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# Journal of Marketing Strategy

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# Perennial Antagonism On Collective Bargaining in the Public Sector: A Study of Zimbabwe Experiences

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## **ABSTRACT**

*The issues of salary negotiations and other conditions of service in Zimbabwe's public sector, have always been contentious issues following the failure by both, the employer (government) and employees (civil servants) to seriously engage in collective bargaining for time immemorial. The civil servants through their representatives, staff associations and their coalition body, the Apex council have often resorted to collective job action in a bid to force government to accede to their demands. This has always resulted in poor labour relations between the two parties epitomised by confrontational approach and hatred. The study used the library analysis and interviews which culminated in interesting findings such as; civil servants were only consulted at times but government predominantly apply arbitrary decisions much to the discontentment of government workers. The final decisions comes from the Minister of public service, labour and social welfare after consultation with the cabinet and treasury and at times approval by the presidium. The study recommended that there was need to amend both the Public Service Act and the Amended Labour Act 2:01 (2015) and that they be aligned with the New National Constitution of 2013 which has provision for collective bargaining. Also staff associations who represent the civil servants different professionals should speak with one voice so that there is a holistic approach without prioritising sectoral interests.*

**Key words:** *Antagonism, Collective bargaining, Labour unrest, Perpetual conflicts, Public sector*

## **BACKGROUND TO THE STUDY**

Industrial and labour relations cannot be complete in the Zimbabwe context without covering the Public Service. The Public Service in Zimbabwe is the largest employer and as at the end of March 2022, there were 478,540 full-time equivalent civil servants (Institute for government, 2022) at a time when other sectors like the manufacturing sector are downsizing (retrenching) or going into liquidation and bankruptcy. Collective bargaining is defined in ILO Convention 154 as a voluntary process for reconciling the conflicting interests and aspirations of management and labour through joint regulation of terms and conditions of employment. Several researchers have examined the efficacy of collective bargaining in the private sector in Zimbabwe, however little work has been done relative to public sector collective bargaining. Labour relations in Zimbabwe have undergone extensive change in the past thirty-five years since the attainment of independence in 1980 (Mudyawabikwa, 2004; Samburen, 2003). However, public sector labour law in Zimbabwe seems to have developed on a somewhat different track than private sector law. With the advent of Labour Relations Act, 1985, a new ball game came into existence, in particular for the private sector.

Zimbabwe has a dual labour system. Workers in the Private Sector and State owned enterprises are covered under the Labour Act [Chapter 28:01]. The Labour Act provides for collective bargaining in the private sector as well as in State owned enterprises (SOEs) but the same rights are denied to civil servants. As of mid-September 2022, government unilaterally tabled a 25 percent cost of living

adjustment on the United States Dollar (USD) component of civil servants salaries and those employed in grant aided institutions (Gatsi, 2022). The move appeared aimed at stemming new industrial action by State workers who have long demanded that their full salaries should be paid in USD as a hedge against inflation. The government invited the umbrella body representing civil servants, the Apex Council where they tabled the 25 percent offer with effect from the beginning of September 2022. State workers were being paid US\$100 and a Covid allowance of US\$75, meaning the proposed adjustment increased their USD salary component to US\$200. The employer did not offer or table any increase on the ZWL\$ salary and the workers demanded that this be also reviewed without fail (Gatsi, 2022). The employer did not offer or table any increase on the Zimbabwe dollar (rtgs) salary component and the workers demanded that this be also reviewed without fail. Civil servants also registered displeasure on the School fees assistance to teachers which is currently pegged at ZWL20, 000 per child. They demanded that this year's 13th cheque (bonus) should be in United States dollars. Government committed to paying the 2022 bonus in USD but did not provide any figures and, again, asked for time to consult on the payment details and the total offer thereof. Teachers and nurses have always been vowing to embark on a full blown strikes if salaries were not reviewed but that has not brought any meaningful results (Tshili, 2022). Government workers have always been arguing that runaway inflation has decimated their salaries as the country's economy continued to struggle.

The behaviour by the Zimbabwe government to make unilateral decisions without involvement of other stakeholders has been the norm for time immemorial. The government surprised industry and commerce by issuing a proclamation of the minimum wage for all sectors through a Statutory Instrument number 81 of 2020 (SI 81/20) effective 1 April 2020, against a background that financial matters and remuneration for a particular sector be resolved through dialogue by a coalition body of workers and employers, known as the National Employment Council (NEC) (Uzhenyu, 2020). This paradigm shift was announced when the country was just embarking on a national lockdown caused by the devastating COVID-19 global pandemic.

Collective bargaining and wage determination process in the Public sector in Zimbabwe is laborious, stressful, emotional and characterised by a confrontational approach towards dialogue. Section 20 (1) of the Public Service Act states that the Civil/Public Service Commission (CSC) shall be engaged in regular consultations with recognized Public Service Associations with regards to the conditions of service. According to the Public Service Act the role of the associations ends with consultation alone, meaning the associations do not have the final say in terms of the actual salaries and allowances paid to civil servants. The final say on salaries, allowances and benefits, according to Section 203 (4) of the Zimbabwean Constitution rests with the President. Section 203 (4) states that in fixing the salaries, allowances and other benefits of the civil service, the CSC must act with approval of the President given on the recommendation of the responsible Minister for Finance in consultation with the Minister responsible for the Public Service. Following the directive of the President, the CSC can then enter into any agreement with the employees.

The Public Services Act Chapter 16:04 only gives them the right to consult. Civil Service employees, for the past two decades, were at most "consulted" over their terms and conditions of employment, with the real determination being done by the employer, represented by the Civil Service Commission. Civil Servants in Zimbabwe are denied an opportunity to determine their direction, future and to improve their standard of living.. Section 19 and 20 of the Public Service Act should be amended to provide for collective bargaining processes as provided for in section 65 (5) (a) as read with 203 (1) (b) of the new

Constitution of Zimbabwe. Collective bargaining agreements are usually not collectively reached as parties coerce each other to force the other party to accede to their demands. All public service employee unions among them mainly, Zimbabwe Teachers Association (ZIMTA), Progressive Teachers Union of Zimbabwe (PTUZ), Zimbabwe Nurses Union (ZNU), and College Lecturer's Association of Zimbabwe (COLAZ), have on numerous occasions castigated their employer for making unilateral decisions about government employees' salaries.

Civil service workers are not able to engage in collective bargaining due to the current labour laws as shown by the Public Service Act Chapter 16:04 extract below,

Subject to this Act and the Constitution, conditions of service, applicable to members of the Public Service (with the exception of the Army, Police, Prisons and Central Intelligence Organisations which have separate arrangements) including their remuneration, benefits, leave of absence, hours of work and discipline, shall be determined by the Commission in consultation with the Minister (responsible for Public Service), provided that, to the extent that such conditions may result in an increase in expenditure chargeable on the Consolidated Revenue Fund the concurrence of the Minister responsible for Minister shall be obtained

This serves as clear testimony that collective bargaining in the public service in Zimbabwe is engulfed by a host of enormous problems and challenges. It was the intention of this study to unfold the impediments of collective bargaining in the civil service and to suggest remedies to eliminate conflicts which continued to adversely affect service delivery in the public sector. Clearly, this means that there is no effective collective bargaining in the public sector since the role of the CSC ends with consultation alone and they do not have the final say in terms of the final outcome of salaries and allowances for public sector wages. This means workers in the public sector do not have the right to collective bargaining since they are forced to accept what is finally determined by the President.

### **STATEMENT OF THE PROBLEM**

The issue of salary negotiations in Zimbabwe's public sector has become a contentious issue following the failure by both, the employer (Civil Service Commission) and employees (civil servants) to seriously engage in collective bargaining. The current arrangement of using the poverty datum line as the basis of determining remuneration in the public sector appears to be not fruitful given that the government has been struggling to pay its workers due to serious financial constraints, which government is using as an excuse. Decisions to review or engage in negotiations have been based on threats by individual staff associations or through their coalition arrangement, Apex council, to engage in collective job action (strike). Such a situation of not having a concrete position on a bargaining structure at the moment in Zimbabwe, has resulted in poor relations between the government and its employees. The resorting to industrial action by the civil servants has culminated in serious disruption of service delivery of essential services such as health and education, just to mention a few.

### **RESEARCH QUESTIONS**

The study sought to answer the following sub-problems

- (i) Which legislative documents influenced the conditions of service and negotiations in the public sector in Zimbabwe?
- (ii) What was the impact of current negotiation strategies on collective bargaining used in the public sector in Zimbabwe?

- (iii) Which selected cases of conflict and labour unrest could be reviewed and to establish the causal factors of such unrest?
- (iv) What were the problems and challenges encountered in the process of collective bargaining in the civil sector in Zimbabwe?
- (v) To make recommendations to improve industrial relations between government and civil servants on aspects of collective bargaining in order to eliminate conflicts and labour unrest.

## LITERATURE REVIEW

### Traditional Versus Current Views of Conflict

Organizational conflict is the discord that arises when the goals, interests or values of different individuals or groups are incompatible and those individuals or groups block or thwart one another's attempts to achieve their objective (Iedunote, 2015). In this study, these views apply to the government of Zimbabwe and its workers

| <b>The traditional view of organizational conflict</b>                                  | <b>Current view of organizational conflict</b>  |
|---|---|
| Conflict is avoidable.  | Conflict is inevitable.   |
| Conflict is caused by management error in designing organizations or by trouble makers. | Conflict arises from many causes, including organizational structure, unavoidable differences in goals, differences in perceptions and values of specialized personnel and so on. |
| Conflict disrupts the organization and prevents optimal performance.                    | Conflict contributes and detracts from organizational performance in varying degrees.   |
| The task of the management is to eliminate conflict.                                    | The task of the management is to manage the level of conflict and its resolution for optimal organizational performance.  |
| Optimal organizational performance requires the removal of conflict.                    | Optimal organizational performance requires a moderate level of conflict.   |

The traditional view says that some conflicts are dysfunctional and can harm individuals and impede the attainment of organizational goals. The current view also called the interactionist view, is that conflict in organizations is inevitable and even necessary, no matter how organizations are designed and operated. Conflicts can also be functional because they may make organizations more effective. Conflict can lead to the search for solutions (Iedunote, 2015).

### Collective Bargaining in the public sector/service.

In Zimbabwe there is no clear cut procedure on collective bargaining between the civil servants and the employer represented by the Civil/Public service commission. The legislation which is at the centre of industrial relations, that is the Labour Act chapter 28:01 appears to be not adequately covering the Public



service as it even prohibits civil servants from initiating any form of labour unrest as outlined in the Labour Act Chapter 28:014 PART X111 Section 104 (3) (a) (I)

### **Staff Associations**

Following the numerous 1996 strikes, the engagement of the Government and the staff associations was legislated through the promulgation of Statutory Instrument 141 of 1997 Public Service (Public Service Joint Negotiating Councils) Regulations, 1997. Sections 20(1) of the Public Service Act, Chapter 16:04 passed in 1995 states that the Commission (this is the Civil/Public Service Commission which is the employer representative of Government) shall be engaged in regular consultations with recognized associations in regard to the conditions of service of members of the Public Service who are represented by the recognized associations or organizations concerned which include; Zimbabwe Teachers Association (ZIMTA), Progressive Teachers Union of Zimbabwe (PTUZ), Teachers Union of Zimbabwe (TUZ), College Lecturers Association of Zimbabwe (COLAZ), the Public Service Association (PSA) made up of 4 other unions which are; Government Workers Association (GWA), Professional and Technical Officers Association (PTOA), Administrative and Executive Officers Association and Civil Service Employees Association (CSEA)

Regarding the actual determination of remuneration and conditions of service, the Act states in Section 19(1) that: Subject to this Act and the Constitution, conditions of service, applicable to members of the Public Service (with the exception of the Army, Police, Prisons and Central Intelligence Organisations which have separate arrangements) including their remuneration, benefits, leave of absence, hours of work and discipline, shall be determined by the Commission in consultation with the Minister (responsible for Public Service), provided that, to the extent that such conditions may result in an increase in expenditure chargeable on the Consolidated Revenue Fund the concurrence of the Minister responsible for Minister shall be obtained.

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In terms of the afore-mentioned Section, what is being addressed is **consultation and not collective bargaining**

### **The Joint Negotiating Council**

In terms of the Statutory Instrument 141 of 1997 Public Service (Public Service Joint Negotiating Councils) Regulations, 1997, nine members from the Apex Council (a council representing all recognized associations and organisations that is formed for the purpose of conducting negotiations on

conditions of service) and nine members appointed by the Minister (responsible for Public service) to represent government (employer), constitute the Joint Negotiating Council plus a Chairperson appointed by the Minister. Although not in the regulations, the Director of Labour Administration in the Ministry of Public Service, Labour and Social Welfare sits in the council as an advisor to the Chairperson.

The members representing Government in the Joint Negotiating Council (JNC) are drawn from the following Ministries or Government departments; CSC –(Chair of Government Team), Salaries Service Bureau, Ministry of Public Service, Labour and Social Welfare, Ministry of Finance and Economic Development. , Ministry of Higher and Tertiary Education, Ministry of Primary and Secondary Education). The Civil servants are represented by members of the Apex Council (coalition body of all staff associations).

### **Duties of the National Joint Negotiating Council (NJNC)**

The central duties of the National Joint Negotiation Council as stated in Section 4 of Statutory Instrument 141 of 1997 are to:

- Receive representations from both sides represented in the Joint Council on any matter concerning employment in the Public Service.

- Review and negotiate salaries, allowances and conditions of service in the Public Service.

- Conclude and enter into agreements concerning salaries, allowances and conditions of service for submission to the Minister for his consideration.

