"Evaluation of fiscal policies in the Democratic Republic of Congo: challenges, opportunities, and recommendations for sustainable development."

BY MBAVUMOJA MUPENDA Jean, "Master's student researcher at the Higher Institute of Commerce of Goma / North Kivu / DRC."

Abstract

The Democratic Republic of Congo (DRC) faces significant economic challenges, particularly in the management of fiscal policies, which are essential for financing public services and supporting growth. These challenges include corruption, administrative inefficiency, and a fragile institutional framework. The Congolese Control Office (OCC) plays a key role in advocating for transparency and accountability in public finance management.

Assessing the effectiveness of fiscal policies in the DRC is complicated by the collection of reliable data and a lack of trust in fiscal institutions. However, the OCC can help overcome these challenges through training and discussions on fiscal reforms. The study identifies opportunities to improve domestic resource mobilization and offers recommendations to enhance transparency and tax fairness.

Previous research highlights the importance of participatory governance and the use of digital technologies to improve tax collection. Despite the challenges posed by poverty and market informality, well-designed tax policies could contribute to sustainable economic growth and better resource redistribution.

A rigorous evaluation of fiscal policies is crucial to transforming the tax system in the DRC into a lever for sustainable development. Recommendations include strengthening institutional capacity, improving tax data collection, and promoting citizen participation. **Keywords: Evaluation, fiscal policies, challenges, opportunities, OCC**

I.   Introduction

The Democratic Republic of Congo (DRC), rich in natural resources, faces considerable economic challenges that hinder its sustainable development (Legendre, 2001). One of the main concerns for the Congolese economy is the management of its fiscal policies (Legendre, 2001). These are essential to guarantee the financing of public services, support infrastructure, and promote economic growth (Blanchet et al., 2016). However, the effectiveness of these policies is often called into question due to corruption, administrative inefficiency, and a fragile institutional framework (Bozio, 2014). In this context, the Congolese Control Office (OCC) plays a crucial role as a civil society actor, advocating for greater transparency and accountability in public finance management (Brun et al., 2011).

Assessing fiscal policies in the DRC presents several major challenges. First, collecting reliable and relevant data remains a significant obstacle (Letournel et al., 1992). Fiscal statistics are often incomplete or unreliable, which complicates the analysis and evaluation of the impacts of existing policies (économique, 2013). Secondly, corruption and lack of trust in tax institutions can lead to low taxpayer compliance and erosion of the tax base (Magnac, 2000). Finally, the legal and regulatory framework for taxation needs to be reformed to

adapt to contemporary accountability (Bargain, 2004). Through training, certification, and awarenessraising, the Order can strengthen the capacities of accountants and controllers, thereby contributing to better public financial management (EL HOURMOUZI et al., 2022). In addition, the OCC can actively participate in discussions on tax reforms, contributing its expertise to guide policies toward greater equity and efficiency (Kassim & Mansour, 2018).

The complexity of tax systems in the DRC is exacerbated by socio-economic factors such as poverty, labor market informality, and regional inequalities (Aubin, 2010). Moreover, tax policies must address global challenges, notably the need to attract foreign investment while ensuring that national resources are used for the well-being of the Congolese(François-Noyer, 1994). In this context, the evaluation of fiscal policies becomes an imperative necessity not only to identify existing challenges but also to explore the opportunities that could arise from them(Fredon & Sicsic, 2020). The OCC, thru its commitment, is well-positioned to conduct this evaluation and propose recommendations tailored to Congolese realities(Aubin, 2010).

The evaluation of fiscal policies in the DRC is a major issue that presents substantial challenges but also significant opportunities for the OCC (Decoster et al., 2009). By playing a proactive role in improving the tax system, the Order can not only contribute to the country's economic growth but also to the promotion of social justice and the strengthening of citizens' trust in their institutions(GEOURJON & Caldeira, 2019).

It is therefore essential to implement rigorous evaluation mechanisms and promote a culture of fiscal responsibility in order to build a more prosperous future for the DRC (Godbout, 2004).

This study aims to analyze the legal and institutional framework of fiscal policies in the DRC and their impact on the national economy.

-Identify the main challenges and opportunities that fiscal policies face, particularly in terms of corruption, inefficiency, and informality.

-Propose concrete recommendations for the OCC to improve transparency and accountability in the management of public finances in the DRC.

