The Importance of the Local Budget in Assuring the Local Communities’ Financial Decentralization

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Abstract

Romania’s transformation into a democratic state based on multiparty, the state powers separation, the predominance of private property, the free initiative and the competitive spirit have determined the creation of the necessary framework for the transfer of a significant part of the administrative power from the central level to the level of the local communities, in order to manage their specific interests. From here, it results the decisive role of the local administrative-territorial entities in the consecration of the local autonomy principle, in the decentralization of the public services, in the eligibility of the local administration authorities and in finding out the citizens’ opinions in all major problems, and the responsibility of the local representatives for the acts of the authorities they represent.

Keywords: Decentralization, local public administration, local communities.

1. The financial decentralization of the local communities – features and tendencies

Decentralization represents the transfer of administrative and financial competence from the level of the central public administration to the level of the local public administration or to the private sector [1]. Decentralization can be defined as a process of rationalization in public administration, an indicator of modernization. Deconcentration is the process of redistribution of the administrative and financial competences by the ministries and the other specialized organs of the central public administration to its own specialized structures present in the territory.
The Romanian Constitution legitimates county councils and mayors as being the authorities of the public administration through whom local autonomy is realized. It is on this background that the beginning of the decentralization process began in Romania towards the end of the 1990s and more markedly after the year 2000. Practically, the departure point in the domain of financial decentralization was the adoption of the Law on local taxes, in 1994, a moment that marked the creation of the local communities’ own budgets in Romania.

Later on, Romania adopted - through the Law no. 199/1997 - “The European Charter of Local Autonomy”, according to which the authorities of the local public administration represent one of the main bases of any democratic regime, allowing the direct exercise of the citizens’ right to take part in solving public matters. The European Charter defines local autonomy as the right and the actual capacity of the local public administration authorities to solve and to administrate, within the boundaries of the law, in its own name and in the interest of the local population, an important part of the public matters.

The Law no. 273/2006 concerning the local public finances aims to extend fiscal decentralization and to consolidate the financial autonomy of the local public administration authorities. The consolidation of the local autonomy can occur only through the conjugation of the efforts of all the parties involved and within a collaboration process between the central and the local public authorities, local communities, civil society and the private sector, and the national and international organizations.

The specialized works in this domain talk about a decentralization theorem, according to which social welfare is maximized if public services are realized on (and by) the administrative level closest to the citizen [2].

The principles based on which the decentralization process is taking place are:

a) The principle of subsidiarity, which consists in the exercise of the competences by the local public administration authority situated on the administrative level closest to the citizen and which has at its disposal the necessary administrative capability – in other words, if a public service can be realized on a lower administrative level, then this is the one most indicated for managing and financing the realization of the respective service;

b) The principle of assurance of adequate resources for the transferred competences;

c) The principle of responsibility of the local public administration authorities in relation to the competences incumbent to them, which also impose the obligation of the realization of the quality standards in the provision of public services and services of public use;

d) The principle of the assurance of a stable and predictable decentralization process, based on objective criteria and rules, designed so as not to constrain the activity of the local public administration authorities and not to limit the local financial autonomy;
c) The principle of equity, which implies the assurance of the access of all the citizens to public services and services of public use;

f) The principle of budgetary constraint, which forbids the use by the central public administration authorities of special transfers or subventions to cover the financial deficits of the local budget.

So, the state transfers towards the local communities certain resources - to be administered based on the principle of subsidiarity and decentralization, on condition of their non-discretionary use [3] and, at the same time, on condition that they be used respecting the criterion of the economies of scale and in agreement with the geographic area of their beneficiaries.

The administrative capacity represents the set of material, institutional and human resources available to a territorial administrative entity, as well as the actions developed by it to exert its legal competences.

Within the transfer of competences towards the local public administration authorities on the level of the communes and towns, the ministries or specialized organs of the central public administration can classify all the administrative-territorial units in two categories, depending on their administrative capacity:

a) 1st category, which includes the administrative-territorial units that have the necessary administrative capacity to realize the transferred competences. The local public administration authorities in these administrative-territorial units can fully and immediately exert the transferred competences efficiently;

b) 2nd category, which comprises the administrative-territorial units that do not have the necessary administrative capacity needed to realize the transferred competences. The local public administration authorities within these administrative-territorial units cannot exert the transferred competences efficiently.

