REVENUE AUTONOMY AND FINANCIAL GOVERNANCE:
FEZ-MEKNES REGION

L’AUTONOMIE DE RECETTES ET LA GOUVERNANCE FINANCIERE :
REGION FES-MEKNES

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Abstract
Governance becomes a necessity in the face of the reality of territorialisation. This article is devoted to study revenue autonomy. It implements an empirical research allowing to treat the role of this revenue autonomy in the territorial management.

A theoretical analysis of main concepts related to the territorial governance will highlight a conceptual framework adapted to the study of tools available to actors to promote territorial governance. Indeed, this study suggests an approach that integrates the various
theories to determine all the factors, especially revenue autonomy, which allow actors to register in a context of territorial governance.

The article presents its project in terms of problems and methodology through a survey carried out on the Fez-Meknes region.

**Key words:** local financial governance; revenue autonomy; financial governance; fiscal governance.

### Résumé

La gouvernance devient une nécessité face à la réalité de territorialisation. Cet article est consacré à l’étude de l’autonomie de recettes. Elle met en œuvre une recherche empirique permettant de traiter le rôle de cette autonomie de recettes dans la maitrise de la gestion du territoire.

Une analyse théorique des concepts liés à la gouvernance territoriale permettra de mettre en évidence un cadre conceptuel adapté à l’étude des outils dont disposent les acteurs pour une gouvernance territoriale. De ce fait, cette étude suggère une approche qui intègre différentes théories pour identifier un ensemble de facteurs, surtout l’autonomie de recettes, permettant aux acteurs de s’inscrire dans un contexte de gouvernance territoriale.

L’article présente son projet en termes de problématique et de méthodologie au travers une enquête réalisée sur la région Fès-Meknès.

**Mots clés :** gouvernance financière locale ; autonomie de recettes ; gouvernance financière ; gouvernance fiscale.

### Introduction

Since the late 1980s, many African countries have started the process of transferring political, administrative and fiscal responsibilities from central to provincial and local jurisdictions. The motivations of countries to undergo such a change in governance are varied and include a range of political, social and economic factors. Even when political factors were the main drivers for the implementation of decentralization, strong financial support from the donor community was generally based on arguments of equity and efficiency. One of these arguments is that subnational governments have better information (or can obtain information at lower cost) on local
needs and demands for public services, and therefore a decentralized system will generate
greater allocative efficiency in delivering public services (Hayek 1945).
The importance of the local and more particularly of the region in the development process
is more and more significant and constitutes the basis of economic analyzes of the current
of the territorial economy.

The purpose of this work is to succinctly recall the vision of this current which has
rethought territorial governance by highlighting the corollaries of this new concept while
strongly insisting on financial autonomy in this case revenue autonomy, while answering
the question: To what extent does the regions’ revenue autonomy, as a territorial level,
contribute to territorial financial governance?
As for the financial governance of local governments which is none other than the ultimate
objective of regionalization and the cornerstone of development, and which is based on
techniques generally adopted from corporate governance, the present work will emphasize
that is essential to choose your own approaches to meet your demand. Revenue autonomy
can play this role. It allows, in fact, a better allocation of resources on the basis of
knowledge of causes and needs.

First, we will insist on the general context of the region in Morocco. Next, we will focus
on local financial governance. In a second part we deal with revenue autonomy as a tool
for this FG. Finally, we pass to the particular case of the Fès-Meknès region

1. The territorial financial governance in Morocco

1.1. General context

Centralized power has proven its sterility. It has proven to be an almost constant break with
civil society. It is in this sense that decentralization takes on its full significance as a mode
of decision allowing governance. This is how we carry a resurgence of regionalization.

In Morocco, regionalization is a major turning point in the political and democratic
landscape. Its originality lies in the fact that it combines, on the one hand, an objective of
extending the field of democracy. On the other hand, integrated and sustainable economic
and human development, thereby reducing inequalities and promoting a growth dynamic
while maintaining an equitable distribution of resources between different regions.
From now on, development should not always be expressed quantitatively, but also go
through real territorial governance.

