



**Session 5 :
Gestion des dépenses publiques et secteur de la sécurité**

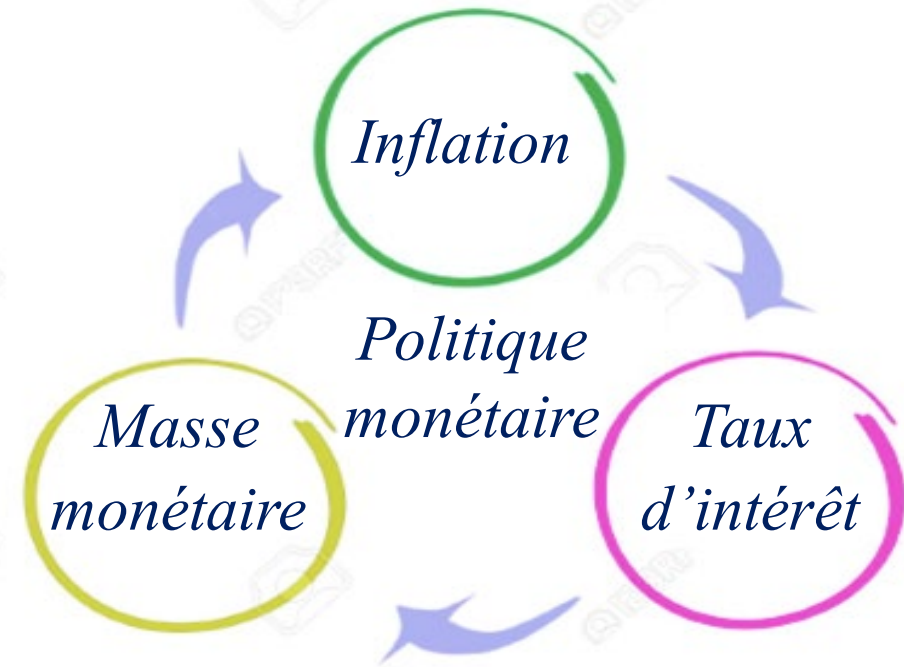
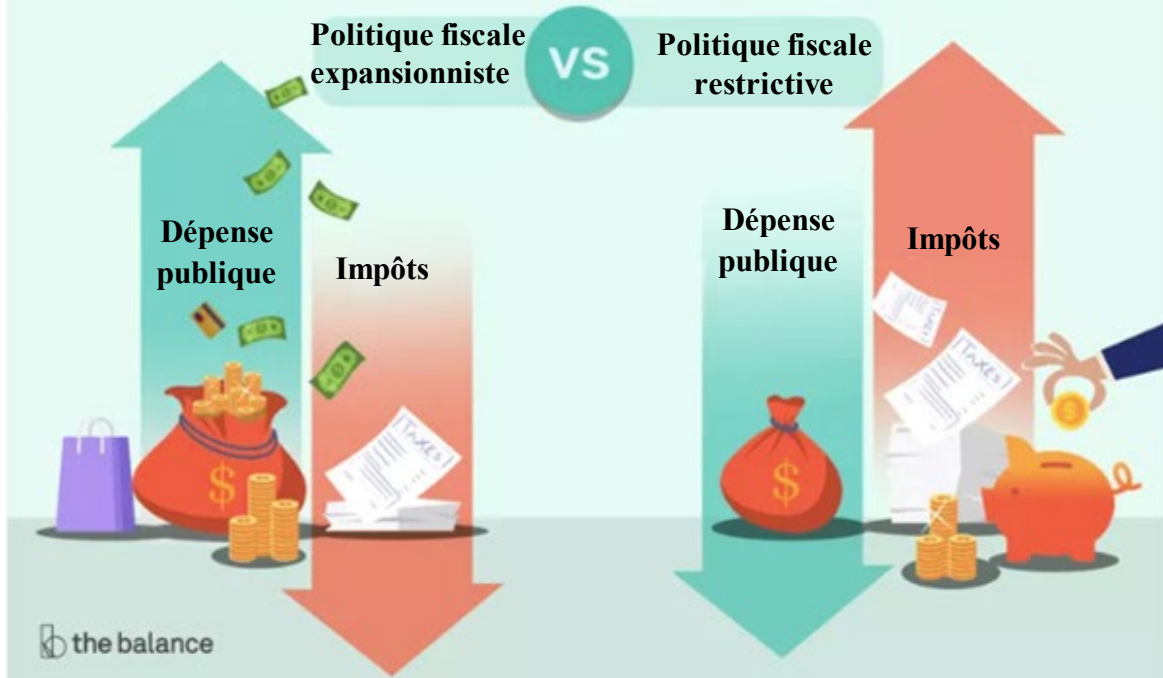
Luka Kuol
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Lomé, Togo
14 février 2024

