

## IS IT POSSIBLE TO TAKE RESPONSIBILITY FOR THE ILLEGAL USE OF PUBLIC FUNDS IN THE ABSENCE OF PROOF OF DAMAGE TO THE ADMINISTRATIVE TERRITORIAL UNIT?

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**ABSTRACT:** *The study aims to present the conditions of patrimonial administrative and tax liability for the hypothesis of finding formal deviations in the use of public funds, to support the need to supplement the special provisions of the Administrative Code with the general provisions of the institution of contractual and extra-contractual civil liability, regulated in the Civil Code.*

*Starting from a critical analysis of the decision no. 105/18.02.2021 of Tg.-Mureş Court of Appeal, Section II, and of administrative and tax contentious, in the file no. 14/102/2018 of Mureş Court of Law, the constitutive elements of the patrimonial administrative and tax liability are analyzed, with a special look at the damage.*

*The arguments put forward argue for the need to complete the special administrative and tax provisions with the common law rules specific to civil liability, being in question a legal liability of a patrimonial nature in which the essential condition for initiating liability for reparation is the occurrence of damage.*

*Thus, contrary to the arguments set forth in the motivation of the analyzed decision, we consider that there is no sui-generis patrimonial administrative and tax liability, but, in all situations, patrimonial liability implies the existence of negative effects in the injured person's patrimony, because in the absence of a damage, there can be no patrimonial or civil liability, but even less, an administrative one.*

**KEYWORDS:** *patrimonial administrative and tax liability; civil liability; damage.*

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