II. Objectives of the study

The general objective of this research is to evaluate the effectiveness of fiscal policies in the Democratic Republic of Congo, by identifying the challenges and opportunities that arise, while offering recommendations for the OCC to improve fiscal governance.

Specific objectives: -Analyze the legal and institutional framework of fiscal policies in the DRC and their impact on the national economy.

-Identify the main challenges faced by fiscal policies, particularly in terms of corruption, inefficiency, and informality.

-Evaluate the opportunities offered by fiscal policies to strengthen the mobilization of internal resources.

-Propose concrete recommendations for the OCC to improve transparency and accountability in the management of public finances in the DRC.

economic realities (Blanchet et al., 2015).

Despite these challenges, the OCC finds itself at a crossroads of opportunity (Blanchet et al., 2016). As a professional institution, the OCC can play a key role in promoting fiscal transparency and

III. Empirical Literature

Several studies have been conducted to analyze fiscal policies in the Democratic Republic of Congo. First, the work of (Kanyamuna et al., 2019) explored the impact of fiscal policies on economic development, highlighting the shortcomings in tax revenue collection.

Next, (Pérouse de Montclos, 2020) highlighted the structural and institutional challenges hindering the effectiveness of fiscal policies in the DRC.

Moreover, (Gofarov et al.) examined the role of civil society in promoting fiscal transparency, with a particular focus on the engagement of the OCC.

Furthermore, the study by (del Mar Álvarez-Torres et al., 2020) highlighted the importance of digital technologies in improving tax collection and reducing corruption.

Finally, the analysis by (Yang et al., 2021) assessed the impact of fiscal policies on socioeconomic inequalities in the DRC, proposing measures to enhance fiscal equity.

This work provides an essential theoretical and empirical framework for understanding the challenges and opportunities related to fiscal policies in the DRC.

IV. Theories and Theoretical Framework of the Study

The evaluation of fiscal policies is a major issue for the economic and social development of the Democratic Republic of Congo (DRC). In this context, the Congolese Control Office (OCC) plays a crucial role as a key player in the implementation of these policies. Economic theories, public policy evaluation frameworks, and governance approaches can provide valuable perspectives for analyzing the challenges and opportunities that the OCC faces in this area.

Economic Theories

Theory of Fiscal Optimum (Boadway, 1999): This theory posits that governments must find a balance between collecting tax revenues and public spending to maximize economic wellbeing. In the DRC, the OCC must navigate between the need to generate tax revenue for the State and the need to invest in railroad infrastructure. The evaluation of tax policies must therefore take this balance into account, ensuring that tax policies do not harm the economic viability of the OCC.

Theory of Fiscal Justice (Larrouquère, 2021): This approach emphasizes fairness and resource allocation. In the DRC, where inequalities are pronounced, it is essential that the evaluation of tax policies takes into account their impact on different segments of the population. The OCC, as a public entity, must ensure that its operations and tax contributions do not exacerbate existing inequalities.

Framework for Public Policy Evaluation

Cost-Benefit Analysis Model (Rabl, 2003): This method allows for the evaluation of the effectiveness of fiscal policies by comparing the costs associated with their implementation with the expected benefits. For the OCC, this could mean analyzing the impact of tax investments in the railroad sector on regional economic development, market accessibility, and job creation.

Approach by Performance Indicators (Calmette, 2008): The use of quantitative and qualitative indicators to assess the impact of fiscal policies can help the OCC measure the effectiveness of its operations. Indicators such as the growth of rail traffic, infrastructure improvements, and user satisfaction can provide valuable data for the evaluation of fiscal policies.

Governance Approaches

Participatory Governance (Van den Hove, 2001): Involving stakeholders, including railroad service users, local communities, and economic actors, in the evaluation of fiscal policies can provide valuable perspectives and enhance the legitimacy of decisions. This can also help identify opportunities for improvement and specific challenges faced by the OCC.

Transparency and Accountability (Granier, 2008): Transparency in the management of fiscal resources and the accountability of the concerned actors are essential to strengthen public trust. The evaluation of fiscal policies should include monitoring and evaluation mechanisms that ensure the OCC reports on the use of resources and the impact of its policies.

