



THE UNIFORM COMMUNAL CODE PUT TO THE TEST OF NUMBERS: AN EMPIRICAL STUDY OF FISCAL DEPENDENCY ACROSS ALGERIA’S 1,541 COMMUNES (2010-2020)

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Abstract:

Does Algeria’s uniform communal code give all communes the financial autonomy it promises? This study answers with evidence rather than doctrine alone. An original database covering the 1,541 communes, census, geospatial layers, and eleven years of fiscal records (2010-2020), shows a median autonomy of barely 11%, four communes in five living mainly on transfers, and two-thirds of fiscal inequality arising inside wilayas, not between them. Autonomy follows settlement morphology, not legal entitlement. The findings call for differentiated finance instruments, an incentive-preserving solidarity fund, and institutional intercommunality.

Keywords: commune; fiscal autonomy; Law 11-10; equalisation; territorial inequality; Algeria.

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Introduction:

Article 1 of Law 11-10 of 22 June 2011 declares the commune « the base territorial collectivity of the State »¹, and the code that follows endows each of Algeria's 1,541 communes, from the Casbah of Algiers to Saharan Reggane, with the same organs, the same competences, the same fiscal instruments and the same supervisory regime. The wilaya code of 2012 extends the same uniform logic to the intermediate tier². This formal equality has a long pedigree in Algerian public law, and so does the doubt that accompanies it: as early as 1969, Mahiou observed that the texts proclaimed decentralisation while organising a very tight control over local organs³. The constitutional revision of 2020 reaffirmed free administration and local democracy without resolving the question that interests us here⁴.

That question can be stated plainly. The communal code promises every commune financial means; what do the communes actually collect, and what does the distribution of those collections look like once it is measured rather than presumed? The question matters because a legal text is not exhausted by what it says; it must also be judged by what it does, the old distinction between law in the books and law in action, which the empirical legal studies movement has turned into a method⁵. Algerian doctrine has long suspected the answer. What has been

¹Law No. 11-10 of 22 June 2011 on the commune, *Official Journal of the Republic of Algeria* (JORA), No. 37 of 3 July 2011, Article 1: « The commune is the base territorial collectivity of the State ».

²Law No. 12-07 of 21 February 2012 on the wilaya, JORA No. 12 of 29 February 2012, Article 1. The wilaya is at once a territorial collectivity and a deconcentrated administrative district of the State — a duality whose structural consequences Algerian doctrine has underlined. Cf. Benakezouh (Ch.), « Droit des collectivités territoriales : mutations et perspectives d'intelligence territoriale », in Laggoune (W.) (ed.), *Algérie cinquante ans après : la part du droit*, Éditions Ajed, Algiers, 2013, p. 783 ff.

³Mahiou (A.), « Les collectivités locales en Algérie », *Annuaire de l'Afrique du Nord*, vol. VIII, Éditions du CNRS, Paris, 1969, p. 285-309. Writing of the communal and wilaya charters, the author already noted the tension between the proclamation of decentralisation and the « very tight control » exercised over local organs.

⁴Constitution of the People's Democratic Republic of Algeria, revision of 1 November 2020, JORA No. 82 of 30 December 2020, Articles 16 to 18 (free administration, decentralisation and participatory democracy at the level of local collectivities).

⁵On the founding distinction between the legal text and its measurable effects — « law in the books » versus « law in action » — Cf. Pound (R.), « Law in Books and Law in Action », *American Law Review*, vol. 44, 1910, p. 12-36. For the contemporary Empirical Legal Studies movement, see in particular the *Journal of Empirical Legal Studies*, published since 2004.



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missing is not intuition but measurement: a commune-level evidence base capable of converting the suspicion into a verifiable, and refutable, finding.

The problem of this study is therefore the following: to what extent does the uniform financial architecture of Law 11-10 produce, in measurable fact, the local fiscal autonomy it formally grants, and at what territorial scale is the resulting inequality generated? Two hypotheses are tested. First (H1): under uniform fiscal instruments, effective communal autonomy is structurally low and strongly concentrated, because identical instruments applied to unequal economic bases yield unequal revenue. Second (H2): the resulting inter-communal inequality is generated mainly within wilayas rather than between them, so that remedies pitched at the regional scale cannot reach its principal component.

