THE ACTUALITY AND RETROSPECTIVE OF THE SYSTEM OF LOCAL TAXES IN THE REPUBLIC OF MOLDOVA

Nadejda BERGHE¹²², PhD, University Lecturer

Abstract: Many of the state reforms lately are aimed at reforming local public finances, especially in terms of own revenues of the budgets of administrative-territorial units consisting of local taxes and fees, provided in each territory, in accordance with the Fiscal Code and transfers directly and in full to the respective budgets.

Key words: local taxes, tax base, own revenues, local public authorities, administrative-territorial units, local budgets, source of revenue for LPAs, real estate tax, land tax.

JEL CLASSIFICATION: H11, H20, H71, H72

1. Introduction

The taxation system is a component part of the state tax system and represents the totality of taxes, fees and other payments, established in accordance with the tax legislation in force. Taxes and fees, collected in accordance with the Fiscal Code and other acts of fiscal legislation are one of the main sources of revenue of the National Public Budget. In this sense, the taxation system must ensure the stability of taxes and duties, propose an optimal level of taxation, which would not stop economic activity and would not aggravate the material situation of the population.

In accordance with the provisions of the Fiscal Code, according to the institutions that administer them, the taxes established in the Republic of Moldova are classified into: state taxes and fees and local taxes and fees.

The system of state taxes and fees includes:
1. income tax;
2. value added tax;
3. excise duties;
4. private tax;
5. customs duty;
6. road's taxes;
7. wealth tax;
8. single tax on information technology park residents.

The system of local taxes and fees includes:
1) real estate tax;
2) taxes for natural resources;
3) the fee for landscaping;
4) the fee for organizing auctions and lotteries on the territory of the administrative-territorial unit;
5) the placement (advertising) fee of the advertisement;
6) the fee for applying the local symbolism;
7) the fee for commercial and / or service units;
8) market tax;
9) accommodation fee;
10) spa tax;
11) the fee for the provision of passenger car transport services on the territory of

¹²² E-mail: nadya.berg@gmail.com, ASEM.
municipalities, cities and villages (communes);
12) parking fee;
13) the fee from dog owners;
14) parking lot’s fee;
15) the fee for sanitation;
16) fee for advertising devices [2].

All local taxes and fees represent a form of levying part of the income and / or wealth of individuals and legal entities at the disposal of local authorities in order to cover public expenditures. This withdrawal is mandatory, non-refundable and without direct consideration from the administrative-territorial unit (ATU). In order to ensure the financial resources necessary for the activity of the administrative-territorial units, a series of local taxes and fees are established and based on the fact that they represent an important source of income for ATU budgets, their efficient management is the key objective for Local Public Authorities (LPA) [10].

The ATU budgets reflect the monetary economic relations that appear on the occasion of the establishment and distribution of centralized funds with general address to and from the disposal of the administrative-territorial units, in order to satisfy some interests of the local public collectivities.

Local budgets are used to distribute community resources according to the needs of the community. The Local Public Administration, faced, on the one hand, with severe fiscal constraints, and on the other hand, with the growing number of requests for quality and diverse local public services, discusses, experiments and implements new ways of budgeting. The role of local budgets and budget documents has changed significantly in the last two decades. The local budget is perceived more as a tool to promote the responsibility and efficiency of LPA, than as a simple means of allocating resources and controlling expenditures. Local budgets have evolved from financial planning and control tools to tools for measuring performance, results management and fiscal discipline [14].

According to the “Law on local public finances”, no. 397-XV of 16.10.2003, with the subsequent amendments and completions, the revenues of the budgets of the ATU are constituted by taxes, fees and other revenues provided by the legislation and are formed from: 1. own revenues of the budgets of the administrative-territorial units; 2. special means; 3. breakdowns, according to the percentage quotas from state taxes and fees; 4. general purpose transfers; 5. special purpose transfers; 6. grants; 7. special funds [12].

The evolution of the total revenues collected in the budgets of the administrative-territorial units of the Republic of Moldova in the period 2011-2020 is reflected in figure 1.

![Figure 1. The evolution of the total revenues collected in ATUB of the RM in the period 2011-2020, mil lei](image-url)

The own revenues of the budgets of the administrative-territorial units are formed from the local taxes and fees, provided on each territory separately, in accordance with the Fiscal Code and are transferred directly and in full to the respective budgets [1].