Gestion des dépenses publiques et secteur de la sécurité : Concepts clés

- 1. Stabilité macroéconomique : Politiques budgétaires et monétaires**
- 2. Gestion des finances publiques (GFP)**
- 3. Budget national et principes budgétaires**
- 4. Gestion des dépenses publiques (GDP)**

Stabilité macroéconomique : Politiques budgétaires et monétaires

Types, objectifs et outils de politique fiscale



Vol. 2, No. 2
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Biens publics

Ce que vous devez savoir et pourquoi

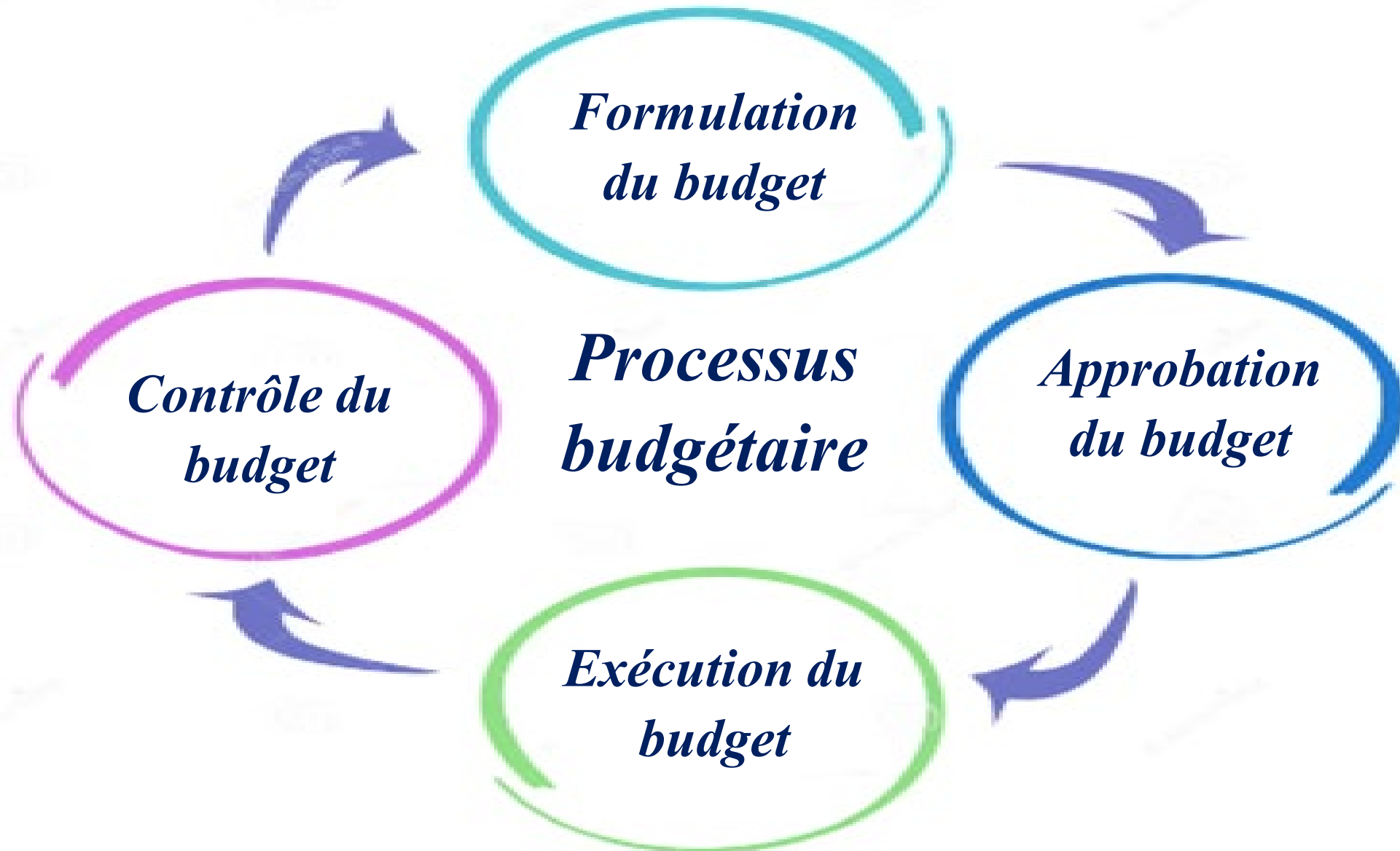


Politique fiscale : Gestion des finances publiques



Source : https://pdf.usaid.gov/pdf_docs/PA00ZXKP.pdf

Politique fiscale : budget national



Politique fiscale : Principes budgétaires

Exhaustivité	<p>The budget must encompass all government revenues and expenditures to prevent off-budget items from undermining planning, control, and oversight. All budgetary operations should be covered in a single document, draw from a common pool of resources, and employ a single reporting system to avoid duplication and fragmentation.</p>
Discipline	<p>Payments must be balanced against receipts, and expenses must be balanced against revenues, financing, or external assistance. Countries should adopt a hard budget constraint, whereby policy decisions with financial implications are made in competition with other demands and there is no medium-term fiscal gap in the approved budget.</p>
Spécification	<p>The budget must specify detailed revenues and expenditures against standard budget codes, and must spend public resources only for the specified purpose and in the specified amount. If mid-cycle reallocations are necessary, they should be made according to established laws and regulations and approved by the legislature or fiscal authority.</p>
Périodicité	<p>Budgets should be formulated and approved for a specific time period—usually annually, but possibly less often in countries that have adopted a medium-term fiscal framework. Authorized and approved exceptions could be made for multiyear appropriations or end-of-year carryovers, but all transactions should be estimated for their periodic effect.</p>