From the above, the fact that the output of the National Joint Negotiating Council goes to the Minister as a recommendation, defeats the spirit behind collective bargaining. Recommendations can be adopted, modified or rejected. In a nutshell, these regulations are about legitimizing the consultation process and outlining details of such consultations. The conditions of service for the Public service, contained in Statutory Instrument 1 of 2000 are not an outcome of negotiations within the realm of the National Joint Negotiating Council. The review of these regulations, currently underway, is being done by the CSC in consultation with line Ministries without involvement of staff associations. In Zimbabwe, there is no salary award, which can be directly or wholly linked to the negotiations within the ambit of the National Joint Negotiating Council in Zimbabwe (Uzhenyu and Kasuso, , 2019).

The above gloomy picture is evidence of unfavourable working conditions especially with regard to remuneration and benefits of government workers that have been a perennial problem. Workers are only consulted without any final say in whatever is then finally decided upon by the employer, that is, government and this motivated this researcher/writer to have interest in conducting this study.

### **RESEARCH METHODS**

The following is a synopsis of the methods used by this study in the process of data collection and actual findings

- The study followed the qualitative methodology (paradigm) driven by the interpretivism philosophy (Van der Walt., 2020).

- A case study design was used since focus was on the government and its employees (Rubin and Babbie, 2014)

- Unstructured interviews were held with participants drawn from the Ministry of Labour , Public Service and Welfare, Civil/Public Service Commission, Ministry Of Finance, Apex Council and its staff associations,.

Judgemental sampling technique was used to choose participants based on this researcher's discretion and number determined by the data saturation technique (Durand and Chantler, 2014; Leedy and Omrod, 2016).

Library analysis (desk research) was used to a large extent. Most of the information was obtained from different legislation affecting the public sector, as well as, articles from both the print and electronic media (Harper, 2018).

The Research ethics were observed during the entire collection and analysis of data in light of research best practices as suggested by Porter (2014) and Naagarazan (2006).

Results were analysed using the content and thematic analysis methods, involving categorization of data, classification, summarization, coding (Cresswell, 2003; Neuman, 2013).

## FINDINGS

### **1. Lack of coordinated approach and speaking with one voice under a Coalition Arrangement.**

The Apex Council is a coalition arrangement. The extent to which staff associations' specific interests, concerns and needs are addressed, is a matter of concern. The study was able to establish the failure of such arrangement to deal effectively with inter-union rivalries which is inherent in the Apex council. This was being compounded by administrative hiccups e.g. problems associated with convening meetings and selection of negotiators. Another major issue was the failure to deal with sector specific demands or sectoral consideration e.g., the Hospital Doctor's Association and Zimbabwe (HODAZ) Nurses Association (ZNA), had been accusing the Apex council of not presenting meaningfully its interests and concerns. As a result they pulled out of the coalition arrangement

Such different interests have seriously been affecting the credibility of the Apex Council and indeed the National Joint Negotiating Council

### **2. Complexities in the Collective Bargaining mechanism in the Public Service This was being affected by**

#### **Nature of the employer**

From those interviewed, it was difficult to conclude which organ could be said to be the employer in Government? As was submitted earlier on, the agreed positions of the Joint Negotiating Councils are by and large recommendations. Although not indicated anywhere in the Regulations, The Minister responsible for Public Service tables the recommendations in Cabinet. Once this is done, the decision that follows becomes that of Cabinet. The president has final say on matters regarding the public sector including working conditions. Again, the role of the Ministry of Finance is central as it controls the purse (budget), while CSC has in its custody the workers but they also fall under specific line Ministries with also different expectations and conditions of service. What about the Ministry of Public Service, Labour and Social Welfare which is responsible for Labour policies? All these questions make it difficult in Zimbabwe to really know who is responsible for making determinations on issues of collective bargaining or even other conditions of service. In the final analysis, the amorphous nature of the Employer in Government complicates any arrangement aimed at meaningful collective bargaining in the public sector.

### **3. Fiscal Determination of Wages**

The fact that the Public Service Wage Bill is part of the expenditure component of the national budget poses a challenge to collective bargaining in the Public Service. The fiscal determination of what constitute the wage bill as a percentage of the gross domestic product (GDP) militates against collective bargaining in the Public Service. The same can also be said about the timing of the processes of budget formulation and collective bargaining. It appears they run parallel to each other and yet the latter's agreed positions should be the input to the former.

#### **4. Other challenges affecting Collective bargaining in the Public Sector**

##### **Consultation and no spirit of collective bargaining**

The talks between government and staff associations through the Joint Negotiating Council, the platform is more of a consultative forum without any concrete decision making, as the final decisions rested with the cabinet or treasury in some cases. This has persistently angered the civil servants and they feel hard done by government resulting in them showing their disgruntlement through labour unrest (strikes). However to go on strike or any other form of labour unrest in Zimbabwe has not been easy as all civil servants are classified as providing essential service. According to the main labour legislation, the Labour Act 28 :01 which has been amended in August 2015 (the Amended Labour Act 28 :01 number 5 of 2015) Public Service Act , all those employed under essential services should desist from participating in any form of labour unrest.

##### **Low remuneration**

Civil servants in Zimbabwe are some of the lowly paid professionals in Southern Africa and to make matters worse they are still paid well below the poverty datum line although up to 2017 before the new government (second republic) they were closer to that.

##### **False promises and partisanship:**

A lot of promises has been made by government but to no avail. Promises to pay wages similar to the 2016/7 period of around 540USD for most civil servants has been a thorny issue and remain a nightmare for civil servants as they are lowly remunerated

##### **Corruption**

A lot of senior government officials and government departments have been involved in corrupt tendencies but nothing has been done to weed out corruption as those implicated have strong roots in the current ruling government. This has always irked civil servants who felt that the already stretched resources were being „abused „,“ by those corrupt officials and there were no meaningful cases of litigation which should deter them despite the creation of a commission that should address that, the Anti-corruption commission..

#### **CONCLUSIONS**

This study established that the issue of implementing Collective Bargaining in Zimbabwe's public sector was a complicated phenomenon. Despite the provision for such dialogue in the New national Constitution of 2013, there is still not much significant progress to date to raise much hope. The issues of staff remuneration, benefits and other conditions of service pertaining to the employment contract for civil servants are determined usually by cabinet with the concurrence of treasury or line ministries at times and at times directives from the presidium. Civil servants are only consulted through their coalition body, Apex council and whatever they decide, is then taken up with Minister of Labour for his/her input before forwarding to cabinet. The sectoral different interests among the civil servants

according to their professions and trades, has also been a major drawback when their staff associations represent issues at the Apex council. This has often culminated in sharp divisions which usually stalls progress.

## **RECOMMENDATIONS**

### **1. Unity within the Apex Council (need to speak with one voice)**

The bargaining mandate of the Apex council (representation of staff associations) should have the support of all its members. However the sharp differences which even portray political parties affiliations and differences should not be tolerated. Civil servants should not openly declare their political interests as is the case in Zimbabwe e.g. The Progressive Teachers Union of Zimbabwe (PTUZ) is an affiliate of the Zimbabwe Congress Of Trade Union which is anti the ruling government of ZANU PF. The ZCTU has always been at loggerheads with government since 1998 when its leadership went on to form a political party, the Movement for Democratic Change ( MDC-T) led by its now late president Morgan Tsvangirayi who was the ZCTU Secretary general by then. The MDC has become the major opposition party in the country. There is need to weed out such differences among the staff associations for synergy and focus.

### **2. Expediting implementation of the provisions of new National Constitution of 2013**

The new national Constitution has provisions for collective bargaining for civil servants but it appears government has not been showing meaningful commitment to facilitate the implementation of that provision by putting necessary operational framework and logistics. There is need to align it with the Public Service Act to ensure that collective bargaining actually becomes a reality.

### **3. Amendments to the Public Service and Labour Acts**

Although there are many options to resolve conflicts (avoiding labour unrest like strikes, go slows and stay-aways, protests etc.), that is the traditional and third party intervention approaches, in Zimbabwe, the impasse is largely as a result of a rigid legislation. There is need to amend the major piece of labour legislation, the Labour Act 28:01. These changes should;

- Reduce the powers of the Minister of Labour who can make unilateral decisions without consulting other parties e.g. He is empowered to issue a disposal order, thereby calling off a strike.

- Not give the Minister, the right to make input on issues deliberated by the Joint Negotiating Council as he/she is bound to be biased and partial.

- Not allow the cabinet to make its own determination outside that concluded by the Joint Negotiating Council.

- Make provisions for the Civil servants to participate fully in Collective bargaining which in Zimbabwe at the moment is a preserve of the private sector mostly.

### **4. Involving use of third parties to settle conflicts/disputes**

If the government of Zimbabwe and its employees, the civil servants cannot resolve a dispute on their own with regard to issues of negotiation or collective bargaining, a third party can be called upon to help determine the appropriate action to be done. Third parties are people outside the conflicting parties who are called in or who offer to harmonize the tense relations of the negotiating parties. They come in either as arbitrators, or mediators or process consultants at the time when the negotiation gets rough. They are the go-betweens whose main task is to see the conflicting parties back on the negotiation table. The third party formal intervention methods should take any of the following approaches; conciliation, arbitration and mediation

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# Unlock Your Performance Potential: Uncovering the Motivational Level of Hadoti Region's RBSE School-Level Cricketers

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## **ABSTRACT**

*Study of motivational level related with performance among RBSE school level cricketers of hadoti region of Rajasthan. In the present study, an attempt has been made to find out the motivational level of school level cricketers of Hadoti region of Rajasthan with reference to their performance. For this purpose, thirty school level cricketers from different schools of Hadoti region were selected as subjects. The selected subjects were divided into two groups i.e., high performers and low performers on the basis of their past performance. All the subjects were administered a structured questionnaire developed by the investigator to assess their motivational level. The data were analysed using t-test and ANOVA.*

*The results of the study revealed that there was a significant difference between high performers and low performers in terms of their motivational level. It was also found that all the components of motivation except self-confidence were significantly related with performance of school level cricketers of Hadoti region. The findings of the study showed that there was a significant difference in the motivational level of the school level cricketers of Hadoti region of Rajasthan. The cricketers who were more motivated had better performance than those who were less motivated. The study also found that there was a positive correlation between motivation and performance.*

*In conclusion, it is clear that the level of motivation among RBSE school-level cricketers of Hadoti region of Rajasthan was found to be positively associated with their performance. It can also be noted that the study results showed that motivational levels were higher in those who scored better and played at a more competitive level. The findings from this study provide an insight into how to improve performance by focusing on increasing motivation among young athletes, which should lead to improved success both in sport and life.*

**Key words:** *Students, motivational level and persistence.*

## **Introduction**

The purpose of education is to produce people who are capable of learning new things, using that information in their daily lives, adapting to societal changes while also becoming the cause of those changes. People must be willing to participate in the learning process in order to develop these traits, which means they must be motivated and use learning strategies effectively. Students' motivation levels and effective use of learning strategies have an impact on their present and future success.

An individual's motivation level is anticipated to be strong in order for them to complete a task successfully and feel content. A person with strong levels of motivation typically works hard to succeed, exhibits high levels of performance, manages their time well, develops personally, and has a high level of self-confidence.

As opposed to this, a student with high levels of motivation in the learning process shows interest in the lesson, prepares for class, participates in discussions, focuses on the subjects they need to learn, never gives up when things become tough, and is tenacious and determined to learn.

According to Merriam-Webster (1997), motivation is defined as the need or desire that prompts someone to act or the effort made to achieve a goal. Human behaviour is started, directed, and maintained by three major components that make up motivation. There are two aspects to motivation: internal and extrinsic. An act of curiosity, attraction, or desire is what is referred to as intrinsic motivation. People who exhibit high levels of intrinsic motivation are seen to exert the necessary effort of their own free will in order to achieve their objectives. Extrinsic motivation, on the other hand, is described as having the desire to learn while being influenced by other forces. When acting with extrinsic motivation, a person makes an attempt to accomplish their goals in the hopes of receiving tangible rewards (such as high grades, praise for their learning, pocket money, or status) or avoiding various penalties or constraints.

Recently, scholars have become more interested in the concept of motivational persistence. This is due to the crucial role that motivational persistence plays in people's accomplishments. In order to establish successful behaviours, people require more personal resources, such as intrinsic motivation. People connect with one another and pick up knowledge, skills, techniques, beliefs, and attitudes throughout this flow activity. It is well recognised that self-regulation abilities and motivation both play important roles in the learning process in the social context.

Latin's "movere" was used to translate the word "motivation." Motivation is defined as the actions that propel and sustain a person toward their goal. These actions are referred to as personal intrinsic effects, which influence outcomes like choice, effort, perseverance, success, and environmental influences.

Motivation is defined as a force that compels a person to behave decisively and deliberately in order to accomplish the desired outcome. In the subject of educational psychology, the motivation theory has received a lot of theoretical attention and is regularly addressed. Success is attributed to the idea of motivating persistence, which is seen to be essential for learning. The degree to which a person's emotional and physical needs are met determines how persistent their motivation is. This idea is linked to success and is the same as having the willpower to accomplish goals. In other words, this idea outlines the motivated mind-set that is necessary to accomplish the intended goals. More specifically, it is described as a person's propensity to engage in goal-related activities in spite of challenges, hurdles, weariness, long-term disappointment, or a negative perception of oneself.

An individual's effort to achieve the specified goal, propensity to find the necessary personal resources, such as intrinsic motivation, to overcome the challenges they will face after making a motivational decision and to maintain their motivation, as well as their resistance to deterring negative situations, are all examples of their motivational persistence. Motivational persistence is one of the crucial elements that will influence how well people handle potential challenges in their lives, set necessary targets for the information age, and achieve their objectives.

In other words, the motivational persistence refers to the cognitive system feature of the person's desire to attain the goal and their ongoing use of personal resources to get past obstacles they encounter. In order to achieve superior academic success during the university life process, students must endure



intense exam pressure, peer competition, and job anxiety. Because this process occurs during the youth period, students are exposed to harmful circumstances like stress, anxiety, and burnout.