[1]

If ministries, and respectively the specialized organs of the central public administration, according to case, together with the Ministry of Administration and Home Affairs (Ministerul Administrației și Internelor), notice a lack of administrative capacity of an administrative-territorial unit to exert the transferred competences efficiently, then the respective competences are transferred to the local public administration authorities from the county in which the respective administrative-territorial unit is situated [1].

The financial autonomy degree and the financial decentralization are strictly correlated with the responsibility entrusted to the local authorities in most democratic countries, irrespective of whether they are developed, industrialized countries or countries in transition towards a competitive economy.

So, from simple administrators of a budget coming, to the greatest extent, from a central level, the mayors and the local council presidents will need to become efficient
managers of the local problems, preoccupied mainly with giving an impetus to sustainable development – as a basis of the budgetary revenue increase. They will have the possibility to establish autonomous fiscal policies, to set multiple goals – from the protection of certain unflavored social categories, to the development of the local public services [3]. Their lack of professionalism could have a negative influence on the benefits brought by the financial decentralization.

The Ministry of Administration and Home Affairs (Ministerul Administrației și Internelor) supports the substantiation and implementation of the governmental decentralization policy through:

a) The elaboration of the general decentralization strategy and policies;
b) The technical coordination and the monitoring of the decentralization process;
c) The elaboration of the financial and fiscal decentralization policy, in collaboration with the Ministry of Public Finances;
d) The provision of specialized expertise and technical assistance to the ministries and to the other specialized organs of the central public administration, in order to elaborate and to implement the sectorial decentralization strategies;
e) The gathering and the management, in collaboration with the Ministry of Public Finances, with the ministries and the other specialized organs of the central public administration, and with other public authorities and institutions, of the statistic data needed for the substantiation and estimation of the impact of the decentralization policies;
f) The elaboration, analysis and actualization, in collaboration with the ministries, the other specialized organs of the central public administration and the associative structures of the local public administration authorities, of the cost and quality standards, corresponding to certain decentralized public services and services of public use;
g) The monitoring of the accomplishment by the local public administration authorities of the quality standards in the provision of the decentralized public services and services of public use.

On the level of the local public administration authorities, three types of competences are exerted:

- **Exclusive competences** – in the exercise of which the local public authority has full power in the financing, provision and regulation of the public goods; these exclusive competences refer to public goods, whose clients are attached to a geographic area, these goods being financed from their own revenues, transfers with special destination form the central budget and fees;

- **Shared competences** – in the exercise of which the local public authority has autonomy in the provision, financing and regulation of some public goods (public services), in common with the central government. These shared responsibilities refer to the public services for which externalities are not limited to the administrative frontiers of the
local public authority. In most of the cases, these public services are financed by means of transfers with general destination from the state, and sometimes by means of consumer payments;

- **Delegated competences** – in the exercise of which the local public authority has no autonomous competences, acting as government agent in the provision of certain public functions. In this case, the local public authority has a clearly defined role (established from a national level) concerning certain activities related to the function of goods distribution, such as – the payment of certain social benefits foreseen by the law. The local public authority will accomplish this role in order to increase the administrative efficiency and to reduce the implementation costs for certain national programs foreseeing such compensatory actions.

The authorities of the local public administration in the communes and towns exercise exclusive competences concerning:

- The administration of the public and private domain of the commune or town;
- The administration of the road transport infrastructure of local interest;
- The administration of the cultural institutions of local interest;
- The administration of the public sanitary units of local interest;
- Territorial arrangement and urbanism;
- Water supply;
- Sewerage system and treatment of used and rain water;
- Public lighting;
- Waste management;
- Primary social care services aiming to protect the children and the elderly;
- Primary and specialized social care services for victims of family violence;
- Local public transport for people;
- Other competences established in agreement to the law.

On a county level, the authorities of the local public administration exert exclusive competences concerning:

- The administration of the airports of local interest;
- The administration of the public and private domain of the county;
- The administration of the cultural institutions of interest for the county;
- The administration of the public sanitary units of interest for the county;
- The primary and specialized social care services for victims of family violence;
- Specialized social care services for the elderly;
- Other competences established in agreement to the law.