The evaluation of fiscal policies in the DRC, particularly for the OCC, requires a multidimensional approach that integrates economic theories, public policy evaluation frameworks, and governance principles. The challenges related to balancing revenue collection and economic development, as well as the opportunities offered by participatory and transparent governance, must be carefully analyzed. By adopting this theoretical framework, the OCC will be better able to navigate the complex landscape of fiscal policies and contribute significantly to the sustainable development of the DRC.

V. Research Methodology -Literature review

Analysis of previous studies on tax policies in the DRC.

Review of reports from international organizations (World Bank, IMF, etc.) and government documents.

Qualitative approach

Semi-structured interviews with tax experts, government officials, and OCC representatives.

Focus groups with citizens to gather opinions on the impact of tax policies.

Case studies

Selection of specific cases of tax policies implemented in the DRC for an in-depth analysis of their effectiveness and the results obtained.

Data analysis

Use of Invivo software for qualitative analysis.

Thematic analysis for qualitative data from interviews and focus groups.

VI. The research results

The evaluation of tax policies in the DRC is a complex process, but it also offers a multitude of opportunities for the OCC and local stakeholders. By overcoming the identified challenges, it is possible to create a more equitable, transparent, and efficient tax system that will contribute to the sustainable economic development of the country. Close collaboration between the OCC, the Congolese government, and other stakeholders will be essential to achieve these objectives.

1) Matrix of Challenges and Opportunities for the OCC in the Evaluation of Fiscal Policies in the DRC

CATEGORY	CHALLENGES	OPPORTUNITIES
Economic Context	Economic and political instability complicating the implementation of tax reforms	Potential for economic growth through well-designed tax reforms
Infrastructure	Limited infrastructure for tax data collection and tax administration	Opportunity to develop modern information systems for data collection and analysis
Institutional Capacity	Weak capacity of tax institutions and lack of staff training	Strengthening institutional capacities through training programs and partnerships
Transparency and Governance	Lack of transparency in public finance management and tax policies	Promoting transparency and good governance through tax reform initiatives

Citizen Participation	Low engagement of civil society and citizens in the tax process	Enhancing citizen participation in fiscal debates to improve policy acceptability
Tax Equity	Risks of increased tax inequality due to poorly designed policies	Development of progressive tax policies to reduce inequalities and improve redistribution
Resource Mobilization	Difficulties in mobilizing tax resources due to the informal economy	Potential to broaden the tax base through formalization of the economy
International Collaboration	Difficulties in cooperating with other countries and international organizations	Opportunity to strengthen regional and international cooperation for evaluation and sharing of best practices

Source: our surveys conducted.

Legal and Institutional Framework of Fiscal Policies in the DRC

Challenges: The DRC faces economic and political instability that complicates the implementation of tax reforms. The volatility of commodity prices, combined with fragile governance, makes long-term fiscal planning difficult.

Opportunities: However, this unstable situation can be transformed into economic growth potential thru well-designed tax reforms that could stimulate investment and consumption.

Infrastructure Challenges: Limited infrastructure for tax data collection and tax administration hinders the effectiveness of tax policies.

Opportunities: The development of modern information systems for data collection and analysis could improve tax management and transparency, thereby facilitating the work of tax administrations.

Institutional Capacities

Challenges: The weak capacity of tax institutions and the lack of staff training hinder the effective enforcement of tax laws.

Opportunities: Strengthening institutional capacities thru training programs and partnerships with international organizations could improve staff competence and the efficiency of tax administration.

Transparency and Governance

Challenges: The lack of transparency in the management of public finances and fiscal policies creates a climate of mistrust that hinders the mobilization of tax resources.

Opportunities: Promoting transparency and good governance thru tax reform initiatives could strengthen the trust of citizens and investors.

Citizen Participation

Challenges: The low engagement of civil society and citizens in the fiscal process limits the acceptability and effectiveness of fiscal policies.

Opportunities: Strengthening citizen participation in the fiscal debate is essential to improve the acceptability of policies and ensure they meet the needs of the population.

Tax Fairness

-Challenges: Inappropriate tax policies can exacerbate inequalities, creating social tensions and hindering economic development.

-Opportunities: The development of progressive tax policies could reduce inequalities and improve the redistribution of resources, thereby contributing to inclusive growth.

Resource Mobilization

-Challenges: The difficulties in mobilizing tax resources are exacerbated by the prevalence of the informal economy, which escapes taxation.