In order to reflect the role of the local tax system as revenues in the total revenues of the local budgets, in table 1 is reflected their evolution, as well as the share of local taxes and fees in the total revenues of ATUB.

**Table 1. Dynamics of the collection of local taxes and fees in the budgets of the administrative-territorial units**

<table>
<thead>
<tr>
<th>Years</th>
<th>Received in local budgets (mil lei)</th>
<th>Local taxes and fees (mil lei)</th>
<th>The share of local taxes in the local budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>2011</td>
<td>7660.9</td>
<td>587.8</td>
<td>7.67%</td>
</tr>
<tr>
<td>2012</td>
<td>8780.9</td>
<td>597.2</td>
<td>6.80%</td>
</tr>
<tr>
<td>2013</td>
<td>9445.8</td>
<td>640.7</td>
<td>6.78%</td>
</tr>
<tr>
<td>2014</td>
<td>11086.9</td>
<td>705.2</td>
<td>6.36%</td>
</tr>
<tr>
<td>2015</td>
<td>11039.1</td>
<td>735.7</td>
<td>6.66%</td>
</tr>
<tr>
<td>2016</td>
<td>12053.0</td>
<td>861.6</td>
<td>7.15%</td>
</tr>
<tr>
<td>2017</td>
<td>13461.5</td>
<td>1008.6</td>
<td>7.49%</td>
</tr>
<tr>
<td>2018</td>
<td>14683.6</td>
<td>1040.5</td>
<td>7.09%</td>
</tr>
<tr>
<td>2019</td>
<td>16724.4</td>
<td>1073.6</td>
<td>6.42%</td>
</tr>
<tr>
<td>2020</td>
<td>18264.3</td>
<td>1068.4</td>
<td>5.85%</td>
</tr>
</tbody>
</table>


Based on the data, it is observed that local taxes and fees, which are a relatively stable source of revenue to the budget, have registered a positive evolution in the last 10 years. In 2011, the total amount collected from local budgets was 587.8 million lei, an increase of approximately 45 percent. In 2020, the revenues reached the amount of 1068.4 million lei. The maximum share of local taxes and fees in the amount of receipts in the ATU budget according to the analyzed data was 7.67% in 2011. Since then until now the share of local taxes in the budget has increased steadily, although total revenues have increased. These increases do not yet indicate the highest level or performance, as the possibilities of the Law on local taxes in force are not fully used by local public administration authorities.

The evolution of local tax revenues is presented in Figure 2. Analyzing in dynamics the evolution of local taxes during 2011-2020, we notice the increasing trend of the amount collected from local taxes, even if in 2012 there was a decrease of about 2 percent. In the following years, the volume of local taxes increases - an increase that is viewed positively, and this is due to their more efficient collection by local public authorities.

Property taxes, which include property tax and real estate tax, are equally important sources of local revenue. Land tax revenues are an important source of revenue for rural LPAs, while building taxation is much more prominent in urban LPAs. However, in the last 10 years, the revenues collected from these taxes have an upward trend, with revenues averaging over 30% of total own revenues.

Based on the data in Figure 2, the steady growth rate of property tax revenues is observed, registering values of 500.8 million lei in 2017, by approximately 135 million lei more than the previous year, or by 220.2 million lei more than in 2011, ie an increase of almost 50 percent compared to 7 years ago.

The increase in property tax revenues contributed to the increase in property tax revenues collected from individuals and the real estate tax of legal entities collected in 2017, but the largest contribution has the real estate tax paid by legal entities and individuals registered as an
entrepreneur from the estimated (market) value of real estate - this being 3 times higher compared to the value in 2016.

Thus, property taxes can be considered an efficient and balanced source of income. Their high yield results from the immobility of the tax base. Revenues from this type of tax are distributed relatively evenly throughout the country, so that the Republic of Moldova does not face the problem of concentrating real estate tax revenues in urban, rich areas. The highest rates of real estate tax collection have almost always been recorded in cities. With the increase in real estate tax revenues, there is an increased risk of territorial concentration of these revenues in urban areas, where the value of property will be highest.