In the exercise of their *shared* competences, the local public administration authorities of the communes and towns collaborate with the public administration authorities from the central or county level – according to case – in the conditions established by the law.
The local public administration authorities on the commune and town level and the central public administration authorities exert shared competences concerning:

- The centralized heating supply;
- The construction of social dwellings and of houses for the young population;
- The state-run pre-university education, except for the special education;
- Public order and security;
- The allotment of social benefits for people in difficulty;
- The prevention and the administration of emergency situations on a local level;
- Medico-social care services for people with social problems;
- Primary social care services for people with disabilities;
- Community public services for the recording of the persons;
- The administration of the road transport infrastructure of local interest on the level of the communes;
- Other competences established in agreement to the law.

The public administration authorities on the level of the communes and towns and the public administration authorities on the level of the counties exert shared competences, in the case of the provision of some public utilities services by means of the regional operators.

In the exercise of their shared competences, the authorities of the local public administration on the level of the county collaborate with the central public administration authorities, under the conditions established by the law.

The public administration authorities on the level of the counties and the central public administration authorities exert shared competences concerning:

- The administration of the road transport infrastructure of interest for the county;
- Special education;
- Medico-social care services for people with social problems;
- Primary and specialized social care services for child protection;
- Specialized social care services for people with disabilities;
- Community public services for the recording of the persons;
- Other competences established in agreement to the law.

Local public administration authorities exert competences delegated by the central public administration authorities concerning the payment of certain child benefits and of certain benefits for children and adults with disabilities [1].

2. The budget during the period 2010-2011

2.1. The concept of tax

Taxes represent a way of taking a part of the revenues and/or the fortune of the natural and juridical persons, to make it available to the state in order for the state to cover public
expenses. This taking is obligatory, non-reimbursable and without counterpart services from the state.

The obligatory character of the taxes needs to be understood in the sense that their payment to the state is a task imposed on all the natural and/or juridical persons who make revenue from a certain source or possess a certain kind of fortune for which, according to the law, they owe a tax. The task of paying their tax on revenue is incumbent to all the natural and/or juridical persons who make revenue out of a certain source specified by the law.

2.2. The role of taxes

The role of state taxes is present on the financial, economic and social level, the most important being the role of the taxes manifested on the financial level, as they constitute the main means of getting the financial resources needed to cover public expenses. On a social level, the role of taxes is apparent in the fact that by means of these taxes, the state has the possibility to redistribute an important part of the gross domestic product among social groups and individuals, among natural and juridical persons.

In order for taxation to help achieve the financial, economic and social goals pursued by the state through their introduction, it is necessary for the fiscal regulations to be known and respected both by the fiscal organs and by the tax-payers.

2.3. Taxes – defining elements

Among the tax elements, there are: subject (tax payer), sponsor (e.g.: employer), the object of the tax, the source of the tax, tax unit, the share(s) of the tax, trim, delays, etc.

2.4. Budget elaboration

The anticipated budget projects are elaborated by main credit coordinators, taking into account:

a) The prognoses of the main macroeconomic and social indicators for the budget year for which the budget project is elaborated, and for the next 3 years, elaborated by the authorized organs;
b) The fiscal and budgetary policies, both national and local;
c) The provisions of the internal or external lent agreements concluded, of the financing memorandums or of other international agreements, signed and/or ratified;
d) The sectorial and local policies and strategies, as well as the priorities established in the formulation of the budget propositions;
e) The propositions of detailed expenses of the credit coordinators subordinated to the main credit coordinators;
f) The programs designed by the main credit coordinators in order to finance certain actions or action sets, to which precise objectives are associated, along with indicators of
results and efficiency; the programs are accompanied by the annual estimation of the performances of each program, which needs to record: the actions, the associated costs, the objectives pursued, the results obtained and estimated for the following years, measured by means of precise indicators, whose choice is justified;
g) The would-be programs of socioeconomic development of the administrative-territorial unit, in agreement with the development policies on a national, regional, departmental, zonal or local level.