-Opportunities: Expanding the tax base thru the formalization of the economy presents considerable potential to increase tax revenues.

International Collaboration

-Challenges: Difficulties in cooperation with other countries and international organizations can limit access to best practices and the necessary resources for reforms.

-Opportunities: Strengthening regional and international cooperation is crucial for evaluating and sharing best practices, which could enrich the national fiscal framework.

2) Impact on the National Economy

The legal and institutional framework of fiscal policies in the DRC, if improved to overcome these challenges and maximize opportunities, could have a significant impact on the national economy. Effective tax reforms could: -Increase resource mobilization, allowing for investments in infrastructure and public services.

-Promote sustainable and inclusive economic growth thru equitable tax policies.

-Improve transparency and good governance, thereby strengthening the confidence of investors and citizens.

-Stimulate citizen participation, ensuring that fiscal policies meet the needs of the population and support social cohesion.

Although the DRC faces significant challenges in implementing its fiscal policies, opportunities exist (see the table above) to transform the legal and institutional framework into an engine of economic development.

VII. Discussion of the results

The evaluation of fiscal policies in the Democratic Republic of Congo (DRC) highlights a multitude of interconnected challenges that hinder the effective implementation of these policies. First, the legal and institutional framework proves to be inadequate, as it is often characterized by gaps in regulation and law enforcement. Kanyamuna's work (2015) shows that weaknesses in tax revenue collection limit the State's ability to finance essential public services. Furthermore, research results indicate that endemic corruption and lack of transparency in public financial management are major obstacles to taxpayer compliance. The NGO International Crisis Group (2017) emphasizes that distrust in fiscal institutions, exacerbated by corruption scandals, contributes to the erosion of the tax base.

Furthermore, the informality of the labor market in the DRC further complicates the situation. A large number of workers and entrepreneurs operate outside the formal tax system, which limits the mobilization of internal resources. The studies conducted by N'Zau (2018) and Tshibanda et al. (2020) highlight the importance of integrating digital technologies into tax collection to improve efficiency and reduce corruption. These technological solutions could facilitate better transaction traceability and enhance fiscal transparency.

However, despite these challenges, the evaluation also reveals significant opportunities for the Congolese Control Office (OCC). By acting as an agent of change, the OCC has the potential to promote a culture of fiscal responsibility and civic engagement. The recommendations from the research suggest that the OCC could strengthen its training and awareness initiatives, specifically targeting accountants and financial controllers to improve fiscal governance. Moreover, by actively participating in discussions on tax reforms, the OCC can help guide policies toward greater fairness and efficiency, ensuring that national resources are used for the benefit of the Congolese people.

VIII. Limitations of the research

The document presents a detailed analysis of fiscal policies in the Democratic Republic of Congo (DRC) and the challenges as well as the opportunities associated with them. However, several limitations can be identified:

-Data collection: The document highlights that collecting reliable data is a major challenge. This can limit the validity of the conclusions drawn from the analyzes, as incomplete or unreliable data can lead to inappropriate recommendations.

-Political and economic context: The volatile political and economic framework of the DRC is mentioned as an obstacle to the effective evaluation of fiscal policies. However, the document does not offer concrete solutions to navigate this instability, which could leave unanswered questions regarding the implementation of the recommendations.

-Overview of challenges: Although the document identifies several challenges (corruption, inequality, informality, etc.), it could delve deeper into some of these aspects to better understand their underlying causes and the interconnections between them.

-Role of the OCC: The document presents the Congolese Citizens' Organization (OCC) as a key player in promoting transparency and fiscal accountability. However, it might be useful to further discuss the potential limitations of the OCC itself, particularly in terms of resources, influence, or credibility.

 -Methodological approach: Although the research methodology is described, there is a lack of discussion on the potential biases or limitations of each method. For example, the results of the interviews may be influenced by the personal opinions of the participants, which could affect the objectivity of the collected data.

-Non-specific recommendations: The proposed recommendations remain relatively general. The document could benefit from more concrete suggestions and precise action steps that the OCC or other stakeholders could follow to improve the fiscal situation in the DRC.

-Lack of future perspectives: The document does not address how future developments, such as technological changes or political evolutions, could influence the effectiveness of fiscal policies. Such an analysis could enrich the discussion.