Précision	<p>Budgets must be derived from honest, unbiased, and credible projections of revenue and expenditures in order to maintain the hard budget constraint, facilitate strategic priority setting, and promote efficiency. Accurate and timely information on costs, outputs, and outcomes is essential. Political and technical bias should also be controlled.</p>
Prédictabilité	<p>The budget must provide for a fair degree of stability in fiscal conditions, national policy objectives, and program funding in order to support efficient and effective policy implementation and ensure that policy commitments are met.</p>
Légitimité	<p>Policy makers who can change budget policies during implementation must take part in their original formulation and authorization. This constraint ensures that the line agencies with the greatest information on cost requirements and relative utility of public funds can influence the de jure policy process, and it reduces the likelihood that de facto spending decisions will deviate from the agreed budget.</p>
Contestabilité	<p>All sectors (and programs within sectors) must compete on an equal footing for funding during budget planning and formulation to ensure the best use of public funds. This requirement subjects existing policies to evaluation and reform and encourages continuous improvement of line agency performance. It also requires that policy makers be fully aware of all relevant issues and information.</p>
Transparence	<p>Information should be readily available regarding the roles and responsibilities of all public bodies and the bases on which budget decisions are made. This principle requires prompt publication of all budget documents, public deliberation of budget matters, and broad dissemination of budget information. In addition, the budget should be presented in an understandable way that leaves little room for misinterpretation and that allows for comparability over time.</p>
Responsabilité	<p>All expenditures (and often revenues) must be voted for and authorized by competent authorities before execution; the executive must clearly define and enforce rules for budget managers and periodically report to the legislature on fiscal performance; and an independent audit body must periodically report to the legislature on budget execution. Holding decision makers accountable maintains the separation of powers and ensures that public funds support the public interest.</p>