Morocco is required to make a significant effort to prospect and renovate its territorial
strategies in order to establish governance.

1.2. Territorial governance: ultimate objective of regionalization

It has become obvious to say that governance is essential for successful development
(Ebondo Wa mandzila 2006), if this development is intimately linked to a rehabilitation of
training, to the development of a policy of decentralization of financial resources and to
the installation of a set of dynamization instruments, the success of regionalization remains
dependent on territorial governance, which in turn is linked to a space, which is designated
by the territory.
The territory becomes a whole, coherent and constructed, which means that it develops its own identity, its own history, its own dynamic differentiated from other spaces, which results in differentiated empowerment and self-organization. As governance is a multi-dimensional concept, the term ‘governance’ is used differently depending upon the frame of analysis, the standpoint of the observer and the particular sector or aspect under scrutiny. Understood from an organisational perspective, for example, the corporate governance of a public sector body connects to other orders of governance at governmental, societal and organisational levels.

For the World Bank (World Bank 1994): «Governance is central to creating and sustaining an environment which fosters strong and equitable development, and is an essential complement to sound economic policies. Governments play a key role in providing two sets of public goods: the rules to make markets work efficiently, and, more problematically, correcting for market failure. In order to play this role, they need revenues, and "agents" to collect revenues and produce the public goods. This in turn requires systems of accountability, adequate and reliable information, and efficiency in resource management». At the territorial level, governance (C. Lacour, 2003) constitutes: “an ad hoc territorial and functional perimeter standing out from legitimized institutional divisions, a coordination and regulation procedure, in particular for greater participatory democracy.”

For the UNDP (2004), territorial governance is a set of institutions, mechanisms and processes that would allow citizens and groups of citizens to express their interests and needs, resolve their disputes, exercise their rights and local obligations.

Territorial governance is facing two major developments. The first is the result of the increasing involvement of populations, who wish to participate in decision-making processes and territorial projects and play a role in the development of local democracy (political governance). The second relates to the multiplication of levels of governance at the national and local “regional” levels (territorial governance) (L. Mandiang, 2008). From political governance to territorial governance, financial governance occupies a specific place, notably with the question of the sharing of powers and financial resources between the State and the territorial collectivities. Continuing the institutional transitions of decentralization, financial governance presents a lever for change, from a decentralized administrative system to a situation of local economic and social development. A concept insufficiently defined contours; the financial governance of local authorities is also an unstable reality. From this point of view, it has evolved considerably in recent years, both under the influence of state intervention and of the internal management of the communities themselves (Caldeira, 2011; Mogues and Benin, 2011).

Financial governance is defined as a mode of financial management based on principles and rules related to the economic performance of local authorities. Indeed, financial governance envisages two main components. It reflects the extent of the power of local authorities to manage their financial resources. Then, it circumvents the various financial problems through the implementation of new methods of control and sharing of financial resources, with a view to empowering local actors.
Whether motivated by policy concerns with regard to how local government fiscal behavior contributes to evolving decentralization, by the benefit incidence of local taxes, or by other factors, the literature has taken an interest in the question of how local tax-generation efforts and revenues respond to intergovernmental transfers. Nearly all quantitative empirical research on this topic, however, involves developed economies, likely due in large part to the scarcity of data on local public finance in developing countries (Bird and Smart, 2002).

A common conceptual foundation for the pathway through which external grants affect local revenues is the median-voter model. Applied in this context, the hypothesis is essentially that grants from upper-tier governments crowd out revenues from local taxes. Assuming an initial optimal balance between local public consumption and private consumption, grants would be passed on to local residents as reductions in local taxes and fees, other factors remaining unchanged (Bradford and Oates 1971).

Political economy determinants of locally generated revenues have been the subject of much empirical research, again almost exclusively involving industrialized countries. Partisan politics, and the political structure of local government, is considered to be a potentially important influence on local tax and revenue generation. For example, Allers, de Haan, and Sterks (2001) in the case of the Netherlands, and Borge and Rattsø (1997) in the Norwegian context, establish that the political ideology of government influences the level of local taxation: the more left-leaning the government, the more taxation.