The degree to which students are motivated to overcome these challenges is connected to their motivational perseverance, which is regarded to be directly related to these circumstances. Additionally, it is claimed that the most important factor influencing the success and quality of learning is students' motivational tenacity and learning incentives. Cricket has become a highly competitive sport at all levels, including even the school level. As such, there has been an increasing emphasis on assessing the motivational levels of school cricketers in relation to their performance. With this in mind, the current study was conducted to evaluate the motivational factors among Rajasthan Board of Secondary Education (RBSE) school level cricketers and how they influence their performance on the field. This article will explore what those motivations are, how they are measured, and what can be done to ensure that school level cricketers reach their fullest potential.

There is a growing importance of sport among students, especially in school. Cricket is one such sport that is gaining popularity day by day across the globe. The present study was aimed to investigate the motivational levels related with performance among Rajasthan Board of Secondary Education (RBSE) school level cricketers of Hadoti region. The study was conducted on a total sample size of 200 cricketers aged between 10 - 19 years. The findings of the study revealed that most of the cricketers had high motivational levels related to their performance and they were mostly engaged in cricket due to its competitive nature and love for the game.

### **Objective of the study**

The researcher has conducted this research with the below mentioned objectives:

- To study the motivational level among RBSE school level cricketers of Hadoti region.
- To study the motivational level related with the performance among RBSE school level cricketers of Hadoti region of Rajasthan state.
- To compare the academic and sports performance of both govt and private school students.

### **Methodology**

In the present study, an attempt has been made to find out the motivational level of school level cricketers of Hadoti region of Rajasthan with reference to their performance. For this purpose, thirty school level cricketers from different schools of Hadoti region were selected as subjects. The selected subjects were divided into two groups i.e., high performers (n=15) and low performers (n=15) on the basis of their past performance. All the subjects were administered a structured questionnaire developed by the investigator to assess their motivational level. The data were analyzed using t-test and ANOVA. The results of the study revealed that there was a significant difference between high performers and low performers in terms of their motivational level. It was also found that all the components of motivation except self-confidence were significantly related with performance of school level cricketers of Hadoti region.

### **Research Goal**

The simple random sampling approach from the accessible universe based on the survey model was used in this study to estimate the levels of motivational persistence of the students of the faculty of sport sciences and to investigate them in terms of various demographic factors.

The tangible universe that the researcher can access is the accessible universe. Contrarily, simple random sampling is the simplest type of random probability sampling.

### **Analyzing of Data**

The data analysis was performed using the Windows programme SPSS 22.0. Using descriptive statistics, the demographic characteristics of the students who participated in the study were determined. The Cronbach alpha coefficient was utilised in the calculation of the scale's internal consistency. Government and private school level cricketers' subscale scores were compared using an independent T-test, and group and overall academic grade point averages were compared using a One-Way ANOVA analysis.

### **Findings**

The findings of the study showed that there was a significant difference in the motivational level of the school level cricketers of Hadoti region of Rajasthan. The cricketers who were more motivated had better performance than those who were less motivated. The study also found that there was a positive correlation between motivation and performance.

### **Discussion**

Motivation is stated as a force that motivates the individual, and the motivational persistence concept is expressed as the continuation of this power. This study purposed to the determination of the motivational persistence levels of university students who received sports education in an academic context, and to examine them in terms of some demographic variables.

Our research findings showed that the arithmetic means of the students' motivational persistence levels were above the mid-level and close to the high. it was determined that the students' motivational persistence score averages were statistically significantly lower. This finding is not in line with the results of our study. participants who were over 10 years old had a high score in the "current purposes pursuing" sub-scale.

According to the findings of the difference between the academic overall grade averages and motivational persistence of the students in our study, there was no statistically significant difference between academic overall grade averages and levels of "long-term purposes pursuing" and "recurrence of unattained purposes".

However, a significant difference was found between the academic overall grade averages and "current purposes pursuing".

The study found that there was a significant difference in the motivational level of school level cricketers from the Hadoti region of Rajasthan. Those who were more motivated had better performance. The study also found that cricket coaches play a significant role in motivating their players.

### **Comparison between Government and Private Schools**

Our research showed that the players in government schools were slightly less motivated than the players in private schools. The players in government schools expressed a lack of support from their school and a lack of resources to help them improve their skills.

The players in private schools, on the other hand, expressed a greater sense of motivation. They felt more supported by their school and had access to better resources to help them improve their skills.

These results suggest that the school environment has a direct impact on the motivation levels of students. Players in government schools need more support from their school in order to reach their full potential.

### **Impact of School Environment on Student Motivation**

Our research showed that the school environment has a direct impact on student motivation. Players in government schools expressed a lack of support from their school and a lack of resources to help them improve their skills. This lack of support and resources can lead to a decrease in motivation. analysis.

On the other hand, players in private schools felt more supported by their school and had access to better resources to help them improve their skills. This greater sense of support and access to resources can lead to an increase in motivation.

Therefore, it is important for schools to provide the necessary support and resources to their students in order to ensure that they remain motivated.

### **Factors Influencing Student Motivation**

Our research revealed several factors that influence student motivation. These factors include the school environment, the support provided by the school, access to resources, the team spirit, and individual goals.

The school environment is important because it can either increase or decrease student motivation. If the school provides the necessary support and resources, it can lead to an increase in motivation. On the other hand, if the school does not provide the necessary support and resources, it can lead to a decrease in motivation.

The team spirit is also important because it can motivate players to work together and to strive for success. When players feel supported by their teammates, it can lead to an increase in motivation.

Finally, individual goals are important because they can motivate players to reach their full potential. When players set individual goals and strive to achieve them, it can lead to an increase in motivation.

### **Methods to Improve Student Motivation**

To ensure that school-aged cricketers in the Hadoti region remain motivated and realise their full potential, it is crucial that schools implement strategies to boost student motivation. Among these strategies are providing the necessary support and resources, fostering a positive school environment, and fostering team spirit.

It is essential that schools provide their students with the necessary support and resources. This consists of providing access to quality coaching, quality equipment, and quality facilities.

It is also essential for schools to foster a positive school climate. This includes fostering an environment of respect and fostering positive student-teacher relationships.

Lastly, it is essential for schools to promote team spirit. This includes providing players with opportunities to form bonds and collaborate. This can help players feel encouraged and motivated to accomplish their objectives.

### **Conclusion**

In conclusion, it is clear that the level of motivation among RBSE school-level cricketers of Hadoti region of Rajasthan was found to be positively associated with their performance.

It can also be noted that the study results showed that motivational levels were higher in those who scored better and played at a more competitive level. The findings from this study provide an insight into how to improve performance by focusing on increasing motivation among young athletes, which should lead to improved success both in sport and life.

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# Theoretical issues of off-site tax inspection and field tax inspection

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## ABSTRACT

*This article is devoted to the research conducted on 2 types of tax inspections practiced in the Republic of Uzbekistan, that is, off-site tax inspection and field tax inspection. In addition, the article investigates the theoretical aspects of these tax inspections. Moreover, the article provides the views of foreign and domestic economists on the scientific and practical significance of existing regulatory and legal documents.*

**Keywords:** *off-site tax inspection, field tax inspection, tax audit, tax control, tax monitoring.*

## INTRODUCTION

Tax control is based on the widespread introduction and use of various digital information and communication technologies, which enable the analysis and comparison of information on the fulfillment of tax obligations by taxpayers, collection of additional payments to the budget in the form of additional taxes, fines and penalties, and thereby ensure the prevention or minimization of violations of tax legislation.

Currently Article 136 of the Tax Code of the Republic of Uzbekistan (2022) provides for the implementation of tax control in the form of tax inspections and tax monitoring. Furthermore, Article 137 of the Tax Code of the Republic of Uzbekistan (2022) specifies the following types of tax inspections:

- 1) off-site tax inspections;
- 2) field tax inspections;
- 3) tax audits.

The issue of studying foreign countries and implementing their positive aspects into practice is considered urgent.

## Literature review.

In this section we consider the theoretical aspects of off-site tax inspection and field tax inspection, which are the types of tax inspections in the Republic of Uzbekistan, and try to understand the essence of these types of inspections in a more comprehensive manner.

Researches have been carried out by many economists and experts on the subject. First of all, the concept of “off-site” has different meanings in various sources. In particular, it is admitted that “off-site is a collection of knowledge collected in Germany at the end of XVIII century and the beginning of the XIX century on the control, management, and inspection of income from state property”<sup>i</sup>

Off-site inspection (from “off-site” – made in an office, laboratory) - checking compliance with the law, which is carried out by the public or city authorities in accordance with the documents they have, without going to the person being inspected. It can be implemented against legal entities and individuals. Also it is called “documentary verification”<sup>ii</sup>

Off-site tax inspection is a verification of compliance with tax and levy laws based on tax returns and documents submitted by the taxpayer independently to the tax authority, as well as documents available in the tax authority<sup>iii</sup>

From the point of view of Mayburov (2021), the purpose of the off-site tax inspection is to collect and prepare the information required to control compliance by taxpayers with the legislation on taxes and fees, to identify and prevent tax violations, as well as to ensure the effective selection of taxpayers for the purpose of conducting tax inspections.

Artamonova (2010) studied the expansion of the efficient assessment system of tax authorities with additional criteria that provide a more effective settlements of the assessing the results of tax authorities' control activities.

Efrimova (2017) put forward the implementation of off-site tax inspection through the "MAKOMATI" software in order to improve the software database of off-site inspection and classify entrepreneurship entities into large, medium and small groups, as well as tax types.

From the point of view of Trofimova (2011), it is essential to improve the quality and efficiency of automated information technologies in the tax system, depending on the mechanism of operation of technical and software products and the information received in the database.

The improvement and efficiency of off-site inspection should be based on the following objectives:

- that the tax service has established a complete and continuous exchange of relevant interdepartmental information;
- regular input of data into their information base by relevant ministries and agencies;
- timely sending of the necessary information on taxation to the tax service body, enhancing the responsibility of the employees and agencies in charge in case of delays beyond the specified deadlines (Trofimova, 2011).

### **Research methodology.**

In the process of the data analysis such research methods as analysis and synthesis, induction and deduction have been widely applied and these results constituted the grounds for developing relevant proposals and recommendations.

### **Analysis and results.**

The objective necessity of introducing the off-site tax inspection in the Republic of Uzbekistan includes, first of all, two different ultimate goals.

1. Preventing tax payers from violating the requirements of tax legislation and preventing financial, administrative and criminal sanctions that may be applied to them in the future;
2. It is to ensure timely and full payment of taxes and other compulsory payments by taxpayers to the state budget and extra-budgetary funds (Resolution, 2010).

According to Mayburov (2015), "the aim of the off-site tax inspection is to monitor compliance by taxpayers with the laws on taxes and fees, to identify and prevent tax violations, as well as to collect and prepare the information required to ensure their effectiveness".

<sup>ii</sup> *Encyclopedia "Secrets of a Firm"* .<https://secretmag.ru/enciklopediya/hto-takoe-kameralnaya-proverkaobyasnyajem-prostymi-slovami.htm>

<sup>iii</sup> *Off-site tax inspections.* [https://www.nalog.gov.ru/rn77/taxation/reference\\_work/desk\\_audits/](https://www.nalog.gov.ru/rn77/taxation/reference_work/desk_audits/)

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In the opinion of Poponova (2014), “Off-site tax inspection is a check of compliance with tax and levy laws based on tax declaration and documents submitted by the taxpayer independently to the tax office, as well as documents available in the tax authority”.

A special feature of the off-site tax inspection is that this type of inspection covers all taxpayers without exception. Off-site tax inspection is also the main means of creating a database on the financial and economic activities of economic entities in the tax authority, and this aspect constitutes the basis for drawing up a plan for conducting tax inspections. As part of the off-site tax inspection, the analysis of the consistency of financial indicators and recurring indicators in tax calculations indicates the reliability of individual indicators, presence of suspicious points or inconsistencies, violations (Batashev, 2019).

From the point of view of Ovcharov (2016), the first stage of the off-site tax audit is carried out during the receipt of tax reports and consists of monitoring the completeness of the taxpayer’s submission of tax reports in compliance with tax legislation. This type of inspection is implemented by the Taxpayer Relations Officer who receives the tax reports.

Glukhov (2011) thinks that “in the second stage of the off-site tax inspection, a visual control of the submitted tax report is performed and it assumes the completeness and clarity of filling in the necessary information, presence of the necessary signatures. Thus, during this inspection period, the specialist of the department, who has prepared tax returns for the taxpayer, controls the presence of all the necessary details: the name of the taxpayer, taxpayer’s identification number, the tax period for which the document was submitted, etc.

In the opinion of Isaev (2021), “the basic stages of the off-site tax inspection are implemented as follows, and then the development of conclusions ensures the quality of analytical data. In particular, it implies verifying the accuracy of the calculation of the tax base. This stage implies performing analysis of taxes, which includes the following aspects:

- checking the logical connection between individual indicators required for calculating the tax base;
- comparing the report data with similar indicators of the previous period;
- correlation of accounting indicators and indicators in the tax reports, as well as individual indicators of reports on different types of taxes;
- evaluation of accounting information and tax reports in terms of compatibility with the information on the financial and economic activities of the economic entity available in the tax authorities;
- checking the accuracy of the arithmetic calculation of the data in the reports;
- verifying the validity of claimed tax credits verifying the validity of claimed tax incentives;
- checking the accuracy of the applied tax rates and incentives, their compliance with the current legislation;
- choosing the best and most appropriate among the traditional and mathematical methods of tax analysis when conducting tax inspections;
- support and apply regression and correlation analysis methods so that mistakes made during tax inspections are not repeated in the future (Isaev, 2021).

It should be noted that the main and most frequently implemented type of tax inspection that we will consider now is the field tax inspection. Let’s consider significance of this tax inspection based on research implemented on the global scale and statutory acts. In particular, the following forms of tax control are used in the Tax Code of the Russian Federation (2022): tax inspections; receiving

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explanations from taxpayers; verification of accounting and reporting information; inspection of buildings and areas used for income (profit) and other forms provided by the code. Article 87 of the Tax Code of the Russian Federation (2022) provides for “two types of tax inspections: field tax inspections and off site tax inspections”. Article 89 reflects field tax inspection. According to this article, it is recognized that field tax inspection is based on the decision of the head of the tax authority in the territory (building) of the taxpayer”.