2.5. **Budget content and structure**

1. The revenues and the expenses are grouped in the budget based on the budgetary classification approved by the Ministry of Public Finances.
2. The revenues are structured on chapters and subchapters, and the expenses on parts, chapters, subchapters, titles, articles, paragraphs and indented lines, according to case.
3. The expenses foreseen in chapters and articles have a precise and limited destination.
4. The number of personnel, permanent and temporary, and the sum destined for the basic salaries are approved distinctly, through the annex to the budget of each public institution. One cannot go over the number of employees approved for each public institution.
5. Capital expenses are included in each budgetary chapter, in agreement to the commitment appropriations and the durations of realization of the investments.
6. The programs are approved as annexes to the budgets foreseen in art. 1 paragraph (2).
7. The functioning-related sections and the development-related sections are used to substantiate the local budgets and are approved as their annexes, namely:
   a) The functioning-related section comprises the current expenses for the realization of the attributions and competences established by the law, specific to each administrative-territorial units;
   b) The development-related section comprises capital expenses.
8. The current expenses foreseen at paragraph 7, letter a) are obligatory and refer to personnel expenses, material and service costs, subventions and transfers needed to realize the attributions and competences of the local public administration authorities, under the provisions of the law.
9. The external non-reimbursable funds and the internal and external loans are included in the annexes to the local budgets and approved along with them.
10. The revenues of the local budgets are specified in annex no. 1, and their expenses in the annex no. 2 to the present law.

2.6. **The allotment of ratios and sums from some state budget revenues**

Specific sums from some state budget revenues will be allotted to balance the local budget of the counties, according to the following criteria:
a) the financial capacity determined based on the tax on revenue cashed in per inhabitant, in proportion of 70%, according to the following calculation formula:

\[
Sr.j = \frac{Ivm.j}{Ivm.tj} \times \frac{Nr.loc.j}{Nr.loc.tj} \times \sum_{j=1}^{n} \left[ \frac{Ivm.j}{Ivm.tj} \times \frac{Nr.loc.j}{Nr.loc.tj} \right] \times Sr.tj
\]

where:
- \( Sr.j \) – specific sums allotted to a county;
- \( Sr.tj \) – specific sums to be allotted to all the counties as a whole;
- \( Ivm.j \) – tax on average revenue per inhabitant cashed in the county during the year before the calculation year;
- \( Ivm.tj \) – tax on average revenue per inhabitant cashed in for all the counties as a whole, during the year that preceded the calculation year;
- \( Nr.loc.j \) – number of inhabitants in the county;
- \( Nr.loc.tj \) – sum of inhabitants for all the counties;

The sums remained not allotted during the first stage are shared among all the administrative-territorial units in the county, depending on their financial capacity, determined based on the tax on revenue cashed in per inhabitant during the year that preceded the calculation year, using the following formula:

\[
Sr.e2 = \frac{Ivm.j}{Ivm.l} \times \frac{Nr.loc.j}{Nr.loc.l} \times \sum_{j=1}^{n} \left[ \frac{Ivm.j}{Ivm.l} \times \frac{Nr.loc.j}{Nr.loc.l} \right] \times Sr.j.e2
\]

where:
- \( Sr.e2 \) – sums allotted to the administrative-territorial unit during the second stage;
- \( Sr.j.e2 \) – sums to be allotted to all the administrative-territorial units in the county during the second stage;
- \( Ivm.l \) – tax on average revenue per inhabitant, cashed in by the administrative-territorial unit during the year that preceded the calculation year;
- \( Ivm.j \) – tax on average revenue per inhabitant, cashed in for the entire county during the year that preceded the calculation year;
- \( Nr.loc.l \) – the number of inhabitants in the administrative-territorial unit;
- \( Nr.loc.j \) – the number of inhabitants in the county;

2.7. Case study: the local budget of the Town Hall of the commune of Mănești in the year 2010-2011

The comparative situation for the revenues made in 2010 and the estimated revenues for 2011 is as follows:
Revenues

This graph shows that the revenues have decreased significantly compared to the previous year, namely by about 18.43%. This is due to the budget deficit experienced worldwide.

According to the operative data, the execution of the general consolidated budget for the year 2011 ended with a deficit of 754.00 thousand lei.