The method combines two registers that Algerian legal scholarship too rarely joins. The first is legal-dogmatic: a close reading of the financial provisions of Law 11-10 and of the doctrine that has commented on them. The second is quantitative: the construction and analysis of an original commune-level database, the 2008 census enriched with geospatial layers, joined to eleven annual fiscal files (2010-2020) recovered from administrative records, on which standard inequality instruments (Gini coefficient, Lorenz ordering, Theil decomposition) are applied. The first topic sets out the legal architecture and what the doctrine already predicted of it; the second topic confronts that architecture with the numbers.

THE FIRST TOPIC: THE FINANCIAL ARCHITECTURE OF LAW 11-10, A UNIFORM PROMISE

This first topic examines the legal design whose effects the second topic will measure. It proceeds in two requirements: the first analyses the uniform assignment of own-revenue instruments to all communes; the second analyses the solidarity mechanism that the legislator placed beside those instruments, and what Algerian doctrine had already diagnosed about the pairing.

FIRST REQUIREMENT: UNIFORM INSTRUMENTS OVER UNEQUAL BASES



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The communal code assigns financial resources without distinguishing among communes. Two features of this design deserve close attention before any measurement.

Firstly: the commune as a single legal category

Law 11-10 knows only one commune. The code contains no population threshold, no urban or metropolitan status, no asymmetric regime for the Saharan communes whose territory exceeds that of entire European states. Whatever its size, density or economic fabric, each commune holds the same deliberative assembly, the same president, the same enumerated competences and, decisively for our purpose, the same revenue instruments. The principal own resources are the tax on professional activity levied on enterprise turnover, the property tax, the single flat-rate tax on small enterprises, the communal share of value-added tax, and various operating and domain receipts⁶. Each of these yields revenue only where a taxable base exists: commercial establishments, registered enterprises, valuable built property. The legal entitlement is identical everywhere; the base it can reach is not.

Secondly: what the design implies

Fiscal federalism took this kind of arrangement seriously long before the data allowed it to be tested in Algeria. The first generation of the literature argued that local provision matches local preferences better than central provision⁷; the second generation added the decisive institutional point, that the design of local finance shapes the incentives of those who operate it, and that a system in which local budgets do not depend on local effort removes the very motive to develop the local

⁶Law No. 11-10 of 22 June 2011, cited above, Title IV (finances of the commune). The own fiscal instruments are defined by reference to tax legislation: the tax on professional activity (TAP), the property tax, the single flat-rate tax (IFU), the communal share of VAT, operating and domain receipts, and the slaughter tax.

⁷Oates (W. E.), *Fiscal Federalism*, Harcourt Brace Jovanovich, New York, 1972, p. 3-20 and 31-53; Tiebout (C. M.), « A Pure Theory of Local Expenditures », *Journal of Political Economy*, vol. 64, No. 5, 1956, p. 416-424.



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base⁸. Applied to Law 11-10, the prediction writes itself: instruments whose yield is base-dependent, granted uniformly to communes with radically unequal bases, will produce radically unequal revenue, and the gap will have to be filled from elsewhere. That « elsewhere » is the object of the second requirement.

SECOND REQUIREMENT: THE SOLIDARITY MECHANISM AND THE DOCTRINE'S EARLY WARNING

Beside the uniform instruments, the legislator placed a solidarity mechanism. Its design, and the commentary it attracted from Algerian financial doctrine, complete the legal picture.

Firstly: equalisation and guarantee under articles 211 to 214

Articles 211 to 214 of Law 11-10 organise inter-communal financial solidarity through a common fund that performs two functions: an equalisation function, topping up the budgets of revenue-poor communes, and a guarantee function, compensating shortfalls in fiscal yield against reference baselines⁹. The fund is the institutional counterpart of the uniform design, the legislator assigns identical responsibilities regardless of resources, and absorbs the predictable shortfalls centrally. The scale of the absorption was documented by Bouara from the official record: by the late 2000s, some 1,150 communes out of 1,541 were in structural deficit, and the common fund could cover only about 60% of the equilibrium-subsidy requests addressed to it¹⁰. These two figures, drawn from the

⁸Oates (W. E.), « Toward a Second-Generation Theory of Fiscal Federalism », *International Tax and Public Finance*, vol. 12, No. 4, 2005, p. 349-373; Weingast (B. R.), « Second Generation Fiscal Federalism: The Implications of Fiscal Incentives », *Journal of Urban Economics*, vol. 65, No. 3, 2009, p. 279-293. See also Rodden (J.), « The Dilemma of Fiscal Federalism: Grants and Fiscal Performance around the World », *American Journal of Political Science*, vol. 46, No. 3, 2002, p. 670-687.