The state's fiscal policy is aimed at reforming the tax system. Part of the reform of the tax system is the reform of the local tax system. According to the Government Decision no. 1165 of 24.04.1997 on the Concept of Fiscal Reform, the main objectives of the fiscal reform being implemented in the Republic of Moldova are to increase the budget revenues needed to finance state programs and service development, to stimulate economic development and redistribute revenues between different layers of population.

The land tax and the real estate tax were introduced in 1993. The size of the land tax is determined starting from the creditworthiness of the land and the surface of the land. Thus, the revenues from the land tax do not exactly reflect the market value of the land.

The size of the real estate tax is determined based on their value, which also does not reflect the market prices, and the tax rate, which differs depending on the cities and districts of the country [9].

The reform in the field was highlighted, in particular, by merging the taxes on real estate and the land tax by applying, starting with January 1, 2006, a single tax - the real estate tax. According to the provisions of Title VI of the Fiscal Code, the amount of real estate tax is calculated annually for each object of taxation, starting from the taxable base of real estate. The reform of the taxation system also required the reform of the real estate valuation system for the purpose of taxation. The estimated value of real estate for tax purposes is to be determined by applying new procedures. Thus, in the case of standard objects, the mass evaluation procedure is applied, and the specific objects are evaluated individually.

The state program for creating the real estate cadastre, approved by Government Decision no. 1030 of 12.10.1998 on some measures regarding the creation of the real estate cadastre, is elaborated in accordance with the Law of the real estate cadastre no. 1543/1998 and provides the
basic actions and the stages of their realization for the creation of a unitary national system of registration and evidence of the real estates located on the territory of the country.

The document is a continuation of the State Program for the creation of the real estate cadastre developed for the period 1998-2011, resuming the activities of massive primary registration within the Land Registration and Assessment Project, carried out in accordance with the provisions of the Financing Agreement between the Republic of Moldova and the Association International Development Agency, ratified by Law no. 240/2018.

Based on the best practices from European countries with long-lived traditions of functioning of real estate registers, in 1998 the Law on the cadastre of real estate no. 1543/1998, which regulates the maintenance of the unitary system of registration of real estate and the rights over them, through which the identification, representation on cadastral plans and registration in the Real Estate Register of all lands and buildings, regardless of the owner.

The creation of the real estate cadastre provided for the undertaking by the central and local public administration authorities of some measures for:

- development of the legislative framework for the implementation of the real estate cadastre;
- accelerating the process of transmission in private ownership of the land;
- informational provision of the population;
- strengthening the institutional capacities of the authorities at central and local level;
- creation of the system of territorial cadastral offices;
- elaboration of the mechanism of massive primary valuation of the immovable goods subject to taxation;
- creation of the cadastral information system.

The measures within the State Program for the creation of the real estate cadastre provided for the period 1998-2011 were carried out in two stages. The first stage (1998-2006) was characterized by the creation of the basic legislative framework, the completion of ownership activities and the issuance of land rights authentication, the creation of the system of territorial cadastral bodies, the creation of the information system of the Real Estate Register, the massive primary registration in localities. urban areas and a considerable part of rural localities, the creation of the mechanism for the evaluation of real estate in the urban environment for the purpose of taxation and the evaluation of individual apartments and houses and their related lands.

In the second stage (2007-2011) the development process of the unified system of real estate registration and ensuring the financial and institutional sustainability of the national cadastre system was completed, the non-conformities between the cadastral data and the situation in the field were identified. following the private ownership of the lands and the procedure for their correction was initiated, as well as measures were taken to ensure the transparency of the real estate registration system by launching network services for accessing cadastral information.

Thus, according to the situation at the beginning of 2019, for the lands and other real estate privately owned located in 490 localities in the rural area, no massive primary registration works were executed. At the same time, the State Program for the creation of the real estate cadastre provided for the period 1998-2011 did not have as objective the identification and registration of the public property real estate, these being the object of distinct programs. Consequently, currently only 21.6 thousand km² of the country's territory has cadastral coverage.

The fundamental objective of the national cadastre system is to ensure the identification, registration and evaluation of all land and other real estate, registration of rights over them, identification and registration of rights holders, and the provision of cadastral data to all interested parties, public or private.
Taking into account the results obtained following the implementation of the first two stages of the Program, in the period 1998-2011, for the third stage, expected for the period 2020-2023, the following specific objectives are formulated:

a) completion of the cadastral and massive primary registration of lands and other real estates from 490 localities in the rural area, for which the works were not executed in the previous stages;

b) the primary registration, following the delimitation, of the lands and other real estates public property of the state or of the administrative-territorial units on the entire territory of the country;

c) improving the quality of cadastral data by correcting errors committed in the process of land ownership;

d) completing and updating the information about the value determined for the purpose of taxing the real estate in urban and rural localities [8].