Natural, socioeconomic, and demographic factors in the jurisdiction of the local government are additional potential determinants of locally generated revenues, especially factors that determine the tax revenue base and the capacity of the local government to collect taxes. Although tax rates and revenue-generation assignments are likely to be the same across different jurisdictions, differences in the above factors will have different effects on the amounts of revenue generated by local governments. For example, jurisdictions with larger deposits of natural resources are more likely to generate greater local revenues through royalties from mining or extraction of the natural resources. The same is likely to apply to jurisdictions with greater nonfarm economic activity and more private residences, through more collection of business license fees, which are mostly levied on firms, and of property taxes, which are levied on private residences. As local residents may to some extent have a say in the level and variety of taxes instituted, the social composition of the jurisdiction along ethnic, religious, or other social lines is another potential factor, although the direction of impact on local revenue generation is ambiguous and likely highly context-specific.

In the same vein, Kalirajan and Otsuka (2012) on the one hand, and Marks and Davis (2012) on the other affirm that good local governance is based on several pillars: citizen participation, partnerships between key players at the local level, the transdisciplinary competence of local actors, multiple sources of information, and accountability. Hence, understanding the real meaning we give to the concept of local governance certainly makes it possible to appreciate financial governance.

According to the first school of thought represented by Kalirajan and Otsuka (2012) and Dafflon (1992), the concept of financial governance mainly refers to the extent to which localities are able to assume the financial consequences of decisions made regarding the supply of basic services, and the financing of the production which results from it. These authors also emphasize that the concept of financial governance is closely linked to that of
fiscal governance. The latter concerns access to sources of funding from the public sector, the ability to invent a tax (define its base, the circle of taxable persons and the method of calculating the rate schedule), to decide, to manage it levy and settle tax disputes (Dafflon and Perritaz, 2000). [See figure 1]

Tax governance reveals the real capacity of local authorities to develop their tax resources by playing on rates and / or on bases. The beneficiary populations perceive financial governance from different angles, namely, in terms of freely decided expenditure, the importance of own income compared to the cash transfers received, the capacity to resort to borrowing, or even the possibility freely organize local administration and freely issue local regulations (Bratton, 2011).

2. Revenue Autonomie of local collectivities

Without a substantial margin of autonomy to adjust and manage the implementation of national programs in their territories, local authorities would be nothing more than devolved agencies of the national administration. Most importantly, they would not be able to mobilize additional local resources if they did not develop their own policies and programs corresponding to the priorities of the holders of these additional resources.

2.1. Local autonomy

The word autonomous comes from the Greek autos (self) and nomos (the law), in literal translation, which is governed by its own laws. Le Petit Robert tells us: "Who decides according to freely chosen rules". Let us analyze this definition more precisely. The autonomous entity, whether it is an individual, a group or an organization, determines itself, that is to say, it indicates, delimits precisely, chooses then decides who it is and what it wishes to do. We recognize in particular an autonomous entity by its decision-making capacity. The more she can decide what governs her, the more she can say she is independent.

The autonomous entity is one which is able to define precise operating rules. These rules can be understood broadly: values, standards, uses, conventions, guidelines, methods, regulations, etc. The autonomous is therefore not one who escapes all law, who does not accept to comply with a rule. On the contrary, the rule structures its own entity by submitting to it.

The entities build their autonomy by developing rules that will characterize their identity, determine their objectives, adjust their strategies and feed their motivation. The challenge is twofold for the autonomous community:
- on the one hand, define a rule in line with itself (its ambitions, its qualities, its mode of operation, etc.) and the environment in which it operates (constraints, obligations, rights, etc.);
- and, on the other hand, to implement, evaluate and adjust this rule according to the experience that she may have and the feedback that we can give her. [See figure 2]

The autonomous entity must be able to freely choose and decide the rules that it will impose on itself thereafter. This freedom means that the autonomous person:
- on the initiative of the choice that she can make;
- negotiate its choices with the outside world if it cannot be alone in making the decision;
- and assumes its decisions, is responsible.