⁹Law No. 11-10, cited above, Articles 211 to 214 (inter-communal financial solidarity; solidarity and guarantee fund of the local collectivities). On the mechanism and its year-by-year budgetary evolution (with JORA references for the annual allocations), Cf. Bouara (M. T.), « Le développement local, une préoccupation centrale : aspects budgétaires », [journal name to be completed], No. 21, 2012, annex; and, by the same author, *La loi de finances en Algérie*, doctoral thesis, University of Algiers, Faculty of Law, 2006.

¹⁰Bouara (M. T.), « Le développement local, une préoccupation centrale : aspects budgétaires », op. cit. The figures — 1,150 communes out of 1,541 in structural deficit; only 60% of equilibrium-subsidy



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interministerial council of May 2007, are the doctrinal baseline against which our panel will be read.

Secondly: the doctrinal diagnosis before the data

Algerian doctrine did not wait for a database to identify the structural weakness. Benakezouh's critique of the « undifferentiated vision of territorial space », developed through the legal neutralisation of Algiers, a city governed as if it were any commune, named precisely the design flaw at issue: a law blind to territorial difference cannot govern territorial difference¹¹. The treatment of intercommunality points the same way: the code devotes three permissive articles (215 to 217) to cooperation between communes, creating no permanent institution and offering no incentive, a striking economy of means for the one instrument that could pool capacity horizontally between unequal neighbours¹². The legal architecture is thus coherent in its own terms: uniform instruments, central compensation, marginal cooperation. Whether it produces autonomy is another matter, an empirical one.

THE SECOND TOPIC: THE EMPIRICAL VERDICT, ELEVEN YEARS OF COMMUNE FISCAL DATA

This second topic confronts the architecture described above with measurement. The first requirement presents the evidence base, its construction, which was itself a substantial undertaking, and the dependency it reveals. The second requirement establishes where the inequality is generated and what drives it.

requests covered by the common fund — come from the « document on local finances, assessments and prospects » drawn up after the inter-ministerial council on local finances of 23 May 2007.

¹¹Benakezouh (Ch.), « La ville d'Alger et le droit », *Revue Idara*, No. 23, 2002, p. 9-40, especially p. 11-17, on the « undifferentiated vision of territorial space » and the « legal neutralisation » of the city in Algerian local-government law.

¹²Law No. 11-10, cited above, Articles 215 to 217. The purely optional and contractual character of Algerian intercommunality contrasts with the permanent institutional architectures found in comparative law; Cf. Bel (G.) and Warner (M. E.), « Inter-municipal Cooperation and Costs: Expectations and Evidence », *Public Administration*, vol. 93, No. 1, 2015, p. 52-67.



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FIRST REQUIREMENT: BUILDING THE EVIDENCE AND MEASURING DEPENDENCY

No ready dataset existed for this exercise; the evidence had to be assembled before it could speak.

Firstly: an evidence base that had to be built

Three obstacles stand between the researcher and the Algerian communal reality. The last census fully published at commune level dates from 2008¹³; the fiscal records exist only as scattered annual administrative files in legacy database formats, with undocumented changes of variable definitions; and the territorial divisions changed twice during the period studied, so the very unit of analysis had to be stabilised. The database was therefore built in three layers: a master file fixed at the 1,541 communes of the 2008 census, validated against the published national totals; a geospatial enrichment adding area, density, elevation, coastal distance and a settlement typology from internationally standardised sources¹⁴; and an eleven-year fiscal panel (2010-2020) recovered file by file, harmonised to a single schema and joined to the master¹⁵. Honesty about the limits is part of the method: the equalisation transfer is recorded consistently only from 2013, and the 2020 file omits transfers entirely, so transfer-side analyses use 2019 as the reference year while own-revenue analyses cover the full span¹⁶. The inequality instruments applied to the result, Gini, Lorenz, Theil, are the standard ones¹⁷.

¹³National Office of Statistics (ONS), *General Census of Population and Housing 2008* (RGPH 2008), national commune-level tables, Algiers. The 2008 census remains the last fully published at commune level; its values are used here for their structural rather than conjunctural significance.

