ISSN 2229-5518

Regional financial governance: a lever for change for advanced regionalization in Morocco

Aziza Benkada, Mohammed Belouchi, Assia Iallouchen, Mehdi Essarsar

Abstract—

The adoption of the Advanced Regionalization project in 2015, is part of a new model of governance and territorial intelligence. Regional financial governance is a process that stems from the overflow of inherited formal institutional systems to a system where responsibilities are shared between the State and the regions. Growth, employment, cohesion and the reduction of regional disparities are all mentioned assets, which aims at empowering regional actors and giving them the capacity and resources to develop.

Index Terms—

Advanced regionalization, financial equalization, financial governance, regional development, regional disparities, territorial authorities, territorial dynamics, territorial policies, the region.

1 INTRODUCTION

In a situation where economic and territorial dynamics are rapidly evolving both on a number of centuries and in a globalized society, regional governance is a new method of collective regulation, which corresponds to Global challenges and comes from the overflow of inherited formal institutional systems to achieve a system where responsibilities are shared between the State and the regions.

At the conceptual level, regional governance is a process that aims both at solving problems related to regional and territorial inequalities and improving the living conditions of people in all kinds of regions. It is therefore an integrated strategy to support cohesion and regional development in order to encourage the growth and promotion of employment [1].

As for the concept of regionalization, it is a "process which involves representatives of local and regional populations in decision-making, as well as the implementation or management of operations under the responsibility of the state." The aim is clearly to ensure a better adaptation of policies to local or regional realities [1]. In this sense, the issue of sharing responsibilities and financial resources presents a major challenge to the competences of the regions. In the context of regional governance, the region which ranks as an intermediate level between the national and the local [2], is considered to be the most appropriate level of the implementation of territorial policies.

In Morocco, the creation of seven administrative Regions, in 1971, was orchestrated by considerations of stability in the country. The preeminence of political and security concerns has made regional growth of the state [3]. The questioning of the role of the regions was strongly evoked from the beginning of the Eighties [4]. The establishment of the region as a local authority, with legal personality and financial autonomy by the 1996 constitution, extended the theoretical scope of the powers of the [5] regions.

In the framework of the new Moroccan constitution of 2011, advanced regionalization constitutes a new system of decentralized governance, dedicated to integrated and sustainable development in economic, social, cultural and environmental terms. In this sense, it constitutes an important lever for change, with a view to establishing new financial relations between the State and the regions, through a more balanced sharing of powers and financial resources. The creation of two funds that overlap these objectives, namely the Social Upgrading Fund and the Public Solidarity Fund, is part of a financial governance approach. The Social Upgrading Fund, established under article 142 of the Constitution, is intended to alleviate the deficit in human development, infrastructure and equipment, particularly in the following areas: drinking water and electricity; unsanitary Habitat; Health care Education; The road network and telecommunications. These sectors form the basis of fundamental rights as measured in the HDI and as advocated to establish economic growth and social welfare of populations. The public Fund of Solidarity is concerned with horizontal solidarity and the correction of disparities between regions.

However, local financial governance in developing countries does not reveal the same comparative results with developed countries. Indeed, if intergovernmental transfers in western democracies are based on criteria of efficiency,

- *Aziza BENKADA, is a legal researcher in the Public Law Departement of Mohammed 1 University, Faculty of Legal, Economic and Social Sciences of Oujda, Morocco, PH-+212624520819. E-mail:* azizabenkada1@gmail.com
- *Mohammed BELOUCHI, Professor of Public Law, at the Mohammed 1, F.S.J.E.S of Oujda, Morocco, PH-+212661981579 E-mail:* belouchimed@yahoo.fr
- *Assia IALLOUCHEN, is a legal researcher in the Public law Departement of Abdelmalek Essaadi University, Faculty of Legal, Economic and Social Sciences of Tangier, Morocco, PH-+212634107757.E-mail:* assia.iallouchen@hotmail.com
- *Mehdi ESSARSAR, Professor of Public Law, at the Abdelmalek Essaadi University, F.S.J.E.S. of Tangier, Morocco, PH-+212661116431.E-mail:*

fairness and the underlying dimensions of providing basic services to populations, in developing countries these Transfers are manipulated by local authorities, in order to maximize their chances of re-election and defend the interests of their supporters, in a logic of "political realism and a laissez-[6]". In these circumstances, the issue of financial governance is the focal point of any development project. At this point, the problem is how can regional financial governance turn to an advanced regionalization that can reduce regional inequalities and achieve the expected economic and social development?