In summary, three essential pillars build any autonomous entity:
- the autonomous entity has decision-making capacity based on real choice;
- the autonomous entity is structured by precise rules which it respects and implements with competence;
- the autonomous entity is free enough to negotiate its choices and take responsibility for its decisions.

2.2. Local financial autonomy

The concept of financial autonomy is particularly ambivalent, sometimes defined in a perfectly formal way, sometimes understood in a more functional way. Formally, many authors consider financial autonomy as an adjustment to the principle of budgetary universality (Saidj, 2000). They indeed highlight the close relationships between the concepts of legal personality and financial autonomy to the point of considering the latter as a concept consubstantial with the former. In addition, they reduce the concept of financial autonomy to that of budgetary individuality, thus constituting an adjustment to the principle of budgetary unity.

Autonomy could not be satisfied with the institution of the supplementary budget (Paul, 1998). Roger BONNARD (1939), very clearly formulates this idea when he writes that "sometimes, this financial individuality is transformed into financial autonomy (...). This is so when the establishment’s budget is no longer tied to the general budget. ”

In its functional sense, financial autonomy implies an inventory of the various legal capacities capable of ensuring relatively independent financial management. It is clear that there are many conditions required by this function of financial autonomy which turn out to be ultimately not strictly budgetary. Thus, obviously, an organization will be able to manage its finances autonomously only on the first condition that it itself has an autonomous will, and then that it has various capacities enabling it to put in place implements this financially autonomous will.

Thus, Luc SAIDJ (2000) writes that “general international organizations are characterized by their weak financial autonomy because, with very limited exceptions (…), they do not have their own resources but depend, for the most part on their revenues, on contributions from States, which puts them very largely at the mercy of the goodwill of the most important contributors”. We can therefore understand the reasons which lead Faez ANJAK (1990) to note that financing by own resources accentuates the supranational character of the organization, by reducing its financial dependence vis-à-vis its member states, which, as Patrick suggests DAUILLIER and Alain PELLET weakens their ability to hinder the exercise of organizational skills in the financial field.

Financial autonomy must be approached from two sides, both from the income side and the expenditure side. We are attempting to assess the income-based autonomy by analysing the income structure of local governments and the decision-making power that the local authorities may exert over various types of income sources. On the other hand we attempt to assess the extent to which the expenditure is pre-determined by national legislation. This is done through allocating particular expenditure items on an expenditure autonomy continuum ranging from voluntary tasks (expenditures) to commissioned tasks which are steered in detail by central government (Roux, 2006).

It is therefore the situation of a local authority having its own power of decision and
management of its revenues and expenses, grouped into a budget, necessary for the exercise of its powers (Dussart, 2000).

2.3. Revenue Autonomy

We approach the concept of revenue autonomy according to the classification of income sources established by the OECD (2001). According to this classification, the sub-national government income sources may be ranked according to the level of autonomy they grant to local governments. Tax incomes are divided into three main categories of decreasing fiscal autonomy which are then subdivided into groups and ranked by decreasing order of control that the local governments may exert over a given income source. The grants are also classified and divided into small groups.

Tax incomes and other own sources of income are by far the most favorable sources of income as far as financial autonomy of local governments is concerned. Not only do they offer a possibility to decide (to a greater or lesser extent) on the amounts that are collected, but normally also give local authorities the privilege to freely decide how these funds will be spent. That is to say that tax incomes are not allocated to any specific activities (Oulasvirta and Turala, 2005).

It is essential not to confuse autonomy of financial management and autonomy of fiscal decision. It should be underlined that for decades, it seemed to go without saying, that the concept of local financial autonomy for local authorities was free to manage freely the funds at their disposal, associated with the holding of a certain decision-making power with regard to their own taxes (Bouvier, 2010).

In other words, the question that we are led to ask is that of knowing whether we can speak of the financial autonomy of local authorities when the freedom to manage the funds allocated to them is not associated to a consequent fiscal power.