¹⁴Geospatial layers: communal administrative boundaries (Humanitarian Data Exchange, COD-AB Algeria dataset); SRTM 250 m digital elevation model; Global Human Settlement Layer (European Commission / Copernicus); Natural Earth 10 m coastline. Boundary vintages do not reproduce every historical legal delimitation exactly; this limitation is documented and does not affect the orders of magnitude.

¹⁵Annual commune fiscal files of the Ministry of the Interior and Local Collectivities (DGCL), fiscal years 2010 to 2020, dBase/spreadsheet formats, harmonised by the author. Each annual record covers the 1,541 communes: population, own-revenue lines (TAP, property tax, VAT share, operating and domain receipts, slaughter tax, IFU, IRG share) and equalisation and compensation transfers.

¹⁶The equalisation transfer is recorded continuously only from 2013, and the 2020 file omits the transfer fields altogether; transfer-side analyses are therefore confined to the reliable years (2013-2019,



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Secondly: the measured autonomy deficit

The terrain first. The communal map registers extremes that no average conveys: a Gini coefficient of 0.910 for commune area, 0.842 for density; a ratio of roughly 185,000 to 1 between the largest and the smallest commune; nine-tenths of the territory held by the largest tenth of communes; more than half the population on the coastal 2.6% of the land¹⁸. This is the ground on which one uniform code operates. The fiscal measurement then delivers the verdict on H1. In 2019, the median commune financed 10.6% of its recorded resources from own revenue; seven communes in ten stood below 25% autonomy, and more than eight in ten below the 50% threshold of self-financing¹⁹. Table 1 fixes these orders of magnitude.

Table 1: *Communal fiscal autonomy and concentration of own revenue, exercise 2019 (n = 1,541).*

Indicator	Value
Median commune autonomy ratio (own revenue / total resources)	10.6%
Communes below 25% autonomy	1,082 (70.2%)
Communes below 50% autonomy	1,281 (83.1%)
Gini coefficient of own revenue across communes	0.823
Share of national own revenue held by top 10% of communes	74.8%
Share held by top 1% of communes	24.7%
Share held by bottom 50% of communes	2.8%

Source: author's calculations on the annual commune fiscal files of the Ministry of the Interior and Local Collectivities (DGCL), exercise 2019, covering all 1,541 communes; own revenue = TAP + property tax + VAT share + operating

with fiscal year 2019 serving as the recent reference year), while own-revenue analyses cover the whole period. These restrictions are recalled wherever they condition a result.

¹⁷Theil (H.), *Economics and Information Theory*, North-Holland, Amsterdam, 1967, p. 91-134; Shorrocks (A. F.), « The Class of Additively Decomposable Inequality Measures », *Econometrica*, vol. 48, No. 3, 1980, p. 613-625.

¹⁸Author's calculations on the communal database described above (RGPH 2008 enriched with the geospatial layers). The Gini coefficient of communal area reaches 0.910 and that of density 0.842; the ratio between the largest commune (Reggane, 124,692 km²) and the smallest (Casbah, 0.67 km²) is about 185,000; the top decile of communes by area concentrates 90.3% of the territory for 7.1% of the population; the 50 km coastal strip holds 55.1% of the population on 2.6% of the area.

¹⁹Author's calculations, DGCL fiscal files, 2019: median autonomy of 10.6%; 70.2% of communes below the 25% threshold; 83.1% below the 50% threshold.



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and domain receipts + slaughter tax + IFU + IRG share; total resources = own revenue + equalisation and compensation transfers.

Dependency is the mirror image of these figures, and it is not a one-year accident. Across the panel, the number of communes whose transfers equalled or exceeded their own revenue moved from about 1,160 in 2010 to between 1,260 and 1,288 every year from 2013 to 2019 (Figure 1)²⁰. The order of magnitude is the same as the 1,150 deficit communes that the doctrine recorded from the 2007 interministerial document, fifteen years of structural continuity, now visible in continuous data. Concentration completes the picture: a Gini of 0.823 for own revenue, with the top decile of communes holding three-quarters of the national total and the bottom half holding under 3%²¹.