The purpose of this article is mainly to identify certain ambiguities that surround the concept of governance in a general way and that of financial governance in particular, through a brief bibliographical synthesis. After exposing the main foundations of financial governance related to the achievement of regional development, we will focus on the issue of regional inequalities, revealing how financial equalization could contribute to the reduction of regional disparities.

2 The polysemic character of the concept of governance: brief bibliographical synthesis

Governance is a concept that was originally introduced by the World Bank. The latter defined it in its report published in 1992, as: "The way in which power is exercised in the management of the economic and social resources of a country [7]". It is a polysemic notion that has provoked several debates and interpretations over the past decades. According to Jean-Pierre Gaudin, this concept: "is not the idea of a single man, nor the concept of a particular discipline, but a kind of collective production, more or less coordinated and sometimes cacophonous [8] ".

The political conception of governance implies the existence of a political and public management process based on "the sharing of power and resources enabling the effective exercise of it to achieve the stated objectives [9]". From the government to governance and in all political transitions and transformations that have affected public action [10], the concept of governance is a "driving and coordinating challenge [10] ". At the theoretical level of reflection, the two concepts: government and governance, refer to two concepts. The first, refers to the American literature which considers both terms as equivalent. The second, evokes the long centralized tradition of Great Britain and France which distinguishes the two concepts from each other on the basis of an institutional approach according to which "everything concerning the public thing is associated with the state [11]".

The general trend tends to consider the concept of "governance" as a new model making it possible to change the modalities of exercising power. In addition to the State, public action concerns a plurality of actors. In this context, the state "remains an important actor but it has undercover, it has become an actor among others or rather different segments of the state have become actors among others in the process of development and implementation of policies [11] ".

At the territorial level, governance is: "an ad hoc territorial and functional perimeter detached from legitimate institutional divisions, a coordination and regulatory procedure, particularly for a greater participatory democracy [12] ", according to the words of Claude Lacour. The mechanisms of governance are then aimed at strengthening local democracy and participation of citizens in political decision-making. Under all these conditions, it "gives access to all human rights so that everyone can build their relationship to the world [13]", and allows civil society to actively speak out its interests. Another aspect of territorial governance is environmental concerns. The adoption of development strategies should in no way affect the availability of resources or participate in their reduction or destruction in a blatant manner.

From political governance to territorial governance, financial governance occupies a specific place, particularly when it comes to the sharing of powers and financial resources between the State and local authorities. In continuity to institutional transitions from decentralization, financial governance presents a lever for change, from a decentralized administrative system to a situation of local economic and social development [14]. Under this scheme, the two concepts: "Financial governance" and "fiscal governance" are closely interdependent [5]. In fact, financial governance envisages two main components. One reflects, within the context of fiscal governance, the power of territorial authorities to develop and manage local taxes [15]. The other bypasses the various financial problems, through the establishment of new arrangements for the control and sharing of financial resources, aimed at empowering local actors.

The adoption of the Advanced Regionalization project, in 2015, is part of a new model of governance and territorial intelligence, focusing on the development and reduction of inequalities, particularly in terms of access to basic services and Human development. It refers to the possibilities of regional developments in that it makes them the most suitable level for achieving integrated territorial development. However, the lack of financial resources, in relation to the new skills transferred to the regions, remains the real constraint that could complicate the progress of this project and aggravate the problem of regional disparities. The success of this reform requires, of course, the renewal of regional budgetary approaches.

