

# Open Budget Survey 2019

Questionnaire

France

April 2020



INTERNATIONAL BUDGET PARTNERSHIP  
Open Budgets. Transform Lives.

# Country Questionnaire: France

## PBS-1. What is the fiscal year of the PBS evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

**Answer:**  
FY2019

**Source:**  
LOI n° 2018-1317 du 28 décembre 2018 de finances pour 2019

[https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/files/documents/finances\\_publicques/prog\\_stabilite/PSTAB-2018-2022.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/files/documents/finances_publicques/prog_stabilite/PSTAB-2018-2022.pdf)

[https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2018/pap/pdf/LPFP-2018-2022.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2018/pap/pdf/LPFP-2018-2022.pdf)

<https://www.legifrance.gouv.fr/affichTexte.do?cidTexte=JORFTEXT000036526027>

**Comment:**

La stratégie budgétaire de l'Etat s'organise sur la base d'un cadrage pluriannuel. Une nouvelle catégorie de lois, les lois des programmations pluriannuelles des finances publiques a été instituée lors de la révision constitutionnelle du 23 Juillet 2008. (art 34 révisé de la constitution).

Cette stratégie budgétaire doit respecter le programme de stabilité résultant des engagements européens.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** -D'accord pour l'AF 2019 -Mais les "sources" et les commentaires du chercheur sont en bonne partie inadaptés à la question posée. -En effet, comme pour les OBS précédents, la référence centrale pour cette question est le "Débat d'orientation des finances publiques 2019": <https://www.performance-publique.budget.gouv.fr/documents-budgetaires/lois-projets-lois-documents-annexes-annexes-exercice-2019/debat-d-orientation-finances-publiques-2019#.XUG3CGQzY1l> -On peut cependant admettre que, dans la zone euro (auquel le questionnaire de l'IBP n'est pas adapté sur ce point), il y a un second PBS, imposé par la Commission Européenne, plus précoce (avril BY-1) et beaucoup plus complet : le Programme de Stabilité, qui est cité par le chercheur :

[https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/files/documents/finances\\_publicques/prog\\_stabilite/PSTAB-2018-2022.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/files/documents/finances_publicques/prog_stabilite/PSTAB-2018-2022.pdf) - Je préconise de prendre en compte aussi ce second document comme PBS, pour éviter que les questions ultérieures (n° 54 et suivantes, notamment) sur ce thème ne soient faussement évaluées par l'IBP en raison de l'inadéquation du questionnaire lui-même et non pas des lacunes des documents budgétaires.

**Government Reviewer**

**Opinion:**

## PBS-2. When is the PBS made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for a PBS to be considered publicly available, it must be made available to the public one month before the Executive's Budget Proposal is submitted to the legislature for consideration. If the PBS is not released to the public at least one month before the Executive's Budget Proposal is submitted to the legislature for consideration, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the PBS.

**Answer:**

a. At least four months in advance of the budget year, and at least one month before the Executive's Budget Proposal is introduced in the legislature

**Source:**

[https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2019/DOFP/DOFP2018\\_tome1.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/DOFP/DOFP2018_tome1.pdf)

[https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2019/DOFP/DOFP2018\\_tome2.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/DOFP/DOFP2018_tome2.pdf)

**Comment:**

Débat annuel d'orientation des finances publiques au parlement accompagné d'un rapport sur la situation des finances publiques.

Conformément à l'article 48 de la loi organique relative aux lois de finances (LOLF), le rapport sur l'évolution de l'économie nationale et sur les orientations des finances publiques a été transmis le 29 juin 2018 à l'Assemblée nationale et au Sénat.

À l'attention des parlementaires, ce rapport, composé de deux tomes, permet de présenter la situation et les perspectives de l'économie et de préciser la stratégie de finances publiques du Gouvernement.

Le premier tome, « rapport préparatoire au débat d'orientation des finances publiques » (DOFP), fixe les orientations de la politique budgétaire et expose la stratégie de finances publiques du Gouvernement.

Composé de trois parties, il présente dans une première partie la situation de l'économie et des finances publiques en 2017, année marquée par l'atteinte d'un solde public inférieur à 3 % du PIB, ce qui a permis à la France de sortir de la procédure pour déficit excessif.

La deuxième partie expose les perspectives économiques sur la période 2018-2022 et présente la stratégie de finances publiques du Gouvernement qui vise à permettre l'assainissement des finances publiques par la mise en œuvre d'un effort en dépenses soutenu.

Enfin, dans une troisième partie, le rapport présente les perspectives pour le budget de l'État 2019 en amont du dépôt à l'automne du projet de loi de finances pour 2019.

Le rapport comprend un second tome qui détaille la liste des missions et programmes du budget de l'État 2019, ainsi que les objectifs et indicateurs de performance associés à chaque programme.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** 1-Conformément à mon commentaire de la question PBS-1, je préconise de rajouter la "source" suivante, rendue publique en avril 2018 : [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/files/documents/finances\\_publicques/prog\\_stabilite/PSTAB-2018-2022.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/files/documents/finances_publicques/prog_stabilite/PSTAB-2018-2022.pdf)  
2-Tant qu'à être complètes, les "sources" du DOB doivent inclure aussi le document suivant qui en récapitule les principales données chiffrées: [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2019/DOFP/DOFP2018-tire-a-part.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/DOFP/DOFP2018-tire-a-part.pdf)

**Government Reviewer**

**Opinion:**

**PBS-3a. If the PBS is published, what is the date of publication of the PBS?**

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.*

**Answer:**

13/07/2018

**Source:**

<https://www.performance-publique.budget.gouv.fr/documents-budgetaires/lois-projets-lois-documents-annexes-annee/exercice-2019/debat-d-orientation-finances-publiques-2019#.XPd9dvkzaUk>

**Comment:**

Conformément à l'article 48 de la loi organique relative aux lois de finances (LOLF), le rapport sur l'évolution de l'économie nationale et sur les orientations des finances publiques a été transmis le 29 juin 2018 à l'Assemblée nationale et au Sénat.

Date de mise à jour 13/07/2018

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:** -L'ensemble des dates pertinentes figure dans la page "Actualités 2018" du site "performance-publique" de la Direction du Budget: <https://www.performance-publique.budget.gouv.fr/ressources-documentaires/toutes-les-actualites/2018#.XWUvOGQza35> 1- Concernant le DOB, la date de publication (transmission au Parlement, comme il est indiqué par le chercheur) exacte est : 29/06/2018 (ou 2/07/2018 pour son apparition sur le site "performance-publique" du Ministère) ; cf. la référence suivante: <https://www.performance-publique.budget.gouv.fr/actualites/2019/publication-rapport-evolution-economie-nationale-orientations-finances-publiques-2020#.XUG-R2QzY1l> Le 13/07 correspond à la date de publication du "tiré-à-part" du DOB, cité dans mon commentaire à la question précédente. 2-Concernant le Programme de Stabilité 2018-2022 que je préconise d'ajouter au PBS, la date est : 11/04/2018 (présentation au Conseil des Ministres) ; il a été discuté au Parlement le 18/04/2018: [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/files/documents/finances\\_publicques/prog\\_stabilite/PSTAB-2018-2022.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/files/documents/finances_publicques/prog_stabilite/PSTAB-2018-2022.pdf)

**Government Reviewer**

**Opinion:**

**Researcher Response**

L'ensemble des dates pertinentes figure dans la page "Actualités 2018" du site "performance-publique" de la Direction du Budget: <https://www.performance-publique.budget.gouv.fr/ressources-documentaires/toutes-les-actualites/2018#.XWUvOGQza35>  
Concernant le DOB, la date de publication (transmission au Parlement) est : 29/06/2018 (ou 2/07/2018 pour son apparition sur le site "performance-publique" du Ministère) ; cf. la référence suivante: <https://www.performance-publique.budget.gouv.fr/actualites/2019/publication-rapport-evolution-economie-nationale-orientations-finances-publiques-2020#.XUG-R2QzY1I> Concernant le Programme de Stabilité 2018-2022 la date est : 11/04/2018 (présentation au Conseil des Ministres) ; il a été discuté au Parlement le 18/04/2018: [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/files/documents/finances\\_publiques/prog\\_stabilite/PSTAB-2018-2022.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/files/documents/finances_publiques/prog_stabilite/PSTAB-2018-2022.pdf)

**PBS-3b. In the box below, please explain how you determined the date of publication of the PBS.**

*If the document is not published at all, researchers should mark this question "n/a."*

**Answer:**

La date figure sur le rapport qui fait partie des documents budgétaires officiels de la République Française.

Date de mise à jour: 13/07/2018

Source : "Actualités 2018" sur le site du Ministère des Comptes publics, voir <https://www.performance-publique.budget.gouv.fr/ressources-documentaires/toutes-les-actualites/2018#.XWUxKWQza36>

**Source:**

<https://www.performance-publique.budget.gouv.fr/documents-budgetaires/lois-projets-lois-documents-annexes-annee/exercice-2019/debat-d-orientation-finances-publiques-2019#.XJojoChKhPb>

**Comment:**

La date de publication du rapport est également visible sur le site internet ci-dessous sur lequel le rapport est accessible:

<https://www.performance-publique.budget.gouv.fr/documents-budgetaires/lois-projets-lois-documents-annexes-annee/exercice-2019/debat-d-orientation-finances-publiques-2019#.XJojoChKhPb>

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:** -Source : "Actualités 2018" sur le site du Ministère des Comptes publics, voir mes références de la question PBS-3a: <https://www.performance-publique.budget.gouv.fr/ressources-documentaires/toutes-les-actualites/2018#.XWUxKWQza36>

**Government Reviewer**

**Opinion:**

**PBS-4. If the PBS is published, what is the URL or weblink of the PBS?**

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

**Answer:**

[https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2019/DOFP/DOFP2018\\_tome1.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/DOFP/DOFP2018_tome1.pdf)

**Source:**

Site du ministère des finances

**Comment:**

Le rapport est publié fin juin et rendu public dans les délais acceptés par la méthode OBS (au moins 4 mois avant le début de l'exercice budgétaire qui commence le 01 Janvier N+1)

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:** -Selon moi, les deux liens les plus exhaustifs sont: 1) pour le DOB: <https://www.performance-publique.budget.gouv.fr/documents-budgetaires/lois-projets-lois-documents-annexes-annee/exercice-2019/debat-d-orientation-finances-publiques-2019#.XUG96mQzY1I> 2) pour le Programme de stabilité : [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/files/documents/finances\\_publiques/prog\\_stabilite/PSTAB-2018-2022.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/files/documents/finances_publiques/prog_stabilite/PSTAB-2018-2022.pdf)

**Government Reviewer**

**Opinion:**

**PBS-5. If the PBS is published, are the numerical data contained in the PBS available in a machine readable format?**

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the PBS is not published or not produced, therefore its machine readability cannot be assessed.

**Answer:**

c. No

**Source:**

[https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2019/DOFP/DOFP2018\\_tome1](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/DOFP/DOFP2018_tome1)

**Comment:**

Données inexistantes

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:**

**PBS-6a. If the PBS is not publicly available, is it still produced?**

If the PBS is not considered publicly available under the OBS methodology (and thus the answer to Question PBS-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question PBS-2)

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

**Answer:**

e. Not applicable (the document is publicly available)

**Source:**

[https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2019/DOFP/DOFP2018\\_tome1](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/DOFP/DOFP2018_tome1)

[https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2019/DOFP/DOFP2018\\_tome2.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/DOFP/DOFP2018_tome2.pdf)

**Comment:**

Le document est toujours produit depuis que le débat d'orientation préalable des finances publiques existe (Depuis 1996); nota: Ce débat s'appelait au départ débat d'orientation budgétaire; la nouvelle appellation (Débat d'orientation des finances publiques) correspond mieux à une approche plus globale du système financier public ( finances de l'Etat + finances locales + finances de la sécurité sociale ) .

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:**

**PBS-6b. If you selected option “c” or “d” in question PBS-6a, please specify how you determined whether the PBS was produced for internal use only, versus not produced at all.**

*If option “a,” “b,” or “e” was selected in question PBS-6a, researchers should mark this question “n/a.”*

**Answer:**

**Source:**

**Comment:**

**Peer Reviewer**

**Opinion:**

**Government Reviewer**

**Opinion:**

**PBS-7. If the PBS is produced, please write the full title of the PBS.**

*For example, a title for the Pre-Budget Statement could be “Proposed 2019 State Budget” or “Guidelines for the Preparation of Annual Plan and Budget for 2018/19.”*

*If the document is not produced at all, researchers should mark this question “n/a.”*

**Answer:**

RAPPORT SUR L'ÉVOLUTION DE L'ÉCONOMIE NATIONALE ET SUR LES ORIENTATIONS DES FINANCES PUBLIQUES

**Source:**

[https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2019/DOFP/DOFP2018\\_tome1.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/DOFP/DOFP2018_tome1.pdf)

[https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2019/DOFP/DOFP2018\\_tome2.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/DOFP/DOFP2018_tome2.pdf)

**Comment:**

C'est un rapport qui est destiné à éclairer et expliquer le débat sur l'orientation des finances publiques qui a lieu en Juin au parlement, quelques mois avant le dépôt du projet du budget pour l'année suivante.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** -D'accord mais en rajoutant 2 références -Concernant le DOB, le "tiré-à-part": [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2019/DOFP/DOFP2018-tire-a-part.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/DOFP/DOFP2018-tire-a-part.pdf) -Concernant le Programme de Stabilité 2018-2022 : "Programme de Stabilité Avril 2018" [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/files/documents/finances\\_publiques/prog\\_stabilite/PSTAB-2018-2022.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/files/documents/finances_publiques/prog_stabilite/PSTAB-2018-2022.pdf)

**Government Reviewer**

**Opinion:**

**PBS-8. Is there a “citizens version” of the PBS?**

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a “citizens” version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.*

**Answer:**

b. No

**Source:**

Il n'existe pas de version citoyenne du PBS

**Comment:**

Le ministère des finances publie chaque année une version très simplifiée du projet de loi de finances (Les chiffres clés du projet de loi de finance).

Il publie aussi une version très simplifiée du budget voté : Les chiffres clés du Budget de l'État.

[https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/files/documents/ressources\\_documentaires/documentation\\_budgetaire/chiffres\\_cles/LFI2019-budget-chiffres-cles.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/files/documents/ressources_documentaires/documentation_budgetaire/chiffres_cles/LFI2019-budget-chiffres-cles.pdf)

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Mais les commentaires du chercheur concernent d'autres questions.

**Government Reviewer**

**Opinion:**

**EBP-1a. What is the fiscal year of the EBP evaluated in this Open Budget Survey questionnaire?**

*Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."*

**Answer:**

FY2019

**Source:**

<https://www.legifrance.gouv.fr/affichTexte.do?cidTexte=JORFTEXT000037882341&categorieLien=id>

JORF n°0302 du 30 décembre 2018

LOI n° 2018-1317 du 28 décembre 2018 de finances pour 2019 (1)

**Comment:**

Le budget de l'Etat fait l'objet d'un projet de loi annuel qui est préparé par l'exécutif et soumis ensuite à l'examen et au vote du parlement.

Le dépôt de ce projet de loi au parlement est précédé quelques mois avant d'un débat au parlement sur la situation des finances publiques et sur le cadrage du prochain budget.

Ce débat ne donne pas lieu à un vote.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** -Mais la "source" proposée par le chercheur est inadéquate, elle concerne la Loi de Finance approuvée (EB) et non le projet de loi (EBP). -La référence (générale) correcte est : <https://www.performance-publique.budget.gouv.fr/documents-budgetaires/lois-projets-lois-documents-annexes-annee/exercice-2019/projet-loi-finances-2019#.XULZemQzY1I> -... et pour le texte du Projet de loi de finances (PLF) proprement dit: [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2019/pap/pdf/PLF2019.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/pap/pdf/PLF2019.pdf) -La seconde partie du commentaire du chercheur ne concerne pas cette question-ci.

**Government Reviewer**

**Opinion:**

**EBP-1b. When is the EBP submitted to the legislature for consideration?**

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.*

**Answer:**

24/9/2018

**Source:**

Date de dépôt: [http://www.assemblee-nationale.fr/dyn/15/dossiers/alt/loi\\_finances\\_2019](http://www.assemblee-nationale.fr/dyn/15/dossiers/alt/loi_finances_2019)

<http://www.assemblee-nationale.fr/15/projets/pl1255.asp>

**Comment:**

Selon l'article 47 de la constitution, le projet de loi de finances doit être déposé sur le bureau de l'Assemblée Nationale au plus tard le premier Mardi d'octobre.



**Peer Reviewer**  
**Opinion:** Agree

**Government Reviewer**  
**Opinion:**

#### EBP-2. When is the EBP made available to the public?

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for an EBP to be considered publicly available, it must be made available to the public while the legislature is still considering it and before the legislature approves (enacts) it. If the EBP is not released to the public before the legislature approves it, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the EBP.*

*The OBS definition of an Executive's Budget Proposal is a document(s) that (i) the executive submits to the legislature as a formal part of the budget approval process and (ii) the legislature either approves or on which it approves proposed amendments.*

*The OBS will treat the Executive's Budget Proposal as "Not Produced," in the following cases:*

- *The executive does not submit the draft budget to the legislature; or*
- *The legislature receives the draft budget but does not approve it or does not approve recommendations on the draft budget;*
- *The legislature rejects the draft budget submitted by the executive, but the executive implements it without legislative approval; or*
- *There is no legislature, or the legislature has been dissolved.*

**Answer:**

a. At least three months in advance of the budget year, and in advance of the budget being approved by the legislature

**Source:**

<http://www.assemblee-nationale.fr/15/projets/pl1255.asp>

<https://www.performance-publique.budget.gouv.fr/documents-budgetaires/lois-projets-lois-documents-annexes-annee/exercice-2019/projet-loi-finances-2019#.XK4EQxMzZbU>

**Comment:**

Le document est accessible au public au moment ou il est déposé au parlement

**Peer Reviewer**  
**Opinion:** Agree

**Government Reviewer**  
**Opinion:**

#### EBP-3a. If the EBP is published, what is the date of publication of the EBP?

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.*

*In the comment boxes below, researchers should also list any supporting documents to the EBP and their date of publication.*

**Answer:**

24/09/2018

**Source:**

<http://www.assemblee-nationale.fr/15/projets/pl1255.asp>

[https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2019/pap/pdf/PLF2019.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/pap/pdf/PLF2019.pdf)

**Comment:**

Projet de loi de finances pour 2019, n° 1255 , déposé le 24 septembre 2018 et mis en ligne le 24 septembre 2018 à 18h00.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:**

**EBP-3b. In the box below, please explain how you determined the date of publication of the EBP.**

*If the document is not published at all, researchers should mark this question "n/a."*

**Answer:**

La date de publication (Mise en ligne) figure sur le site de l'Assemblée Nationale.

**Source:**

<http://www.assemblee-nationale.fr/15/projets/pl1255.asp>

**Comment:**

La date de publication du projet de loi de finance correspond à la date de dépôt de ce dernier à l'Assemblée.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:**

**EBP-4. If the EBP is published, what is the URL or weblink of the EBP?**

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

*In the comment boxes below, researchers should also list any supporting documents to the EBP and their URL or weblink.*

**Answer:**

<http://www.assemblee-nationale.fr/15/projets/pl1255.asp>

**Source:**

<http://www.assemblee-nationale.fr/15/projets/pl1255.asp>

<https://www.performance-publique.budget.gouv.fr/documents-budgetaires/lois-projets-lois-documents-annexes-annee/exercice-2019/projet-loi-finances-2019#.XK4EQxMzZbU>

**Comment:**

Le projet est rendu public lors de son dépôt à l'Assemblée nationale

**Peer Reviewer**

**Opinion:** Agree

**Comments:** -Les deux "sources" citées par le chercheur sont parfaitement et également valables, mais celle du site "performance-publique" est la plus commode car plus clairement agencée.

**Government Reviewer**

**Opinion:**

**EBP-5. If the EBP is published, are the numerical data contained in the EBP or its supporting documents available in a machine readable format?**

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.*

*Option "d" applies if the EBP is not published or not produced, therefore its machine readability cannot be assessed.*

**Answer:**

a. Yes, all of the numerical data are available in a machine readable format

**Source:**

<https://www.data.gouv.fr/>

<https://www.data.gouv.fr/fr/datasets/projet-de-loi-de-finances-pour-2019-plf-2019-annexe-budget-des-operateurs-de-letat-pour-2018/>

**Comment:**

Le portail [www.data.gouv.fr](http://www.data.gouv.fr) publie les données numériques du projet de loi de finances

**Peer Reviewer**

**Opinion:** Agree

**Comments:** -La seconde source citée par le chercheur est trop particulière et doit être remplacée par celle plus correcte et plus générale : <https://www.data.gouv.fr/fr/datasets/projet-de-loi-de-finances-pour-2019-plf-2019-budget-general-budgets-annexes-comptes-speciaux/>

**Government Reviewer**

**Opinion:**

**EBP-6a. If the EBP is not publicly available, is it still produced?**

*If the EBP is not considered publicly available under the OBS methodology (and thus the answer to Question EBP-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question EBP-2).*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

**Answer:**

e. Not applicable (the document is publicly available)

**Source:**

<http://www.assemblee-nationale.fr/15/projets/pl1255.asp>

**Comment:**

Le document est toujours accessible au public

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:**

**EBP-6b. If you selected option "c" or "d" in question EBP-6a, please specify how you determined whether the EBP was produced**

for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question EBP-6a, researchers should mark this question "n/a."

**Answer:**

**Source:**

**Comment:**

**Peer Reviewer**

**Opinion:**

**Government Reviewer**

**Opinion:**

**EBP-7. If the EBP is produced, please write the full title of the EBP.**

*For example, a title for the Executive's Budget Proposal could be "Draft Estimates of Revenue and Expenditure for BY 2018-19, produced by the Ministry of Finance, Planning and Economic Development."*

*If there are any supporting documents to the EBP, please enter their full titles in the comment box below.*

*If the document is not produced at all, researchers should mark this question "n/a."*

**Answer:**

Projet de loi de finances pour 2019

**Source:**

[https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2019/pap/pdf/PLF2019.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/pap/pdf/PLF2019.pdf)

**Comment:**

Projet de loi de finances pour 2019.

L'intitulé reflète la nature législative du budget de l'Etat.

Le document comprend le projet de loi de finance et les documents généraux annexés ( Evaluation des recettes, évaluation des voies et moyens, rapport économique social et financier).

Des documents budgétaires détaillés sont annexés au PLF ( Missions du budget de l'Etat); Des annexes générales accompagnent le document ( Rapport sur les dépenses fiscales ).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:**

**EBP-8. Is there a "citizens version" of the EBP?**

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets>.*

**Answer:**

a. Yes

**Source:**

[https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/files/documents/actualites/PLF2019/chiffrescles\\_plf2019.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/files/documents/actualites/PLF2019/chiffrescles_plf2019.pdf)

**Comment:**

Il existe également une version citoyenne du budget voté (Les chiffres clés du budget voté)

[https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/files/documents/ressources\\_documentaires/documentation\\_budgetaire/chiffres\\_cles/LFI2019-budget-chiffres-cles.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/files/documents/ressources_documentaires/documentation_budgetaire/chiffres_cles/LFI2019-budget-chiffres-cles.pdf)

**Peer Reviewer**  
**Opinion:** Agree

**Government Reviewer**  
**Opinion:**

#### EB-1a. What is the fiscal year of the EB evaluated in this Open Budget Survey questionnaire?

*Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."*

**Answer:**  
FY2019

**Source:**  
LOI n° 2018-1317 du 28 décembre 2018 de finances pour 2019

<https://www.legifrance.gouv.fr/affichLoiPubliee.do?idDocument=JORFDOLE000037426644&type=general&legislature=15>

JORF n°0302 du 30 décembre 2018 - texte n° 1

**Comment:**  
Le budget 2019 a été adopté par le vote de la loi de finance du 28 Décembre 2018. Cette loi est issue du projet de loi de finances pour 2019 qui a été déposé au parlement le 24 Septembre 2018.

**Peer Reviewer**  
**Opinion:** Agree

**Comments:** -Compléter l'excellente "source" (URL), très complète, du chercheur par une URL plus restreinte et ciblée sur cette question : [https://www.legifrance.gouv.fr/affichTexte.do;jsessionid=58B69976AAF720D3222F66B9E7BF86E5.tplgr29s\\_1?cidTexte=JORFTEXT000037995085&categorieLien=id](https://www.legifrance.gouv.fr/affichTexte.do;jsessionid=58B69976AAF720D3222F66B9E7BF86E5.tplgr29s_1?cidTexte=JORFTEXT000037995085&categorieLien=id)

**Government Reviewer**  
**Opinion:**

#### EB-1b. When was the EB approved (enacted) by the legislature?

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.*

**Answer:**  
20/12/2018

**Source:**  
<https://www.vie-publique.fr/actualite/panorama/texte-discussion/projet-loi-finances-pour-2019.html>

<http://www2.assemblee-nationale.fr/documents/liste/%28type%29/ta>

**Comment:**  
Le texte définitif du projet de loi avait été adopté par l'Assemblée nationale le 20 décembre 2018.

**Peer Reviewer**  
**Opinion:** Agree

**Government Reviewer**  
**Opinion:**

**EB-2. When is the EB made available to the public?**

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an EB to be considered publicly available, it must be made available to the public three months after the budget is approved by the legislature. If the EB is not released to the public at least three months after the budget is approved by the legislature, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the EB.

**Answer:**

a. Two weeks or less after the budget has been enacted

**Source:**

<https://www.legifrance.gouv.fr/affichLoiPubliee.do?idDocument=JORFDOLE000037426644&type=general&legislature=15>

<https://www.legifrance.gouv.fr/affichTexte.do?cidTexte=JORFTEXT000037882341&categorieLien=id>

**Comment:**

La loi de finance votée a été mise à disposition du public à la date de sa publication au journal officiel n°0302 du 30 décembre 2018.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:**

**EB-3a. If the EB is published, what is the date of publication of the EB?**

Note that the date of publication is not necessarily the same date that is printed on the document. Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

**Answer:**

30/12/2018

**Source:**

<https://www.legifrance.gouv.fr/affichTexte.do?cidTexte=JORFTEXT000037882341&categorieLien=id>

<https://www.lagazettedescommunes.com/599494/la-loi-de-finances-pour-2019-est-promulguee-en-partie-censuree/>

**Comment:**

La loi a été promulguée le 28 décembre 2018. Elle a été publiée au Journal officiel du 30 décembre 2018

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:**

**EB-3b. In the box below, please explain how you determined the date of publication of the EB.**

If the document is not published at all, researchers should mark this question "n/a."

**Answer:**

En regardant le Journal Officiel ( Document Officiel dans lequel est publié l'EB)

**Source:**

JORF n°0302 du 30 décembre 2018

[www.journal-officiel.gouv.fr](http://www.journal-officiel.gouv.fr)

**Comment:**

En plus de la publication au journal officiel on retrouve la loi de finance votée sur le site du ministère des finances :  
[https://www.legifrance.gouv.fr/affichTexte.do;jsessionid=058B2FFA90CCF4FD4E74DD16363D15FD.tplgr44s\\_1?cidTexte=JORFTEXT000037882341&dateTexte=&oldAction=rechJO&categorieLien=id&idJO=JORFCONT000037882338](https://www.legifrance.gouv.fr/affichTexte.do;jsessionid=058B2FFA90CCF4FD4E74DD16363D15FD.tplgr44s_1?cidTexte=JORFTEXT000037882341&dateTexte=&oldAction=rechJO&categorieLien=id&idJO=JORFCONT000037882338)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:**

**EB-4. If the EB is published, what is the URL or weblink of the EB?**

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

**Answer:**

[https://www.legifrance.gouv.fr/affichTexte.do;jsessionid=058B2FFA90CCF4FD4E74DD16363D15FD.tplgr44s\\_1?cidTexte=JORFTEXT000037882341&dateTexte=&oldAction=rechJO&categorieLien=id&idJO=JORFCONT000037882338](https://www.legifrance.gouv.fr/affichTexte.do;jsessionid=058B2FFA90CCF4FD4E74DD16363D15FD.tplgr44s_1?cidTexte=JORFTEXT000037882341&dateTexte=&oldAction=rechJO&categorieLien=id&idJO=JORFCONT000037882338)

**Source:**

Journal Officiel de la République Française

<https://www.journal-officiel.gouv.fr/>

**Comment:**

Le Journal officiel publie tous les textes de loi et les décrets et arrêtés ministériels.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:**

**EB-5. If the EB is published, are the numerical data contained in the EB available in a machine readable format?**

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>*

*Option "d" applies if the EB is not published or not produced, therefore its machine readability cannot be assessed.*

**Answer:**

b. Yes, some of the numerical data are available in a machine readable format

**Source:**

JORF n°0302 du 30 décembre 2018

LOI n° 2018-1317 du 28 décembre 2018 de finances pour 2019 (1)

**Comment:**

Les données numériques ne sont pas disponibles dans un format lisible par machine

**Peer Reviewer****Opinion:** Disagree**Suggested Answer:** a. Yes, all of the numerical data are available in a machine readable format**Comments:** -Les données numériques sont parfaitement disponibles sur l'open data du gouvernement français en formats .csv et .json : <https://www.data.gouv.fr/fr/datasets/loi-de-finances-initiale-pour-2019-lfi-2019/>**Government Reviewer****Opinion:****IBP Comment**

Given the Peer Reviewer's comment, and having checked the source, the response has been changed, from "c" to "b." The data is downloadable, but in long strings of information for each csv cell.

**EB-6a. If the EB is not publicly available, is it still produced?***If the EB is not considered publicly available under the OBS methodology (and thus the answer to Question EB-2 was "d"), a government may nonetheless produce the document.**Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question EB-2)**Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.**Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.**Option "d" applies if the document is not produced at all.**Option "e" applies if the document is publicly available.**If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.***Answer:**

e. Not applicable (the document is publicly available)

**Source:**[https://www.legifrance.gouv.fr/affichTexte.do;jsessionid=058B2FFA90CCF4FD4E74DD16363D15FD.tplgfr44s\\_1?cidTexte=JORFTEXT000037882341&dateTexte=&oldAction=rechJO&categorieLien=id&idJO=JORFCONT000037882338](https://www.legifrance.gouv.fr/affichTexte.do;jsessionid=058B2FFA90CCF4FD4E74DD16363D15FD.tplgfr44s_1?cidTexte=JORFTEXT000037882341&dateTexte=&oldAction=rechJO&categorieLien=id&idJO=JORFCONT000037882338)**Comment:**

La loi de finance est toujours accessible au public

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:****EB-6b. If you selected option "c" or "d" in question EB-6a, please specify how you determined whether the EB was produced for internal use only, versus not produced at all.***If option "a," "b," or "e" was selected in question EB-6a, researchers should mark this question "n/a."***Answer:****Source:****Comment:****Peer Reviewer****Opinion:****Government Reviewer****Opinion:**



**EB-7. If the EB is produced, please write the full title of the EB.**

*For example, a title for the Enacted Budget could be "Appropriation Act n. 10 of 2018."*

*If the document is not produced at all, researchers should mark this question "n/a."*

**Answer:**

LOI n° 2018-1317 du 28 décembre 2018 de finances pour 2019 (1)

**Source:**

Journal Officiel de la République Française

JORF n°0302 du 30 décembre 2018

LOI n° 2018-1317 du 28 décembre 2018 de finances pour 2019

[https://www.legifrance.gouv.fr/affichTexte.do;jsessionid=058B2FFA90CCF4FD4E74DD16363D15FD.tplgfr44s\\_1?cidTexte=JORFTEXT000037882341&dateTexte=&oldAction=rechJO&categorieLien=id&idJO=JORFCONT000037882338](https://www.legifrance.gouv.fr/affichTexte.do;jsessionid=058B2FFA90CCF4FD4E74DD16363D15FD.tplgfr44s_1?cidTexte=JORFTEXT000037882341&dateTexte=&oldAction=rechJO&categorieLien=id&idJO=JORFCONT000037882338)

**Comment:**

Le titre reflète la nature législative du budget (Le budget fait toujours l'objet d'une loi appelée loi de finance)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:**

**EB-8. Is there a "citizens version" of the EB?**

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.*

**Answer:**

a. Yes

**Source:**

Les chiffres clés du budget 2019

<https://www.economie.gouv.fr/cedef/chiffres-cles-budget-etat>

**Comment:**

Le ministère des finances publie une version très simplifiée de la loi de finances qui s'appelle Le budget de l'État voté pour 2019 en quelques chiffres (Loi de finances initiale) : [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/files/documents/ressources\\_documentaires/documentation\\_budgetaire/chiffres\\_cles/LFI2019-budget-chiffres-cles.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/files/documents/ressources_documentaires/documentation_budgetaire/chiffres_cles/LFI2019-budget-chiffres-cles.pdf)

Le ministère des finances publie également le guide de lecture des documents budgétaires

**Peer Reviewer**

**Opinion:** Agree

**Comments:** -La réponse du chercheur est parfaitement justifiée bien que le document en référence (URL), cité dans son commentaire, ait été publié en février 2019 (donc après la date limite fixée par l'IBP). Ce détail résulte du choix par le chercheur, que j'approuve tout-à-fait, de l'AF 2019 pour l'EB. -Car c'est bien chaque année (en 2018, 2017, etc.) qu'une telle "citizen version" est fournie aux citoyens. Selon moi, la réponse a) doit donc être acceptée par l'IBP comme cela a bien été le cas dans les OBS précédents, sans tenir compte dans ce cas particulier du délai de publication.

**Government Reviewer**

**Opinion:**

**CB-1. What is the fiscal year of the CB evaluated in this Open Budget Survey questionnaire?**

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

If more than one Citizens Budget is produced, for each CB please indicate the document the CB simplifies/refers to, and the fiscal year.

**Answer:**  
FY2019

**Source:**

[https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/files/documents/actualites/PLF2019/chiffrescles\\_plf2019.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/files/documents/actualites/PLF2019/chiffrescles_plf2019.pdf)  
[https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/files/documents/ressources\\_documentaires/documentation\\_budgetaire/chiffres\\_cles/LFI2019-budget-chiffres-cles.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/files/documents/ressources_documentaires/documentation_budgetaire/chiffres_cles/LFI2019-budget-chiffres-cles.pdf)

**Comment:**

Il existe deux documents donnant des informations clés:  
- Des informations clés sur le projet du budget (Les chiffres clés du projet de loi de finances)  
- Des informations clés sur le budget voté (Le budget de l'Etat voté en quelques chiffres)

**Peer Reviewer**

**Opinion:** Agree

**Comments:** -Conformément à la formulation complète de la question, il convient d'ajouter ici 2 autres "CB". -Ils sont relatifs à l'AF 2017: 1) concernant la loi de règlement (YER), la "plaquette" CGE (du 30/05/2018) : [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/files/documents/budget/comptes/2017/CGE\\_2017\\_Plaquette\\_4\\_pages.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/files/documents/budget/comptes/2017/CGE_2017_Plaquette_4_pages.pdf)  
2) concernant le rapport d'audit (AR) par le SAI (23/05/2018): <https://www.ccomptes.fr/sites/default/files/2018-05/20180523-synthese-rapport-certification-comptes-Etat-exercice-2017.pdf>

**Government Reviewer**

**Opinion:**

**CB-2a. For the fiscal year indicated in CB-1, what is the public availability status of the CB?**

If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document (Executive's Budget Proposal or Enacted Budget) you are referring to, and – in the same comment box – which other Citizens Budget is produced and its public availability status.

Remember that publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified by the OBS methodology and that all citizens are able to obtain free of charge. This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

**Answer:**

e. Not applicable (the document is publicly available)

**Source:**

[https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/files/documents/actualites/PLF2019/chiffrescles\\_plf2019.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/files/documents/actualites/PLF2019/chiffrescles_plf2019.pdf)

**Comment:**

Le document est accessible au public dès sa publication et sa mise en ligne

**Peer Reviewer**

**Opinion:** Agree

**Comments:** -Rajouter, ici aussi : A. CB relatif à l'AF 2019, concernant le Budget Approuvé (EB): [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/files/documents/ressources\\_documentaires/documentation\\_budgetaire/chiffres\\_cles/LFI2019-budget-chiffres-cles.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/files/documents/ressources_documentaires/documentation_budgetaire/chiffres_cles/LFI2019-budget-chiffres-cles.pdf) B. CB relatifs à l'AF 2017: 1) concernant la loi de règlement (YER), la "plaquette" CGE ([https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/files/documents/budget/comptes/2017/CGE\\_2017\\_Plaquette\\_4\\_pages.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/files/documents/budget/comptes/2017/CGE_2017_Plaquette_4_pages.pdf))  
2) concernant le rapport d'audit (AR) par le SAI (<https://www.ccomptes.fr/sites/default/files/2018-05/20180523-synthese-rapport-certification-comptes-Etat-exercice-2017.pdf>)

**Government Reviewer**

**Opinion:**

**CB-2b. If you selected option “c” or “d” in question CB-2a, please specify how you determined whether the CB was produced for internal use only, versus not produced at all.**

*If option “a,” “b,” or “e” was selected in question CB-2a, researchers should mark this question “n/a.”*

**Answer:**

**Source:**

**Comment:**

**Peer Reviewer  
Opinion:**

**Government Reviewer  
Opinion:**

**CB-3a. If the CB is published, what is the date of publication of the CB?**

*Note that the date of publication is not necessarily the same date that is printed on the document. Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Please enter the date in the following format: “DD/MM/YYYY.” For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.*

*If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budget is produced and its dates of publication.*

**Answer:**  
09/10/2018

**Source:**  
[https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/files/documents/actualites/PLF2019/chiffrescles\\_plf2019.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/files/documents/actualites/PLF2019/chiffrescles_plf2019.pdf)

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Comments:** -Rajouter, ici aussi, les dates : A. 22/02/2019: CB relatif à l'AF 2019, concernant le Budget Approuvé (EB): [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/files/documents/ressources\\_documentaires/documentation\\_budgetaire/chiffres\\_cles/LFI2019-budget-chiffres-cles.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/files/documents/ressources_documentaires/documentation_budgetaire/chiffres_cles/LFI2019-budget-chiffres-cles.pdf) B. CB relatifs à l'AF 2017: 1) 30/05/2018: concernant la loi de règlement (YER), la "plaquette" CGE ([https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/files/documents/budget/comptes/2017/CGE\\_2017\\_Plaquette\\_4\\_pages.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/files/documents/budget/comptes/2017/CGE_2017_Plaquette_4_pages.pdf)) 2) 23/05/2018: concernant le rapport d'audit (AR) par le SAI (<https://www.ccomptes.fr/sites/default/files/2018-05/20180523-synthese-rapport-certification-comptes-Etat-exercice-2017.pdf>)

**Government Reviewer  
Opinion:**

**CB-3b. In the box below, please explain how you determined the date of publication of the CB.**

*If the document is not published at all, researchers should mark this question “n/a.”*

**Answer:**

En se référant au site internet suivant (Site du Ministère des Finances) : <https://www.performance-publique.budget.gouv.fr/>

**Source:**

Javascript confirme la date de publication.

**Comment:**

La date est visible sur le document papier et sur le site du ministère des finances

**Peer Reviewer**

**Opinion:** Agree

**Comments:** -Rajouter le site de la Cour des Comptes (SAI) pour le CB du Rapport d'Audit:

<https://www.ccomptes.fr/sites/default/files/2018-05/20180523-synthese-rapport-certification-comptes-Etat-exercice-2017.pdf>

**Government Reviewer**

**Opinion:**

**CB-4. If the CB is published, what is the URL or weblink of the CB?**

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

*If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budget is produced and its URL or weblink.*

**Answer:**

[https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/files/documents/actualites/PLF2019/chiffrescles\\_plf2019.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/files/documents/actualites/PLF2019/chiffrescles_plf2019.pdf)

**Source:**

[https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/files/documents/actualites/PLF2019/chiffrescles\\_plf2019.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/files/documents/actualites/PLF2019/chiffrescles_plf2019.pdf)

**Comment:****Peer Reviewer**

**Opinion:** Agree

**Comments:** -Rajouter, ici aussi, les URL : A. CB relatif à l'AF 2019, concernant le Budget Approuvé (EB): [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/files/documents/ressources\\_documentaires/documentation\\_budgetaire/chiffres\\_cles/LFI2019-budget-chiffres-cles.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/files/documents/ressources_documentaires/documentation_budgetaire/chiffres_cles/LFI2019-budget-chiffres-cles.pdf) B. CB relatifs à l'AF 2017: 1) concernant la loi de règlement (YER), la "plaquette" CGE : [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/files/documents/budget/comptes/2017/CGE\\_2017\\_Plaquette\\_4\\_pages.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/files/documents/budget/comptes/2017/CGE_2017_Plaquette_4_pages.pdf) 2) concernant le rapport d'audit (AR) par le SAI : <https://www.ccomptes.fr/sites/default/files/2018-05/20180523-synthese-rapport-certification-comptes-Etat-exercice-2017.pdf>

**Government Reviewer**

**Opinion:**

**CB-5. If the CB is produced, please write the full title of the CB.**

*For example, a title for the Citizens Budget could be "Budget 2018 People's Guide" or "2019 Proposed Budget in Brief: A People's Budget Publication."*

*If the document is not produced at all, researchers should mark this question "n/a."*

*If more than one Citizens Budget is produced, for the other CB, indicate the document the CB refers to and, next to it, its full title.*

**Answer:**

Chiffres Clés - PLF 2019

**Source:**

Ministère des Finances (Direction du Budget) : <https://www.performance-publique.budget.gouv.fr/>

[https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/files/documents/actualites/PLF2019/chiffrescles\\_plf2019.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/files/documents/actualites/PLF2019/chiffrescles_plf2019.pdf)

**Comment:**

Il existe également un autre document : Les chiffres clé du projet du budget pour 2019, il permet de comparer les différences entre le projet du budget et le budget voté.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** -Rajouter, ici aussi, les titres : A. CB relatif à l'AF 2019, concernant le Budget Approuvé (EB): "Le budget de l'État voté pour 2019 en quelques chiffres (Loi de finances initiale)" B. CB relatifs à l'AF 2017: 1) concernant la loi de règlement (YER) : "Les comptes de l'Etat - 2017" 2) concernant le rapport d'audit (AR) par le SAI : "Certification des comptes de l'Etat Exercice 2017 - Synthèse" et "Le Budget de l'Etat en 2017 - Résultats et gestion - Synthèse"

**Government Reviewer**

**Opinion:**

**CB-6. If the CB is produced, please indicate which budget document it corresponds to.**

*If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budget is produced and which budget document it simplifies.*

**Answer:**

Le budget citoyen concerne le Projet de la loi de Finances.

**Source:**

[https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/files/documents/actualites/PLF2019/chiffrescles\\_plf2019.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/files/documents/actualites/PLF2019/chiffrescles_plf2019.pdf)

**Comment:**

Il existe un autre document intitulé le budget de l'état voté en quelques chiffres.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** -Rajouter, ici aussi, les URL : A. CB relatif à l'AF 2019, concernant le Budget Approuvé (EB): [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/files/documents/ressources\\_documentaires/documentation\\_budgetaire/chiffres\\_cles/LFI2019-budget-chiffres-cles.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/files/documents/ressources_documentaires/documentation_budgetaire/chiffres_cles/LFI2019-budget-chiffres-cles.pdf) B. CB relatifs à l'AF 2017: 1) concernant la loi de règlement (YER), la "plaquette" CGE : [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/files/documents/budget/comptes/2017/CGE\\_2017\\_Plaquette\\_4\\_pages.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/files/documents/budget/comptes/2017/CGE_2017_Plaquette_4_pages.pdf) 2) concernant le rapport d'audit (AR) par le SAI : <https://www.ccomptes.fr/sites/default/files/2018-05/20180523-synthese-rapport-certification-comptes-Etat-exercice-2017.pdf> et [https://www.ccomptes.fr/sites/default/files/2018-05/20180523-synthese-rapport-budget-Etat-2017\\_0.pdf](https://www.ccomptes.fr/sites/default/files/2018-05/20180523-synthese-rapport-budget-Etat-2017_0.pdf)

**Government Reviewer**

**Opinion:**

**IYRs-1. What is the fiscal year of the IYRs evaluated in this Open Budget Survey questionnaire?**

*Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."*

**Answer:**

FY2018

**Source:**

<https://www.performance-publique.budget.gouv.fr/ressources-documentaires/documentation-budgetaire/situation-mensuelle-budget-etat/situation-mensuelle-budget-etat-en-2018#.XUL7xWQzY1I>

**Comment:**

La direction du Budget établit la situation mensuelle du budget (SMB) de l'État, diffusée par un communiqué de presse du ministre des Finances et du secrétaire d'État chargé du Budget, qui commente et met en perspective ces données chiffrées mensuelles.

Cette initiative contribue à renforcer la compréhension de l'exécution du budget de l'État et assure une plus grande transparence sur l'exécution.

**Peer Reviewer****Opinion:** Agree**Comments:** Il convient par ailleurs d'ajouter le "Bulletin Mensuel" de "l'Agence France Tresor" (AFT), organisme dependant du Ministère des finances charge de la gestion de la tresorerie et de la dette de l'Etat, le seul habilité a presenter les chiffres officiels pour l'execution proprement financiere du budget (emprunts, prets, operations monetaires, etc.) et pour la dette (encours, composition, etc.). La situation mensuelle citee par le chercheur ne presente que les depenses, recettes et soldes budgetaires. "Source" du Bulletin de l'AFT pour l'AF 2018: <https://www.aft.gouv.fr/fr/node/11657>**Government Reviewer****Opinion:****IYRs-2. When are the IYRs made available to the public?**

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for IYRs to be considered publicly available, IYRs must be made available to the public no later than three months after the reporting period ends. If at least seven of the last 12 monthly IYRs, or at least three of the last four quarterly IYRs are not released to the public at least three months after the reporting period ends, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the IYRs.*

**Answer:**

a. At least every month, and within one month of the period covered

**Source:**La Direction du Budget au Ministère des Finances : <https://www.performance-publique.budget.gouv.fr/direction-budget>**Comment:**

La situation mensuelle de l'exécution est communiquée et publiée tous les mois.

**Peer Reviewer****Opinion:** Agree**Comments:** -Je suis d'accord avec le chercheur, la réponse a) est la plus appropriée ... - bien que "La situation mensuelle du budget de l'Etat" (SMB) soit publiée avec, en moyenne, 5 semaines de délai après la fin du mois correspondant... -mais le "Bulletin Mensuel de l'AFT" fournit, lui, les chiffres de fin de mois environ 1 semaine après la fin du mois sous revue. -Donc, "en moyenne", on peut donc négliger le petit délai supplémentaire du SMB, les réponses b) et c) étant trop inadéquates.**Government Reviewer****Opinion:****IYRs-3a. If the IYRs are published, what are the dates of publication of the IYRs?**

*Specifically: if quarterly In-Year Reports are published, indicate the dates of publication of at least three of the last four IYRs that were publicly available. If monthly IYRs are published, indicate the dates of publication of at least seven of the last 12 IYRs that were publicly available.*

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2018 should be entered as 05 September 2018. If the document is not published or not produced, please mark this question "n/a."*

**Answer:**

Situation mensuelle du budget de l'État au 31 octobre 2018 - (04/12/2018 )  
Situation mensuelle du budget de l'État au 30 septembre 2018 - (02/11/2018 )  
Situation mensuelle du budget de l'État au 31 août 2018 - (05/10/2018 )  
Situation mensuelle du budget de l'État au 31 juillet 2018 - (07/09/2018 )  
Situation mensuelle du budget de l'État au 30 juin 2018 - (03/08/2018 )  
Situation mensuelle du budget de l'État au 31 mai 2018 - (03/07/2018 )  
Situation mensuelle du budget de l'État au 30 avril 2018 - (05/06/2018 )

**Source:**

<https://www.performance-publique.budget.gouv.fr/ressources-documentaires/documentation-budgetaire/situation-mensuelle-budget-etat-en-2019#.XK9CaxMzZbV>

Des rapports sont fournis également par l'agence France Trésor: <https://www.aft.gouv.fr/fr/node/11657>

**Comment:**

La situation mensuelle du budget permet d'apprécier l'évolution mois après mois de l'ensemble des facteurs qui contribuent à la formation du solde courant d'exécution du budget : évolutions des dépenses, évolution des recettes fiscales (TVA, IS, IR...) et non fiscales (dividendes, revenus de la propriété de l'État...). La publication de la situation mensuelle du budget permet à l'ensemble des acteurs concernés par la situation budgétaire de la France, notamment les instances de l'Union européenne et les créanciers de la dette publique, de se tenir informés de l'évolution mensuelle de la situation des finances publiques françaises.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** -On peut compéter aisément les dates de publication du SMBE via l'URL : <https://www.performance-publique.budget.gouv.fr/ressources-documentaires/documentation-budgetaire/situation-mensuelle-budget-etat/situation-mensuelle-budget-etat-en-2018#.XUL7xWQzY1l> -Pour le Bulletin Mensuel de l'AFT, voir la date de publication sur le site de la "Direction du Trésor" du Ministère de l'Economie et des Finances: <https://www.tresor.economie.gouv.fr/Articles>.