Therefore, it can be seen that practically all the objectives set by the respective Program have been achieved in the first stages, the objectives set for the future are to be met.

By Government Decision no. 670 of 09.06.2003 was approved to the Program of measures regarding the implementation of the new real estate valuation system for the purpose of taxation.

The main purpose of the Program is the creation of the normative-methodological framework of real estate valuation for the purpose of taxation and the development of an efficient automated valuation system, unique on the entire territory of the Republic of Moldova.

The program is aimed at ensuring the interests of the state in the field of real estate taxation, as well as ensuring the protection of the rights of property owners and other payers of real estate taxes.

The program is to be carried out in two stages, during which the normative-legal and technical basis will be created and the real estate on the entire territory of the country will be evaluated.

The main tasks of the Program are:

- creating an efficient real estate valuation system based on modern information technologies;
- completing the real estate cadastre with data on the physical and economic characteristics of real estate and their value;
- providing the fiscal bodies with the necessary information for the taxation of real estate;
- providing the local public administration bodies with the information regarding the value of the real estate located on the subordinated territory;
- providing the participants in the real estate market, upon request, with the information regarding the real estate.

Responsible for the implementation and maintenance of the assessment system for tax purposes are the Land Relations and Cadastre Agency and the competent subdivisions of the Public Services Agency [5].

With regard to the real estate tax, changes in tax rates were made during the years 2010-2020, as follows:

- for real estate for residential use in municipalities and cities, including the localities that are part of them, except for villages (communes) that are not part of the municipalities of Chisinau and Balti; for the garages and the lands on which they are located, the lots of fruit trees with or without constructions located on them, the minimum and maximum quotas have changed from 0,02% - 0,25% in 2010 to 0,05% - 0,4% in 2020;
- for the agricultural lands with constructions located on them, this interval remained unchanged of 0,1% - 0,3%;
- for immovable property with a purpose other than residential or agricultural, including excluding garages and land on which they are located and lots of fruit trees with or without constructions located on them, the quota changed from 0,1% in 2011 to 0,3% in 2020 [2].

Thus, it can be seen that, during the analyzed period, the real estate tax rates showed a slight upward trend. Therefore, the lowest tax rates are recorded in the period 2010-2011, and subsequently they increased remaining stable in the period 2017-2020.

Regarding the natural resources taxes, no essential changes took place during the analysis period. Currently the water tax rates are as follows:
- for every 1 m³ of water extracted from surface and groundwater sources (except for natural mineral water extracted, drinking water extracted and / or used for bottling purposes) – 0,3 lei;
- for every 1 m³ of natural mineral water extracted for bottling purposes - 16 lei;
- for every 1 m³ of natural mineral water extracted and used for other purposes than those provided in point 2) - 2 lei;
- for every 1 m³ of drinking water extracted from surface and underground water sources for bottling purposes - 16 lei;
- for every 1 m³ of drinking water used for bottling purposes – 15,7 lei;
- for every 10 m³ of water used by hydropower plants – 0,06 lei.

Tax rates for other natural resources have not changed, remaining constant throughout the analyzed period.

As regards local taxes, their structure underwent several changes during the period considered. Thus, some local taxes were excluded and new ones were introduced.

In particular, by Law no. 267 of 23.12.2011, the tax for the arrangement of the localities from the border area that have customs offices (posts) for crossing the customs border was abrogated. At the same time, starting with 2012, the waste disposal tax (later called “sanitation tax”), the parking tax and the advertising device tax were implemented for the first time.

Also, starting with the same period, the tax from the owners of the transport units and the tax for the street units of trade and / or provision of services were introduced in the Fiscal Code, being later abrogated by Law no. 324 of 27.12.2012 and by Law no. 47 of 27.03.2014 respectively.

During 2014-2020, the structure of local taxes remained unchanged.