3 The reduction of regional disparities and the stakes of financial equalization

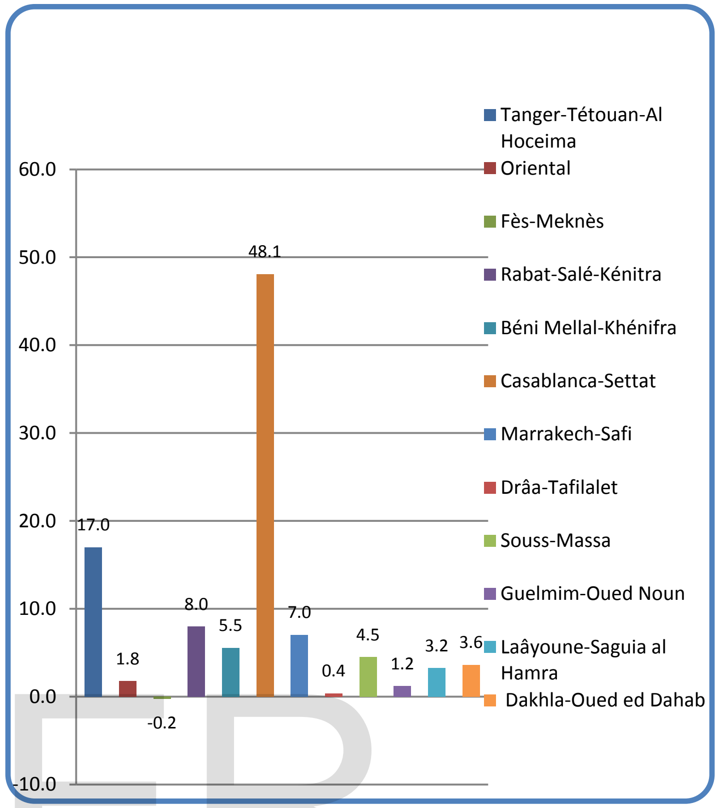
The problem of financing public activities is the major issue of most [17] developed or developing countries, irrespective of the state of their economy. The low sharing of resources between the different levels of central and local administration is unequivocally the main constraint [16] of any territorial development project.

In Morocco, regional economic growth reveals remarkable heterogeneity in the development of different regions, particularly in terms of access to basic services and human development. The issue of disparities generally refers to "urban issues", in the words of Boucher-Lepage and Huriot [18]. Identifying and understanding the original causes of regional disparities makes it possible to find just the right solutions. In this sense, the Deputy Secretary general of the OECD Kiviniemi stated in presenting her report to the 118th plenary session of the European Committee of the Regions that: understanding the regional inequalities behind national averages can Help us to improve welfare and prosperity at the national and global level, in line with sustainable development objectives [19].

The security and political logic of the central government practiced since independence in Morocco, has kept the regions in a position of subordination to the central government. The increased intervention of the state, led to inefficient management of local affairs [20], and aggravated the regional inequalities and the economic and social crises of the country. The failure of structural adjustment programs that had serious political and economic consequences on paid debts [21], opened the doors to the Washington consensus [22]. The main focus was on minimizing public interventions [23]. Like most developing countries, Morocco has not evaded the recommendations of this Consensus, making macroeconomic stability its major concern [24]. The delimitation of state interventionism seemed the perfect solution to boost the economic situation of developing countries [23]. In this context, the redefinition of the role of the State and the use of local authorities to remedy the failures of the State through the strengthening of local democracy [25] has now become a serious necessity.

After the adoption of the Advanced Regionalization project in 2015, the number of Moroccan regions rose from 12 to 16. This was justified by several political and economic considerations [26]. Following a briefing note on the regional accounts for the year 2015 carried out by the Office of the High Commissioner for Planning (HCP), the results showed that regional inequalities still persist, and the disparities in GDP between regions have become more pronounced. (See Figure 1).

Figure 1: Regions ' Contribution to the growth of national GDP in 2015 (GDP in %)



Source: HAUT COMMISSARIAT AU PLAN (HCP) (2015).

The indicators reflect the concentration of national wealth on the two regions of Casablanca-Settat and Rabat-Salé-Kenitra, which generated nearly half of the national wealth (48.2% of GDP in value), with 32.2% and 16% respectively. The region of Tangier-Tetouan-Al Hoceima, Fez-Meknes, Marrakech-Safi, sous-Massa, Beni Mellal-Khénifra have created 40.4% of GDP, with 10.1%, 9%, 8.9%, 6.5% and 5.8% respectively for these five regions. The Eastern, Drâa-Tafilalet and three southern regions contributed only 11.3% to the creation of GDP in value, with 4.8%, 2.6% and 3.9% respectively.