**Government Reviewer**

**Opinion:**

**IYRs-3b. In the box below, please explain how you determined the date of publication of the IYRs.**

*If the document is not published at all, researchers should mark this question "n/a."*

**Answer:**

Les informations ont été cherchées auprès de la Direction du Budget

<https://www.performance-publique.budget.gouv.fr/ressources-documentaires/documentation-budgetaire/situation-mensuelle-budget-etat-en-2019#>.

**Source:**

[www.performance-publique.budget.gouv.fr](http://www.performance-publique.budget.gouv.fr)

**Comment:**

La situation mensuelle du budget donne une vision synthétique de l'évolution de l'exécution budgétaire de l'État de l'exercice en cours et permet des comparaisons avec les résultats observés lors des exercices antérieurs aux mêmes périodes de l'année.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** -La référence doit être corrigée (elle concerne 2019 et non 2018) ainsi: <https://www.performance-publique.budget.gouv.fr/ressources-documentaires/documentation-budgetaire/situation-mensuelle-budget-etat/situation-mensuelle-budget-etat-en-2018#.XUL7xWQzY1l> -Pour le Bulletin Mensuel de l'AFT, la date de publication est fournie en cherchant sur le site de la "Direction du Trésor" du Ministère de l'Economie et des Finances: <https://www.tresor.economie.gouv.fr/Articles>. Par exemple, pour novembre 2018, la date de publication fournie est le 03/12/2018 : <https://www.tresor.economie.gouv.fr/Articles/2018/12/03/bulletin-mensuel-de-l-agence-france-tresor-novembre-2018>

**Government Reviewer**

**Opinion:**

**IYRs-4. If the IYRs are published, what is the URL or weblink of the IYRs?**

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Researchers should provide the weblink to the most recent In-Year Report in the space below, and – in the comment box underneath – the weblinks to older IYRs.*

*If the document is not published at all, researchers should leave this question blank.*

**Answer:**

<https://www.performance-publique.budget.gouv.fr/ressources-documentaires/documentation-budgetaire/situation-mensuelle-budget-etat/situation-mensuelle-budget-etat-en-2018#.XJo-jShKhPY>

**Source:**

<https://www.performance-publique.budget.gouv.fr/ressources-documentaires/documentation-budgetaire/situation-mensuelle-budget-etat-en-2019#.XIkGgyhKhPY>

**Comment:**

La situation mensuelle budgétaire réalise à date fixe une photographie de l'exécution infra-annuelle du budget de l'État en retraçant, mois après mois, les principaux éléments comptables : dépenses, recettes, prélèvements sur recettes, solde des comptes spéciaux, et leur résultante globale : le solde du budget général.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Compléter, comme dans les réponses précédentes, par : <https://www.aft.gouv.fr/fr/node/11657>

**Government Reviewer**

**Opinion:**

**IYRs-5. If the IYRs are published, are the numerical data contained in the IYRs available in a machine readable format?**

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>*

*Option "d" applies if the IYRs are not published or not produced, therefore their machine readability cannot be assessed.*

**Answer:**

b. Yes, some of the numerical data are available in a machine readable format

**Source:**

Certaines données sont disponibles ici: <https://www.performance-publique.budget.gouv.fr/budget-comptes-etat/budget-etat/approfondir/fondamentaux/focus-budget-etat#.XK9DUBMzZbU>

[www.performance-publique.budget.gouv.fr](http://www.performance-publique.budget.gouv.fr)

<https://doc.data.gouv.fr/>

<https://www.performance-publique.budget.gouv.fr/ressources-documentaires/documentation-budgetaire/situation-mensuelle-budget-etat/situation-mensuelle-budget-etat-en-2018#.XJo-jShKhPY>

<https://www.performance-publique.budget.gouv.fr/budget-comptes-etat/budget-etat/approfondir/fondamentaux/focus-budget-etat#.XPeFRPkzaUm>

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Comments:** -Une partie des données relatives à la dette peuvent être téléchargées dans un format numérique lisible (.xls ou .csv) sur le site de l'AFT, par exemple: <https://www.aft.gouv.fr/fr/principaux-chiffres-dette> ou celui de la Banque de France, par exemple: [http://webstat.banque-france.fr/fr/quickview.do?SERIES\\_KEY=244.DET.Q.FR.1315.F33000.M.Z9.8.F](http://webstat.banque-france.fr/fr/quickview.do?SERIES_KEY=244.DET.Q.FR.1315.F33000.M.Z9.8.F)

**Government Reviewer**

**Opinion:**

**IYRs-6a. If the IYRs are not publicly available, are they still produced?**

*If the IYRs are not considered publicly available under the OBS methodology (and thus the answer to Question IYRs-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question IYRs-2).*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*



**Answer:**

e. Not applicable (the document is publicly available)

**Source:**

<https://www.performance-publique.budget.gouv.fr/ressources-documentaires/documentation-budgetaire/situation-mensuelle-budget-etat/situation-mensuelle-budget-etat-en-2018#.XJo-jShKhPY>

**Comment:**

Les documents sont accessibles au public sur le site indiqué ci-dessus.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:**

**IYRs-6b. If you selected option “c” or “d” in question IYRs-6a, please specify how you determined whether the IYRs were produced for internal use only, versus not produced at all.**

*If option “a,” “b,” or “e” was selected in question IYRs-6a, researchers should mark this question “n/a.”*

**Answer:****Source:****Comment:****Peer Reviewer**

**Opinion:**

**Government Reviewer**

**Opinion:**

**IYRs-7. If the IYRs are produced, please write the full title of the IYRs.**

*For example, a title for the In-Year Report could be “Budget Monitoring Report, Quarter 1” or “Budget Execution Report January-March 2018.”*

*If In-Year Reports are not produced at all, researchers should mark this question “n/a.”*

*Researchers should provide the full title of the most recent In-Year Report in the space below, and – in the comment box underneath – the full titles of older IYRs.*

**Answer:**

Situation mensuelle du budget de l'État

**Source:**

[www.performance-publique.budget.gouv.fr](http://www.performance-publique.budget.gouv.fr)

<https://www.performance-publique.budget.gouv.fr/ressources-documentaires/documentation-budgetaire/situation-mensuelle-budget-etat-en-2019#.XlkGgyhKhPY>

**Comment:**

La SMB réalise une photographie de l'exécution infra-annuelle du budget de l'État en retraçant, mois après mois, les principaux éléments comptables : dépenses, recettes, prélèvements sur recettes, solde des comptes spéciaux, et leur résultante globale : le solde du budget général.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Rajouter ici aussi : "Bulletin Mensuel - Agence France Trésor"

**Government Reviewer**  
**Opinion:**

**IYRs-8. Is there a “citizens version” of the IYRs?**

*While the Citizens Budget was initially conceived as a simplified version of the Executive’s Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a “citizens” version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.*

**Answer:**

b. No

**Source:**

Il n'existe pas de version citoyenne des rapports en cours d'année sur l'exécution budgétaire.

**Comment:**

Il n'existe pas de version citoyenne des rapports en cours d'année sur l'exécution budgétaire.

**Peer Reviewer**  
**Opinion:** Agree

**Government Reviewer**  
**Opinion:**

**MYR-1. What is the fiscal year of the MYR evaluated in this Open Budget Survey questionnaire?**

*Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”*

**Answer:**

FY2018

**Source:**

Le Rapport sur l'évolution de l'économie nationale et sur les orientations des finances publiques au Parlement

LOI n° 2018-1104 du 10 décembre 2018 de finances rectificative pour 2018 (1)

**Comment:**

Ce rapport est produit à la fin du premier semestre de chaque année au moment du débat d'orientation des finances publiques au parlement .

Composé de trois parties, il présente dans une première partie la situation de l'économie et des finances publiques de l'année précédente n-1.

La deuxième partie expose les perspectives économiques sur une période pluriannuelle et présente la stratégie de finances publiques du Gouvernement.

Dans la troisième partie, le rapport présente les perspectives pour le budget de l'État n+1 avant le dépôt à l'automne du projet de loi de finances.

Ce document ne satisfait pas les critères de la méthodologie OBS pour être considéré une Revue de Milieu d'année.

**Peer Reviewer**  
**Opinion:** Agree

**Comments:** -De même, le Projet de Loi de Finances Rectificative (PLFR 2018) est, cette année-ci, trop tardif (07/11/2018) pour être considéré comme une Revue de milieu d'année (MYR)

**Government Reviewer**  
**Opinion:**

**MYR-2. When is the MYR made available to the public?**

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an MYR to be considered publicly available, it must be made available to the public no later than three months after the reporting period ends (i.e., three months after the midpoint of the fiscal year). If the MYR is not released to the public at least three months after the reporting period ends, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the MYR.

**Answer:**

d. The MYR is not released to the public, or is released more than three months after the midpoint

**Source:**

<https://www.performance-publique.budget.gouv.fr/actualites/2018/transmission-rapport-evolution-economie-nationale-orientations-finances-publiques-parlement#.XJpAMShKhPY>

**Comment:**

Il n'existe pas une revue semestrielle sur l'exécution budgétaire. Il existe une situation mensuelle de l'exécution budgétaire. En revanche un rapport sur la situation des finances publiques et ses orientations est transmis chaque année à l'Assemblée nationale et au Sénat, conformément à l'article 48 de la loi organique relative aux lois de finances (LOLF).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:**

**MYR-3a. If the MYR is published, what is the date of publication of the MYR?**

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

**Answer:**

**Source:**

N/A

**Comment:**

Selon la méthodologie de l'OBS, une revue de Milieu d'année n'est pas produite.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:**

**MYR-3b. In the box below, please explain how you determined the date of publication of the MYR.**

If the document is not published at all, researchers should mark this question "n/a."

**Answer:**

N/A

**Source:**

«n / a».

**Comment:**

«n / a».

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:**

**MYR-4. If the MYR is published, what is the URL or weblink of the MYR?**

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

**Answer:**

**Source:**

«n / a».

**Comment:**

«n / a».

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:**

**MYR-5. If the MYR is published, are the numerical data contained in the MYR available in a machine readable format?**

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.*

*Option "d" applies if the MYR is not published or not produced, therefore its machine readability cannot be assessed.*

**Answer:**

d. Not applicable

**Source:**

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:**

**MYR-6a. If the MYR is not publicly available, is it still produced?**

*If the MYR is not considered publicly available under the OBS methodology (and thus the answer to Question MYR-2 was "d"), a government*

may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question MYR-2).

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

**Answer:**

d. Not produced at all

**Source:**

«n / a».

**Comment:**

«n / a».

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:**

**MYR-6b. If you selected option "c" or "d" in question MYR-6a, please specify how you determined whether the MYR was produced for internal use only, versus not produced at all.**

*If option "a," "b," or "e" was selected in question MYR-6a, researchers should mark this question "n/a."*

**Answer:**

Un rapport sur l'évolution de l'économie nationale et sur les orientations des finances publiques au Parlement est produit et des rapports mensuels d'exécution sont produits, mais ces documents ne qualifient pas de Revue de milieu d'année selon la méthodologie OBS.

**Source:**

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:**

**MYR-7. If the MYR is produced, please write the full title of the MYR.**

*For example, a title for the Mid-Year Review could be "Semi-annual Budget Performance Report, FY 2017/18" or "Mid-Year Report on the 2018 National Budget."*

*If the document is not produced at all, researchers should mark this question "n/a."*

**Answer:**

**Source:**

«n / a».

**Comment:**

«n / a».

**Peer Reviewer**  
**Opinion:** Agree

**Government Reviewer**  
**Opinion:**

#### MYR-8. Is there a "citizens version" of the MYR?

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.*

**Answer:**  
b. No

**Source:**  
«n / a».

**Comment:**  
«n / a».

**Peer Reviewer**  
**Opinion:** Agree

**Government Reviewer**  
**Opinion:**

#### YER-1. What is the fiscal year of the YER evaluated in this Open Budget Survey questionnaire?

*Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."*

**Answer:**  
FY2017

**Source:**  
JORF n°0170 du 26 juillet 2018  
LOI n° 2018-652 du 25 juillet 2018 de règlement du budget et d'approbation des comptes de l'année 2017 (1)  
<https://www.legifrance.gouv.fr/eli/loi/2018/7/25/CPAX1813125L/jo/texte>

**Comment:**  
La loi organique relative à la loi de finance fixe les conditions que doit respecter la loi de règlement contenu, délais de dépôt au parlement du projet de loi de règlement .

**Peer Reviewer**  
**Opinion:** Disagree

**Suggested Answer:** -Selon moi, conformément à la méthodologie fixée par l'OBS (et appliquée aux rapports antérieurs pour la France) le document correspondant au "Rapport de fin d'année" (YER) est le "Projet de Loi de Règlement et d'approbation des comptes" (PLR) présenté par l'Exécutif, et non la loi correspondante (LR) finalement votée par le Parlement et citée par le chercheur. La différence est très significative, puisque le PLR inclut de nombreux documents explicatifs annexes (notamment les "Rapports Annuels de Performance : RAP" qui ne font pas partie du texte de la loi votée. -Pour l'AF 2017, la source générale de l'ensemble des documents y afférents, sur le site "performance-publique" est: <https://www.performance-publique.budget.gouv.fr/documents-budgetaires/lois-projets-lois-documents-annexes-annee/exercice-2017/projet-loi-reglement-rap-2017#.XUQbm2Qza34> -...et le projet de loi de règlement 2017 proprement dit se trouve à l'URL: [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2017/rap/pdf/PLR\\_2017.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2017/rap/pdf/PLR_2017.pdf) -Il convient de retenir notamment parmi les "sources" 2 Annexes supplémentaires importantes au Projet de loi de règlement (YER): 1) Compte Général de l'Etat -2017 (CGE): [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/files/documents/budget/comptes/2017/CGE2017.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/files/documents/budget/comptes/2017/CGE2017.pdf) 2) "Rapport de présentation du CGE -2017" (qui doit accompagner le CGE d'après les dispositions de la LOLF) : [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/files/documents/budget/comptes/2017/rap/rap\\_cg2017.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/files/documents/budget/comptes/2017/rap/rap_cg2017.pdf)

publique.budget.gouv.fr/sites/performance\_publique/files/files/documents/budget/comptes/2017/CGE2017\_Rapport\_presentation.pdf

**Government Reviewer**

**Opinion:**

**Researcher Response**

Conformément à la méthodologie fixée par l'OBS (et appliquée aux rapports antérieurs pour la France) le document correspondant au "Rapport de fin d'année" (YER) est le "Projet de Loi de Règlement et d'approbation des comptes" (PLR) présenté par l'Exécutif. - Pour l'AF 2017, la source générale de l'ensemble des documents y afférents, sur le site "performance-publique" est: <https://www.performance-publique.budget.gouv.fr/documents-budgetaires/lois-projets-lois-documents-annexes-annee/exercice-2017/projet-loi-reglement-rap-2017#.XUQbm2Qza34> -... et le projet de loi de règlement 2017 proprement dit se trouve à l'URL: [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2017/rap/pdf/PLR\\_2017.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2017/rap/pdf/PLR_2017.pdf) -Il convient de retenir notamment parmi les "sources" 2 Annexes supplémentaires importantes au Projet de loi de règlement (YER): 1) Compte Général de l'Etat -2017 (CGE): [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/files/documents/budget/comptes/2017/CGE2017.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/files/documents/budget/comptes/2017/CGE2017.pdf) 2) "Rapport de présentation du CGE -2017" (qui doit accompagner le CGE d'après les dispositions de la LOLF) : [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/files/documents/budget/comptes/2017/CGE2017\\_Rapport\\_presentation.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/files/documents/budget/comptes/2017/CGE2017_Rapport_presentation.pdf)

**YER-2. When is the YER made available to the public?**

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for an YER to be considered publicly available, it must be made available to the public no later than one year after the fiscal year to which it corresponds. If the YER is not released to the public within one year after the end of the fiscal year to which it corresponds, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the YER.*

**Answer:**

a. Six months or less after the end of the budget year

**Source:**

Projet de loi de règlement 2017:  
<https://www.performance-publique.budget.gouv.fr/documents-budgetaires/lois-projets-lois-documents-annexes-annee/exercice-2017/projet-loi-reglement-rap-2017#.XWVCwmQza34>

**Comment:**

Le Projet de loi de règlement est accompagné par le Rapport sur l'exécution de la loi de finance (de la Cour des comptes). Il doit être adopté par le parlement en première lecture avant de pouvoir passer à l'examen du nouveau projet de loi de finances.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:**

**YER-3a. If the YER is published, what is the date of publication of the YER?**

*Note that the date of publication is not necessarily the same date that is printed on the document. Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.*

**Answer:**

23/5/2018

**Source:**

23/05/2018.

[https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2017/rap/pdf/PLR\\_2017.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2017/rap/pdf/PLR_2017.pdf)

**Comment:**

Le projet de loi de règlement (PLR) présenté en Conseil des ministres par le ministre de l'Action et des Comptes publics, Gérard Darmanin, mercredi 23 mai, révèle une amélioration relative des comptes de l'État et des finances publiques. Il est en outre l'occasion d'un renforcement de la fonction de contrôle et d'évaluation de l'action du Gouvernement par le Parlement.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:**

**YER-3b. In the box below, please explain how you determined the date of publication of the YER.**

*If the document is not published at all, researchers should mark this question "n/a."*

**Answer:**

Le projet de loi de règlement du budget et d'approbation des comptes

**Source:**

<https://www.performance-publique.budget.gouv.fr/documents-budgetaires/lois-projets-lois-documents-annexes-annee/exercice-2017/projet-loi-reglement-rap-2017#.XP-VfFwzZPY>

**Comment:**

Le projet de loi de règlement (PLR) présenté en Conseil des ministres par le ministre de l'Action et des Comptes publics, Gérard Darmanin, mercredi 23 mai, révèle une amélioration relative des comptes de l'État et des finances publiques. Il est en outre l'occasion d'un renforcement de la fonction de contrôle et d'évaluation de l'action du Gouvernement par le Parlement.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** -La date du PLR se trouve dans les "Actualités 2018" déjà citées dans mon commentaire : <https://www.performance-publique.budget.gouv.fr/ressources-documentaires/toutes-les-actualites/2018#.XWUzqWQza34> -La date de publication du CGE et de son Rapport de Présentation : 30/05/2018 est indiquée lors du téléchargement des documents.

**Government Reviewer**

**Opinion:**

**YER-4. If the YER is published, what is the URL or weblink of the YER?**

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

**Answer:**

[https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2017/rap/pdf/PLR\\_2017.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2017/rap/pdf/PLR_2017.pdf)

**Source:**

<https://www.performance-publique.budget.gouv.fr/documents-budgetaires/lois-projets-lois-documents-annexes-annee/exercice-2017/projet-loi-reglement-rap-2017#.XP-VfFwzZPY>

**Comment:**

Le projet de loi de règlement (PLR) présenté en Conseil des ministres par le ministre de l'Action et des Comptes publics, Gérard Darmanin, mercredi 23 mai, révèle une amélioration relative des comptes de l'État et des finances publiques. Il est en outre l'occasion d'un renforcement de la fonction de contrôle et d'évaluation de l'action du Gouvernement par le Parlement.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** -Les URL des 2 Annexes importantes sont indiquées à la question YER-1 CGE : [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/files/documents/budget/comptes/2017/CGE2017.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/files/documents/budget/comptes/2017/CGE2017.pdf) "Rapport de présentation du CGE -2017" : [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/files/documents/budget/comptes/2017/CGE2017\\_Rapport\\_presentation.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/files/documents/budget/comptes/2017/CGE2017_Rapport_presentation.pdf)

**Government Reviewer**

**Opinion:**



**YER-5. If the YER is published, are the numerical data contained in the YER available in a machine readable format?**

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>*

*Option "d" applies if the YER is not published or not produced, therefore its machine readability cannot be assessed.*

**Answer:**

a. Yes, all of the numerical data are available in a machine readable format

**Source:**

[https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2017/rap/pdf/PLR\\_2017.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2017/rap/pdf/PLR_2017.pdf)

**Comment:**

Le rapport est téléchargeable en ligne en format pdf.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** -Le chercheur confond ici format pdf et "machine readable format". -Mais la réponse a) est quand même appropriée, car les données numériques de ce document se trouvent bien sur l'open data du gouvernement : <https://www.data.gouv.fr/fr/datasets/plr-2017-projet-de-loi-de-reglement-pour-lannee-2017-donnees-de-lexecution-budgetaire/> -... et celles des Annexes (CGE) : <https://www.data.gouv.fr/fr/datasets/donnees-de-comptabilite-generale-de-letat/>

**Government Reviewer**

**Opinion:**

**YER-6a. If the YER is not publicly available, is it still produced?**

*If the YER is not considered publicly available under the OBS methodology (and thus the answer to Question YER-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question YER-2)*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

**Answer:**

e. Not applicable (the document is publicly available)

**Source:**

[https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2017/rap/pdf/PLR\\_2017.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2017/rap/pdf/PLR_2017.pdf)

**Comment:**

Le document est accessible au public.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:**

**YER-6b. If you selected option “c” or “d” in question YER-6a, please specify how you determined whether the YER was produced for internal use only, versus not produced at all.**

*If option “a,”“b,” or “e” was selected in question YER-6a, researchers should mark this question “n/a.”*

**Answer:**

**Source:**

**Comment:**

**Peer Reviewer  
Opinion:**

**Government Reviewer  
Opinion:**

**YER-7. If the YER is produced, please write the full title of the YER.**

*For example, a title for the Year-End Report could be “Consolidated Financial Statement for the Year Ended 31 March 2018” or “Annual Report 2017 Published by the Ministry of Finance and Planning.” If the document is not produced at all, researchers should mark this question “n/a.”*

**Answer:**

Le projet de loi de règlement du budget et d'approbation des comptes

**Source:**

<https://www.performance-publique.budget.gouv.fr/documents-budgetaires/lois-projets-lois-documents-annexes-annee/exercice-2017/projet-loi-reglement-rap-2017#.XP-VfFwzZPY>

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Comments:** -Rajouter : 2017 -Rajouter les Annexes ; Compte Général de l'Etat -2017 et Rapport de présentation des comptes de l'Etat- 2017

**Government Reviewer**

**Opinion:**

**YER-8. Is there a “citizens version” of the YER?**

*While the Citizens Budget was initially conceived as a simplified version of the Executive’s Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a “citizens” version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.*

**Answer:**

a. Yes

**Source:**

[https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/files/documents/budget/comptes/2018/CGE2018.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/files/documents/budget/comptes/2018/CGE2018.pdf)

**Comment:**

Il n'existe pas de version citoyenne du rapport sur l'exécution du budget mais plutôt une version comptable simplifiée.

**Peer Reviewer****Opinion:** Disagree**Suggested Answer:** a. Yes**Comments:** -Il existe une version citoyenne, la "plaquette 4 pages" intitulée "Les comptes de l'Etat -2017" :[https://www.performance-](https://www.performance-publique.budget.gouv.fr/sites/performance-publique/files/files/documents/budget/comptes/2017/CGE_2017_Plaquette_4_pages.pdf)[publique.budget.gouv.fr/sites/performance\\_publique/files/files/documents/budget/comptes/2017/CGE\\_2017\\_Plaquette\\_4\\_pages.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance-publique/files/files/documents/budget/comptes/2017/CGE_2017_Plaquette_4_pages.pdf)**Government Reviewer****Opinion:****Researcher Response**

Il existe une version citoyenne, la "plaquette 4 pages" intitulée "Les comptes de l'Etat -2017"

**IBP Comment**

Response changed, from "b" to "a", in light of the Peer Reviewer's comment and the researcher being in agreement.

**AR-1. What is the fiscal year of the AR evaluated in this Open Budget Survey questionnaire?***Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."***Answer:**

FY2017

**Source:**

Le budget de l'État en 2017 (résultats et gestion)

<https://www.ccomptes.fr/fr/publications/le-budget-de-letat-en-2017-resultats-et-gestion-0><https://www.ccomptes.fr/fr/publications/certification-des-comptes-2017-de-letat>**Comment:**

Ce rapport évalue les résultats de l'exécution en terme de gestion budgétaire (Recettes / Dépenses) ainsi que du point de vue de la logique de performance.

**Peer Reviewer****Opinion:** Agree**Comments:** -Le Rapport d'Audit proprement dit me semble être : "Certification des comptes 2017 de l'État" par le Cour des Comptes (ISC), 2° "source" citée par le chercheur. -Mais entièrement d'accord avec lui pour y ajouter l'autre document : "Le budget de l'Etat en 2017 (résultats et gestion)", également produit par la Cour des Comptes et qui complète très utilement le premier.**Government Reviewer****Opinion:****AR-2. When is the AR made available to the public?***Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.**The OBS methodology requires that for an AR to be considered publicly available, it must be made available to the public no later than 18 months after the end of the fiscal year to which it corresponds. If the AR is not released to the public at least 18 months after the end of the fiscal year to which it corresponds, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the AR.***Answer:**

a. Six months or less after the end of the budget year

**Source:**

Le budget de l'État en 2017 (résultats et gestion)

<https://www.ccomptes.fr/fr/publications/le-budget-de-letat-en-2017-resultats-et-gestion-0>**Comment:**

En vertu de l'article 47-2 de la constitution, la cour des comptes produit chaque année un rapport sur l'exécution du budget annuel . Ce rapport est publié 6 mois après la fin de l'exercice budgétaire.

Il est également publié une synthèse du rapport ainsi que 60 autres rapports annexes.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** -Rajouter: <https://www.ccomptes.fr/fr/publications/certification-des-comptes-2017-de-letat>

**Government Reviewer**

**Opinion:**

**AR-3a. If the AR is published, what is the date of publication of the AR?**

*Note that the date of publication is not necessarily the same date that is printed on the document. Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.*

**Answer:**  
23/05/2018

**Source:**  
Le budget de l'État en 2017 (résultats et gestion)

<https://www.ccomptes.fr/fr/publications/le-budget-de-letat-en-2017-resultats-et-gestion-0>

**Comment:**  
La date de publication est mentionnée sur le rapport. Sa mise en ligne le 23-05-2018 est indiquée sur le site internet de la cour des comptes.

En vertu de l'article 47-2 de la constitution, la cour des comptes produit chaque année un rapport sur l'exécution du budget annuel . Ce rapport est publié 6 mois après la fin de l'exercice budgétaire.

Il est également publié une synthèse du rapport ainsi que 60 autres rapports annexes.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** -Rajouter aussi (même date) : <https://www.ccomptes.fr/fr/publications/certification-des-comptes-2017-de-letat>

**Government Reviewer**

**Opinion:**

**AR-3b. In the box below, please explain how you determined the date of publication of the AR.**

*If the document is not published at all, researchers should mark this question "n/a."*

**Answer:**  
Accessible sur le site de la Cour des Comptes : [www.ccomptes.fr](http://www.ccomptes.fr)  
Le budget de l'État en 2017 (résultats et gestion)  
<https://www.ccomptes.fr/fr/publications/le-budget-de-letat-en-2017-resultats-et-gestion-0>

**Source:**  
Le budget de l'État en 2017 (résultats et gestion)  
[www.ccomptes.fr](http://www.ccomptes.fr)  
<https://www.ccomptes.fr/fr/publications/le-budget-de-letat-en-2017-resultats-et-gestion-0>

**Comment:**  
La date de publication est visible sur le site de la cour des comptes ainsi que sur le rapport.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Rajouter le document "Certification des comptes de l'Etat -2017": sa date de publication est aussi indiquée sur le site de la Cour des Comptes (de même que pour le document cité par le chercheur): <https://www.ccomptes.fr/fr/publications/certification-des-comptes-2017-de-letat>

**Government Reviewer**

**Opinion:**

#### AR-4. If the AR is published, what is the URL or weblink of the AR?

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

**Answer:**

<https://www.ccomptes.fr/fr/publications/le-budget-de-letat-en-2017-resultats-et-gestion-0>

**Source:**

Le budget de l'État en 2017 (résultats et gestion)

<https://www.ccomptes.fr/fr/publications/le-budget-de-letat-en-2017-resultats-et-gestion-0>

[https://www.ccomptes.fr/sites/default/files/2018-05/20180523-synthese-rapport-budget-Etat-2017\\_0.pdf](https://www.ccomptes.fr/sites/default/files/2018-05/20180523-synthese-rapport-budget-Etat-2017_0.pdf)

[https://www.ccomptes.fr/sites/default/files/2018-05/20180523-rapport-budget-Etat-2017\\_0.pdf](https://www.ccomptes.fr/sites/default/files/2018-05/20180523-rapport-budget-Etat-2017_0.pdf)

**Comment:**

<https://www.ccomptes.fr/fr/publications/le-budget-de-letat-en-2017-resultats-et-gestion-0>

Les données data sont téléchargeable en bas de page au niveau de l'onglet "DONNEES"

Le document est publié dans les délais acceptés par la méthode OBS.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** -Mais il faut rajouter à nouveau le document le plus essentiel pour le Rapport d'Audit :

<https://www.ccomptes.fr/fr/publications/certification-des-comptes-2017-de-letat>

**Government Reviewer**

**Opinion:**

#### AR-5. If the AR is published, are the numerical data contained in the AR available in a machine readable format?

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>*

*Option "d" applies if the AR is not published or not produced, therefore its machine readability cannot be assessed.*

**Answer:**

a. Yes, all of the numerical data are available in a machine readable format

**Source:**

Le budget de l'État en 2017 (résultats et gestion)

<https://www.ccomptes.fr/fr/publications/le-budget-de-letat-en-2017-resultats-et-gestion-0>

**Comment:**

Le document est accessible en version numérique téléchargeable en version PDF.

Les données data sont téléchargeables en bas de page au niveau de l'onglet "DONNEES"

<https://www.ccomptes.fr/fr/publications/le-budget-de-letat-en-2017-resultats-et-gestion-0>

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Les data en format numérique lisible sont téléchargeables en bas de page au niveau de l'onglet "DONNEES" également pour le Rapport d'Audit "Certification des comptes 2017 de l'Etat": <https://www.ccomptes.fr/fr/publications/certification-des-comptes-2017-de-letat>

**Government Reviewer**

**Opinion:**

**AR-6a. If the AR is not publicly available, is it still produced?**

*If the AR is not considered publicly available under the OBS methodology (and thus the answer to Question AR-2 was “d”), a government may nonetheless produce the document.*

*Option “a” applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question AR-2).*

*Option “b” applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option “b” also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option “c” applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option “d” applies if the document is not produced at all.*

*Option “e” applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer “c” or “d” applies.*

**Answer:**

e. Not applicable (the document is publicly available)

**Source:**

www.ccomptes.fr

<https://www.ccomptes.fr/fr/publications/le-budget-de-letat-en-2017-resultats-et-gestion-0>

**Comment:**

Le document est accessible au public.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:**

**AR-6b. If you selected option “c” or “d” in question AR-6a, please specify how you determined whether the AR was produced for internal use only, versus not produced at all.**

*If option “a,” “b,” or “e” was selected in question AR-6a, researchers should mark this question “n/a.”*

**Answer:**

**Source:**

**Comment:**

**Peer Reviewer**

**Opinion:**

**Government Reviewer**

**Opinion:**

**AR-7. If the AR is produced, please write the full title of the AR.**

*For example, a title for the Audit Report could be “Annual General Reports of the Controller and Auditor General.” If the document is not produced at all, researchers should mark this question “n/a.”*

**Answer:**

Le budget de l'État en 2017 (résultats et gestion)

**Source:**

<https://www.ccomptes.fr/fr/publications/le-budget-de-letat-en-2017-resultats-et-gestion-0>

**Comment:**

Le document s'appelait antérieurement : Rapport sur l'exécution de la loi de finances.

**Peer Reviewer**

**Opinion:**

**Comments:** -Rajouter à nouveau le Rapport d'Audit, central dans la méthodologie de l'OBS : "Certification des comptes de l'État - Exercice 2017"

**Government Reviewer**

**Opinion:**

**AR-8. Is there a "citizens version" of the AR?**

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.*

**Answer:**

a. Yes

**Source:**

<https://www.ccomptes.fr/fr/publications/le-budget-de-letat-en-2017-resultats-et-gestion-0>  
[https://www.ccomptes.fr/sites/default/files/2018-05/20180523-synthese-rapport-budget-Etat-2017\\_0.pdf](https://www.ccomptes.fr/sites/default/files/2018-05/20180523-synthese-rapport-budget-Etat-2017_0.pdf)

**Comment:**

Il existe une synthèse du rapport. Elle est publiée en même temps que le rapport et est contenue dans le rapport

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:** a. Yes

**Comments:** -Une telle "Citizen Version" (2 pages) existe parfaitement sur le site de la Cour des Comptes (SAI): <https://www.ccomptes.fr/sites/default/files/2018-05/20180523-synthese-rapport-certification-comptes-Etat-exercice-2017.pdf> -Elle existe aussi (une vingtaine de pages) pour le document complémentaire cité par le chercheur, cf. sa 2° "source" : [https://www.ccomptes.fr/sites/default/files/2018-05/20180523-synthese-rapport-budget-Etat-2017\\_0.pdf](https://www.ccomptes.fr/sites/default/files/2018-05/20180523-synthese-rapport-budget-Etat-2017_0.pdf) -L'appréciation b) du chercheur est donc difficile à comprendre !

**Government Reviewer**

**Opinion:**

**Researcher Response**

Une telle "Citizen Version" (2 pages) existe sur le site de la Cour des Comptes (SAI): <https://www.ccomptes.fr/sites/default/files/2018-05/20180523-synthese-rapport-certification-comptes-Etat-exercice-2017.pdf> Elle existe aussi (une vingtaine de pages) pour le document complémentaire , cf. 2° "source" : [https://www.ccomptes.fr/sites/default/files/2018-05/20180523-synthese-rapport-budget-Etat-2017\\_0.pdf](https://www.ccomptes.fr/sites/default/files/2018-05/20180523-synthese-rapport-budget-Etat-2017_0.pdf)

**IBP Comment**

In light of the Peer Reviewer's comment, and as confirmed by the researcher, the response has been changed, from "b" to "a."

**GQ-1a. Are there one or more websites or web portals for disseminating government fiscal information? If yes, please provide the necessary links in the comment/citation.**

*GQ-1a asks the researcher to list any government websites or portals where fiscal information can be found. For example, in New Zealand the Treasury website (<http://www.treasury.govt.nz/>) hosts important budget-related information, including the Pre-Budget Statement, the Executive's Budget Proposal, the Citizens Budget, In-Year Reports, the Mid-Year Review, and the Year-End Report. In addition, New Zealand's Parliamentary Counsel Office (<http://www.legislation.govt.nz/>) posts the Enacted Budget while the Controller and Auditor-General website (<http://www.oag.govt.nz/>) publishes the annual Audit Report. The New Zealand researcher would provide the links to each of these sites. Other countries have developed portals that include fiscal information, though not in the "documents" format. For example, these portals have been created by Mexico (<https://www.transparenciapresupuestaria.gob.mx/>) and Brazil (<http://www.portaltransparencia.gov.br/>). Some countries have both a website and a portal. The Brazilian government, for example, apart from the Transparency Portal, has a dedicated website for the federal budget, where all key documents and other information can be found ([www.orcamentofederal.gov.br](http://www.orcamentofederal.gov.br)). Researchers should include details about all of the relevant websites and/or portals that they can be used to access budget information.*

**Answer:**

a. Yes

**Source:**

[www.performance-publique.budget.gouv.fr](http://www.performance-publique.budget.gouv.fr)  
<https://www.banque-france.fr/>

[www.economie.gouv.fr/](http://www.economie.gouv.fr/)

<https://portail.dgfiip.finances.gouv.fr>

<https://www.tresor.economie.gouv.fr/>

[www.ccomptes.fr](http://www.ccomptes.fr)

<https://www.aft.gouv.fr/>

<https://www.legifrance.gouv.fr/>

**Comment:**

Les sites internet ci-dessus diffusent des informations sur les finances publiques.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** -Il manque au moins 4 sites importants à la liste pourtant déjà longue du chercheur: 1- celui du "Haut Conseil des Finances Publiques", institué par la loi organique du 17 décembre 2012 qui a transposé en droit français le traité européen sur la stabilité, la coordination et la gouvernance (TSCG) du 2 mars 2012: <https://www.hcftp.fr/> 2-Celui de l'Assemblée Nationale: <http://www.assemblee-nationale.fr/> 3- celui du Sénat: <http://www.senat.fr/> 4- celui de l'open data du gouvernement: <https://www.data.gouv.fr/> -NB: le site le plus central et commode est celui du "Forum de la performance" (1° "source" citée par le chercheur): <https://www.performance-publique.budget.gouv.fr/>

**Government Reviewer**

**Opinion:**

**GQ-1b. On these websites/portals, can revenue and/or expenditure data for the current fiscal year be downloaded as a consolidated file (or set of files)? If yes, please provide the necessary links in the comment/citation.**

*GQ-1b, GQ-1c, and GQ-1d ask about whether governments publish specific types of content on their websites/portals: (a) consolidated files that contain revenue and/or expenditure information for the current fiscal year; (b) consolidated files that contain revenue and/or expenditure information for multiple years in consistent formats; and (c) infographics/visualizations or other similar tools used to simplify data access and analysis. Researchers should provide the links to relevant webpages and some explanations of what they contain.*

**Answer:**

a. Yes, both revenue and expenditure data can be downloaded as a consolidated file

**Source:**

[www.performance-publique.budget.gouv.fr](http://www.performance-publique.budget.gouv.fr)

[www.ccomptes.fr](http://www.ccomptes.fr)

**Comment:**

Les sites internet ci-dessus sont les sites principaux sur lesquels peuvent être téléchargés des fichiers concernant les recettes et les dépenses .

Le site principal est : [www.performance-publique.budget.gouv.fr](http://www.performance-publique.budget.gouv.fr)

**Peer Reviewer**

**Opinion:** Agree

**Comments:** - Rajouter le site de l'open data pour charger les données numériques : <https://www.data.gouv.fr/>

**Government Reviewer**

**Opinion:**

**GQ-1c. On these websites/portals, can consolidated revenue and/or expenditure data be downloaded for multiple years in consistent formats? If yes, please provide the necessary links and details in the comment/citation.**



**Answer:**

a. Yes, both revenue and expenditure data can be downloaded for multiple years in consistent formats

**Source:**

www.performance-publique.budget.gouv.fr  
https://www.aft.gouv.fr  
https://www.ccomptes.fr/

**Comment:**

Le site www.performance-publique.budget.gouv.fr permet d'accéder aux données des budgets des années précédentes.

Le site www.aft.gouv.fr permet d'accéder aux données concernant la gestion de l'emprunt et de la dette.

Le site https://www.ccomptes.fr/fr permet d'accéder à tous les rapports de la cour des comptes sur la gestion budgétaires des années précédentes.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** - Rajouter le site de l'open data pour charger les données numériques : https://www.data.gouv.fr/ depuis l'exercice 2011.

**Government Reviewer**

**Opinion:**

**GQ-1d. On these websites/portals, are infographics/visualizations or other similar tools used to simplify data access and analysis? If yes, please provide the necessary links and details in the comment/citation.**

**Answer:**

a. Yes

**Source:**

www.performance-publique.budget.gouv.fr  
  
www.economie.gouv.fr/  
  
https://portail.dgfiip.finances.gouv.fr  
  
https://www.tresor.economie.gouv.fr/

**Comment:**

Les sites ci-dessus permettent d'accéder aux données et leur analyse de manière simplifier.

Exemple : Les chiffres clés du budget voté sur le site internet www.performance-publique.budget.gouv.fr sont schématisés par des graphiques. https://www.performance-publique.budget.gouv.fr/sites/performance\_publicque/files/files/documents/actualites/PLF2019/chiffrescles\_plf2019.pdf

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:**

**GQ-2. Are there laws in place guiding public financial management and/or auditing? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where the law(s) contains specific provisions for budget transparency and/or participation.**

*GQ-2 asks about the existence of any national laws governing public financial management and auditing. These may include a public finance act, a section of the constitution, or an organic budget law. In some countries, fiscal responsibility legislation may also be relevant. For example, the Kenya researcher may include the link to its Public Finance Management Act, 2012 (<http://www.kenyalaw.org/lex/actview.xql?actid=No.%2018%20of%202012>), and the Macedonian researcher may include a link to its State Audit Law (<https://www.finance.gov.mk/files/u11/Audit%20law.pdf>). Researchers should provide links to websites where such laws are published, if possible, or an electronic copy of the law itself. They should also indicate if and where (e.g. which article) these laws include specific provisions for budget transparency and citizen participation in budget processes.*

**Answer:**

a. Yes

**Source:**<http://www.assemblee-nationale.fr/connaissance/ordonnance-finances.asp>

Loi organique n° 2001-692 du 1 août 2001 relative aux lois de finances  
Loi organique 2001-692 2001-08-01 JORF 2 août 2001

**Comment:**

La loi organique du 01/08/2001 contient plusieurs dispositions qui améliorent significativement la transparence budgétaire: nouvelle nomenclature budgétaire , principe de sincérité , renforcement du principe d'unité et d'universalité.

Nouveau système simplifié de l'Etat et institutions d'une en droits constatés .

La loi organique du 01/08/2001 renforce également l'audit du budget de l'Etat et institue la certification des comptes de l'Etat.

<https://www.legifrance.gouv.fr/affichTexte.do?cidTexte=JORFTEXT000000394028>

**Peer Reviewer****Opinion:** Agree

**Comments:** -Se référer à la seule LOLF (loi organique relative aux lois de finances du 1/08/2001, modifiée notamment en 2005 et 2012), comme le fait le chercheur, me paraît insuffisant pour répondre à cette question. -Selon moi il faut compléter les références pertinentes concernant la la gestion et le contrôle des finances publiques par au moins les dispositions principales suivantes: 1) la Constitution française (notamment articles 34, 47 et 47-2)<http://www.conseilconstitutionnel.fr/conseil-constitutionnel/francais/la-constitution/la-constitution-du-4-octobre-1958/texte-integral-de-la-constitution-du-4-octobre-1958-en-vigueur.5074.html>; 2) la loi organique relative à la programmation et à la gouvernance des finances publiques (article 6 notamment) du 18/12/2012 <https://www.legifrance.gouv.fr/affichTexte.do?cidTexte=JORFTEXT000026785259&categorieLien=id> 3) le décret dit GBCP: "Décret n° 2012-1246 du 7 novembre 2012 relatif à la gestion budgétaire et comptable publique" qui modifie la gestion financière publique en l'adaptant à la "LOLF" de 2001 (et dont le préambule récapitule d'ailleurs un grand nombre de textes pertinents, dont ceux cités ici) : <https://www.legifrance.gouv.fr/affichTexte.do?cidTexte=JORFTEXT000026597003&fastPos=2&fastReqId=1133438130&categorieLien=cid&oldAction=rechTexte>

**Government Reviewer****Opinion:**

**GQ-3. Are there additional laws regulating: (1) access to information; (2) government transparency; or (3) citizens participation? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where these laws contain specific provisions for budget transparency and/or participation.**

*The third and last question asks researchers to list any additional laws regulating access to information, transparency, or citizens' participation that are relevant for the promotion of budget transparency and citizen participation in budget processes. These might include legislation related to access to information, to planning processes, or to public administration more generally. India's Right to Information Act of 2005 (<https://www.ncss.gov.in/facilities/central-public-information-officer/rti-act-details.html>) is an example of this type of law. More information on access to information legislation (constitutional provisions, laws, and regulations), including examples of model laws, can be found here: <http://www.right2info.org/laws/constitutional-provisions-laws-and-regulations#section-1>.*

**Answer:**

a. Yes

**Source:**[https://www.legifrance.gouv.fr/jo\\_pdf.do?numJO=0&dateJO=20080724&numTexte=2&pageDebut=11890&pageFin=11895](https://www.legifrance.gouv.fr/jo_pdf.do?numJO=0&dateJO=20080724&numTexte=2&pageDebut=11890&pageFin=11895)

LOI constitutionnelle no 2008-724 du 23 juillet 2008 de modernisation des institutions de la Ve République

**Comment:**

la loi constitutionnelle du 23/07/2008 renforce les missions d'assistance a la cour des comptes auprès du parlement notamment en ce qui concerne l'évaluation des politiques publiques et les missions que le parlement peut confier a la cour des comptes.

La loi constitutionnelle indique également expressément que le cour des compte contribue a l'information des citoyens.

**Peer Reviewer****Opinion:** Agree

**Comments:** -La réponse adéquate est en effet a). -Mais, selon moi, s'il existe plusieurs textes relatifs aux différentes dimensions de la question (accès à l'information, transparence, participation des citoyens), le plus important n'est pas du tout celui cité par le chercheur mais bien plutôt l'Ordonnance n° 2015-1341 du 23 octobre 2015 "relative aux dispositions législatives du code des relations entre le public et l'administration", qui unifie et englobe différents textes antérieurs. Voir: [https://www.legifrance.gouv.fr/affichTexte.do?jsessionid=FE3449058B2B3E9300E4B77F2B398A6A.tpdila07v\\_1?cidTexte=JORFTEXT000031360943&dateTexte=20151025](https://www.legifrance.gouv.fr/affichTexte.do?jsessionid=FE3449058B2B3E9300E4B77F2B398A6A.tpdila07v_1?cidTexte=JORFTEXT000031360943&dateTexte=20151025)

**Government Reviewer****Opinion:**

**1. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?**

**GUIDELINES:**

Question 1 addresses the presentation of expenditure by administrative unit. This information indicates which government entity (ministry, department, or agency, or MDAs) will be responsible for spending the funds and, ultimately, held accountable for their use.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all administrative units, accounting for all expenditures, in the budget year. To answer "b," the administrative units shown individually, in the Executive's Budget Proposal or its supporting documentation, must account for at least two-thirds of all expenditures in the budget year. In other words, the sum of the expenditures assigned to the individual MDAs (education, health, infrastructure, interior, defense, etc.) must account for at least two-thirds of the total expenditure budgeted for that particular year. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents administrative units that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by administrative unit.

**Answer:**

a. Yes, administrative units accounting for all expenditures are presented.

**Source:**

<https://www.legifrance.gouv.fr/affichLoiPubliee.do?idDocument=JORFDOLE000037426644&type=general&legislature=15>  
Once on the page, click on Projet de loi et expose de motifs

PLF 2019 p : 270

**Comment:**

Les crédits sont présentés par mission et par programme dans la loi de finances. Toutefois, un tableau annexe présente également les crédits par ministère et par programme.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** -La "source" adéquate est : [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2019/pap/pdf/PLF2019.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/pap/pdf/PLF2019.pdf) -La présentation des dépenses par "missions" (véritable unité administrative gérant les dépenses publiques depuis la LOLF) est récapitulée pp. 232-241; une courte annexe (p. 270) les récapitule aussi par "ministères" (qui est plutôt une unité "politique", de périmètre souvent changeant dans le temps au contraire des "missions").

**Government Reviewer**

**Opinion:**

**2. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by functional classification?**

**GUIDELINES:**

Question 2 addresses the presentation of expenditure by functional classification. This classification indicates the programmatic purpose, sector, or objective for which the funds will be used, such as health, education, or defense. Administrative units are not necessarily aligned with functional classifications. For instance, in one country all functions connected with water supply (which fall into the "Housing" function) may be undertaken by a single government agency, while in another country they may be distributed across the Ministries of Environment, Housing, and Industrial Development. In the latter case, three ministries have programs addressing water supply, so three ministries contribute to one function. Similarly, some administrative units may conduct activities that cut across more than one function. For instance, in the example above, some programs of the Ministry of Environment would also be classified in the "environmental protection" function.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for the budget year organized by functional classification.

**Answer:**

a. Yes, expenditures are presented by functional classification.

**Source:**

PLF 2019 page 270

**Comment:**

La présentation des crédits selon l'art 51-5° de la loi organique s'établit par mission et programme. Les missions correspondent à une politique publique ( Santé , éducation, défense). Les programmes sont un ensemble d'actions au service de cette politique publique.

**Peer Reviewer****Opinion:** Agree**Comments:** -Le détail des programmes (classification fonctionnelle) est présenté notamment p. 232-241 du PLF 2019: [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2019/pap/pdf/PLF2019.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/pap/pdf/PLF2019.pdf)**Government Reviewer****Opinion:****IBP Comment**

We thank the Peer Reviewer for the updated and corrected citation.

**3. If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by functional classification, is the functional classification compatible with international standards?****GUIDELINES:**

Question 3 asks whether a country's functional classification meets international standards. To answer "a," a country's functional classification must be aligned with the OECD and the UN's Classification of the Functions of Government (COFOG), or provide a cross-walk between the national functional presentation and COFOG.

The OECD Best Practices for Budget Transparency can be viewed

at <http://www.oecd.org/gov/budgeting/Best%20Practices%20Budget%20Transparency%20-%20complete%20with%20cover%20page.pdf>

COFOG can be viewed at [https://unstats.un.org/unsd/publication/SeriesM/SeriesM\\_84E.pdf](https://unstats.un.org/unsd/publication/SeriesM/SeriesM_84E.pdf) or

at <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/ch6ann.pdf>.

**Answer:**

b. No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.

**Source:**

[https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2019/pap/pdf/PLF2019.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/pap/pdf/PLF2019.pdf)

**Comment:**

La classification par mission et programme renseigne sur la destination de la dépense (par politique publique)

**Peer Reviewer****Opinion:** Disagree**Suggested Answer:**

b. No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.

**Comments:** -La classification fonctionnelle des dépenses de l'Etat (voir réponse à la question précédente) n'est pas conforme à la COFOG et il n'y a aucun passage de l'un à l'autre dans le PLF (au contraire de ce que font ultérieurement et rétrospectivement les comptes nationaux de l'INSEE).**Government Reviewer****Opinion:****Researcher Response**

La classification fonctionnelle des dépenses de l'Etat (voir réponse à la question précédente) n'est pas conforme à la COFOG et il n'y a aucun passage de l'un à l'autre dans le PLF (au contraire de ce que font ultérieurement et rétrospectivement les comptes nationaux de l'INSEE).

**IBP Comment**

In light of the Peer Reviewer's comment, and in agreement with the researcher, the response has been changed from "a" to "b."

**4. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by economic classification?****GUIDELINES:**

Question 4 asks whether the Executive's Budget Proposal or its supporting documentation presents expenditures for the budget year organized by economic classification. Economic classification provides information on the nature of the expenditure, such as whether funds are being used to pay for wages and salaries, capital projects, or social assistance benefits.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for the budget year organized by

economic classification.

**Answer:**

a. Yes, expenditures are presented by economic classification.

**Source:**

[https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2019/pap/pdf/PLF2019.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/pap/pdf/PLF2019.pdf)

**Comment:**

Les crédits demandés sont présentés au sein des missions et des programmes. A l'intérieur des programmes ils sont ventilés par titres (Dépenses de personnels, dépenses de fonctionnement, d'investissement, d'intervention, ...) câd par nature économique de dépenses.

La classification fonctionnelle est combinée avec une classification économique.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** -D'accord avec l'appréciation du chercheur (classification "économique" = par "titre" et "catégorie"), mais la classification vraiment "économique" des dépenses apparaît dans le tableau p. 249 et suivantes sous l'intitulé: "Tableau de comparaison, par titre, mission et programme du budget général, des crédits proposés pour 2019 à ceux votés pour 2018 (hors fonds de concours)" du PLF 2019... - ainsi que dans les "bleus budgétaires" qui détaillent le crédits des différentes missions et programmes du budget, par exemple p. 12 du programme 220: [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2019/pap/pdf/DBGPGMFGM220.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/pap/pdf/DBGPGMFGM220.pdf)

**Government Reviewer**

**Opinion:**

**5. If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by economic classification, is the economic classification compatible with international standards?**

**GUIDELINES:**

Question 5 asks whether a country's economic classification meets international standards. To answer "a," a country's economic classification must be consistent with the International Monetary Fund's (IMF) 2001 Government Finance Statistics (GFS). The GFS economic classification is presented here: <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf>. To learn more about Government Finance Statistics also refer to the entire IMF 2001 GFS manual (<http://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf>).

**Answer:**

a. Yes, the economic classification is compatible with international standards.

**Source:**

[https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2019/pap/pdf/PLF2019.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/pap/pdf/PLF2019.pdf)  
- PAGE 62

Loi organique n°2201-692 De 2001 .art 51-5°

**Comment:**

La classification économique des dépenses correspond aux normes internationales de transparence.

L'article 27 de la LOLF dispose que « L'État tient [...] une comptabilité générale de l'ensemble de ses opérations ».

L'article 30 précise : « La comptabilité générale de l'État est fondée sur le principe de la constatation des droits et obligations [...]. Les règles applicables à la comptabilité générale de l'État ne se distinguent de celles applicables aux entreprises qu'en raison des spécificités de son action ».

La mise en œuvre de ces dispositions a été rendue possible par la création d'un référentiel comptable adapté au contexte et aux opérations de l'État. Ce référentiel constitue le point initial et fondamental de la réforme.

Inspirées des normes IPSAS (International Public Sector Accounting Standards), des normes IFRS (International Financial Reporting Standards) et des normes françaises de comptabilité, 19 normes comptables ont été élaborées pour constituer le référentiel comptable de l'État. Le conseil de normalisation des comptes publics (CNoCP) composé d'experts reconnus et qualifiés, a été constitué pour en assurer la qualité et la pertinence.

Les normes présentent les règles applicables pour l'élaboration des états financiers et permettent de donner une vue globale du patrimoine et de l'activité de l'État. La définition des composantes des états financiers, des faits générateurs de la comptabilisation, des règles d'évaluation et du niveau d'information à produire a nécessité des travaux d'analyse et de déclinaison importants pour définir des principes et méthodes comptables adaptés aux particularités de l'activité de l'État. Par exemple, la notion de résultat n'est pas comparable à celle d'une entreprise et ne peut être interprétée comme la mesure de la performance de l'État. De même, la capacité à lever l'impôt, ne pouvant être évaluée de manière fiable, n'est pas incluse dans les immobilisations incorporelles.

Les 19 normes comptables concernent :

Les états financiers,  
Les charges,

Les produits régaliens,  
Les produits de fonctionnement, les produits d'intervention et les produits financiers,  
Les immobilisations incorporelles,  
Les immobilisations corporelles,  
Les immobilisations financières,  
Les stocks,  
Les créances de l'actif circulant,  
Les composantes de la trésorerie,  
Les dettes financières et les instruments financiers à terme,  
Les passifs non financiers,  
Les engagements à mentionner dans l'annexe,  
Changements de méthodes comptables, changements d'estimations comptables et corrections d'erreurs,  
Événements postérieurs à la clôture des comptes,  
Information sectorielle,  
Les biens historiques et culturels,  
Les contrats concourant à la réalisation d'un service public,  
Les quotas d'émissions de gaz à effet de serre.  
Avec l'adoption de ce référentiel comptable, la France s'inscrit dans le mouvement de réforme comptable constaté dans de nombreux pays.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** -D'accord avec la réponse a) car la classification par titre et par catégorie de dépenses à l'intérieur des titres est assez proche de la classification du FMI sans lui être parfaitement identique (cf. la "source" dans mon commentaire des questions précédentes). -Mais les commentaires du chercheur (de même que sa "source" p. 62 du PLF 2019) me paraissent sans rapport avec cette question 5, car il ne s'agit pas ici de normes comptables mais de classification des dépenses par nature économique.

**Government Reviewer**

**Opinion:**

**Researcher Response**

Classification en majeure partie compatible avec les standards internationaux.

**6. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the budget year?**

**GUIDELINES:**

*Question 6 asks whether expenditures are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should treat the term "program" as meaning any level of detail below an administrative unit — that is, any programmatic grouping that is below the ministry, department, or agency level. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.*

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable détaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, in the budget year. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures in the budget year. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.*

*Budget decisions for the upcoming year can also affect the parameters of future budgets. It is therefore useful to estimate revenues and expenditures for multi-year periods, understanding that these estimates might be revised as circumstances change. Sometimes referred to as a Medium Term Expenditure Framework (MTEF), a three-year period — that is, the budget year plus two more years — is generally considered an appropriate horizon for budgeting and planning.*

**Answer:**

a. Yes, programs accounting for all expenditures are presented.

**Source:**

[https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2019/pap/pdf/PLF2019.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/pap/pdf/PLF2019.pdf)  
PAGE 232

**Comment:**

Le projet du budget présente les crédits demandés par missions, programmes et actions.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

Opinion:

**7. Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by any of the three expenditure classifications (by administrative, economic, or functional classification)?**

**GUIDELINES:**

Question 7 asks if multi-year expenditure estimates are presented by any one of the three expenditure classifications — by administrative, economic, and functional classifications — which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates by all three of the expenditure classifications for at least two years beyond the budget year. To answer "b," multi-year expenditure estimates must be presented by two of these three classifications. A "c" answer applies if multi-year expenditure estimates are presented by one of the three classifications. Answer "d" applies if multi-year expenditure estimates are not presented by any of the three classifications.

**Answer:**

d. No, multi-year expenditure estimates are not presented by any expenditure classification.

**Source:**

[https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2019/pap/pdf/PLF2019.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/pap/pdf/PLF2019.pdf)

Page 220

**Comment:**

Le projet du budget comporte une annexe qui inclut une présentation de la programmation pluriannuelle des crédits de la mission sur la période 2018-2020.

#### Peer Reviewer

**Opinion:** Disagree

**Suggested Answer:**

d. No, multi-year expenditure estimates are not presented by any expenditure classification.

**Comments:** -La "source" du chercheur ne correspond pas du tout à la question posée (mais à l'Etat A "Voies et moyens pour 2019"); donc je ne comprends pas sur quoi se fonde sa réponse. -Or, en fait et à ma connaissance, il n'y a aucune estimation pluri-annuelle (BY+1, BY+2) des dépenses dans le PLF 2019 (pas plus que dans les PLF antérieurs, i.e. EBP) - sous aucune classification que ce soit. -Toutefois, cette question (comme les questions 7b, 8, 11, 12 notamment) soulève, selon moi, une difficulté méthodologique importante dans l'approche de l'IBP (et ce, depuis plusieurs "surveys") qui peut être considérée comme inadaptée à la zone euro et d'ailleurs, sur ce point précis, pas conforme aux "bonnes pratiques de l'OCDE" pourtant définies comme source pour l'OBS:

<http://www.oecd.org/fr/gov/budgetisation/Transparence%20budg%C3%A9taire%20meilleures%20pratiques%20COMPLET.pdf>. En effet, l'OCDE recommande parmi les "rapports budgétaires" un "Rapport sur le long terme" (p.11, rapport 1.7 dans la source ci-dessus) qui n'a pourtant pas été inclus parmi les documents "examinés" par l'OBS, peut-être trop "anglo-saxon" ici. -Or, dans la zone euro, la programmation pluri-annuelle (triennale) des dépenses (et recettes) est obligatoire et prévue dans le "Programme de Stabilité" qui doit être transmis à la Commission Européenne en avril de chaque année (BY-1) ; par ailleurs cette programmation triennale (pour les détails) et quinquennale (pour l'orientation générale) doit s'inscrire dans un document spécifique : la "loi de programmation des finances publiques" (présentée au Parlement en France, pour la dernière loi en vigueur, le 17 septembre 2017 en tant que "Projet de loi de programmation des finances publiques 2018-2022" : [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2018/pap/pdf/LPFP-2018-2022.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2018/pap/pdf/LPFP-2018-2022.pdf)). -En conséquence la dimension pluri-annuelle existe bien en France (comme dans la zone euro) mais plutôt selon la logique des recommandations de l'OCDE et non, comme dans cette question, au sein du PLF annuel (dont les crédits en dépenses entraînent un engagement juridique qui serait discutable d'un point de vue démocratique s'il était sur plusieurs années). Une réponse négative à la question 7 (et suivantes) résulte donc plutôt de la formulation de cette question, à modifier selon moi à l'avenir, que de la réalité que l'IBP cherche à évaluer.

#### Government Reviewer

**Opinion:**

#### Researcher Response

La dimension pluri-annuelle existe bien en France (comme dans la zone euro) mais plutôt selon la logique des recommandations de l'OCDE et non, comme dans cette question, au sein du PLF annuel (dont les crédits en dépenses entraînent un engagement juridique qui serait discutable d'un point de vue démocratique s'il était sur plusieurs années). Une réponse négative à la question 7 (et suivantes) résulte donc plutôt de la formulation de cette question, à modifier à l'avenir, que de la réalité que l'IBP cherche à évaluer.

#### IBP Comment

We acknowledge the researcher's comments, but in light of the Peer Reviewer's response and to maintain comparability across countries and consistency with the OBS methodology, the response has been changed from "a" to "d."

**7b. Based on the response to Question 7, check the box(es) to identify which expenditure classifications have estimates for a multi-**

year period in the Executive's Budget Proposal?

**Answer:**

None of the above

**Source:**

[https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2019/pap/pdf/PLF2019.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/pap/pdf/PLF2019.pdf)

PAGE 220

**Comment:**

Le projet du budget présente les crédits selon une classification fonctionnelle, économique et administrative.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:** -Mêmes remarques que dans la question 7. -Dans le PLF 2019 (ni les PLF antérieurs), il n'y a aucune présentation des dépenses par programme sur une base pluri-annuelle (BY+1, BY+2, ...).

**Government Reviewer**

**Opinion:**

**Researcher Response**

Dans le PLF 2019 (ni les PLF antérieurs), il n'y a aucune présentation des dépenses par programme sur une base pluri-annuelle (BY+1, BY+2, ...).

**IBP Comment**

Response changed on the basis of the comments included in question 7.

**8. Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by program?**

**GUIDELINES:**

*Question 8 asks if multi-year expenditure estimates are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.*

**A note for francophone countries:** "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable détaillé*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for at least two years beyond the budget year. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures over the multi-year period. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents multi-year estimates for programs that account for less than two-thirds of expenditures. Answer "d" applies if multi-year estimates are not presented by program.*

*Revenues generally are separated into two major categories: "tax" and "non-tax" revenues. Taxes are compulsory transfers that result from government exercising its sovereign power. The largest sources of tax revenue in some countries are taxes on personal and business income and taxes on goods and services, such as sales or value-added taxes. The category of non-tax revenues is more diverse, ranging from grants from international institutions and foreign governments to funds raised through the sale of government-provided goods and services. Note that some forms of revenue, such as contributions to social security funds, can be considered either a tax or non-tax revenue depending on the nature of the approach to these contributions. Particularly because different revenues have different characteristics, including who bears the burden of paying the tax and how collections are affected by economic conditions, it is helpful when estimates for revenues are disaggregated and displayed based on their sources.*

*For more information, please refer to the 2001 GFS manual, in particular Appendix 4 (<http://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf>).*

**Answer:**

d. No, multi-year estimates for programs are not presented.

**Source:**

[https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2019/pap/pdf/PLF2019.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/pap/pdf/PLF2019.pdf)

**Comment:**

Le projet du budget, dans une annexe, présente des estimations de dépenses par programme pour une période de 3 ans.

**Peer Reviewer**



**Opinion:** Disagree

**Suggested Answer:**

d. No, multi-year estimates for programs are not presented.

**Comments:** -Mêmes remarques que dans les questions 7 et 7b.

**Government Reviewer**

**Opinion:**

**Researcher Response**

Mêmes remarques que dans les questions 7 et 7b

**9. Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of tax revenue (such as income tax or VAT) for the budget year?**

**GUIDELINES:**

Question 9 assesses the degree to which the individual sources of "tax" revenue are disaggregated in the budget. The largest sources of tax revenue in some countries are taxes on personal and business income and taxes on goods and services, such as sales or value-added taxes.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present all individual sources of tax revenue for the budget year, and "other" or "miscellaneous" revenue must account for three percent or less of all tax revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present individual sources of tax revenue that when combined account for at least two-thirds of all tax revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents individual sources of tax revenue that account for less than two-thirds of tax revenues. Answer "d" applies if individual sources of tax revenue are not presented.

**Answer:**

a. Yes, individual sources of tax revenue accounting for all tax revenue are presented.

**Source:**

[https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2019/pap/pdf/PLF2019.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/pap/pdf/PLF2019.pdf)

Évaluation des voies et moyens tome 1 . p7

**Comment:**

Les recettes fiscales sont présentées par différentes sources d'impôts (Impôts sur le revenu, tva,..) pour l'exercice budgétaire .

**Peer Reviewer**

**Opinion:** Agree

**Comments:** -La "source" précise de l'annexe citée par le chercheur est : [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2019/pap/pdf/VMT1-2019.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/pap/pdf/VMT1-2019.pdf)

**Government Reviewer**

**Opinion:**

**10. Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of non-tax revenue (such as grants, property income, and sales of government-produced goods and services) for the budget year?**

**GUIDELINES:**

Question 10 assesses the degree to which the individual sources of "non-tax" revenue are disaggregated in the budget. The category of non-tax revenues is diverse, and can include revenue ranging from grants from international institutions and foreign governments to funds raised through the sale of government-provided goods and services.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present all individual sources of non-tax revenue for the budget year, and "other" or "miscellaneous" revenue must account for three percent or less of all non-tax revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present individual sources of non-tax revenue that when combined account for at least two-thirds of all non-tax revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents individual sources of non-tax revenue that account for less than two-thirds of non-tax revenues. Answer "d" applies if individual sources of non-tax revenue are not presented.

**Answer:**

b. Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.

**Source:**

PLF 2019.

Évaluation des voies et moyens tome 1

**Comment:**

Les recettes non fiscales sont présentées par nature de recettes ( subventions, revenus du domaine, ...)

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.

**Comments:** -Le détail de toutes les recettes non fiscales prévues pour 2019 est retracé dans l'Annexe "Voies et Moyens", Tome 1, pp. 60 à 111 : [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2019/pap/pdf/VMT1-2019.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/pap/pdf/VMT1-2019.pdf)

**Government Reviewer**

**Opinion:**

**11. Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for a multi-year period (at least two-years beyond the budget year)?**

**GUIDELINES:**

*Question 11 evaluates whether revenue estimates are presented for a multi-year period (at least two years beyond the budget year) by "category;" that is, whether tax and non-tax sources of revenue are shown separately.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of revenues classified by category for at least two years following the budget year in question.*

**Answer:**

b. No, multi-year estimates of revenue are not presented by category.

**Source:**

[https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2019/pap/pdf/PLF2019.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/pap/pdf/PLF2019.pdf)

**Comment:**

Les estimations de recettes par catégories ne sont pas présentées pour une période pluriannuelle .

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:**

**12. Does the Executive's Budget Proposal or any supporting budget documentation present estimates for individual sources of revenue presented for a multi-year period (at least two-years beyond the budget year)?**

**GUIDELINES:**

*Question 12 evaluates whether revenue estimates for individual sources of revenue are presented for a multi-year period (at least two years beyond the budget year). The question applies to both tax and non-tax revenue.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of all sources of revenue individually, accounting for all revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents multi-year estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" applies if individual sources of revenue are not presented for a multi-year period.*

**Answer:**

d. No, multi-year estimates for individual sources of revenue are not presented.

**Source:**

[https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2019/pap/pdf/PLF2019.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/pap/pdf/PLF2019.pdf)

Évaluation des voies et moyens tome 1

**Comment:**

Il n'y a pas de présentation d'estimation de recettes des différentes sources de recettes individuelles pour une période pluriannuelle.

**Peer Reviewer**

Opinion: Agree

Government Reviewer

Opinion:

**13. Does the Executive's Budget Proposal or any supporting budget documentation present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?**

*GUIDELINES:*

*Question 13 asks about three key estimates related to borrowing and debt that the budget should include:*

- the amount of net new borrowing required during the budget year;*
- the central government's total debt burden at the end of the budget year; and*
- the interest payments on the outstanding debt for the budget year.*

*Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens and banks and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the IMF.*

*Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt.*

*Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present all three estimates of borrowing and debt. For a "b" answer, the Executive's Budget Proposal or its supporting documentation must present two of those three estimates. For a "c" answer, the Executive's Budget Proposal or its supporting documentation must present one of the three estimates. Answer "d" applies no information on borrowing and debt is presented for the budget year.*

**Answer:**

a. Yes, all three estimates related to government borrowing and debt are presented.

**Source:**

[https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2019/pap/pdf/PLF2019.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/pap/pdf/PLF2019.pdf) page 131.

Rapport économique, social et financier page 118.

**Comment:**

Le projet de budget présente (Art 38 du plf 2018) l'estimation du montant des intérêts de la dette pour l'exercice budgétaire et le montant des nouveaux emprunts nets requis. L'encours total de la dette est commenté dans le rapport économique sociale et financier qui accompagne le projet de budget.

**Peer Reviewer**

Opinion: Agree

**Comments:** -Le montant prévu des intérêts de la dette pour 2019 ne se trouve pas p. 131 du PLF 2019 mais à la p. 256 "Titre 4" (et aussi p. 234, Etat B, dans "Engagements financiers de l'Etat"): [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2019/pap/pdf/PLF2019.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/pap/pdf/PLF2019.pdf) -Pour le reste, d'accord avec le chercheur, mais il faut lire p. 118 et suivantes pour le montant de la dette de l'Etat dans le RESF 2019: [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2019/pap/pdf/RESF19.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/pap/pdf/RESF19.pdf) - ... et PLF "2019" (non 2018) dans son "commentaire". -Enfin il convient d'ajouter une référence important pour la dette de l'Etat. Tous les éléments demandés sont repris et détaillés dans le "bleu budgétaire" relatif aux "ENGAGEMENTS FINANCIERS DE L'ÉTAT" : [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2019/pap/pdf/DBGPGMPGM117.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/pap/pdf/DBGPGMPGM117.pdf)

**Government Reviewer**

Opinion:

**13b. Based on the response to Question 13, check the box(es) below to identify which estimates of government borrowing and debt are presented in the Executive's Budget Proposal:**

**Answer:**

The amount of net new borrowing required during the budget year  
The central government's total debt burden at the end of the budget year  
The interest payments on outstanding debt for the budget year

**Source:**

[https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2019/pap/pdf/PLF2019.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/pap/pdf/PLF2019.pdf)  
page 131.

le rapport économique social et financier.

**Comment:**

Le projet de budget présente (Art 38 du plf 2018) l'estimation du montant des intérêts de la dette pour l'exercice budgétaire et le montant des nouveaux emprunts nets requis. L'encours total de la dette est commenté dans le rapport économique sociale et financier qui accompagne le projet de budget.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** -Les références pertinentes sont détaillées dans mon "commentaire" à la question 13. -La p. 131 du PLF 2019 ne répond qu'à la 1<sup>e</sup> estimation (net new borrowing)

**Government Reviewer**

**Opinion:**

**14. "Does the Executive's Budget Proposal or any supporting budget documentation present information related to the composition of the total debt outstanding at the end of the budget year?"**

**(The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)"**

**GUIDELINES:**

Question 14 focuses on the composition of government debt at the end of the budget year, asking whether "core" information related to its composition is presented. These core components include:

- interest rates on the debt;
- maturity profile of the debt; and
- whether the debt is domestic or external.

The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 13, domestic debt is held by a country's citizens, banks, and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country's debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.

Beyond these core elements, a government may also provide additional information related to the composition of its debt, including for instance: whether interest rates are fixed or variable; whether debt is callable; the currency of the debt; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); an analysis of the risk associated with the debt; and where appropriate, what the debt is being used to finance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to the composition of government debt at the end of the budget year as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the composition of government debt is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on the composition of the debt outstanding at the end of the budget year.

**Answer:**

b. Yes, the core information is presented for the composition of the total debt outstanding.

**Source:**

[https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2019/pap/pdf/PLF2019.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/pap/pdf/PLF2019.pdf)  
P 131

RAPPORT SOCIAL ECONOMIQUE ET FINANCIER p 118

[https://www.economie.gouv.fr/files/files/Actus2018/RESF\\_2019\\_web.pdf](https://www.economie.gouv.fr/files/files/Actus2018/RESF_2019_web.pdf)

Cour des comptes. Dette des entités publiques, rapport JANV 2019.

[https://www.ccomptes.fr/system/files/2019-02/20190220-dette-entites-publiques\\_0.pdf](https://www.ccomptes.fr/system/files/2019-02/20190220-dette-entites-publiques_0.pdf)

Agence France Trésor: encours de dette émis par l'Etat.

<https://www.aft.gouv.fr/fr/budget-etat>

**Comment:**

Le Projet du budget donne des informations sur le besoin de financement et les nouveaux besoins nécessaires.

Le Rapport économique social et financier accompagnant le PLF donne une information sur la situation de la dette et de l'encours.

Les informations plus précises sur les taux d'intérêt; le profil de maturité de la dette, etc...sont données par l'Agence France Trésor qui gère les émissions d'emprunt et la dette de l'Etat. Mais ces informations ne font pas partie du PLF, et par conséquent elles ne sont pas prises en compte pour cette question.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** -D'accord avec le chercheur mais à condition d'ajouter la référence au "bleu budgétaire" sur les engagements financiers de l'Etat: [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2019/pap/pdf/DBGPGMPGM117.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/pap/pdf/DBGPGMPGM117.pdf) -Car c'est dans cette "annexe" que figurent de nombreuses "informations dépassant les aspects clés" (exemple: simulation de l'impact d'une hausse des taux d'intérêt et/ ou de l'inflation sur la charge de la dette) qui justifieraient la réponse a). -En revanche, certains éléments manquent et pourraient justifier la réponse c) : par exemple, la structure de la dette par maturité ou selon les détenteurs, même si ces informations peuvent être aisément trouvées dans le Bulletin Mensuel (pour l'année BY-1), produit par l'Agence France Trésor qui dépend du ministère des finances, comme l'indique le chercheur. -Au total, je considère donc que la réponse b) est plus appropriée, comme dans l'OBS 2015 et l'OBS 2017.

**Government Reviewer**

**Opinion:**

**IBP Comment**

Response "b" is maintained, in light of the fact while some core information is missing, significant additional "beyond the core" information is provided in the "Blue budgetaire," Programme 117: Charge de la dette et Trésorerie de l'Etat (credits évaluatifs).

**14b. Based on the response to Question 14, check the box(es) to identify which elements of the composition of the total debt outstanding are presented in the Executive's Budget Proposal:**

**Answer:**

Interest rates on the debt  
Information beyond the core elements (please specify)  
Maturity profile of the debt

**Source:**

<https://www.aft.gouv.fr/fr/budget-etat>

**Comment:**

Ces informations sont données par l'Agence France Trésor et sont disponibles sur leur site internet. Malheureusement, ces informations ne font pas partie du PLF, et donc elles ne peuvent pas être prises en compte pour cette question.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:** Les éléments disponibles dans l'EBP sont: --Information beyond the core elements --Interest rates on the debt  
**Comments:** En effet, les taux d'intérêt sur la dette et une discussion approfondie du contexte financier prévisionnel ainsi que de son impact possible sur les taux d'intérêt et la charge budgétaire de la dette peuvent être trouvés dans le "bleu budgétaire" déjà cité, notamment p. 16 et suivantes et p. 22 et suivantes: [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2019/pap/pdf/DBGPGMPGM117.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/pap/pdf/DBGPGMPGM117.pdf) Les autres éléments spécifiés ne se trouvent que dans le Bulletin Mensuel de l'AFT, mais pour la période en cours (BY-1) et non pour l'année suivante (BY) au moment de l'examen de l'EBP par le Parlement.

**Government Reviewer**

**Opinion:**

**15. "Does the Executive's Budget Proposal or any supporting budget documentation present information on the macroeconomic forecast upon which the budget projections are based?"**

**(The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)"**

**GUIDELINES:**

Question 15 focuses on the macroeconomic forecast that underlies the budget's revenue and expenditure estimates, asking whether "core" information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:

- nominal GDP level;
- inflation rate;
- real GDP growth; and
- interest rates.

While the core macroeconomic information should be a standard feature of the Executive's Budget Proposal, the importance of some types of macroeconomic assumptions may vary from country to country. For example, the budget estimates of some countries are particularly affected by changes in the price of oil and other commodities.

Beyond these core elements, some governments also provide additional information related to the economic outlook, including for instance: short and long-term interest rates; rate of employment and unemployment; GDP deflator; price of oil and other commodities; current account; exchange rate; and composition of GDP growth.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to the macroeconomic forecast as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the macroeconomic forecast is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the macroeconomic forecast is presented.

**Answer:**

a. Yes, information beyond the core elements is presented for the macroeconomic forecast.

**Source:**

[https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2019/pap/pdf/PLF2019.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/pap/pdf/PLF2019.pdf)

PLF 2019

Hcfp 2018 N° 3

Rapport économique social et financier p 199

Programme de stabilité 2018-2022

<https://www.tresor.economie.gouv.fr/Articles/2018/04/12/le-programme-de-stabilite-2018-2022-et-le-programme-national-de-reforme-2018>

**Comment:**

Le rapport social, économique et financier accompagnant le projet du budget contient une annexe méthodologique page 199 qui donne des informations sur les prévisions macro-économique sur lesquels sont fondée les prévisions budgétaires.

Des informations sur les prévisions macro-économiques sur lesquelles sont fondées les prévisions budgétaires sont également présente dans le programme de stabilité 2018-2022.

Le haut conseil des finances publiques examine chaque année la pertinence des prévisions macro-économiques fondant les prévisions budgétaires (avis publié ).

**Peer Reviewer**

**Opinion:** Agree

**Comments:** -D'accord avec l'appréciation du chercheur, mais ses références sont imprécises ou inadéquates. -La référence centrale pour cette question ci est le "Rapport économique social et financier 2019" (et non le texte du PLF 2019), notamment pp. 41 à 66. [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2019/pap/pdf/RESF19.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/pap/pdf/RESF19.pdf) -Les autres références citées par le chercheur ne concernent pas l'EBP 2019 (par ex. le "programme de stabilité" est du 13 avril 2018 et relève le cas échéant des PBS 2019), sauf l'Avis du Haut Conseil des Finances Publiques 2018-3, mais qui n'ajoute rien au document le plus pertinent.

**Government Reviewer**

**Opinion:**

**Researcher Response**

La référence centrale pour cette question ci est le "Rapport économique social et financier 2019" (et non le texte du PLF 2019), notamment pp. 41 à 66. [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2019/pap/pdf/RESF19.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/pap/pdf/RESF19.pdf)

**15b. Based on the response to Question 15, check the box(es) to identify which elements of the macroeconomic forecast are included in the Executive's Budget Proposal:**

**Answer:**

Nominal GDP level

Inflation rate

Real GDP growth

Interest rates

Information beyond the core elements (please specify)

**Source:**

PLF 2019

[https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2019/pap/pdf/PLF2019.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/pap/pdf/PLF2019.pdf)

PLF 2019

Hcfp 2018 N° 3

Rapport économique social et financier p 199  
Programme de stabilité 2018-2022  
<https://www.tresor.economie.gouv.fr/Articles/2018/04/12/le-programme-de-stabilite-2018-2022-et-le-programme-national-de-reforme-2018>

**Comment:**

Les informations sur le PIB, le taux d'inflation, l'indice des prix à la consommation, se trouve dans le PLF2019 et dans le rapport économique social et financier.  
Les informations sur les taux d'intérêt, la maturité de la dette sont donné dans les développement qui concerne la Mission Engagement Financiers de l'Etat (volume annexé au PLF)  
Le HCFP donne chaque année son avis sur le réalisme des prévisions macro-économique et des éléments des finances publiques associées au PLF.  
Il a conclu a leur cohérence pour leur PLF2019.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:**

**16. "Does the Executive's Budget Proposal or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget?"**

**(The core information must include estimates of the impact on expenditures, revenue, and debt of different assumptions for the inflation rate, real GDP growth, and interest rates.)"**

**GUIDELINES:**

*Question 16 focuses on the issue of whether the Executive's Budget Proposal shows how different macroeconomic assumptions affect the budget estimates (known as a "sensitivity analysis"). It asks whether "core" information related to a sensitivity analysis is presented, estimating the impact on expenditures, revenue, and debt of different assumptions for:*

- *inflation rate;*
- *real GDP growth; and*
- *interest rates.*

*A sensitivity analysis shows the effect on the budget of possible changes in some macroeconomic assumptions, and is important for understanding the impact of the economy on the budget; for instance, what would happen to revenue collections if GDP growth were slower than what is assumed in the budget proposal? Or what would happen to expenditure if inflation were higher than estimated? Or how will revenue be affected by a decrease in the price of oil?*

*As noted for Question 15, changes in certain macroeconomic assumptions, such as the price of oil and other commodities, can have a significant impact on the budget estimates. As a result, some sensitivity analyses may also examine the impact on the budget estimates of changes in assumptions such as the price of oil that are beyond the core elements of the inflation rate, real GDP growth, and interest rates.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to a "sensitivity analysis" as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to a "sensitivity analysis" is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on "sensitivity analysis" is presented.*

**Answer:**

a. Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.

**Source:**

Programme de stabilité 2018-2022.  
<https://www.tresor.economie.gouv.fr/Articles/2018/04/12/le-programme-de-stabilite-2018-2022-et-le-programme-national-de-reforme-2018>

**Comment:**

Le programme de stabilité définit la stratégie des finances publiques et sert de cadrage au projet de budget 2019 qui s'appuie sur ses hypothèses économiques, notamment l'analyse de sensibilité exposée page 41 et suivantes dans le Programme de stabilité.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** -Là encore, d'accord avec l'appréciation du chercheur mais la référence proposée est inadéquate (car pas dans l'EBP) - Les "sources" pertinentes sont: a- le RESF 2019, notamment p. 64 à 66: [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2019/pap/pdf/RESF19.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/pap/pdf/RESF19.pdf) b-le bleu budgétaire déjà cité sur les engagements financiers de l'Etat, p. 22 et suivantes: [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2019/pap/pdf/DBGPGMPGM117.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/pap/pdf/DBGPGMPGM117.pdf)

**Government Reviewer**  
**Opinion:**

**Researcher Response**  
D'accord avec le Peer Reviewer.

**17. Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect expenditures?**

**GUIDELINES:**

Questions 17 and 18 ask about new policy proposals in the budget. In any given year, most of the expenditures and revenues in the budget reflect the continuation of existing policies. However, much of the attention during the budget debate is focused on new proposals — whether they call for eliminating an existing program, introducing a new one, or changing an existing program at the margins. Typically, these new proposals are accompanied by an increase, a decrease, or a shift in expenditures or revenues. Because these changes may have different impacts on people's lives, the budget proposal should present sufficient detail about new policies and their budgetary impact.

Question 17 asks about new expenditure policies, and Question 18 asks about new revenue policies. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how all new policy proposals affect expenditures (for Question 17) or revenues (for Question 18) and a narrative discussion of the impact of these new policies. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show the impact of all new policy proposals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show the impact of only some, but not all, policy proposals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on the impact of new policy proposals.

**Answer:**

a. Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.

**Source:**

<http://www.assemblee-nationale.fr/15/projets/pl1255.asp>  
Rapport préparatoire au DOFP juin 2018 tome 1

**Comment:**

Le projet de budget présente en quoi les nouvelles propositions des politiques publiques affectent les dépenses (Voir PLF 2019 , exposé des motifs page 9 et s)  
Il en est de même du rapport préparatoire au débat d'orientation des finances publiques.(Tome1)

**Peer Reviewer**

**Opinion:** Agree

**Comments:** -OK pour le PLF 2019 -Rajouter le RESF 2019, notamment p.7 à 39. -Enlever le DOFP qui ne relève pas de l'EBP.

**Government Reviewer**

**Opinion:**

**18. Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect revenues?**

**GUIDELINES:**

Questions 17 and 18 ask about new policy proposals in the budget. In any given year, most of the expenditures and revenues in the budget reflect the continuation of existing policies. However, much of the attention during the budget debate is focused on new proposals — whether they call for eliminating an existing program, introducing a new one, or changing an existing program at the margins. Typically, these new proposals are accompanied by an increase, a decrease, or a shift in expenditures or revenues. Because these changes may have different impacts on people's lives, the budget proposal should present sufficient detail about new policies and their budgetary impact.

Question 17 asks about new expenditure policies, and Question 18 asks about new revenue policies. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how all new policy proposals affect expenditures (for Question 17) or revenues (for Question 18) and a narrative discussion of the impact of these new policies. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show the impact of all new policy proposals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show the impact of only some, but not all, policy proposals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on the impact of new policy proposals.

Prior-year information constitutes an important benchmark for assessing the proposals for the upcoming budget year. Estimates of prior years should be presented in the same formats (in terms of classification) as the budget year to ensure that year-to-year comparisons are meaningful. For example, if the budget proposes shifting responsibility for a particular program from one administrative unit to another — such as shifting responsibility for the training of nurses from the health department to the education department — the prior-year figures must be adjusted before year-to-year comparisons of administrative budgets can be made.

Typically, when the budget proposal is submitted, the year prior to the budget year (BY-1), also known as the current year, has not ended, so the executive will provide estimates of the anticipated outcome for BY-1. The soundness of these estimates is directly related to the degree to



which they have been updated to reflect actual expenditures to date, legislative changes that have occurred, and anticipated changes in macroeconomic, caseload, and other relevant factors for the remainder of the year.

The first year that can reflect actual outcomes, therefore, is generally two years before the budget year (BY-2). Thus the OECD recommends that data covering at least two years before the budget year (along with two years of projections beyond the budget year) are provided in order to assess fully the trends in the budget.

**Answer:**

a. Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.

**Source:**

<http://www.assemblee-nationale.fr/15/projets/pl1255.asp>  
PLF 2019  
Évaluation des voies et moyens tome 1

**Comment:**

L'impact des mesures nouvelles sur les recettes est commenté dans le PLF, plus précisément dans le document Évaluation des voies et moyens, tome 1 page 10

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:**

**19. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) by any of the three expenditure classifications (by administrative, economic, or functional classification)?**

**GUIDELINES:**

Question 19 asks if expenditure estimates for the year prior to the budget year (BY-1) are presented by one of the three expenditure classifications — by administrative, economic, and functional classifications. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. (See Questions 1-5 above.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-1 by all three of the expenditure classifications. To answer "b," expenditure estimates for BY-1 must be presented by two of these three classifications. A "c" answer applies if expenditure estimates for BY-1 are presented by one of the three classifications. Answer "d" applies if expenditure estimates for BY-1 are not presented by any of the three classifications.

**Answer:**

a. Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).

**Source:**

<http://www.assemblee-nationale.fr/15/projets/pl1255.asp>  
PLF 2019 page 245 (informations annexes)

**Comment:**

Un tableau en annexe au PLF compare par mission, programme et par titre. Les crédits proposés pour 2019 à ceux votés pour 2018 (page 245); page 249 un tableau compare par titre, mission et programme les dépenses du budget général.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).

**Comments:** La réponse appropriée est a). -Depuis l'OBS 2010 (comme l'OBS 2015 et l'OBS 2017, question 019) il est admis que la véritable "unité administrative" en France depuis l'adoption de la LOLF est la "mission", qui peut être "ministérielle" (rattachée à un ministère dont la dénomination et les responsabilités sont très variables en France autour du temps) ou être "interministérielle" (mais avec un ministère de rattachement principal); le nom et les attributions de ces missions sont beaucoup plus stables dans le temps et assurent une continuité dans les comparaisons par années, comme dans la gestion des crédits budgétaires. -Les tableaux p. 245 et suivantes du PLF 2019 récapitulent les crédits par missions (unité administrative) pour 2019 et les compare à ceux pour 2018. Les mêmes tableaux comparent les crédits 2019 et 2018 par "programme" (classification "fonctionnelle"). Enfin ces mêmes crédits 2019 et 2018 (p. 249 et suivantes) sont comparés par "titres" (classification "économique"). -Je ne vois donc par de raisons de modifier la qualification qui avait été adoptée pour ces mêmes raisons dans les versions antérieures de l'OBS et considère que la réponse appropriée à cette question est à nouveau la réponse a).

**Government Reviewer**

**Opinion:**

**Researcher Response**

Depuis l'OBS 2010 (comme l'OBS 2015 et l'OBS 2017, question 019) il est admis que la véritable "unité administrative" en France

depuis l'adoption de la LOLF est la "mission", qui peut être "ministérielle" (rattachée à un ministère dont la dénomination et les responsabilités sont très variables en France au cours du temps) ou être "interministérielle" (mais avec un ministère de rattachement principal); le nom et les attributions de ces missions sont beaucoup plus stables dans le temps et assurent une continuité dans les comparaisons par années, comme dans la gestion des crédits budgétaires. -Les tableaux p. 245 et suivantes du PLF 2019 récapitulent les crédits par missions (unité administrative) pour 2019 et les compare à ceux pour 2018. Les mêmes tableaux comparent les crédits 2019 et 2018 par "programme" (classification "fonctionnelle"). Enfin ces mêmes crédits 2019 et 2018 (p. 249 et suivantes) sont comparés par "titres" (classification "économique").

**20. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?**

**GUIDELINES:**

Question 20 asks if expenditure estimates for the year before the budget year (BY-1) are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

**A note for francophone countries:** "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable détaillé*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-1. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures for BY-1. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for only less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.

**Answer:**

a. Yes, programs accounting for all expenditures are presented for BY-1.

**Source:**

PLF 2019 informations annexés p 245 et 249  
<http://www.assemblee-nationale.fr/15/projets/pl1255.asp>

**Comment:**

Dans les informations annexes du PLF, un tableau présente la comparaison, par mission et par programme (page 245), et par titre, mission et programme, des crédits proposés en 2019 pour ceux votés pour 2018.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** -Autre URL plus commode du PLF 2019 : [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2019/pap/pdf/PLF2019.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/pap/pdf/PLF2019.pdf)

**Government Reviewer**

**Opinion:**

**21. In the Executive's Budget Proposal or any supporting budget documentation, have expenditure estimates of the year prior to the budget year (BY-1) been updated from the original enacted levels to reflect actual expenditures?**

**GUIDELINES:**

Question 21 asks whether the expenditure estimates for the year before the budget year (BY-1) have been updated from the original enacted levels. Updates can reflect actual experience to date; revised estimates due to shifting of funds by the executive, as permitted under the law; enactment of supplemental budgets; and revised assumptions regarding macroeconomic conditions, caseload, and other relevant factors for the remainder of the year.

Answer "a" applies if the estimates have been updated; answer "b" applies if the original estimates are still being used.

**Answer:**

a. Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.

**Source:**

<http://www.assemblee-nationale.fr/15/projets/pl1255.asp>  
PLF 2019

**Comment:**

Les estimations de dépenses ont été mises à jour par rapport aux niveaux adoptés à l'origine.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** -Voir notamment p. 15 et suivantes du PLF 2019: [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2019/pap/pdf/PLF2019.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/pap/pdf/PLF2019.pdf)

**Government Reviewer**

**Opinion:**

**22. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure for more than one year prior to the budget year (that is, BY-2 and prior years) by any of the three expenditure classifications (by administrative, economic, or functional classification)?**

**GUIDELINES:**

*Question 22 asks if expenditure estimates for more than one year prior to the budget year (BY-2 and prior years) are presented by any of the three expenditure classifications — by administrative, economic, and functional classifications. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. (See Questions 1-5 above.)*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-2 and prior years by all three of the expenditure classifications. To answer "b," expenditure estimates for BY-2 and prior years must be presented by two of these three classifications. A "c" answer applies if expenditure estimates for BY-2 and prior years are presented by one of the three classifications. Answer "d" applies if expenditure estimates for BY-2 and prior years are not presented by any of the three classifications*

**Answer:**

c. Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.

**Source:**

<http://www.assemblee-nationale.fr/15/projets/pl1255.asp>  
PLF 2019, RESF (Rapport Economique Social e Financier)

**Comment:**

On trouve les dépenses de l'Etat selon leur classification "économique" (compatible avec les normes internationales puisqu'il s'agit de la Comptabilité Nationale) pour BY-2 et les années précédentes (depuis 2008) à la p. 225 (Tableau VI.6) du RESF 2019:

[https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2019/pap/pdf/RESF19.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/pap/pdf/RESF19.pdf)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:**

**22b. Based on the response to Question 22, check the box(es) to identify which expenditure classifications have estimates for more than one year prior to the budget year in the Executive Budget Proposal:**

**Answer:**

Economic classification

**Source:**

[https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2019/pap/pdf/PLF2019.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/pap/pdf/PLF2019.pdf)

Projet de loi de finances 2019

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Comments:** -Source p. 225 du RESF 2019: [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2019/pap/pdf/RESF19.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/pap/pdf/RESF19.pdf)

**Government Reviewer**

**Opinion:**

**23. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for more than one year preceding the budget year (that is, BY-2 and prior years)?**

**GUIDELINES:**

Question 23 asks if expenditure estimates for more than one year before the budget year (BY-2 and prior years) are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

**A note for francophone countries:** "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable détaillé*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-2 and prior years. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures for BY-2 and prior years. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for only less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.

**Answer:**

d. No, expenditures are not presented by program for BY-2 and prior years.

**Source:**

<http://www.assemblee-nationale.fr/15/projets/pl1255.asp>  
PLF 2019 Page 245 et 249

**Comment:**

Les dépenses sont présentées par programme uniquement pour l'année précédant l'exercice budgétaire

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:**

**24. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?**

**GUIDELINES:**

Question 24 asks for which year the actual outcomes for expenditures are shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated all its expenditure data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.

For an "a" answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.

**Answer:**

a. Two years prior to the budget year (BY-2).

**Source:**

<http://www.assemblee-nationale.fr/15/projets/pl1255.asp>  
PLF 2019  
Rapport sur le budget de l'Etat 2017. Résultats et gestion  
page 243

**Comment:**

Les données budgétaires sur les résultats réels sont disponibles deux ans avant l'exercice budgétaire.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** -Les "sources" précises sont: -p. 15 du PLF 2019 : [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publicque/files/farandole/ressources/2019/pap/pdf/PLF2019.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publicque/files/farandole/ressources/2019/pap/pdf/PLF2019.pdf) -p. 98 et 225 du RESF 2019 : [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publicque/files/farandole/ressources/2019/pap/pdf/RESF2019.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publicque/files/farandole/ressources/2019/pap/pdf/RESF2019.pdf)

publique.budget.gouv.fr/sites/performance\_publique/files/farandole/ressources/2019/pap/pdf/RESF19.pdf

**Government Reviewer**

**Opinion:**

**Researcher Response**

"sources" : -p. 15 du PLF 2019 : [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2019/pap/pdf/PLF2019.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/pap/pdf/PLF2019.pdf) -p. 98 et 225 du RESF 2019 : [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2019/pap/pdf/RESF19.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/pap/pdf/RESF19.pdf)

**25. Does the Executive's Budget Proposal or any supporting budget documentation present revenue by category (such as tax and non-tax) for the year preceding the budget year (BY-1)?**

**GUIDELINES:**

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

**Answer:**

a. Yes, revenue estimates for BY-1 are presented by category.

**Source:**

p. 20 et p. 28 du PLF 2019:  
[https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2019/pap/pdf/PLF2019.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/pap/pdf/PLF2019.pdf)

**Comment:**

Les estimations de recettes par catégorie sont présentées en indiquant par catégorie les montants de l'année précédente .

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Les recettes pour BY-1 sont présentées, de façon plus détaillée, p. 15 et suivantes dans le fascicule "Voie et Moyens" t. 1: [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2019/pap/pdf/VMT1-2019.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/pap/pdf/VMT1-2019.pdf)

**Government Reviewer**

**Opinion:**

**26. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for the year preceding the budget year (BY-1)?**

**GUIDELINES:**

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

**Answer:**

a. Yes, individual sources of revenue accounting for all revenue are presented for BY-1.

**Source:**

[https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2019/pap/pdf/PLF2019.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/pap/pdf/PLF2019.pdf)

**Comment:**

Les sources individuelles des recettes sont présentées pour l'année précédent l'exercice budgétaire.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Le détail des recettes pour BY-1 se trouve dans l'Annexe "Voies et Moyens", T.1, p. 15 et les suivantes: [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2019/pap/pdf/VMT1-2019.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/pap/pdf/VMT1-2019.pdf)

**Government Reviewer**

**Opinion:**

**27. In the Executive's Budget Proposal or any supporting budget documentation, have the original estimates of revenue for the year prior to the budget year (BY-1) been updated to reflect actual revenue collections?**

**GUIDELINES:**

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

**Answer:**

a. Yes, revenue estimates for BY-1 have been updated from the original enacted levels.

**Source:**

<http://www.assemblee-nationale.fr/15/projets/pl1255.asp>

PLF 2019

[https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2019/pap/pdf/PLF2019.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/pap/pdf/PLF2019.pdf)

Évaluation des voies et moyens tome 1, page 7 et suivante .

**Comment:**

Les estimations de recettes pour l'année précédente sont révisées par rapport à celles votées à l'origine.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Les "sources" correctes sont : 1) p. 20 et p. 28 du PLF 2019: [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2019/pap/pdf/PLF2019.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/pap/pdf/PLF2019.pdf) 2)... et, de façon plus détaillée, p. 15 (et suivantes) du fascicule "Voie et Moyens" t. 1 : [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2019/pap/pdf/VMT1-2019.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/pap/pdf/VMT1-2019.pdf)

**Government Reviewer**

**Opinion:**

**28. Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for more than one year prior to the budget year (that is, BY-2 and prior years)?**

**GUIDELINES:**

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

**Answer:**

a. Yes, revenue estimates for BY-2 and prior years are presented by category.

**Source:**

<http://www.assemblee-nationale.fr/15/projets/pl1255.asp>

PLF 2019

[https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2019/pap/pdf/PLF2019.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/pap/pdf/PLF2019.pdf)

Évaluation des voies et moyen tome 1

**Comment:**

Le projet du budget présente les estimations de recettes par catégorie pour les deux années qui précèdent la nouvelle année budgétaire

**Peer Reviewer**

**Opinion:** Agree

**Comments:** -On trouve les estimations de recettes pour BY-2 aux p. 20 et p. 28 du PLF 2019: [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2019/pap/pdf/PLF2019.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/pap/pdf/PLF2019.pdf) -... et, de façon plus détaillée, p. 15 (et suivantes) du fascicule "Voie et Moyens" t. 1 : [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2019/pap/pdf/VMT1-2019.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/pap/pdf/VMT1-2019.pdf)

**Government Reviewer**

**Opinion:**

**29. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for more than one year prior to the budget year (that is, BY-2 and prior years)?**

**GUIDELINES:**

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information

provided for revenues rather than expenditures.

**Answer:**

a. Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.

**Source:**

<http://www.assemblee-nationale.fr/15/projets/pl1255.asp>

PLF 2019

[https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2019/pap/pdf/PLF2019.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/pap/pdf/PLF2019.pdf)

Évaluation des voies et moyen tome 1

**Comment:**

Le projet du budget présente des sources de recettes individuelles pour les deux années qui précèdent le nouvel exercice budgétaire

**Peer Reviewer**

**Opinion:** Agree

**Comments:** -On trouve les estimations relativement peu détaillées de recettes pour BY-2 aux p. 20 et p. 28 du PLF 2019:

[https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2019/pap/pdf/PLF2019.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/pap/pdf/PLF2019.pdf)

-... et, de façon très détaillée, p. 15 et dans tout le reste du fascicule "Voie et Moyens" t. 1: [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2019/pap/pdf/VMT1-2019.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/pap/pdf/VMT1-2019.pdf)

**Government Reviewer**

**Opinion:**

**30. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?**

**GUIDELINES:**

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

**Answer:**

a. Two years prior to the budget year (BY-2).

**Source:**

<http://www.assemblee-nationale.fr/15/projets/pl1255.asp>

PLF 2019

Rapport sur le budget de l'Etat 2017 ; résultats et gestion.

**Comment:**

Dans le projet du budget de l'exécutif, c'est la deuxième année qui précède le nouvel exercice budgétaire qui reflète les résultats réels des recettes.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** -p. 20 et p. 28 du PLF 2019: [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2019/pap/pdf/PLF2019.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/pap/pdf/PLF2019.pdf)

-p. 15 (et suivantes) du fascicule "Voie et Moyens" t. 1: [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2019/pap/pdf/VMT1-2019.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/pap/pdf/VMT1-2019.pdf)

**Government Reviewer**

**Opinion:**

**31. "Does the Executive's Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1)?**

**(The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)"**

**GUIDELINES:**

Question 31 focuses on prior-year debt information, rather than on prior-year expenditures or revenues, asking whether "core" information is provided on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1).

The "core" information includes:

- total debt outstanding at the end of BY-1;
- amount of net new borrowing required during BY-1;
- interest payments on the debt;
- interest rates on the debt instruments;
- maturity profile of the debt; and
- whether it is domestic or external debt.

This core information for BY-1 is consistent with the budget year information for borrowing and debt, which is examined in Questions 13 and 14.

In addition, some governments provide information beyond the core elements, such as gross new borrowing required during BY-1; currency of the debt; whether the debt carries a fixed or variable interest rate; whether it is callable; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); where appropriate, what the debt is being used to finance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to government borrowing and debt, including its composition, for BY-1 as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to government borrowing and debt, including its composition, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on government borrowing and debt for BY-1.

**Answer:**

b. Yes, the core information is presented for government debt.

**Source:**

<http://www.assemblee-nationale.fr/15/projets/pl1255.asp>  
 PLF 2019, page 130 et s (voir également mission engagements financiers de l'Etat)  
 Rapport Economique social et financier, mai 2018 page 118  
 Rapport sur le budget de l'Etat 2017  
 Programme de stabilité 2018-2022  
 Situation mensuelle du trésor

**Comment:**

Des informations allant au-delà des éléments essentiels sont présentées pour la dette publique dans les différents documents ci-dessus.

Des informations sont données y compris pour l'année précédent l'exercice budgétaire et parfois pour les deux années précédant le nouvel exercice budgétaire ( le RESF qui accompagne le PLF donne une infirmation sur l'évolution de la dette des administrations publiques pour les deux année précédant le nouvel exercice budgétaire)

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

b. Yes, the core information is presented for government debt.

**Comments:** -Dans le document allusivement cité par le chercheur (la mission "Engagements financiers de l'Etat", qui est le plus important sur cette question, on trouve la plupart des informations clés demandées, sauf le profil de maturité et la nature interne / externe de la dette, qui est d'ailleurs une question secondaire pour la France puisque toute la dette publique est libellée en euro. Ce qui irait dans le sens d'une réponse c). -Mais dans ce document (et un peu dans le RESF 2019), de nombreux éléments quantitatifs et narratifs "au delà des éléments clés" sont présentés, par exemple le contexte financier, les prévisions de taux d'intérêt, la sensibilité de la charge de la dette à un choc de taux, ... -Ces différents éléments me conduisent donc à considérer comme appropriée la réponse b), comme indiqué dans les Guidelines ci-dessus et comme dans l'OBS 2017. -Les "sources" correctes de ces documents sont : "Engagements financiers de l'Etat", p. 24 et suivantes : [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2019/pap/pdf/PAP2019\\_BG\\_Engagements\\_financiers\\_Etat.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/pap/pdf/PAP2019_BG_Engagements_financiers_Etat.pdf) RESF 2019, p. 118 et suivantes et p. 206 : [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2019/pap/pdf/RESF19.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/pap/pdf/RESF19.pdf)

**Government Reviewer**

**Opinion:**

**Researcher Response**

D'accord avec le Peer Reviewer, la reponse est b).

**32. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?**

**GUIDELINES:**

Question 32 asks for which year the actual outcome for debt is shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated its debt data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.

For an "a" answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.

It is essential that all government activities that may have an impact on the budget — in the current budget year or in future budget years — be fully disclosed to the legislature and the public in budget documents. In some countries, for instance, entities outside central government



(such as public corporations) undertake fiscal activities that could affect current and future budgets. Similarly, activities that can have a significant impact on the budget, such as payment arrears and contingent liabilities, sometimes are not properly captured by the regular presentations of expenditure, revenue, and debt.

**Answer:**

a. Two years prior to the budget year (BY-2).

**Source:**

PLF 2019  
Rapport économique, social et financier page 278 .

**Comment:**

L'année la plus récente pour laquelle les chiffres de la dette reflètent les résultats réel est l'année -2

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:**

**33. "Does the Executive's Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year?"**

**(The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)"**

**GUIDELINES:**

Question 33 focuses on extra-budgetary funds, asking whether "core" information related to these funds, which exist outside the budget, are presented. These core components include:

- a statement of purpose or policy rationale for the extra-budgetary fund (i.e., why was a particular fund set up? what is it used for?); and
- estimates of its income, expenditure, and financing. (These estimates should be presented on a gross basis so that it is possible to tell how much money flows through each extra-budgetary fund.)

In most countries, governments engage in certain budgetary activities that are not included in the central government's budget. Known as extra-budgetary funds, they can range in size and scope. For example, countries frequently set up pension and social security programs as extra-budgetary funds, where the revenues collected and the benefits paid are recorded in a separate fund outside the budget. Another example of an extra-budgetary fund can be found in countries dependent on hydrocarbon/mineral resources, where revenues from producing and selling those resources are channeled through systems outside the annual budget.

In some cases, the separation engendered by an extra-budgetary fund serves a legitimate political purpose, and the finances and activities of these funds are well documented. In other cases, however, this structure is used for obfuscation, and little or nothing is known about a fund's finances and activities.

The availability of information related to extra-budgetary funds is essential for a comprehensive understanding of the government's true fiscal position. In addition to the core information, other information about extra-budgetary funds is also desirable. Such information includes a discussion of the risks associated with the extra-budgetary fund; expenditures classified by economic, functional, or administrative unit; and the rules and procedures that govern the operations and management of the extra-budgetary fund.

For more information about extra-budgetary funds, see the Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 2.1.1 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to extra-budgetary funds as well as some additional information beyond the core elements. A "b" answer applies if the Executive's Budget Proposal or supporting documentation presents all of the core information. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to extra-budgetary funds is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on extra-budgetary funds.

**Answer:**

a. Yes, information beyond the core elements is presented for all extra-budgetary funds.

**Source:**

<http://www.assemblee-nationale.fr/15/projets/pl1255.asp>  
Le budget de l'État en 2017 (résultats et gestion), page 147.

**Comment:**

Le rapport de la cour des comptes sur la gestion du budget de l'Etat 2017 critique l'existence de fonds extra-budgétaires sans personnalité juridique qui sont source d'opacité (84 fonds recenser).

**Peer Reviewer****Opinion:** Disagree**Suggested Answer:**

a. Yes, information beyond the core elements is presented for all extra-budgetary funds.

**Comments:** -Dans le manuel du FMI, que le chercheur ne semble pas avoir utilisé dans sa réponse, les fonds "extrabudgétaires" couvrent une très large palette de dépenses et recettes, notamment: 1- les fonds de Sécurité Sociale (retraites, assurance maladie etc.) dont le montant de dépenses et de recettes est en France du même ordre de grandeur que l'Etat central. En France ces fonds sont l'objet d'une autre Loi de Finances, examiné et votée par le Parlement en parallèle avec le budget de l'Etat ; voir sa présentation dans, par exemple: [http://www.assemblee-nationale.fr/dyn/15/dossiers/plfss\\_2019](http://www.assemblee-nationale.fr/dyn/15/dossiers/plfss_2019) 2- des activités prises en compte par le "budgets annexes" et les "comptes spéciaux" qui, bien que traitées à part, sont incluses dans les PLF et dans les PAP (missions) qui les accompagnent : voir PLF 2019 notamment p. 237 et suivantes [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2019/pap/pdf/PLF2019.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/pap/pdf/PLF2019.pdf); pour un exemple précis, l'analyse détaillée du "Contrôle et exploitation aériens": <https://www.performance-publique.budget.gouv.fr/documents-budgetaires/lois-projets-lois-documents-annexes-annee/exercice-2019/projet-loi-finances-2019-mission-controle-exploitation-aeriens#resultat> -Enfin le RESF 2019 présente l'ensemble des dépenses, recettes et dettes des "administrations publiques" sur une base consolidée aux p. 85 et suivantes, ainsi que les analyses et prévisions pour chaque grande catégorie d'Administration (centrale, locale, sociale). -L'ensemble de ces éléments justifie ainsi la réponse a) à cette question comme à la suivante (034).

**Government Reviewer****Opinion:****Researcher Response**

D'accord avec le Peer Reviewer, la réponse la plus appropriée est a).

**34. Does the Executive's Budget Proposal or any supporting budget documentation present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year?****GUIDELINES:**

Question 34 asks whether the Executive's Budget Proposal or supporting documents present the finances of the central government on a consolidated basis, showing both its budgetary and extra-budgetary activities. Virtually all of the questions in the OBS questionnaire focus on budgetary central government — the activities of the ministries, departments, or agencies of central government. In addition, Question 33 asks about extra-budgetary funds, such as social security funds that are not included in the budget.

Coverage is an important aspect of fiscal reporting. Budget documents should cover the full scope of government's financial activity. In many countries, extra-budgetary activities are substantial, and can represent a sizable share of the central government's activities. To get a full picture of the central government's finances, therefore, it is necessary to examine both activities that are included in the budget and those that are extra-budgetary. This question asks whether such a consolidated presentation of central government finances is provided.

The central government is only one component of the overall public sector. The public sector also includes other levels of government, such as state and local government, and public corporations. (See Box 2.1 under Principle 1.1.1 of the IMF's Fiscal Transparency Handbook (2018): <https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>. For the purpose of answering this question, please consider only the central government level.

In order to answer "a," the Executive's Budget Proposal or supporting documentation must present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year.

**Answer:**

b. No, central government finances are not presented on a consolidated basis.

**Source:**

<http://www.assemblee-nationale.fr/15/projets/pl1255.asp>  
PLF 2019  
Le budget de l'État en 2017 (résultats et gestion), page 147.  
Le rapport sur les opérateurs de l'Etat

**Comment:**

Depuis 2005, le PLF contient une information en annexe sur les opérateurs de l'Etat c-à-d des organismes publics ou privés qui sont principalement chargés d'une mission de service public de l'Etat ( exemple: les universités). L'objectif est de donner une vue plus consolidée des finances de l'Etat. Le rapport sur les opérateurs de l'Etat donne, par opérateur des informations sur le montant du financement reçu de l'Etat, le nombre d'emplois, le montant des salaires ...  
L'objectif de consolidation est toutefois atténué par l'existence de fonds extra-budgétaires sans personnalité juridiques. Ces fonds sont critiqués par la cour des comptes (Rapport sur la gestion du budget de l'Etat en 2017)

**Peer Reviewer****Opinion:** Disagree**Suggested Answer:**

a. Yes, central government finances are presented on a consolidated basis.

**Comments:** -La réponse appropriée est a), comme à la question précédente. -Les finances consolidées des Administrations Publiques sont présentées dans le PLF 2019 (art. 1) et abondamment dans le RESF 2019 (voir références de la question 033). -De nombreux "jaunes budgétaires" présentent les relations financières entre le Budget de l'Etat et d'autres organismes publics concourant aux services publics : Sécurité Sociale ([https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/files/documents/jaunes-2019/jaune2019\\_protection\\_sociale-W.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/files/documents/jaunes-2019/jaune2019_protection_sociale-W.pdf)) , entreprises publiques ([https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/files/documents/jaunes-](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/files/documents/jaunes-)

2019/jaune2019\_Etat\_actionnaire-W.pdf), agences de l'eau ([https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/files/documents/jaunes-2019/Jaune2019\\_agences\\_eau-W.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/files/documents/jaunes-2019/Jaune2019_agences_eau-W.pdf)) etc. -Enfin le PLF 2019 (p. 23 et suivantes) détaille les problèmes de "périmètre" du budget que semble évoquer le chercheur : "IV.Application de la charte de budgétisation de la loi de programmation des finances publiques pour 2018-2022 au projet de loi de finances pour 2019": [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2019/pap/pdf/PLF2019.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/pap/pdf/PLF2019.pdf) -Cet ensemble d'arguments justifie largement, selon moi, la réponse a).

**Government Reviewer**  
**Opinion:**

**Researcher Response**

Les finances consolidées des Administrations Publiques sont présentées dans le PLF 2019 (art. 1) et abondamment dans le RESF 2019, comme décrit par le Peer Reviewer. Il n'y a toutefois pas de consolidation budgétaire au sens comptable du concept. Il faudrait qu'on soit plus précis sur cette question qui conduit si l'on veut être orthodoxe a répondre b)

**IBP Comment**

We welcome the Peer Reviewer's comment. However, the researcher seems to indicate that there isn't a consolidated presentation where the central government finances are shown in a single table, for example. Social security, central and local administrations are dealt with in depth in the RESF ([https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2019/pap/pdf/RESF19.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/pap/pdf/RESF19.pdf)), but in separate sections. Response "b" is confirmed.

**35. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?**

**GUIDELINES:**

*Question 35 asks about intergovernmental transfers. In many cases, the central government supports the provision of a good or service by a lower level of government through an intergovernmental transfer of funds. This is necessary because, independent from the level of administrative decentralization that exists in a given country, the capacity for revenue collection of a local government is unlikely to be sufficient to pay for all its expenses. However, because the activity is not being undertaken by an administrative unit of the central government, it is unlikely to receive the same level of review in the budget. Thus it is important to include in the budget proposal a statement that explicitly indicates the amount and purposes of these transfers.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all intergovernmental transfers and a narrative discussing these transfers. If a narrative discussion is not included, but estimates for all intergovernmental transfers are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, intergovernmental transfers (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of intergovernmental transfers are presented.*

**Answer:**

a. Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.

**Source:**

Les principales informations relatives à cette question se trouvent dans différents "jaunes" budgétaires annexés au PLF 2019, notamment les relations financières de l'Etat avec l'Union Européenne, les collectivités locales et la sécurité sociale, respectivement :

- 1- [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/files/documents/jaunes-2019/Jaune2019\\_relations\\_financieres\\_UE.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/files/documents/jaunes-2019/Jaune2019_relations_financieres_UE.pdf)
- 2- [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/files/documents/jaunes-2019/Jaune2019\\_collectivites.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/files/documents/jaunes-2019/Jaune2019_collectivites.pdf)
- 3- [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/files/documents/jaunes-2019/jaune2019\\_protection\\_sociale-W.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/files/documents/jaunes-2019/jaune2019_protection_sociale-W.pdf)

**Comment:**

Les transferts les plus importants concernent les collectivités territoriales (PLF page 261, concours financier aux collectivités territoriales).

**Peer Reviewer**  
**Opinion:** Agree

**Government Reviewer**  
**Opinion:**

**36. Does the Executive's Budget Proposal or any supporting budget documentation present alternative displays of expenditures (such as by gender, by age, by income, or by region) to illustrate the financial impact of policies on different groups of citizens, for at least the budget year?**

**GUIDELINES:**

*Question 36 asks about "alternative displays" of expenditures that highlight the financial impact of policies on different groups of citizens. As*

discussed above, expenditures are typically presented by at least one of three classifications — administrative, functional, and economic classifications (see Questions 1-5) — and by individual program (Question 6). In addition, governments can provide alternative displays to emphasize different aspects of expenditure policies and to show who benefits from these expenditures.

For the purpose of answering this question, the alternative presentation must differ from the presentations (such as administrative, functional, or economic classifications or presentation by program) used to answer other questions. The alternative display can cover all expenditures or only a portion of expenditures. For instance, it can show how all expenditures are distributed according to geographic region or it can show how selected expenditures (such as the health budget or the agriculture budget) are distributed to different regions. But such a geographic display must be something different than the presentation of intergovernmental transfers used to answer question 35. One exception is when a country includes a special presentation of all policies intended to benefit the most impoverished populations (and is used to answer Question 52) then that can be considered an alternative display for purposes of answering this question as well. Finally, brief fact sheets showing how proposals in the budget benefit particular groups would be insufficient; only more detailed presentations would be considered.

The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?" (<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of the importance of alternative displays of budget information and provides a number of examples. For instance,

- Bangladesh in its 2017-18 Budget included a detailed supplementary Gender Budgeting Report, which presents the spending dedicated to advancing women across various departments. (<https://mof.portal.gov.bd/site/page/3bb14732-b5b1-44df-9921-efedf1496295>).
- The UK's 2017 budget included a supplementary analysis that provided a distributional analysis of the budget by households in different income groups (see [https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/661465/distributional\\_analysis\\_autumn\\_budget\\_2017.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/661465/distributional_analysis_autumn_budget_2017.pdf)).
- South Africa's 2017 Budget Review goes beyond the standard presentation of intergovernmental transfers, discussing the redistribution that results from national revenue flowing to the provinces and municipalities and presenting the allocations on a per capita basis (see chapter 6, <http://www.treasury.gov.za/documents/national%20budget/2017/review/FullBR.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must include at least three different presentations that illustrate the financial impact of policies on different groups of citizens for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must include at least two different alternative displays of expenditures. A "c" applies if only one type of alternative display of expenditure is presented. Answer "d" applies if no alternative display of expenditure is presented.

**Answer:**

a. Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.

**Source:**

PLF 2019

[https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2019/pap/pdf/PLF2019.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/pap/pdf/PLF2019.pdf)

<https://www.performance-publique.budget.gouv.fr/documents-budgetaires/lois-projets-lois-documents-annexes-annee/exercice-2019/projet-loi-finances-2019-documents-politique-tranversale#.XRzbtJMzZbU>

**Comment:**

Plusieurs documents dits "de politique transversale" associés au PLF sont destinés à rassembler les dépenses (et dépense fiscale) relatives à différents "programmes" ayant un impact sur une politique publique déterminée.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** -Mais il convient de compléter la réponse du chercheur par des "sources" plus précises, notamment: 1- sur l'égalité entre femmes et hommes : [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/documents/dpt-2019/DPT2019\\_egalite\\_femmes\\_hommes.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/documents/dpt-2019/DPT2019_egalite_femmes_hommes.pdf) 2- sur les populations d'outre mer: [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/files/documents/dpt-2019/DPT2019\\_outre-mer.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/files/documents/dpt-2019/DPT2019_outre-mer.pdf) 3- sur les populations dites "socialement exclues": [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/files/documents/dpt-2019/DPT2019\\_inclusion\\_sociale.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/files/documents/dpt-2019/DPT2019_inclusion_sociale.pdf) 4- sur les populations immigrées : [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/files/documents/dpt-2019/DPT2019\\_immigration.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/files/documents/dpt-2019/DPT2019_immigration.pdf) 5- sur la jeunesse: [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/files/documents/dpt-2019/DPT2019\\_jeunesse.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/files/documents/dpt-2019/DPT2019_jeunesse.pdf)

**Government Reviewer**

**Opinion:**

**36b. Based on the response to Question 36, select the box(es) below to identify which types of alternative displays are included in the Executive's Budget Proposal:**

**Answer:**

Policy impacts based on income

Policy impacts based on gender

Policy impacts based on age

Distribution of health expenditures by geographic region

Distribution of education expenditures by geographic region  
Other displays of expenditure (please specify)

**Source:**

**Comment:**

Other displays of expenditure: on immigrants

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Policy impacts based on income: [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/files/documents/dpt-2019/DPT2019\\_inclusion\\_sociale.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/files/documents/dpt-2019/DPT2019_inclusion_sociale.pdf) Policy impacts based on gender: [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/files/documents/dpt-2019/DPT2019\\_egalite\\_femmes\\_hommes.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/files/documents/dpt-2019/DPT2019_egalite_femmes_hommes.pdf) Policy impacts based on age : [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/files/documents/dpt-2019/DPT2019\\_jeunesse.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/files/documents/dpt-2019/DPT2019_jeunesse.pdf) Distribution of health and education expenditures by geographic region : [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/files/documents/dpt-2019/DPT2019\\_outre-mer.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/files/documents/dpt-2019/DPT2019_outre-mer.pdf) Other displays of expenditure (sur les populations immigrées) : [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/files/documents/dpt-2019/DPT2019\\_immigration.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/files/documents/dpt-2019/DPT2019_immigration.pdf)

**Government Reviewer**

**Opinion:**

**37. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of transfers to public corporations for at least the budget year?**

**GUIDELINES:**

*Question 37 asks about transfers to public corporations. It is often the case that governments have a stake in enterprises that manage resources that are particularly relevant for the public good (such as electricity, water, and oil). While these public corporations can operate independently, in some cases the government will provide direct support by making transfers to these corporations, including to subsidize capital investment and operating expenses.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all transfers to public corporations and a narrative discussing the purposes of these transfers. If a narrative discussion is not included, but estimates for all transfers to public corporations are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, transfers to public corporations (regardless of whether it also includes a narrative discussion). Answer "c" also applies if estimates of transfers to public corporations are presented as a single line item. Answer "d" applies if no estimates of transfers to public corporations are presented.*

**Answer:**

a. Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.

**Source:**

PLF 2019

[https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2019/pap/pdf/PLF2019.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/pap/pdf/PLF2019.pdf)

**Comment:**

Les transferts aux sociétés publiques sont présentés et commentés dans le PLF lorsqu'il y'en a .  
Les traités Européens interdisent aux Etats membres les aides financières aux sociétés publiques qui portent atteinte à la concurrence et au libre jeu du marché.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.

**Comments:** -Il est difficile de comprendre sur quoi se fonde la réponse du chercheur, sa "source" étant totalement imprécise et son "commentaire" peu éclairant. -Selon moi, l'ensemble des informations demandées se trouvent dans l'EBP 2019. Entre autres: 1- les participations financières de l'Etat sont retracées et commentées dans un Compte d'Affectation Spéciale (CAS) : [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2019/pap/pdf/PAP2019\\_CS\\_CAS\\_Participations\\_financieres\\_Etat.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/pap/pdf/PAP2019_CS_CAS_Participations_financieres_Etat.pdf) 2-le relations de l'Etat avec les "entreprises publiques" sont largement récapitulées (pour BY-1 et BY-2) et commentées dans un "jaune budgétaire": [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/documents/jaunes-2019/jaune2019\\_Etat\\_actionnaire-W.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/documents/jaunes-2019/jaune2019_Etat_actionnaire-W.pdf) 3-les subventions et autres transferts aux organismes du secteur public sont précisées et récapitulées dans le "jaune" budgétaire, voir notamment p. 20 et suivantes : <https://www.performance-publique.budget.gouv.fr/fr/datasets/la-societe-du-grand-paris> -... ainsi que dans les différentes "missions" correspondantes, par exemple: celles du Ministère de la "transition écologique et solidaire", pour les entreprises de transports ou de l'énergie : <https://www.performance-publique.budget.gouv.fr/documents-budgetaires/lois-projets-lois-documents-annexes-annee/exercice-2019/projet-loi-finances-2019-ministere-transition-ecologique-solidaire#resultat> -Eléments qui me paraissent donc justifier la réponse a).

**Government Reviewer**

**Opinion:**

**Researcher Response**

Les informations demandées se trouvent dans l'EBP 2019, comme indiqué par le Peer Reviewer. Ces éléments justifient la réponse a).

**38. Does the Executive's Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year?**

**(The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)**

**GUIDELINES:**

Question 38 focuses on quasi-fiscal activities, asking whether "core" information related to such activities is presented. These core components include:

- A statement of purpose or policy rationale for the quasi-fiscal activity (i.e., what is the reason for engaging in this activity?);
- The identification of intended beneficiaries of the quasi-fiscal activity.

The term "quasi-fiscal activities" refers to a broad range of activities that are fiscal in character and could be carried out through the regular budget process but are not. For example, a quasi-fiscal activity could take place if, instead of providing a direct subsidy through the budget for a particular activity, a public financial institution provides an indirect subsidy by offering loans at below-market rates for that activity. Similarly, it is a quasi-fiscal activity when an enterprise provides goods or services at prices below commercial rates to certain individuals or groups to support the government's policy goals.

The above examples are policy choices that may be approved by the government and legislature. However, quasi-fiscal activities can also involve activities that violate or circumvent a country's budget process laws or are not subject to the regular legislative approval process for expenditures. For example, the executive may issue an informal order to a government entity, such as a public commercial enterprise, to provide the executive with goods and services that normally would have to be purchased with funding authorized by the legislature. All quasi-fiscal activities should be disclosed to the public and subject to public scrutiny.

Beyond the core information, some governments may also provide other information about quasi-fiscal activities, including for example: the anticipated duration of the quasi-fiscal activity; a quantification of the activity and the assumptions that support these estimates; and a discussion of the fiscal significance and potential risks associated with the activity, including the impact on the entity carrying out the activity. Principle 3.3.2 of the IMF's Fiscal Transparency Handbook (2018) ([https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859.xml](https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml)) provides examples of quasi-fiscal activities that can be consulted as needed. And more details on quasi-fiscal activities can be found in the Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to all quasi-fiscal activities for at least the budget year as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to quasi-fiscal activities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on quasi-fiscal activities.

If quasi-fiscal activities do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question.

**Answer:**

a. Yes, information beyond the core elements is presented for all quasi-fiscal activities.

**Source:**

PLF 2019  
Évaluation des voies et moyens tome 2 (Dépenses fiscales)

**Comment:**

Depuis 1980 le PLF est accompagné d'un rapport présentant l'ensemble des dépenses fiscales ( Mesure de réduction d'impôts à des fins d'incitation économique ou d'équité sociale ) qui représentent des charges pour le budget de l'Etat au même titre que les dépenses budgétaires.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** -Mais, ici, le chercheur a confondu les "quasi-fiscal activities" (question 38) et les "tax expenditures" (question 45) : sa "source" est donc inappropriée. -En revanche, l'EBP (PLF 2019) retrace bien et commente dans de (trop?) nombreux documents annexes ce type d'activités et leurs potentielles conséquences budgétaires, notamment : -dans les "Engagements financiers de l'Etat", les programmes 114 "Appels en garantie de l'Etat" et 145 "Épargne", p. 17 et suivantes : [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2019/pap/pdf/DBGPGMPGM114.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/pap/pdf/DBGPGMPGM114.pdf) et p. 5 et suivantes : [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2019/pap/pdf/DBGPGMPGM145.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/pap/pdf/DBGPGMPGM145.pdf) -dans le Comptes d'Affectation Spéciale (CAS) "Participations financières de l'Etat", p. 10 et suivantes : [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2019/pap/pdf/PAP2019\\_CS\\_CAS\\_Participations\\_financieres\\_Etat.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/pap/pdf/PAP2019_CS_CAS_Participations_financieres_Etat.pdf) -dans le "jaune" des "Opérateurs de l'Etat", la présentation de leurs activités, de leurs emplois, de leur financement (par le Budget de l'Etat ou par fonds propres), de leurs dettes et engagements hors bilan, etc.: [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/files/documents/jaunes-2019/Jaune2019\\_operateurs.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/files/documents/jaunes-2019/Jaune2019_operateurs.pdf) -dans la mission

"Investissements d'Avenir", par exemple le programme 423 "Accélération de la modernisation des entreprises", p. 52 et suivantes ou le programme 422 "Valorisation de la recherche", p. 34 et suivantes: [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2019/pap/pdf/PAP2019\\_BG\\_Investissements\\_avenir.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/pap/pdf/PAP2019_BG_Investissements_avenir.pdf) -ou encore dans la mission "Economie", le programme 134 "Développement des entreprises et régulations", p. 6 et suivantes: [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2019/pap/pdf/DBGPGMPGM134.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/pap/pdf/DBGPGMPGM134.pdf)

**Government Reviewer**

**Opinion:**

**Researcher Response**

D'accord avec les commentaires et sources fournies par le Peer Reviewer, la réponse appropriée est a)

**39. Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government for at least the budget year?**

**(The core information must include a listing of the assets, and an estimate of their value.)**

**GUIDELINES:**

*Question 39 focuses on financial assets held by the government, asking whether "core" information related to these assets is presented. These core components include:*

- A listing of the financial assets; and
- An estimate of their value.

*Governments own financial assets such as cash, bonds, or equities. Unlike private sector businesses, however, few governments maintain balance sheets that show the value of their assets and liabilities.*

*Beyond the core information, some governments may also provide other information about financial assets, including for example: a discussion of their purpose; historical information on defaults; differences between reported values and market values; and a summary of financial assets as part of the government's balance sheet.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year all of the core information related to all financial assets held by the government as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to financial assets is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on financial assets held by the government.*

**Answer:**

b. Yes, the core information is presented for all financial assets.

**Source:**

Loi organique du 1er Aout 2001 article 30 (nouvelle comptabilité de l'Etat)  
Rapport sur la gestion de l'Etat 2017  
La certification des comptes de l'Etat 2017  
Le compte général de l'Etat 2017

**Comment:**

Le compte général de l'Etat présente au bilan de l'Etat des informations sur les actifs financiers détenu par le gouvernement pendant l'exercice budgétaire.  
L'information comptable fait l'objet d'une certification annuelle par la cour des comptes.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

b. Yes, the core information is presented for all financial assets.

**Comments:** -De façon surprenante, la "source" et le commentaire du chercheur ne renvoient qu'à des documents relatifs à l'exécution budgétaire 2017 (YER) et non, comme le demande cette question-ci, au PLF 2019 (EBP). On ne sait donc pas du tout sur quels arguments de fond se base sa réponse. -Selon moi, ce qui peut expliquer en partie cette méprise, c'est que la question de l'IBP est ambiguë ou mal formulée, comme cela avait été noté par le "peer reviewer" de l'OBS 2017. En effet des informations clés demandées, en particulier "an estimate of the value of the financial assets" pour BY ne relèvent pas d'un EBP (budget prévisionnel qui est une "autorisation de dépense" pour une année à venir) mais d'un "bilan" de l'Etat (à un instant donné, le 31 décembre 2017 par exemple), qui relève plutôt du Compte général de l'Etat (CGE pour 2017, donc ex post), document annexé à la Loi de Règlement (YER). -Toutefois, beaucoup d'informations relatives à cette question sont bien fournies par le PLF 2019, en premier lieu le "jaune budgétaire" "Rapport relatif à l'Etat actionnaire", très détaillé et précis (mais pour BY-1 et BY-2), avec une liste des entreprises contrôlées, la rémunération de leurs dirigeants, leur capital, etc: [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2019/pap/pdf/PAP2019\\_CS\\_CAS\\_Participations\\_financieres\\_Etat.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/pap/pdf/PAP2019_CS_CAS_Participations_financieres_Etat.pdf); ii) aux concours financiers : <https://www.performance-publique.budget.gouv.fr/documents-budgetaires/lois-projets-lois-documents-annexes-annee/exercice-2019/projet-loi-finances-2019-ccf#resultat>; iii) aux comptes d'opération monétaire : [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2019/pap/pdf/PAP2019\\_COM\\_Comptes\\_operations\\_monetaires.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/pap/pdf/PAP2019_COM_Comptes_operations_monetaires.pdf) -Ces différentes informations pourraient conduire à la réponse a). Néanmoins, pour rester conforme à la question telle que posée par l'IBP, il est vrai que "certaines" informations clés sont manquantes dans ces documents annexés au PLF 2019,

notamment la "valeur estimée" des actifs financiers pour BY, ce qui pourrait conduire à la réponse c). -Je choisis finalement de privilégier la réponse b), qui me paraît "en moyenne" la plus appropriée comme dans l'OBS 2017.

**Government Reviewer**

**Opinion:**

**Researcher Response**

D'accord avec les commentaires et sources fournies par le Peer Reviewer, réponse b) paraît la plus appropriée.

**40. Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government for at least the budget year?**

**(The core information must include a listing of the assets by category.)**

**GUIDELINES:**

Question 40 focuses on nonfinancial assets held by the government, asking whether "core" information related to these assets is presented. The core information is a listing of nonfinancial assets, grouped by the type (or category) of asset.

Nonfinancial assets are things of value that the government owns or controls (excluding financial assets) such as land, buildings, and machinery. The valuation of public nonfinancial assets can be problematic, particularly in cases where the asset is not typically available on the open market (such as a government monument). In these cases, it is considered acceptable to provide summary information in budget documents from a country's register of assets. But, in some cases, governments are able to value their nonfinancial assets; some present a summary of nonfinancial assets as part of their balance sheets. For an example of how nonfinancial assets are presented in one of the many supporting documents to the New Zealand Executive's Budget Proposal, see the Forecast Financial Statement 2011, Notes to the Financial Statements (Continued), Note 14, accessible here: <https://treasury.govt.nz/sites/default/files/2011-05/befu11-pt6of8.pdf>.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year a listing by category of all nonfinancial assets held by the government as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to nonfinancial assets is presented, but some nonfinancial assets are not included. Answer "d" applies if no information is presented on nonfinancial assets held by the government.

**Answer:**

c. Yes, information is presented, but it excludes some nonfinancial assets.

**Source:**

Loi organique du 1er Aout 2001 article 30 (nouvelle comptabilité de l'Etat)  
Rapport sur la gestion de l'Etat 2017  
La certification des comptes de l'Etat 2017  
Le compte général de l'Etat 2017

**Comment:**

Des informations au delà des éléments essentiels sont présentés pour tous les actifs non financiers.  
Les actifs non financiers sont recensés dans la comptabilité générale et figurent au bilan . Un registre des biens mobiliers et immobiliers de l'Etat( inventaire des propriétés de l'Etat est tenu dans chaque ministère et ensuite centralisé). La cour des comptes examine chaque année la qualité des informations relatives aux actifs dans le cadre de son examen de certification des comptes.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** -A nouveau comme dans la question précédente (039), la source et le commentaire du chercheur renvoient à des documents relatifs à l'exécution budgétaire 2017 (YER) et non, comme le demande cette question (040), au PLF 2019 (EBP). J'ignore donc encore pourquoi ici il choisit la réponse c) à la différence de sa réponse à la question 039. -Néanmoins je pense comme lui, peut-être par hasard, que la réponse appropriée est c). -En effet, il existe au moins un document annexé au PLF 2019 qui fournit un "tableau de bord" assez détaillé (surfaces, valeurs...) sur tout l'immobilier de l'Etat (pour 2017, 2016 et 2015, donc pas pour BY ni BY-1) selon son mode d'occupation et selon les régions, etc., p. 21 à 74 : [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/files/documents/dpt-2019/DPT2019\\_politique\\_immobiliere-W.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/files/documents/dpt-2019/DPT2019_politique_immobiliere-W.pdf) -Donc, pour les seuls actifs immobiliers, la réponse appropriée serait peut-être a) ou b), mais comme les autres avoirs non financiers ne sont pas présentés ni comptabilisés dans le PLF 2019, la réponse finalement appropriée me semble ici être c).

**Government Reviewer**

**Opinion:**

**Researcher Response**

D'accord avec les commentaires et sources fournies par le Peer Reviewer, la réponse appropriée semble être c).

**41. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?**

**GUIDELINES:**



Question 41 asks about estimates of expenditure arrears, which arise when government has entered into a commitment to spend funds but has not made the payment when it is due. (For more information see sections 3.49-3.50 of the IMF's GFS Manual 2001, <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf> (page 29)). Though equivalent to borrowing, this liability is often not recorded in the budget, making it difficult to assess fully a government's financial position. Moreover, the obligation to repay this debt affects the government's ability to pay for other activities.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all expenditure arrears and a narrative discussing the arrears. If a narrative discussion is not included, but estimates for all expenditure arrears are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, expenditure arrears (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of expenditure arrears are presented.

If expenditure arrears do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question. Public expenditure management laws and regulations often will allow for reasonable delays, perhaps 30 or 60 days, in the routine payment of invoices due. Expenditure arrears impacting a small percentage of expenditure that are due to contractual disputes should not be considered a significant problem for the purpose of answering this question.

**Answer:**

a. Yes, estimates of all expenditure arrears are presented, along with a narrative discussion.

**Source:**

Etats B, PLF 2019:

[https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2019/pap/pdf/PLF2019.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/pap/pdf/PLF2019.pdf)

Bleu budgétaire, exemple "Ecologie développement mobilité durables":

[https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2019/pap/pdf/PAP2019\\_BG\\_Ecologie\\_developpement\\_mobilites\\_durables.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/pap/pdf/PAP2019_BG_Ecologie_developpement_mobilites_durables.pdf)

**Comment:**

Dans le PLF, les "arriérés de paiement" prévisionnels pour l'année budgétaire 2019 sont systématiquement traités par la différence entre "crédits de paiement" (CP) et "autorisations d'engagement" (AE), définis à l'article 8 de la LOLF.

Par exemple, l'Etat B (p. 232 et suivantes) récapitule pour le PLF 2019 les CP et les AE par missions / programmes (et p. 245 et suivantes, on les compare avec la LFI 2018).

De surcroît, dans chaque "bleu budgétaire" (projet annuel de performances: PAP) relatif à une mission / programme, cette distinction et ses justifications sont précisées et commentées, par exemple p. 57 et suivantes pour le programme 203 "Infrastructures et services de transports".

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:**

**42. Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs, for at least the budget year?**

**(The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)**

**GUIDELINES:**

Question 42 focuses on contingent liabilities, asking whether "core" information related to these liabilities is presented. These core components include:

- a statement of purpose or policy rationale for each contingent liability;
- the new contingent liabilities for the budget year, such as new guarantees or insurance commitments proposed for the budget year; and
- the total amount of outstanding guarantees or insurance commitments at the end of the budget year. This reflects the gross exposure of the government in the case that all guarantees or commitments come due (even though that may be unlikely to occur).

Contingent liabilities are recognized under a cash accounting method only when the contingent event occurs and the payment is made. An example of such liabilities is the case of loans guaranteed by the central government, which can include loans to state-owned banks and other state-owned commercial enterprises, subnational governments, or private enterprises. Under such guarantees, government will only make a payment if the borrower defaults. Thus a key issue for making quantitative estimates of these liabilities is assessing the likelihood of the contingency occurring.

In the budget, according to the OECD, "[w]here feasible, the total amount of contingent liabilities should be disclosed and classified by major category reflecting their nature; historical information on defaults for each category should be disclosed where available. In cases where contingent liabilities cannot be quantified, they should be listed and described."

Beyond the core information, some governments may also provide other information about contingent liabilities, including for example:

historical default rates for each program, and likely default rates in the future; the maximum guarantee that is authorized by law; any special financing associated with the guarantee (e.g., whether fees are charged, whether a reserve fund exists for the purpose of paying off guarantees, etc.); the duration of each guarantee; and an estimate of the fiscal significance and potential risks associated with the guarantees.

For more details on contingent liabilities, see *Guide to Transparency in Public Finances: Looking Beyond the Core Budget* (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and page 59 (Box 11) and Principle 3.2.3 of the IMF's *Fiscal Transparency Handbook* (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year all of the core information related to contingent liabilities as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to contingent liabilities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on contingent liabilities.

**Answer:**

a. Yes, information beyond the core elements is presented for all contingent liabilities.

**Source:**

PLF 2019, Annexe Mission Engagements financier de l'Etat 2019 page 37

[https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2019/pap/pdf/PAP2019\\_BG\\_Engagements\\_financiers\\_Etat.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/pap/pdf/PAP2019_BG_Engagements_financiers_Etat.pdf)

Rapport économique, social et financier 2019 pp. 120-122

[https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2019/pap/pdf/RESF19.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/pap/pdf/RESF19.pdf)

**Comment:**

Les garanties de prêts que l'Etat accorde font l'objet d'une information dans la mission (engagement financier de l'Etat). Le compte général de l'Etat comprend une annexe sur les engagements de l'Etat.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Rajouter, concernant les passifs contingents "implicites" (liés aux retraites de la fonction publique), le "jaune budgétaire" consacré à ces pensions de retraite, notamment p. 16 à 18 pour une évaluation de ces passifs et une analyse de sensibilité pour 2050 selon différentes hypothèses: [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/files/documents/jaunes-2019/Jaune2019\\_pensions.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/files/documents/jaunes-2019/Jaune2019_pensions.pdf)

**Government Reviewer**

**Opinion:**

**43. Does the Executive's Budget Proposal or any supporting budget documentation present projections that assess the government's future liabilities and the sustainability of its finances over the longer term?**

**(The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)**

**GUIDELINES:**

Question 43 focuses on government's future liabilities and the sustainability of its finances over the longer-term, asking whether "core" information related to these issues is presented. These core components must include:

- Projections that cover a period of at least 10 years.
- The macroeconomic and demographic assumptions used in making the projections.
- A discussion of the fiscal implications and risks highlighted by the projections. Good public financial management calls for budgets to include fiscal sustainability analyses.

The IMF's *Fiscal Transparency Handbook* (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) recommends that governments regularly publish the projected evolution of the public finances over the longer term (see Principle 3.1.3.). Future liabilities are a particularly important element when assessing the sustainability of public finances over the long term. Future liabilities are the result of government commitments that, unlike contingent liabilities, are virtually certain to occur at some future point and result in an expenditure. A typical example consists of government obligations to pay pension benefits or cover health care costs of future retirees. Under a cash accounting system, only current payments associated with such obligations are recognized in the budget. To capture the future impact on the budget of these liabilities, a separate statement is required.

Beyond the core information, some governments may also provide other information about the sustainability of their finances, including for example: projections that cover 20 or 30 years; multiple scenarios with different sets of assumptions; assumptions about other factors (such as the depletion of natural resources) that go beyond just the core macroeconomic and demographic data; and a detailed presentation of particular programs that have long time horizons, such as civil service pensions.

For more details on future liabilities, see *Guide to Transparency in Public Finances: Looking Beyond the Core Budget* (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to future liabilities and the sustainability of government finances over the longer term as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to future liabilities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on future liabilities and the sustainability of government's finances

**Answer:**

a. Yes, information beyond the core elements is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.

**Source:**

Rapport économique, social et financier page 120.

**Comment:**

Des commentaires sur les engagements hors bilan de l'Etat sont présentés dans le rapport économique, social et financier page 120 et dans une annexe du compte général de l'Etat.

Les principaux engagements hors bilan des administrations publiques sont :

- les engagements au titre des dépenses futures liées au vieillissement (retraites, santé, dépendance, éducation), dont la valorisation dépend des perspectives démographiques et macroéconomiques futures ;
- les engagements contingents correspondant à des engagements qui peuvent ou non être décaissés, en fonction de la réalisation d'un événement futur ; ils correspondent pour la plupart à des garanties accordées par l'État et dans une moindre mesure par les collectivités locales.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, information beyond the core elements is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.

**Comments:** -La réponse appropriée est a). -En effet, en plus de la "source" et du commentaire fournis par le chercheur, au moins 2 analyses des passifs futurs du gouvernement sont présentés dans le PLF 2019: 1- Une analyse de la sensibilité de la dette à une hausse des taux d'intérêt et/ou de l'inflation à l'horizon 2028 (sur 10 ans), p. 22-23 du PAP "programme 117 : Charge de la dette et trésorerie de l'Etat": [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2019/pap/pdf/DBGPGMPGM117.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/pap/pdf/DBGPGMPGM117.pdf) 2- Surtout, les projections des pensions de retraite de la fonction publique jusqu'en 2070 selon différentes hypothèses démographiques et institutionnelles et économiques, dans le Jaune budgétaire "Rapport sur les pensions de retraite de la fonction publique", p. 196 et suivantes: [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/files/documents/jaunes-2019/Jaune2019\\_pensions.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/files/documents/jaunes-2019/Jaune2019_pensions.pdf)

**Government Reviewer**

**Opinion:**

**Researcher Response**

La réponse appropriée est a), d'accord avec les commentaires et sources fournies par le Peer Reviewer.

**44. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind, for at least the budget year?**

**GUIDELINES:**

Question 44 asks about estimates of donor assistance, both financial and in-kind assistance. Such assistance is considered non-tax revenue, and the sources of this assistance should be explicitly identified. In terms of in-kind assistance, the concern is primarily with the provision of goods (particularly those for which there is a market that would allow goods received as in-kind aid to be sold, thereby converting them into cash) rather than with in-kind aid like advisors from a donor country providing technical assistance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all donor assistance and a narrative discussing the assistance. If a narrative discussion is not included, but estimates for all donor assistance are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, donor assistance (regardless of whether it also includes a narrative discussion). Answer "c" also applies if the sources of donor assistance are not presented, but the total amount of donor assistance is presented as a single line item. Answer "d" applies if no estimates of donor assistance are presented. Select answer "e" if your country does not receive donor assistance.

**Answer:**

e. Not applicable/other (please comment).

**Source:**

PLF 2019

**Comment:**

La France ne reçoit pas de "donor assistance."

**Peer Reviewer**

Opinion: Agree

Government Reviewer

Opinion:

**45. Does the Executive's Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year?**

**(The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)**

**GUIDELINES:**

Question 45 focuses on tax expenditures, asking whether "core" information related to these tax preferences is presented. These core components must include for both new and existing tax expenditures:

- a statement of purpose or policy rationale;
- a listing of the intended beneficiaries; and
- an estimate of the revenue foregone.

Tax expenditures arise as a result of exceptions or other preferences in the tax code provided for specified entities, individuals, or activities. Tax expenditures often have the same impact on public policy and budgets as providing direct subsidies, benefits, or goods and services. For example, encouraging a company to engage in more research through a special tax break can have the same effect as subsidizing it directly through the expenditure side of the budget, as it still constitutes a cost in terms of foregone revenues. However, expenditure items that require annual authorization are likely to receive more scrutiny than tax breaks that are a permanent feature of the tax code.

Beyond the core information, some governments may also provide other information about tax expenditures, including for example: the intended beneficiaries by sector and income class (distributional impact); a statement of the estimating assumptions, including the definition of the benchmark against which the foregone revenue is measured; and a discussion of tax expenditures as part of a general discussion of expenditures for those program areas that receive both types of government support (in order to better inform policy choices). For more details on tax expenditures, see *Guide to Transparency in Public Finances: Looking Beyond the Core Budget* (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 1.1.4 of the IMF's *Fiscal Transparency Handbook* (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, all of the core information related to tax expenditures as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to tax expenditures is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on tax expenditures.

**Answer:**

a. Yes, information beyond the core elements is presented for all tax expenditures.

**Source:**

PLF 2019

Evaluation des voies et moyens (Tome 2), dépenses fiscales

**Comment:**

Depuis 1980, le PLF est accompagné d'un rapport qui présente l'ensemble des dépenses fiscales qui affectent les ressources de l'Etat.

**Peer Reviewer**

Opinion: Agree

Comments: -URL: [https://www.performance-](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/pap/pdf/VMT2-2019.pdf)

[publique.budget.gouv.fr/sites/performance\\_](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/pap/pdf/VMT2-2019.pdf)

**Government Reviewer**

Opinion:

**46. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues for at least the budget year?**

**GUIDELINES:**

Question 46 asks about estimates of earmarked revenues, which are revenues that may only be used for a specific purpose (for example, revenues from a tax on fuel that can only be used for building roads). This information is important in determining which revenues are available to fund the government's general expenses, and which revenues are reserved for particular purposes.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all earmarked revenues and a narrative discussing the earmarks. If a narrative discussion is not included, but estimates for all earmarked revenues are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering

only some, but not all, earmarked revenues (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of earmarked revenues are presented. An "e" response applies if revenue is not earmarked or the practice is disallowed by law or regulation.

**Answer:**

a. Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.

**Source:**

PLF 2019  
LOI ORGANIQUE DES FINANCES DE 2001

**Comment:**

Une annexe du PLF comporte la liste et l'évaluation par bénéficiaire des ressources fiscales affectées.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** -"Sources" précises : PLF 2019, p. 225 à 232 (Budgets Annexes et Comptes Spéciaux) : [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2019/pap/pdf/PLF2019.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/pap/pdf/PLF2019.pdf) ... et Annexe "Voies et Moyens" T.1, p. 132 et suivantes ; [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2019/pap/pdf/VMT1-2019.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/pap/pdf/VMT1-2019.pdf)

**Government Reviewer**

**Opinion:**

**47. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for the budget year?**

**GUIDELINES:**

Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget — that is, an explicit explanation of how the government's policy goals are reflected in its budget choices. For an example of a discussion of a government's policy goals in the budget, see pages 13-18 of New Zealand's 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.

In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive's Budget Proposal. So the question is examining whether government policy plans are "translated" into revenue and expenditure figures in the actual budget documents.

Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.

**Answer:**

a. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, along with a narrative discussion.

**Source:**

PLF 2019, Exposé général des motifs, page 7.  
Missions du PLF en volume annexe

**Comment:**

Le plf comporte une présentation des nouvelles propositions liées aux objectifs politiques du gouvernement pour l'exercice budgétaire.  
Chaque mission comporte également une présentation stratégique de la mission en lien avec les objectifs politiques du gouvernement pour l'exercice.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** -Rajouter RESF 2019 p. 69 et suivantes: [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2019/pap/pdf/RESF19.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/pap/pdf/RESF19.pdf)

**Government Reviewer**

**Opinion:**

**48. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for a multi-year period (for at least two years beyond the budget year)?**

**GUIDELINES:**

Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget — that is, an explicit explanation of how the government's policy goals are reflected in its budget choices. For an example of a discussion of a government's policy goals in the budget, see pages 13-18 of New Zealand's 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.

In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive's Budget Proposal. So the question is examining whether government policy plans are "translated" into revenue and expenditure figures in the actual budget documents.

Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.

**Answer:**

a. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, along with a narrative discussion.

**Source:**

PLF 2019

Projets de performance par missions et par programmes.

Loi de programmation pluriannuelle des finances publiques 2018 - 2022

**Comment:**

Les projets annuels de performance de chaque mission présentent les objectifs poursuivis pour une période pluriannuelle (Lien entre la trajectoire pluriannuelle des finances publiques et les objectifs politiques du gouvernement)

**Peer Reviewer**

**Opinion:** Agree

**Comments:** -La référence première pour cette question me semble être le RESF 2019, p. 7 à 39 "Stratégie de politique économique" qui replace le budget dans une perspective annuelle (2019) et, assez souvent, pluriannuelle (jusqu'en 2022 voire 2025). A quoi s'ajoute, p. 79 à 83, la partie "Perspective et stratégie pluriannuelle" des finances publiques. (Le PLF 2019 n'en propose qu'un résumé assez sommaire pp. 8-14) -D'accord avec le chercheur pour les objectifs et indicateurs, souvent pluri-annuels, qu'on trouve dans les PAP, mais ils sont assez peu souvent présentés au-delà de BY+1.

**Government Reviewer**

**Opinion:**

**49. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on inputs to be acquired for at least the budget year?**

**GUIDELINES:**

Question 49 asks about the availability of nonfinancial data on inputs for the budget year. (Nonfinancial data on outputs and outcomes are addressed in Question 50.)

The budget should disclose not only the amount of money that is being allocated on a program but also any information needed to analyze that expenditure. Nonfinancial data and performance targets associated with budget proposals are used to assess the success of a given policy. For example, even when allocated funds are spent according to plan, there remains the question of whether the policy delivered the results that it aimed to achieve.

Nonfinancial data can include information on:

**Inputs** - These are the resources assigned to achieve results. For example, in regards to education, nonfinancial data on inputs could include the number of books to be provided to each school or the materials to be used to build or refurbish a school.

**Outputs** - These are products and services delivered as a result of inputs. For example, the number of pupils taught every year; the number of children that received vaccines; or the number of beneficiaries of a social security program.

**Outcomes** - These are the intended impact or policy goals achieved. For example, an increase in literacy rates among children under 10, or a reduction in rates of maternal mortality.

In addition, governments that set performance targets must use nonfinancial data for outputs and outcomes to determine if these targets

have been met.

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on inputs for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on inputs for each individual program is organized by functions. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on inputs for all administrative units or all functions, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on inputs are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on inputs is presented.

**Answer:**

a. Yes, nonfinancial data on inputs are provided for each program within all administrative units (or functions).

**Source:**

PLF 2019

Projets annuels de performance annexés au PLF (art 51-5°) de la loi organique

**Comment:**

Chaque projet annuel de performance annexé au PLF explicite les données non financières permettant d'analyser les dépenses prévues

**Peer Reviewer**

**Opinion:** Agree

**Comments:** URL: <https://www.performance-publique.budget.gouv.fr/documents-budgetaires/lois-projets-lois-documents-annexes-annee/exercice-2019/projet-loi-finances-2019-bg#resultat>

**Government Reviewer**

**Opinion:**

**50. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on results (in terms of outputs or outcomes) for at least the budget year?**

**GUIDELINES:**

Question 50 asks about the availability of nonfinancial data on results for the budget year. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 49).

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on results for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on results for each individual program is organized by functional classification. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on results for all administrative units or all functional classifications, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on results are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on results is presented.

**Answer:**

a. Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).

**Source:**

rojet annuel de performance en annexe du PLF 2019

**Comment:**

Les paps présentent les données non financières sur les résultats de chaque programmes .

**Peer Reviewer**

**Opinion:** Agree

**Comments:** -URL: <https://www.performance-publique.budget.gouv.fr/documents-budgetaires/lois-projets-lois-documents-annexes-annee/exercice-2019/projet-loi-finances-2019-bg#resultat> -Dans chacun des documents ("missions" dans les "bleus budgétaires") cités par le chercheur (URL ci-dessus), de nombreux indicateurs non financiers de résultats attendus (parfois outputs, parfois outcomes, parfois efficience) sont présentés et évalués avec des niveaux "cibles" en général. Par exemple, dans le programme 203 "Infrastructures et services de transports", p. 10 et suivantes: [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2019/pap/pdf/DBGPGMPGM203.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/pap/pdf/DBGPGMPGM203.pdf)

**Government Reviewer**

**Opinion:**

**51. Are performance targets assigned to nonfinancial data on results in the Executive's Budget Proposal or any supporting budget documentation?**

**GUIDELINES:**

Question 51 asks about performance targets assigned to nonfinancial data on results for the budget year. The question applies to those nonfinancial results shown in the budget, and that were identified for purposes of Question 50.

To answer "a," the Executive's Budget Proposal or supporting documentation must assign performance targets to all nonfinancial data on results shown in the budget for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must assign performance targets to a majority (but not all) of the nonfinancial data on results shown in the budget. A "c" response applies performance targets are assigned only to less than half of the nonfinancial data on results. Answer "d" applies if no performance targets are assigned to nonfinancial data on results shown in the budget, or the budget does not present nonfinancial results.

**Answer:**

a. Yes, performance targets are assigned to all nonfinancial data on results.

**Source:**

Projets annuel de performance en annexe au PLF 2019

**Comment:**

Des objectifs de performance sont assignés aux données non financières sur les résultats.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** -Mêmes "sources" qu'à la question précédente, par exemple le programme 203 "Infrastructures et services de transports": [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2019/pap/pdf/DBGPGMPGM203.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/pap/pdf/DBGPGMPGM203.pdf)

**Government Reviewer**

**Opinion:**

**52. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations in at least the budget year?**

**GUIDELINES:**

Question 52 asks whether the budget highlight policies, both new and existing, that benefit the poorest segments of society. This question is intended to assess only those programs that directly address the immediate needs of the poor, such as through cash assistance programs or the provision of housing, rather than indirectly, such as through a stronger national defense. This information is of particular interest to those seeking to bolster government's commitment to anti-poverty efforts. For purposes of answering this question, a departmental budget (such for the Department of Social Welfare) would not be considered acceptable. In general, this question is asking whether the EBP includes a special presentation that pulls together estimates of all the relevant policies in one place. However, if the country uses "program budgeting," where programs are presented as expenditure categories with specific and identified objectives, and it identifies anti-poverty programs within each administrative unit, then that is also acceptable for this question.

The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?" (<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of countries that have provided information on how its policies affect the poor.

For instance, Pakistan provides a detailed breakdown of pro-poor expenditure as part of its 2017-18 budget proposal. In one document, the government sets out policy priorities, expected outputs, and estimates of past and future spending for several programs aimed at poverty alleviation. Another supporting document provides a comprehensive overview of ongoing policies, including a chapter on social safety nets, covering both financial and performance information of poverty alleviation schemes over a period of eight years. ([http://www.finance.gov.pk/budget/mtbf\\_2018\\_21.pdf](http://www.finance.gov.pk/budget/mtbf_2018_21.pdf) and [http://www.finance.gov.pk/survey\\_1718.html](http://www.finance.gov.pk/survey_1718.html)).

To answer "a," the Executive's Budget Proposal or supporting documentation must for at least the budget year both present estimates covering all policies that are intended to benefit the most impoverished populations and include a narrative discussion that specifically addresses these policies. (For countries using program budgeting that breaks out individual anti-poverty programs, there should be a separate narrative associated with each such program.) Answer "b" if a narrative discussion is not included, but estimates for all policies that are intended to benefit the most impoverished populations are presented. Answer "c" if the presentation includes estimates covering only some, but not all, policies that are intended to benefit the most impoverished populations (regardless of whether it also includes a narrative discussion). Answer "d" if no estimates of policies that are intended to benefit the most impoverished populations are presented.

**Answer:**

a. Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, along with a narrative discussion.

**Source:**

PLF (Exposé des motifs, page 10)  
Projets annuel de performance en annexe du PLF 2019

**Comment:**

Le PLF 2019, notamment les projets annuel de performance en annexe (Enseignements scolaire, Santé) présentent des estimations de politiques destinées à bénéficier directement aux populations les plus pauvres du pays ou les plus fragiles.



**Peer Reviewer****Opinion:** Agree**Comments:** -La "source" essentielle pour cette question me paraît être le document de politique transversale "inclusion sociale": [https://www.performance-publique.budget.gouv.fr/sites/performance-publique/files/files/documents/dpt-2019/DPT2019\\_inclusion\\_sociale.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance-publique/files/files/documents/dpt-2019/DPT2019_inclusion_sociale.pdf)**Government Reviewer****Opinion:**

**53. Does the executive release to the public its timetable for formulating the Executive's Budget Proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation)?**

**GUIDELINES:**

*Question 53 asks about the budget timetable. An internal timetable is particularly important for the executive's management of the budget preparation process, in order to ensure that the executive accounts for the views of the different departments and agencies in the proposed budget. The timetable would, for instance, set deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation. So that civil society is aware of the various steps in the budget formulation process, and when opportunities may exist to engage the executive, it is essential that this timetable be made available to the public.*

*To answer "a," the executive must prepare a detailed budget timetable and release it to the public. A "b" answer applies if the timetable is made public, but some details are not included. A "c" response applies if the timetable is made public, but many important details are excluded, reducing its value for those outside government. Answer "d" applies if no timetable is made available to the public. As long as a timetable for formulating the Executive's Budget Proposal is released, answer "a," "b," or "c" may be selected, even if the Executive's Budget Proposal is not made publicly available.*

**Answer:**

a. Yes, a detailed timetable is released to the public.

**Source:**<https://www.economie.gouv.fr/particuliers/projet-loi-finances-plf>**Comment:**

L'exécutif communique au public via le site ci-dessus le calendrier de la formulation du projet de budget.

**Peer Reviewer****Opinion:** Agree**Comments:** -Le calendrier général est indiqué pour le grand public, par exemple dans la "source" citée par le chercheur . -Mais le calendrier précis, pour chaque phase administrative au cours de l'année BY-1 de préparation du budget pour BY, est communiqué via des "circulaires budgétaires" destinées aux administrations concernées, mais qui sont aussi publiées publiquement sur le site de la Direction du Budget ("performance-publique"), par exemple pour l'année 2018 (préparation du PLF 2019): <https://www.performance-publique.budget.gouv.fr/documents-budgetaires/circulaires-budgetaires/2018#.XVru02QzYfE>; -Voir par exemple la circulaire du 2/2/2018: <https://www.performance-publique.budget.gouv.fr/sites/performance-publique/files/files/circulaires/circulaires/2018/1BPB-18-3478/1BPB-18-3478.pdf>**Government Reviewer****Opinion:**

**54. Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based?**

**(The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)**

**GUIDELINES:**

*Question 54 focuses on the macroeconomic forecast that underlies the Pre-Budget Statement, asking whether "core" information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:*

- nominal GDP level;
- inflation rate;
- real GDP growth; and
- interest rates.

*Beyond these core elements, some governments also provide additional information related to the economic outlook, including for instance: short- and long-term interest rates; the rate of employment and unemployment; GDP deflator; price of oil and other commodities; current account; exchange rate; and composition of GDP growth.*

To answer "a," the Pre-Budget Statement must present all of the core information related to the macroeconomic forecast as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the macroeconomic forecast is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the macroeconomic forecast is presented.

**Answer:**

c. Yes, information is presented, but it excludes some core elements.

**Source:**

<https://www.performance-publique.budget.gouv.fr/documents-budgetaires/lois-projets-lois-documents-annexes-annee/exercice-2019/debat-d-orientation-finances-publiques-2019#.XR9xgZMzZbV>

Rapport sur l'évolution de l'économie nationale et des orientations des finances publiques.

**Comment:**

Oui, des informations allant au-delà des éléments essentiels sont présentées pour les prévisions macroéconomiques.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** -D'accord avec la réponse a), mais sous la condition de prendre en compte, comme je l'ai recommandé (questions PBS-1 à PBS-4), le "Programme de Stabilité 2018-2022" comme second PBS en raison des contraintes institutionnelles de la Zone euro; voir notamment p. 5-12 (commentaires) et 67-76 (tableaux statistiques) de [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/files/documents/finances\\_publiques/prog\\_stabilite/PSTAB-2018-2022.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/files/documents/finances_publiques/prog_stabilite/PSTAB-2018-2022.pdf) - Sinon, dans le seul DOFP (t. 1) cité par le chercheur, ne figurent pas - notamment - le niveau du PIB ni des taux d'intérêt, malgré une présentation résumée mais correcte des perspectives macro-économiques, ce qui conduirait à la réponse c) (comme dans l'OBS 2017).

**Government Reviewer**

**Opinion:**

**IBP Comment**

Le Peer Reviewer suggère d'utiliser le Programme de Stabilité (PS). Cependant le but du "Débat d'orientation" (DOFP) est clairement celui d'un Rapport préalable a budget dans le sens de l'Enquête, en lisant l'introduction dans le site du document (<https://www.performance-publique.budget.gouv.fr/documents-budgetaires/lois-projets-lois-documents-annexes-annee/exercice-2019/debat-d-orientation-finances-publiques-2019#.XYCvGy5Khnl>): "Le premier tome... fixe les orientations de la politique budgétaire et expose la stratégie de finances publiques du Gouvernement ...Il présente dans la situation de l'économie et des finances publiques en 2017... les perspectives économiques sur la période 2018-2022 et la stratégie de finances publiques du Gouvernement qui vise à permettre l'assainissement des finances publiques par la mise en œuvre d'un effort en dépenses soutenu. Enfin, le rapport présente les perspectives pour le budget de l'État 2019 en amont du dépôt à l'automne du projet de loi de finances pour 2019. Le rapport comprend un second tome qui détaille la liste des missions et programmes du budget de l'État 2019, ainsi que les objectifs et indicateurs de performance associés à chaque programme." Pour cette raison, on a décidé avec le chercheur d'utiliser seulement le "DOFP" comme Rapport préalable au budget, et pas le PS. Par conséquent, la réponse a été changée, de "a" à "c"

**55. Does the Pre-Budget Statement present information on the government's expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget?**

**(The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)**

**GUIDELINES:**

Question 55 focuses on the government's expenditure policies and priorities in the Pre-Budget Statement, asking whether "core" information related to these policies is presented. These core components include:

- a discussion of expenditure policies and priorities; and
- an estimate of total expenditures.

Although a Pre-Budget Statement is unlikely to include detailed programmatic proposals (such detailed information is typically only presented in the budget itself), it should include a discussion of broad policy priorities and a projection of at least total expenditures associated with these policies for the budget year. The Pre-Budget Statement can include some detail, for instance, estimates provided by any of the three expenditure classifications — by administrative, economic, and functional classifications.

To answer "a," the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government's expenditure policies and priorities as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the government's expenditure policies and priorities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the government's expenditure policies and priorities is presented.

**Answer:**

a. Yes, information beyond the core elements is presented for the government's expenditure policies and priorities.

**Source:**

Rapport sur l'évolution de l'économie nationale et des orientations des finances publiques (page 22 et s)

**Comment:**

Des informations allant au-delà des éléments essentiels sont présentées pour les politiques et les priorités du gouvernement en matière de dépenses.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** -Réponse a) appropriée - avec ou sans le "Programme de Stabilité"

**Government Reviewer**

**Opinion:**

**56. Does the Pre-Budget Statement present information on the government's revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget?**

**(The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)**

**GUIDELINES:**

Question 56 focuses on the government's revenue policies and priorities in the Pre-Budget Statement, asking whether "core" information related to these policies is presented. These core components include:

- a discussion of revenue policies and priorities; and
- an estimate of total revenue.

Although a Pre-Budget Statement is unlikely to include detailed revenue proposals, it should include a discussion of broad policy priorities and a projection of at least the total revenue associated with these policies for the budget year. The Pre-Budget Statement can also include more detail, for instance, with estimates provided by revenue category — tax and non-tax — or some of the major individual sources of revenue, such as the Value Added Tax or the income tax.

To answer "a," the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government's revenue policies and priorities as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the government's revenue policies and priorities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the government's revenue policies and priorities is presented.

**Answer:**

b. Yes, the core information is presented for the government's revenue policies and priorities.

**Source:**

<https://www.performance-publique.budget.gouv.fr/documents-budgetaires/lois-projets-lois-documents-annexes-annee/exercice-2019/debat-d-orientation-finances-publiques-2019#.XR9xgZMzZbV>

**Comment:**

L'information est présentée essentiellement pour une partie des recettes fiscales (Les impôts les plus importants).

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, information beyond the core elements is presented for the government's revenue policies and priorities.

**Comments:** -La réponse appropriée est selon moi a). -En effet, le "Programme de Stabilité 2018-2022" fournit tous les détails demandés et leurs commentaires concernant les recettes (fiscales et non fiscales) et les principales priorités de la politique correspondante, notamment pp. 33-36 ainsi que p. 13 et suivantes et p. 70 (tableau): [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/files/documents/finances\\_publiques/prog\\_stabilite/PSTAB-2018-2022.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/files/documents/finances_publiques/prog_stabilite/PSTAB-2018-2022.pdf) - Dans le seul DOFP (t.1), cité par le chercheur, sont résumées les priorités politiques en matière de fiscalité (p. 13-14) et fournis les montants prévus de prélèvements obligatoires totaux (p. 9), ce qui suffirait à justifier la réponse b) (et non pas c.).

**Government Reviewer**

**Opinion:**

**Researcher Response**

La réponse est a) si on prend en compte le "Programme de Stabilité 2018-2022" qui fournit tous les détails demandés et leurs commentaires concernant les recettes (fiscales et non fiscales) et les principales priorités de la politique correspondante, notamment pp. 33-36 ainsi que p. 13 et suivantes et p. 70 (tableau): [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/files/documents/finances\\_publiques/prog\\_stabilite/PSTAB-2018-2022.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/files/documents/finances_publiques/prog_stabilite/PSTAB-2018-2022.pdf) - Dans le seul DOFP (t.1) sont résumées les priorités politiques en matière de fiscalité (p. 13-14) et fournis les montants prévus de prélèvements obligatoires totaux (p. 9), ce qui suffirait à justifier la réponse b)

**IBP Comment**

Comme expliqué dans notre commentaire à la question 54, on a décidé avec le chercheur d'utiliser seulement le \*DOFP\* comme Rapport préalable au budget, et pas le PS. Par conséquent, la réponse a été changée, de "a" à "b."

**57. Does Pre-Budget Statement present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?**

**GUIDELINES:**

Question 57 asks whether the Pre-Budget Statement includes three key estimates related to borrowing and debt:

- the amount of net new borrowing needed in the upcoming budget year;
- the central government's total debt burden at the end of the upcoming budget year; and
- the interest payments on the outstanding debt for the upcoming budget year.

*Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens, banks, and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.*

*Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt.*

*Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.*

*To answer "a," the Pre-Budget Statement must present all three estimates of borrowing and debt for at least the upcoming budget year. For a "b" answer, the Pre-Budget Statement must present two of those three estimates. For a "c" answer, the PBS must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the PBS.*

**Answer:**

b. Yes, two of the three estimates related to government borrowing and debt are presented.

**Source:**

Rapport sur l'évolution de l'économie nationale

[https://www.performance-](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/DOFP/DOFP2018_tome1.pdf)

[publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2019/DOFP/DOFP2018\\_tome1.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/DOFP/DOFP2018_tome1.pdf)

**Comment:**

Le rapport préalable au débat d'orientation des finances publiques présente l'évolution de la dette publique à l'horizon 2022. page 24

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, all three estimates related to government borrowing and debt are presented.

**Comments:** -La réponse appropriée est selon moi a). -En effet, le "Programme de Stabilité 2018-2022" fournit tous les détails demandés (notamment Tableau 4, p. 73 et Tableau 8 p. 76) ainsi que d'autres (soutenabilité, etc.) et leurs commentaires (p. 36 et suivantes, p. 55 et suivantes) concernant la dette publique : [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/files/documents/finances\\_publiques/prog\\_stabilite/PSTAB-2018-2022.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/files/documents/finances_publiques/prog_stabilite/PSTAB-2018-2022.pdf) - Dans le seul DOFP (t.1) cité par le chercheur, sont présentés le solde public et la dette publique prévisionnels, ce qui suffirait à justifier la réponse b) (plutôt que c.).

**Government Reviewer**

**Opinion:**

**Researcher Response**

On peut mettre a) si l'on tient compte du "Programme de Stabilité 2018-2022" qui fournit tous les détails demandés (notamment Tableau 4, p. 73 et Tableau 8 p. 76) ainsi que d'autres (soutenabilité, etc.) et leurs commentaires (p. 36 et suivantes, p. 55 et suivantes) concernant la dette publique : [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/files/documents/finances\\_publiques/prog\\_stabilite/PSTAB-2018-2022.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/files/documents/finances_publiques/prog_stabilite/PSTAB-2018-2022.pdf)

**IBP Comment**

Comme expliqué dans notre commentaire à la question 54, on a décidé avec le chercheur d'utiliser seulement le \*DOFP\* comme Rapport préalable au budget, et pas le PS. Par conséquent, la réponse a été changée, de "a" à "b."

**58. Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?**

**GUIDELINES:**

Question 58 asks about multi-year expenditure estimates in the Pre-Budget Statement.

To answer "a," expenditure estimates for at least two years beyond the upcoming budget year must be presented. The estimates must be for at least total expenditures, but could include more detail than just the aggregate total.

**Answer:**

b. No, multi-year expenditure estimates are not presented.

**Source:**

Rapport sur l'évolution de l'économie nationale et sur les orientations des finances publiques

**Comment:**

Le programme de stabilité n'étant pas publié en même temps que le PBS, il ne peut être pris en compte pour répondre aux questions relatives au PBS.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, multi-year expenditure estimates are presented.

**Comments:** -Dans le seul Rapport qu'il cite (DOFP, t.1), on trouve (p. 9) la trajectoire pluri-annuelle des dépenses publiques et leur taux de croissance réel avec un commentaire, ce qui suffit à justifier la réponse a) : [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2019/DOFP/DOFP2018\\_tome1.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/DOFP/DOFP2018_tome1.pdf) -De surcroît, beaucoup plus de données et de commentaires se trouvent dans le "Programme de Stabilité 2018-2022", notamment pp. 13-15 et p. 25 et suivantes, ce qui renforce la réponse a) comme appropriée pour cette question: [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/files/documents/finances\\_publiques/prog\\_stabilite/PSTAB-2018-2022.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/files/documents/finances_publiques/prog_stabilite/PSTAB-2018-2022.pdf)

**Government Reviewer**

**Opinion:**

**IBP Comment**

We welcome the Peer Reviewer's comment. However: 1) As indicated by the researcher in her comment to this question, the Programme de Stabilité cannot be considered a PBS. 2) The figures included in the DOFP are presented as % of GDP, and unfortunately the actual value of GDP was nowhere to be found in the document, which made it difficult to quantify the expenses and other figures expressed in percentages. The response remains unchanged. This is consistent with the response provided in the 2017 OBS, and practice has not changed since that assessment.

**59. Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?**

**GUIDELINES:**

Question 59 asks if expenditure estimates in the Enacted Budget are presented by any one of the three expenditure classifications — by administrative, economic, and functional classifications — which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Enacted Budget must present expenditure estimates by all three of the expenditure classifications. To answer "b," expenditure estimates must be presented by two of the three classifications. A "c" answer applies if expenditure estimates are presented by one of the three classifications. Answer "d" applies if expenditure estimates are not presented by any of the three classifications.

**Answer:**

b. Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.

**Source:**

Loi de finances 2019

<https://www.performance-publique.budget.gouv.fr/documents-budgetaires/lois-projets-lois-documents-annexes-annee/exercice-2019/loi-finances-initiale-2019#.XR8UvpMzZbX>

**Comment:**

Les classification administrative et fonctionnelle résultent de la présentation des dépenses par destination (mission et programmes).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:**

59b. Based on the response to Question 59, check the box(es) to identify which expenditure classifications are included in the Enacted Budget:

**Answer:**

Functional classification  
Administrative classification

**Source:**

Loi de finance 2019  
<https://www.performance-publique.budget.gouv.fr/documents-budgetaires/lois-projets-lois-documents-annexes-annee/exercice-2019/loi-finances-initiale-2019#.XR8UvpMzZbX>

**Comment:**

Les classification administrative et fonctionnelle résultent de la présentation des dépenses par destination (mission et programmes).

**Peer Reviewer**

**Opinion:** Agree

**Comments:** -Ces classifications se trouvent à la fin du texte de la Loi de finances initiale, à l'état B, en annexe:

[https://www.legifrance.gouv.fr/affichTexte.do;jsessionid=058B2FFA90CCF4FD4E74DD16363D15FD.tplgr44s\\_1?cidTexte=JORFTEXT000037882341&dateTexte=&oldAction=rechJO&categorieLien=id&idJO=JORFCONT000037882338#JORFAR TI000037882656](https://www.legifrance.gouv.fr/affichTexte.do;jsessionid=058B2FFA90CCF4FD4E74DD16363D15FD.tplgr44s_1?cidTexte=JORFTEXT000037882341&dateTexte=&oldAction=rechJO&categorieLien=id&idJO=JORFCONT000037882338#JORFAR TI000037882656)

**Government Reviewer**

**Opinion:**

60. Does the Enacted Budget present expenditure estimates for individual programs?

**GUIDELINES:**

Question 60 asks if expenditure estimates in the Enacted Budget are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

**A note for francophone countries:** "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable détaillé*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Enacted Budget must present all programs, which account for all expenditures, in the budget year. To answer "b," the Enacted Budget must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Enacted Budget presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Enacted Budget.

**Answer:**

a. Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.

**Source:**

Loi de finance 2019  
<https://www.performance-publique.budget.gouv.fr/documents-budgetaires/lois-projets-lois-documents-annexes-annee/exercice-2019/loi-finances-initiale-2019#.XR8UvpMzZbX>

**Comment:**

Oui, le budget adopté présente des estimations pour les programmes qui tiennent compte de toutes les dépenses.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** -Même référence qu'à la question précédente (Etat annexé B):

[https://www.legifrance.gouv.fr/affichTexte.do;jsessionid=058B2FFA90CCF4FD4E74DD16363D15FD.tplgr44s\\_1?cidTexte=JORFTEXT000037882341&dateTexte=&oldAction=rechJO&categorieLien=id&idJO=JORFCONT000037882338#JORFAR TI000037882656](https://www.legifrance.gouv.fr/affichTexte.do;jsessionid=058B2FFA90CCF4FD4E74DD16363D15FD.tplgr44s_1?cidTexte=JORFTEXT000037882341&dateTexte=&oldAction=rechJO&categorieLien=id&idJO=JORFCONT000037882338#JORFAR TI000037882656)

**Government Reviewer**

**Opinion:**

61. Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?

**GUIDELINES:**

Question 61 asks whether revenue estimates in the Enacted Budget are presented by “category”— that is, whether tax and non-tax sources of revenue are shown separately.

To answer “a,” the Enacted Budget must present revenue estimates classified by category.

**Answer:**

a. Yes, the Enacted Budget presents revenue estimates by category.

**Source:**

Loi de finance 2019

<https://www.performance-publique.budget.gouv.fr/documents-budgetaires/lois-projets-lois-documents-annexes-annee/exercice-2019/loi-finances-initiale-2019#.XR8UvpMzZbX>

**Comment:**

Le budget adopté présente le estimations de recettes par catégories en distinguant recettes fiscales et non fiscales

**Peer Reviewer**

**Opinion:** Agree

**Comments:** - Ces recettes sont récapitulées à la fin de la Loi, à l'Etat A (Voies et moyens) annexé:

[https://www.legifrance.gouv.fr/affichTexte.do;jsessionid=058B2FFA90CCF4FD4E74DD16363D15FD.tplgr44s\\_1?cidTexte=JORFTEXT000037882341&dateTexte=&oldAction=rechJO&categorieLien=id&idJO=JORFCONT000037882338#JORFARTI000037882656](https://www.legifrance.gouv.fr/affichTexte.do;jsessionid=058B2FFA90CCF4FD4E74DD16363D15FD.tplgr44s_1?cidTexte=JORFTEXT000037882341&dateTexte=&oldAction=rechJO&categorieLien=id&idJO=JORFCONT000037882338#JORFARTI000037882656)

**Government Reviewer**

**Opinion:**

**62. Does the Enacted Budget present individual sources of revenue?**

**GUIDELINES:**

Question 62 asks whether revenue estimates for individual sources of revenue are presented in the Enacted Budget. The question applies to both tax and non-tax revenue.

To answer “a,” the Enacted Budget must present all individual sources of revenue, and “other” or “miscellaneous” revenue must account for three percent or less of all revenue. To answer “b,” the Enacted Budget must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A “c” answer applies if the Enacted Budget presents individual sources of revenue that account for less than two-thirds of revenues. Answer “d” applies if individual sources of revenue are not presented.

**Answer:**

a. Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.

**Source:**

Loi de finance 2019

<https://www.legifrance.gouv.fr/affichLoiPubliee.do?idDocument=JORFDOLE000037426644&type=general&legislature=15>

<https://www.performance-publique.budget.gouv.fr/documents-budgetaires/lois-projets-lois-documents-annexes-annee/exercice-2019/loi-finances-initiale-2019#.XR8UvpMzZbX>

**Comment:**

Le budget adopté présente les estimations des différentes sources de revenus

**Peer Reviewer**

**Opinion:** Agree

**Comments:** -Même "source" précise qu'à la question précédente (061).

**Government Reviewer**

**Opinion:**

**63. Does the Enacted Budget present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?**

**GUIDELINES:**

Question 63 asks about three key estimates related to borrowing and debt:

· the amount of net new borrowing required during the budget year;

- the total debt outstanding at the end of the budget year;
- the interest payments on the outstanding debt for the budget year.

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens, banks, and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," the Enacted Budget must present all three estimates of borrowing and debt. For a "b" answer, the Enacted Budget must present two of those three estimates. For a "c" answer, the Enacted Budget must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the Enacted Budget.

**Answer:**

b. Yes, two of the three estimates related to government borrowing and debt are presented.

**Source:**

Loi de finances 2019

<https://www.legifrance.gouv.fr/affichLoiPubliee.do?idDocument=JORFDOLE000037426644&type=general&legislature=15>

<https://www.performance-publique.budget.gouv.fr/documents-budgetaires/lois-projets-lois-documents-annexes-annee/exercice-2019/loi-finances-initiale-2019#.XR8UvpMzZbX>

**Comment:**

Oui, les trois estimations relatives à l'emprunt et à la dette du gouvernement sont présentées.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

b. Yes, two of the three estimates related to government borrowing and debt are presented.

**Comments:** -A ma connaissance, on ne trouve dans la LFI 2019 (EB) que 2 des 3 estimations demandées par la question: 1) le "besoin de financement" (net new borrowing) à l'article 98. II; 2) les charges d'intérêt prévues (the interest payments), Etat B annexe (mission: "Engagements financiers de l'Etat", programme "Charge de la dette et trésorerie de l'Etat (crédits évaluatifs)");

[https://www.legifrance.gouv.fr/affichTexte.do;jsessionid=058B2FFA90CCF4FD4E74DD16363D15FD.tplgr44s\\_1?cidTexte=JORFTEXT000037882341&dateTexte=&oldAction=rechJO&categorieLien=id&idJO=JORFCONT000037882338#JORFARTI000037882656](https://www.legifrance.gouv.fr/affichTexte.do;jsessionid=058B2FFA90CCF4FD4E74DD16363D15FD.tplgr44s_1?cidTexte=JORFTEXT000037882341&dateTexte=&oldAction=rechJO&categorieLien=id&idJO=JORFCONT000037882338#JORFARTI000037882656) -Je ne sais pas où le chercheur aurait pu trouver le montant de la dette (the total debt) pour la fin de l'année BY,

faute de référence précise qui m'aurait permis de le vérifier. -Donc, réponse appropriée: b)

**Government Reviewer**

**Opinion:**

**Researcher Response**

La description de la dette des administrations publiques figure dans le Rapport économique social et financier, PLF 2019 p. 118 et

suiv.. Source : [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2019/pap/pdf/RESF19.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/pap/pdf/RESF19.pdf)

L'INSEE fournit également régulièrement des informations : <https://www.insee.fr/fr/statistiques/4219698>

**IBP Comment**

The total debt stock at the end of 2019 is only included as a percentage of the GDP, and unfortunately it was not possible to find the actual value of the GDP anywhere in the document, and for this reason it is not possible to calculate the actual value of the debt stock. The response has therefore been changed, from "a" to "b."

**64. What information is provided in the Citizens Budget?**

(The core information must include expenditure and revenue totals, the main policy initiatives in the budget, the macroeconomic forecast upon which the budget is based, and contact information for follow-up by citizens.)

**GUIDELINES:**

Question 64 focuses on the content of the Citizens Budget, asking whether "core" information is presented. These core components include:

- expenditure and revenue totals;
- the main policy initiatives in the budget;
- the macroeconomic forecast upon which the budget is based; and
- contact information for follow-up by citizens.



To answer "a," the Citizens Budget or supporting documentation must present all of the above core information as well as some additional information beyond the core elements. To answer "b," the Citizens Budget must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if the Citizens Budget includes some of the core components above, but other core pieces of information are not included. Answer "d" applies if a Citizens Budget is not published.

**Answer:**

c. The Citizens Budget provides information, but it excludes some core elements.

**Source:**

[https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/files/documents/actualites/PLF2019/chiffrescles\\_plf2019.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/files/documents/actualites/PLF2019/chiffrescles_plf2019.pdf)

**Comment:**

Une adresse ou email, ou un moyen par lequel les citoyens peuvent contacter les autorités sur le contenu du document n'y figurent pas.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** ... et n'y figure pas non plus la présentation des principaux axes du Budget.

**Government Reviewer**

**Opinion:**

**65. How is the Citizens Budget disseminated to the public?**

**GUIDELINES:**

Question 65 asks how the Citizens Budget is disseminated to the public. Citizens Budgets should be made available to a variety of audiences. Therefore paper versions and an Internet posting of a document might not be sufficient.

To answer "a," the executive must use three or more different types of creative media tools to reach the largest possible share of the population, including those who otherwise would not normally have access to budget documents or information. Dissemination would also be pursued at the very local level, so that the coverage is targeted both by geographic area and population group (e.g., women, elderly, low income, urban, rural, etc.). Option "b" applies if significant dissemination efforts are made through a combination of two means of communications, for instance, both posting the Citizens Budget on the executive's official website and distributing printed copies of it. Option "c" applies if the Citizens Budget is disseminated through only posting on the executive's official website. Option "d" applies when the executive does not publish a Citizens Budget.

**Answer:**

b. A Citizens Budget is published by using at least two, but less than three, means of dissemination, but no other dissemination efforts are undertaken by the executive.

**Source:**

[https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/files/documents/actualites/PLF2019/chiffrescles\\_plf2019.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/files/documents/actualites/PLF2019/chiffrescles_plf2019.pdf)

**Comment:**

La diffusion est assurée sur le site web du ministère des finances et par des brochures à la disposition du public .

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:**

**66. Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?**

**GUIDELINES:**

Question 66 asks whether the executive has established mechanisms to identify the public's requirements for budget information before publishing a Citizens Budget. What the public wants to know about the budget might differ from the information the executive includes in technical documents that comprise the Executive's Budget Proposal or the Enacted Budget; similarly, different perspectives might exist on how the budget should be presented, and this may vary depending on the context. For this reason the executive should consult with the public on the content and presentation of the Citizens Budget.

To answer "a," the executive must have established mechanisms to consult with the public, and these mechanisms for consultation are both accessible and widely used by the public. Such mechanisms can include focus groups, social networks, surveys, hotlines, and meetings/events in universities or other locations where people gather to discuss public issues. In countries where Citizens Budgets are consistently produced and released, it may be sufficient for the government to provide the public with contact information and feedback opportunities, and subsequently use the feedback to improve its management of public resources.

Option "b" applies if the executive has established mechanisms for consultation that are accessible to the public, but that the public nonetheless does not use frequently. That is, the public does not typically engage with the executive on the content of the Citizens Budget, even though the executive has created opportunities for such consultation. Option "c" applies if the executive has established mechanism for consultation with the public, but they are poorly designed and thus not accessible to the public. Option "d" applies if the executive has not created any mechanisms to seek feedback from the public on the content of the Citizens Budget.

**Answer:**

d. No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.

**Source:**

**Comment:**

L'exécutif n'a pas mis en place de mécanisme permettant d'identifier les besoins du public en informations budgétaires dans le budget des citoyens.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:**

**67. Are "citizens" versions of budget documents published throughout the budget process?**

**GUIDELINES:**

Question 67 asks if "citizens" versions of budget documents are published throughout the budget process. While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle.

To answer "a," a citizens version of at least one budget document is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit) — for a total of at least four citizens budget documents throughout the process. Option "b" applies if a citizens version of a budget document is published for at least two of the four stages of the budget process. Option "c" applies if a citizens version of a budget document is published for at least one of the four stages of the budget process. Select option "d" if no "citizens" version of budget documents is published.

**Answer:**

a. A citizens version of budget documents is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit).

**Source:**

Executive's Budget Proposal

"Les chiffres clés du projet du budget en 2019"

[https://www.performance-](https://www.performance-publique.budget.gouv.fr/sites/performance_publicque/files/files/documents/actualites/PLF2019/chiffrescles_plf2019.pdf)

[publique.budget.gouv.fr/sites/performance\\_publicque/files/files/documents/actualites/PLF2019/chiffrescles\\_plf2019.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publicque/files/files/documents/actualites/PLF2019/chiffrescles_plf2019.pdf)

Enacted Budget

"Le budget voté en quelques chiffres 2019"

[https://www.performance-](https://www.performance-publique.budget.gouv.fr/sites/performance_publicque/files/files/documents/ressources_documentaires/documentation_budgetaire/chiffres_cles/LFI2019-budget-chiffres-cles.pdf)

[publique.budget.gouv.fr/sites/performance\\_publicque/files/files/documents/ressources\\_documentaires/documentation\\_budgetaire/chiffres\\_cles/LFI2019-budget-chiffres-cles.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publicque/files/files/documents/ressources_documentaires/documentation_budgetaire/chiffres_cles/LFI2019-budget-chiffres-cles.pdf)

Year-End Report:

[https://www.performance-](https://www.performance-publique.budget.gouv.fr/sites/performance_publicque/files/files/documents/budget/comptes/2017/CGE_2017_Plaquette_4_pages.pdf)

[publique.budget.gouv.fr/sites/performance\\_publicque/files/files/documents/budget/comptes/2017/CGE\\_2017\\_Plaquette\\_4\\_pages.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publicque/files/files/documents/budget/comptes/2017/CGE_2017_Plaquette_4_pages.pdf)

Audit Report

[https://www.ccomptes.fr/sites/default/files/2018-05/20180523-synthese-rapport-budget-Etat-2017\\_0.pdf](https://www.ccomptes.fr/sites/default/files/2018-05/20180523-synthese-rapport-budget-Etat-2017_0.pdf)

**Comment:**

Une version citoyenne des documents budgétaires est publiée pour deux des quatre étapes du processus budgétaire (l'élaboration et le vote)

Il existe également une version synthèse des comptes de l'état (et non du Projet de Loi de Règlement) pour l'exécution du budget, et une version synthèse du Rapport d'audit (pour l'audit)

**Peer Reviewer**

**Opinion:** Agree

**Comments:** -Voir aussi la question CB-1 et suivantes pour les "sources"

**Government Reviewer**

**Opinion:**

**68. Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?**

**GUIDELINES:**

*Question 68 asks if expenditure estimates in In-Year Reports are presented by any one of the three expenditure classifications — by administrative, economic, and functional classifications — which were addressed in Questions 1-5 above.*

*Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.*

*To answer "a," In-Year Reports must present actual expenditures by all three of the expenditure classifications. To answer "b," actual expenditures must be presented by two of these three classifications. A "c" answer applies if actual expenditures are presented by one of the three classifications. Answer "d" applies if actual expenditures are not presented by any of the three classifications in In-Year Reports.*

**Answer:**

c. Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.

**Source:**

The list of all monthly reports for BY 2018 are available here:

"La situation mensuelle du budget de l'État en 2018"

<https://www.performance-publique.budget.gouv.fr/ressources-documentaires/documentation-budgetaire/situation-mensuelle-budget-etat/situation-mensuelle-budget-etat-en-2018#.XR9y-ZMzZbU>

"Bulletins mensuels 2018"

<https://www.aft.gouv.fr/fr/node/11657>

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:**

**68b. Based on the response to Question 68, check the box(es) to identify which expenditure classifications are included in the In-Year Reports:**

**Answer:**

Economic classification

**Source:**

<https://www.performance-publique.budget.gouv.fr/ressources-documentaires/documentation-budgetaire/situation-mensuelle-budget-etat/situation-mensuelle-budget-etat-en-2018#.XR9y-ZMzZbU>

<https://www.aft.gouv.fr/fr/node/11657>

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:**

**69. Do the In-Year Reports present actual expenditures for individual programs?**

**GUIDELINES:**

Question 69 asks if expenditure estimates in In-Year Reports are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

**A note for francophone countries:** "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable detaille*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," In-Year Reports must present actual expenditures for all individual programs, accounting for all expenditures. To answer "b," In-Year Reports must present actual expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if In-Year Reports present actual expenditures for programs that account for less than two-thirds of expenditures. Answer "d" applies if actual expenditures are not presented by program in In-Year Reports.

**Answer:**

d. No, the In-Year Reports do not present actual expenditures by program.

**Source:**

<https://www.performance-publique.budget.gouv.fr/ressources-documentaires/documentation-budgetaire/situation-mensuelle-budget-etat/situation-mensuelle-budget-etat-en-2018#.XR9y-ZMzZbU>

<https://www.aft.gouv.fr/fr/node/11657>

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:**

**70. Do the In-Year Reports compare actual year-to-date expenditures with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?**

**GUIDELINES:**

Question 70 asks whether In-Year Reports compare actual expenditures to-date with either the enacted levels or actual expenditures for the same period in the previous year.

The OECD recommends that the reports contain the total year-to-date expenditures in a format that allows for a comparison with the budget's forecast expenditures (based on enacted levels) for the same period.

To answer "a," comparisons must be made for expenditures presented in the In-Year Reports

**Answer:**

a. Yes, comparisons are made for expenditures presented in the In-Year Reports.

**Source:**

<https://www.performance-publique.budget.gouv.fr/ressources-documentaires/documentation-budgetaire/situation-mensuelle-budget-etat/situation-mensuelle-budget-etat-en-2018#.XR9y-ZMzZbU>

<https://www.aft.gouv.fr/fr/node/11657>

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:**

**71. Do In-Year Reports present actual revenue by category (such as tax and non-tax)?**

**GUIDELINES:**

Questions 71 asks whether In-Year Reports present actual revenues by “category”— that is, whether tax and non-tax sources of revenue are shown separately.

To answer “a,” In-Year Reports must present revenue estimates classified by category.

**Answer:**

a. Yes, In-Year Reports present actual revenue by category.

**Source:**

<https://www.performance-publique.budget.gouv.fr/ressources-documentaires/documentation-budgetaire/situation-mensuelle-budget-etat/situation-mensuelle-budget-etat-en-2018#.XR9y-ZMzZbU>

<https://www.aft.gouv.fr/fr/node/11657>

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:**

**72. Do In-Year Reports present the individual sources of revenue for actual revenues collected?**

**GUIDELINES:**

Question 72 asks whether In-Year Reports present actual collections of individual sources of revenue (such as income taxes, VAT, etc.). The question applies to both tax and non-tax revenue.

To answer “a,” In-Year Reports must present actual collections for all individual sources of revenue, and “other” or “miscellaneous” revenue must account for three percent or less of all revenue. To answer “b,” In-Year Reports must present actual collections for individual sources of revenue that when combined account for at least two-thirds of all revenue collected, but not all revenue. A “c” answer applies if In-Year Reports present individual sources of actual revenue that account for less than two-thirds of all revenue collected. Answer “d” applies if individual sources of actual revenue are not presented.

**Answer:**

c. Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.

**Source:**

<https://www.performance-publique.budget.gouv.fr/ressources-documentaires/documentation-budgetaire/situation-mensuelle-budget-etat/situation-mensuelle-budget-etat-en-2018#.XR9y-ZMzZbU>

<https://www.aft.gouv.fr/fr/node/11657>

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:**

**Researcher Response**

La SMB permet d’apprécier l’évolution mois après mois de l’ensemble des facteurs qui contribuent à la formation du solde courant d’exécution du budget : évolutions des dépenses, évolution des recettes fiscales (TVA, IS, IR...) et non fiscales (dividendes, revenus de la propriété de l’État...) Source [www.performance-publique.fr](http://www.performance-publique.fr). La situation mensuelle du budget de l’Etat en 2018 On trouve une présentation de la prévision et de l’exécution des recettes fiscales nettes de l’Etat en 2018 par catégorie d’impôt dans la note d’analyse de l’exécution budgétaire 2018 de la Cour des comptes (Cour des comptes - Recettes fiscales de l’Etat - Note d’analyse de l’exécution budgétaire 2018. <https://www.ccomptes.fr/system/files/2019-05/NEB-2018-Recettes-fiscales.pdf>

**IBP Comment**

The level of detail that is required by this question, in order to accept an “a” answer, is much higher than the information included in the SMB. For reference, see page 88 of the IMF’s GFS Manual (<https://www.imf.org/external/Pubs/FT/GFS/Manual/2014/gfsfinal.pdf>): we are looking for “individual” income tax, and not simply “Income tax”; social contributions; grants; property income, sales of goods and services, fines, penalties, and forfeits, etc. In the SMB we can only identify a few individual sources of revenue such as TICPE and TVA. The response has therefore been changed, from “a” to “c”, especially in light of the fact that individual revenue are presented in very detailed manner in the Executive’s Budget Proposal, [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2019/pap/pdf/VMT1-2019.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/pap/pdf/VMT1-2019.pdf).

**73. Do the In-Year Reports compare actual year-to-date revenues with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?**

**GUIDELINES:**

Question 73 asks whether In-Year Reports compare actual revenues to-date with either the enacted levels or actual revenues for the same period in the previous year.

The OECD recommends that the reports contain the total year-to-date revenues in a format that allows for a comparison with the budget's forecast revenues (based on enacted levels) for the same period.

To answer "a," comparisons must be made for revenues presented in the In-Year Reports.

**Answer:**

a. Yes, comparisons are made for revenues presented in the In-Year Reports.

**Source:**

<https://www.performance-publique.budget.gouv.fr/ressources-documentaires/documentation-budgetaire/situation-mensuelle-budget-etat/situation-mensuelle-budget-etat-en-2018#.XR9y-ZMzZbU>

<https://www.aft.gouv.fr/fr/node/11657>

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:**

**74. Do In-Year Reports present three estimates related to actual government borrowing and debt: the amount of net new borrowing; the total debt outstanding; and interest payments?**

**GUIDELINES:**

Question 74 asks about three key estimates related to borrowing and debt:

- the amount of net new borrowing so far during the year;
- the central government's total debt burden at that point in the year; and
- the interest payments to-date on the outstanding debt.

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens and banks and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," In-Year Reports must present all three estimates of borrowing and debt. For a "b" answer, In-Year Reports must present two of those three estimates. For a "c" answer, IYRs must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in In-Year Reports.

**Answer:**

a. Yes, all three estimates related to government borrowing and debt are presented.