In terms of local tax rates, it should be noted that until 2010 inclusive, FC in addition to the deadlines for payment and submission of tax reports, also established annually the maximum share of local taxes. However, in the period 2011-2020 the share of local taxes was established by the LPAA depending on the characteristics of the objects of taxation. The Fiscal Code regulated only the aspects related to the taxable base of the object of taxation, the unit of measurement of the quota, as well as the terms of payment of the tax and presentation of the fiscal reports.

Relevant changes, during the analyzed period, also occurred in the activity of the local taxes and fees collection service within the town halls.

Based on the provisions of Government Decision no. 998 of 20.08.2003, the service for collecting local taxes and fees (SCLTF) within the mayor's office is a body with fiscal administration attributions. SCLTF functions are exercised through tax collectors [6].

SCLTF currently administers the following local taxes and fees:
- land tax from individuals (citizens) and peasant households (farmers);
- tax on real estate from individuals (citizens);
- tax from dog owners;
- sanitation fee.

Until 2018, in addition to the above-mentioned local taxes and fees (except for the sanitation tax), the administration service, the land use tax, levied from the peasant (farmer) households and the compulsory state social insurance contributions from the persons physical. At the same time, for a short period of time (2019-2020), SCLTF also administered the parking fee.
The attributions of SCLTF resides in:

a) ensuring the complete and compliant record of the taxpayers whose fiscal obligations are calculated by SCLTF and the record of these obligations, except for those administered by other bodies;

b) undertaking measures to ensure the settlement of fiscal obligations;

c) popularization of the fiscal legislation and examination of the letters, requests and complaints of the taxpayers;

d) performing fiscal controls, within the limits of its competence;

e) compensation or refund of the amounts paid in addition and the amounts which, according to the fiscal legislation, are to be refunded;

f) exercising the forced execution of the fiscal obligations;

g) exercising the attributions of liability for fiscal violations;

h) the exercise of other attributions expressly provided by the fiscal legislation.

The compensation or refund of the amounts paid in addition and the amounts that, according to the fiscal legislation, are to be refunded, starting with the fiscal period related to 2018, are carried out by SCLTF jointly with the State Fiscal Service.

By Government Decision no. 522 of 06.07.2017 was excluded from the list of SCLTF attributions - the exercise of the forced execution of the fiscal obligations [3].

At the same time, by Government Decision no. 07 of 03.01.2020 was introduced in the list of SCLTF attributions - ensuring the undertaking of actions regarding the completion of the necessary acts in order to approve the decision on extinguishing by deduction of the fiscal obligation and taking into special record according to art. 174 paragraph (1) of the Fiscal Code [7].

By Government Decision no. 412 of 08.05.2018 it was established that:

- starting with June 1, 2018, the tax collectors within the town halls will obligatorily use the Automated Information System “Extinguishment of fiscal obligations through the Service for the collection of local taxes and fees” (AIS SCLTF);

- payments of local taxes and fees will be made by tax collectors through various payment instruments, provided by the Government Electronic Payments Service (MPay), regulated by Government Decision no. 280 of April 24, 2013 "On some actions for the implementation of the Government Electronic Payment Service (MPay)" [4].

Leaving aside the period analyzed in this research (2010-2020), it is proposed a brief reflection of the changes in fiscal policy for 2021, as the local tax system has undergone some changes in this regard.

As a result of the amendments and completions operated in Title VI of the Fiscal Code, by Law no. 257 of 22.12.2020 (fiscal and customs policy 2021), starting with the fiscal period related to the year 2021, the subjects of the taxation on the real estate tax can no longer benefit from a 15% reduction of the amount of the tax to be paid.

At the same time, the term for paying the tax for natural persons who do not carry out entrepreneurial activity is:

- for real estate existing and / or acquired until May 31 inclusive of the current fiscal year - June 30 of the current year;
- for real estate acquired after May 31 of the current fiscal year - March 25 of the year following the management year.

The changes brought bring a clarity regarding the types of lands not evaluated by the cadastral body, for which, the categories of persons indicated in art. 283 paragraph (1) lit. h) -l) benefits from exemptions from the payment of the land tax. Thus, these types of land include:

- lands not assessed by the territorial cadastral bodies that are occupied by dwellings that constitute the person's domicile (in the absence of the domicile - residence);
- the lands plots near the person's domicile (in the absence of domicile - residence);
- the lands assigned by the AAPL as plots of land near the person's domicile (in the absence of the domicile - residence) and distributed outside the built-up area due to the insufficiency of plots of land in the built-up area.