The challenge is to organize and assume the management and control of the development of complex companies through not only the control of public spending but also the reorganization of the tax decision process and tax sharing. This issue is fundamentally political in essence insofar as it relates to the organization of fiscal power. To fully understand its scope, it is therefore important to bear in mind that before being a legal or economic technique, taxation is a major political fact (Bouvier, 2012).

Tax contributes to the establishment of a social and political bond between citizens and their elected representatives. The existence of this link is verified in particular on the occasion of national and local electoral events where, very often, taxation is the subject of debates and can sometimes be the determining element of a political program. Thus, it would seem that the fiscal autonomy of local authorities is essential to the legitimacy as well as to the foundation of local political power (Tartour, 2017).

Maintaining a social and political link between citizens and their elected representatives seems to guarantee their accountability with regard to the public policies they engage in and their management of public funds. Therefore, assuming that "the real test of local responsibility is fiscal responsibility" (Guichard, 1976), without fiscal autonomy it is possible, on the contrary, to fear a non-accountability of local elected officials? This relationship between political power and fiscal power makes it possible to understand local taxation not as a simple technical tool necessary for the realization of local projects, but rather, as a determining element located upstream of the various financial issues. As
Professor M. Bouvier (2012) points out, "if we consider that the origin and the power of all political power are largely determined by the possession of an autonomous fiscal power, not by the simple management of the financial means procured and conceded by others, it then seems natural that the question of the free administration of local authorities should come to crystallize around a debate mainly concerning the extent and quality of local fiscal power". Therefore, so that decentralization produces economic gains, political decision must be decentralized. This logic suggests that more decisions are decentralized; more it is possible to maximize economic gains. [See figure 3]

3. Revenue autonomy for financial governance: Fez-Meknes region

3.1. Methodological approach

In this work, we have opted for a quantitative approach. The choice of approach will determine the procedures and stages of the research, such as the method of data collection and analysis. The quantitative approach is based on a theoretical corpus which has made it possible to pose hypotheses. Our empirical phase is carried out through a questionnaire survey based on the choice of the approach followed. We opted for a deductive approach which allows us to attribute to a particular case the characteristics obtained by the application of a more general theory. At the hypothetico-deductive level, we are based on the test logic, which allows us to start from a theoretical framework and test propositions using empirical data and thus be able to generalize a proposition.

In our case, we chose the Fès-Meknes region for our investigation. Therefore, we collected the data by questionnaire of 57 administrators of the region and the general treasury of the region, on a population of 76, that is to say a sample of 75%.

3.2. Revenue autonomy: Fez-Meknes region

Our research hypothesis focuses on the causal relationship between incoming autonomy and the financial governance of local collectivities, which is the following central hypothesis: Revenue autonomy positively influences the financial governance of local collectivities.

In our study, we proceeded to test the validity of the variables “revenue autonomy” and “financial governance”. This validity test consists in verifying the one-dimensionality of the items which measure them; we proceed to the purification of the measurement scale if necessary. We measured revenue autonomy across six items using a 5-point Likert scale. A brief reading of the results of the analysis of the SPSS 24.0 software reveals that the KMO index is 0.808 which is slightly higher than the minimum acceptable value (0.5). Bartlet's test is significant with a significance of 0 less than 0.05. The one-dimensional structure constitutes 71,629% of the total inertia. The Cronbach's Alpha coefficient was 0.866 reflecting good reliability ($\alpha > 0.70$).

We proceeded in the same way to check the validity of the financial governance items. The
results indicate that the values KMO = 0.856 > 0.5, Bartlett is 0 <0.05 and α = 0.986 > 0.70, are significant.

After verifying that the items manage to provide a good image on spending autonomy and financial governance, we tested the relationship between revenue autonomy (independent variable) and financial governance (dependent variable).

A brief reading of the correlation matrix shows us that the existence of an autonomy of revenue positively influences transparent governance, because the Pearson correlation coefficient ρ registers a value of 0.876, the latter is considered statistically significant because its bilateral significance is 0, which remains well below the 5% significance level. We can therefore confirm the hypothesis that the existence of revenue autonomy positively influences financial governance.