**Source:**

Situation mensuelle du trésor  
<https://www.performance-publique.budget.gouv.fr/ressources-documentaires/documentation-budgetaire/situation-mensuelle-budget-etat/situation-mensuelle-budget-etat-en-2018#.XR9y-ZMzZbU>

Bulletins Mensuels de l'Agence France-Trésor 2018:  
<https://www.aft.gouv.fr/fr/node/11657>

**Comment:**

Les informations sont données par la direction du trésor et l'agence France trésor

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:**

**75. Do In-Year Reports present information related to the composition of the total actual debt outstanding?**

**(The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)**

**GUIDELINES:**

*Question 75 focuses on the composition of government debt, asking whether "core" information related to its composition is presented. These core components include:*

- *interest rates on the debt;*
- *maturity profile of the debt; and*
- *whether the debt is domestic or external.*

*The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 74, domestic debt is held by a country's citizens and banks and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country's debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.*

*Beyond these core elements, a government may also provide additional information related to the composition of its debt, including for instance: whether interest rates are fixed or variable; whether debt is callable; the currency of the debt; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); an analysis of the risk associated with the debt; and where appropriate, what the debt is being used to finance.*

*To answer "a," In-Year Reports must present all of the core information related to the composition of government debt to-date as well as some additional information beyond the core elements. To answer "b," In-Year Reports must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the composition of government debt is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on the composition of the debt outstanding in In-Year Reports.*

**Answer:**

a. Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.

**Source:**

<https://www.aft.gouv.fr/fr/node/11657>

<https://www.performance-publique.budget.gouv.fr/ressources-documentaires/documentation-budgetaire/situation-mensuelle-budget-etat/situation-mensuelle-budget-etat-en-2018#.XR9y-ZMzZbU>

**Comment:**

Des informations plus précises sont publiées régulièrement par la direction du trésor ( situation mensuelle du trésor et par l'agence France trésor )

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:**

**76. Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?**

**GUIDELINES:**

*Question 76 asks whether the Mid-Year Review includes an updated macroeconomic forecast for the budget year, and provides an explanation of the update.*

Refer to Question 15 for the components of the macroeconomic forecast presented in the Executive's Budget Proposal.

To answer "a," the Mid-Year Review must include an updated macroeconomic forecast and explain all of the differences between the initial forecast presented in the Executive's Budget Proposal and the updated forecast. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the macroeconomic forecast must be updated, but only some of the differences between the initial and updated forecasts are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes an updated macroeconomic forecast, but does not provide an explanation for the revisions. A "d" response applies if the macroeconomic forecast has not been updated.

**Answer:**

d. No, the estimates for macroeconomic forecast have not been updated.

**Source:**

**Comment:**

Le Rapport en milieu d'année n'est pas publiée en France, d'après la méthodologie OBS.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:**

**77. Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?**

**GUIDELINES:**

Question 77 asks whether the Mid-Year Review includes updated estimates of expenditure for the budget year, and provides an explanation of the update.

To answer "a," the Mid-Year Review must include updated expenditure estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. The expenditure estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated expenditure estimates, but does not provide an explanation for the revisions. A "d" response applies if the expenditure estimates have not been updated.

**Answer:**

d. No, expenditure estimates have not been updated.

**Source:**

**Comment:**

Il n'existe pas d'examen semestrielle du budget, il existe un débat d'orientation des finances publiques à la fin du semestre. L'exécutif présente au parlement les orientations générales du projet de budget en cours de préparation.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:**

**78. Does the Mid-Year Review of the budget present expenditure estimates for the budget year underway by any of the three expenditure classifications (by administrative, economic, or functional classification)?**

**GUIDELINES:**

Question 78 asks if expenditure estimates in the Mid-Year Review are presented by any one of the three expenditure classifications — by administrative, economic, and functional classifications — which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Mid-Year Review must present expenditure estimates by all three of the expenditure classifications. To answer "b," expenditure estimates must be presented by two of these three classifications. A "c" answer applies if expenditure estimates are presented by



one of the three classifications. Answer "d" applies if expenditure estimates are not presented by any of the three classifications in the Mid-Year Review.

**Answer:**

d. No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.

**Source:**

**Comment:**

Il n'existe pas d'examen semestriel du budget.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:**

**78b. Based on the response to Question 78, check the box(es) to identify which expenditure classifications are included in the Mid-Year Review:**

**Answer:**

None of the above

**Source:**

Il n'existe pas d'examen semestriel du budget

**Comment:**

Il n'existe pas d'examen semestriel du budget

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:**

**79. Does the Mid-Year Review of the budget present expenditure estimates for the budget year underway for individual programs?**

**GUIDELINES:**

*Question 79 asks if expenditure estimates in the Mid-Year Review are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.*

**A note for francophone countries:** "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable detaille*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

*To answer "a," the Mid-Year Review must present expenditures for all individual programs, accounting for all expenditures. To answer "b," the Mid-Year Review must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Mid-Year Review presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Mid-Year Review.*

**Answer:**

d. No, the Mid-Year Review does not present expenditure estimates by program.

**Source:**

**Comment:**

Il n'existe pas d'examen semestriel du budget

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer  
Opinion:**

**80. Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?**

**GUIDELINES:**

*Question 80 asks whether the Mid-Year Review includes updated estimates of revenue for the budget year, and provides an explanation of the update.*

*To answer "a," the Mid-Year Review must include updated revenue estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the revenue estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated revenue estimates, but no explanation for the revisions is provided. A "d" response applies if the revenue estimates have not been updated.*

**Answer:**

d. No, revenue estimates have not been updated.

**Source:**

**Comment:**

Il n'existe pas d'examen semestriel du budget

**Peer Reviewer  
Opinion:** Agree

**Government Reviewer  
Opinion:**

**81. Does the Mid-Year Review of the budget present revenue estimates for the budget year underway by category (such as tax and non-tax)?**

**GUIDELINES:**

*Question 81 asks whether revenue estimates in the Mid-Year Review are presented by "category"— that is, whether tax and non-tax sources of revenue are shown separately.*

*To answer "a," the Mid-Year Review must present revenue estimates classified by category.*

**Answer:**

b. No, the Mid-Year Review does not present revenue estimates by category.

**Source:**

**Comment:**

Il n'existe pas d'examen semestriel du budget

**Peer Reviewer  
Opinion:** Agree

**Government Reviewer  
Opinion:**

**82. Does the Mid-Year Review of the budget present individual sources of revenue for the budget year underway?**

**GUIDELINES:**

*Question 82 asks whether revenue estimates for individual sources of revenue are presented in the Mid-Year Review. The question applies*

to both tax and non-tax revenue.

To answer "a," the Mid-Year Review must present all sources of revenue individually, accounting for all revenues, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Mid-Year Review must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Mid-Year Review presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" applies if individual sources of revenue are not presented in the Mid-Year Review.

**Answer:**

d. No, the Mid-Year Review does not present individual sources of revenue.

**Source:**

**Comment:**

Il n'existe pas d'examen semestriel du budget

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:**

**83. Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway?**

**GUIDELINES:**

Question 83 asks whether the Mid-Year Review includes updated estimates of borrowing and debt, including its composition, for the budget year, and provides an explanation of the update.

Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:

- The amount of net new borrowing required during the budget year;
- The central government's total debt burden at the end of the budget year; and
- The interest payments on the outstanding debt for the budget year.

Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:

- interest rates on the debt;
- maturity profile of the debt; and
- whether the debt is domestic or external.

To answer "a," the Mid-Year Review must include an updated estimates of borrowing and debt, including its composition, and explain all of the differences between the initial estimates presented in the Executive's Budget Proposal (or Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the estimates of borrowing and debt must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated estimates, but no explanation for the revisions is provided. A "d" response applies if the estimates of borrowing and debt have not been updated.

**Answer:**

d. No, estimates of government borrowing and debt have not been updated.

**Source:**

**Comment:**

Il n'existe pas d'examen semestriel du budget

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:**

**84. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?**

**GUIDELINES:**

Question 84 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual expenditures for the year, and whether these estimates are accompanied by a narrative discussion.

To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all expenditures, along with a narrative discussion. Answer "b" if estimates of the differences for all expenditures are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all expenditures, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report

**Answer:**

a. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.

**Source:**

Projet de Loi de règlement du budget 2017- page 74  
[https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2017/rap/pdf/PLR\\_2017.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2017/rap/pdf/PLR_2017.pdf)

**Comment:**

La loi de règlement indique les différences entre les crédits votés et ceux qui été voté en mission et programme sans commentaire.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** NB: 1) la "source" du chercheur est ici cohérente avec ma préconisation (dans mon "commentaire") - mais non avec sa réponse et sa "source" - à la question YER-1: -Aux pages 74 et suivantes (des tableaux) du PLR 2017 citées par le chercheur, il convient d'ajouter les pp. 33-55 du même PLR, qui présentent et commentent les résultats; -par ailleurs les détails des tableaux sont explicités dans les documents Annexes "Développement des opérations constatées au budget général" et Développement des opérations constatées aux comptes spéciaux et aux budgets annexes": [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2017/rap/pdf/PLR\\_2017\\_Annexe1.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2017/rap/pdf/PLR_2017_Annexe1.pdf)  
[https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2017/rap/pdf/PLR\\_2017\\_Annexe2.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2017/rap/pdf/PLR_2017_Annexe2.pdf)

**Government Reviewer**

**Opinion:**

**85. Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?**

**GUIDELINES:**

Question 85 asks if expenditure estimates in the Year-End Report are presented by any one of the three expenditure classifications — by administrative, economic, and functional classifications — which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Year-End Report must present expenditure estimates by all three of the expenditure classifications. Answer "b" if expenditure estimates are presented by two of these three classifications. Answer "c" if expenditure estimates are presented by one of the three classifications. Answer "d" if expenditure estimates are not presented by any of the three classifications in the Year-End Report.

**Answer:**

a. Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

**Source:**

Projet de Loi de règlement du budget 2017-page 74  
[https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2017/rap/pdf/PLR\\_2017.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2017/rap/pdf/PLR_2017.pdf)

**Comment:**

Le Projet de Loi de règlement présente les dépenses en mission et programme (classification fonctionnelle) + le bilan et le compte de résultats (classification économique).

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

**Comments:** -La réponse appropriée est a). En effet, le PLR 2017 présente les estimations de dépenses selon les 3 classifications demandées. 1) La classification par "unité administrative" (missions) en "Autorisations d'engagement" (AE) p. 74 sqq et "Crédits de paiement" (CP) p. 79 sqq du PLR 2017 2) la classification "fonctionnelle" (programmes) est présentée aux mêmes pages. 3) la classification "économique" (par titre et catégorie économique) est récapitulée p. 49 et développée p. 53 sqq du document annexe: [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2017/rap/pdf/PLR\\_2017\\_Annexe1.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2017/rap/pdf/PLR_2017_Annexe1.pdf) -Les "comptes de résultats" évoqués par le chercheur (p. 70 du PLR 2017) ne relèvent pas selon moi d'une classification "budgétaire" (ni économique) mais "comptable" (ex post) qui vise à déterminer le "bilan" de l'Etat.

**Government Reviewer**

**Opinion:**

**Researcher Response**

D'accord avec le Peer Reviewer, la réponse appropriée est a)

**85b. Based on the response to Question 85, check the box(es) to identify which expenditure classifications are included in the Year-End Report:**

**Answer:**

Administrative classification  
Functional classification  
Economic classification

**Source:**

Projet de Loi de règlement du budget 2017 - page 74  
[https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2017/rap/pdf/PLR\\_2017.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2017/rap/pdf/PLR_2017.pdf)

**Comment:**

La loi de règlement présente les dépenses selon la classification fonctionnelle et administrative par mission et programme et économique (compte général de l'Etat).

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:** -Rajouter "Economic classification" -Je ne comprends pas cette réponse du chercheur, qui est d'ailleurs incohérente avec sa réponse à la question précédente (085).

**Government Reviewer**

**Opinion:**

**86. Does the Year-End Report present expenditure estimates for individual programs?**

**GUIDELINES:**

*Question 86 asks if expenditure estimates in the Year-End Report are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.*

**A note for francophone countries:** "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable détaillé*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

*To answer "a," the Year-End Report must present expenditure estimates for all individual programs, accounting for all expenditures. Answer "b" if the Year-End Report presents expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. Answer "c" if the Year-End Report presents programs that account for only less than two-thirds of expenditures. Answer "d" if expenditures are not presented by program in the Year-End Report.*

**Answer:**

a. Yes, the Year-End Report presents estimates for programs accounting for all expenditures.

**Source:**

Projet de Loi de règlement du budget 2017-page 74  
[https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2017/rap/pdf/PLR\\_2017.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2017/rap/pdf/PLR_2017.pdf)

**Comment:**

Oui ce rapport présente les dépenses par programme

**Peer Reviewer**  
**Opinion:** Agree

**Government Reviewer**  
**Opinion:**

**87. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?**

**GUIDELINES:**

Question 87 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual revenues for the year, and whether these estimates are accompanied by a narrative discussion.

To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all revenues, along with a narrative discussion. Answer "b" if estimates of the differences for all revenues are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all revenues, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report.

**Answer:**

a. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.

**Source:**

Projet de Loi de règlement du budget 2017 - page 45  
le rapport budget de l'Etat 2017 : gestion et résultats.  
<https://www.performance-publique.budget.gouv.fr/loi-reglement-budget-d-approbation-comptes-etat-2017#.XLcl4egzZPY>

**Comment:**

Les données ne sont pas complètes.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.

**Comments:** -La réponse appropriée est a). -Dans le texte du PLR 2017 sont commentés et discutés les résultats en matière de recettes budgétaires et leur différences avec les prévisions initiales, notamment pp. 27-33 et 46-47 -Quant à la récapitulation des écarts entre les niveaux initiaux et les niveaux constatés des différentes recettes (fiscales et non fiscales) du budget général, elle se trouve à la p. 83 (ensuite développée, catégorie de recette par catégorie, pp. 86-117) du document Annexe 1 que j'ai déjà cité et que ne semble pas avoir consulté ou pris en compte le chercheur : [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2017/rap/pdf/PLR\\_2017\\_Annexe1.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2017/rap/pdf/PLR_2017_Annexe1.pdf) -Pour les comptes spéciaux et les budgets annexes, se référer de même p. 33 et suivantes et 107 et suivantes du document Annexe 2: [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2017/rap/pdf/PLR\\_2017\\_Annexe2.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2017/rap/pdf/PLR_2017_Annexe2.pdf)

**Government Reviewer**

**Opinion:**

**Researcher Response**

D'accord avec le Peer Reviewer, la réponse appropriée est a).

**88. Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?**

**GUIDELINES:**

Question 88 asks whether revenue estimates in the Year-End Report are presented by "category"— that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Year-End Report must present revenue estimates classified by category.

**Answer:**

a. Yes, the Year-End Report presents revenue estimates by category.

**Source:**

[https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2017/rap/pdf/PLR\\_2017.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2017/rap/pdf/PLR_2017.pdf)

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Rajouter les références citées dans mon commentaire de la question précédente (087): -pour le budget général: p. 83 du document Annexe 1 : [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2017/rap/pdf/PLR\\_2017\\_Annexe1.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2017/rap/pdf/PLR_2017_Annexe1.pdf) -pour les comptes spéciaux et les budgets annexes, p. 33 et suivantes et 107 et suivantes du document Annexe 2: [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2017/rap/pdf/PLR\\_2017\\_Annexe2.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2017/rap/pdf/PLR_2017_Annexe2.pdf)

**Government Reviewer**

**Opinion:**

**89. Does the Year-End Report present individual sources of revenue?**

**GUIDELINES:**

*Question 89 asks whether revenue estimates for individual sources of revenue are presented in the Year-End Report. The question applies to both tax and non-tax revenue.*

*To answer "a," the Year-End Report must present all sources of revenue individually, accounting for all revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. Answer "b" if the Year-End Report presents individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. Answer "c" if the Year-End Report presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" if individual sources of revenue are not presented in the Year-End Report.*

**Answer:**

a. Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.

**Source:**

[https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2017/rap/pdf/PLR\\_2017.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2017/rap/pdf/PLR_2017.pdf)

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**Comment:**

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.

**Comments:** -La réponse appropriée est a). -La "source" unique du chercheur est à nouveau vraiment trop insuffisante. Il faut en réalité se référer notamment à: 1-pour le budget général: p. 83 et suivantes du document Annexe 1 : [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2017/rap/pdf/PLR\\_2017\\_Annexe1.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2017/rap/pdf/PLR_2017_Annexe1.pdf) 2-pour les comptes spéciaux et les budgets annexes, p. 33 et suivantes et 107 et suivantes du document Annexe 2: [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2017/rap/pdf/PLR\\_2017\\_Annexe2.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2017/rap/pdf/PLR_2017_Annexe2.pdf)

**Government Reviewer**

**Opinion:**

**Researcher Response**

D'accord avec le Peer Reviewer, la réponse appropriée est a).

**90. Does the Year-End Report present the differences between the original estimates of government borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year?**

**GUIDELINES:**

*Question 90 asks whether the Year-End Report includes estimates of the differences between the original estimates and the actual outcome for the fiscal year for borrowing and debt, including its composition, and whether these estimates are accompanied by a narrative discussion.*

*Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:*

- the amount of net new borrowing required during the budget year;
- the central government's total debt burden at the end of the budget year; and
- the interest payments on the outstanding debt for the budget year.

Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:

- interest rates on the debt;
- maturity profile of the debt; and
- whether the debt is domestic or external.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

**Answer:**

a. Yes, estimates of the differences between all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.

**Source:**

<https://www.performance-publique.budget.gouv.fr/documents-budgetaires/lois-projets-lois-documents-annexes-annee/exercice-2017/projet-loi-reglement-rap-2017#.XR8cY5MzZbU>

Projet de loi de règlement 2017 art. 2

[https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2017/rap/pdf/PLR\\_2017.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2017/rap/pdf/PLR_2017.pdf)  
page 15-25

**Comment:**

Le projet de loi de règlement présente dans son article 2 un tableau de financement dans lequel est exposé le montant définitif des ressources et des charges de trésorerie ayant concouru à la réalisation de l'équilibre financier de l'année 2017. Celui-ci est arrêté aux sommes présentées ci-après :

Les différences entre toutes les estimations initiales de l'emprunt et de la dette pour l'exercice et les résultats réels sont présentées et commentées dans le rapport.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** -Voir aussi l'analyse détaillée de la dette et des intérêts dans l'Annexe "Compte Général de l'Etat 2017" : Note 11 ("Dettes financières"), p. 83 à 89 (dont la structure par maturité p. 86) + Note 26 ("Charges financières"), p. 143-146 (dont les taux d'intérêt, p. 144) : [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/files/documents/budget/comptes/2017/CGE2017.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/files/documents/budget/comptes/2017/CGE2017.pdf)

**Government Reviewer**

**Opinion:**

90b. Based on the response to Question 90, check the box(es) to identify which estimates of government borrowing and debt, including its composition, have the differences between the original forecast and the actual outcome for the year presented in the Year-End Report:

**Answer:**

The amount of net new borrowing required during the budget year  
The central government's total debt burden at the end of the budget year  
The interest payments on outstanding debt for the budget year  
Interest rates on the debt  
Maturity profile of the debt  
Whether the debt is domestic or external  
Information beyond the core elements:

**Source:**

<https://www.performance-publique.budget.gouv.fr/documents-budgetaires/lois-projets-lois-documents-annexes-annee/exercice-2017/projet-loi-reglement-rap-2017#.XR8cY5MzZbU>

Projet de loi de règlement du budget 2017 et les documents l'accompagnant

[https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/files/documents/budget/comptes/2017/CGE2017.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/files/documents/budget/comptes/2017/CGE2017.pdf)

**Comment:**

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:** The amount of net new borrowing required during the budget year The central government's total debt burden



at the end of the budget year The interest payments on outstanding debt for the budget year Interest rates on the debt Maturity profile of the debt Information beyond the core elements:

**Comments:** -Tout-à-fait d'accord avec les "sources" citées par le chercheur -mais, selon moi, ne s'y trouve pas la "répartition de la dette entre domestique et externe" (= estimation à supprimer de la réponse); -en revanche il faut rajouter "Information beyond the core elements", notamment pour la "Valeur actuelle / valeur de marché de la dette financière négociable" (p. 86 et 87 du CGE 2017) "Pertes de changes" et "Autres charges financières" (p. 145 et 146 du CGE 2017) et tous les commentaires présentés aux "Notes" 11 et 26 du CGE 2017: [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/files/documents/budget/comptes/2017/CGE2017.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/files/documents/budget/comptes/2017/CGE2017.pdf)

**Government Reviewer**

**Opinion:**

**Researcher Response**

Ajouter : "Information beyond the core elements", notamment pour la "Valeur actuelle / valeur de marché de la dette financière négociable" (p. 86 et 87 du CGE 2017) "Pertes de changes" et "Autres charges financières" (p. 145 et 146 du CGE 2017) et tous les commentaires présentés aux "Notes" 11 et 26 du CGE 2017: [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/files/documents/budget/comptes/2017/CGE2017.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/files/documents/budget/comptes/2017/CGE2017.pdf) On ne trouve pas la ventilation dette interne/dette externe.

**91. Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?**

**GUIDELINES:**

Question 91 asks whether the Year-End Report includes estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 15 for the components of the macroeconomic forecast in the Executive's Budget Proposal. Core components include estimates of the nominal GDP level, inflation rate, real GDP growth, and interest rates, although the importance of other macroeconomic assumptions, such as the price of oil, can vary from country to country.

To answer "a," the Year-End Report must include estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

**Answer:**

c. Yes, estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented.

**Source:**

Projet de loi de règlement du budget 2017  
Documents accompagnant le projet de loi de règlement notamment :  
Avis du Haut Conseil des finances publiques sur le projet de loi de règlement du budget 2017 (avis n° 2018-2)  
<https://www.hcftp.fr/sites/default/files/2018-09/Avis%20HCFP%202018-2%20PLR%202017.pdf>  
Rapport de la Cour des comptes le budget de l'Etat2017. Résultats et gestion  
<https://www.ccomptes.fr/fr/publications/le-budget-de-letat-en-2017-resultats-et-gestion-0>

**Comment:**

L'article 54 de la loi organique du 1er août 2001 a considérablement enrichi le contenu des informations qui doivent être communiquées en fin d'exécution au Parlement dans le cadre du projet de loi de règlement : Toutes ces informations permettent de comparer les résultats réels de l'exécution par rapport aux prévisions initiales et aux prévisions macro économiques sur lesquelles elles sont fondées.

Le haut conseil des finances publiques donne un avis sur le projet de loi de règlement dans lequel il commente les écarts entre les prévisions macro économiques initiales et les résultats réels.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

c. Yes, estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented.

**Comments:** -Selon moi, de nombreux éléments relatifs aux hypothèses macroéconomiques et financières initiales (niveau du PIB, taux d'inflation, taux d'intérêt des Banques Centrales) et à leur réalisation effective ne sont pas analysés dans le PLR 2017 ni dans aucun document d'accompagnement (par contraste avec les taux d'intérêt sur la dette publique, finement analysés dans le CGE 2017). -On trouve les quelques éléments pertinents essentiellement dans la courte analyse du contexte économique, p. 11 et 12 du PLR 2017 et dans le commentaire de son article liminaire (p. 63 et 64). -L'avis du HCFP, justement cité par le chercheur, ne s'intéresse qu'à la croissance du PIB et n'ajoute donc rien à la question posée. Le Rapport de la Cour des Comptes est hors sujet pour cette question. -En définitive les quelques éléments macroéconomiques présentés dans le PLR 2017 et leurs commentaires me conduisent à considérer c) comme la réponse appropriée.

**Government Reviewer**

**Opinion:**

**Researcher Response**

OK pour c

**91b. Based on the response to Question 91, check the box(es) to identify which elements of the macroeconomic forecast have the differences between the original forecast and the outcome for the year presented in the Year-End Report:**

**Answer:**

Real GDP growth  
Interest rates  
Information beyond the core elements

**Source:**

Avis du haut conseil des finances publiques n° 2018-2 sur le projet de loi de règlement  
Rapport Cour des comptes sur le budget de l'Etat 2017  
Note d'analyse de l'exécution budgétaire . Gestion de la dette et de la trésorerie de l'Etat 2017  
<https://www.ccomptes.fr/fr/publications/le-budget-de-letat-en-2017-resultats-et-gestion-0>  
<https://www.hcfp.fr/sites/default/files/2018-09/Avis%20HCFP%202018-2%20PLR%202017.pdf>

**Comment:**

Avis du haut conseil des finances publiques n° 2018-2 sur le projet de loi de règlement  
Rapport Cour des comptes sur le budget de l'Etat 2017  
Note d'analyse de l'exécution budgétaire . Gestion de la dette et de la trésorerie de l'Etat 2017

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:** Real GDP growth Interest rates (?) Information beyond the core elements

**Comments:** -Je ne comprends pas du tout cette réponse du chercheur puisqu'il ne cite aucun document présenté par le Gouvernement relatif au PLR 2017. Et encore moins à quelles pages trouver les informations qu'il y considère comme présentes... - Selon moi, on ne trouve dans le PLR 2017 et les documents associés que 2 éléments précis relatifs aux évolutions effectives par rapport aux hypothèses macroéconomiques : 1) Real GDP growth ; 2) Information beyond the core elements: les sources de l'évolution du PIB (contexte international, évolution des postes de la demande finale), p. 11 et 12 et p. 63 et 64 du du PLR 2017: [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2017/rap/pdf/PLR\\_2017.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2017/rap/pdf/PLR_2017.pdf). -On peut cependant en partie y ajouter les taux d'intérêt des Banques Centrales qui sont brièvement et littérairement présentés -mais sans référence explicite aux hypothèses initiales - dans le RAP "Charge de la dette et trésorerie de l'Etat (crédits évaluatifs)" Programme n° 117, p. 15: [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2017/rap/pdf/DRGPGMPGM117.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2017/rap/pdf/DRGPGMPGM117.pdf)

**Government Reviewer**

**Opinion:**

**Researcher Response**

D'accord avec le Peer Reviewer.

**92. Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?**

**GUIDELINES:**

Question 92 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 49 for the nonfinancial data on inputs included in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

**Answer:**

a. Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, along with a narrative discussion.

**Source:**

Projet de loi de règlement 2017 –rapports annuels de performance des programmes accompagnant le projet de loi de règlement  
<https://www.performance-publique.budget.gouv.fr/actualites/2018/projet-loi-reglement-budget-d-approbation-comptes-etat-2017#.XLcnTOgzZPY>  
Le budget de l'Etat 2017-Résultats et gestion.

<https://www.ccomptes.fr/fr/publications/le-budget-de-letat-en-2017-resultats-et-gestion-0>

**Comment:**

Les rapports annuels de performance annexés au projet de loi de règlement comparent les estimations initiales et les résultats réels avec un commentaire. L'analyse inclut toutes les données, y compris les données non financières sur les intrants .

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Un exemple de mise en évidence des écarts dans les coûts figurant dans les RAP: p. 12 et suivantes du RAP du Programme 203: [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2017/rap/pdf/DRGPGMPGM203.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2017/rap/pdf/DRGPGMPGM203.pdf)

**Government Reviewer**

**Opinion:**

**93. Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?**

**GUIDELINES:**

*Question 93 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 92).*

*Refer to Question 50 for the nonfinancial data on results included in the Executive's Budget Proposal.*

*To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.*

**Answer:**

a. Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, along with a narrative discussion.

**Source:**

Projet de loi de règlement 2017+ documents l'accompagnant  
Le budget de l'Etat 2017. Résultats et gestion, p. 25 et s.  
<https://www.performance-publique.budget.gouv.fr/actualites/2018/projet-loi-reglement-budget-d-approbation-comptes-etat-2017#.XLcnTOgzZPY>

**Comment:**

Le rapport inclut une analyse des différences entre les estimations initiales des données non financières sur les résultats et les résultats réels, avec un commentaire.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Un exemple de mise en évidence des écarts dans les réalisations figurant dans les RAP: p. 16 et suivantes du RAP du Programme 203: [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2017/rap/pdf/DRGPGMPGM203.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2017/rap/pdf/DRGPGMPGM203.pdf)

**Government Reviewer**

**Opinion:**

**94. Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations and the actual outcome?**

**GUIDELINES:**

*Question 94 asks whether the Year-End Report includes estimates of the differences between the enacted level of funds for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.*

*Refer to Question 52 for assistance to the most impoverished populations in the Executive's Budget Proposal.*

*To answer "a," the Year-End Report must present estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between the enacted level for all policies that are intended to benefit the country's most*

*impoverished populations and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit the country's most impoverished populations and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.*

**Answer:**

a. Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, along with a narrative discussion.

**Source:**

[https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2017/rap/pdf/PLR\\_2017.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2017/rap/pdf/PLR_2017.pdf)

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**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Mais il faut plutôt se référer aux RAP concernés, notamment aux missions "Solidarité, insertion et égalité des chances" et "Travail et emploi": <https://www.performance-publique.budget.gouv.fr/documents-budgetaires/lois-projets-lois-documents-annexes-annee/exercice-2017/projet-loi-reglement-rap-2017-mission-solidarite-insertion-egalite#resultat> <https://www.performance-publique.budget.gouv.fr/documents-budgetaires/lois-projets-lois-documents-annexes-annee/exercice-2017/projet-loi-reglement-rap-2017-mission-travail-emploi#resultat>

**Government Reviewer**

**Opinion:**

**IBP Comment**

Response "a" is confirmed, in light of the comment and additional evidence provided by the Peer Reviewer.

**95. Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?**

**GUIDELINES:**

Question 95 asks whether the Year-End Report presents estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 33 for estimates of extra-budgetary funds in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented

**Answer:**

a. Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, along with a narrative discussion.

**Source:**

[https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2017/rap/pdf/PLR\\_2017.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2017/rap/pdf/PLR_2017.pdf)

PAGE 74

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Comments:** -D'accord avec l'appréciation du chercheur, mais son unique "source", la même qu'à la question précédente 094, renvoie donc aux "fonds budgétaires" alors que la question porte sur les fonds "extra-budgétaires"... -Comme rappelé dans mon "commentaire" à la question 33, les fonds extra-budgétaires sont de plusieurs types, qui font l'objet d'évaluations sur la base des réalisations et d'une comparaison avec les estimations initiales, mais pour une partie seulement dans le cadre du PLR 2017, puisque les comptes de la Sécurité Sociale sont l'objet d'une procédure parallèle. Toutefois, comme dans l'OBS 2017 et pour les mêmes raisons, la réponse appropriée me paraît être a) : 1-CConcernant les activités retracées dans les "budgets annexes" et les "comptes spéciaux", elles sont intégralement reprises et analysées dans le PLR 2017 (et dans le CGE 2017), et détaillées dans l'Annexe 2 déjà citée: [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2017/rap/pdf/PLR\\_2017\\_Annexe2.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2017/rap/pdf/PLR_2017_Annexe2.pdf) 2- Concernant les relations entre l'Etat et les Régimes de Sécurité Sociale, notamment ceux des fonctionnaires, elles sont reprises et analysées: i) dans les RAP (rapports annuels de performances) concernés, notamment: <https://www.performance-publique.budget.gouv.fr/documents-budgetaires/lois-projets-lois-documents-annexes-annee/exercice-2017/projet-loi-reglement-rap-2017-mission-travail-emploi#resultat>

2017-mission-regimes-sociaux-retraite#resultat et [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2017/rap/pdf/RAP2017\\_BG\\_Solidarite\\_insertion\\_egalite\\_chances.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2017/rap/pdf/RAP2017_BG_Solidarite_insertion_egalite_chances.pdf)); ii) et dans le CGE 2017 - par exemple p. 97 et suivantes, p. 204 et suivantes, p. 216 et suivantes: [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/files/documents/budget/comptes/2017/CGE2017.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/files/documents/budget/comptes/2017/CGE2017.pdf) 3-Concernant enfin les activités de la "Sécurité Sociale", elles font l'objet d'une Loi de Finances distincte de celle de l'Etat en France, et elles sont l'objet d'un rapport équivalent à celui du PLR 2017, mais présenté chaque année par la "Commission des Comptes de la Sécurité Sociale", par exemple pour 2017: <http://www.securite-sociale.fr/IMG/pdf/ccss-septembre2018-vdef.pdf>

**Government Reviewer**

**Opinion:**

**IBP Comment**

Response "a" is confirmed, in light of the very detailed comment and citations provided by the Peer Reviewer.

**96. Is a financial statement included as part of the Year-End Report or released as a separate report?**

**GUIDELINES:**

Question 96 asks whether a financial statement is included as part of the Year-End Report, or whether it is released as a separate report. The financial statement can include some or all of the following elements: a cash flow statement, an operating statement, a balance sheet, and notes on accounting. For purposes of responding to this question, the financial statement in question does not need to be audited. For an example of a financial statement, see the document "Financial Statements of the Government of New Zealand 2013" (<https://treasury.govt.nz/sites/default/files/2013-10/fsgnz-year-jun13.pdf>)

To answer "a," a financial statement must either be included in the Year-End Report or must be released as a separate report. Answer "a" applies if a financial statement is released as a separate report, even if the Year-End Report is not publicly available. Answer "b" applies if no financial statement is released either as part of the Year-End Report or as a separate report.

**Answer:**

a. Yes, a financial statement is part of the Year-End Report or is released as a separate report.

**Source:**

Projet de loi de règlement 2017

Annexe "Compte Général de l'Etat 2017": [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/files/documents/budget/comptes/2017/CGE2017.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/files/documents/budget/comptes/2017/CGE2017.pdf)

**Comment:**

Le projet de loi de règlement inclut le résultat budgétaire, le résultat comptable et le bilan .

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:**

**97. What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?**

**GUIDELINES:**

Question 97 asks about the types of audits conducted by the Supreme Audit Institution (SAI). There are three basic types of audits:

- Financial audits are intended to determine if an entity's financial information is accurate (free from errors or fraud) and presented in accordance with the applicable financial reporting and regulatory framework. See ISSAI 200 (<http://www.issai.org/issai-framework/3-fundamental-auditing-principles.htm>) for more detail.
- Compliance audits look at the extent to which the relevant regulations and procedures have been followed. See ISSAI 400 (<http://www.issai.org/issai-framework/3-fundamental-auditing-principles.htm>) for more details.
- Performance audits assess whether activities are adhering to the principles of economy, efficiency, and effectiveness. See ISSAI 300 (<http://www.issai.org/issai-framework/3-fundamental-auditing-principles.htm>) for more details.~

Financial and compliance audits are more common than performance audits, which usually occur only once a performance framework has been agreed upon. In some countries, the SAI's mandate limits the type of audit it can conduct.

To answer "a," the SAI must have conducted all three types of audit — financial, compliance, and performance — and made all of them available to the public. A "b" response applies if the SAI has conducted two of the three audit types, and a "c" applies if it has conducted only one type of audit. Answers "b" and "c" may be selected even if the Audit Report is not publicly available, as long as the SAI has conducted compliance or performance audits and made them available to the public. A "d" response applies if the SAI has not conducted any of the three types of audits, or has not made them available to the public.

**Answer:**

a. The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.

**Source:**

Cour des comptes, Rapport sur le budget de l'Etat, 2017

Cour des comptes, Rapport sur la certification des comptes de l'Etat, 2017

<https://www.ccomptes.fr/sites/default/files/2018-05/20180523-rapport-certification-comptes-Etat-exercice-2017.pdf>

<https://www.ccomptes.fr/fr/publications/le-budget-de-letat-en-2017-resultats-et-gestion-0>

**Comment:**

La Cour des comptes examine chaque année l'exécution de la gestion financière de l'Etat. Etant chargée de contrôler le bon emploi des fonds publics, elle procède à un contrôle de conformité et à un audit financier. Elle est amenée également à se prononcer sur la performance .

La cour des comptes se prononce sur le volet performance dans le rapport sur le budget de l'Etat: résultats et gestion 2007 publié en 2010.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:**

**98. What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?****GUIDELINES:**

Question 98 focuses on the coverage of audits by the Supreme Audit Institution (SAI), asking what percentage of expenditures within the SAI's mandate has been audited.

The SAI's mandate is typically defined in statute. Only expenditures related to budgetary central government (ministries, departments, and agencies) that are within the SAI's mandate should be considered for this question. (Question 99 addresses audits of extra-budgetary funds.) Further, the question does not apply to "secret programs" (for example, security-related expenditures that are confidential). Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.

Only the Audit Report identified in Section 1 should be used to answer this question. Financial audits and compliance audits, or a hybrid of the two, can be taken into account to answer this question. Performance audits should not be considered for this question.

To answer "a," all expenditures within the SAI's mandate must be audited. A "b" response applies if at least two-thirds, but not all, expenditures within the SAI's mandate have been audited. A "c" response is appropriate when less than two-thirds of expenditures within the SAI's mandate have been audited. A "d" response applies when no expenditures have been audited.

**Answer:**

a. All expenditures within the SAI's mandate have been audited.

**Source:**

Rapport sur la gestion du budget de l'Etat 2017

<https://www.ccomptes.fr/fr/publications/le-budget-de-letat-en-2017-resultats-et-gestion-0>

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**Comment:**

Toutes les dépenses relevant du mandat de l'IsC ont été auditées

**Peer Reviewer**

**Opinion:** Agree

**Comments:** -Rajouter ici aussi le Rapport de certification, le plus central pour la question:

<https://www.ccomptes.fr/fr/publications/certification-des-comptes-2017-de-letat>

**Government Reviewer**

**Opinion:**

**99. What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?****GUIDELINES:**

Question 99 focuses on audits of extra-budgetary funds, asking what percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited. These funds, although technically outside the budget, are governmental in nature and thus should be subject to the same audit requirement as other government programs.

The SAI's mandate is typically defined in statute. Only expenditures related to extra-budgetary funds within the SAI's mandate should be considered for this question. (Question 98 addresses audits of budgetary central government.) Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.

To answer "a," all extra-budgetary funds within the SAI's mandate must be audited. A "b" response applies if extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "c" response applies if extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "d" response applies if extra-budgetary funds have not been audited.

**Answer:**

a. All extra-budgetary funds within the SAI's mandate have been audited.

**Source:**

Le budget de l'Etat 2017  
<https://www.ccomptes.fr/fr/publications/le-budget-de-letat-en-2017-resultats-et-gestion-0>  
PAGE 107

**Comment:**

Tous les fonds extrabudgétaires relevant du mandat de l'ISC ont été audités.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** -Rajouter ici aussi le Rapport de certification, le plus central pour la question:

<https://www.ccomptes.fr/fr/publications/certification-des-comptes-2017-de-letat>. -Dans ce Rapport est précisé (p. 13) le "périmètre" du mandat de la SAI: "Les opérations visées sont celles des services, des établissements et des institutions de l'État non dotés de la personnalité juridique. Outre les administrations centrales et déconcentrées de l'État, ce périmètre comprend les Pouvoirs publics au sens de la Constitution (principalement les assemblées parlementaires, la présidence de la République et le Conseil constitutionnel), les budgets annexes, les comptes spéciaux et tous les fonds qui n'ont pas la personnalité juridique et sur lesquels l'État détient des droits. Les entités dotées de la personnalité juridique (les établissements ou entreprises publics, par exemple) ne sont, en revanche, intégrées à l'actif du bilan de l'État qu'à hauteur d'une valeur représentative des droits qu'il détient sur elles." -Concernant les comptes de la Sécurité sociale (importants "fonds extra-budgétaires"), ils font l'objet d'un rapport de certification spécifique de la part de la Cour des Comptes (SAI) : <https://www.ccomptes.fr/fr/publications/certification-des-comptes-2017-du-regime-general-de-securite-sociale>

**Government Reviewer**

**Opinion:**

**100. Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?**

**GUIDELINES:**

Question 100 asks whether the annual Audit Report includes an executive summary. Only the Audit Report identified in Section 1 should be used to answer this question. The Audit Report can be a fairly technical document, and an executive summary of the report's findings can help make it more accessible to the media and the public.

To answer "a," the Audit Report must include at least one executive summary summarizing the report's content. Answer "b" applies if the Audit Report does not include an executive summary, or the Audit Report is not made publicly available.

**Answer:**

a. Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.

**Source:**

Rapport le budget de l'Etat 2017: résultat et gestion  
<https://www.ccomptes.fr/fr/publications/le-budget-de-letat-en-2017-resultats-et-gestion-0>  
Synthèse du rapport sur le budget de l'Etat 2017: résultat et gestion  
[https://www.ccomptes.fr/sites/default/files/2018-05/20180523-synthese-rapport-budget-Etat-2017\\_0.pdf](https://www.ccomptes.fr/sites/default/files/2018-05/20180523-synthese-rapport-budget-Etat-2017_0.pdf)

**Comment:**

Tous les rapports de la Cour des comptes incluent un résumé

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Rajouter là aussi la synthèse du Rapport de certification des comptes : <https://www.ccomptes.fr/sites/default/files/2018-05/20180523-synthese-rapport-certification-comptes-Etat-exercice-2017.pdf>

**Government Reviewer**

**Opinion:**

**101. Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?**

**GUIDELINES:**

Question 101 asks whether the executive reports to the public on the steps it has taken to address audit recommendations made by the Supreme Audit Institution (SAI). The ultimate purpose of audits is to verify that the budget was executed in a manner consistent with existing law, and to hold the government accountable for this execution and its future improvement. The extent to which audits achieve the latter depends on whether there is adequate and timely follow-up on the recommendations provided in the SAI's audit reports.

To answer "a," the executive must report publicly on the steps it has taken to address all audit findings. A "b" response applies if the executive reports publicly on the steps it has taken to address most, but not all, audit findings. A "c" response applies if the executive reports publicly on the steps it has taken to address only some audit findings. As long as the executive reports publicly on the steps it has taken to address audit finding, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if the executive does not report at all on its steps to address audit findings.

**Answer:**

d. No, the executive does not report on steps it has taken to address audit findings.

**Source:**

L'exécutif ne met pas à la disposition du public un rapport sur les mesures prises pour donner suite suite aux recommandations de la Cour des comptes

**Comment:**

L'exécutif ne met pas à la disposition du public un rapport sur les mesures prises pour donner suite suite aux recommandations de la Cour des comptes .  
La cour des comptes rend publiques ses recommandations et la suite qui est donnée par l'exécutif.  
L'information est donnée dans les rapports de la cour des comptes.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:**

**102. Does either the Supreme Audit Institution (SAI) or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?**

**GUIDELINES:**

Question 102 asks whether the Supreme Audit Institution (SAI) or the legislature track actions by the executive to address audit recommendations. After audit results and recommendations are discussed and validated by the legislature, the executive is normally asked to take certain actions to address the audit findings. For accountability purposes, the public needs to be informed about the status of those actions, and steps the executive has taken to address audit recommendations. In addition to the executive reporting on its actions (see Question 101), the SAI and legislature — as the key oversight institutions — have a responsibility to keep the public informed by tracking the executive's progress in addressing audit recommendations.

To answer "a," the SAI or legislature must report publicly on what steps the executive has taken to address all audit findings. A "b" response applies if the SAI or legislature reports publicly on what steps the executive has taken to address most, but not all, audit findings. A "c" response applies if the SAI or legislature reports publicly on what steps the executive has taken to address only some audit findings. As long as the SAI or legislature reports publicly on the steps the executive has taken, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if neither the SAI nor the legislature reports on the executive's steps to address audit findings.

**Answer:**

a. Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.

**Source:**

Cour des comptes, Le budget de l'Etat 2017. Résultats et gestion  
<https://www.ccomptes.fr/fr/publications/le-budget-de-letat-en-2017-resultats-et-gestion-0>

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**Comment:**

La Cour des comptes publie chaque année un suivi détaillé des recommandations qu'elle a faites en indiquant celles qui ont été mises en œuvre et celles qui ne l'ont pas été.  
La cour des comptes émet des recommandations pour l'amélioration de la gestion budgétaire.  
La liste de ses recommandations figure dans le rapport annuel de la cour des comptes sur le budget de l'Etat; résultats et gestion.  
La cour assure également le suivi de ces recommandations.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Rajouter ici aussi le suivi des "vérifications" de la Cour des Comptes dans le Rapport de certification, pp. 49-55 :



**Government Reviewer**

**Opinion:**

**103. Is there an Independent Fiscal Institution (IFI) that conducts budget analyses for the budget formulation and/or approval process?**

**GUIDELINES:**

Question 103 examines whether an Independent Fiscal Institution (IFI) exists that contributes budget analyses to the budget formulation and/or approval process. According to the Principles for Independent Fiscal Institutions, adopted by the OECD Council in 2014, "independent fiscal institutions are publicly funded, independent bodies under the statutory authority of the executive or the legislature which provide non-partisan oversight and analysis of, and in some cases advice on, fiscal policy and performance", and with "a forward-looking ex ante diagnostic task". In practice, they come in two main forms:

- Parliamentary budget offices (also known as PBOs) such as the Congressional Budget Office in the United States (<https://www.cbo.gov/>), the Parliamentary Budget Office in South Africa (<https://www.parliament.gov.za/parliamentary-budget-office>), and the Center for Public Finance Studies in Mexico (Centro de Estudios de las Finanzas Públicas, <http://www.cefp.gob.mx/>); or
- Fiscal councils such as the Office for Budget Responsibility in the United Kingdom (<https://obr.uk/>), the Fiscal Policy Council in Sweden (Finanspolitiska Rådet, <http://www.finanspolitiskaradet.com/>), and the High Council for Public Finances in France (Haut Conseil des finances publiques, <https://www.hcfp.fr/>).

For more information, see von Trapp et al. 'Principles for Independent Fiscal Institutions and Case Studies', OECD Journal on Budgeting 15:2 (special issue, 2016), <https://doi.org/10.1787/budget-15-5jm2795tv625>.

To answer "a," there must be an IFI, and its independence must be set in law. In addition, it must have sufficient staffing and resources, including funding, to carry out its tasks. Answer "b" applies if an IFI exists, but either its independence is not set in law or its staffing and resources are insufficient to carry out its tasks. Answer "c" applies if an IFI exists, but its independence is not set in law and it lacks sufficient staffing and resources. Answer "d" applies if no IFI exists.

If the answer is "a," "b," or "c," please specify in the comments the name and type of IFI that exists (e.g., parliamentary budget office or fiscal council). If the answer is "a" or "b," identify the law that guarantees its independence, and provide evidence in support of the assessment of the adequacy of its staffing and resources. This can include the IFI's total budget allocation over recent years, any press reports that discuss perceived funding shortfalls, assessments by international organizations, and/or information from interviews with staff of the IFI.

**Answer:**

a. Yes, there is an IFI, its independence is set in law, and it has sufficient staffing and resources, including funding, to carry out its tasks.

**Source:**

<https://www.hcfp.fr/du-17122012>

<https://www.performance-publique.budget.gouv.fr/budget-comptes-etat/cadre-organique-lois-finances/essentiel/fondamentaux/loi-organique-relative-a-programmation-a-gouvernance-finances-publiques#.XlklaihKhPY>

La loi organique relative à la programmation et à la gouvernance des finances publiques  
Loi organique n° 2001-692 du 1 août 2001 relative aux lois de finances

**Comment:**

La loi organique du 17/12/2012 a institué un haut conseil des finances publiques, dans le droit du traité européen sur la stabilité, la gouvernance de l'union économique monétaire, appelant la mise en place d'institutions indépendantes au niveau national. Il a été prévu que dans chaque Etat membre de la zone euro des organismes indépendants apprécient la qualité des prévisions macro-économiques sous-jacentes aux principaux projets financiers.

Il faut également signaler le rôle de la cour des comptes dans le processus de formulation budgétaire. La cour des comptes produit un rapport préliminaire du rapport sur l'évolution de l'économie nationale, que le financement présente chaque année au parlement pour le débat d'orientation des finances publiques.

[www.ccomptes.fr](http://www.ccomptes.fr)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:**

**104. Does the Independent Fiscal Institution (IFI) publish macroeconomic and/or fiscal forecasts?**

**GUIDELINES:**

Question 104 assesses whether an Independent Fiscal Institution (IFI) has a role in producing the macroeconomic forecast (e.g., GDP growth, inflation, interest rates, etc.) and/or the fiscal forecast (revenues, expenditure, deficits, and debt), and if so, what kind of role it has. Macroeconomic and/or fiscal forecasting is a typical core function across IFIs, but their role in forecasting takes several forms (von Trapp et al. 2016, p. 17 and Table 2). Some IFIs produce just a macroeconomic forecast, while others produce a complete fiscal forecast (which also typically requires an underlying macroeconomic forecast). In some cases, the fiscal forecast reflects continuation of current budget policies; such forecasts can be used by the legislature, the media, or the public to assess the projections in the executive's budget reflecting the government's policy proposals.

Some IFIs produce the official macroeconomic and fiscal forecasts used in the executive's budget. In other cases, IFIs do not prepare their own independent forecasts, but rather produce an assessment of the official estimates, or provide an opinion on, or endorsement of, the government's forecasts. Some others have no role at all in forecasting.

To answer "a", there must be an IFI that publishes both its own macroeconomic AND fiscal forecasts. Answer "b" applies if an IFI publishes its own macroeconomic OR fiscal forecast (but not both). Answer "c" applies if the IFI does not publish a macroeconomic or fiscal forecast, but rather publishes an assessment of the official forecasts produced by the executive and used in the budget. Choose option "d" if there is no IFI; or if there is an IFI that neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts for the budget.

