



## La Methodologie Du Controle D Execution Du Budget-Programme Au Tchad (Paperback)

By Rescihondy NGUERO MADJANG

Univ Europeenne, United States, 2010. Paperback. Condition: New. Language: French . Brand New Book. Le Tchad a opte depuis 2005 pour le systeme de budget- programme apres celui de budget de moyen regi par la loi organique relative aux lois de finances de 1962, calquee sur le modele francais de 1959. L approche budget- programme implique une plus grande responsabilisation des gestionnaires compte tenu des objectifs precis des programmes et surtout de l obligation de resultats dont ils sont tenus. Il apparait de cette conception que la loi organique tchadienne, toujours en vigueur, n est plus adaptee. Le volet controle en souffre du fait qu il convient pour juger de la regularite des depenses et non des resultats de gestion. La problematique du controle est au c ur du dispositif devant accompagner la bonne implantation du systeme de budget- programme. Du coup, on en vient a se demander quel changement apporter pour mieux repondre au systeme de budget- programme? Plus specifiquement, quel systeme de controle approprie a la budgetisation par programme faut-il au Tchad? Le present travail a abouti a une proposition d un modele de controle alliant verification de la regularite des actes et recherche de la performance.



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