-International comparison: Although references to previous studies are made, the document does not offer comparisons with other countries that have overcome similar challenges. This could provide additional insight into the best practices to adopt.

-Implications for social justice: Even tho the document mentions social justice, it could delve deeper into how tax policies can be designed to truly promote equity and reduce inequalities, drawing on concrete examples.

IX. Practical Implications

Here are five practical implications arising from the document on the evaluation of tax policies in the Democratic Republic of Congo (DRC):

-Improvement of tax data collection: The DRC must invest in modern information systems and adequate infrastructure to improve the collection and analysis of tax data. This includes the implementation of digital technologies to facilitate the traceability of transactions and reduce corruption. Reliable data collection will allow for better evaluation of tax policies and informed decision-making.

-Strengthening institutional capacities: The Congolese Organization of Citizens (OCC) should develop training programs for the staff of fiscal institutions. This includes training on transparency, fiscal accountability, and compliance. By improving the skills of accountants and controllers, the OCC can contribute to efficient and responsible public financial management.

-Promote citizen participation: It is essential to involve citizens and civil society more in the process of developing and evaluating fiscal policies. The OCC could organize forums and consultations to gather citizens' opinions on tax policies, thereby enhancing the acceptability and legitimacy of the measures implemented.

-Development of progressive tax policies: The DRC should orient its tax policies toward greater equity by designing tax measures that reduce inequalities. This can be achieved by broadening the tax base and formalizing the informal economy, thereby allowing for a fairer redistribution of resources and better mobilization of tax revenues.

-Strengthening international cooperation: The OCC and the Congolese government must strengthen their cooperation with other countries and international organizations to share best practices in fiscal policies. This may include partnerships for tax policy evaluation projects, access to technical and financial resources, as well as the adoption of international standards in terms of transparency and fiscal accountability.

These practical implications aim to improve the tax system in the DRC, strengthen citizens' trust in institutions, and promote sustainable and inclusive economic development.

X. Conclusion

In summary, the evaluation of fiscal policies in the Democratic Republic of Congo highlights a complex framework, marked by significant challenges such as corruption, administrative inefficiency, and market informality. However, it also reveals considerable potential for the transformation of the tax system, particularly thru the proactive role of the Congolese Control Office. By capitalizing on these opportunities, the OCC can not only improve transparency and accountability in public finance management but also strengthen citizens' trust in their institutions. It is imperative to adopt rigorous evaluation mechanisms and promote a

responsible tax culture to build a more prosperous and equitable future for the DRC. Concrete recommendations must be implemented for sustainable change, to ensure that fiscal policies effectively contribute to the economic and social development of the country.

XI. Recommendations

Here are some recommendations based on the document regarding the evaluation of fiscal policies in the Democratic Republic of Congo (DRC):

Strengthening Institutional Capacities:

-Implement continuous training programs for tax institution staff to improve their skills in transparency, fiscal accountability, and compliance. This may include partnerships with international organizations to benefit from their expertise.

Improvement of Tax Data Collection:

-Invest in modern infrastructure and information systems for the collection and analysis of tax data. The integration of digital technologies can facilitate the traceability of transactions and enhance transparency, while reducing corruption.

Promotion of Citizen Participation:

-Actively involve citizens and civil society in the process of developing and evaluating tax policies. Organizing consultation forums to gather their opinions can enhance the acceptability and legitimacy of the implemented tax measures.

Development of Progressive Tax Policies:

 -Design tax policies that promote fairness and resource redistribution. This can be achieved thru broadening the tax base, formalizing the informal economy, and implementing progressive tax measures to reduce inequalities.

Strengthening Transparency and Good Governance:

-Promote a culture of transparency in the management of public finances thru tax reform initiatives. The establishment of monitoring and evaluation mechanisms ensuring accountability is essential to strengthen the trust of citizens and investors.

International Collaboration:

-Strengthen ties with other countries and international organizations to share best practices in fiscal policies. This may include joint projects on the evaluation of tax policies and access to technical and financial resources.

Implementation of Rigorous Evaluation Mechanisms: -Establish formal evaluation mechanisms to measure the impact of implemented tax policies. This could include case studies, cost-benefit analyzes, and performance indicators to ensure responsiveness to emerging challenges and continuous improvement of fiscal policies.