What is the need for this type of tax inspection and tax control? According to Novoselov (2014), this is due to many violations in the tax field, the existence of arrears of tax payments to the budget. From the point of view of Fedotov (2020), “In our country the scale of the shadow economy and tax evasion reduces the level of budget forecast indicators”.

As Shmelov (2020) admits: “Corruption and bribery are related to the nonaccounting of taxable income, which is reflected in the impact on the economic security of the country. Tax inspection, including field tax inspection, is an instrument that can fight against corruption and can be a solution to existing problems or at least minimize negative implications”.

In international practice, tax inspections, including field tax inspection instruments, are widely used in order to prevent the shadow economy, corruption and bribery, tax evasion and other negative situations. The application of these measures in global practice was also admitted at the international tax symposium held in Minsk in 2021 on the topic “Theory and Practice of Tax Reforms” (Economic newspaper, 2021).

If we analyze the practice of the Russian Federation, the number of field tax inspections is decreasing year by year. According to the analysis of Chujmarova et al. (2021), the number of field tax audits decreased by 80% in 2020 compared to 2015

Many problems arise before the tax authorities in the implementation of tax measures, in particular, in the conducting off-site tax inspections. In this regard it is crucially important to work out a clear list of control measures related to the “automated” selection of taxpayers.

According to Kojanchikov et al. (2020), “It is not advisable to completely abandon the method of random selection of taxpayers for tax inspections because its use is very effective in monitoring the condition of tax discipline among different categories of taxpayers”.

The development of a single comprehensive final procedure for control inspections, including all stages from the selection of inspection objects to the registration and implementation of their results, will enable to improve the organization of control activities of tax authorities.

A rational choice of tax audit objects should be made by tax authorities based on a thorough analysis of various information about taxpayers from internal and external sources, not only accounting and tax reports, but also information from law enforcement agencies.

In our opinion, based on the analysis of the internal sources of information available in the tax authorities, the following priority groups of entities for conducting field tax inspections can be distinguished:

- organizations that have made serious changes to financial and economic indicators that have a negative impact on the final financial result (according to the “Report on financial results” form);
- taxpayers who have suffered losses from financial activities for two or more years;
- taxpayers who have violated the tax law as a result of the previous inspection, for which financial sanctions and fines have been imposed and calculated;
- companies “zero”-valued in the balance;
- taxpayers evaded submitting tax returns and reporting;



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- organizations that use tax incentives at different levels of the budget system in the Republic of Uzbekistan;
  - organizations that have several settlement, current, currency and other account numbers;
  - entities that raise doubts about the reliability of submitted accounting and tax reports, allow violations of legislation on the use of cash registers and the procedure for making cash transactions when making cash settlements with the population.

In our opinion, systematization, processing and analysis of this set of data enable to make the conclusion about the level of probability of detection of tax law violations by a taxpayer under consideration. In the process of selecting legal entities, it is necessary to use a wide range of methods of analyzing information about the taxpayer: studying the level and dynamics of the main indicators of financial and economic activity of enterprises, verifying logical connection between various reports and calculated indicators obtained from similar enterprises, preliminary assessment of financial statements and tax calculations in terms of reliability of individual reporting indicators, identification of suspicious circumstances or inconsistencies indicating a possible violation of tax discipline.

In order to detect violations of the tax legislation, it is suggested to use the “Tax Evasion Schemes” software-information complex, which has been developed in the same fundamental areas of the same methods of hiding the taxable base, classifying the following signs:

- the frequency (or rarity) of using a particular scheme;
- structure of participants of the scheme;
- the scope of activity in which this scheme is observed;
- a violated object of the tax accounting;
- the ways of incurring loss to the budget, as well as the consequences of using this scheme;
- what taxes can be reduced using this scheme;
- the level of complexity of the scheme;
- the methods of implementing the scheme (Osipova, 2020).

The tax burden and taxpayer’s profitability are considered essential measures of tax risk, which are compared to industry average indicators. At the same time, the average industry indicators of the tax burden and profitability are not serious evidence to justify the conclusion of the fact of violation of the tax legislation, because the average industry indicators directly depend on such factors as the number of employees, the amount of wages, the type of activity of the taxpayer. In addition, entities may cause a sharp increase in indicators for subjective reasons or, on the contrary, their low level and actual indicators corresponding to the average indicators in the network are not always a sign of the absence of reduced revenues or increased costs.

“In international practice, when planning field tax inspections, various methods of determining the average industry indicators reflecting the level of tax payments by legal entities and individual entrepreneurs are widely applied. The aim of this method is to identify potential objects, during their inspection it will be possible to detect violations, which will cause the largest amount of additional payments to the budget. Thus, after analyzing the methods of pre-inspection analysis and selection of taxpayers in the USA and European countries with a developed market economy, we can conclude that the efficiency of tax control directly depends on the use of automated selection of taxpayers for inspection. A unified database of taxpayers and various types of software are required for tax inspections” (Malis, 2019).

## Conclusion.

On the basis of the investigations specified above, we have developed the author's definition of field tax inspection. In our opinion, the concept of the field tax inspection can be defined in the following way: "Field tax inspection is an inspection implemented by tax authorities on the fulfillment of certain obligations of taxpayers in the field of calculation and payment of taxes, as well as other obligations specified in the tax legislation, in which accounting documents, movement of goods and cash flow, as well as tax analysis of other information related to the activity of the payer is performed".

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# ANALYSIS OF RESOURCE TAXES BASED ON TAX ANALYSIS TECHNIQUE

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## ABSTRACT

*The article is devoted to the analysis of resource taxes and considerations on their significance. The opinions of foreign researchers and scholars on the topic have been studied. In addition, the article investigates the role of resource taxes in the budget of the Republic of Uzbekistan. Furthermore, the author has developed conclusions and proposals based on the presented analyzes.*

**Key words:** resource taxes, property tax, tax on using water resources, subsoil use tax.

## Introduction

In the process of the developing the material world natural resources possess a special status and in the current period of modernization mineral resources have turned into the essential factor limiting economic development as an important moving material. Currently environmental pollution is becoming more and more serious, water resources, especially fresh water resources, are gradually decreasing and constantly affecting the desertification of regions.

Since the role of taxation is aimed at correcting income disparities and raising fiscal revenues, resource taxes as specific taxes also play a unique role in saving resources and protecting the environment.

The rational and reasonable use of resources is the top-target objective of the economy and their effective use by collecting them is currently considered one of the urgent tasks. Resource taxes include property tax, land tax, tax on using water resources and subsoil use taxes. Today, taking into account the reasonable use of resources, the amount of taxes collected from resources in the tax system of our country is increasing year by year.

## Literature review.

R. Boadway and F. Flatters (1993) in their research suppose that natural resources are usually taxed both under the income tax system and subject to the taxation as special resources. In their opinion, actual resource taxes are significantly different from rent taxes.

Z.D. Chen (2018) states in his research that “The current resource tax only covers mineral resources, and the scope of future resource tax should be expanded to forests, grasslands, beaches and other natural resources”. This statement implies that every particle in nature is renewable and valuable for us therefore it is a sign that we should use it wisely.

According to Bai (2014), “The economy is continuously growing with constant changes and innovations in the resource tax system. ...to further optimize and modernize the industrial structure, I think we should undertake the following five measures: 1) expanding the scope of taxation; 2) gradual increase of the tax rate; 3) integration and simplification of resource taxation mechanisms; 4) preferential tax policy is to be improved in Western China; 5) supplementary reforms on resource taxation should be implemented”.

Some scholars, such as Conrad & Hool (1984), have considered the effects of taxation on resource extraction and how to design a tax system to optimize resource allocation.

After that, researches on the theory of resource tax and its scope have been studied in a comprehensive manner. Deroubaix & Leveque (2006) believe that not only energy products but also natural resources such as water resources should be taxed in terms of environmental protection.

### Research methodology.

Traditional methods of economic analysis such as analysis and synthesis, induction and deduction have been used in this article. The risk management experience of economists and researchers of foreign countries has been analyzed from a scientific and practical point of view, and relevant conclusions have been developed in reliance upon the research results.

### Analysis and results.

Since the introduction of the resource tax, its income as a share of total tax revenues is not high, so the role of organizational income is very limited. In addition, because the resource tax is excluded from the measurement, it has a certain regression, so the phenomenon of reducing the resource tax appeared as well. All over the world, the share of resource taxes in fiscal income is generally not high. In addition, the limited amount of mineral resources is non-renewable, and with continuous use, their amount will be less, because the important source of budget income is stable, therefore, it is necessary to use the resource tax as a major source.

We will analyze the percentage of resource taxes in the revenues of the state budget over the last five years (2017-2021), which can be seen in Table 1 below.

**Table 1**

**Receipts from the resource taxes in the revenue part of the budget in the Republic of Uzbekistan in 2017-2021i(billion UZS)**

| <b>№</b> | <b>Indicators</b>                                   | <b>2017</b> | <b>2018</b> | <b>2019</b> | <b>2020</b> | <b>2021</b> |
|----------|---|-------------|-------------|-------------|-------------|-------------|
| 1.       | Tax receipts  | 49 681,0    | 62 229,5    | 112 165,4   | 132 938,0   | 164681      |
| 2.       | Total resource taxes                                | 6 867,4     | 9 714,5     | 19 680,7    | 21 257,0    | 23036       |
| 3.       | Property tax  | 2 129,7     | 2 158,9     | 2 360,2     | 1 974,3     | 2457        |
| 4.       | Land tax  | 1 091,8     | 1 266,6     | 2 313,2     | 2 386,7     | 4083        |
| 5.       | Subsoil use tax                                     | 3 474,1     | 6 203,1     | 14 692,8    | 16 417,1    | 15812       |
| 6.       | Tax on using water resources                        | 171,8       | 85,9        | 314,5       | 478,8       | 684         |
| 7.       | Share of resource taxes in the total tax receipts,% | 13,8        | 15,6        | 17,5        | 15,9        | 14          |

If we analyze the data provided in Table 1, we can see that in 2017 the receipts from resource taxes to the revenue part of the budget constituted 6867.4 billion UZS, in 2018 it was 9714.5 billion UZS, in 2019 it accounted for 19680.7 billion UZS, in 2020 it was equal to 21257.0 billion UZS and in 2021 this indicator amounted to 23036 billion

iDeveloped by the author on the basis of the data of the Ministry of Finance of the Republic of Uzbekistan.

UZS. The share of resource taxes in total receipts was 13.8% in 2017, 15.6% in 2018, 17.5% in 2019, 15.9% in 2020, and 14% in 2021.

Due to the reduction in 2020 with the aim of implementing the measures to mitigate a negative impact of the coronavirus pandemic during the period between April 1 and December 31, 2020, 1764 tour operators, travel agents and units providing hotel services (accommodation services) in the field of tourism were provided tax incentives in the amount of 69,1 billion UZS; for April and May in 2020 tax debts in the total amount of 29.5 billion UZS of 17247 small businesses have been deferred, including the amount of 11.6 billion UZS for the property tax and 17.9 billion UZS for the land tax. This fact, in turn, has made a negative impact on the revenue part of the budget.

**Table 2**

**Data on the share of resource taxes paid by 219 major enterprises in the total income<sup>ii</sup>, in billion UZS**

| <b>№</b>  | <b>Indicators</b>   | <b>2019</b>   | <b>2020</b>   | <b>2021</b>   |
|-----------|---|---------------|---------------|---------------|
| <b>1.</b> | <b>Tax payments accrued to the payment to the budget:</b>         | <b>39 792</b> | <b>51 103</b> | <b>51 959</b> |
| <b>2.</b> | <b>Resource payments, total</b>                                   | <b>12063</b>  | <b>14639</b>  | <b>13377</b>  |
| 3.        | Subsoil use tax   | 11 405        | 13 691        | 12 351        |
| 4.        | Tax for using water resources                                     | 194           | 213           | 259           |
| 5.        | Property tax  | 321           | 484           | 502           |
| 6.        | Land tax  | 143           | 251           | 265           |
| <b>7.</b> | <b>Share of resource payments in the total income, in percent</b> | <b>30,3</b>   | <b>28,6</b>   | <b>25,7</b>   |

The data of Table 2 represents analysis of the information of the largest 219 taxpaying enterprises in the Republic of Uzbekistan, and when studying the share of resource taxes in the tax payments, including the data of enterprises of mining and large production associations, the share of resource taxes in the total amount of tax payments subject to payment to the budget constitutes 30.3 percent in 2019 and 28.6 percent in 2020. Furthermore, the share of resource taxes is expected to be 25 percent in 2021. This indicator raises many questions on this issue.

Current resource tax only covers energy minerals, metallic minerals, non-metallic minerals, water stream minerals and salt and other mineral resources. However, according to the main theory of the resource taxes, resource taxes should include not only mineral resources, but also all natural resources. The scope of resource taxation is very narrow, which to some extent contradicts the principle of fair taxation. Natural resources such as forests, grasslands and minerals, are subject to resource tax, however, some natural resources do not have to pay tax, because some resources are alternative, which results in the unprotected natural resources that are not subject to tax.

Many preferential policies aimed at providing various incentives are reflected in the legislation concerning resource taxes. This can reduce the tax burden of resource taxes paid by enterprise and also encourage enterprises to improve mining technology and raise the use of resources. However, at the same time there are some negative implications. First of all, it does not help tax fairness because tax incentives are only given to a few people and some businesses are not able to benefit from tax

<sup>ii</sup>Developed by the author on the basis of the data of the State Tax Committee of the Republic of Uzbekistan

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incentivess, and this fact has resulted in greater unfairness to other taxpayers. Secondly, it does not help to distribute the resources evenly, the tax incentives shift the state budget to the benefit of the enterprises that can use the preferential business, which makes these enterprises cheaper, leads to faster development, and due to high profits received by the preferential enterprises, they cannot use facilities of these preferential enterprises.