Notices of payment of real estate tax are sent to individuals who do not carry out entrepreneurial activity by SCLTF in the following terms:
- for real estate existing and / or acquired until May 31 inclusive of the current fiscal year - until June 15 of the current fiscal year;
- for real estate acquired after May 31 of the current fiscal year - until February 1 of the year following the fiscal year of management [11].

The new fiscal policy excluded from the system of taxes for natural resources the tax for wood released on foot, at the same time, the tax for conducting geological surveys, the tax for carrying out geological explorations, the tax for extracting useful minerals, the tax for using underground spaces for construction purposes, underground, other than those intended for the extraction of useful minerals, the tax for the exploitation of underground constructions for the purpose of carrying out entrepreneurial activity, other than those intended for the extraction of useful minerals were replaced by the tax for the use of the subsoil.

Also, by Law no. 257/2020, amendments were made to Title VII of the Fiscal Code regulating local taxes, being provided for their capping and their medium-term predictability (3 years), with the annual increase in the size of the inflation rate. So, the Fiscal Code established the maximum quotas of the located taxes, and the concrete quotas of the taxes are to be established by the LPAA. Scenario similar to the one until 2010 previously exposed.

According to art. 297 of the Fiscal Code, the deliberative authority of the local public administration may apply all or only a part of the local taxes, regulated by Title VII of the Fiscal Code, depending on the possibilities and needs of the administrative-territorial unit.

At the same time, the legislator established that, if the local public authority approved the budget for 2021 and the local tax rates until the entry into force of Law no. 257/2020 (December 22, 2020), the LPA will have the right to apply the quotas established for 2021, having the obligation to comply and apply the ceiling starting with 2022.

Also, in order to streamline and optimize the tax system, the parking fee has been eliminated. At the same time, the maximum quotas are not set for the dog owner tax and the sanitation tax.

Regarding the application of local taxes in Chisinau, it is also proposed to study them, as the capital of the Republic of Moldova plays an important role in the country's economy, its activity generates a large volume of gross domestic product and revenues in the state budget.

Therefore, on January 1, 2021, the new quotas for local taxes, approved by the Decision of the Council of Chisinau no. 25/1 of 29.12.2020. According to the document, in 2021, for the first time, the sanitation fee will be charged.

Its subjects are to be the natural persons owners of the real estate for residential use, and the value of the tax is 10 lei.

Minors, pensioners, socially vulnerable categories of the population are exempt from paying the tax respectively.

In 2021, the tax for organizing auctions and lots was reduced from 0.3% to 0.25% of the tax base. Likewise, the share of the accommodation tax was reduced from 5% to 3%.

At the same time, the quotas for the following local taxes have been increased:
- tax for landscaping - from 120 to 160 lei per year for an employee;
- parking fee - from 18 to 30 lei per year for one square meter;
- fee for advertising devices - from 500 to 750 lei per year for one square meter;
- market tax - depending on the land area and real estate located on the market territory.

Foreign exchange houses were excluded from the list of subjects of local taxation, however, for the first time, local fees have been set for the following items:
• hotels for animals - 3000 lei;
• theme and amusement parks - 5000 lei;
• other types of leisure and recreation - 5000 lei.
Likewise, charging stations for electric vehicles are included in the category of objects taxable with local taxes, but, on them, in 2021, the zero quota is to be applied.

For mobile commercial units and kiosks located outside the authorized markets, in 2021 the local tax will be increased by 100%, respectively - by 600 lei / m².

According to the decision of the Chisinau City Council, in case of state of emergency on the territory of the country due to the COVID-19 pandemic, for the period of suspension of activity, taxable persons may be exempted from certain local taxes, such as:
• the fee for landscaping;
• market tax;
• fee for commercial and / or service units;
• fee for the provision of passenger car transport services on municipal, city and village (communal) routes [13].

2. Conclusion
In conclusion, it should be noted that this analysis allowed the identification and highlighting of the main changes in the local tax system over a period of ten years. Therefore, the analysis showed that the most numerous and relevant changes took place in the field of real estate tax. It was observed that in order to capitalize on it and streamline the administration of the tax, the responsible bodies have taken several measures over the years, implementing plans, programs, development strategies in this regard.

References: