

## Les Dossiers d'ASBL Actualités

# Les ASBL face aux contrôles des pouvoirs subsidiaires et des lois sociales

Sous la coordination de Michel DAVAGLE

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# Asbl Contr Les Pouvoirs Subsidiants Sociales

**Michel Davagle**



## **Asbl Contr Les Pouvoirs Subsidiants Sociales:**

**Les ASBL face aux contrôles des pouvoirs subsidants et des lois sociales** Simon BAUDE, Charles-Eric CLESSE, Michel DAVAGLE, David DE ROY, Michel DE WOLF, Pierre GEORIS, Joël GILLAUX, Steve GILSON, Yves HELLENDORFF, France LAMBINET, Hélène PREUMONT, David RENDERS, Philippe SCIEUR, Jean-Marie SOUVEREYNS, Andrzej TRYBULOWSKI, 2015-08-27 La revue Les Dossiers d ASBL Actualit s Non Marchand Economie Sociale succ de Non Marchand Management Droit et Finance Elle s adresse toute personne int ress e de pr s ou de loin par la gestion et l administration des entreprises des secteurs non marchands et de l conomie sociale que celles ci aient adopt la forme d une ASBL d une mutualit d une soci t coop rative d une soci t finalit sociale d une association de fait Elle int ressera galement les professionnels qui dans le cadre de leurs activit s sont en contact avec ces diff rentes entreprises et sont amen s les conseiller Scientifique la revue traite des probl mes plus sp cifiquement juridiques qui surgissent dans la gestion courante de ces entreprises qu il s agisse du droit social du droit comptable du droit fiscal sans n gliger le cas ch ant les aspects conomiques des questions juridiques en jeu Les articles proposent outre l analyse des situations des outils et des techniques applicables au quotidien et susceptibles d offrir des solutions Une synergie troite est mise en place avec le bimensuel ASBL Actualit s Ce dernier offre des articles courts et d actualit imm diate tandis que Les dossiers d ASBL Actualit s proposent des tudes plus approfondies et moins urgentes Ce seixi me num ro est consacr aux ASBL face aux contr les des pouvoirs subsidants et des lois sociales Introduction par Michel DAVAGLE Le secteur associatif face au contr le de l emploi des subventions par David DE ROY La prescription de subventions devenues irr guli res par David RENDERS Andrzej TRYBULOWSKI A partir de quel moment l octroi d avantages sociaux au personnel constitue t il un d tournement de subsides publics par Michel DAVAGLE ASBL en difficult la proc dure d alerte par Michel DE WOLF Le contr le syndical dans les entreprises non marchandes champ d action et l gitimit par Yves HELLENDORFF Officier de police judiciaire et inspecteurs du travail que peuvent ils faire dans votre entreprise par Charles Eric CLESSE Les devoirs sp cifiques impos s aux inspecteurs du travail dans le cadre de leur activit professionnelle par Jean Marie SOUVEREYNS La m thodologie et les techniques du contr le lois sociales par Jean Marie SOUVEREYNS Le mod le associatif et ses tensions analyse comme forme sociale par Philippe SCIEUR Comment au d part des notions d valuation et de contr le utilis es par les pouvoirs publics l AWIPH essaie t elle de d velopper une d marche de qualit par Simon BAUDE Associations et inspections L gitimit confusions difficult s conflit coop ration par Pierre GEORIS Jo l GILLAUX La responsabilit du gestionnaire d ASBL sous contrat de travail en cas de non respect des r gles l gales par France LAMBINET H l ne PREUMONT Steve GILSON Quelle est en mati re de droit social la responsabilit p nale des dirigeants d ASBL par Charles Eric CLESSE *La bonne gouvernance dans les ASBL* Michel Davagle, 2011 **Evaluer la performance d'une ASBL** Julie Rijpens, Jean Pierre Vincke, Sybille Mertens, Michel Marée, Hugues MOUCHAMPS , Peter Bosmans, Mathilde Remy, Pierre GEORIS, 2016-07-15 Elle int ressera galement les

professionnels qui dans le cadre de leurs activités sont en contact avec ces différentes entreprises et sont amenés les conseiller. Scientifique la revue traite des problèmes plus spécifiquement juridiques qui surgissent dans la gestion courante de ces entreprises qu'il s'agisse du droit social du droit comptable du droit fiscal sans négliger le cas échéant les aspects économiques des questions juridiques en jeu. Les articles proposent outre l'analyse des situations des outils et des techniques applicables au quotidien et susceptibles d'offrir des solutions. Ce dix-septième numéro est consacré à la performance d'une ASBL. Introduction Evaluer la performance d'une ASBL pourquoi comment et qu'en valuer par Julie RIJPPENS. La valuation de la performance financière d'une ASBL par Jean-Pierre VINCKE. Que produit une ASBL Pour une approche large de la production de l'entreprise sociale par Sybille MERTENS. Michel MARÉ La pertinence des outils de mesure de la performance pour les ASBL par Hugues MOUCHAMPS. Le Balanced Scorecard en économie sociale un exercice d'agilité intellectuelle par Peter BOSMANS. Mathilde REMY Le Balanced Scorecard dans les ASBL une application au secteur des CISP par Hugues MOUCHAMPS. Du renforcement des capacités d'auto-évaluation par Pierre GEORIS.

