

Original Paper

Economic Increase and Concentration of Economics Activities in Secondary Markets in Cotonou: From 2013 to 2016

Hortensia Vicentia ACACHA-ACAKPO^{1*}

¹ Department of Development Planning, National School of Applied Economics and Management (ENEAM), University of Abomey-Calavi (UAC), Abomey-Calavi, Benin

* Hortensia Vicentia Department of Development Planning, National School of Applied Economics and Management (ENEAM), University of Abomey-Calavi (UAC), Abomey-Calavi, Benin

Received: July 16, 2020

Accepted: August 19, 2020

Online Published: September 2, 2020

doi:10.22158/rem.v5n4p50

URL: <http://dx.doi.org/10.22158/rem.v5n4p50>

Abstract

Accelerating municipal revenues is very important for good decentralization. In Benin, despite the difficulties, the municipality of Cotonou is trying to put in place mechanisms to significantly improve its income. Thus, this research aims to analyze the impact of the concentration of economic activities on the increase in non-revenue taxation in the city of Cotonou specifically on secondary markets from 2013 to 2016. Results from an estimate of an ARDL model show that, in the short term, market rights and revenues from public latrines have a positive impact on non-tax revenues. The effect of place rights on the market is not significant, while revenues from the operation of public latrines have a significant impact on non-tax revenues. In the long term, the study reveals that marketing rights have a positive effect on non-tax revenues, but not in a very significant way. Revenues from the operation of public latrines, on the other hand, still have a positive impact on non-tax revenues. It is therefore urgent to find adequate answers since marketing rights and public infrastructure revenues must be the driving force behind the growth of non-tax revenues and, in turn, total revenues.

Keywords

ARDL, non-tax revenue, market place rights

1. Introduction

The debate on the place to be occupied by the municipalities own revenues in a decentralized system has been heated, full of criticism and controversial positions. Empirical studies show the important role that local resources play in strengthening the budget base are rare. It is therefore accepted that the improvement in non-tax revenue from own revenue constitutes a foundation for growth. For

CHAMBAS et al. (2005), the local own resources of decentralized communities constitute an essential component of the resources that can be mobilized at the community level. But the mobilization of local own resources is largely dependent on local decisions and more often than not taxpayers fail to establish a link between tax levies and the local supply of public goods. The latter therefore refuse to discharge their tax duty freely. In view of all of the foregoing, we can note that tax disincentive is largely behind the ineffectiveness of non-tax revenue collection systems. This weakness of the recovery strategy is highlighted by SEGNI B. (2000), who justifies that despite the importance of the fiscal deposit of local authorities in Benin, the revenues mobilized remain insignificant compared to the expenses required for local development. The insufficiency of this revenue is linked to the numerous problems encountered by the competent services on the one hand, in terms of recovery and on the other hand in terms of the means at their disposal to carry out this activity. In the same way, ZOKLI (1999) shows us that improving the return on local financial resources necessarily involves mastering local taxation. Tax resources constitute the most important part of the internal resources of communities, but other resources must also be better managed to ensure a better return on local finances.

In order to help local authorities to strengthen local policy and the mobilization of revenue, BAKO et al. (2009) considers that the mobilization and transparent management of financial resources are among the major questions which local and regional authorities are currently facing. According to these authors, the collection of taxes and taxes at the local level is low due to the unwillingness of the people to fulfill their tax duty as a good patriot. Decentralization creates a context of confrontation and also of difficult transition between on the one hand the hidden forms of financing of the policy and the functions of local notables (from informal receipts and levies on natural resources) and on the other hand, the new local development financing rules which imply a certain formalization then budgeting of these taxes. The success of decentralization, according to this author, depends on the sharing of “revenue” between the various forces which share influence in the local political arenas and which make claims concerning access to and control of these resources according to DICKO (2004).

By putting the mobilization of revenues as a factor influencing development at the base, SONSARE (2002) shows that the mobilization of resources constitutes an essential link in the development of the commune and the resources of local communities must be sufficient and increasing. To this end, and apart from the freedom to mobilize some of their resources themselves, the State grant aid or subsidies to the new municipalities resulting from decentralization. But these funds alone are often not enough to deal with basic development problems. Local government revenues rarely cover capital expenditure and are generally limited to the smallest portion of ordinary expenditure. For the latter, the resources of the communities do not allow them to meet the burdens of the municipalities. They barely cover operating costs. However, all development starts from the creation of wealth and it can only have wealth creation following an investment. And so if the investment revenue does not exist, the municipalities are not entitled to hope for development.