In these circumstances, financial equalization is a mechanism adopted with the objective of reducing inequalities between local authorities belonging to the same level of administration. The aim is to redevelop the territory in a more homogeneous and just way, through a more equitable redistribution of the financial revenues [27]. Equalization grants also support the principle of allocation through the satisfaction of citizens ' needs in local services [28]. This principle, which is constitutional in scope, is based on two main mechanisms. Firstly, the vertical equalization gives rise to the endowments of the state, based on the level of poverty of the local authorities. Secondly, the horizontal equalization of providing a portion of the resources of the richest communities to the poorest communities. In Morocco, the creation of the social upgrading Fund corresponds to vertical equalization, and that of interregional solidarity is the subject of horizontal equalization.

The main objective of the creation of the two funds is to reduce the deficits that concern specific sectors, which have a direct relationship with human development according to the Millennium Development Goals (MDGs), adopted in 2000 in New York [29], Morocco has largely registered. These sectors are deeply in the areas of competence of the regions, in line with a logic of solidarity and the mitigation of regional disparities.

However, the equalization system embodies several shortcomings. The problems facing the regions today are not only the lack of financial resources. Although this system provides large financial resources to local authorities, it principally leads to several imbalances. Indeed, the endowments granted under this mechanism can provide a dampening effect on donor regions which are forced to allocate some of their resources to the beneficiary regions. In the same way, the latter risk falling into a development trap, as this mechanism does not encourage the beneficiary regions to improve their fiscal effort or to develop their development strategies. The effectiveness of the equalization system therefore requires a fine understanding of the reasons for inequalities, to act on causes and not on symptoms, hence the need for the promotion of financial governance on the basis of new approaches since the strategies adopted must be based on the results and not on the means [30].

4 Financial governance: A necessary transition to succeed in advanced regionalization

Since independence, the hyper centralization that has marked the Post-independence period and the failure of structural adjustment programs have made local authorities the centers of implementation of the state's general policy. In the great democracies, it is the popular factor that constitutes the essence of the power of decision and financial power of the assemblies elected by universal suffrage (councils of the Regions and municipal councils). The objective is to ensure genuine autonomy for local communities as they are in the best position to meet the needs of the population. The development and evaluation of the public decision requires the participation of users in these processes, which facilitates the identification and satisfaction of their needs on one hand, and gives more legitimacy to the actions of the public actors, on the other hand.

Over the past decades, local finances were the focus point of territorial policies. The weakness of the financial resources of the local authorities in Morocco deprived them of any attempt to establish strong development strategies. Good local or regional governance thus consists of the sharing of responsibilities in accordance with the principles of contractualization and partnership and in a logic of complementarity of policies and strategies. It is also a question of making citizens interact in decision-making and involving a multitude of private actors, headed by companies, in all regional development projects.

Indeed, the economic crisis of 2008 has brought the national economy out of a more favorable period of financial turmoil, which has widened the gap between civil society and decision-making powers. In 2011, Morocco was not spared from the popular challenges affecting many countries of the Arab world in the context of what should be called "Arab Spring". The demonstrations which were triggered by the movement of February [20], [31] have succeeded in provoking a public debate around several political, economic and social issues. In response to these claims, the king confirmed in his speech of 9th March 2011 the need for a "concerted" change, based on a set of new constitutional principles: linking responsibility to accountability, Consolidation of the powers of institutions that fight corruption in a framework of good governance etc. The adoption of a new constitution in the same year devoted a large place to the advanced regionalization as a system of administrative organization of the country.

Since the region is the most important territorial level of governance, it is therefore a place for the development of territorial policies [6]. Therefore, within the framework of regional governance, the region presents the appropriate framework for the establishment of public policies, introducing new reports that break with the old hierarchical structure that prevailed.

