

- [FR](#)
- [EN](#)

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-
- [Presentation](#)
 - [Planner](#)
 - [Team](#)
 - [CEEC Programmes](#)
 - [Publications](#)
- ±
- [Expertise](#)
 - [Members](#)
 - [Teams](#)
 - [Research programmes](#)
 - [Planner](#)
- ±
- [European School of Law Toulouse](#)
 - [Planner](#)
 - [Education](#)
 - [Organisation](#)
- ±
- [DESAPS Chair](#)
 - [Team](#)
 - [Programmes](#)
 - [Newsletter DESAPS](#)
 - [DESAPS Activities](#)
 - [Diploma](#)
- ±
- [DUE Chair](#)
 - [Scientific activities](#)
 - [Educational activities](#)
- ±

Menu

Expertise

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- [Members](#)
- [Teams](#)
- [Research programmes](#)
- [Planner](#)

You are here : [Home](#) > [Expertise](#) > [Planner](#)

"The public finances of Gabon with the prism of financial governance" these defended by Ms Idea Matamba Bissielou under the supervision of François Querol, IRDEIC

December 18, 2019
Thesis room 2 pm

"The public finances of Gabon with the prism of financial governance" these defended by Ms Idea Matamba Bissielou under the supervision of François Querol, IRDEIC

A b s t r a c t :

The misrule of public finance (budget deficit, indebtedness, illicit enrichment, embezzlement of public funds, underdevelopment ...) met by the Gabonese State legitimizes the establishment of a new financial governance. In a difficult budgetary context and with the aim of improving the state of public finance, the Gabonese Government has been looking into the reorganization of the financial and institutional systems, by adopting the organic law n ° 020/2014 of May 21, 2015 concerning the finance law and budget execution (L O L F E B) .

The LOLFEB is a real revolution instrument in public financial law that places budget reform in a overall strategy for the modernization of public finance in Gabon. This organic law, which breaks with the so-called "budget of means" system, highlighting legal regularity in the management of public finance, puts performance at the center of the State's action. From the junction of international, community and national wills, today the LOLFEB is a new legal instrument that brings innovations meeting requirements of the new public administration. The thesis examines the transformations made by this instrument in terms of budget preparation, execution, monitoring and control as well as accounting. This reform remains a major challenge for administrators and political authorities, whose issues and impacts can be measured politically, economically and socially.

:

GAELE LE MERER

Additional information :

Composition du jury :

M. Francis QUEROL Toulouse 1 Capitole University Phd Supervisor
Mme STEPHANIE DAMAREY Lille 2 University Reporter
M. MANUEL CHASTAGNARET Aix-Marseille University Reporter
M. VINCENT DUSSART Toulouse 1 Capitole University Examiner

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