

INTRODUCTION

I/ Définition finances publiques

Les finances publiques sont des personnes dotées de prérogatives de puissance publique. **Les prérogatives puissance publique** sont le pouvoir d'effectuer des prélèvements obligatoires et des actes unilatéraux qui s'imposent aux destinataires.

Les articles 34 et 47-2 de la Constitution donnent une définition des finances publiques :

- **Art. 34** : « *les orientations pluriannuelles des finances publiques s'inscrivent dans l'objectif d'équilibre des comptes des administrations publiques* »
- **Art. 47-2** : « *les comptes des administrations publiques sont réguliers et sincères* »

Les finances publiques concernent les finances des administrations publiques et les finances de l'Union Européenne.

Il existe trois catégories administrations :

- **Les administrations publiques de l'État** (administration centrale) : ce sont l'État et les organismes divers d'administration centrale (ODAC)
Exemple : Universités, CNRS, Météo France, office de la biodiversité, théâtres, Musées, SNCF etc...
- **Les administrations publiques locales** : ce sont les collectivités territoriales, les établissements publics, les établissements publics de coopération intercommunale et les organismes divers d'administration locale.
Exemple : Chambre des métiers, Chambre du commerce et de l'industrie etc...
- **Les administrations de sécurité sociale** : ce sont les organismes des régimes obligatoires de sécurité sociale, les organismes des régimes de retraites, les organismes compétents en matière de chômage, les hôpitaux publics et les caisses d'amortissement de la dette sociale.

Définition du budget et lois de finances :

Le Budget est l'acte par lequel sont prévues et autorisées les **recettes et les dépenses annuelles de l'État** ou de tout autre service ou organisme qui y est soumis, c'est-à-dire l'acte prévisionnel des recettes et dépenses.

La loi organique relative aux lois de finances (LOLF) de 2001 a instauré le budget qui décrit année par année l'ensemble des recettes et dépenses budgétaires de l'État. Le budget autorise l'administration à dépenser et à prélever l'impôts.

Les lois de finances, selon l'article 34 de la Constitution, déterminent les ressources et les charges de l'État. Elles sont spécifiques à l'État uniquement. En effet, il n'y a pas de lois de finances pour collectivités territoriales. Elles sont également votées par le parlement.

La Loi de finances contient le budget puisqu'elle comporte les recettes et les dépenses de l'État.

II/ Évolution des finances publiques

Droit romain - Restauration :

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Judd E. Hollander



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