The main aim of the resource tax is to save resources, and the resource tax plays an important role in revealing the scarcity of resources and developing the economic consciousness of enterprises. If the rate of the resource tax is low, it will make the use of resources cheap, and it will be difficult for enterprises to realize the value of resources that are not convenient for saving and rational use.

In addition, it is necessary to distinguish between different types of resource tax rates, and, in particular, high tax rates imposed on the resources can intensify their protection.

Different regions should also be distinguished due to the differences in the conditions of initiative and extraction of resources so that local conditions play an important role in regulating resource taxes. The preferential tax policy related to the resource tax is also closely related to the tax rate of the resource tax, and most of the preferential tax benefits of the resource tax involve a reduction in the tax rate of this type of the tax.

According to the direction of development and implementation of the resource tax in the country is the functional direction of this tax. However, there are still some shortcomings in the current legislation on the resource tax, its determination and implementation should still be evaluated as one of the major legislative and practical issues.

On the one hand, the availability of resource tax has a certain positive role to save resources and to prevent their destruction and environmental damage. Currently it is necessary to improve the regulatory documents on the saving of recourses to the tax legislation and to introduce the practice of saving, and treat resources at the national treasure. While the resource tax has limited revenue-raising potential, it conveys the value orientation of recycling, saving resources, and caring for the environment to society as a whole, which is very beneficial.

We will go into more detail about property tax in the next paragraph of our article because in many manufacturing enterprises, so the existence and importance of property tax is higher than other taxes. We will continue our research and consider other types of resource taxes. It is obvious that the tax for using water resources is widely used in agriculture, the subsoil use tax is paid by the companies engaged in mining activities, and in this paragraph we provide our considerations with the help of analytical operations.

In the world 40 percent of the world food production and 60 percent of grain crops come from irrigated land. The high degree of the efficiency of the irrigated lands provides with an incentive to increase their areas all over the world. While crop productivity has increased by 40 percent in the last 20 years, the amount of water per hectare has remained almost unchanged in the last 100 years<sup>siii</sup>

.Todaythe service life of most water infrastructure facilities in the Republic accounts for more than 50 years, 77 percent of the irrigation network is delivered through the soil bed, 44 percent of the network needs to be repaired and restored, 10 percent of the network needs to be reconstructed, 40 percent of the water is lost in the irrigation networks<sup>siv</sup> . As a result, it is possible to determine the amount of the water actually used by water consumers. Therefore, it is recommended to give incentives to agricultural enterprises that have installed water measuring devices that automatically measure the volume of water used, in the amount of the value of these points or in the form of a 50 percent reduction of the tax rate, and to introduce a tax collection mechanism by using the tax rate (according to the norm or) multiplied by 2 times compared to those that have not installed this water measuring device. This measure is considered an incentive, but its significance is will be crucially important in future in terms of saving resources. In this regard we should also emphasize that applying incentives to the resource taxes can yield positive

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effect. Because current drought does not enable to accurately forecast the state of our country's climate in the future, therefore, we consider it necessary and important to prevent this disaster.

The next type of tax is the subsoil use tax, which is usually paid by strategic enterprises that are important for the national economy (see Table 3).

**Table 3**

**Data on the share of the subsoil use tax in the GDP [11]**

| <b>№</b>  | <b>Indicators</b>                          | <b>Unit of measure</b> | <b>2019</b> | <b>2020</b> | <b>2021</b> |
|-----------|--|------------------------|-------------|-------------|-------------|
| <b>1.</b> | Gross Domestic Product                     | <i>billion UZS</i>     | 529391,4    | 602551,4    | 721043,3    |
| <b>2.</b> | Tax accrued                                | <i>billion UZS</i>     | 12471,7     | 15 528,8    | 15 754,2    |
| <b>3.</b> | Receipts                                   | <i>billion UZS</i>     | 14 692,9    | 16 429,6    | 15 754,2    |
| <b>4.</b> | Share in the GDP<br>( <i>by receipts</i> ) | <i>%</i>               | 2,8         | 2,7         | 2,2         |

From the data presented in Table 3 it is obvious that the share of receipts of the subsoil use tax in the Gross Domestic Product constituted 2.8 percent in 2019, 2.7 percent in 2020, and 2.2 percent in 2021. It is obvious from this that the share of receipts of the subsoil use tax in the Gross Domestic Product of our country is important.

Nowadays the government of the Republic of Uzbekistan is paying particular attention to the development of minerals and their modern extraction. The Decree of the President of the Republic of Uzbekistan №6319 dated October 06, 2021 "On measures to further encourage geological exploration and improve the taxation procedure for subsoil users" determines the following top-target objectives, such as developing mineral deposits with the help of foreign investors, encouraging geological exploration with the help of the advanced equipment and technologies, and further improvement of the procedure for providing services to subsoil users. Moreover, starting from January 1, 2022:

a) land plots allocated for geological exploration and (or) exploration work are not subject to land taxation from legal entities;

b) an annual license fee for the use of subsoil for geological exploration is introduced, calculated on the basis of the allotted area and types of minerals, in the amount established by legislative acts;

c) the annual license fee for the use of subsoil for geological exploration is directed to:

70 percent - to the republican budget of the Republic of Uzbekistan;

15 percent - to the local budgets of the regions;

15 percent - to the local budgets of districts (cities). (Decree, 2021).

Furthermore, this Decree determines that the refund of the amount of value added tax to legal entities engaged in geological exploration is carried out according to the procedure established by the Tax Code of the Republic of Uzbekistan, but no later than 30 days from the date of application. In addition, from October 1, 2021 legal entities are exempt from customs duties:

when selling natural gas for export, the excise tax rate is set at zero percent; when importing natural gas into the territory of the Republic of Uzbekistan" (Decree, 2021).

The Decree specified above also stipulates that the draft law "On making amendments and alterations to the Tax Code of the Republic of Uzbekistan" is being currently developed. According to this statutory act from January 1, 2022:

ii <http://www.fao.org> Data obtained from the Food and Agriculture Organization of the United Nations (FAO).

iii Source: The Ministry of Water management of the Republic of Uzbekistan

reduction of tax rates for the subsoil use of mineral resources for oil and natural gas up to 10 percent, gold and copper - up to 7 percent, tungsten - up to 2.7 percent, uranium - up to 8 percent. At the same time, for enterprises with a state share that produce hydrocarbons, precious, non-ferrous, rare and radioactive metals, as well as under production sharing agreements (unless otherwise provided by agreements and contracts that entered into force before September 1, 2021) by the President of the Republic Uzbekistan may establish increased tax rates for the use of subsoil;

introduction of a tax on rental income for subsoil users engaged in the production (extraction) of oil, natural gas, gas condensate, precious, non-ferrous, rare and radioactive metals at new deposits, taking into account the capital expenditures of subsoil users;

exemption from property tax for legal entities of new oil and gas wells in the first two years, starting from the month of their commissioning, in the next three years - the application of the property tax rate for legal entities, reduced by 50 percent of the established tax rate;

further improvement of the procedure for calculating the subsoil use tax, taking into account advanced foreign experience and attracting experts. At the same time, determine that when calculating the subsoil use tax the extraction of oil, natural gas and certain types of minerals in the period from January 1 to December 31, 2021, the tax base is reduced by the amount of expenses associated with their transportation and processing;

unification of tax rates for the use of subsoil for non-metallic minerals;

granting the right to maintain tax records in USD to enterprises with foreign investments that are taxpayers of rental income tax (Decree, 2021).

It should be noted that the changes scheduled in this legislation are intended to lower the tax rates and use them in order to extract them with ease. In our opinion, depending on the reserve of resource taxes, we believe that the government should economize them applying higher rates. During the research, we analyzed some information from official sources and conducted studies within the topic of the research. The biggest problem with resource taxes is the lack of resources, especially with regarding the payers of the subsoil use tax.

### **Conclusion.**

A complete analysis of resource taxes can be a constant process aimed more at identifying actual and expected future changes in taxation systems than at the details of the current system. The stability of tax systems is likely to accelerate the development of resources when income is high, as expected future tax increases may reduce expected income as a result of delayed development. On the other hand, the combination of tax uncertainty and large long-term investments required for resource projects may cause some other useful resource investments to pass away.

We believe that it is crucially important to study the sources and reports on the resource taxes, conduct their comprehensive tax analysis and accurately develop relevant conclusions on many tax systems. As long as the information source of the tax analysis is clear and close and the source of the documents is complete, we can elaborate accurate conclusions. In any case, in this article we have tried to analyze the current state of the economy, analyzing the impact of the economy's huge potential, but limited resources.

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# DE L'ÉQUILIBRE COMPTABLE ET SON APPORT A LA CROISSANCE ECONOMIQUE

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## Résumé

Toute la comptabilité est basée sur le principe de l'équilibre, Il s'agit d'une expression montrant par une équation que le total des emplois est égal au total des ressources. Il en est de même pour le Produit Intérieur Brut (PIB) qui, comme tout agrégat, est égal à la somme de ses composantes entre autres, la consommation qui est la fonction principale des ménages.

La préoccupation de cet article est de savoir comment a évolué la consommation finale. Aussi, voir la contribution de celle-ci dans la croissance économique de la République Démocratique du Congo de 2000 à 2014 ; compte tenu de son importance en tant que variable explicative.

L'analyse de la croissance économique de la RDC par l'approche de la demande se basant sur un équilibre comptable, celle de la détermination du PIB par l'option de la demande, a servi de point de départ pour savoir dans quelles mesures les objectifs du gouvernement d'atteindre la qualité de pays à revenu intermédiaire à l'horizon 2030 reste possible, au vue de la tendance du PIB.

Mots clés : Consommation, Croissance, PIB

## Abstract

All accounting is based on the principle of equilibrium, it is an expression showing by an equation that the total of uses is equal to the total of resources. It is the same for the gross domestic Product (GDP) which, like any aggregate, is equal to the sum of its components among others, consumption which is the main function of households.

The concern of this article is to know how the final consumption has evolved. Also, see the contribution of the latter in the economic growth of the Democratic Republic of Congo from 2000 to 2014; given its importance as an explanatory variable.

The analysis of the economic growth of the DRC by the approach of the demand based on an accounting balance, That of the détermination of the GDP by the demand option, served as a starting point to know in which objective measures of government to achieve middle-income country status by 2030 is still possible, given the trend in GDP.

Keywords: Consumption, Growth, GDP.

## INTRODUCTION

La RDC a lancé des réformes visant à renforcer la gouvernance dans la gestion des ressources naturelles et améliorer le climat des affaires mais elle reste classée 184 sur 190 pays dans le rapport Doing Business 2019 sur la réglementation des affaires et doit relever de nombreux défis pour attirer les investisseurs dans des secteurs clés.

La valeur de l'Indice du développement Humain (IDH) de la République démocratique du

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Congo pour 2019 s'est établi à 0.480 – ce qui l'a placé dans la catégorie des pays à « Développement humain faible » et au 175e rang parmi 189 pays et territoires (PNUD, 2020). Tout en notant que les données d'enquête les plus récentes accessibles au public et utilisées pour estimer l'indice de pauvreté multidimensionnel (l'IPM) de la République démocratique du Congo concernent l'année 2017 et 2018.

En la République démocratique du Congo, 64.5 % de la population (soit 54,239 milliers de personnes) vivent en situation de pauvreté multidimensionnelle et 17.4 % autres sont considérées comme des personnes vulnérables à la pauvreté multidimensionnelle (soit 14,646 milliers de personnes). Pourtant dans son allocution, monsieur le gouverneur de la Banque Centrale du Congo, introduisant la conférence sur le thème : « De la stabilisation à la croissance durable et soutenue en République Démocratique du Congo ; enjeux et perspectives », avait souligné l'importance d'atteindre « un taux de croissance supérieur à 10% pendant au moins 20 ans comme l'ont fait certains pays émergents. » Plusieurs solutions ont été envisagées à cet effet.

En effet, la préface de l'annuaire statistique 2014 a été très ambitieuse ; elle témoigne de la volonté du gouvernement d'atteindre le développement de notre pays en trois phases telle qu'indiquées dans le tableau suivant :

**Tableau 1 : Objectifs de développement de la RDC de 2012 à 2050.**

| Période        | Nombre d'années | Objectif  | Moyens   |
|----------------|-----------------|---|--|
| De 2012 à 2020 | 9 ans           | Passer d'un pays à faible revenu à celui de pays à revenu intermédiaire | grâce à la transformation de l'agriculture   |
| De 2020 à 2030 | 10 ans          | Passer au statut de pays émergent                                       | une industrialisation intensive grâce au développement du secteur énergétique en appui aux secteurs des industries minière et agricole |
| De 2030 à 2050 | 20 ans          | Devenir un pays développé   | par une économie verte et une société de connaissance  |

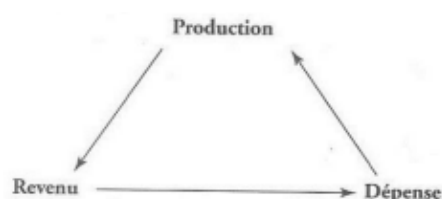
Source : nous même sur base des données de l'Annuaire statistique 2014 de l'INS

Ces étapes étaient, pour le gouvernement, des échéances médianes et critiques passant par une Planification Stratégique et Opérationnelle. En février 2016, dans le souci d'actualisation, un autre plan stratégique national de développement avait été présenté. Il préconisait de tout mettre en œuvre pour faire partie des économies à revenu intermédiaire en augmentant le niveau du revenu national brut (RNB) à 2 000 USD par habitant d'ici 2035 : Ce qui modifie l'échéancier ci-haut présenté (Eric Tshikuma, 2021).