**Quand l'informatique rencontre l'action sociale...** Cédric Burton, Véronique Laurent, Claire Lobet-Maris, 2007. Les CPAS et l'informatique un mariage de raison un couple d'ailleurs une grande passion ou encore un jeune ménage aux prises avec des belles-mères un peu trop envahissantes. Il s'agit sans doute d'un peu tout cela tant les réalités informatiques que nous avons observées dans le paysage wallon y sont plurielles et contrastées. C'est l'analyse des relations parfois tumultueuses entre les CPAS et l'informatique qui est consacrée à cet ouvrage. Dans une première partie Philippe Versailles nous introduit la réalité des CPAS à travers une présentation de leurs missions et de la manière dont celles-ci ont évolué au cours du temps. Si les CPAS sont aujourd'hui très informatisés il importe de se demander comment cette informatique s'y est construite qui l'a décidé et qui l'orienté. C'est cette analyse que Claire Lobet-Maris consacre à la deuxième partie de cet ouvrage. La rencontre entre l'informatique et les travailleurs sociaux n'est pas sans poser question certains hésitant pas à la qualifier de choc des cultures. À travers un regard organisationnel Véronique Laurent nous propose une analyse très nuancée de ce choc culturel. La quatrième partie de l'ouvrage porte sur le public des CPAS. Françoise Navarre s'interroge plus particulièrement sur la fracture numérique. Cette fracture touche en partie le public des CPAS et contribue à le fragiliser. Faut-il dès lors que les CPAS s'en préoccupent et si oui avec quelles actions et quels moyens. Est-ce bien le rôle des CPAS que de favoriser l'usage de l'informatique par ses bénéficiaires. Le droit n'est pas absent de ce voyage. L'informatisation des CPAS pose en effet de très nombreuses questions juridiques relatives à la protection de la vie privée au secret de la correspondance mais aussi la valeur probante de certains documents aujourd'hui matérialisés. C'est ces questions que Cédric Burton et Yves Pouillet abordent dans la dernière partie de l'ouvrage. Nous terminons cet ouvrage par quelques conclusions et recommandations. Mais d'abord place à l'analyse.

Guide ASBL, AISBL et fondations Christophe Boeraeve, Michel Davagle, 2014-09-03. Créer et développer une ASBL une AISBL ou une fondation en Belgique nécessite la connaissance de règles multiples. L'ouvrage que vous tenez en main vous

paule dans la gestion quotidienne de votre ASBL celle que vous conseillez ou celle dans laquelle vous travaillez Il vous sera particulièrement utile pour rédiger ou améliorer vos statuts préparer les assemblées générales et les conseils d'administration intégrer harmonieusement les travailleurs bénévoles comprendre les droits et obligations des membres comprendre la responsabilité des administrateurs disposer des bons réflexes en matière de tenue de la comptabilité Tout au long de la vie d'une association de sa constitution sa liquidation ce livre vous guide efficacement et anticipe ou prévient les éventuels litiges Il renforce la confiance en vos partenaires membres participants sponsors pouvoirs subsidiaires banques Un ouvrage essentiel pour gérer le mieux possible votre association fondation belge

**Relations conflictuelles entre employeur-travailleur dans les ASBL** Marie-Paule Dellisse, 2010      **Fusions et scissions d'ASBL**, 2010      **ASBL ET TVA** Michel Ceulemans, 2014-12-02 A S B L et T V A ne font pas toujours bon ménage Régimes spécifiques exonérations déductions facturation Autant de problèmes quotidiens Les responsables souvent bénévoles pensent parfois tort bénévolicier de l'une ou l'autre exonération On peut les comprendre les particularités sont si nombreuses et subtiles qu'elles sont souvent méconnues même des professionnels du chiffre Pour une gestion sereine au sein de votre association travers près de 300 pages d'explications et d'exemples ce guide pratique expose toutes les règles en matière de T V A susceptibles d'intéresser une A S B L grande ou petite au cours de son fonctionnement quotidien Il n'a pour but que de vous aider et vous conseiller Un index complet vous permet de trouver rapidement l'information recherchée Vous avez des questions Nous avons les réponses Quelles règles appliquer dans les domaines social humanitaire médical artistique et sportif Comment remplir la déclaration T V A le listing des clients assujettis Quelles sont les exemptions du secteur culturel Quid des subsides et subventions Mon A S B L exploite une buvette puis je déduire la T V A Comment considérer les prestations gratuites Quid de l'enseignement et des formations Les cotisations sont-elles soumises la T V A Quelles conséquences pour les administrateurs d'A S B L      **Comptes annuels des ASBL**,      **Les associations de faits** Collectif, 2014-09-03 Pour la première fois un collectif consacré aux associations de fait Retrouvez dans cet ouvrage les chapitres suivants Les associations de fait quel poids économique par Michel Marie et Sybille Mertens L'association de fait notion régime juridique et conséquences de l'absence de personnalité morale par Michel Coipel Des raisons de fonctionner en association de fait par Pierre Georis Le fonctionnement d'une association de fait par Michel Davagle La comptabilité des associations de fait par Fernand Maillard La responsabilité des membres d'une association de fait envers les tiers par Michel Davagle La responsabilité des dirigeants d'une association de fait envers les membres de l'association de fait par Michel Davagle Quelles assurances conseiller aux associations de fait par André Verbeek La représentation en justice de l'association de fait par Philippe T Kint Le volontariat dans les associations de fait par Michel Davagle L'association de fait et l'ONSS par Marie Paule Dellisse Les associations de fait et la T V A par Vincent Sepulchre Les associations de fait et les impôts sur les revenus par Michel De Wolf Associations de fait et pratiques du marché par Frédéric de Patoul Une association sans personnalité juridique doit-elle être enregistrée la Banque Carrefour des

entreprises par Frédéric de Patoul Les associations de fait et le droit d'auteur par Sébastien Witmeur Un dossier essentiel pour comprendre les mécanismes du droit entourant les associations de faits en Belgique

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