After the implementation of the advanced regionalization, the strengthening of the financial system of the Moroccan regions has become a necessity. It certainly requires a more balanced sharing of powers and financial resources between the State and the regions. However, the financial governance of the regions faces various legal and structural shortcomings [32], which have paralyzed their action to date. The objectives declared in the context of the reform of the advanced regionalization, which are based on the construction of the regions with "democratic essence", are far from being realized. The regions are still excluded from any real political power [33]. Many experiences in the world, such as France, the United States, the United Kingdom, etc., have shown that territorial reform is part of financial concerns, in order to limit the perverse effects of the economic crisis. In Morocco, however, it is "a deliberate choice resulting from a political and administrative evolution of the country [34]".

In addition, the sustainability of public finances [35] is a very important axis which reflects the solvency of the State and retains sufficient budgetary room for the financing of public activities. In order to maintain its balance, it is necessary within the context of the advanced regionalization to adopt new strategies for regional finances. These strategies must be based on the search for a new regional funding framework. Several principles can be adopted to achieve shared power and responsibility, the most important ones are: the encouragement of regions to broaden the tax base and develop their own tax revenues, strengthening their Opportunities for borrowing, mobilization and rationalization of alternative financial resources etc. These principles are all assets which confront the budgets of the regions, but which can improve regional finances without increasing the financial burden of the State.

Overall, regions need to take responsibility for improving their own resources and developing their development strategies. Indeed, the encouragement of investment and the creation of wealth are closely linked to national and regional economic development. As a result, the achievement of regional development is largely linked to economic growth which requires the establishment of effective regional financial governance and the allocation of more autonomy to the regions.

5 Conclusion

The issue of territorial development has become the main concern of regional science. Evoking the concept of regional governance is largely dependent on the new theoretical models of territorial dynamics where "global challenges lead to different issues across regions" (differences between major cities, medium sized cities and rural areas). An approach that would be "one size fits all" is therefore not possible. The reduction of regional inequalities is a key element in the participation of regions in globalization and in the fight against the crisis. In order to do this, long-term structural policies must be implemented [1], according to the words of Camille Kelbel.

The introduction of advanced regionalization, which has been a major part of the new Moroccan Constitution as an innovative project, is pushing for a new, important but often ambiguous phase. Indeed, this territorial reform has been dictated by multiple considerations. In addition to introducing a new model of territorial governance, it has been dedicated to responding to a number of international and national applications to create more democracy, more development and the creation of a situation conducive to resolving the Sahara conflict [33]. However, such a reform aimed at the growth and improvement of cohesion and the quality of life of citizens must first of all be a radical change of mentality, of a real political and institutional will, of the rupture with the former territorial hierarchical structure that prevailed and the establishment of new regional development strategies. Indeed, interventionism [23], the complexity of the national/local financial system [36] and national/regional, the inefficiency of the system of financial equalization and its incoherence with the new budgetary approaches adopted, as well as the Multiplicity of actors are generally the main challenges that advanced regionalization is called upon to overcome. However, the break with such practices is currently difficult, particularly with the presence and relevance of the former political and security concerns of the state. There is still a great deal of confusion in the policies and strategies adopted, particularly with regard to the transfer of skills and financial resources linked to the new responsibilities entrusted to the regions.

The establishment of effective regional financial governance depends on the combination of several conditions. The challenge is to establish new financial relations between the State and the regions based on a dynamic equilibrium in accordance with the principles of contracting and partnership [37], on new projects and strategies and on a system of Effective financial equalization, which promotes development on the basis of an integrated financial approach, in order to promote the empowerment of regional actors and give them the capacity to develop.

Finally, successful regional financial governance must be imperatively launched according to Moroccan national challenges and constraints, far from the pre-prepared universal revenue. Such governance is supposed to establish a revolution against the old public practices on the basis of the country's national specificities, its history and its economic, social and cultural context. The so-called "best Practices" recommended by international institutions to establish the principles of universally valid governance for all countries of the world, are insignificant and do not introduce any reasonable solution or effective outcome for most countries, especially those in third world countries.