Sur fond des considérations théoriques, la notion de consommation indique en comptabilité macroéconomique, l'opération par laquelle les ménages utilisent une partie de leur revenu disponible, de leur crédit à la consommation, de leurs biens et services ..évalués aux prix courants, c'est-à-dire les prix pratiqués au cours de la période considérée : les prix sur les étiquettes.

En tant que phénomène économique, la croissance économique désigne l'augmentation soutenue, pendant une longue période, du produit global d'une nation. Cette dernière mesure l'ensemble de richesses nouvelles produites par un pays au cours d'une année. Lorsqu'il est rapporté à l'effectif total d'une population, l'on parle ainsi du PIB par tête ou PIB par capital. Le taux de croissance économique d'un pays est déterminé par la variation relative de son PIB réel (c'est un écart relatif). Le PIB étant un indicateur de base qui permet d'évaluer et de comparer le comportement de l'économie à différentes périodes historiques. Il peut être calculé selon trois options (Production, Revenu et dépenses). Donnant ainsi l'équilibre fondamental qui renseigne :

$$\text{Production} = \text{Revenu} = \text{Dépenses}$$



La production représente l'offre, la dépense est représentée par la demande. Cette dépense est dite globale lorsqu'elle se compose d'une demande intérieure (consommation et les investissements bruts) et d'une demande extérieure (exportations - importations). La demande globale est impulsée par la demande intérieure, elle-même assise principalement sur la composante consommation. Cependant, faute d'une production intérieure, c'est l'extérieure qui stimule la production domestique via les exportations des matières premières : on parle dans ce cas d'une croissance extravertie. Dans le cas sous étude, l'évolution de la consommation des ménages est très significative et son augmentation a, à coup sûr, fortement impacté le PIB de la RDC. C'est pourquoi notre raisonnement gravitera autour des questions ci-dessous :

These factors affect the form in which the logistics system of international commodity circulation is created and developed. Each company independently builds logistical relations with its counter parties, but this happens under the influence of external conditions, which, among other things, can be created on purpose. Therefore, at the international level, there are special associations and organizations that agree on equal.

Quel est la part de chaque composante dans le PIB au temps t et partant au temps t-1?

Quelle a été la croissance de chaque composante et son influence sur la croissance globale ?

Puis, comment se présente la tendance du PIB au regard de l'échéance ratée de 2020.

## II. METHODE ET MATERIELS

Par une approche macroéconomique de la consommation, la méthode économétrique, nous a aidé à utiliser efficacement les grandeurs statistiques et mathématiques afin d'exprimer quantitativement les corrélations des agrégats macroéconomiques. Cette méthode se place dans le cadre de l'analyse de Rubin qui stigmatise le recours à un contrefactuel hypothétique. Ce contrefactuel n'étant pas observable, il est nécessaire de l'estimer (Pauline Givord, 2014). La théorie keynésienne, la théorie de revenu permanent de M. Friedman, la théorie de l'hypothèse de cycle de vie de Modigliani et, les déterminants socio-psychologiques de la consommation nous ont aidé à rendre intelligibles les différentes variables du thème d'étude.

Plusieurs sources des données, à savoir la Banque Mondiale, la Banque Centrale du Congo (BCC), l'Institut Nationale de la Statistique, etc. nous ont servi à récolter, analyser et traiter et les données, les informations nécessaires. Il sied cependant de faire remarquer la difficulté d'utiliser les données statistiques des sources différentes, car elles comportent non seulement des différences, mais n'ont pas la précision comme le pensent E.ARCHAMBAULT, O.ARKHIPOFF(1992), en disant « les données économiques ne sont pas parfaites».

### III. RESULTATS

Pour répondre à notre préoccupation susmentionnée, nous partons du fait que l'équilibre comptable est réalisé quand les ressources sont égales aux emplois en biens et services. Cet équilibre sur le marché des biens et services est exprimé par l'égalité comptable suivante, qui détermine le PIB selon l'optique de la dépense:

$$PIB = CF + FBCF + V + (X - M) \quad (1)$$

Où :

CF Consommation finale,

FBCF Formation brute du capital fixe,

V= Variation des stocks,

X Exportations,

M Importations, et (X-M) est le solde commercial.

Or, comme le montre l'équation (1), l'agrégat du PIB est égal à la somme de ses composantes. Il est donc possible de calculer, à partir de cet équilibre comptable, la part (en %) des différentes composantes de la demande globale dans le PIB. On peut également déterminer, à partir des taux de croissance de ces différentes composantes, la contribution de chacune dans la croissance du PIB.

Soit l'équation de l'équilibre comptable suivante :

$$PIB_t = CF_t + FBCF_t + V_t + (X - M)_t \quad (2)$$

La variation de PIB entre les temps  $t-1$  et  $t$  nous sera donnée par :

$$PIB_t - PIB_{t-1} \quad (3)$$

Ce qui donnera pour l'équation (2) :

$$PIB_t - PIB_{t-1} = (CF_t - CF_{t-1}) + (FBCF_t - FBCF_{t-1}) + (V_t - V_{t-1}) + ((X - M)_t - (X - M)_{t-1}) \quad (4)$$

La croissance du PIB entre les temps  $t-1$  et  $t$  nous sera donnée par (5) :  $\frac{PIB_t - PIB_{t-1}}{PIB_{t-1}}$

Il suffira donc de diviser les deux membres de l'équation (4) par  $PIB_{t-1}$  pour avoir la croissance économique ainsi que les parts de variations des composantes par rapport au  $PIB_{t-1}$

L'équation (5) peut être développée en (6) :

$$\frac{PIB_t - PIB_{t-1}}{PIB_{t-1}} = \frac{CF_t - CF_{t-1}}{PIB_{t-1}} + \frac{FBCF_t - FBCF_{t-1}}{PIB_{t-1}} + \frac{V_t - V_{t-1}}{PIB_{t-1}} + \frac{(X - M)_t - (X - M)_{t-1}}{PIB_{t-1}}$$

On peut aisément calculer la contribution de la variation de chaque composante dans la croissance économique. Mais S. Brana et M.C. Berguignan (2015) ont montré l'intérêt de mettre en exergue la croissance de chaque composante individuelle, quitte à revenir à leur part de la formule.

En effet la réponse aux deux premières questions nous amènent à l'hypothèse ci après : la contribution d'un élément à la croissance du PIB en test égale à son taux de croissance de  $t-1$  à  $t$ , multiplié par sa part dans le PIB de l'année  $t-1$ .

Illustrons cette hypothèse en ne considérant que la composante CF, la démarche étant généralisable à toutes les autres composantes.

De l'équation (6) tirons le terme relatif à CF (7) :  $\frac{CF_t - CF_{t-1}}{PIB_{t-1}}$

En multipliant ce terme par (8) :  $\frac{CF_{t-1}}{CF_{t-1}} = 1$

On peut obtenir cette expression avec toutes les autres composantes.

(7) multiplié par (8) donne :  $\frac{CF_t - CF_{t-1}}{PIB_{t-1}} \times \frac{CF_{t-1}}{CF_{t-1}}$

Par commutativité des dénominateurs (8) peut devenir (9) :  $\frac{CF_t - CF_{t-1}}{CF_{t-1}} \times \frac{CF_{t-1}}{PIB_{t-1}}$

On obtient ainsi d'une part la croissance de cette composante par rapport à elle-même entre les temps  $t-1$  et  $t$  ainsi qu'une comparaison de sa part dans le PIB temps  $t-1$ .

On peut retenir de ce qui précède que la part de la consommation au temps  $t-1$  multipliée par le taux de croissance d'une composante du PIB donne la contribution de cette composante dans la croissance économique d'une année ( $t-1$ ) à l'autre. Dans le cas d'espèce la composante est la consommation finale CF.

Pour la généralisation à toutes les composantes, cette formule (9) peut s'écrire :  $\Delta C_t \times pC_{t-1}$

Où :  $\Delta C_t$  = la croissance de la composante au temps,

$pC_{t-1}$  = la part de la composante dans le PIB au temps  $t-1$

On procédera par :

- Le calcul des parts dans le PIB au temps  $t-1$
- Le calcul de la croissance de la composante entre les temps  $t-1$  et  $t$
- Puis, on calculera en les multipliant à la détermination des taux de contribution des différentes années de la période considérée.

Une représentation graphique nous renseignera sur l'évolution de la contribution de cette composante dans le temps. Afin d'obtenir des évaluations non biaisées par l'inflation, les calculs sont effectués en volume. Le problème de non additivité des comptes chaînés affectant aussi les calculs de contribution à la croissance en volume (prix de l'année précédente chaînés, base  $t-1$ ), il est nécessaire par les comptes aux prix de l'année précédente. Par exemple, pour évaluer les contributions au PIB  $t$  des éléments de la demande en se fondant sur les tableaux de synthèse établis par l'INS, il convient de recalculer les évaluations des composantes du PIB  $t$  aux prix de l'année précédente, soit aux prix de l'année  $t-1$ , afin de le rendre additives (Sophie BRANA & Marie-Claude BERGOUIGNAN, 2011).

Pour réaliser ces calculs nous avons eu besoin de la série des PIB et de celle de la composante concernée présentées dans le tableau 5 ci-après.

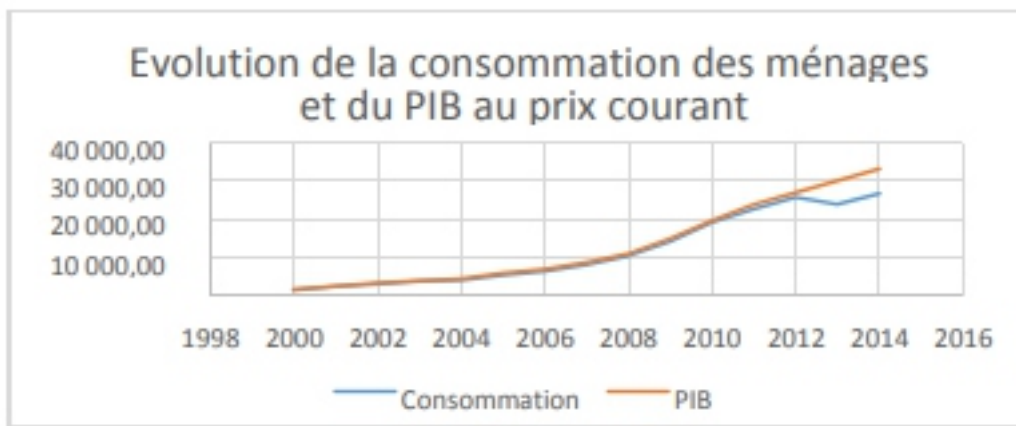
Le tableau ci-dessous montre les emplois du PIB, il a été constitué à partir des tableaux 3233 et 3234 (Sources INS/Commission des recherches et des comptes nationaux), puis complété avec les données des tableaux 3235 et 3236 avec comme source INS/Banque centrale du Congo.

### Tableau 3 : Emplois du PIB (en milliards de CDF courant)

| Rubriques | CF        | FBCF     | V     | X         | M         | PIB       |
|-----------|-----------|----------|-------|-----------|-----------|-----------|
| 2000      | 1181.2    | 189.90   | 0.20  | 150.80    | 205.00    | 1,317.40  |
| 2001      | 2105.6    | 148.60   | 0.90  | 267.50    | 291.30    | 2,231.40  |
| 2002      | 2739.6    | 224.80   | 0.20  | 474.20    | 412.90    | 3,025.90  |
| 2003      | 3496.6    | 341.50   | 3.60  | 869.60    | 1,088.10  | 3,623.30  |
| 2004      | 3768.9    | 499.50   | 4.70  | 935.00    | 1,094.50  | 4,113.60  |
| 2005      | 5180.5    | 661.10   | 5.90  | 1,157.50  | 1,335.90  | 5,670.10  |
| 2006      | 6104.1    | 987.00   | 4.20  | 1,294.80  | 1,695.40  | 6,694.80  |
| 2007      | 7,839.60  | 1,177.30 | 8.30  | 3,379.30  | 3,948.40  | 8,456.10  |
| 2008      | 10,172.90 | 1,189.40 | 12.30 | 4,319.40  | 4,952.10  | 10,741.80 |
| 2009      | 13,996.90 | 2,188.60 | 10.60 | 4,049.20  | 5,456.40  | 14,788.90 |
| 2010      | 19,054.55 | 2,309.23 | 11.61 | 8,866.53  | 10,705.25 | 19,536.68 |
| 2011      | 22,571.34 | 2,763.43 | 18.24 | 10,211.30 | 11,804.88 | 23,759.42 |
| 2012      | 25,695.51 | 3,215.12 | 21.63 | 9,031.06  | 11,008.78 | 26,954.56 |
| 2013      | 23,874.54 | 7,388.02 | 31.02 | 11,176.31 | 12,418.71 | 30,051.18 |
| 2014      | 26,659.40 | 7,649.48 | -     | 12,258.00 | 13,342.59 | 33,224.28 |

Source : INS

### Graphique 1 : Evolution de la consommation et du PIB



Il est normal de constater une superposition des courbes de la Consommation finale (CF) et du PIB car le CF constitue en moyenne 92% du PIB. Seulement, à partir de 2010 on constate un affaiblissement du CF indiquant ainsi une amélioration des investissements et du solde commercial cumulés.