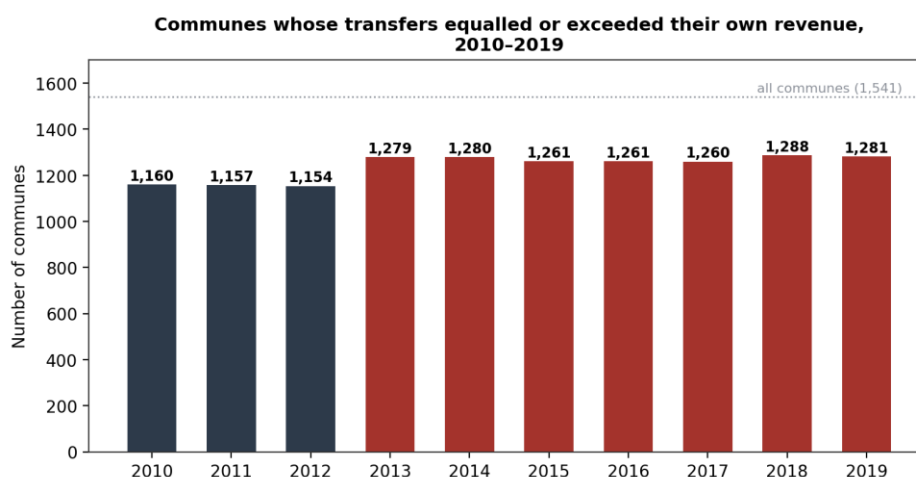


Figure 1: *Communes whose transfers equalled or exceeded their own revenue, 2010-2019.*

Source: author's calculations on the DGCL commune fiscal files, 2010-2019; transfers = péréquation + péréquation bonifiée + TAP compensation; values for 2013 and 2017 computed on the corresponding annual files of the same series.

SECOND REQUIREMENT: THE SCALE AND THE DRIVER OF THE INEQUALITY

²⁰ Author's calculations, DGCL fiscal files 2010-2019: communes whose transfers equalled or exceeded own revenue — 1,160 in 2010, 1,154 in 2012, between 1,260 and 1,288 each year from 2013 to 2019. The closeness of these orders of magnitude to the doctrinal finding of 2007 (1,150 deficit communes: Bouara, op. cit.) shows the structural stability of the phenomenon over nearly fifteen years.

²¹ Author's calculations, DGCL fiscal files, 2019: Gini coefficient of communal own revenue of 0.823; top-decile share 74.8%; top-percentile share 24.7%; bottom-half share 2.8%.



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Establishing that autonomy is low and unequal is only half the test. The second hypothesis concerns where the inequality lives, and why.

Firstly: two-thirds of the inequality lies inside the wilayas

The Theil T index has a property that makes it the right instrument here: it decomposes additively into a within-group and a between-group component²². Grouping the 1,541 communes by wilaya and decomposing own-revenue inequality year by year gives a result of unusual stability: the within-wilaya component accounts for between 62.7% and 68.9% of total inter-communal inequality across 2010-2020, roughly two-thirds throughout, with the per-capita decomposition confirming the within-share as majority in every year (Figure 2)²³. The policy implication follows immediately. The legislator's dominant response to territorial inequality has been regional: ten new wilayas in 2019, eleven more in 2024²⁴. Whatever its other merits, a reform that redistributes among wilayas or multiplies them operates on the minority share, the third of the inequality that lies between wilayas, and leaves the majority share untouched, because that share lies below the wilaya, among the communes themselves. H2 is confirmed.

²²Theil (H.), op. cit., p. 91-134; Shorrocks (A. F.), op. cit., p. 613-625, on the additive decomposability of the T index into within-group and between-group components.

²³Author's calculations over the whole 2010-2020 panel; decomposition of the Theil T index of own revenue by wilaya: within-wilaya share between 62.7% (2013) and 68.9% (2018), averaging about 66%. The per-capita decomposition confirms the result (average within-wilaya share of about 57%, majority in every year).

²⁴Law No. 19-12 of 11 December 2019 creating ten wilayas in the South (from 48 to 58 wilayas); the 2024 reform raised the number to 69. Multiplying regional tiers has been the legislator's dominant answer to territorial inequality — an answer whose potential reach the present decomposition measures precisely.



