

## COURS FINANCES PUBLIQUES

### INTRODUCTION GENERALE

#### 1. LA PLURIDISCIPLINARITÉ DES FINANCES PUBLIQUES

Les finances publiques apparaissent comme une science pluridisciplinaire originale dont la définition et les sources sont variées.

La science des finances publiques est la quatrième branche du droit public à côté du **droit constitutionnel**, du droit administratif et du droit international public. Mais en réalité elle constitue une science « *carrefour* » en raison de la diversité des phénomènes qu'elle appréhende.

##### A– les phénomènes constitutionnels

Par le contrôle du budget est affirmé **le contrôle politique du Parlement**. Aujourd'hui encore, la **discussion du budget au Parlement** est prétexte à l'examen de l'ensemble de la politique gouvernementale.

*« Le débat budgétaire est l'instant privilégié où le parlement peut exercer la **plénitude de son contrôle sur l'action du gouvernement et sur les administrations de l'État**. Les membres du gouvernement doivent défendre leur budget et répondre aux questions qui leur sont posées, si ce débat n'existait pas, il serait bien difficile de contraindre le gouvernement à s'expliquer sur sa politique. »*

##### B– Les phénomènes politiques

Où mieux que le budget pour déceler les choix du gouvernement ?

Ici les **choix des politiques ne peuvent être dissimulés**. Quel type de dépenses jugées prioritaires ? Éducation nationale, action sociale, Défense nationale ?

Quelle est la part des dépenses assumées par les personnes publiques et celles laissées au secteur privé ?

##### C– Les phénomènes économiques

Nul ne songe plus à négliger **les aspects économiques des finances publiques**. L'impact de l'équilibre ou le déséquilibre budgétaire sur les conjonctures, les conséquences de

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