As the result of our research has demonstrated, revenue autonomy and management tools have a significant positive effect on the financial governance of collectivities. This is also in line with the results of previous studies, where revenue autonomy constitutes a foundation for financial autonomy and directly and positively impacts financial governance, by adopting appropriate management tools. According to Kalirajan and Otsuka, FG is closely linked to freedom of access to funding sources and management tools to study and make timely decisions at the right time.

In the same vein, Dafflon and Perritaz found that FM mainly refers to tax governance. They have shown that fiscal governance reveals the real capacity to invent a tax, to decide it and to manage the levy so that local authorities manage to develop resources, and this is what is also approved by several other authors are cited among others: Guichard, Laurence, Tartour and Bouvier.

From the above, the RA has a double dimension, namely, an economic dimension requiring the existence of own resources, and another legal requiring fiscal power.

On the other hand, financial wealth can in no way guarantee the proper decision-making of resource allocation without having the right management tools, thus ensuring FG of TCs.

Local democracy implies local financial power which must function in perfect coherence and synergy with the financial power of the state. The table below shows the decrease experienced by the resources managed by the Fez-Meknes region compared to the fiscal resources transferred by the State. In addition, the fiscal resources transferred by the state still represent the cornerstone in the region's total revenue. This prompted us to tackle the issue of fiscal autonomy. And this always suggests the dependence of state CTs. [See board 1]

The constitutional principle of free administration requires financial autonomy of the LCs. Therefore, according to article 3 of law 111.14 "the region is a territorial community under public law, with legal personality, administrative autonomy and financial autonomy".

The resources managed by the region decreased from 2016 to 2018 by an average rate of 0.79%, going from 457 million dirhams to 422 million dirhams. On the other hand, the resources managed by the State increased during the same period, passing from 19070MDH to 24869 MDH, on the other hand the decrease in the rate of receipts
transferred by the State is due to the remarkable growth of total receipts of the region, as the board above shows.

**Conclusion**

The main motivation for decentralization, namely, that subnational governments are better placed to allocate public resources more efficiently and effectively, is often supported by the argument that subnational governments have better information about the needs for and requirements of public services in their jurisdictions. This argument in favor of decentralization rests strongly on the assumption that local governments have a substantial degree of fiscal autonomy and are able to use local discretion in resource allocation. However, the fiscal responsibilities of local governments often remain quite circumscribed, and their budgets are often dominated by external transfers that are usually tied to specific investments that may not match the priorities of local governments. Therefore, local governments’ fiscal autonomy is intimately tied to their IGF.

This is why, the hypothesis of bringing the “Skills-Finances-Men” trilogy into harmony seemed to us to be a relevant response likely to promote the achievement of the long-awaited function of local autonomy without upsetting the acquired. In this wake, the necessary and essential change of the public administration of State should pass by a reorientation of the missions and royal prerogatives assigned to the prefectural authorities towards the taking into account of the general aspirations of a society turned towards more autonomy. We would then succeed in balancing the edifice of the new territorial decentralization in the image of the contemporary way of decentralized unitary states.
Figure 1: Revenue autonomy and financial governance

Source: developed by us.

Figure 2: The three pillars of autonomy

Source: Desfontaines and Montier, 2012.
Figure 3: Revenue autonomy and financial governance

Source: developed by us.

Board 1: The revenue structure of the region Fez-Meknes

<table>
<thead>
<tr>
<th></th>
<th>2016</th>
<th>%</th>
<th>2017</th>
<th>%</th>
<th>2018¹</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Own resources of the region</td>
<td>457</td>
<td>1.05</td>
<td>423</td>
<td>0.72</td>
<td>422</td>
<td>0.6</td>
</tr>
<tr>
<td>Tax resources transferred by the State</td>
<td>19070</td>
<td>43.65</td>
<td>19130</td>
<td>32.54</td>
<td>24869</td>
<td>34.75</td>
</tr>
<tr>
<td>Total revenue from the region</td>
<td>43688</td>
<td></td>
<td>58755</td>
<td></td>
<td>71569</td>
<td></td>
</tr>
</tbody>
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