According to TIDJANI (2002), the financial problems with the local treasury are linked to the difficulties of mobilizing non-fiscal resources. For this author, non-tax resources contribute enormously to the budget of local communities insofar as, due to the very nature of the taxes or fees that make up non-tax revenues, populations are very sensitive to socio-economic infrastructure, construction quality market equipment which is a counterpart to payments of own resources. In the same dynamic, the study by OUATTARA (2007) recommends land use planning and good management of municipal land and insists on informing and involving citizens in the local development process. SAWADOGO (1990) emphasizes the economic aspects in order to provide elements for reviving the local economy. It proposes the elaboration of a local development plan based on the exploitation of micro-economic potentials. According to him, given the very large number of cooperatives, village groups, unions, unions of federations and NGOs that exist in Burkina Faso, the role of local elected representatives would be to stimulate and organize the activities of these structures to mobilize financial and fiscal resources necessary for local development policy. KONATE and SANOU (1995) justifies the fact that decentralization tends towards the realization of the ideal of original democracy, that of the village based on the direct participation of individuals in the management of the affairs of the city. It, therefore, requires the establishment of structures and institutions capable of promoting and making effective the direct participation of the populations in the exercise of decision-making power concerning the life of the city. Transferring power of a municipality means making it fully responsible; it no longer has to report to a higher authority. It takes decisions in all sovereignty, organizes actions, and assesses them: it takes charge of its own destiny.

The city of Cotonou is the first city of Benin and the economic capital of the country. Built below sea level on a sandy and marshy terrain, the city is located in the south of the country on the coast, between the Atlantic Ocean and Lake Nokoué. Cotonou has an area of approximately seventy-nine (79) km². The population of Cotonou currently represents more than 10% of the total population of Benin, or nearly one million inhabitants. This population is relatively young. Indeed, 34% of the population are between 0 and 14 years old, among them, 42% are between 0 and 5 years old. On average, 63% are between 15 and 59 years old. The oldest, namely those aged 60 and over, represent only 3% of the population. This population structure means that the city will face major infrastructure and job creation challenges in the coming years.

The City of Cotonou experienced extremely rapid growth after the 1950s. In the economic field, it has benefited since independence (1960) from a high concentration of investments (public and private) resulting in a higher job offer and substantial salary income. One of the consequences of this development is the growth of the City of Cotonou which went from 5.4% between 1961 and 1979, to 7.7% between 1979 and 1992 before falling to 2.17% between 1992 and 2008 (Municipal Public Financial Management Assessment Report 2012)

One of the sources of the Cotonou's town to own revenue is secondary markets around which areas of economic activity are brought to life. These secondary markets are managed by the town, according to

the provisions of article 104 of the law N ° 97-028 on decentralization “the commune is in charge of the management of the markets located on its territory”. With the advent of decentralization, many observers thought that the municipality would get the most out of its revenues from the exploitation of secondary markets on its territory. In the commune of Cotonou, non-tax revenue amounts to 13% of the city’s total revenue, i.e., an amount of 1,818,534,017 CFAF (Administrative account of the city of Cotonou from 2015 to 2017). This indicates the weakness of the contribution of the exploitation of secondary markets in the financial autonomy of the municipality. Cotonou being a metropolis, it is incomprehensible that the financial weight of the 36 secondary markets (Report of the Main Revenue Authority 2014) and the areas of concentration of economic activities that they create is so low as to compromise, in the long term, financial autonomy is recognized by law.

The problem would be alleviated if the Cotonou had a good revenue collection policy in the various secondary markets to facilitate orderly investments in the direction of earning substantial revenue. These 36 secondary markets should make the city of Cotonou a local economic power far ahead of cities like LOME, ACCRA, OUAGADOUGOU, and NIAMEY. According to the evaluation of the management of municipal public finances, the city of Cotonou contributes about 33% of the national GDP. Most of the city’s added value (77%) is generated by companies in the production sector (food, textiles, wood, printing, chemicals, electricity, etc.). The trade with the largest number of production units (57.2% of the city’s total) contributes only 15% to the city’s added value (PEFA report 2012).