Macroeconomic forecasts may include indicators relating to economic output and economic growth, inflation, and the labor market, amongst others. Fiscal forecasts may include estimates of revenues, expenditures, the budget balance, and debt. If the answer is "a" or "b," please specify which indicators and estimates are included in the forecasts and whether the forecast is used by government as the official forecast. If the answer is "c," please describe the nature and depth of the assessment (e.g., the length of the commentary, or whether it covers both economic and fiscal issues).

**Answer:**

c, No, the IFI does not publish its own macroeconomic or fiscal forecast, but it does publish an assessment of the official macroeconomic and/or fiscal forecasts produced by the executive.

**Source:**

Rapport d'activité du HCFP

[www.hcfp.fr](http://www.hcfp.fr)

[https://www.hcfp.fr/sites/default/files/2018-09/Avis%20n%C2%B02018-3\\_Lois%20de%20finances%202019.pdf](https://www.hcfp.fr/sites/default/files/2018-09/Avis%20n%C2%B02018-3_Lois%20de%20finances%202019.pdf)

[https://www.hcfp.fr/sites/default/files/2018-08/Avis\\_nHCFP20181\\_PSTAB.pdf](https://www.hcfp.fr/sites/default/files/2018-08/Avis_nHCFP20181_PSTAB.pdf)

**Comment:**

Le HCFP rend en moyenne quatre avis par an. Les prévisions macro économiques qui sous tendent le projet de loi de finance de l'année, les projets de loi de finances rectificatives, le projet de loi de financement de la sécurité sociale, le projet de loi de programmation pluriannuelle des finances publiques, s'il n'a jusqu'ici jamais donné un avis négatif sur les prévisions de croissance, il a souvent exprimé des doutes sur leur pertinence. Par exemple il a estimé que les réductions de déficit permis par le projet de loi de finance 2017 étaient impossibles. De même dans un avis (Avis 2017-01) il a insisté sur le caractère peu vraisemblable des estimations d'écart de production et de croissance sectorielle présentées par le gouvernement.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Rajouter l'URL du Rapport d'activité du HCFP où l'on trouve une analyse de ses activités et contraintes: une analyse assez détaillée de ses activités et contraintes: [https://www.hcfp.fr/sites/default/files/2019-04/Rapport-Activite-HCFP-2015-2018\\_0.pdf](https://www.hcfp.fr/sites/default/files/2019-04/Rapport-Activite-HCFP-2015-2018_0.pdf)

**Government Reviewer**

**Opinion:**

**105. Does the Independent Fiscal Institution (IFI) publish its own costings of new policy proposals, to assess their impact on the budget?**

**GUIDELINES:**

Question 105 assesses whether an Independent Fiscal Institution (IFI) has a costing function that involves assessing the budgetary implications of new policy proposals for both revenues and expenditures, and if so, what kind of role it has. Many IFIs have a costing role, but with substantial diversity in the nature and extent of this work (von Trapp et al 2016, pp. 17-18 and Table 2). Some assess virtually all new policy proposals, while others cost only a selection of new policy proposals. Others only publish opinions on, or scrutinize the costings of, budget measures produced by the executive.

To answer "a," the IFI must publish its own costings of all (or virtually all) new policy proposals. Answer "b" applies if the IFI publishes its own costings, but only for major new policy proposals – for instance, only those proposals that cost or save above a certain amount. Answer "c" applies if the IFI publishes its own costings, but only on a limited number of proposals. This could occur, for instance, if the IFI lacked the capacity to assess proposals dealing with certain sectors. Instead of producing a cost estimate, it can also publish an assessment of the estimates produced by the executive. Answer "d" applies if there is no IFI; or if the IFI does not publish its own costings of new policy proposals or provide an assessment of the official costings of new policy proposals.

**Answer:**

d. No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.

**Source:**

- Rapport d'activité du HCFP:

<https://www.hcfp.fr/liste-rapports-activite>

- Avis du HCFP:

[https://www.hcfp.fr/sites/default/files/2018-12/Rapport-Activite-HCFP-2015-2018\\_0.pdf](https://www.hcfp.fr/sites/default/files/2018-12/Rapport-Activite-HCFP-2015-2018_0.pdf)

**Comment:**

Le hcfp donne des avis sur la qualité des prévisions macro économiques sans fournir ses propres estimations ou ses propres coûts .

Son rôle donne un éclairage sur la qualité des prévisions économiques et financières de l'exécutif.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:**

**106. In the past 12 months, how frequently did the head or a senior staff member of the Independent Fiscal Institution (IFI) take part and testify in hearings of a committee of the legislature?****GUIDELINES:**

*Question 106 concerns the interaction between two important oversight actors and assesses how frequently the Independent Fiscal Institution (IFI) made high-level inputs to the work of legislative committees. Almost all IFIs interact with the legislature in some form (von Trapp et al 2016, p. 18), but the intensity of the interaction varies. This question assesses this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the IFI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the IFI staff member in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). As evidence to support your answer, you can refer to official records of legislative committees, websites and annual reports of the IFI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; and "c" for once or twice. Answer "d" should be selected if the head or a senior staff member of the IFI never took part and testified in hearings of a committee of the legislature, or if there is no IFI.*

**Answer:**

a. Frequently (i.e., five times or more).

**Source:**

Mardi 17 avril 2018:

Allocution de M. Migaud, "Audition par la commission des finances de l'Assemblée nationale sur l'avis du HCFP relatif aux prévisions macroéconomiques associées au programme de stabilité pour les années 2018 à 2022

URL [https://www.hcfp.fr/sites/default/files/2018-08/Allocution-audition-AN-PSTAB%202018-20122-17%20avril%202018\\_0.pdf](https://www.hcfp.fr/sites/default/files/2018-08/Allocution-audition-AN-PSTAB%202018-20122-17%20avril%202018_0.pdf)

Mercredi 30 mai 2018

Audition de M. Didier MIGAUD

La commission a entendu M. Didier MIGAUD, Premier président de la Cour des comptes et président du Haut Conseil des finances publiques, sur le rapport relatif au budget de l'État en 2017 et sur la certification des comptes de l'État pour l'exercice 2017, ainsi que sur l'avis du Haut Conseil relatif au solde structurel des administrations publiques présenté dans le projet de loi de règlement de 2017.

URL: <http://www.senat.fr/compte-rendu-commissions/20180528/fin.html#toc4>

Mercredi 6 juin 2018 :

Audition, de M. Didier Migaud, Premier président de la Cour des comptes, président du Haut Conseil des finances publiques, sur l'avis du Haut Conseil relatif au solde structurel des administrations publiques, sur le rapport de la Cour des comptes relatif aux résultats à la gestion budgétaire de l'exercice 2017 et sur la certification des comptes de l'État

URL: <http://www.assemblee-nationale.fr/15/cr-cfiab/17-18/c1718105.asp>

Mercredi 26 septembre 2018

Audition de M. Didier MIGAUD

La commission a entendu M. Didier MIGAUD, président du Haut Conseil des finances publiques, sur l'avis du Haut Conseil relatif aux projets de loi de finances et de loi de financement de la sécurité sociale pour 2019.

URL: <https://www.hcfp.fr/sites/default/files/2018-09/Allocution-audition-AN-SENAT-PLF-%20PLFSS%202019-%2024%20et%2026%20septembre%202018.pdf>

Mardi 13 février 2018

Haut Conseil des finances publiques - Audition de M. Éric HEYER

La commission a entendu M. Éric HEYER, préalable à sa nomination au Haut Conseil des finances publiques par le Président de la commission des finances du Sénat, conjointement avec la commission des affaires sociales, en application de l'article 11 de la loi organique n°2012-1403 du 17 décembre 2012 relative à la programmation et à la gouvernance des finances publiques.

[hors période de recherche OBS]

Mercredi 10 avril 2019

Audition de M. Didier MIGAUD, président du Haut Conseil des finances publiques, sur l'avis relatif aux prévisions

macroéconomiques associées au programme de stabilité.

URL: [http://videos.senat.fr/video.1119536\\_5cabca8384284.audition-de-m-didier-migaud-president-du-haut-conseil-des-finances-publiques-sur-lavis-relatif-a](http://videos.senat.fr/video.1119536_5cabca8384284.audition-de-m-didier-migaud-president-du-haut-conseil-des-finances-publiques-sur-lavis-relatif-a)

**Comment:**

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Frequently (i.e., five times or more).

**Comments:** La réponse appropriée est "a". Le président du HCFP est aussi premier président de la Cour des Comptes (SAI), ainsi que d'autres organismes dépendant de la Cour des Comptes (notamment le Conseil des Prélèvements Obligatoires), ce qui entraîne ses nombreuses auditions (très supérieures à 5) par le Parlement, y compris pour des rapports particuliers commandés par le Parlement. -En m'en tenant à ses seules auditions relatives au Budget de l'Etat et à ses différentes phases (préparation, présentation, etc.), j'ai pour ma part comptabilisé au cours de l'année 2018 (les "12 derniers mois" se terminant le 31/12/2018 selon la méthodologie de l'IBP) au moins 7 auditions par l'Assemblée Nationale et le Sénat (par leur commission des finances). Auditions de M. Monier comme Premier président de la Cour de comptes (et pas en représentant l'HCFP): -27 juin : <http://www.senat.fr/compte-rendu-commissions/20180625/fin.html#toc5> -3 juillet 2018 : <http://www.assemblee-nationale.fr/15/cr-cfiab/17-18/c1718120.asp>

**Government Reviewer**

**Opinion:**

**Researcher Response**

D'accord avec le Peer Reviewer, réponse a).

**107. Does the full legislature and/or a legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal?**

**GUIDELINES:**

*Question 107 asks whether the legislature debates budget policies prior to the tabling of the Executive's Budget Proposal. In general, prior to discussing the Executive's Budget Proposal for the coming year, the legislature should have an opportunity to review the government's broad budget priorities and fiscal parameters. Often times this information is laid out in a Pre-Budget Statement, which the executive presents to the legislature for debate. (See Questions 54-58.)*

*A number of countries conduct a pre-budget debate in the legislature around six months before the start of the budget year. In some cases, they adopt laws that guide the upcoming budget, for example the Budget Guidelines Law in Brazil and the Spring Fiscal Policy Bill in Sweden. A pre-budget debate can serve two main purposes: 1) to allow the executive to inform the legislature of its fiscal policy intentions by presenting updated reports on its annual and medium-term budget strategy and policy priorities; and 2) to establish "hard" multi-year fiscal targets or spending ceilings, which the government must adhere to when preparing its detailed spending estimates for the upcoming budget year.*

*To answer "a," the full legislature must debate budget policy prior to the tabling of the Executive's Budget Proposal and approve recommendations for the upcoming budget.*

*Answer "b" applies if a legislative committee (but not the full legislature) debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the budget. Option "b" also applies if, in addition to the action by the committee, the full legislature also debates budget policy in advance of the budget, but does not approve recommendations.*

*Answer "c" applies if the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but does not approve recommendations for the budget. Answer "d" applies if neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.*

*In your comment, please indicate the dates of the budget debate, and if both the full legislature and a legislative committee held a debate. Note that a debate does not need to be open to the public, but a public record of the meeting or a public notice that the meeting occurred is required. In addition, please indicate whether the budget debate was focused on a Pre-Budget Statement published by the Executive. If the Executive did not publish a Pre-Budget Statement, then please indicate what served as the focus of the legislature's debate (for instance, a report released by an IFI or some other institution).*

**Answer:**

a. Yes, the full legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.

**Source:**

Débat d'orientation des finances publiques pour 2019

<https://www.performance-publique.budget.gouv.fr/actualites/2018/debat-d-orientation-finances-publiques-2019-parlement#.XRtlLNmZbU>

[http://videos.senat.fr/video.769900\\_5b47494136e9b.seance-publique-du-12-juillet-2018-apres-midi](http://videos.senat.fr/video.769900_5b47494136e9b.seance-publique-du-12-juillet-2018-apres-midi)

[https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2019/DOFP/DOFP2018\\_tome2.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/DOFP/DOFP2018_tome2.pdf)

Le débat d'orientation des finances publiques ne donne pas lieu à un vote .

**Comment:**

Le débat d'orientation des finances publiques pour 2019, en séance publique au Parlement, a débuté ce jeudi 12 juillet en matinée à l'Assemblée nationale et se poursuit au Sénat l'après-midi. Ce dernier examine, à l'issue du débat, le projet de loi de règlement du budget et d'approbation des comptes de l'année 2017, adopté par l'Assemblée nationale après engagement de la procédure accélérée.

Afin de documenter le débat, conformément à l'article 48 de la loi organique relative aux lois de finances, le rapport sur l'évolution de l'économie nationale et sur l'orientation des finances publiques avait été déposé au Parlement le 29 juin dernier.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:**

**108. How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?****GUIDELINES:**

*Question 108 examines how far in advance of the start of the budget year the legislature receives the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be submitted to the legislature far enough in advance to allow the legislature time to review it properly, or at least three months prior to the start of the fiscal year. (See, for instance, Principle 2.2.2 of the IMF's Fiscal Transparency Handbook (2018) ([https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859.xml](https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml))).*

*For the purposes of responding to this question, if – and only if – the most recent budget submission occurred later than usual as a result of a particular event, such as an election, please use a more normal year as the basis for the response. If, however, delays have been observed for more than one budget year, and the legislature has not received the Executive's Budget Proposal in a timely manner on more than one occasion in the last three years, then "d" will be the appropriate answer.*

*To answer "a," the legislature must receive the Executive's Budget Proposal at least three months in advance of the start of the budget year. Answer "b" applies if the legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year. Answer "c" applies if the legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year. Answer "d" applies if the legislature does not receive the Executive's Budget Proposal at least one month prior to the start of the budget year, or does not receive it at all.*

**Answer:**

a. The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.

**Source:**

L'article 47-2 de la constitution prévoit que le projet de loi de finance y compris les rapports et annexes doit être déposé sur le bureau de l'assemblée nationale au plus tard le premier Mardi d'Octobre .  
<http://www.assemblee-nationale.fr/15/projets/pl1255.asp>

**Comment:**

Le projet de loi avait été adopté en première lecture, avec modifications, par l'Assemblée nationale le 20 novembre 2018 et en première lecture, avec modifications, par le Sénat le 11 décembre 2018.  
Après désaccord en commission mixte paritaire le 12 décembre 2018, le projet de loi avait été adopté en nouvelle lecture par l'Assemblée nationale le 18 décembre 2018, puis rejeté en nouvelle lecture par le Sénat le 19 décembre 2018.

Le texte définitif du projet de loi avait été adopté par l'Assemblée nationale le 20 décembre 2018.  
La procédure accélérée avait été engagée par le Gouvernement le 24 septembre 2018.

<https://www.senat.fr/dossier-legislatif/pjlf2019.html>

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:**

**109. When does the legislature approve the Executive's Budget Proposal?****GUIDELINES:**

*Question 109 examines when the legislature approves the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be approved by the legislature before the start of the fiscal year the budget proposal refers to. This gives the executive time to implement the budget in its entirety, particularly new programs and policies.*

*In some countries, the expenditure and revenue estimates of the Executive's Budget Proposal are approved separately; for purposes of this question, at least the expenditure estimates must be approved. Further, approval of the budget implies approval of the full-year budget, not*

just a short-term continuation of spending and revenue authority.

To answer “a,” the legislature must approve the Executive’s Budget Proposal at least one month before the start of the budget year. Answer “b” applies if the legislature approves the Executive’s Budget Proposal less than one month in advance of the start of the budget year, but at least by the start of the budget year. Answer “c” applies if the legislature approves the Executive’s Budget Proposal less than one month after the start of the budget year. Answer “d” applies if the legislature approves the Executive’s Budget Proposal more than one month after the start of the budget year, or does not approve the budget.

**Answer:**

b. The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year.

**Source:**

Le projet de loi avait été adopté en première lecture, avec modifications, par l’Assemblée nationale le 20 novembre 2018 et en première lecture, avec modifications, par le Sénat le 11 décembre 2018.

Après désaccord en commission mixte paritaire le 12 décembre 2018, le projet de loi avait été adopté en nouvelle lecture par l’Assemblée nationale le 18 décembre 2018, puis rejeté en nouvelle lecture par le Sénat le 19 décembre 2018.

Le texte définitif du projet de loi avait été adopté par l’Assemblée nationale le 20 décembre 2018.

La procédure accélérée avait été engagée par le Gouvernement le 24 septembre 2018.

<https://www.senat.fr/dossier-legislatif/pjlf2019.html>

<https://www.vie-publique.fr/actualite/panorama/texte-discussion/projet-loi-finances-pour-2019.html>

**Comment:**

La législature approuve le budget moins d’un mois avant le début de l’année budgétaire, mais au moins avant le début de l’année budgétaire.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:**

**110. Does the legislature have the authority in law to amend the Executive’s Budget Proposal?**

**GUIDELINES:**

Question 110 examines the legislature’s power to amend—as opposed to simply accept or reject—the budget proposal presented by the executive. This question is about legal authority rather than actions the legislature takes in practice. The legislature’s powers to amend the budget can vary substantially across countries.

The “a” response is appropriate only if there are no restrictions on the right of the legislature to modify the Executive’s Budget Proposal, including its right to change the size of the proposed deficit or surplus. The “b” response would be appropriate if, for instance, the legislature is restricted from changing the deficit or surplus, but it still has the power to increase or decrease funding and revenue levels. The more limited “c” response would apply if, for instance, the legislature can only re-allocate spending within the totals set in the Executive’s Budget Proposal or can only decrease funding levels or increase revenues. Finally, response “d” would apply if the legislature may not make any changes (or only small technical changes), or if amendments must first be approved by the executive. In these cases, the legislature is essentially only able to approve or reject the budget as a whole. If the answer is “b” or “c”, please indicate the nature of the amendment powers available to the Parliament and how they are limited.

**Answer:**

b. Yes, the legislature has authority in law to amend the Executive’s Budget Proposal, with some limitations.

**Source:**

L’article 40 de la constitution restreint la capacité des parlementaires de modifier le projet du budget .

[https://www.legifrance.gouv.fr/affichTexteArticle.do?](https://www.legifrance.gouv.fr/affichTexteArticle.do?idArticle=LEGIARTI000006527516&cidTexte=LEGITEXT000006071194&dateTexte=20110802)

[idArticle=LEGIARTI000006527516&cidTexte=LEGITEXT000006071194&dateTexte=20110802](https://www.legifrance.gouv.fr/affichTexteArticle.do?idArticle=LEGIARTI000006527516&cidTexte=LEGITEXT000006071194&dateTexte=20110802)

**Comment:**

L’article 40 de la constitution ne permet pas aux parlementaires de présenter une propositions ou une modification qui aurait pour conséquence d’augmenter les charges ou de diminuer les recettes: le conseil constitutionnel a toutefois atténué cette limitation par une jurisprudence qui permet de proposer la diminution d’une ressource à condition qu’elle s’accompagne en contrepartie de la proposition d’une augmentation d’une autre ressource. En revanche ce raisonnement n’est pas accepté en ce qui concerne les dépenses.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:**

**111. During the most recent budget approval process, did the legislature use its authority in law to amend the Executive's Budget Proposal?**

**GUIDELINES:**

Question 111 assesses whether any formal authority of the legislature to amend the Executive's Budget Proposal is used in practice. The responses to this question should be determined based on action by the legislature related to the Enacted Budget used in the OBS. Choose answer "a" if the legislature used its authority in law to amend the Executive's Budget Proposal during the most recent budget approval process, and amendments were adopted (all, or at least some of them). Answer "a" also applies if the legislature used its authority in law to amend the Executive's Budget Proposal, but the amendments were rejected by executive veto. Answer "b" applies if the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but none of these amendments were adopted. Answer "c" applies if the legislature has the authority in law to amend the budget, but no amendments were proposed during its consideration. Answer "d" applies when the legislature does not have any authority to amend the budget (that is, Question 110 is answered "d").

If the answer is "a" or "b", please specify in the comments the number of amendments introduced by the legislature (and in the case of an "a" response, the number adopted, or if applicable, information about an executive veto) and describe their nature. For example, did the amendments result in an increase or decrease of the deficit? What were the most significant amendments to revenues and to expenditures in terms of the sums involved? How did amendments affect the composition of expenditures? If the answer is "a," please specify which amendments were adopted, and provide evidence for it.

**Answer:**

a. Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.

**Source:**

<http://www2.assemblee-nationale.fr/15/statistiques-de-l-activite-parlementaire>

[http://www.assemblee-nationale.fr/dyn/15/dossiers/loi\\_finances\\_2019](http://www.assemblee-nationale.fr/dyn/15/dossiers/loi_finances_2019)

<http://www.assemblee-nationale.fr/15/amendements/1490/AN/1427.asp>

**Comment:**

Oui, le législateur utilise régulièrement son droit d'amendement pour modifier le projet de budget de l'exécutif et certains amendements sont adoptés.

Amendements en séance publique déposés: 26 481

Amendements en séance publique adoptés: 2 658

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:**

**112. During the last budget approval process, did a specialized budget or finance committee in the legislature examine the Executive's Budget Proposal?**

**GUIDELINES:**

Question 112 assesses the role of a specialized budget or finance committee during the budget approval stage. Effective committee involvement is an essential condition for legislative influence in the budget process. Specialized committees provide opportunities for individual legislators to gain relevant expertise, and to examine budgets and policy in depth. Yet, the involvement of committees differs across legislatures. Some legislatures have separate committees to examine spending and tax proposals, while others have a single finance committee. Not all legislatures have a specialized budget or finance committee to examine the budget. In addition, there can be differences in the time available for the committee's analysis of the budget.

A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, therefore it must be published before the legislature has adopted the budget.

Response "a" requires that, in the last budget approval process, a specialized budget or finance committee had one month or more to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted. Response "b" applies where such a committee examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if a committee examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where a specialized budget or finance committee did not examine the Executive's Budget Proposal.

Please specify in your comment the name of the committee and the number of days it had available to examine the budget and to publish a report. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a copy of the report. Please note also if a report is published, but only after the budget has been adopted.

**Answer:**

a. Yes, a specialized budget or finance committee had at least one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.

**Source:**

Rapport sur le projet de loi de finances 2019 présenté par le rapporteur général de la commission des finances de l'Assemblée Nationale  
<http://www.assemblee-nationale.fr/15/rapports/r1302-ti.asp>

Rapport sur le projet de loi de finances 2019 présenté par le rapporteur général de la commission des finances au Sénat  
<http://www.senat.fr/commission/fin/>

**Comment:**

Nom du comité:

- Commission des finances de l'Assemblée Nationale
- Commission des finances du Sénat

Délais d'adoption:

- 40 Jours pour l'Assemblée Nationale
- 20 Jours pour le Sénat
- 10 Jours supplémentaires en cas de désaccord entre les deux chambres

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:**

**113. During the last approval process, did legislative committees, responsible for particular sectors (e.g., health, education, defense, etc.), examine spending in the Executive's Budget Proposal related to the sector for which they are responsible?**

**GUIDELINES:**

Question 113 assesses the role of committees of the legislature that are responsible for particular sectors (e.g., health, education, defense, etc.) during the budget approval stage. The role of sectoral committees differs across legislatures. Some legislatures do not involve them in the budget approval process, while others do. In addition, the time available for committee analysis differs.

A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, so therefore must be published before the legislature has adopted the budget. Response "a" requires that sector committees had one month or more to examine the Executive's Budget Proposal, and published a report with findings and recommendations prior the budget being adopted. Response "b" applies where such committees examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if sectoral committees examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where sectoral committees did not examine the Executive's Budget Proposal.

Please provide in the comments a brief overview of the committee structure and specify the number of days that sectoral committees had available to examine the budget and to publish their reports. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a sample copy of at least one of the reports. Please note if a report is published, but only after the budget has been adopted.

For purposes of responding to this question, use those sectoral committees that are best performing – that is, the ones that examine the budget the longest and that publish reports.

**Answer:**

a. Yes, sector committees had at least one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.

**Source:**

[http://www.assemblee-nationale.fr/dyn/15/dossiers/loi\\_finances\\_2019](http://www.assemblee-nationale.fr/dyn/15/dossiers/loi_finances_2019)  
<http://www.senat.fr/rap/I18-147-328-2/I18-147-328-2.html>

**Comment:**

Au sénat les comités sectoriels ne disposent pas d'un mois comme l'Assemblée Nationale. Le sénat n'a que 20 jours pour adopter le budget.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Mais le "commentaire" relatif au Sénat me semble inapproprié, puisque la question 113 porte sur le temps d'examen par le Parlement (et non d'adoption). Or, par exemple, les "comptes-rendus" de la Commission des Finances du Sénat pour le PLF 2019 montrent que ce projet de loi a été examiné avant au moins le 15 octobre 2018 et au moins jusqu'au 22 novembre, soit bien plus d'un mois !



**Government Reviewer**  
**Opinion:**

**Researcher Response**

La durée de la procédure d'adoption n'est effectivement pas concernée par la question. Le temps d'examen est donc bien indépendant.

**114. In the past 12 months, did a committee of the legislature examine in-year implementation of the Enacted Budget during the relevant budget execution period?**

**GUIDELINES:**

Question 114 is about legislative oversight of budget execution. It assesses whether and how often a committee examined the implementation of the budget during the budget execution period (i.e., financial year) for which it was approved, and whether this resulted in an official report with findings and recommendations. This question does not apply to the ex post review of implementation following the end of the budget year as part of the audit stage, which is assessed separately. Nor does it apply to the legislature's review of the budget that it may undertake as part of the process of considering a supplemental budget during the year. In-year monitoring by the legislature will be affected by the frequency that the executive publishes In-Year Reports.

To answer "a," a committee must have examined in-year implementation of the Enacted Budget at least three times during the course of the relevant budget year and published reports with findings and recommendations. Answer "b" applies where this occurred only once or twice during the year.

Exception: If a legislature is in session only twice during the year, and it examines the implementation of the budget during both sessions, then it would be eligible for an "a" response.

Choose "c" if a committee examined in-year implementation (without regard to frequency), but did not publish any report with findings and recommendations. Answer "d" applies where no committee examined in-year implementation.

If the answer is "a" or "b," please specify the name of the committee and when it reviewed budget implementation, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation.

For purposes of responding to this question, if more than one committee holds in-year reviews of the budget, use the committee that is best performing – that is, the one that examines in-year implementation the most times and that publishes a report.

**Answer:**

a. Yes, a committee examined in-year implementation on at least three occasions during a fiscal year, and it published reports with findings and recommendations.

**Source:**

<http://www2.assemblee-nationale.fr/decouvrir-l-assemblee/role-et-pouvoirs-de-l-assemblee-nationale/les-fonctions-de-l-assemblee-nationale/les-fonctions-de-conrole-et-l-information-des-deputes/les-commissions-d-enquete-et-les-missions-d-information-creees-par-la-conference-des-presidents>

**Comment:**

Oui, un comité a examiné la mise en œuvre au cours de l'exercice à au moins trois reprises au cours d'un exercice et a publié des rapports contenant des conclusions et des recommandations.

Il existe des échanges importants entre la cour des comptes, l'Assemblée Nationale et le Parlement.

La loi organique fait obligation à la cour des comptes de répondre aux demandes d'enquête que lui demande le parlement.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, a committee examined in-year implementation on at least three occasions during a fiscal year, and it published reports with findings and recommendations.

**Comments:** -La "source" (enquêtes et missions d'information) ne concerne pas (ou sinon très indirectement) le mise en oeuvre du budget et ne recense pas le nombre demandé "d'occasions". -Selon moi, la réponse appropriée est a), comme d'ailleurs dans l'OBS 2017. - En ne s'occupant que de l'Assemblée Nationale (prendre en compte le Sénat augmenterait encore le nombre "d'occasions"), il faut citer en premier lieu une sous-commission (de la commission des finances) : la Mission d'évaluation et de contrôle (MEC) qui est précisément la "structure chargée d'entendre les responsables politiques et administratifs sur la gestion de leurs crédits et de mener des investigations approfondies sur des politiques publiques sectorielles", qui s'est réunie près de 30 fois en 2018 et qui publie régulièrement des rapports au-delà des comptes rendus de ses réunions. Voir : <http://www2.assemblee-nationale.fr/15/commissions-permanentes/commission-des-finances/mission-d-evaluation-et-de-conrole/mission-d-evaluation-et-de-conrole/secretariat/presentation/presentation> et [http://www2.assemblee-nationale.fr/14/commissions-permanentes/commission-des-finances/mec/mission-d-evaluation-et-de-conrole/\(block\)/24885](http://www2.assemblee-nationale.fr/14/commissions-permanentes/commission-des-finances/mec/mission-d-evaluation-et-de-conrole/(block)/24885) -Par ailleurs il existe un suivi parlementaire permanent de la mise en oeuvre de l'EB par le Rapporteur Général et les rapporteurs spéciaux de la commission des finances (qui suivent chacun un domaine), visible notamment lors de l'examen d'un Loi de Finances Rectificatives, d'un ajustement des crédits, d'une enquête demandée à la Cour des comptes, même quand il ne fait pas l'objet d'un "rapport" parlementaire. Voir pour un exemple parmi beaucoup d'autres: <http://www.assemblee-nationale.fr/15/cr-cfiab/18-19/c1819030.asp>

**Government Reviewer**  
**Opinion:**

**Researcher Response**

Ok pour a)

**115. Does the executive seek approval from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?**

**GUIDELINES:**

*Question 115 examines whether the executive seeks approval from the legislature prior to shifting funds between administrative units, and whether it is legally required to do so.*

*In some countries, the executive has the power in law to adjust funding levels for specific appropriations during the execution of the budget. This question examines rules around shifting funds between administrative units (ministries, departments, or agencies) or whatever funding unit (or "vote") is specified in the Enacted Budget.*

*The conditions under which the executive may exercise its discretion to shift funds should be clearly defined in publicly available regulations or law. In addition, the amount of funds that the executive is allowed to transfer between administrative units should not be so excessive as to undermine the accountability of the executive to the legislature.*

*To answer "a," the executive is required by law or regulation to obtain prior legislative approval before shifting funds between administrative units, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before shifting funds between administrative units, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before shifting funds, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to shift funds between administrative units and the executive does not obtain legislative approval in practice. Answer "d" also applies if the executive is authorized to shift an amount considered so excessive as to undermine accountability (roughly equal to 3 percent of total budgeted expenditures). A "d" response applies if the legislature only approves the shifting of funds after it has already occurred.*

*In the comments, please indicate any law or regulation that provides the executive with standing authority to shift funds between administrative units and, if so, describe that authority. Similarly, legislative approval for shifting funds between administrative units typically occurs with the adoption of legislation such as a supplemental budget. But if other formal procedures for gaining approval from the legislature exist, then please provide information about that approval process.*

**Answer:**

a. The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, and it does so in practice.

**Source:**

loi organique relative aux loi de finances (principe de l'autorisation préalable du législateur)  
Décrets d'avances  
<http://www.assemblee-nationale.fr/connaissance/ordonnance-finances.asp>

**Comment:**

La loi organique du 01/08/2011 prévoit différents cas dans lesquels les commissions des finances du parlement doivent être sollicités pour avis lorsque l'exécutif veut les répartitions des fonds entre différentes unités administratives ( virement et transferts art12 ; décret d'annulation art 14)  
La possibilité pour l'exécutif d'utiliser les crédits d'avance est d'avantage encadré par la loi du 1er Août 2001.

Il faut qu'il y'est urgence, le gouvernement doit demander l'avis de la commission des finances, l'Assemblée Nationale et le Sénat. Le montant est limité au maximum à 1% des crédits de la LF. Le montant des décrets d'avance ne doit pas affecté l'équilibre budgétaire de la dernière loi de finance, d'ou le besoin d'annulation des crédits.

Dans les dernières années, il y'a eu un besoin de recours aux décrets d'avance en 2018 ( Il n' y a pas eu pour la 1ère fois depuis 30 ans pas de décret d'avance).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:**

**116. Does the executive seek approval from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?**

**GUIDELINES:**

*Question 116 examines whether the executive receives approval from the legislature prior to spending excess revenue, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if additional revenue is collected unexpectedly during the year, which often happens in oil/mineral-dependent countries, and it was not accounted for in the Enacted Budget, there should be a procedure in place to ensure that the legislature approves any proposed use of these "new" funds. If such requirements are not in place, the executive might deliberately underestimate revenue in the budget proposal it submits to the legislature, in order to have additional resources to spend at the executive's discretion, with no legislative control.*

*To answer "a," the executive is required by law or regulation to obtain prior legislative approval before spending any funds resulting from*

higher-than-expected revenues, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before spending excess revenue, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before spending excess revenue, but does not do so in practice. Answer "d" applies if prior legislative approval is not legally required for the executive to spend excess revenue and the executive does not obtain legislative approval in practice. A "d" response applies if the legislature only approves the additional spending after it has already occurred.

Typically, legislative approval of additional spending beyond what was reflected in the Enacted Budget would occur with the adoption of a supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.

**Answer:**

a The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, and it does so in practice.

**Source:**

Loi organique relative aux lois de finances du 01/08/2001

<https://www.legifrance.gouv.fr/affichTexte.do?cidTexte=JORFTEXT000000394028>

**Comment:**

La loi ou la réglementation exige de l'exécutif qu'il obtienne l'approbation de la législature avant de dépenser des revenus excédentaires, et il le fait en pratique.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** -D'accord avec l'appréciation du chercheur mais sa réponse est quelque peu incomplète. 1) Il convient d'abord de préciser que la LOLF -qu'il cite à juste titre - répond à cette question dans son article 34.I.10° 2) ... et en pratique, dans le PLF 2019, l'article 38.IV (p. 131) précise bien: "Pour 2019, les éventuels surplus mentionnés au 10° du I de l'article 34 de la loi organique n° 2001-692 du 1er août 2001 relative aux lois de finances sont utilisés dans leur totalité pour réduire le déficit budgétaire. Il y a constatation de tels surplus si, pour l'année 2019,..." etc. : [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2019/pap/pdf/PLF2019.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/pap/pdf/PLF2019.pdf)

**Government Reviewer**

**Opinion:**

**117. Does the executive seek approval from the legislature prior to reducing spending below the levels in the Enacted Budget in response to revenue shortfalls (that is, revenues lower than originally anticipated) or other reasons during the budget execution period, and is it legally required to do so?**

**GUIDELINES:**

Question 117 examines whether the executive receives approval from the legislature prior to cutting spending below the levels in the Enacted Budget in response to revenue shortfalls or for any other reason, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if less revenue is collected unexpectedly during the year, the legislature should approve or reject any proposed reductions in expenditures that are implemented as a result. If such requirements are not in place, the executive might substantially change the composition of the budget at the executive's discretion, with no legislative control.

Typically, legislative approval of proposals to reduce spending below the levels reflected in the Enacted Budget would occur as part of the supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before implementing spending cuts in response to revenue shortfalls or for other reasons, and it does so in practice. Answer "b" applies if the executive received legislative approval before implementing such cuts, but is not legally required to do so. Answer "c" applies if the executive is legally required to obtain legislative approval before implementing such cuts, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to implement such cuts and the executive does not obtain such approval in practice. A "d" response applies if the legislature only approves the spending cuts after they have already occurred.

**Answer:**

a. The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below the enacted levels in response to revenue shortfalls or other reasons, and it does so in practice.

**Source:**

Art 51-04 de la loi organique du 01/08/2001 modifiée par la loi organique du 12/07/2005

[https://www.legifrance.gouv.fr/affichTexteArticle.do?](https://www.legifrance.gouv.fr/affichTexteArticle.do?cidTexte=JORFTEXT000000394028&idArticle=LEGIART1000006321079&dateTexte=&categorieLien=cid)

[cidTexte=JORFTEXT000000394028&idArticle=LEGIART1000006321079&dateTexte=&categorieLien=cid](https://www.legifrance.gouv.fr/affichTexteArticle.do?cidTexte=JORFTEXT000000394028&idArticle=LEGIART1000006321079&dateTexte=&categorieLien=cid)

**Comment:**

Depuis la loi organique du 12/07/2005 qui a modifié celle du 1er Août 2001 l'exécutif peut dans le projet de loi de finances prévoir une réserve de précautions qui consiste à prévoir de geler les crédits prévus dans le projet de loi de finances et donc de rendre indisponible une partie des crédits ouverts par la loi de finance.

L'objectif est de permettre au gouvernement de prévoir de pouvoir réduire les dépenses en cas de besoin et d'informer à l'avance le parlement qui donne son autorisation.

**Peer Reviewer****Opinion:** Disagree**Suggested Answer:**

a. The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below the enacted levels in response to revenue shortfalls or other reasons, and it does so in practice.

**Comments:** -Le chercheur cite lui-même et commente l'existence d'une loi (la LOLF) qui organise la procédure éventuelle de réduction des dépenses... -Selon moi, d'ailleurs, la réponse appropriée est bien a). -En effet, comme déjà commenté par le "peer reviewer" à la même question dans l'OBS 2017, il y a tout à fait des règles générales concernant: 1) la dite "réserve de précaution" qui consiste à rendre indisponible, dès le début de la gestion, une fraction (= "le taux de mise en réserve") des crédits ouverts en lois de finances : cf. article 51-4°bis de la LOLF, cité par le chercheur; 2) les "annulations de crédit" afin de prévenir une détérioration de l'équilibre budgétaire défini par la dernière loi de finances", cf. article 14 de la LOLF: <https://www.legifrance.gouv.fr/affichTexte.do?cidTexte=JORFTEXT00000394028> -D'autre part, la "loi de programmation des finances publiques pour 2014-2019" (LPFP), encore en vigueur au moment de la LFI 2017 concernée par la question 117, précisait dans son article 12: "l. - Chaque année, en moyenne pour l'ensemble des programmes du budget général de l'Etat dotés de crédits limitatifs, sont mis en réserve au moins 0,5 % des crédits de paiement et des autorisations d'engagement ouverts sur le titre 2 « Dépenses de personnel » et au moins 6 % des crédits de paiement et des autorisations d'engagement ouverts sur les autres titres.(...)". L'autorisation "préalable" du Parlement est donc obligatoire et elle a bien été obtenue en pratique, d'où la réponse a) que je propose comme la meilleure. -A partir de la Loi de programmation 2018-2022, l'article précédent de la LPFP 2014-2019 a été supprimé, mais c'est désormais dans les PLF que ces dispositions sont annoncées; le PLF 2019, par exemple, maintient et prévoit les "taux de mise en réserve de précaution" pour le Budget 2019 (EB, dont la mise en oeuvre intervient après le 31/12/2018, date limite pour être concernée par l'OBS 2019), cf. p. 27: "Le Gouvernement maintient ainsi un taux de mise en réserve à un niveau égal à 0,5 % des autorisations d'engagement et des crédits de paiement ouverts sur le titre 2 « dépenses de personnel », et à 3 % sur les autorisations d'engagement et des crédits de paiement ouverts sur les autres titres en moyenne sur l'ensemble des programmes doté de crédits limitatifs,...": [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2019/pap/pdf/PLF2019.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/pap/pdf/PLF2019.pdf)

**Government Reviewer****Opinion:****IBP Comment**

Typo from the researcher, she meant "a" and not "d" in first place.

**118. Did a committee of the legislature examine the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI)?****GUIDELINES:**

*Question 118 is about ex post oversight following the implementation of the budget. It probes whether a committee examined the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI), and whether this resulted in an official report with findings and recommendations. A key issue is how soon after the SAI releases the report does it legislature review it. This question does not apply to the legislative scrutiny of in-year implementation of the Enacted Budget during the relevant budget execution period, which is assessed separately. Also, the question is asking specifically about the SAI's annual report on the execution of the budget, not about other audit reports that the SAI may produce. (This is the Audit Report used for responding to Question 98.)*

*To answer "a," a legislative committee must have examined the annual Audit Report within three months of it being released by the SAI, and then published a report (or reports) with findings and recommendations. (Note that the three-month period should only take into account time when the legislature is in session.)*

*Answer "b" applies when the committee examines it within six months of it being released (but more than three months), and then published a report with its findings and recommendations. Choose "c" if a committee examined the annual Audit Report more than six months after it became available or it did not publish any report with findings and recommendations. Answer "d" applies where no committee examined the annual Audit Report.*

*If the answer is "a" or "b," please specify the name of the committee and when it reviewed the Audit Report, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation. Answers "a," "b," or "c" may be selected if the Audit Report is produced by the SAI but not made publicly available.*

**Answer:**

a. Yes, a committee examined the Audit Report on the annual budget within three months of its availability, and it published a report with findings and recommendations.

**Source:**

13 juin 2018  
Rapport sur le Projet de loi de règlement  
<http://www.assemblee-nationale.fr/15/rapports/r1055.asp>

**Comment:**

Les commissions des finances du parlement examinent le rapport de la cour des comptes sur l'exécution du budget et publient un rapport .

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:**

**119. Was the process of appointing (or re-appointing) the current head of the SAI carried out in a way that ensures his or her independence?**

**GUIDELINES:**

Question 119 concerns the appointment process of the current head of the Supreme Audit Institution (SAI). Appointment procedures vary greatly across countries, as well as across different types of SAIs. Moreover, conventions and informal practices can greatly affect the de facto independence of the head of the SAI. While these factors make it difficult to devise a single metric against which all SAIs can be assessed with regard to this particular aspect, this question focuses on whether the legislature or judiciary must appoint or approve the appointment of the head of the SAI as a way to ensure the SAI's independence from the executive. However, if the appointment is carried out in another way that nonetheless ensures the independence of the SAI head, then that approach could be also considered.

To answer "a," the legislature or judiciary must appoint (or re-appoint) the head of the SAI, or approve the recommendation of the executive, as a way that ensure his or her independence from the executive. (As noted above, alternative approaches may also be acceptable.) Choose "b" if the appointment process does not ensure the independence of the head of the SAI, e.g. the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.

Irrespective of which answer you selected, provide a description of how the head of the SAI is appointed.

**Answer:**

b. No, the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.

**Source:**

Nomination du 1er président de la cour des comptes  
<https://www.ccomptes.fr/fr/cour-des-comptes/organisation/premier-president>

Code des juridictions financières, article L121-1.

[https://www.legifrance.gouv.fr/affichCode.do;jsessionid=4E902B66D6019F9D5B19CFABDAC8A173.tplgr28s\\_3?cidTexte=LEGITEXT000006070249&dateTexte=20100131](https://www.legifrance.gouv.fr/affichCode.do;jsessionid=4E902B66D6019F9D5B19CFABDAC8A173.tplgr28s_3?cidTexte=LEGITEXT000006070249&dateTexte=20100131)

**Comment:**

Le premier président de la cour des comptes est désigné par décret de l'exécutif. Son mandat est universelle ce qui garantit son indépendance.

Le premier président de la cour des comptes a un statut de magistrat qui lui assure son inamovibilité et garantit son indépendance.

Il est nommé par décret du Président de la république pris en conseil des ministres.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:**

**120. Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?**

**GUIDELINES:**

Question 120 covers the manner in which the head or senior members of the SAI may be removed from office. This question draws on best practices identified in the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>), including measures intended to guarantee the office's independence from the executive.

To answer "a," the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before the head of the SAI is removed. For example, the legislature or judiciary may give final consent following a certain external process, such as a criminal proceeding. So while the executive may initiate a criminal proceeding, the final consent of a member of the judiciary — or a judge — is necessary to render a verdict of wrongdoing that may lead to the removal from office of the head of the SAI. Answer "b" applies if the executive may remove the head of the SAI without the final consent of the judiciary or legislature.

**Answer:**

a. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.

**Source:**

Statut du premier président de la cour des comptes :  
<https://www.ccomptes.fr/fr/cour-des-comptes/organisation/premier-president>

Art 120-1 du code des juridictions financières

[https://www.legifrance.gouv.fr/affichCode.do;jsessionid=EBA47C4451F264CBB656F0589BEE9A0D.tpdjo07v\\_2?idSectionTA=LEGISCTA000006148655&cidTexte=LEGITEXT000006070249&dateTexte=20100131](https://www.legifrance.gouv.fr/affichCode.do;jsessionid=EBA47C4451F264CBB656F0589BEE9A0D.tpdjo07v_2?idSectionTA=LEGISCTA000006148655&cidTexte=LEGITEXT000006070249&dateTexte=20100131)

**Comment:**

Le premier président de la cour des comptes a le statut du magistrat auquel est attaché le principe d'inamovibilité. Cela veut dire qu'il ne peut pas être révoqué ni par l'exécutif ni par un autre pouvoir. Son mandat est universelle.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:**

**121. Who determines the budget of the Supreme Audit Institution (SAI)?**

**GUIDELINES:**

Question 121 asks who determines the budget of the Supreme Audit Institution (SAI). To ensure objective audits of government budgets, another important component of the SAI's independence from the executive is the extent to which the SAI's budget is determined by a body other than the executive, and whether the SAI has adequate resources to fulfill its mandate.

Answer "a" applies if the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate, AND either the SAI determines its own budget and then submits it to the executive (which accepts it with little or no change) or directly to the legislature, or the budget of the SAI is determined directly by the legislature or judiciary (or some independent body). Answer "b" applies if the SAI's budget is determined by the executive (absent a recommendation from the SAI), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. Answer "c" applies if the legislature or judiciary (or some independent body) determines the SAI's budget, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Answer "d" applies if the executive determines the SAI's budget, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Please provide evidence in support of the assessment that the funding level is or is not broadly consistent with the resources the SAI needs to fulfill its mandate.

**Answer:**

a. The SAI determines its own budget (i.e., submits it to the executive, which accepts it with little or no change, or directly to the legislature), or the budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.

**Source:**

Le budget de la cour des comptes se trouve dans les missions "Conseil et contrôle de l'Etat"

[http://www.assemblee-nationale.fr/dyn/15/dossiers/alt/loi\\_finances\\_2019](http://www.assemblee-nationale.fr/dyn/15/dossiers/alt/loi_finances_2019)

**Comment:**

La cour des comptes détermine ses besoins budgétaires et les présente à l'exécutif qui les inscrit dans le projet de loi de finances lequel est ensuite examiné et adopté par le législateur .

La situation budgétaire de la cour des comptes est la suivante: Les crédits accordés à la cour sont inscrits au budget de l'Etat dans une mission qui s'appelle contrôles et conseils de l'Etat. Cette mission rassemble le conseil d'Etat et les juridictions administratives, la cour des comptes et les autres juridictions financières, le conseil économique et social, le haut conseil des finances publiques, les institutions qui figurent dans cette mission bénéficient d'une plus large autonomie administrative de financement que les autres organes de l'Etat. Cette mission est rattachée au service du 1<sup>er</sup> Ministre .

Le processus budgétaire: il y'a un dialogue budgétaire entre le secrétaire général de la cour des comptes et la direction du budget qui sera chargé du budget de l'Etat.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** L'URL appropriée est celle du programme 164 "COUR DES COMPTES ET AUTRES JURIDICTIONS FINANCIÈRES":

[https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2019/pap/pdf/DBGPGMPGM164.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/pap/pdf/DBGPGMPGM164.pdf)

**Government Reviewer**

**Opinion:**

**122. Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?**

**GUIDELINES:**

Question 122 explores the scope of the investigative powers of the Supreme Audit Institution (SAI) as prescribed in law.

Question 97 asks which of the three types of audits — financial, compliance, and performance — the SAI conducts. This question asks if the SAI is constrained by law (rather than by a lack of capacity or an inadequate budget) from undertaking any form of audit or investigating

irregularities in any program or activity.

There are numerous examples of limitations. For instance, some SAIs are not permitted by their legal mandate to audit joint ventures or other public-private arrangements. Others are only allowed to undertake financial audits, precluded from conducting performance or value-for-money audits. The SAIs in some countries do not have the legal mandate to review arrangements involving oil or stabilization funds, or other types of special or extra-budgetary funds. The SAI may also not have the ability to audit commercial projects involving the public and private sector.

To answer "a," the SAI must have full discretion in law to decide which audits to undertake. Answer "b" applies if some limitations exist, but the SAI enjoys significant discretion to undertake those audits it wishes to. Answer "c" applies if the SAI has some discretion, but significant legal limitations exist. Answer "d" applies if the SAI has no power at all to choose which audits to undertake

Consulting the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>) may be useful in answering this question as its provisions serve to define the appropriate scope of a SAI's legal mandate and jurisdiction.

**Answer:**

a. The SAI has full discretion to decide which audits it wishes to undertake.

**Source:**

<https://www.ccomptes.fr/fr>  
Loi organique des finances du 01-08-2001

**Comment:**

L'ISC a toute latitude pour décider des audits qu'elle souhaite entreprendre.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Mais la Cour des Comptes doit naturellement aussi répondre aux demandes formulées par le Parlement (ou le Gouvernement).

**Government Reviewer**

**Opinion:**

### 123. Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?

**GUIDELINES:**

Question 123 assesses whether and to what extent the audit processes of the Supreme Audit Institution (SAI) are subject to review by an independent agency. The latter could be a peer SAI, an international organization, an academic institution with relevant expertise, or an independent domestic agency with quality assurance functions in the area of financial reporting.

To answer "a," an independent agency must conduct and publish a review of the audit processes of the SAI on an annual basis. Answer "b" applies if a review was carried out within the past five years, and published, but it is not conducted annually, but. Choose answer "c" if the SAI has an internal unit that reviews the audit processes of the SAI on a regular basis, but an independent agency does not conduct such a review. Answer "d" applies if the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.