These recommendations aim to transform the tax system in the DRC into an engine of sustainable and inclusive economic development, while strengthening citizens' trust in institutions.

XII.Bibliography

Aubin, D. (2010). The evaluation of sustainability policies: new object or new paradigm for evaluation? "Evaluation of public policies: methods and applications," 2nd methodological conference of the Walloon Institute for Evaluation, Foresight, and Statistics (IWEPS),

Bargain, O. (2004). Normative evaluation of tax policies: from household to individual. DELTA Working Paper, 29.

Blanchet, D., Hagneré, C., Legendre, F., & Thibault, F. (2015). Introduction. Static and dynamic microsimulations applied to fiscal and social policies: models and methods. Economy and Statistics, 481(1), 5-30.

Blanchet, D., Hagneré, C., Legendre, F., & Thibault, F. (2016). Evaluation of public policies, ex post and ex ante: the contribution of microsimulation. Economic Review, 67(4), 685-696.

Boadway, R. (1999). The role of second-best theory in public economics. L'Actualité économique, 75(1), 29-65.

Bozio, A. (2014). The evaluation of public policies: issues, methods, and institutions. Revue française d'économie(4), 59-85.

Brun, J.-F., Chambas, G., & Combes, J.-L. (2011). Public revenues of developing countries. Evaluation method.

Calmette, J.-F. (2008). The LOLF as a new approach to public policies. Social Information, 150(6), 22-31.

Decoster, A., VALENDUC, C., & VERDONCK, M. (2009). The fiscal autonomy of the Regions in Belgium: Evaluation and perspectives. Bulletin de Documentation, 69(4).

del Mar Álvarez-Torres, M., Juan-Albarracín, J., Fuster-Garcia, E., Bellvís-Bataller, F., Lorente, D., Reynés, G., Font de Mora, J., Aparici-Robles, F., Botella, C., & Muñoz-Langa, J. (2020). Robust association between vascular habitats and patient prognosis in glioblastoma: An international multicenter study. Journal of Magnetic Resonance Imaging, 51(5), 1478-1486.

economic, C. d. a. (2013). Evaluation of public policies. The notes from the Council of Economic Analysis(1), 1-12.

EL HOURMOUZI, N., Nabil, A., & Yassine, A. (2022). From the evaluation of industrial policies: synthesis of the literature re. Revue Internationale des Sciences de Gestion, 5(4). François-Noyer, V. (199 4). The role of management control in the evaluation of local public policies Lille 1].

Fredon, S., & Sicsic, M. (2020). Ines, the model that simulates the impact of social and fiscal policies. Courrier des statistiques, 42, 42-61.

GEOURJON, A. M., & Caldeira, E. (2019). The evaluation of tax expenditures: toward digitally-driven reforms. Foundation for Studies and Research on International Development, 1-15.

Godbout, L. (2004). Government intervention thru fiscal policy: the role of tax expenditures Aix-Marseille 3].

Gofarov, M. Y., Aksenova, O. V., Zau Lunn, N. C., & Bolotov, I. N. A new genus and two new species of freshwater mussels (Unionidae) from western Indochina.

Granier, C. (2008). Politicized advertising: praise of transparency, ellipsis of responsibility. The Challenges of Information and Communication(1), 1-9.

Kanyamuna, V., Kotzé, D. A., & Phiri, M. (2019). Monitoring and evaluation systems: The missing strand in the African transformational development agenda. World Journal of Social Sciences and Humanities, 5(3), 160-175.

Aubin, D. (2010). The evaluation of sustainability policies: new object or new paradigm for evaluation? "Evaluation of public policies: methods and applications," 2nd methodological conference of the Walloon Institute for Evaluation, Foresight, and Statistics (IWEPS), Bargain, O. (2004). Normative evaluation of tax policies: from household to individual. DELTA Working Paper, 29.

Blanchet, D., Hagneré, C., Legendre, F., & Thibault, F. (2015). Introduction. Static and dynamic microsimulations applied to fiscal and social policies: models and methods. Economy and Statistics, 481(1), 5-30.

Blanchet, D., Hagneré, C., Legendre, F., & Thibault, F. (2016). Evaluation of public policies, ex post and ex ante: the contribution of microsimulation. Economic Review, 67(4), 685-696.