This number of markets make an average of 3 markets per district with a population of 1,200,000 inhabitants, which varies according to the district (PDC 2nd generation). These secondary markets installed of facto and pell-mell on the territory of the municipality in areas not suitable for this purpose suffer from a lack of typology and organization. In these conditions, how is the management of these markets ensured to extract the maximum of resources for the city? Secondary markets create wealth for both the merchant users and local government. The town struggles to maintain the little equipment and increase its own revenue from these areas of concentration of economic activity.

Based on the assumption that an increase in non-tax revenues in the city of Cotonou are linked to revenues from secondary markets; the general objective of the work is to analyze the impact of the zones of concentration of economic activities on the increase of the own revenues of the city of Cotonou. Two specific objectives such as analyzing the relationship between non-tax revenue and the right of place on the market from secondary markets in the city of Cotonou on the one hand and then on the other hand the analysis of the relationship between the operating product public latrines and non-tax revenue has been defined.

Non-fiscal resource mobilization strategy at the secondary markets of the city of Cotonou

2. Method

2.1 Definitions of Concepts

Non-tax revenue:

In general, non-tax revenue is all revenue collected by the town from merchant users in secondary markets managed by the authorities. Non-tax revenue is revenue mobilized by the competent structures of the commune itself without the assistance of the central state. It is achieved by making available to ticket collectors called «inactive value» who are placed in areas where economic activity is concentrated, that is to say from walking users. These tickets carry face values which the collecting agents collect and report to the central cashier housed at the main sales office of the town.

Secondary markets:

These are markets covered by the provisions of article 104 of law 97-029 on the organization of municipalities in the Republic of Benin. They are managed directly by the municipality of the territorial jurisdiction where they are located, unlike the autonomous markets, which are managed by state-owned companies, hence its character as a secondary market.

Rights of Place on the Markets:

This is the fees paid by the merchant users for occupying the public domain. It is collected by the competent agents (collection agents) from the main management of the commune. These collection agents are distinguished by their “khaki” uniform, on which a badge with the inscription “municipal collection agent” is placed.

Product of Public Latrine Operation:

These are the revenues from the operation of public latrines built by the commune. Their maintenance and operations can be entrusted to private structures for a monthly fee.

Parking Right:

These are revenues from the operation of the gars, parking and public parking spaces in front of commercial buildings.

Temporary Occupation Taxes in the Public Domain:

These are revenues from the temporary occupation of the public domain to store materials for the construction of buildings.

2.2 Some Tests and Model Estimation Procedure

2.2.1 Some Tests

The analysis of the effect of Market Place Rights (DPM) and Operating Products on Non-Tax Revenue will be carried out using the traditional method based on time series. The latter is achieved while ensuring the stationarity of the series with the Augmented Dicker-Fuller test. Then we proceed to the estimation of the parameters of the model then to its validation. Three important tests are carried out to demonstrate the hypotheses at the 5% threshold.

☞ the test of normality of the errors of Jaques Bera makes it possible to check whether the errors according to a normal law. Thus the following hypotheses are highlighted.

H0: Presence of normality of errors

H1: Absence of normality of errors

☞ the Breusch-Godfrey error autocorrelation test which provides information on the actual presence of an autocorrelation of errors according to the following hypothesis:

H0: Absence of autocorrelation of errors

H1: Presence of autocorrelation of errors

☞ the Breusch-Pagan heteroskedasticity test to verify the heteroskedasticity of the errors. It follows the following assumptions:

H0: Homoscedasticity of errors

H1: Heteroskedasticity of errors

☞ the Ramsey specification test to check the overall goodness of the model.

2.2.2 Model Estimation Procedure

After the stationarity test, we ensure the existence of a short-term as well as a long-term relationship between the explained variable and the explanatory variables by the Bound test method. Most studies on the effect of Market Rights on Non-Tax Revenue favor the VAR model based on the stationarity of series. This technic has some limitations, in particular with the macroeconomic and financial series. To overcome this problem, the ARDL approach defined by Pesaran, Shin, and Smith (2001) is important for testing the existence of long-term and short-term relationships.