If the answer is either "a" or "b," please specify the name of the independent agency and when last it conducted such a review, and provide a copy of the published report. If the answer is "c," please specify the name of the unit within the SAI that is tasked with conducting such reviews.

**Answer:**

b. Yes, an independent agency conducts and publishes a review of the audit processes of the SAI at least once in the past five years, but not annually.

**Source:**

<https://www.ccomptes.fr/sites/default/files/2017-10/2017-recommandations-Tribunal-de-contas.pdf>

**Comment:**

Il existe une pratique dite de revue par les pairs. La cour des comptes est évaluée dans son organisation et son fonctionnement par une cour des comptes étrangère qui produit un rapport. En 2012 et 2015 c'est le tribunal de CONTAS du Portugal qui a effectué cette évaluation.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Selon la Cour des Comptes, "une mission d'expertise est conduite chaque année par un cabinet d'expertise comptable désigné par le Conseil Supérieur de l'Ordre des Experts-Comptables afin de s'assurer de la maîtrise des processus financiers et des risques associés, de l'effectivité des dispositifs de contrôle interne financier et de la qualité de la gestion de l'exercice écoulé". Mais, à ma connaissance, elle ne donne pas lieu à un rapport publié, ce qui écarte la réponse a) au profit de la réponse b) : <https://www.ccomptes.fr/fr/cour-des-comptes/role-et-activites#j>

**Government Reviewer**

**Opinion:**

**124. In the past 12 months, how frequently did the head or a senior staff member of the Supreme Audit Institution (SAI) take part and testify in hearings of a committee of the legislature?**

**GUIDELINES:**

Question 124 concerns the interaction between two important oversight actors and assesses how frequently the Supreme Audit Institution (SAI) made high-level inputs to the work of legislative committees. Many SAIs interact with the legislature in some form, but the nature and intensity of the interaction varies. This question probes this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the SAI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the SAI representative in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). You can refer to official records of legislative committees, websites and annual reports of the SAI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; "c" for once or twice, and "d" for never.

**Answer:**

a. Frequently (i.e., five times or more).

**Source:**

Audition à l'Assemblée Nationale du premier président de la cour des comptes ou d'un président de chambre.  
<http://www2.assemblee-nationale.fr/15/commissions-permanentes/commission-des-finances/secretariat/enquetes-demandeuses-a-la-cour-des-comptes/liste-des-enquetes>  
Rapport public Annuel de la cour des comptes FEVRIER 2018 - Tome 3 - Mission d'assistance à l'Assemblée Nationale - Page 89

**Comment:**

Depuis la loi organique du 1er Août 2001, les relations entre cour des comptes et parlement sont plus fréquentes. La cour des comptes réalise des enquêtes pour l'Assemblée Nationale . Lors de la discussion pour le vote de la loi de règlement 2018. Le 1er président de la Cour des Comptes a été entendu par l'Assemblée Nationale.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Pour l'année 2018 ("12 derniers mois"), au moins 20 rapports déposés au Parlement et présentés par un haut responsable de la Cour des Comptes, voir p. 90 : <https://www.ccomptes.fr/system/files/2019-01/RPA2019-Tome-3-integral.pdf>

**Government Reviewer**

**Opinion:**

**125. Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?**

**GUIDELINES:**

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See: [https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations\\_course/IAP2\\_P2\\_Spectrum\\_FINAL.pdf](https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf) .

Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in the formulation of the annual budget, including annual pre-budget discussions. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as spending and tax policy, funding and revenue levels, and macro-fiscal planning .

To answer "a," the executive must use open participation mechanisms that involve the public in the formulation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government officials. Examples include public meetings and online deliberative exchanges.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:



1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that the all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a "c" response.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

**Answer:**

c. Yes, the executive uses participation mechanisms during the budget formulation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).

**Source:**

Il n'y a pas de mécanismes de participation qui permettent au public de participer à l'élaboration du budget de l'Etat.

Il existe des consultations mais pas directement en lien avec le budget:  
<https://www.vie-publique.fr/spip.php?page=debatsfiltres&motdebat=5205>

**Comment:**

Les mécanismes de budget participatif n'existent qu'au niveau des finances locales et de manière réduite.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

c. Yes, the executive uses participation mechanisms during the budget formulation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).

**Comments:** -L'absence de "budget participatif" au niveau central écarte certes la réponse a) mais pas nécessairement les autres réponses! La réponse d) du chercheur me paraît dès lors simplifier exagérément la réalité (qui n'est pas binaire : oui/non) et être donc inappropriée. -En effet, il existe de très nombreuses consultations formelles et/ou informelles (i.e. à la discrétion du gouvernement et selon son agenda) sur des sujets non exclusivement budgétaires mais qui peuvent avoir un impact budgétaire: avec les responsables de syndicats, d'associations de consommateurs ou des professions, des agences publiques, des chercheurs, etc. -Pour les consultations formelles, un "jaune budgétaire" recense ainsi 387 (!) commissions et instances consultatives ou délibératives placées directement auprès du Premier ministre ou des ministres : [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/files/documents/jaunes-2019/Jaune2019\\_commissions.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/files/documents/jaunes-2019/Jaune2019_commissions.pdf) -Une partie d'entre elles sont internes aux administrations centrales, mais une bonne partie, dont certaines ont des rapports avec le budget (politique salariale publique, projets d'investissement, aides à différents secteurs productifs, etc.) sont ouvertes à des membres de la "société civile" choisis en fonction de leur activités professionnelles, compétences, représentativité, etc. -Il existe d'autres consultations publiques formelles, certaines obligatoires (par exemple en cas « d'enquête d'utilité publique ») mais la plupart "ad hoc" et assez peu contraignantes, parfois sans rapport direct avec le budget mais parfois avec des conséquences budgétaires. Voir pour de tels exemples : "Consultation publique préalable aux commentaires de quatre réformes de l'imposition des bénéficiaires des entreprises adoptées dans la loi de finances pour 2019" (<https://www.economie.gouv.fr/consultations-publiques/closes>) ; voir aussi le site <https://www.vie-publique.fr/spip.php?page=archivesdebat> pour des débats et consultations avec de fortes incidences budgétaires et fiscales: "Plateforme du Grand débat national" ou "Consultation citoyenne sur le grand âge et l'autonomie" ou encore "Projet de décret portant diverses mesures relatives aux contrats de la commande publique". -Pour les consultations plus informelles, il existe désormais des procédures - toujours non contraignantes - de consultation et parfois de co-construction de certains fonctionnements des services publics (étatiques ou non), sollicitées et organisées par la Direction interministérielle de la transformation publique (DITP): <https://www.modernisation.gouv.fr/>. Les enquêtes ou la participation des usagers des services publics, qui y sont menées, ne visent pas particulièrement le budget mais peuvent là encore entrer dans sa préparation et avoir des conséquences sur lui, par exemple lors du passage, organisé au cours des années 2017-2018, à la "retenue à la source" de l'impôt sur le Revenu (instaurée au 1/1/2019). -Cet ensemble d'éléments (qui pourraient être largement complétés, cf. questions suivantes) me paraissent suffire à justifier la réponse c)(mais non la réponse b) en raison de leur caractère généralement non ouverts à tous, parfois ad hoc et sans conséquences budgétaires contraignantes pour l'exécutif).

**Government Reviewer**

**Opinion:**

**IBP Comment**

In light of the peer reviewer's comment and in agreement with the researcher, the response has been changed from "d" to "c."

126. With regard to the mechanism identified in question 125, does the executive take concrete steps to include vulnerable and under-represented parts of the population in the formulation of the annual budget?

**GUIDELINES:**

This question reflects the GIFT principle of “Inclusiveness”, and examines the executive’s effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on the executive’s efforts to seek out the views of members of the public from socially vulnerable groups and/or who are underrepresented in the process.

To answer “a,” the executive must actively seek out individuals from vulnerable and underrepresented communities and/or civil society organizations representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government’s efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives of vulnerable/underrepresented groups.

Answer “b” applies if the executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget formulation stage.

**Answer:**

b. The requirements for an “a” response are not met.

**Source:**

Les mécanismes du budget participatif n’existent pas pour le budget de l’Etat. On les trouve à l’état de pratique expérimentale, dans certains budgets locaux (budget des collectivités locales)

**Comment:**

Les mécanismes du budget participatif n’existent pas pour le budget de l’Etat. On les trouve à l’état de pratique expérimentale, dans certains budgets locaux (budget des collectivités locales)

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, the executive takes concrete steps to include individuals and/or CSOs representing vulnerable and underrepresented parts of the population in the formulation of the annual budget.

**Comments:** -Selon moi, la prise en considération des populations vulnérables ou défavorisées existe non seulement dans la gestion des crédits (voir questions 128 et 129) mais y compris dans la formulation - bien que certainement plus rare, voire bien trop rare ce qui est sans doute critiquable - du projet de budget. -Par exemple, concernant les personnes handicapées, le Conseil National Consultatif des Personnes Handicapées (CNCPH) a émis 2 avis relatifs au PLF 2019:

[https://www.gouvernement.fr/sites/default/files/contenu/piece-jointe/2018/11/avis\\_decret\\_revalorisation\\_aah\\_2019\\_et\\_modification\\_plafond\\_ressources\\_couples\\_22102018\\_vf.pdf](https://www.gouvernement.fr/sites/default/files/contenu/piece-jointe/2018/11/avis_decret_revalorisation_aah_2019_et_modification_plafond_ressources_couples_22102018_vf.pdf) et: [https://www.gouvernement.fr/sites/default/files/contenu/piece-jointe/2018/11/avis\\_article\\_83\\_plf\\_pour\\_2019\\_22102018\\_vf.pdf](https://www.gouvernement.fr/sites/default/files/contenu/piece-jointe/2018/11/avis_article_83_plf_pour_2019_22102018_vf.pdf) et, encore, dans le cadre de la préparation du PLF 2018, voir les différentes "contributions" dont: [tps://www.gouvernement.fr/sites/default/files/contenu/piece-jointe/2017/10/commissison\\_sante.pdf](https://www.gouvernement.fr/sites/default/files/contenu/piece-jointe/2017/10/commissison_sante.pdf) -Autre exemple : dans le cadre du "Haut Conseil de la famille, de l’enfance et de l’âge", le Rapport "Lutter contre la pauvreté des familles et des enfants" du 5 juin 2018: , notamment p. 22 et suivantes de la note de synthèse : [http://www.hcfea.fr/IMG/pdf/NOTE\\_Synthese\\_-\\_pauvrete\\_et\\_familles\\_-5\\_juin.pdf](http://www.hcfea.fr/IMG/pdf/NOTE_Synthese_-_pauvrete_et_familles_-5_juin.pdf) -Je propose donc la réponse a) - bien que s’il y avait des formulations intermédiaires entre a) et b) je les aurais sans doute choisies, car des grands progrès dans participation des personnes vulnérables ou sous-représentées à la préparation du budget restent à réaliser en France à mon avis.

**Government Reviewer**

**Opinion:**

**Researcher Response**

Bien que l’on puisse admettre que soit prises en considération des populations vulnérables ou défavorisées il serait excessif de classer a) la pratique actuelle.; b) semble plus réaliste.

**127. During the budget formulation stage, which of the following key topics does the executive’s engagement with citizens cover?**

**For the purpose of this question, key topics are considered to be:**

- 1. Macroeconomic issues**
- 2. Revenue forecasts, policies, and administration**
- 3. Social spending policies**
- 4. Deficit and debt levels**
- 5. Public investment projects**
- 6. Public services**

**GUIDELINES:**

This question reflects the GIFT principles of “Transparency” and “Timeliness”. Please consider all of the mechanisms currently used by the executive to promote public participation during the formulation of the annual budget.

Please note that while the public engagement can/may cover other topics -- and for this reason the other questions assessing the executive’s engagement with the public during budget formulation can be answered on the basis of engagement on topics other than the six listed above -- for the purpose of answering this question, “key topics” are considered to be only the ones listed above. If the executive’s engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., “what issues is the public invited to engage on?”) and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

Answer “d” applies if requirements for a “c” response or above are not met or if the executive does not use public participation mechanisms

during the budget formulation stage.

**Answer:**

b. The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics.

**Source:**

il n'y a pas de pratique de budget participatif pour le budget de l'Etat

**Comment:**

il n'y a pas de pratique de budget participatif pour le budget de l'Etat

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

b. The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics.

**Comments:** -Selon moi, en dépit du caractère généralement incomplet et non contraignant des mécanismes que j'ai cités dans mon commentaire à la question 125, les consultations portent sur au moins 3 ou 4 ensembles de domaines, justifiant la réponse b): 1- certains services publics (bien sûr pas tous et pas systématiquement): par exemple: <https://www.modernisation.gouv.fr/le-campus/nos-partenaires> ; et notamment: <https://www.modernisation.gouv.fr/action-publique-2022/resultats-et-mesure-de-la-qualite-de-service/le-referentiel-marianne-evolue-pour-mieux-prendre-en-compte-la-transparence-des-resultats-et-la-relation-de-confiance-usagers>; ou encore dans le système scolaire: [https://www.education.gouv.fr/cid73097/le-conseil-national-de-la-vie-lyceenne.html#Fonctionnement\\_du%20C.N.V.L](https://www.education.gouv.fr/cid73097/le-conseil-national-de-la-vie-lyceenne.html#Fonctionnement_du%20C.N.V.L). 2- dans le domaine des politiques sociales: voir une des références que j'ai fournies à la question 126 [https://www.gouvernement.fr/sites/default/files/contenu/piece-jointe/2018/11/avis\\_article\\_83\\_plf\\_pour\\_2019\\_22102018\\_vf.pdf](https://www.gouvernement.fr/sites/default/files/contenu/piece-jointe/2018/11/avis_article_83_plf_pour_2019_22102018_vf.pdf); ou encore [http://jeunes.gouv.fr/IMG/pdf/COJ\\_-\\_Avis\\_RUA\\_adopte\\_le\\_18\\_juin\\_2019-2.pdf](http://jeunes.gouv.fr/IMG/pdf/COJ_-_Avis_RUA_adopte_le_18_juin_2019-2.pdf) 3- dans le domaine des recettes publiques et des relations entre administrations et entreprises: voir <https://www.economie.gouv.fr/consultations-publiques/closes> ; par exemple sur ce site en avril 2018 : "Consultation sur la réforme de l'impôt sur les sociétés" <https://www.economie.gouv.fr/consultation-reforme-impot-societes>; ou encore: "État au service d'une société de confiance - ESSOC : consultation de la DGFIP auprès des entreprises" 4- en matière d'environnement: <https://www.debatpublic.fr/revison-programmation-pluriannuelle-lenergie>; ou: <http://www.consultations-publiques.developpement-durable.gouv.fr/decret-relatif-a-l-experimentation-prevue-a-l-a-1891.html>; ou encore <http://www.consultations-publiques.developpement-durable.gouv.fr/projet-de-decret-modifiant-la-composition-du-a1827.html>

**Government Reviewer**

**Opinion:**

**IBP Comment**

In light of the peer reviewer's comment, the response is changed from "d" to "b."

**128. Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?**

**GUIDELINES:**

*This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.*

*The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See: [https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations\\_course/IAP2\\_P2\\_Spectrum\\_FINAL.pdf](https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf).*

*Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in monitoring the implementation of the annual budget. If the executive has designated a central coordinating agency to implement participation mechanisms throughout the national budget process, researchers may consider these mechanisms. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the implementation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenue administration, public service delivery, public investment project implementation, including procurement, and the administration of social transfer schemes.*

*To answer "a," the executive must use open participation mechanisms that involve the public in the implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings, online, deliberative exchanges, procurement complaint mechanisms, and social monitoring and dialogue.*

*Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input on the implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include public hearings, surveys, focus groups, report cards, and online platforms that government officials actively manage to solicit inputs.*

*Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to provide input on budget implementation, but:*

1) The mechanisms are not structured, happen only on ad-hoc basis, or not regularly.

and/or

2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", the researcher must have evidence that the government is holding participation mechanisms that have some sort of public record (held in public, minutes of meetings released to public) so that all CSOs and members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples include hotlines, Facebook announcements, one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a "c" response.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

**Answer:**

d. The requirements for a "c" response or above are not met.

**Source:**

La logique du budget participatif ne s'applique pas pour le budget de l'Etat ni au stade de la prévision ni au stade de l'exécution

**Comment:**

La logique du budget participatif ne s'applique pas pour le budget de l'Etat ni au stade de la prévision ni au stade de l'exécution

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

c. Yes, the executive uses participation mechanisms during the budget implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).

**Comments:** -La réponse appropriée est c). Ici la recherche de la réponse est beaucoup facile à mener que dans les questions précédentes. -En effet, de très nombreux cas de participation du public à la mise en oeuvre du budget (ou plutôt de certaines de ses dispositions) sont disponibles, mais le plus souvent il s'agit d'une participation non ouverte à tous (et dont le gouvernement peut choisir de suivre ou non les recommandations). -Pour ce qui concerne les instances consultatives formelles, je renvoie au jaune budgétaire déjà cité à la question 125: [https://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/files/documents/jaunes-2019/Jaune2019\\_commissions.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/files/documents/jaunes-2019/Jaune2019_commissions.pdf); et pour un exemple parmi beaucoup d'autres : [https://solidarites-sante.gouv.fr/IMG/pdf/contribut\\_cns\\_concertat\\_strat\\_transform\\_systeme\\_sante\\_v\\_env\\_pmc\\_0406\\_vupmcap\\_110618.pdf](https://solidarites-sante.gouv.fr/IMG/pdf/contribut_cns_concertat_strat_transform_systeme_sante_v_env_pmc_0406_vupmcap_110618.pdf) -En revanche sont en principe ouverts à tous les "consultations" et "débats" publics (<https://www.vie-publique.fr/spip.php?page=archivesdebats>; <https://www.debatpublic.fr/>; ou encore : <https://monavis.numerique.gouv.fr/Aide/Donner%20son%20avis>), ce qui pourraient alors justifier de la réponse b). Voir pour un tel exemple <https://www.vie-publique.fr/forums/projet-decret-portant-diverses-mesures-relatives-aux-contrats-commande-publique.html> -Mais "en moyenne" la réponse c) me semble plus appropriée que la réponse b), les consultations "ouvertes" évoquées étant plus ponctuelles et non relatives à la mise en oeuvre récurrente du budget de l'Etat.

**Government Reviewer**

**Opinion:**

**IBP Comment**

It is unclear what mechanism the peer reviewer is referring to. In absence of clear evidence, and given that practice does not seem to have changes since the OBS 2017, response "d" is maintained.

**129. With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and underrepresented parts of the population on the implementation of the annual budget?**

**GUIDELINES:**

This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on national government's efforts to obtain input from members of the public who are from socially vulnerable groups and/or underrepresented in national processes during the implementation of the annual budget.

To answer "a," the executive must actively seek out individuals from vulnerable and underrepresented community and/or civil society organizations representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives from vulnerable/underrepresented groups.

Answer "b" applies if the national executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget implementation stage.

**Answer:**

b. The requirements for an “a” response are not met.

**Source:**

La logique du budget participatif ne s'applique pas pour le budget de l'Etat ni au stade de la prévision ni au stade de l'exécution

**Comment:**

La logique du budget participatif ne s'applique pas pour le budget de l'Etat ni au stade de la prévision ni au stade de l'exécution

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, the executive takes concrete steps to receive input from individuals from and/or organizations representing vulnerable and underrepresented parts of the population on the implementation of the annual budget.

**Comments:** -La réponse appropriée est a). -Voir par exemple les travaux du Haut Conseil de la Famille, de l'Enfance et de l'Age : [http://www.hcfea.fr/spip.php?rubrique11&debut\\_art\\_enfant=10#pagination\\_art\\_enfant](http://www.hcfea.fr/spip.php?rubrique11&debut_art_enfant=10#pagination_art_enfant) -Ou ceux du Conseil National Consultatif des Personnes Handicapées : <https://www.gouvernement.fr/avis-et-productions-du-cncph> -Ou encore ceux du Conseil national des politiques de lutte contre la pauvreté et l'exclusion sociale (CNLE) : <https://www.cnle.gouv.fr/travaux-du-cnle.html>

**Government Reviewer**

**Opinion:**

**IBP Comment**

The peer reviewer mentions reports that assess policies that affect vulnerable populations, but those reports are drafted by institutions (Haute conseil de la famille, de l'enfance et de l'age, the Conseil National Consultatif des Personnes Handicapées and the Conseil national ds politiques de lutte contre la peuvrete et l'exclusion sociale). It is not clear that these institutions involve the vulnerable populations in their policies assessments, and it is not clear that the reports have specific links with a given budget year and its related expenditure. The response remains unchanged.

**130. During the implementation of the annual budget, which of the following topics does the executive's engagement with citizens cover?**

**For the purpose of this question, key topics are considered to be:**

1. Changes in macroeconomic circumstances
2. Delivery of public services
3. Collection of revenue
4. Implementation of social spending
5. Changes in deficit and debt levels
6. Implementation of public investment projects

**GUIDELINES:**

*This question reflects the GIFT principles of “Transparency” and “Timeliness”. Please consider all of the mechanisms currently used by the executive to promote public participation during the implementation of the annual budget.*

*Please note that while the public engagement can/may cover other topics -- and for this reason the other questions assessing the executive's engagement with the public during budget implementation can be answered on the basis of engagement on topics other than the six listed above -- for the purpose of answering this question, “key topics” are considered to be ONLY the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.*

*Note also that this question assesses only the coverage of public engagement (i.e., “what issues is the public invited to engage on?”) and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.*

*Answer “d” applies if requirements for a “c” response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.*

**Answer:**

d. The requirements for a “c” response or above are not met.

**Source:**

La logique du budget participatif ne s'applique pas pour le budget de l'Etat ni au stade de la prévision ni au stade de l'exécution

**Comment:**

La logique du budget participatif ne s'applique pas pour le budget de l'Etat ni au stade de la prévision ni au stade de l'exécution

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

b. The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics.

**Comments:** -La réponse appropriée est b). -Dans au moins trois domaines est consulté le public ou plutôt certains de ses représentants choisis: 2. Delivery of public services: (système de santé) [https://solidarites-sante.gouv.fr/IMG/pdf/contribut\\_cns\\_concertat\\_strat\\_transform\\_systeme\\_sante\\_v\\_\\_env\\_pmc\\_0406\\_vupmcap\\_110618.pdf](https://solidarites-sante.gouv.fr/IMG/pdf/contribut_cns_concertat_strat_transform_systeme_sante_v__env_pmc_0406_vupmcap_110618.pdf) 4. Implementation of social spending : voir les références de la question 129, par exemple (personnes handicapées) :

<https://www.gouvernement.fr/avis-et-productions-du-cncph> 6. Implementation of public investment projects: (patrimoine et architecture) <http://www.culture.gouv.fr/Thematiques/Monuments-historiques-Sites-patrimoniaux-remarquables/Acteurs-et-partenariats/Commissions/Commission-nationale-du-patrimoine-et-de-l-architecture>

**Government Reviewer**  
**Opinion:**

**131. When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner?**

**Comprehensive information must include at least three of the following elements:**

- 1. Purpose**
- 2. Scope**
- 3. Constraints**
- 4. Intended outcomes**
- 5. Process and timeline**

**GUIDELINES:**

*This question relates to the GIFT principle of "Openness," and addresses whether the executive provides relevant information on the process of the engagement before public participation takes place, in order to help citizens engage effectively. The question addresses whether the "rules of the public engagement" are clearly spelled out, in advance and in detail, so that those members of the public who want to engage know how to do so, in terms of when they can do so, what they are expected to provide input on, by when, to whom, etc. This question does not cover the substance of the engagement, which is covered by questions 127 and 130.*

*Non-comprehensive information means that the government provides information that includes at least one but less than three of the elements listed above.*

*Purpose refers to a brief explanation of why the public engagement is being undertaken, including the executive's objectives for its engagement with the public.*

*Scope refers to what is within the subject matter of the engagement as well as what is outside the subject matter of the engagement. For example, the scope may include how a current policy is administered but exclude the specifics of the policies themselves.*

*Constraints refers to whether there are there any explicit limitations on the engagement. An example of a constraint could be that any policy changes must not cost (or forgo revenue) more than a specific amount or have no net fiscal cost.*

*Intended outcomes refers to what the executive hopes to achieve as a result of the engagement. Examples of intended outcomes could be revising a policy to better reflect citizen or service-user views or to improve the way in which a particular program is administered.*

*Process refers to the methods by which the public engagement will take place and the discrete steps in the process. For example, the process may simply be a one-off Internet-based consultation, with a summary published of public inputs and the official response. The process may involve simultaneous or overlapping steps, and may be conducted in one round or in two or more rounds of engagement.*

*Timeline refers to the specific dates on which the discrete steps in the process will take place, or during which they will be completed, and clear start and end dates for the overall engagement.*

*Answer "d" applies if the executive does not use public participation mechanisms during the budget implementation or formulation stage.*

**Answer:**

c. Information is provided in a timely manner in both or one of the two phases, but it is not comprehensive.

**Source:**

La logique du budget participatif ne s'applique pas pour le budget de l'Etat ni au stade de la prévision ni au stade de l'exécution

**Comment:**

La logique du budget participatif ne s'applique pas pour le budget de l'Etat ni au stade de la prévision ni au stade de l'exécution

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

c. Information is provided in a timely manner in both or one of the two phases, but it is not comprehensive.

**Comments:** -La réponse appropriée est c) -En cohérence avec mes réponses aux questions 125 et 127: -i) lorsque les consultations sont formelles, publiques et ouvertes à tous (à plus forte raison quand elles sont obligatoires), l'information est très complète et les délais clairement fixés. Voir par exemple: <https://www.economie.gouv.fr/consultation-reforme-impot-sur-societes> -ii) lorsque les consultations sont informelles et/ou avec des groupes / personnes choisies de façon discrétionnaire, il n'est pas possible de déterminer la qualité de l'information fournie d'une façon générale. -En "moyenne", ceci me conduit à proposer la réponse c), identique à celle de l'OBS 2017.

**Government Reviewer**

**Opinion:**

**IBP Comment**

In light of response "c" selected in Question 125, and having considered the Peer Reviewer's comment, the response is changed from "d" to "c."

**132. With regard to the mechanism identified in question 125, does the executive provide the public with feedback on how citizens' inputs have been used in the formulation of the annual budget?**

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received, which ones are used in the formulation of the annual budget, and how/why.*

*By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.*

*Answer "a" applies when the executive provides a written document with:*

- *The inputs (e.g., a written transcript) received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)*

*Answer "b" applies when the executive provides a written document that includes:*

- *The inputs (e.g., a written transcript) received from the public and*
- *A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used.*

*Answer "c" applies when the executive provides a written document that includes:*

- *The inputs (e.g., a written transcript) received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

*Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.*

**Answer:**

d. The requirements for a "c" response or above are not met.

**Source:**

La logique du budget participatif ne s'applique pas pour le budget de l'Etat ni au stade de la prévision ni au stade de l'exécution

**Comment:**

La logique du budget participatif ne s'applique pas pour le budget de l'Etat ni au stade de la prévision ni au stade de l'exécution

**Peer Reviewer**

**Opinion:** Agree

**Comments:** -D'accord avec la réponse d) mais pas avec le commentaire du chercheur, voir mes réponses aux questions 125 à 131. -Même lorsque les différents types de consultations évoquées à la question 125 ont des conséquences budgétaires claires (ce qui n'est pas très souvent le cas), en effet et à ma connaissance aucun document du projet de budget (EBP) ne rend compte de façon systématique de cet impact budgétaire.

**Government Reviewer**

**Opinion:**

**133. With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens' inputs have been used to assist in monitoring the implementation of the annual budget?**

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received during the implementation of the annual budget, which ones are take into account to improve budget monitoring, and how/why.*

*By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.*

*Answer "a" applies when the executive provides a written document with:*

- *The inputs (e.g., a written transcript) received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not*

used, why, and how)

Answer "b" applies when the executive provides a written document that includes:

- The inputs received (e.g., a written transcript) from the public and
- A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were or were not taken into account by the executive during budget monitoring.

Answer "c" applies when the executive provides a written document that includes:

- The inputs (e.g., a written transcript) received from the public or
- A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

**Answer:**

d. The requirements for a "c" response or above are not met.

**Source:**

La logique du budget participatif ne s'applique pas pour le budget de l'Etat ni au stade de la prévision ni au stade de l'exécution

**Comment:**

La logique du budget participatif ne s'applique pas pour le budget de l'Etat ni au stade de la prévision ni au stade de l'exécution

**Peer Reviewer**

**Opinion:** Agree

**Comments:** D'accord avec la réponse d) mais pas avec le commentaire du chercheur, voir mes réponses aux questions 125 à 131.

**Government Reviewer**

**Opinion:**

**134. Are participation mechanisms incorporated into the timetable for formulating the Executive's Budget Proposal?**

**GUIDELINES:**

This question reflects the GIFT principles on "Sustainability," "Timeliness" and "Complementarity" and addresses whether the executive is able to link participation mechanisms to the administrative processes that are used to create the annual budget.

Please note that "timetable" refers to a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation. This document is sometimes referred to as the budget calendar and is the same document referenced in Question 53.

Answer "a" applies if the national executive establishes a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget. For answer choice "a", the timetable must be available to the public prior to the budget preparation process beginning.

Answer "b" applies if the executive does not establish a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget or if the executive does not use public participation mechanisms during the budget formulation or implementation stage.

**Answer:**

b. The requirements for an "a" response are not met.

**Source:**

La logique du budget participatif ne s'applique pas pour le budget de l'Etat ni au stade de la prévision ni au stade de l'exécution

**Comment:**

La logique du budget participatif ne s'applique pas pour le budget de l'Etat ni au stade de la prévision ni au stade de l'exécution

**Peer Reviewer**

**Opinion:** Agree

**Comments:** D'accord avec la réponse b), pas avec le "commentaire", cf. les questions précédentes.

**Government Reviewer**

**Opinion:**



**135. Do one or more line ministries use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget?**

**GUIDELINES**

While questions 125 – 135 focus only on participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency currently use to allow the public to participate in the national budget process, this question asks about participation mechanisms used by line ministries to allow the public to participate in national budget processes. Thus, participation mechanisms used by the Ministry of Finance, lead budget agency, or central coordinating agency should not be used to answer this question. If there is more than one mechanism used by a line ministry or if multiple line ministries use participation mechanisms, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation and/or implementation of the annual budget.

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See: [https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations\\_course/IAP2\\_P2\\_Spectrum\\_FINAL.pdf](https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf)

To answer "a," a line ministry must use open participation mechanisms that involve the public in the formulation or implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings and online deliberative exchanges.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation or implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which a line ministry seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if a line ministry has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) A line ministry consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the line ministry determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that the all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

The researcher must present evidence to support selection of a "c" response.

Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

**Answer:**

c. Yes, at least one line ministry uses participation mechanisms during the budget formulation or implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).

**Source:**

La logique du budget participatif ne s'applique pas pour le budget de l'Etat ni au stade de la prévision ni au stade de l'exécution

**Comment:**

La logique du budget participatif ne s'applique pas pour le budget de l'Etat ni au stade de la prévision ni au stade de l'exécution

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

c. Yes, at least one line ministry uses participation mechanisms during the budget formulation or implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).

**Comments:** -La réponse appropriée est c). -De nombreuses consultations, y compris certaines formelles et instituées, sont effectuées par différents ministres, mais le choix des personnes y participant est défini par des règles (décrets, voire arrêtés en général régissant les nominations dans les commissions, comités, etc.) ou bien "ad hoc" mais jamais "ouvert à tous" et en général ces consultations ne contraignent pas les décisions des ministres et de leur administration, ce qui me conduit à privilégier la réponse c) (plutôt que a. ou b.). -En étudiant le "jaune" budgétaire cité dans mon commentaire de la question 125, on trouve de nombreuses instances (Conseil, commissions, comités...) consultés par différents ministres et ayant un impact sur les décisions budgétaires. Par exemple: -Conseil national de la mer et des littoraux (CNML): <https://www.ecologique-solaire.gouv.fr/conseil-national-mer-et-des-littoraux-cnml> -Comité économique des produits de santé (CEPS) : <https://solidarites-sante.gouv.fr/ministere/acteurs/instances-rattachees/article/composition-du-comite-economique-des-produits-de-sante-ceps-et-declarations-316922> -Conseil national des politiques de lutte contre la pauvreté et l'exclusion sociale (CNLE): <http://www.cnle.gouv.fr/>

**Government Reviewer****Opinion:****IBP Comment**

In light of the Peer Reviewer's comment and citations, and consistent with the practice already observed in the Open Budget Survey 2017, the response has been changed from "d" to "c."

**136. Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?****GUIDELINES:**

*This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislative are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.*

*Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) has put in place and is using to allow the public to participate in their deliberations on the annual budget. This includes deliberations during the pre-budget phase (i.e., when the executive is still in the process of formulating the draft budget) and the budget discussions after the budget has been tabled to parliament and before it is approved. In the comment box, please specify during which stage of the budget cycle the legislature has put in place a public participation mechanism.*

*Mechanisms through which members of the public reach out to individual Members of Parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.*

*If there is more than one mechanism, please select a mechanism that best shows/reflects the legislature's efforts to incorporate citizens into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenues, policy selection, and macro-fiscal planning (please note that the issue of coverage is covered in a subsequent question).*

*To answer "a," the legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).*

*Answer "b" should be selected if the following applies:*

- The legislature holds public hearings on the budget;*
- Testimony is not allowed from members of the public or CSOs; but*
- There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.*

*Answer "c" should be selected if the following applies:*

- The legislature holds public hearings on the budget;*
- Testimony is not allowed from members of the public or CSOs;*
- No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, but*
- The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)*

*Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget*

**Answer:**

c. Yes, public hearings are held. No testimony from the public is provided during the public hearings, and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).

**Source:**

[http://www.assemblee-nationale.fr/dyn/15/dossiers/alt/loi\\_finances\\_2019](http://www.assemblee-nationale.fr/dyn/15/dossiers/alt/loi_finances_2019)

**Comment:**

Oui, des audiences publiques ont lieu. Aucun témoignage du public n'est fourni lors des audiences publiques et il n'y a pas d'autres mécanismes par lesquels les contributions du public sont reçues, mais l'assemblée législative invite des individus ou des groupes spécifiques à témoigner ou à donner leur avis (la participation n'est pas, en pratique, ouverte à tous).

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:**

137. During the legislative deliberations on the annual budget (pre-budget or approval stages), which of the following key topics does the legislature's (or relevant legislative budget committee) engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

**GUIDELINES:**

This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider the range of mechanisms currently used by the legislature to promote public participation during legislative deliberations on the annual budget.

Please note that while the public engagement can/may cover other topics, for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the legislature's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.

**Answer:**

a. The legislature seeks input on all six topics.

**Source:**

<http://www2.assemblee-nationale.fr/consultations-citoyennes>  
<http://www.senat.fr/compte-rendu-commissions/20181126/soc.html#toc2>  
[http://www.senat.fr/compte-rendu-commissions/20181112/dev\\_dur.html#toc2](http://www.senat.fr/compte-rendu-commissions/20181112/dev_dur.html#toc2)  
<http://www.senat.fr/compte-rendu-commissions/20181112/cult.html#toc7>

**Comment:**

Le législateur sollicite des contributions sur au moins trois (mais moins de six) des sujets susmentionnés.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. The legislature seeks input on all six topics.

**Comments:** -La réponse appropriée est a). Tous les sujets mentionnés dans la question (et beaucoup d'autres) ont fait l'objet de consultations choisies par les rapporteurs (généralistes ou spéciaux) du Parlement lors de l'examen du PLF 2019. -En m'en tenant à l'Assemblée Nationale (le chercheur ayant choisi le Sénat pour ses "sources" pertinentes), il suffit de citer les listes des "personnes auditionnées" par les rapporteurs suivants parmi tant d'autres : 1. Macroeconomic issues: (commerce extérieur) p. 53 de [http://www.assemblee-nationale.fr/15/budget/plf2019/b1302-tlll-a21.asp#P757\\_132105](http://www.assemblee-nationale.fr/15/budget/plf2019/b1302-tlll-a21.asp#P757_132105) 2. Revenue forecasts, policies, and administration: (administration générale et territoriale de l'Etat) p. 55 de [http://www.assemblee-nationale.fr/15/budget/plf2019/b1302-tlll-a3.asp#P1479\\_141269](http://www.assemblee-nationale.fr/15/budget/plf2019/b1302-tlll-a3.asp#P1479_141269) 3. Social spending policies: (logement et hébergement d'urgence) p. 77 de [http://www.assemblee-nationale.fr/15/budget/plf2019/b1302-tlll-a8.asp#P836\\_197833](http://www.assemblee-nationale.fr/15/budget/plf2019/b1302-tlll-a8.asp#P836_197833) 4. Deficit and debt levels: (engagements financiers de l'Etat) p. 81 de [http://www.assemblee-nationale.fr/15/budget/plf2019/b1302-tlll-a23.asp#P2442\\_161570](http://www.assemblee-nationale.fr/15/budget/plf2019/b1302-tlll-a23.asp#P2442_161570) 5. Public investment projects: (investissements d'avenir) p. 71 [http://www.assemblee-nationale.fr/15/budget/plf2019/b1302-tlll-a15.asp#P2411\\_139996](http://www.assemblee-nationale.fr/15/budget/plf2019/b1302-tlll-a15.asp#P2411_139996) 6. Public services: (enseignement scolaire) p. 59 [http://www.assemblee-nationale.fr/15/budget/plf2019/b1302-tlll-a24.asp#P787\\_138492](http://www.assemblee-nationale.fr/15/budget/plf2019/b1302-tlll-a24.asp#P787_138492)

**Government Reviewer**

**Opinion:**

**Researcher Response**

D'accord avec le Peer Reviewer, la réponse appropriée est a).

138. Does the legislature provide feedback to the public on how citizens' inputs have been used during legislative deliberations on the annual budget?

**GUIDELINES:**

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the legislature provides information to citizens on which public inputs were received and how inputs were used during legislative deliberations (please note that these deliberations can refer to the pre-budget and approval phases). By "written record" in this question, we mean a document that is produced and released by the legislature.

Answer "a" applies when the legislature provides a written document with:

- The inputs received from the public (e.g., a written transcript) and

- A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).

Answer "b" applies when the legislature provides a written document that includes:

- The inputs received from the public (e.g., a written transcript) and

- A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used in legislative deliberations on the annual budget (please note that these deliberations refer to the pre-budget and approval phases).

Answer "c" applies when the legislature provides a written document that includes:

- The inputs received from the public (e.g., a written transcript) or

- A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.

**Answer:**

c. Yes, the legislature provides a written record which includes either the list of the inputs received or a report or summary on how they were used.

**Source:**

<http://www2.assemblee-nationale.fr/15/les-delegations-comite-et-office-parlementaire/office-parlementaire-d-evaluation-des-choix-scientifiques-et-technologiques/secretariat/auditions-publiques/liste-complete>

**Comment:**

Oui, le législateur fournit un compte rendu écrit comprenant à la fois la liste des contributions reçues du public et un rapport détaillé sur la manière dont ces contributions ont été utilisées lors des délibérations législatives sur le budget.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

c. Yes, the legislature provides a written record which includes either the list of the inputs received or a report or summary on how they were used.

**Comments:** -La réponse appropriée me semble être c). -Les rapports mentionnés dans mon commentaire à la question précédente (137) incluent la liste des personnes consultées mais, sauf exceptions, ne précisent pas de quelle façon leur contribution a été utilisée par les parlementaires (rapporteurs ou commissions). -La "source" citée par le chercheur correspond à une "office parlementaire" qui ne contribue pas à l'examen budgétaire, si ce n'est tout-à-fait indirectement, et ne me paraît pas justifier l'appréciation a) qu'il en déduit.

**Government Reviewer**

**Opinion:**

**Researcher Response**

Il faut ajouter un élément significatif: La commission des finances de l'Assemblée nationale s'est engagée dans une profonde rénovation des modalités d'examen des textes budgétaires et un approfondissement du contrôle de l'exécution notamment en instaurant au printemps un temps fort de l'évaluation des politiques publiques. Cette orientation s'est concrétisée depuis 2018 avec l'organisation d'un « semestre budgétaire » dédié à l'évaluation des politiques publiques. L'ambition est de renforcer/rénover l'examen du projet de loi de règlement. Les modalités de fonctionnement de cette nouvelle procédure sont les suivantes : un programme d'évaluation est adopté en début de chaque année par la Commission des finances de l'Assemblée nationale ; un rapporteur spécial travaille, sur la base d'enquêtes et d'auditions, sur un thème d'évaluation qu'il a proposé ; fin mai, début juin, tous les ministres sont auditionnés par la Commission des finances sur les performances des politiques publiques dont ils ont la charge ; enfin, trois jours sont consacrés à ces questions en séance publique ; il a par ailleurs été décidé de valoriser la discussion en séance publique de la loi de règlement par une intervention du Premier président de la Cour des comptes et un débat sur cette intervention ainsi que par l'organisation de débats thématiques « qui pourraient déboucher sur le vote de résolutions ». En 2018, 18 commissions d'évaluation et de contrôle des politiques publiques se sont ainsi réunies du 30 mai au 2 juin, 18 ministres ont été entendus et le Premier président de la Cour des comptes est intervenu en séance publique. En 2019, le programme d'évaluation qui lancé le 28 mai comporte 42 48 thèmes est encore plus ambitieux et témoigne d'un engagement résolu – et encourageant – pour un renouveau du contrôle parlementaire sur l'exécution budgétaire et les résultats de l'action publique. Jusqu'au 6 juin, les parlementaires de la commission des finances de l'Assemblée Nationale ont procédé à l'audition des ministres sur l'exécution des crédits qui concernent les missions dont ils ont la responsabilité. A partir du 17 juin, trois journées ont été consacrées à des débats thématiques dans l'hémicycle (énergie, fonction publique, défense...). Source : [http://www.assemblee-nationale.fr/dyn/15/dossiers/alt/printemps\\_evaluation\\_politiques\\_publicques\\_2019](http://www.assemblee-nationale.fr/dyn/15/dossiers/alt/printemps_evaluation_politiques_publicques_2019) <http://w.assemblee-nationale.fr/15/commissions-permanentes/commission-des-finances/secretariat/a-la-une/printemps-de-l-evaluation> au final, la réponse b est plus adéquate.

**IBP Comment**

The researcher is detailing a very interesting process, but does not clearly explain whether and how the public is involved in it. In light of this, and in light of the Peer Reviewer's comment, the response is changed from "b" to "c."

**139. Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?**

**GUIDELINES:**

This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislative are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.

A key constitutional role of the legislature in almost all countries is to oversee the government's management of public resources. While the Supreme Audit Institution is responsible for checking the government's accounts and publishing the outcome of their audits, for accountability purposes it is essential that the legislature reviews and scrutinizes those reports, and checks on whether the executive is taking the appropriate corrective actions based on the Supreme Audit Institution's recommendations.

Holding public hearings to review audit findings allows the public to learn more about how the government has managed its resources for the budget years that have ended, and demand accountability in case of mismanagement and irregularities. Reviewing and discussing those reports in public is therefore a key responsibility of a legislature.

Please note that by "Audit Report" we refer to the same audit report assessed in the transparency section of this Survey, i.e., one of the eight key budget documents that all governments (in this case, the Supreme Audit Institution) must produce, according to best practice.

Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) have put in place and using to allow the public to participate in their deliberations on the Audit Report.

Mechanisms through which members of the public reach out to individual members of parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.

To answer "a," the national legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).

Answer "b" should be selected if the following applies:

- The legislature holds public hearings on the budget;
- No testimony is allowed from the public; BUT
- There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.

Answer "c" should be selected if the following applies:

- The legislature holds public hearings on the budget;
- No testimony is allowed from the public;
- No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, BUT
- The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the Audit Report.

**Answer:**

d. The requirements for a "c" response or above are not met.

**Source:**

<http://www.assemblee-nationale.fr/15/cr-cdef/17-18/c1718067.asp>

**Comment:**

Oui, des audiences publiques sur le rapport de vérification sont organisées. Aucun témoignage du public n'est fourni au cours des audiences et il n'y a pas d'autres mécanismes par lesquels les contributions du public sont reçues, mais le législateur invite des individus ou des groupes spécifiques à témoigner ou à donner leur avis (la participation n'est pas, en pratique, ouverte à tous).

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

d. The requirements for a "c" response or above are not met.

**Comments:** -Selon moi la réponse appropriée est d). -A ma connaissance, aucun individu ou groupe n'a été invité à donner son avis lors de la présentation et de la discussion du Rapport d'Audit au Parlement. Seuls y participent les parlementaires, les responsables de la Cour des Comptes, puis le Gouvernement. Voir la réunion du 6 juin 2018 <http://www.assemblee-nationale.fr/15/cr-cfiab/17-18/c1718105.asp> -La "source" du chercheur ne fait que confirmer mon appréciation, puisqu'aucun autre individu n'y intervient. -Toutefois, on peut s'étonner que la méthodologie de l'OBS s'intéresse à la participation des citoyens aux travaux du Parlement lors de l'élaboration du Budget (questions 136 à 138: EBP) et lors de l'examen du Rapport d'Audit (questions 139: AR), et non lors de l'examen de la Loi de Règlement (YER) ! On ne voit pas pourquoi cet examen de la LR serait moins important que celui du Rapport de la SAI, et même au contraire puisque le contrôle des réalisations budgétaires fait bien partie des missions centrales d'un Parlement démocratique et que c'est pendant ce contrôle que le Parlement travaille et non pas (ou peu) en prenant connaissance du RA de la SAI ! Dans le cas de la France, c'est justement lors de l'examen du YER et non du Rapport de la SAI (mais en l'utilisant le cas échéant pendant la discussion de la YER) que de très nombreuses consultations de personnes concernées et/ou compétentes sont menées. Voir un exemple parmi 70 autres "rapports annexes" sur la Loi de Règlement 2017: p. 15 de [http://www.assemblee-nationale.fr/15/rapports/r1055-a2.asp#P140\\_16520](http://www.assemblee-nationale.fr/15/rapports/r1055-a2.asp#P140_16520) Ce constat aurait rendu appropriée la réponse c) du chercheur si la question 139 avait été formulée de façon moins restrictive. Mais c'est à l'IBP de nous dire sa position sur ce point.

**Government Reviewer**

**Opinion:**

**Researcher Response**

d)

**140. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI's audit program (for example, by bringing ideas on agencies, programs, or projects that could be audited)?**

**GUIDELINES:**

*This question assesses whether the Supreme Audit Institution (SAI) has established mechanisms through which the public can provide suggestions on issues/topics to be included in its audit program. When deciding its audit agenda, the SAI may undertake audits for a sample of agencies, projects, and programs in the country; and such a selection could be based on complaints and suggestions made by members of the public. To receive such suggestions, the SAI may create formal mechanisms, like setting up a website, hotline, or office (or assigning staff to liaise with the public).*

**Answer:**

b. The requirements for an "a" response are not met.

**Source:**

Il n'existe pas de mécanismes formels par lesquels le public peut proposer à l'ISC des sujets dans une programme d'audit

**Comment:**

Il n'existe pas de mécanismes formels par lesquels le public peut proposer à l'ISC des sujets dans une programme d'audit

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:**

**141. Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens' inputs have been used to determine its audit program?**

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the Supreme Audit Institution provides information to citizens on which public inputs were received, which ones are used to determine the Supreme Audit Institution's audit program. By "written record" in this question, we mean a document that is produced and released by the Supreme Audit Institution.*

Answer "a" applies when the Supreme Audit Institution provides a written document with:

- The inputs received from the public and
- A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).

Answer "b" applies when the SAI provides a written document that includes:

- The inputs received from the public and
- A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used to determine the SAI's annual audit program.

Answer "c" applies when the SAI provides a written document that includes:

- The received from the public or
- A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.

Answer "d" applies if requirements for a "c" response or above are not met or if maintain formal mechanisms through which the public can suggests issues/topics to include in the SAI's audit program.

**Answer:**

d. The requirements for a "c" response or above are not met.

**Source:**

L'institution supérieure de contrôle des finances (ISC) ne consulte pas les citoyens pour définir son programme d'audit.

**Comment:**

L'institution supérieure de contrôle des finances (ISC) n'informe pas le public sur la manière dont elle définit son programme

d'audit.

**Peer Reviewer**  
**Opinion:** Agree

**Government Reviewer**  
**Opinion:**

**142. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?**

**GUIDELINES:**

*This question mirrors question 140, but instead of covering public assistance in formulating the SAI's audit program, it focuses on whether the Supreme Audit Institution has established mechanisms through which the public can participate in audit investigations. In addition to seeking public input to determine its audit agenda, the SAI may wish to provide formal opportunities for the public and civil society organizations to participate in the actual audit investigations, as witnesses or respondents.*

**Answer:**

b. The requirements for an "a" response are not met.

**Source:**

Le public ne contribue pas aux enquêtes d'audit de l'ISC

**Comment:**

Le public ne contribue pas aux enquêtes d'audit de l'ISC

**Peer Reviewer**  
**Opinion:** Agree

**Government Reviewer**  
**Opinion:**