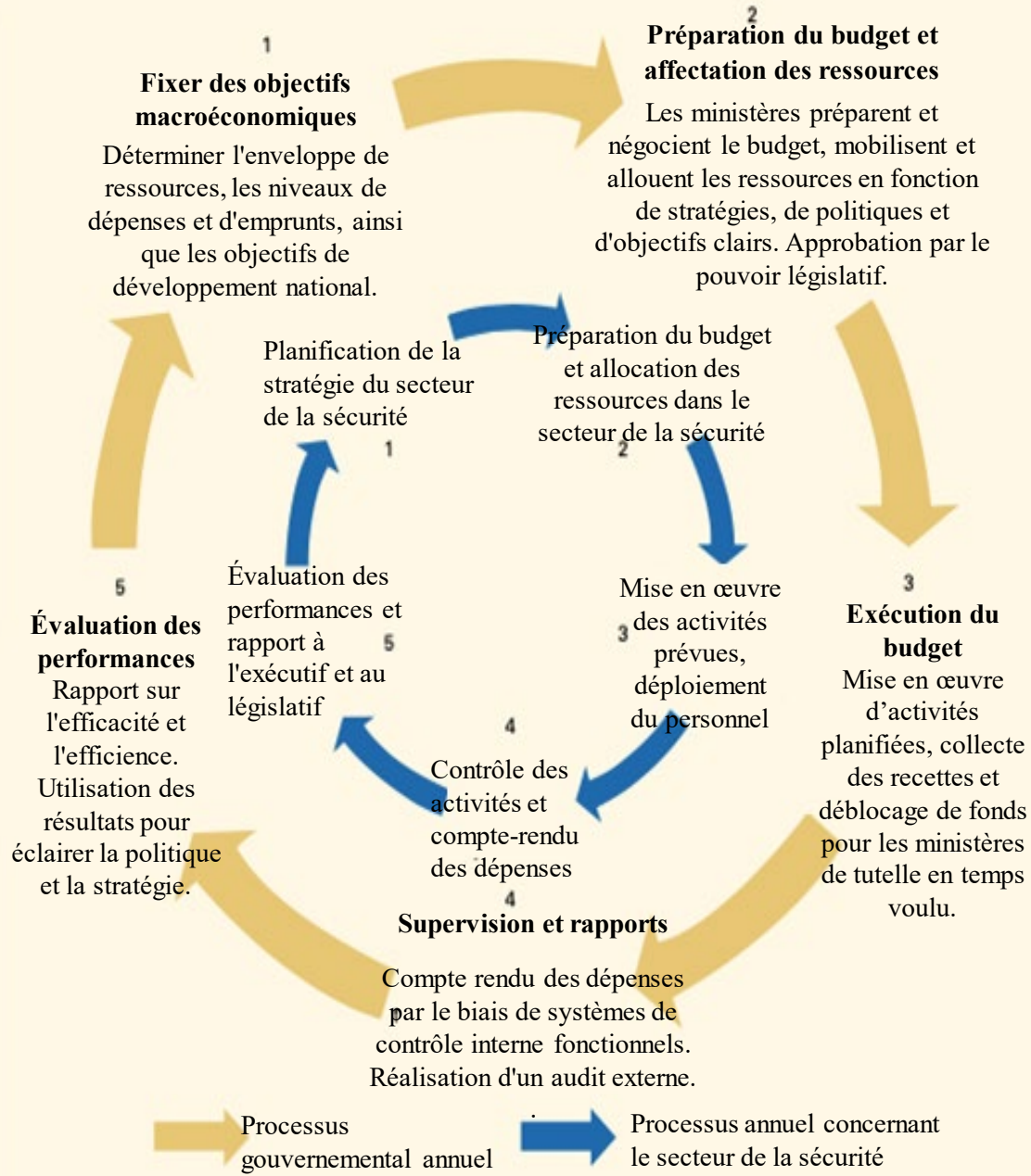
Sources: Lienert 2013; de Rendo 2013.