ARDL is a least-squares regression containing the delays of explaining variable and explanatory variables. It is generally specified with the notation, where is the number of the lag of the explained variable and the lag of the explanatory variables. Based on the cointegration procedure, we examine the existence of a long-term equilibrium relationship without worrying whether the underlying variables are I (0) or I (1). Pesaran had two sets of critical values, taking into account the number of variables used in the regression (k), and taking into consideration whether the model contains a constant and/or a trend. One set assumes that all variables are I (0) and another set assumes that they are I (1). This provides a band covering all possible classifications of the variables I (0) and I (1). This is the bounds test. Because of the flexibility it offers, this technique is increasingly used as an alternative to the usual cointegration tests. This technique is better suited to small samples and offers the possibility of jointly processing long-term dynamics and short-term adjustments. The PSS approach takes three steps. It is first of all an estimation of the MCE error correction model, then performing the joint nullity test of the long-term multipliers and using the F-test and finally, we calculate the Correct Term of Errors (ECT). Estimation of the error correction model (ERM).

$$\Delta \log = \alpha_0 + \gamma_1 \log(Y_{t-1}) + \sum_{w=1}^j \beta_w \log(X_{w,t-i}) + \sum_{i=1}^{p-1} \varphi_i \Delta \log(Y_{t-i}) + \sum_{w=1}^j \sum_{k=0}^{q_w-1} \delta_k \Delta \log(X_{w,t-i}) + \varepsilon_t$$

Where the coefficients γ_1 and β_w are the long-term multipliers; the parameters φ_i and δ_k are the short-term dynamic coefficients and ε_t is a white noise that is not self-correlated with the differentiated variables and with the delayed values.

☞ Joint nullity test of long-term multipliers and using the F-test

At this level, we perform the joint significance test of the long-term multipliers using the Fisher test after ensuring the absence of the residuals.

$$H_0: \gamma_1 = \beta_w = 0 \text{ (Absence of cointegration)}$$

$$H_1: \gamma_1 \neq 0 \text{ ou } \beta_w \neq 0 \text{ (Presence de cointégration)} ;$$

$$1 < w < j$$

ECT calculation.

ECT (Error Correction Term) can be calculated from the long period relationship as follows:

$$ECT_t = \log(Y_t) - \left[-\frac{\alpha_0}{\gamma_1} - \frac{\beta_w}{\gamma_1} \sum_{w=1}^j \log(X_{w,t-i}) \right]$$

In the presence of a cointegration relationship, therefore the long-term effects will be examined on the basis of the following equation:

$$\Delta \log(Y_t) = \sum_{i=1}^{p-1} \varphi_i \Delta \ln(Y_{t-i}) + \sum_{w=1}^j \sum_{k=0}^{q_w-1} \delta_k \Delta \log(X_{w,t-i}) + \gamma ECT_{t-1} + \varepsilon_t$$

On the other hand, note that in the event of rejection of the cointegration hypothesis, the effects will only be tested in the short term and the estimates based on VAR modeling.

$$Y_t = A_t \prod_{i=1}^n (X_{it})^{a_i}$$

By applying ARDL modeling; the specified model is as follows:

$$\log(RNF_t) = \log(A) + \sum_{i=1}^p \delta_i \log(RNF_{t-i}) + \sum_{i=0}^{q_1} \alpha_i \log(DPM_{t-i}) + \sum_{i=0}^{q_2} \beta_i \log(PELP_{t-i})$$

$$+ \sum_{i=0}^{q_3} \theta_i \log(DS_{t-i}) + \sum_{i=0}^{q_4} \rho_i \log(TOTDPU_{t-i}) + \varepsilon_t$$

With ε_t the error term.

Choice of variables

To estimate the econometric model, while drawing inspiration from the literature review, the dependent variable is the Non-Tax Revenue (RNF) and the explanatory variables are as follows:

- **Right of Place on the Markets (DPM):** This is the fee paid by the merchant users for occupying the public domain. It is collected by the competent agents (collection agents) from the main management of the commune. These collection agents are distinguished by their “khaki” uniform, on which a badge with the inscription “municipal collection agent” is placed.
- **Product of Public Latrine Operation (PEP):** These are the revenues from the operation of public latrines built by the commune. Their maintenance and operations can be entrusted to private structures for a monthly fee.
- **Right of Parking (DS):** These are revenues from the operation of gars, parking, and public parking spaces in front of commercial buildings.

- **Temporary Occupancy Rate in the Public Domain (TOTDPu):** These are revenues from the temporary occupation of the public domain to store materials in the context of the construction of buildings.

The data subject of our study are monthly and come from the multi-year monitoring databases of the commune of Cotonou. They cover the period 2013-2016 due to the availability of data on Place Rights on the Markets.