Pour faire ressortir correctement l'évolution de la croissance, il est impérieux d'utiliser les PIB réels, c'est-à-dire, ceux dépourvus de l'influence de l'inflation, en utilisant la formule

$$(10) \text{ ci-après : } PIB_{\text{réel}} = \frac{PIB_{\text{nominal}}}{I_p}$$

**Tableau 4 : Déflateurs du PIB**

| Année          | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 |
|----------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| Indice de prix | 3.56 | 2.06 | 1.56 | 1.38 | 1.3  | 1    | 0.89 | 0.75 | 0.63 | 0.47 | 0.38 | 0.33 | 0.32 | 0.31 | 0.3  |

Source :INS Annuaire statistique 2014

On obtiendra ainsi le tableau des données déflatées ci-dessous :

**Tableau 5 : Emplois du PIB (en milliards de CDF constant)**

| Rubriques | CF       | FBCF     | V    | X        | M        | PIB       |
|-----------|----------|----------|------|----------|----------|-----------|
| 2000      | 4,210.74 | 676.96   | 0.71 | 537.57   | 730.78   | 4,696.27  |
| 2001      | 4,337.28 | 306.10   | 1.85 | 551.02   | 600.04   | 4,596.41  |
| 2002      | 4,284.34 | 351.55   | 0.31 | 741.58   | 645.72   | 4,732.07  |
| 2003      | 4,821.33 | 470.88   | 4.96 | 1,199.06 | 1,500.34 | 4,996.03  |
| 2004      | 4,885.73 | 647.52   | 6.09 | 1,212.07 | 1,418.83 | 5,332.57  |
| 2005      | 5,180.50 | 661.10   | 5.90 | 1,157.50 | 1,335.90 | 5,670.10  |
| 2006      | 5,444.91 | 880.41   | 3.75 | 1,154.97 | 1,512.31 | 5,971.82  |
| 2007      | 5,882.93 | 883.46   | 6.23 | 2,535.87 | 2,962.93 | 6,345.56  |
| 2008      | 6,383.63 | 746.36   | 7.72 | 2,710.48 | 3,107.51 | 6,740.62  |
| 2009      | 6,561.78 | 1,026.02 | 4.97 | 1,898.27 | 2,557.97 | 6,933.07  |
| 2010      | 7,242.63 | 877.74   | 4.41 | 3,370.17 | 4,069.06 | 7,425.89  |
| 2011      | 7,539.54 | 923.07   | 6.09 | 3,410.90 | 3,943.20 | 7,936.40  |
| 2012      | 8,101.86 | 1,013.74 | 6.82 | 2,847.52 | 3,471.10 | 8,498.84  |
| 2013      | 7,324.72 | 2,266.65 | 9.52 | 3,428.90 | 3,810.07 | 9,219.72  |
| 2014      | 8,098.37 | 2,323.70 |      | 3,723.63 | 4,053.10 | 10,092.59 |



Source : Nous même à partir des tableaux 3 et 4.

Calcul de croissance des composantes

Ce calcul se fait en empruntant à la formule(10) la partie suivante (11):

$$pC_t = \frac{C_t}{PIB_t}$$

**Tableau 6 : Calcul des parts en % de chaque composante dans le PIB**

| Libellé | CF   | FBCF | V       | X    | M    | PIB  |
|---------|------|------|---------|------|------|------|
| 2000    | 0.90 | 0.14 | 0.00015 | 0.11 | 0.16 | 1.00 |
| 2001    | 0.94 | 0.07 | 0.00040 | 0.12 | 0.13 | 1.00 |
| 2002    | 0.91 | 0.07 | 0.00007 | 0.16 | 0.14 | 1.00 |
| 2003    | 0.97 | 0.09 | 0.00099 | 0.24 | 0.30 | 1.00 |
| 2004    | 0.92 | 0.12 | 0.00114 | 0.23 | 0.27 | 1.00 |
| 2005    | 0.91 | 0.12 | 0.00104 | 0.20 | 0.24 | 1.00 |
| 2006    | 0.91 | 0.15 | 0.00063 | 0.19 | 0.25 | 1.00 |
| 2007    | 0.93 | 0.14 | 0.00098 | 0.40 | 0.47 | 1.00 |
| 2008    | 0.95 | 0.11 | 0.00115 | 0.40 | 0.46 | 1.00 |
| 2009    | 0.95 | 0.15 | 0.00072 | 0.27 | 0.37 | 1.00 |
| 2010    | 0.98 | 0.12 | 0.00059 | 0.45 | 0.55 | 1.00 |
| 2011    | 0.95 | 0.12 | 0.00077 | 0.43 | 0.50 | 1.00 |
| 2012    | 0.95 | 0.12 | 0.00080 | 0.34 | 0.41 | 1.00 |
| 2013    | 0.79 | 0.25 | 0.00103 | 0.37 | 0.41 | 1.00 |
| 2014    | 0.80 | 0.23 | -       | 0.37 | 0.40 | 1.00 |
| Moyenne | 0.92 | 0.13 | 0.00070 | 0.29 | 0.34 |      |

Source : Nous même à partir du tableau 5.

La CF constitue 92% en moyenne du PIB, alors les investissements environ 13% et le solde commercial négatif, soit  $0.29-0.34=-.05$  ou -5%. Ceci s'explique par un faible taux d'investissement et surtout une économie extravertie important plus qu'elle n'exporte.

Croissance des composantes entre  $t-1$  et  $t$

On calculera en empruntant à la formule (10) la partie suivante (12):

$$\frac{\Delta C_t}{CF_{t-1}} = \frac{CF_t - CF_{t-1}}{CF_{t-1}}$$

Où C représenté CF, FBCF, V, X et M respectivement.

**Tableau 7 : Calculs des croissancesde chaque composante du PIB entre  $t-1$  et  $t$**

| Rubriques | CF     | FBCF    | V        | X       | M       | PIB    |
|-----------|--------|---------|----------|---------|---------|--------|
| 2000      |        |         |          |         |         |        |
| 2001      | 3.01   | - 54.78 | 160.03   | 2.50    | - 17.89 | - 2.13 |
| 2002      | - 1.22 | 14.85   | - 83.13  | 34.58   | 7.61    | 2.95   |
| 2003      | 12.53  | 33.94   | 1,487.07 | 61.69   | 132.35  | 5.58   |
| 2004      | 1.34   | 37.51   | 22.74    | 1.08    | - 5.43  | 6.74   |
| 2005      | 6.03   | 2.10    | - 3.16   | - 4.50  | - 5.85  | 6.33   |
| 2006      | 5.10   | 33.17   | - 36.50  | - 0.22  | 13.21   | 5.32   |
| 2007      | 8.04   | 0.35    | 66.25    | 119.56  | 95.92   | 6.26   |
| 2008      | 8.51   | - 15.52 | 23.92    | 6.89    | 4.88    | 6.23   |
| 2009      | 2.79   | 37.47   | - 35.62  | - 29.97 | - 17.68 | 2.86   |
| 2010      | 10.38  | - 14.45 | - 11.20  | 77.54   | 59.07   | 7.11   |
| 2011      | 4.10   | 5.16    | 38.06    | 1.21    | - 3.09  | 6.87   |
| 2012      | 7.46   | 9.82    | 11.94    | - 16.52 | - 11.97 | 7.09   |
| 2013      | - 9.59 | 123.59  | 39.54    | 20.42   | 9.77    | 8.48   |
| 2014      | 10.56  | 2.52    | 100.00   | 8.60    | 6.38    | 9.47   |
| Moyenne   | 4.93   | 15.41   | 112.85   | 20.20   | 19.09   | 5.56   |

Source : Nous même à partir du tableau 5.

Il est à remarquer une forte croissance des investissements atteignant plus de 112% en moyenne durant cette période alors que le PIB s'est accru de 5.7% en moyenne. Faisant usage des tableaux 6 et 7 ci-dessus on arrive à élaborer le tableau 8 ci-après.

Concrètement on utilisera la formule (10) dans son entièreté.

#### **Tableau 8 : Calcul de la contribution des croissances des composantes dans la croissance du PIB**

| Rubriques | CF     | FBCF   | V      | X       | M      | PIB    |
|-----------|--------|--------|--------|---------|--------|--------|
| 2000      |        |        |        |         |        |        |
| 2001      | 2.69   | - 7.90 | 0.02   | 0.29    | - 2.78 | - 2.11 |
| 2002      | - 1.15 | 0.99   | - 0.03 | 4.15    | 0.99   | 2.96   |
| 2003      | 11.35  | 2.52   | 0.10   | 9.67    | 18.06  | 5.58   |
| 2004      | 1.29   | 3.54   | 0.02   | 0.26    | - 1.63 | 6.74   |
| 2005      | 5.53   | 0.25   | - 0.00 | - 1.02  | - 1.56 | 6.31   |
| 2006      | 4.66   | 3.87   | - 0.04 | - 0.04  | 3.11   | 5.34   |
| 2007      | 7.33   | 0.05   | 0.04   | 23.12   | 24.29  | 6.26   |
| 2008      | 7.89   | - 2.16 | 0.02   | 2.75    | 2.28   | 6.23   |
| 2009      | 2.64   | 4.15   | - 0.04 | - 12.05 | - 8.15 | 2.85   |
| 2010      | 9.82   | - 2.14 | - 0.01 | 21.23   | 21.80  | 7.11   |
| 2011      | 4.00   | 0.61   | 0.02   | 0.55    | - 1.69 | 6.87   |
| 2012      | 7.09   | 1.14   | 0.01   | - 7.10  | - 5.95 | 7.09   |
| 2013      | - 9.14 | 14.74  | 0.03   | 6.84    | 3.99   | 8.48   |
| 2014      | 8.39   | 0.62   | - 0.10 | 3.20    | 2.64   | 9.47   |

Source : Nous même à partir du tableau 5.

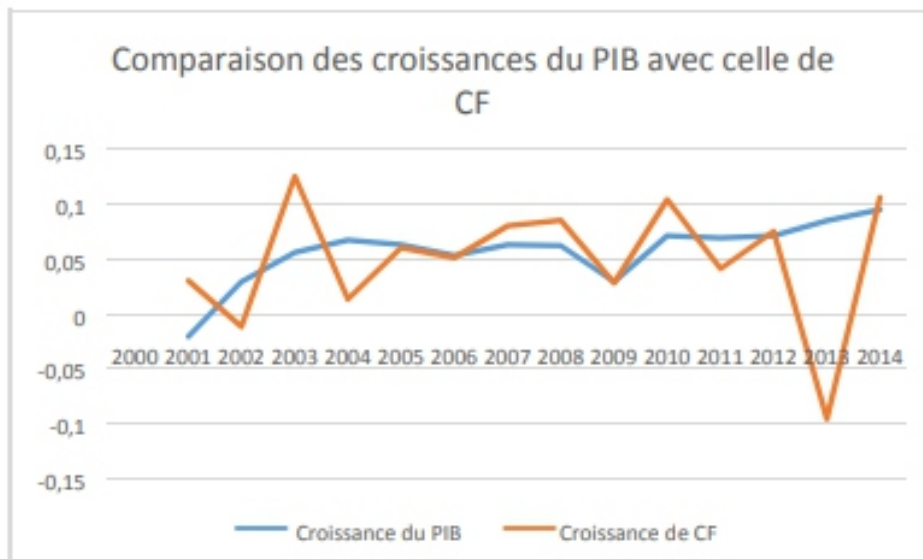
Le tableau suivant combine les extraits des tableaux précédents pour la seule composante de CF.

**Tableau 9: Calcul la contribution de la croissance du CF dans la croissance du PIB (à prix constant) de 2000 à 2014**

Nous utilisons pour la construction de ce tableau la formule (9). On peut aisément calculer la part dans le PIB au temps  $t - 1$  et en tirer aisément les parts au temps  $t$ . Ainsi la part de l'année 2001 devient la part de l'année 2000.

| Année | CF       | PIB       | Croissance du PIB | Part de CF dans le PIB | Croissance de CF | Contribution de CF |
|-------|----------|-----------|-------------------|------------------------|------------------|--------------------|
| 2000  | 4,210.74 | 4,695.13  |                   | 89.68                  |                  |                    |
| 2001  | 4,337.28 | 4,596.52  | 2.10              | 94.36                  | 3.01             | 2.70               |
| 2002  | 4,284.34 | 4,732.02  | 2.95              | 90.54                  | 1.22             | -1.15              |
| 2003  | 4,821.33 | 4,995.96  | 5.58              | 96.50                  | 12.53            | 11.35              |
| 2004  | 4,885.73 | 5,332.61  | 6.74              | 91.62                  | 1.34             | 1.29               |
| 2005  | 5,180.50 | 5,670.07  | 6.33              | 91.37                  | 6.03             | 5.53               |
| 2006  | 5,444.91 | 5,971.77  | 5.32              | 91.18                  | 5.10             | 4.66               |
| 2007  | 5,882.93 | 6,345.57  | 6.26              | 92.71                  | 8.04             | 7.33               |
| 2008  | 6,383.63 | 6,740.64  | 6.23              | 94.70                  | 8.51             | 7.89               |
| 2009  | 6,561.78 | 6,933.09  | 2.86              | 94.64                  | 2.79             | 2.64               |
| 2010  | 7,242.63 | 7,425.89  | 7.11              | 97.53                  | 10.38            | 9.82               |
| 2011  | 7,539.54 | 7,936.40  | 6.87              | 95.00                  | 4.10             | 4.00               |
| 2012  | 8,101.86 | 8,498.84  | 7.09              | 95.33                  | 7.46             | 7.09               |
| 2013  | 7,324.72 | 9,219.71  | 8.48              | 79.45                  | 9.59             | 9.14               |
| 2014  | 8,098.37 | 10,092.60 | 9.47              | 80.24                  | 10.56            | 8.39               |

Source : Nous même à partir d'un extrait du tableau 5.  
Graphique n° 2



Ce graphique montre combien l'évolution de CF est différente de celle du PIB, même si le PIB est fortement dépendant de CF. La corrélation entre les données de départ est plus forte que celle de leurs évolutions.

Pourquoi devons-nous utiliser les données de 2014 actuellement ? Sachant que les annuaires de l'INS ont été publiés jusqu'en 2017, des données des autres années restent indisponibles pour cette source. Nous essayons de tirer une tendance sur base des données disponibles et de voir, pour les quelques disponibles des années 2015 à 2019 (quelle que soit la source) se situent dans la même allure.