References

[1] C. Kelbel, “Disparités territoriales et mondialisation: la gouvernance régionale comme solution?”, *Think Tank européen Pour la Solidarité, Série Cohésion sociale*, available at http://www.pourlasolidarite.eu/sites/default/files/publications/files/cohesionsociale_gouvernanceregionale_0.pdf. Mai 2009.

[2] L. Bourdeau-Lepage and J-M. Huriot, “L'idée de région et le fait urbain The idea of region and the urban fact”, *Revue d'Économie Régionale & Urbaine*, vol. avril, no. 2, pp. 267-287, avril 2009. doi:10.3917/reru.092.0267.

[3] A. Mecherfi, “La régionalisation dans les Etats du Maghreb : quelles perspectives”, Actes des IX ème journées de Droit organisées par le Réseau des Juristes Maghrébins (REJMA), Rabat, 2014.

[4] F. Zaim and A. Zakar, “Politique Régionale et Locale au Maroc, essai sur les mutations des modalités et des mécanismes du contrôle de l'espace”, Thèse de Troisième Cycle IREP, Université de Grenoble, 1982.

[5] M. Smirs, “Centralisation et décentralisation territoriale au Maroc”. Thèse de doctorat en droit public, Université Sidi Mohamed Ben Abdellah, 2001.

[6] H. Dedehouanou, “La Gouvernance de la fourniture des services de base aux populations en Afrique au sud du Sahara: Un cadre analytique”, *Revue Interventions économiques* [En ligne], 50 | 2014, available at http://journals.openedition.org/interventionseconomiques/2308 . Juin 2018.

[7] Banque Mondiale, “Governance and Development”, Washington D.C, The World Bank Washington D.C, vol 61, 1992.

[8] J-P. Gaudin, “Pourquoi la gouvernance? », *Presses de Sciences Po (P.F.N.S.P.), « La Bibliothèque du citoyen”,* 138 pages, 2002.

[9] P. Ndengutse, P. Salengros and M. Sylin, “La gouvernance comme modalité de gestion ou mot-valise en Afrique : analyse de contenu de discours en milieu universitaire au Burundi”, *Revue Gouvernance*, volume 9, numéro 1, 2012, doi:10.7202/1038890ar

[10] LERESCHE. (J-P), “La gouvernance urbaine comme enjeu de durabilité”, *in Vues sur la ville*, n° 3, pp. 3-6, 2002.

[11] P. Le Galès, “Du gouvernement des villes à la gouvernance urbaine”, *Revue française de science politique*,

vol. vol. 45, no. 1, pp. 57-95, 1995.

[12] C. LACOUR, “Gouvernance urbaine et cohésion sociale: ‘l’uni-diversité’”, *Cahier de Géographie du Québec*, vol. 47, no. 131, pp. 321–327, 2003, http://dx.doi.org/10.7202/007580ar.

[13] F. Lieberherr-Gardiol, “Durabilité urbaine et gouvernance, enjeux du xxie siècle”, *Revue internationale des sciences sociales*, vol. 193-194, no. 3, pp. 373-385, 2007, DOI : 10.3917/riss.193.0373.

[14] F-P. Yatta, “La gouvernance financière locale”, publié par le Partenariat pour le développement Municipal (PDM), unpublished.

[15] Conseil Economique et Social – France (CES - France), “Fiscalité et finances publiques locales: à la recherche d’une nouvelle donne. Avis et rapports du conseil économique et social”, Rapport présenté par M. Philippe Valletoux, Paris, France, décembre 2006.

[16] W. Gilles, “Les financements alternatifs des collectivités territoriales”, *Revue française d'administration publique*, vol. 144, no. 4, pp. 929-941, 2012, doi:10.3917/rfap.144.0929

[17] E. Gateau, E. (2010), “Le financement des collectivités locales Les défis du 21e siècle”, 2ème Rapport mondial de Cités et Gouvernements Locaux Unis sur la Décentralisation et la Démocratie locale, BRUYLANT, Gold II, 396 p, 2010.