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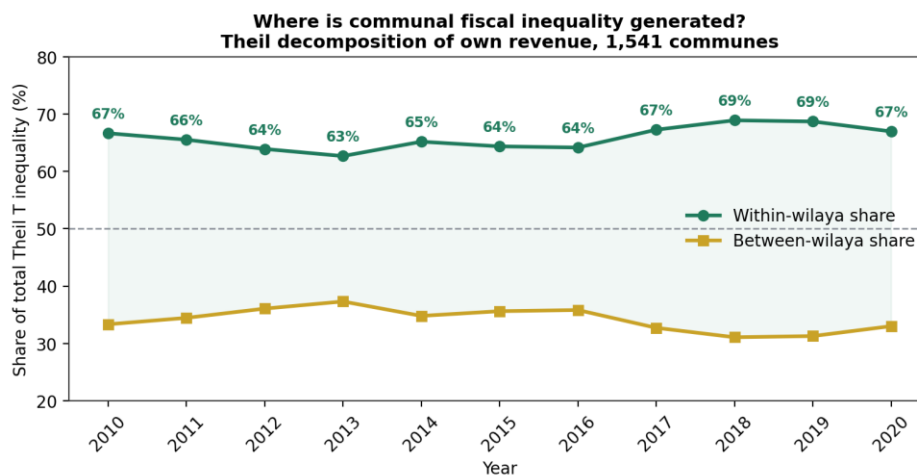


Figure 2: *Theil decomposition of inter-communal own-revenue inequality into within- and between-wilaya shares, 2010-2020.*

Source: author's calculations on the DGCL commune fiscal files, 2010-2020 (Theil T on positive own revenue, communes grouped by wilaya of attachment); decomposition after Theil (1967) and Shorrocks (1980).

Secondly: morphology, not entitlement, drives autonomy

Why is the within-wilaya share so large? The answer appears when communes are sorted by their settlement morphology, a five-class typology built from the census shares of chef-lieu, secondary-agglomeration and dispersed population, joined to the fiscal data for 1,523 of the 1,541 communes²⁵. The gradient is steep and monotonic: in 2019, the median autonomy of predominantly dispersed rural communes was 4.8%, against 22.4% for communes with a dominant urban core, nearly five to one under instruments that the law distributes identically (Figure 3; Table 2)²⁶. Nearly every wilaya contains both kinds of commune: an urbanised chef-lieu that hosts the taxable base the instruments can reach, and a rural periphery that does not. The sharpest fiscal distances therefore arise inside each wilaya, between its core and its periphery, exactly what the Theil decomposition

²⁵Fiscal-geographic join by wilaya-sequence key validated on commune names: 1,523 communes matched out of 1,541; residual gaps reflect transliteration variants. Five-class morphological typology built on the ACL / secondary-agglomeration / dispersed-zone population shares of the RGPH 2008.

²⁶Author's calculations, fiscal year 2019: median autonomy of 4.8% (predominantly dispersed/rural communes, n = 254), 6.9% (mixed low-density, n = 230), 11.8% (mixed urban-influenced, n = 109), 11.9% (agglomerated, n = 524), 22.4% (dominant urban core, n = 424); Spearman correlation between autonomy and log density: 0.38.



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records. The conclusion rejoins, with numbers, what Benakezouh's critique of the undifferentiated vision had argued from the law alone: an instrument blind to difference does not neutralise difference; it transmits it²⁷.

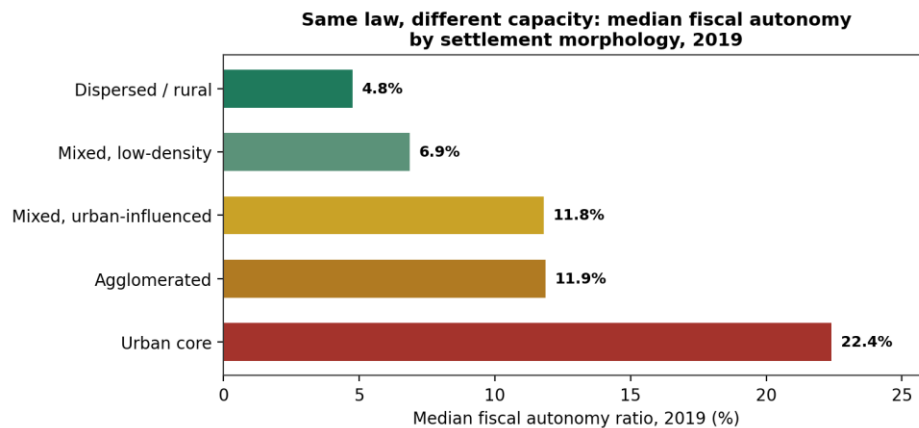


Figure 3: Median communal fiscal autonomy by settlement morphology, exercise 2019.