The comparative situation of the expenses made in the years 2010 and 2011 is as follows:

Expenses

In the year 2011, the expenses were in agreement to the revenues cashed in. Due to the fact that in the year 2011, a revenue decrease was recorded, compared to the year 2010, the expenses also got lower compared to the previous year, by 708.00 thousand lei, namely about 17.31%.
2.8. Synthesis

For the period 2010-2011, the Town Hall of the commune of Măneşti had at its disposal resources totaling 7,430.00 thousand lei, of which 4,092.00 thousand lei in the year 2010 and 3,338.00 thousand lei in the year 2011.

Table no. 1 - thousand lei -

<table>
<thead>
<tr>
<th>INDICATOR</th>
<th>2010</th>
<th>2011</th>
</tr>
</thead>
<tbody>
<tr>
<td>TOTAL - REVENUES</td>
<td>4,092.00</td>
<td>3,338.00</td>
</tr>
<tr>
<td>CURRENT REVENUES</td>
<td>3,820.00</td>
<td>3,238.00</td>
</tr>
<tr>
<td>A. fiscal revenues</td>
<td>3,626.00</td>
<td>3,176.00</td>
</tr>
<tr>
<td>A.1. Taxes on revenue, profit and capital</td>
<td>682.00</td>
<td>705.00</td>
</tr>
<tr>
<td>A.2. Taxes on property</td>
<td>330.00</td>
<td>241.00</td>
</tr>
<tr>
<td>A.3. Taxes on goods and services</td>
<td>2,614.00</td>
<td>2,230.00</td>
</tr>
<tr>
<td>B. Taxes on the use of goods and activities</td>
<td>241.00</td>
<td>418.00</td>
</tr>
<tr>
<td>C. Non-fiscal revenues</td>
<td>194.00</td>
<td>62.00</td>
</tr>
<tr>
<td>C.1. Revenues from property</td>
<td>1.00</td>
<td>3.00</td>
</tr>
<tr>
<td>C.2. Sales of goods and services</td>
<td>193.00</td>
<td>59.00</td>
</tr>
<tr>
<td>SUBVENTIONS FROM THE STATE BUDGET</td>
<td>272.00</td>
<td>100.00</td>
</tr>
</tbody>
</table>

Source: Town Hall of the commune of Măneşti

For the period 2010-2011 it is estimated that the Town Hall of Măneşti recorded expenses whose total value added up to 7,476.00 thousand lei, of which 4,092.00 thousand lei in the year 2010 and 3,384.00 thousand lei in the year 2011.

Table no. 2 - thousand lei -

<table>
<thead>
<tr>
<th>DENUMIRE INDICATOR</th>
<th>2010</th>
<th>2011</th>
</tr>
</thead>
<tbody>
<tr>
<td>TOTAL EXPENSES</td>
<td>4,092.00</td>
<td>3,384.00</td>
</tr>
<tr>
<td>CURRENT EXPENSES</td>
<td>3,921.00</td>
<td>2,986.00</td>
</tr>
<tr>
<td>A. Personnel expenses</td>
<td>2,659.00</td>
<td>2,045.00</td>
</tr>
<tr>
<td>B. Goods and services</td>
<td>609.00</td>
<td>622.00</td>
</tr>
<tr>
<td>C. Social care</td>
<td>653.00</td>
<td>319.00</td>
</tr>
<tr>
<td>SOCIAL BENEFITS</td>
<td>398.00</td>
<td>171.00</td>
</tr>
</tbody>
</table>

Source: The Town Hall of the commune of Măneşti

2.9. Tax analysis

The direct taxes are characterized by the fact that they are established nominally as the task of some natural or juridical persons, depending on the revenues or estate these people have, on the basis of the tax ratios foreseen by the law. They are cashed in from the tax subjects according to certain pre-established delays.
2.10. Direct taxes and their main features

General characterization. Direct taxes represent the oldest form of taxation. They were practiced as well during the precapitalist social systems, yet they were extended and diversified only during capitalism. The passage of the fiscal charge on the ordinary tax-payers was no longer possible through the increase of the direct taxes, but, on the one hand, through the repercussion of the direct taxes and, on the other hand, through the extension of the indirect taxes. The subject of the direct tax is the one sponsoring it, too. In reality, via repercussion, the payer and the sponsor of the direct tax are different persons. In their evolution, direct taxes have kept the pace with the economic development, as they are established either on material objects or types of activities, or on revenue or fortune.