Table 1. Signs Expected for the Verification of Hypotheses

Variables	Expected signs
Rights of Place on the Markets (DPM)	+
Product of Public Latrine Operation (PELP)	+
Parking Right (DS)	+
Public Domain Temporary Occupancy Tax (TOTDPu)	-

Source: Established by the authors, (2019)

+: Positive action

-: Negative action

Two software will be used for this analysis, those are the Eviews9 and Excel software

3. Result

3.1 Study of the Stationarity of Variables

We tested the stationarity of our variables by using the Augmented Dickey-Fuller test. The outputs of this test are presented in Table 2.

The Dickey-Fuller test is used to find out the order of integration of the different variables. The application of this test shows the results which are presented in the table below. Indeed, from the latter, it is noted that the variables in question, the rights of place on the markets, the product of the operation of public latrines, and the right of parking are integrated of order 1. On the other hand, the non-tax revenues and the tax of temporary occupation of the public domain are integrated of order 0.

Table 2. Unit Root Test

Variables	In level		In first difference		Decision
	Statistics of ADF test	Critical value	Statistics of ADF test	Critical value	
<i>LRNF</i>	-6,9110	0,0000*	-	-	I(0)
<i>LDPM</i>	-0,952472	0,7333	-2.343558	0.0240*	I(1)
<i>LPELP</i>	-1.547368	0.7610	-3.448284	0.0271*	I(1)
<i>LDS</i>	6.163534	1,0000	-4.375256	0,0003*	I(1)
<i>LTOTDPu</i>	-4.270124	0,0017*	-	-	I(0)

Source: Making by the author (2020)

3.2 Bound Test

The results of the Bound test to ensure the long-term relationship between the variables is summarized in the table below. From this test, it is found that the statistic obtained (6.69) is greater than the upper bound of the interval of value at the conventional threshold of 5%. It follows from this result that we have enough statistical evidence to accept the presence of a long-term relationship between the variables.

Table 3. F-stat Resulting from the Test of the Existence of a Long-Term Relationship between the Variables (bound test)

<i>F-stat calculated</i>	6,696390
<i>Critical value to 5 % of Bound test</i>	2,86 (inferior)
	4,01 (superior)

Source: Making by the author, (2020)

3.3 Estimation of the Analysis Model

The optimal ARDL model chosen on the basis of the Akaike information criterion (AIC) is an ARDL (1, 1, 2, 2, 2). The probability of the Fisher test, below the 5% threshold, attests to the overall significance. The value of the coefficient of determination indicates that at 84.10%, the non-tax revenue is explained by the variables right of place on the markets, operating revenue of public latrines, parking right, and the tax of temporary occupation of the public domain.

At this level, we will first present the coefficients of the short term model and then over the long term.

The short-term model is as follows:

$$\text{LRNF} = -2.103^{**} + 0.707 \times (\text{LDPM}) + 0.771^{**} \times (\text{LPELP}) - 0.134 \times (\text{LDS}) + 0.198 \times (\text{LTOTDPu})$$

(**) Represents significance at 5%

The writing of the long-term model is as follows:

$$\text{LRNF} = -19.647^{**} + 0.005 \times (\text{LDPM}) + 0.175^{**} \times (\text{LPELP}) - 0.012 \times (\text{LDS}) - 0.141 \times (\text{LTOTDPu})$$

(**) Represents significance at 5%

3.4 ARDL Validation Tests

3.4.1 Model Validation Test

Following the validation tests of the model presented and summarized in the table below, it follows that the Jarque—Bera test for the normality of the residuals and the errors follows a normal law. As for the heteroskedasticity and autocorrelation tests, they respectively reveal that the residues are homoscedastic and are not correlated.

Table 4. Summary of the Various Validation Tests

Name of test	Results
Autocorrelation test of errors	Prob = 0.762
Normality test of residual	Prob = 0.642
Heteroscedasticity test	Prob = 0.365
Ramsey specification test	Prob = 0.186

Source: Established by the author, (2020)

4. Discussion

The result of the estimation of the short-term model allows us to see the significance of the variable public operating product at the 5% threshold. The other variables are therefore not significant. There is also a positive action of the variables, right of place on the markets, the product of the operation of public latrines, and tax of temporary occupation of the public domain on the explained variable non-tax revenue. Indeed, the right of place on the markets has a positive effect on non-tax revenue, which effect is more or less proportional. A 1% increase in market fees accelerates non-tax revenue by 0.70% in the short term.