Politique fiscale :
gestion des
dépenses
publiques

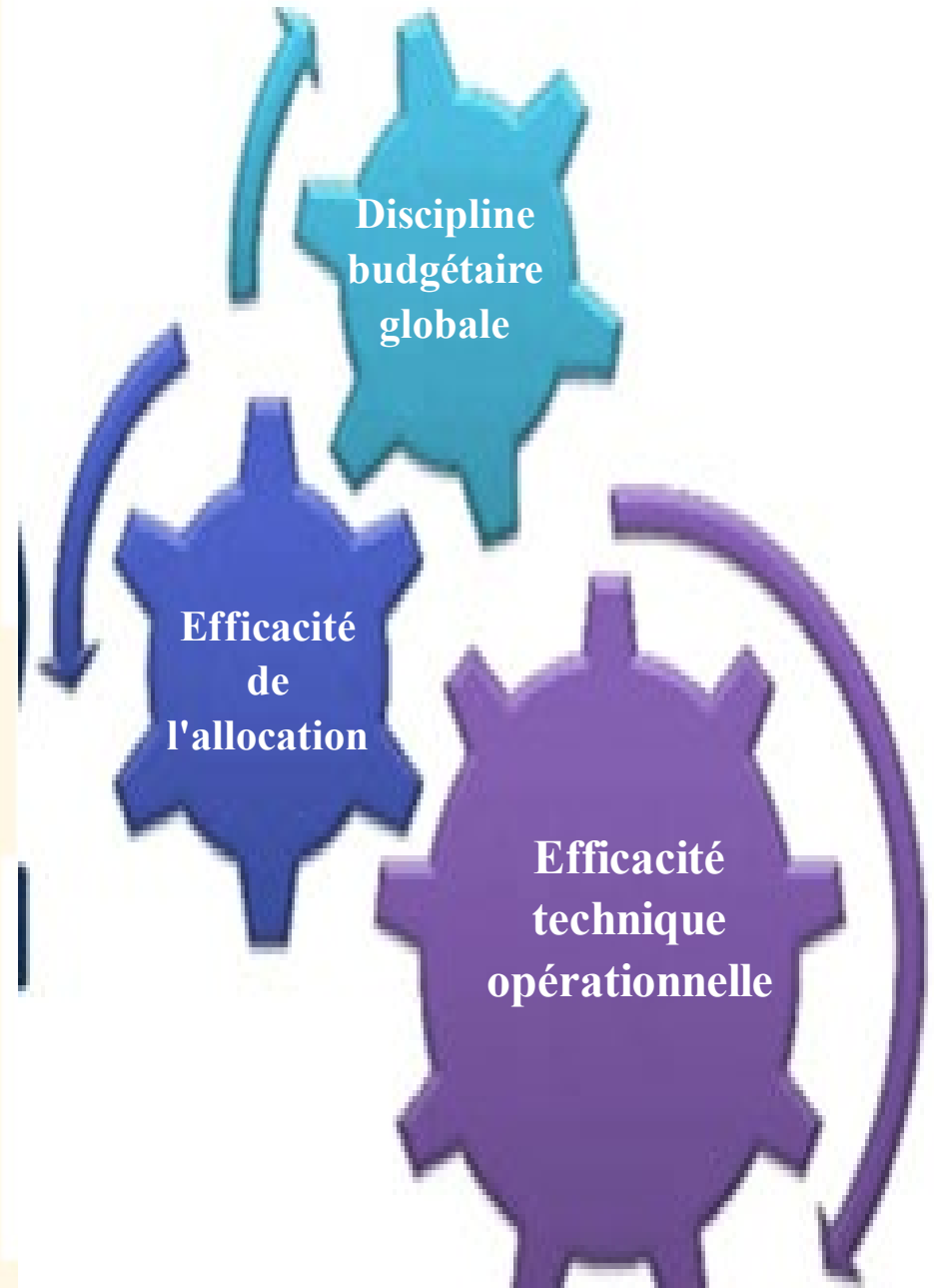


Gestion des finances publiques et secteur de la sécurité