Boadway, R. (1999). The role of second-best theory in public economics. L'Actualité économique, 75(1), 29-65.

Bozio, A. (2014). The evaluation of public policies: issues, methods, and institutions. Revue française d'économie(4), 59-85.

Brun, J.-F., Chambas, G., & Combes, J.-L. (2011). Public revenues of developing countries. Evaluation method.

Calmette, J.-F. (2008). The LOLF as a new approach to public policies. Social Information, 150(6), 22-31.

Decoster, A., VALENDUC, C., & VERDONCK, M. (2009). The fiscal autonomy of the Regions in Belgium: Evaluation and perspectives. Bulletin de Documentation, 69(4).

del Mar Álvarez-Torres, M., Juan-Albarracín, J., Fuster-Garcia, E., Bellvís-Bataller, F., Lorente, D., Reynés, G., Font de Mora, J., Aparici-Robles, F., Botella, C., & Muñoz-Langa, J. (2020). Robust association between vascular habitats and patient prognosis in glioblastoma: An international multicenter study. Journal of Magnetic Resonance Imaging, 51(5), 1478-1486. economic, C. d. a. (2013). Evaluation of public policies. The notes from the Council of Economic Analysis(1), 1-12.

EL HOURMOUZI, N., Nabil, A., & Yassine, A. (2022). From the evaluation of industrial policies: synthesis of the literature re. Revue Internationale des Sciences de Gestion, 5(4).

François-Noyer, V. (199 4). The role of management control in the evaluation of local public policies Lille 1].

Fredon, S., & Sicsic, M. (202 0). Ines, the model that simulates the impact of social and fiscal policies es. Courrier des statistiques, 42, 42- 61.

GEOURJON, A. M., & Caldeira, E. (201 9). The evaluation of tax expenditures: toward reforms driven by digital ue. Foundation for Studies and Research on International Development, 1- 15.

Godbout, L. (200 4). Government intervention thru fiscal policy: the role of fiscal expenditures Aix-Marsei Aix-Marseille 3].

Gofarov, M. Y., Aksenova, O. V., Zau Lunn, N. C., & Bolotov, I . N. A new genus and two new species of freshwater mussels (Unionidae) from western Indochi na. Granier, C. (200 8).

Politicized advertising: praise of transparency, ellipsis of responsibility té. The Stakes of Information and Communication(1), 1 -9.

Kanyamuna, V., Kotzé, D. A., & Phiri, M. (201 9). Monitoring and evaluation systems: The missing strand in the African transformational development agenda da. World Journal of Social Sciences and Humanities, 5(3), 160-1 75.

Kassim, L., & Mansour, M. (201 8). Reports on tax expenditures in developing countries: an evaluation on. Review of Development Economics, 26(2), 113-1 67.

Larrouquère, V. (202 1). Critique and re-theorization of the dichotomy between the benefit theory and the ability-to-pay theory in fiscal justice the.

Lex Electroni ca. Legendre, F. (200 1). MYRIADE: the microsimulation model of the CNAF [A tool for evaluating social policies s]. Review of Social and Family Policies, 66(1), 33- 50.

Letournel, P.-Y., Schubert, K., & Trainar, P. (199 2). The use of computable general equilibrium models in the evaluation of fiscal policy the. Economic Review, 709-7 23.

Magnac, T. (200 0). The contribution of microeconometrics to the evaluation of public policies es. Cahiers d'Economie et de Sociologie Rurales (CESR), 54, 89-1 13.

Pérouse de Montclos, M.-A. (202 0). Humanitarian aid challenged by political communication: the case of the International Crisis Group up. Études internationales, 51(3), 481-5 01.

Rabl, A. (200 3). Cost-benefit analysis of a clean car: methodology and application to the electric car ue. Atmospheric pollution ue. Climate, health, society(177), 73- 89.

Van den Hove, S. (200 1). Participatory approaches to governance in sustainable development: an analysis in terms of effects ts. Governance and sustainable development, Basel/Geneva/Munich, Helbing & Lichtenhahn, 53- 89.

Yang, C., Makabu, C. M., Du, X., Li, J., Sun, D., & Liu, G. (202 1). Cobalt nanorods decorated titanium oxide arrays as efficient and stable electrocatalyst for oxygen evolution reaction on. Electrochimica Acta, 396, 1392 13.