So, as direct taxes are nominative and have precisely determined in terms of value and delay for payment, and are known in advance by their payers, they are more equitable and so to be preferred to the indirect taxes, as in the case of the latter, the consumers of different merchandises and services cannot anticipate when and how much they are going to pay to the state, as consumer taxes and other indirect taxes.

In their evolution, the direct taxes kept the pace with the economic development, as they are established either on certain material objects or types of activities, or on revenue or fortune. The direct taxes, being individualized, represent the oldest type of taxation.

One can appreciate that direct taxes present the following advantages:
- they constitute revenue for the state;
- they are known in advance;
- they are easy to calculate and to cash in;
- they meet the desiderata of fiscal justice, as they help meet the need for subsistence revenues and take into account family charges.

Yet, direct taxes present as well the following disadvantages:
- they are not liked by their payers;
- they are considered non-productive, as the states have no interest to increase them, as they would make the leadership unpopular;
- they can lead to abuses as far as their settlement and cashing in are concerned.

The role of state taxes is financial, economic and social, the most important being their financial role, as they constitute the main means of getting the financial resources necessary to cover public expenses. Socially, the role of state taxes is that, by means of them, the state can redistribute an important part of the gross domestic product among social groups and individuals, among natural and juridical persons.
3. Conclusions

On a local level, community problems are much better known and priorities can be much better established. In this way, the public services provided to the citizens can have a high quality and their costs can correspond to the European standards, the public money being spent efficiently. So, the negotiation and association capacity will grow, along with the availability for realizing different partnerships on the level of the Romanian local public administration. Some local taxes are better collected when the population considers that the respective local revenues finance some public services they benefit of.

So, decentralization is not the best solution when local communities ignore the effects of their services on the inhabitants of other regions. In this case, it is not desirable that these local communities be entrusted with services with a great importance outside. The risk is high when the advantages, important outside, have not been considered, and the volume of the services provided by the local community can prove insufficient. On the other hand, local communities are sometimes too small to benefit of the economies of scale that resulted from certain services. It is especially the case of the defense which should preferably be entrusted to the state.

Indirect taxes have an important contribution to the formation of the budget resources, which the state can use to realize the economic and social problems it aims to realize.

In many developed countries, in order to encourage the export of certain highly processed products, the state grants the exporters different fiscal facilities (tax exemptions, reductions or reimbursements of the indirect taxes on exports). In Belgium, Denmark, France, Germany, Italy, Great Britain and Norway, there are VAT exemptions for export goods (especially when they are processed).

In Romania, at the introduction of the Value Added Tax, the tax level was so established as to equal the merchandise circulation taxes.

The main advantage of the VAT for economies in transition is that the new structure of the taxation on sales helps break the vicious circle of the mechanism related to the formation of the price and to the interventions meant to correct the microeconomic imbalance. The VAT helps the economy move towards a more secure fiscal system for the economic agents, characterized by transparency for the authorities.

In a normal economy, when the relations among the economic agents are in agreement with the market economy laws, and the payments occur very efficiently, the VAT can act as a lever stimulating the acceleration of the merchandise and capital rotation speed; yet, in the circumstances of the financial blockage in Romania, the VAT did not have the effects hoped for.
As far as the excise tax is concerned, one can say that it had an ascending evolution both as absolute volume and as ratio. A part of this increase is due, as in the case of the VAT, to the influence of inflation.

The introduction of the excise tax is in line with the increasing needs of the state budget, and also with the need to limit or to eliminate the consumption of products that can have a bad influence on people’s health.

The excise taxes, through their application, protect certain economic branches, acting at the same time and in parallel to customs duties. Their aim is to slow down the consumption of high technology imported by different economic agents.

Customs duties also have several purposes, the most important of them being to protect the national industry and to bring revenues to the state budget.

Customs duties have a special role in the promotion of export. Romania is in line with other countries as far as the use of the zero quotas is concerned for Romanian exports. Only some products, especially the raw, unprocessed ones, have customs restrictions. As far as the imports are concerned, customs duties have a strong impact, going from 0 to 100% for the products that go through the customs. At the same time, for some investment goods, the state grants a substantial tax decrease or even eliminates customs duties.

The periodical change of the customs duties shows the state’s preoccupation to keep the goals of the customs duties in line with its entire financial strategy.

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