These effects are rather reversed over time: the mobilization of space rights on the markets of a year ago is a brake on the growth of non-tax revenues of the town of Cotonou, this state of affairs can be explained by setting up a mechanism of fraud and tax evasion of these revenues collected manually by agents, thus creating promiscuity between collecting agents and merchant users. This situation is also explained by the informal nature of the activities carried out by women, which do not vary from one season to another or which require travel. Thus the nature of the activity, the period of exercise of the

activity, and the precarious strategies for collecting and processing the data collected are explained the insignificance of this variable in the long term.

Through its positive action on non-tax revenue, a 1% increase in public operating revenues leads to a 0.77% increase in non-tax revenue in the short term. These effects are rather reversed over time: the mobilization of the products of public exploitation of a year ago is an obstacle to the growth of non-tax revenues of the town hall of Cotonou. The poor organization of the collection of this revenue, fraud, and tax evasion may be the reasons for this underperformance.

For the control variables, we note in the short term, a positive action of temporary occupancy taxes in public areas on non-tax revenue while parking fees have a negative effect on non-tax revenue over the same horizon. As in the short term, the effects of the right of place on the markets and of the revenue from public exploitation on non-tax revenue remains positive in the long term and appear rather less than proportional: an increase in the place rights on the market by 1% accelerates non-tax revenue by 0.005% over the long term. While a 1% increase in revenues from public latrines increases non-tax revenue by 0.17%.

In addition, the control variables for parking rights and temporary occupancy tax in public areas have a non-significant negative effect on non-tax revenue. In view of the previous analyzes concerning the analysis of the concentration of economic activities on the increase in non-tax revenue in the city of Cotonou, we can make a certain number of recommendations to the commune of Cotonou with a view to contribute to the formulation of policies likely to stimulate or revitalize the local economy.

The promotion of strong and sustained non-tax revenue is based on the revitalization of the rights of places on the markets and on an improvement of the products of exploitation of public infrastructures which constitute the engine of creation of the wealth of the municipal tax base. It would, therefore, be necessary

- ◆ Improvement of the revenue collection processes through permanent and rigorous monitoring;
- ◆ Expanding access to social and economic infrastructure in secondary markets;
- ◆ The adoption and implementation of local development, taxation to encourage merchant users to pay their taxes;
- ◆ The implementation of a policy for inspecting revenue collected through the creation of a structure called the General Inspection of the City Council in order to eliminate tax evasion;
- ◆ The implementation of the digitization of revenue collection through the creation of a digital platform allowing the recording of all payments made from the market;
- ◆ Improving the quality of market infrastructure in secondary markets through the rehabilitation and construction of new infrastructure.

References

- Bako-arifari, N. et al. (2004). Local policy and strategies for mobilizing financial resources at the municipal level in Benin. In *Series: Decentralization and local governance* (pp. 16-44). Bulletin 357, Thea Hilhorst and Gérard Baltissen.
- Chambas, G. et al. (2005). *Africa South of the Sahara: Mobilizing Tax Resources for Development* (p. 273). Royal Institute for the Tropics.
- Dicko, A. (2004) experiences of mobilizing financial resources from rural communities in Mali. In *Series: Decentralization and local governance* (pp.70-92). Bulletin 357, Thea Hilhorst and Gérard Baltissen.
- El hadji tidjani, T. (2002). *The contribution of non-tax resources to the budget of local authorities: Case of the Urban District of Cotonou* (p. 52). UNB, ENA.
- Pefa performance report. (2012). *Evaluation of the management of municipal public finances*.
- Konate, Y., & Sanou, G. (1995). *Decentralization as a PROJECT*, SAVANE 144 P Printing.
- Ouattara, M. (2007). *Tax law course in professional license* (p. 76).
- Sawadogo, A. (1990). *Implementation strategy and action plan decentralization in Burkina Faso*.
- Segni, B. (2000). *Contribution to improving the mobilization of fiscal resources in the budget of local authorities: The case of Cotonou* (p. 72). UNB, ENA.
- Sonsare, M. (2002). *Local actors and grassroots development: Case of IRI BONSE*. Thesis, University of Abomey-Calavi.
- Zoklo L. F. (1999). The problem of the financial autonomy of decentralized communities (p. 54). UNB, ENA.