Source: author's calculations; DGCL fiscal files 2019 joined to the RGPH 2008 settlement typology (ONS) on 1,523 matched communes; autonomy = own revenue / (own revenue + transfers).

Table 2: Median fiscal autonomy by morphological class of commune, exercise 2019.

Morphological class (RGPH 2008)	Median autonomy	n
Predominantly dispersed / rural	4.8%	254
Mixed, low-density / rural-influenced	6.9%	230
Mixed, urban-influenced	11.8%	109
Predominantly agglomerated	11.9%	524
Predominantly urban core	22.4%	424

Source: author's calculations; same sources and definitions as Figure 3; classes built on ACL / AS / dispersed-zone population shares of the RGPH 2008 (ONS); 1,523 of 1,541 communes matched, residual gaps due to transliteration variants of commune names.

Conclusion:

The study set out to test the financial promise of the uniform communal code against eleven years of evidence. The results can be stated in four findings. First, effective communal autonomy is structurally low: a median of 10.6% in 2019, with 83% of communes below the self-financing threshold, confirming H1 and giving continuous statistical form to the deficit the doctrine had recorded from 2007.

²⁷On this consequence of uniform instruments applied to unequal bases, see already, in Algerian doctrine, the critique of the « undifferentiated vision »: Benakezouh (Ch.), « La ville d'Alger et le droit », op. cit., p. 11-17; and, in the comparative literature, Rodríguez-Pose (A.), « The Revenge of the Places that Don't Matter (and What to Do about It) », *Cambridge Journal of Regions, Economy and Society*, vol. 11, No. 1, 2018, p. 189-209.



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Second, fiscal capacity is extremely concentrated: a Gini of 0.823, three-quarters of own revenue in the top decile of communes. Third, the inequality is generated mainly inside the wilayas, roughly two-thirds of it, stably, across the whole period, confirming H2 and establishing that regionally pitched remedies address only the minority share. Fourth, autonomy follows settlement morphology, not legal entitlement: a five-to-one gradient separates urban-core from dispersed rural communes under identical instruments. Together, the findings show that the uniformity of Law 11-10 is not a neutral convenience; applied over a profoundly unequal territory, it converts morphological difference into fiscal dependency.

Three recommendations follow, each matched to the scale at which the problem was located. (1) Redesign the solidarity mechanism of articles 211 to 214 so that it preserves incentives: exempting a defined share of marginal own-revenue growth from the redistributive base would let a commune keep most of what it adds to its collections, converting compensation into capacitation²⁸. (2) Introduce differentiation into the code itself, thresholds, urban statuses, or capacity-sensitive assignments of instruments, so that legal entitlement is calibrated to the commune it reaches rather than laid uniformly over unequal bases²⁹. (3) Build institutional intercommunality in place of the three permissive articles 215 to 217: permanent structures through which the urban core and the rural periphery of the same wilaya can pool fiscal and administrative capacity, the one instrument that acts at exactly the scale where two-thirds of the inequality was found³⁰. None of this argues for recentralisation; the comparative record warns precisely against discarding

²⁸Bahl (R.) and Bird (R. M.), *Fiscal Decentralization and Local Finance in Developing Countries: Development from Below*, Edward Elgar, Cheltenham, 2018, especially chap. 5 and 6 on the design of incentive-preserving transfers.

²⁹Cf. Hooghe (L.), Marks (G.) and Schakel (A. H.), *The Rise of Regional Authority: A Comparative Study of 42 Democracies*, Routledge, London, 2010, on differentiation and asymmetry of local competences in comparative law.

³⁰Bel (G.) and Warner (M. E.), op. cit., p. 52-67. Institutional intercommunality acts precisely at the scale — between neighbouring communes of the same wilaya — where the present study locates the dominant share of the inequality.



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decentralisation because its first design failed³¹. It argues for decentralisation that reaches the commune, and for a legal scholarship that, having built its evidence openly and reproducibly, can be held to its numbers³².

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³¹Smoke (P.), *Fiscal Decentralization in Developing Countries: A Review of Current Concepts and Practice*, UNRISD, Geneva, 2001; Faguet (J.-P.), « Decentralization and Governance », *World Development*, vol. 53, 2014, p. 2-13.

³²All computations were carried out in open-source software (Python 3: pandas, numpy, matplotlib); the database, its variables and their limits are documented so as to allow full replication of the results — a transparency requirement on which the probative value of the empirical argument in legal scholarship depends.



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