[18] OCDE, “118e session plénière du Comité européen des regions”, 2016, available at: http://cor.europa.eu/en/events/Pages/118th-cor-plenary-session.aspx

[19] T. Zair, “La gestion décentralisée du développement économique au Maroc”, Thèse de doctorat en droit public, Université de Toulouse, 2006.

[20] J-P. Berdot, “L'ajustement structurel dans les pays en développement. Une analyse de la faisabilité”, *Revue économique*, vol. 49, no. 4, pp. 1151-1164, 1998.

[21] J. Williamson, “Un train de réformes devenu un label galvaudé. Consensus de Washington : un bref historique et quelques suggestions”, *Finances et Développement*, available at https://www.imf.org/external/pubs/ft/fandd/fre/2003/09/pdf/williams.pdf. 2003.

[22] J. Fisset and M. Raffinot, “Gouvernance et appropriation locale du développement: Au-delà des modèles importés”, *Les Presses de l'Université d'Ottawa*, 240p, 2010.

[23] N. Yamani, “Politique économique et piège du sous-développement au Maroc”, Thèse de doctorat en sciences économiques, Université de Grenoble, 2012.

[24] S. Chikhaoui, “Dimension de la décentralisation au Maroc entre le poids du passé et les contraintes du present”, international Conference : Globalization – Sustainable Development – Local Government: challenges of the 21 st. century, Berlin, septembre 2000.

[25] A. Lokrifa and J-Y. Moisseron, “La politique de régionalisation avancée au Maroc : enjeux et état des lieux”, *Maghreb - Machrek*, vol. 221, no. 3, pp. 111-126, 2014.

[26] F. Lafargue, “La Constitution et les finances locales”, *Les Nouveaux Cahiers du Conseil constitutionnel*, vol. 42, no. 1, pp. 17-30, 2014.

[27] L.Oulasvirta and M.Turala, “L'autonomie financière et la cohérence de la politique du gouvernement central à l'égard des gouvernements locaux”, *Revue Internationale des Sciences Administratives*, vol. 75, no. 2, pp. 339-363, 2009.

[28] H. Gérardin, S. Dos Santos & B. Gastineau, “Présentation. Des Objectifs du Millénaire pour le développement (OMD) aux Objectifs de développement durable (ODD) : la problématique des indicateurs”, *Mondes en développement*, vol. 174, no. 2, pp. 7-14, 2016.

[29] M. Bouvier, “Repenser la solidarité financière entre collectivités locales : les nouveaux enjeux de la péréquation en France”, *Revue française d'administration publique*, vol. 121-122, no. 1, pp. 75-78, 2007.

[30] F. Abdelmoumni, “Le Maroc et le Printemps arabe”, *Pouvoirs*, vol. 145, no. 2, pp. 123-140, 2013.

[31] Al maliya, “Régionalisation avancée: les enjeux des finances locales”, *Ministère de l’Economie et des Finances: Revue Quadrimestrielle*, vol. 48, no. 59, pp. 9-11, 2015.

[32] R. Ojeda-Garcia, I. A. Suárez-Collado, Ángela, “Western Sahara in the Framework of the New Moroccan Advanced Regionalization Reform”, In: R. Ojeda-Garcia, I. Fernández-Molina, V. Veguilla (eds) Global Regional and Local Dimensions of Western Sahara’s Protracted Decolonization, *Palgrave Macmillan*, New York, pp.189-211, 2017. DOI: 10.1057/978-1-349-95035-5_9

[33] B. EL Hachimi, “La régionalisation avancée Quels enjeux financiers?”, *Revue de la Trésorerie Générale du Royaume*, vol. 37, no. 11, pp.12-15, août 2014.

[34] S. Deroose, “Finances publiques et soutenabilité”, *Reflets et perspectives de la vie économique*, vol. tome xlix, no. 2, pp. 41-55, 2010.

[35] A. El ghali, “La fiscalité locale et son impact sur le développement local”, Thèse de doctorat en sciences économiques. Université Mohammed V de Rabat, 2005.

[36] C. El hilali, “La régionalisation avancée et la problématique des ressources financières”, Exposé présenté lors des actes des IX ème journées de Droit organisées par le Réseau des Juristes Maghrébins (REJMA), Rabat, 2014.