Figure 2.1 Le secteur de la sécurité dans le cycle budgétaire

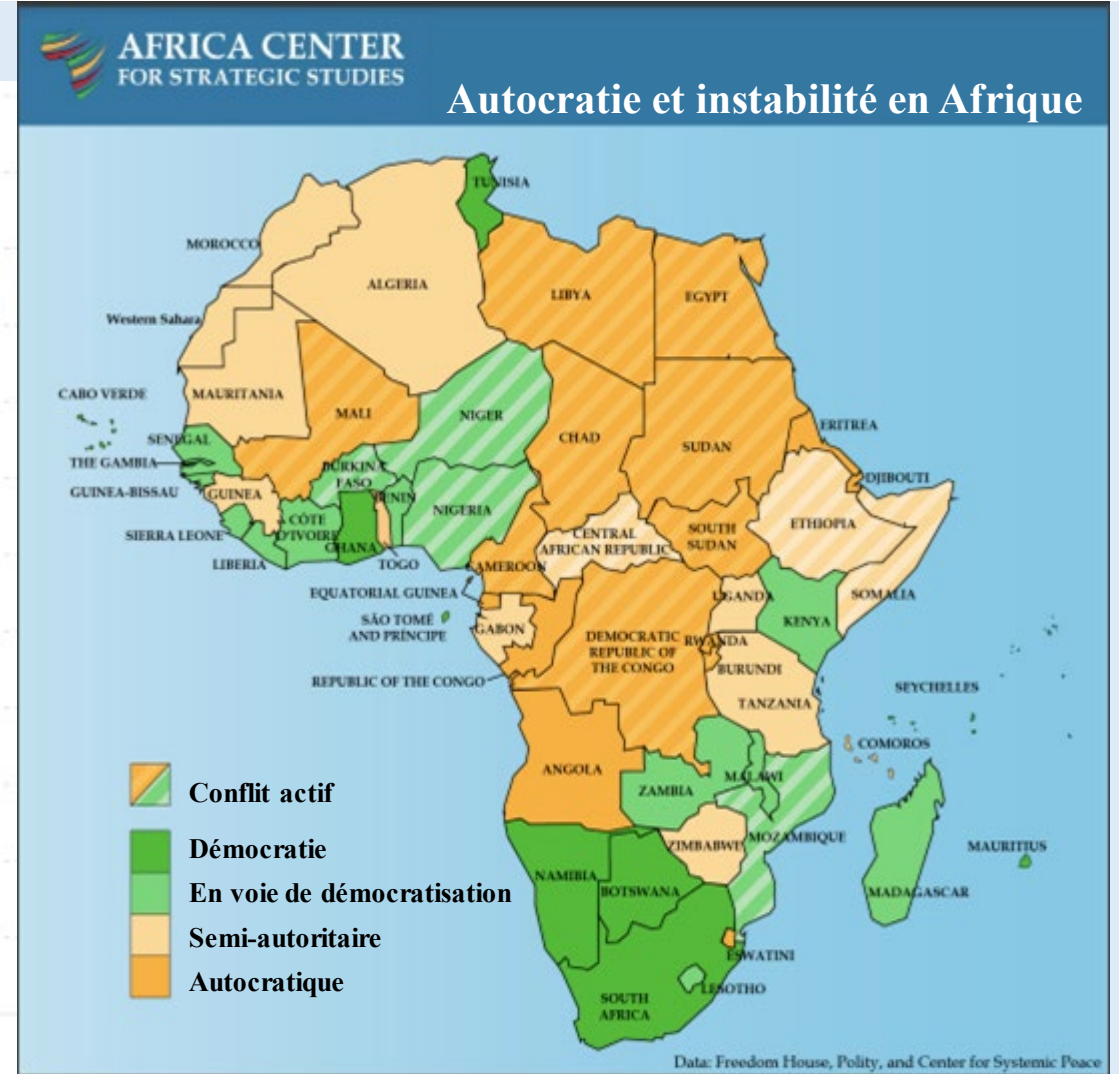
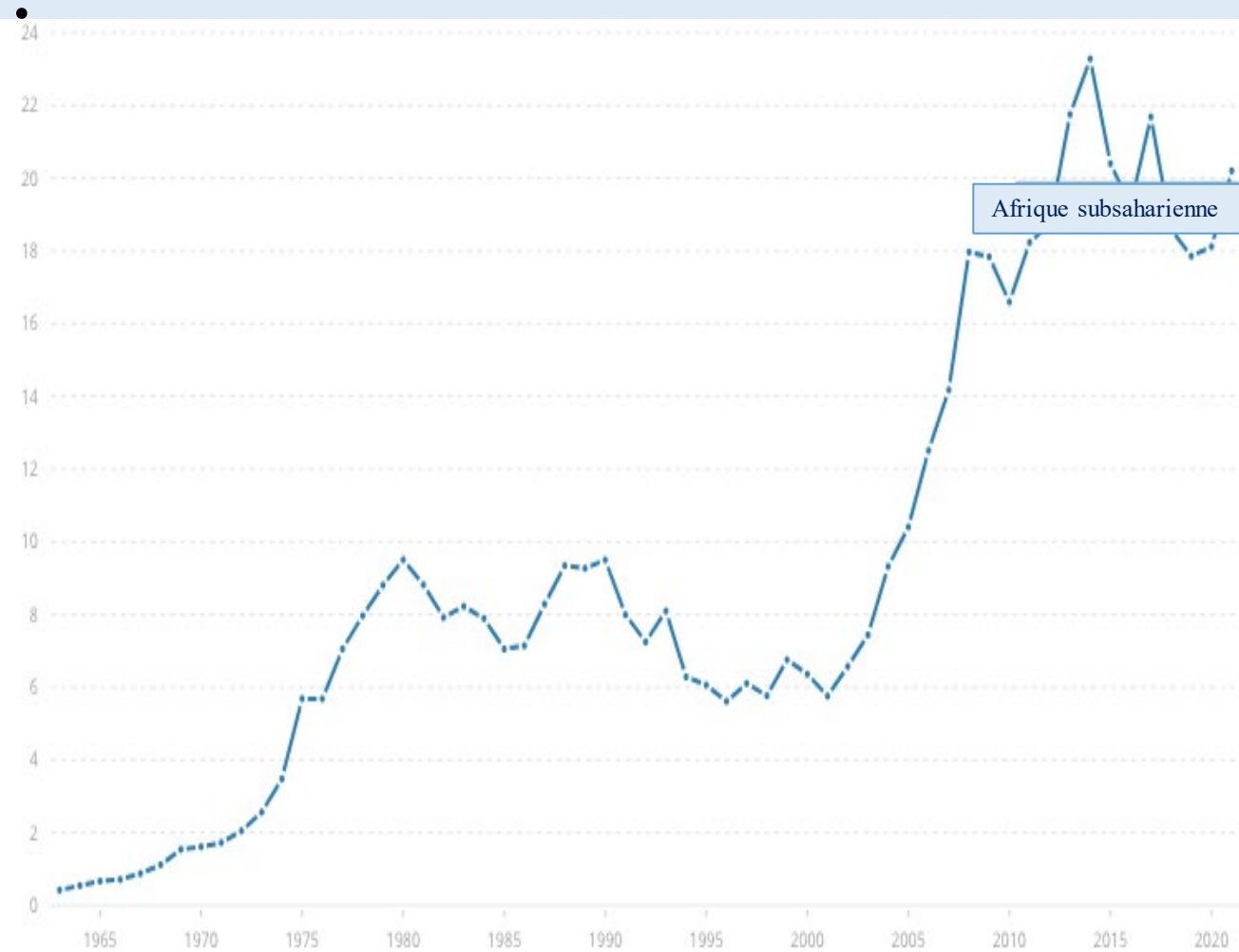