Sur base des données du tableau 3, on en déterminera la tendance du PIB dans le but de voir où se situerait le taux de croissance par rapport à 10%. Cette tendance nous est donnée par l'équation :  $y = ax + b$

$$a = \frac{\sum_{i=1}^n (X_i - \bar{X})(Y_i - \bar{Y})}{\sum_{i=1}^n (X_i - \bar{X})^2}$$

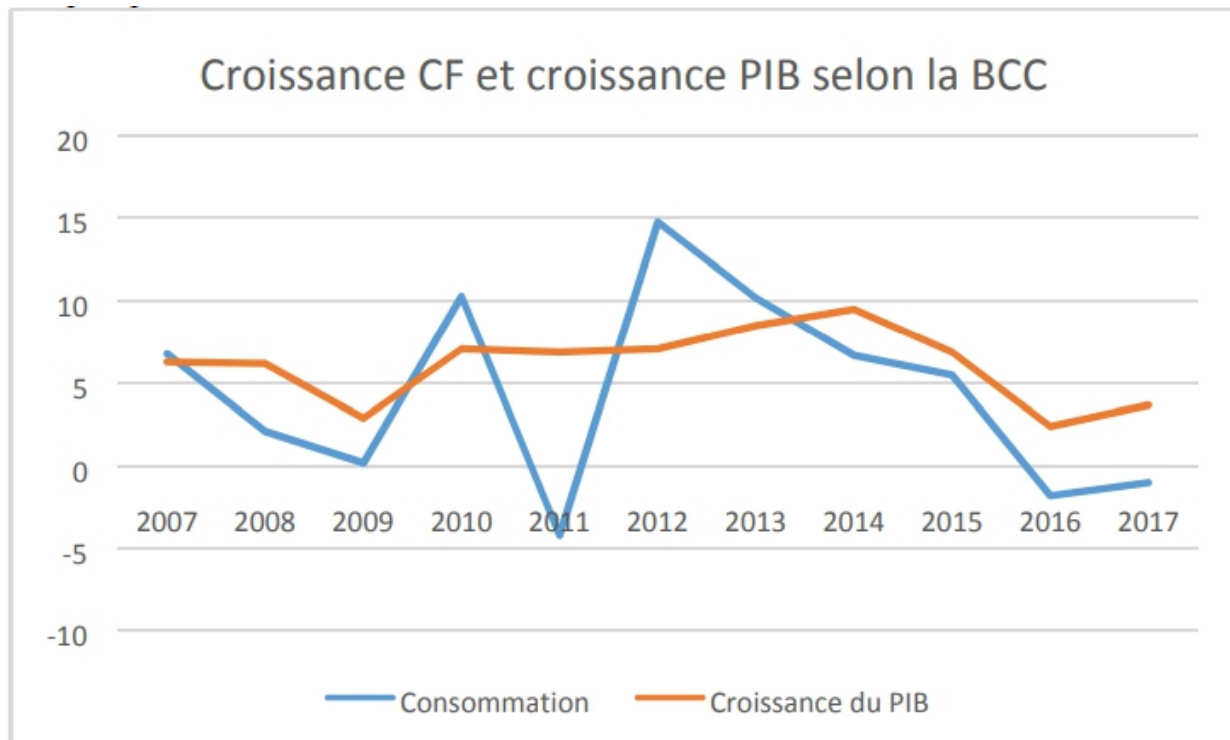
$$b = \bar{Y} - a\bar{X}$$

Après calculs, nous avons obtenus  $a = 377,47$  et  $b = 3,592,68$  donnant :  $y = 377,47x + 3,592,68$

Cette régression permettrait d'estimer la tendance du PIB en 2020 qui serait d'environ 11,519,59 milliards de CDF constant. Hors la population de la RDC est estimée à 95,784,841 habitants en 2019. Avec un taux de croissance démographique de 3,30% l'an, on peut aisément calculer ce que serait cette population en 2020. On voit que le RNB par habitant est loin de dépasser la borne inférieure de la tranche de pays à revenu intermédiaire à cette échéance. Le PIB a été de 47,228 milliards \$US avec un taux de croissance de 5,80% en 2018 (RDC population data, 2020).

Dans son exposé sur « Quête et enjeux de la stabilité, macroéconomique en RDC Depuis 1960 : Leçons à tirer » au séminaire de la BCC à Lubumbashi, Juin 2018 avait disponibilisé des données réelles de la croissance du PIB jusque 2017. Un extrait de ces données est représenté par le graphique ci-dessous, cette tendance pourrait mieux se dessiner et expliquer la défaillance de l'échéance 2020.

Graphique n° 3



Ce graphique montre clairement la défaillance de l'évolution de la croissance économique vers les 10% et dans l'hypothèse du soutien de la CF à cette croissance, on aussi la décline de sa tendance. La courbe de PIB montre visiblement une tendance et un cycle que nous saurons mettre au clair par une déviation au trend comme le suggère Blaise MUKOKO(1993). Comme la théorie économique conseille de ne trop reculé dans le temps pour une projection car la réalité économique peut fortement varier à moyen terme, l'extrapolation à faire concerne 3 années permettant ainsi d'atteindre l'an 2020 enfin de confirmer que l'objectif de 2020 a été loin d'être atteint.

Se basant sur les données du tableau 3, on peut remarquer que pendant la période allant de 2000 à 2014, le PIB s'est accru en moyenne de 5.66% (moyenne arithmétique) où de 5.62% (moyenne géométrique) selon la formule :

$$1 + g_{\text{annuelle}} = \sqrt[n]{1 + g_{\text{périodique}}} \quad (13).$$

Où n est le nombre d'années de la période.

Dans l'hypothèse que ce rythme ait été maintenu jusqu'en 2020 on n'aurait pas réussi d'atteindre facilement l'objectif d'une croissance de 10% comme souhaité par la banque centrale.

En outre la part de la CF dans le PIB est restée dominante pour une moyenne de 91.66%. Ce qui signifie que les autres composantes, notamment l'investissement (FBCF + variation des stocks) et solde commerciale (Exportation – importation) n'ont eu qu'une contribution de 8,34% en moyenne.

Ceci peut s'expliquer par les faits suivants :

- Le solde commerciale toujours négatif suite à la neutralisation des exportations par les importations toujours grandissantes.
- Une variation des stocks négative et significative au point de réduire au plus haut point les investissements.

Ces mêmes faits se remarquent dans croissance du CF et sa contribution à la croissance du PIB. En effet ; le CF a connue en moyenne un accroissement de 4.93% par rapport à lui-même et de 4.46% par rapport au PIB. Ce pourcentage indique pratiquement la part de l'accroissement.

Parlant de la croissance soutenue, il a été proposé une durée de 8 ans, c'est-à-dire entre 2012 et 2020 pour atteindre un Etat à revenu moyen. Cette proposition donne le nombre d'année nécessaire pour atteindre l'objectif 1 du tableau n°1, à savoir : passer au niveau d'un pays à revenu intermédiaire) dans l'hypothèse d'une croissance de même ordre au moins annuellement. Il y a lieu de comparer les différentes croissances réalisées annuellement et de trouver les écarts par rapport à la croissance annuelle constante de la période fixée comme objectif (ici 10%).

Connaissant ce taux de croissance ambitionné de 10% pendant au moins 20 ans, et si le compteur de 20 ans devait commencer en 2014, on peut par la formule (14) ci-après trouver les PIB espérés :

$$PIB_t = PIB_{2014}(1+0,1)^t$$

Avec = 1, ... ,20

Ceci signifie que la croissance de 10% devrait déjà être atteinte dès 2015. Malheureusement ce niveau n'a même pas pu être atteint en 2017 où la croissance était de 3.7% en annuelle en 2017 et de 6.13 % en moyenne pour la période allant de 2007 à 2017, selon la BCC (Jean-Louis Kayembe, 2018).

#### IV. DISCUSSION

Si la RDC est encore un pays à revenu faible aujourd'hui, elle avait comme objectif de devenir un pays à revenu intermédiaire en 2020. A ce jour, cet objectif n'a pas été atteint. Les pays à revenus intermédiaires sont ceux dont le Revenu National Brut (RNB) par habitant qui se situe dans les tranches de 1.036 et 4.085 dollars pour la tranche inférieure et de 4.086 et 12.615 dollars pour la tranche supérieure.

Au vu des derniers chiffres publiés par l'INS et de la Banque mondiale, qui revoie son classement chaque le 1er juillet, la RDC se retrouve parmi les économies à faible revenu (1035 \$ ou moins), comme va le témoigner le tableau 2 que vous trouverez dans la suite. Plus récemment, la baisse de 10 dollars américains du RNB entre 2016 et 2017, maintient la RDC, selon toujours la Banque mondiale, parmi les économies à « faible revenu » pour l'exercice 2019.

Pour atteindre le seuil de « Revenu intermédiaire de la tranche inférieure », ce RNB devrait être relevé de 546 USD. Pour ce faire il faut une croissance économique soutenue qui traduit des efforts inlassables dans le sens de l'augmentation de l'activité économique. En effet, « Lorsqu'un gouvernement désire stimuler l'activité économique ; il doit influencer à la hausse une ou plusieurs composantes du PIB. Il pourra lui-même augmenter ses dépenses, ou encore, il pourra agir afin de favoriser une hausse de la consommation, de l'investissement privé et des exportations nettes (exportations moins les importations) » (Déogratias Mutombo, 2018). C'est en cela que nous situons notre travail, à savoir « influencer à la hausse la consommation ».

**Tableau 2 : 29 pays à revenu faible**

|                          |                           |                      |
|--------------------------|---------------------------|----------------------|
| Afghanistan              | Guinea-Bissau             | Sierra Leone         |
| Burkina Faso             | Haiti                     | Somalia              |
| Burundi                  | Korea, Dem. People's Rep. | South Sudan          |
| Central African Republic | Liberia                   | Sudan                |
| Chad                     | Madagascar                | Syrian Arab Republic |
| Congo, Dem. Rep          | Malawi                    | Tajikistan           |
| Eritrea                  | Mali                      | Togo                 |
| Ethiopia                 | Mozambique                | Uganda               |
| Gambia, The              | Niger                     | Yemen, Rep.          |
| Guinea                   | Rwanda                    |                      |

Source : <https://blogs.worldbank.org/fr/opedata/nouvelle-classification-des-pays-en-fonction-de-leur-revenu-actualisation-2019-2020>, consulté, le 20/12/20 à 10 :17

Curieusement, le Rwanda est encore classé (comme la RDC) un pays à revenu faible. Sur cette liste on peut constater l'absence de l'Angola, du Congo, de la Tanzanie et de la Zambie que nous retrouvons parmi les pays à revenu intermédiaire de la tranche inférieure, c'est-à-dire ayant un RNB par habitant se situant entre \$1,036 et \$4,045. Cette classification, selon la méthode dite de l'Atlas (Déogratias Mutombo, 2018), se base sur le RNB dont le lien avec la consommation est évident. En outre, l'objectif de passer à un pays à niveau de revenu intermédiaire souligne l'importance de la consommation car sa fonction, comme une formule économique, relie directement la consommation totale et le RNB (Banque Mondiale, 2021).

Comme nous l'avons déjà dit, pour atteindre l'objectif de la plus proche échéance, il faut une croissance économique soutenue induite par une croissance du PIB et donc de ses composantes parmi lesquelles figure la consommation finale. Cette analyse des composantes du PIB avait déjà été abordée par plusieurs autres chercheurs Don't Blaise MUKOKO (1993) qui avait analysé les exportations et les cycles de croissance de six pays africains. Notre intérêt porte sur l'analyse de l'évolution de la croissance de la consommation finale et sa part dans la croissance du PIB de la RDC, voir la tendance de celui-ci.

## CONCLUSION

Au terme de cet article sur de l'équilibre comptable et la contribution à la croissance économique dont la préoccupation était de savoir comment ont évolué les composantes de PIB et leur contribution dans la croissance économique de 2000 à 2014 en RDC (Cette limitation de date a été choisie pour besoin de comparaison de la suite selon la disponibilité des données). Et de savoir si l'allure de cette évolution pourrait permettre d'atteindre les objectifs que le gouvernement s'est assignés, à savoir : atteindre un taux de croissance de 10% et le soutenir pour atteindre l'émergence de 2020 à 2030 entre autres, nous disons avoir porté notre attention sur la contribution de la composante consommation finale à cet effet. L'équilibre comptable, celui de la détermination du PIB par l'option de la demande, a servi de point de départ pour effectuer notre analyse selon la formule proposée par S. Brana et M.C. Bourguignan (2011).

Nous sommes arrivés à la conclusion que, bien que toutes les composantes de la demande globale participent par leurs variations à la croissance économique, c'est la composante consommation finale qui a beaucoup d'intérêt par le fait qu'à elle seule, elle représente plus de 90% du PIB en moyenne. L'analyse de la croissance économique de la RDC par l'approche de la demande se basant sur un équilibre comptable, a connu une évolution positive se situant autour de 6.1% en moyenne. Ce qui est de loin inférieur à 10%. Et, à ce jour l'objectif de 2020, c'est-à-dire passer d'un pays à faible revenu à celui de pays à revenu intermédiaire, n'a pas été atteint. Les raisons sont nombreuses et on peut même citer la COVID-19, mais il faut plus regarder du côté des investissements et du solde commerciale. En plus, comment réaliser cette croissance et la soutenir pour permettre d'atteindre les objectifs restants aux échéances de 2030 et 2050 ? Telle est la question réservée aux économistes à laquelle ils devront donner une réponse à la lecture des données encore plus indisponibles.

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iv En utilisant la méthode des déviations par rapport au trend, la préoccupation de MUKOKO était de détecter le cycle de croissance dans les séries initiales. Il indique en outre : « Quant à la relation entre les exportations et le PIB, elle a fait l'objet de nombreux travaux sur le plan théorique et statistique, travaux qui s'inscrivent généralement dans la controverse opposant les partisans de la stratégie de développement extravertie à ceux de la stratégie de développement introvertie ». Il a détecté une périodicité d' cycles d'exportations de quatre ans environ à l'instar des cycles détectés à partir de l'évolution du PIB.



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