Source: Adapted from Ball and Holmes 2002.



Dépenses de sécurité et types de gouvernement en Afrique subsaharienne

Dépenses militaires de l'ASS en milliards de dollars américains, 1984-2021

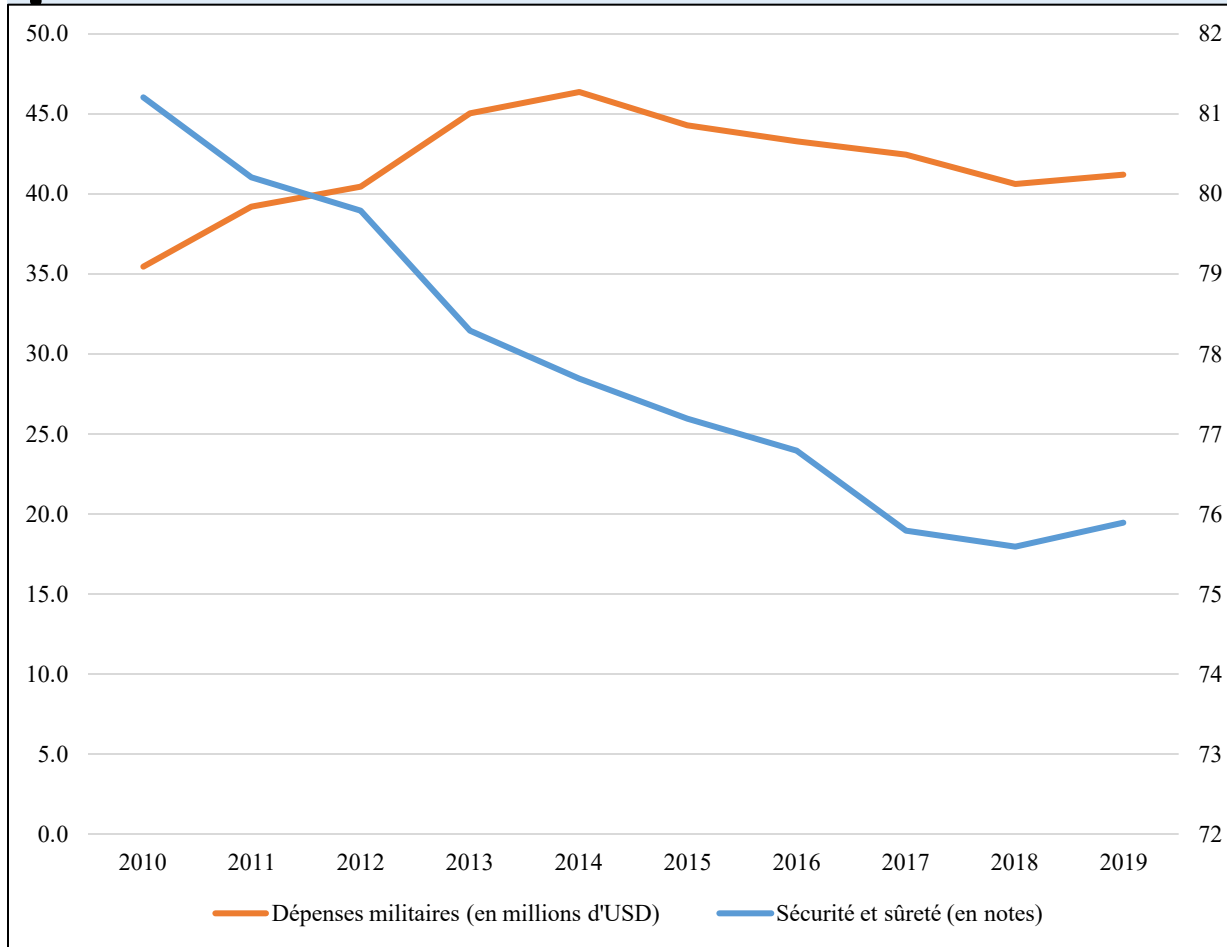


OCDE/AUC/ATAF (2022), Statistiques des revenus en Afrique 2022, Éditions OCDE,

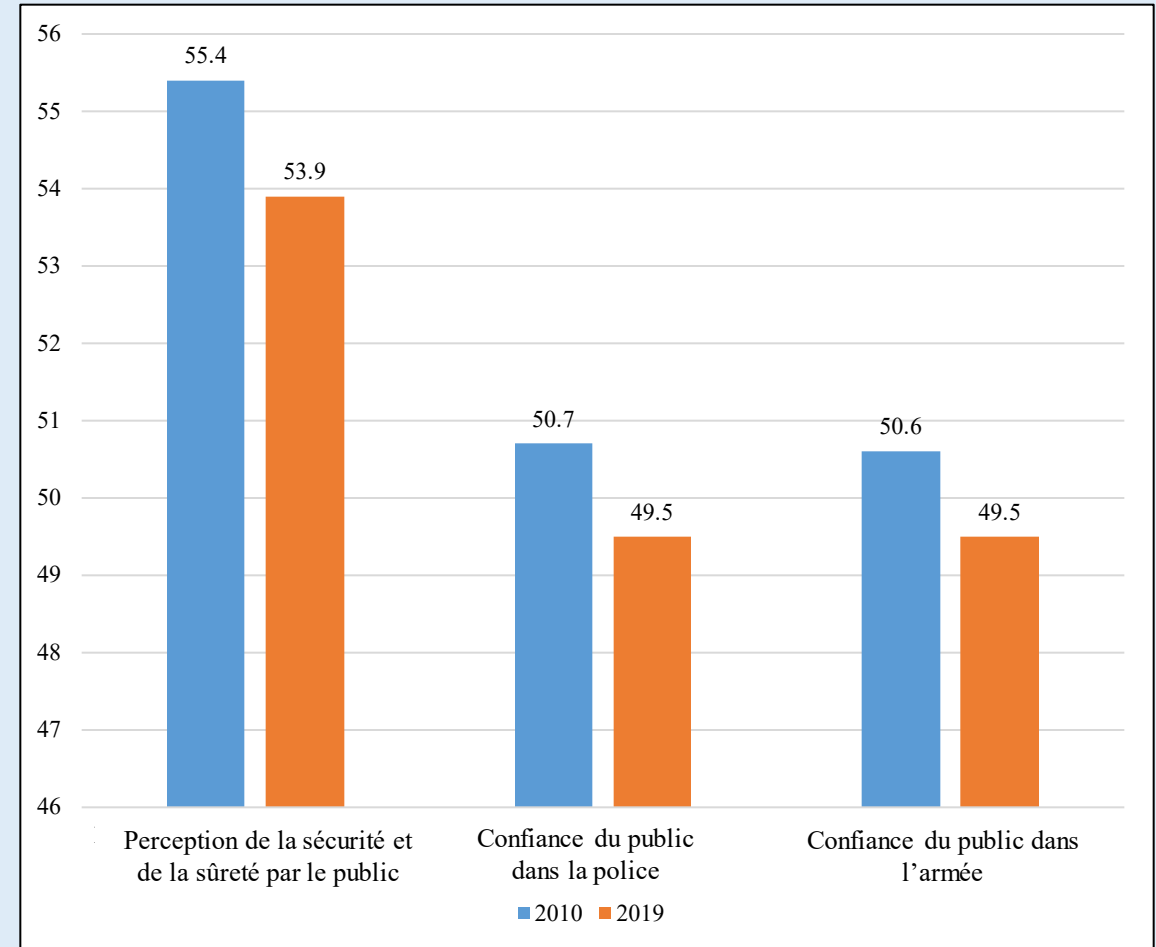
Paris,

Dépenses de sécurité et résultats en matière de sécurité en Afrique subsaharienne

Dépenses militaires de l'ASS en % du PIB, 1962-2021



Dépenses militaires de l'ASS en % des dépenses publiques, 2004-2021



Source : Kuol et Amegboh, 2021 d'après les données de l'IIGA : Kuol et Amegboh, 2021 d'après les données de l'IIGA

Opportunité d'une gestion saine des dépenses publiques dans le secteur de la sécurité en Afrique subsaharienne

Figure 2.1 Le secteur de la sécurité dans le cycle budgétaire



Source: Adapted from Ball and Holmes 2002.