Open Budget Index Highlights

France scores 89 percent out of a possible 100 percent on the Open Budget Index 2006. The Index evaluates the quantity of information provided to citizens in the seven key budget documents that all governments should make public during the course of the budget year. France’s performance indicates that the government provides citizens with extensive information on the central government’s budget and financial activities; however there is some room for improvement.

The executive’s budget proposal is one of the most important documents released during the budget year. France’s proposal provides extensive information to the public, scoring 86 percent out of a possible 100 percent of the information needed to present the public with a comprehensive picture of the government’s financial activity. This score is high, but it suggests that there is still some room for improvement.

Governments should report to citizens regularly during the budget year on their spending, revenue collection and borrowing with in-year reports. France provides extensive information in its in-year reports as well as a comprehensive mid-year review. This document provides the public with updates on what can be expected for the second half of the budget year. The mid-year review needs some improvement to be up to par with the rest of the budget documents. The executive releases a year-end report in a timely manner, which facilitates comparisons between enacted levels and actual outcomes. And while France does make its audit report public, it does not provide any information on whether the audit report’s recommendations are successfully implemented.

Citizens require both access to information, and opportunities during the budget’s consideration to use that information, to ensure their informed participation in budget debates. France’s score on the Open Budget Index suggests that the public’s access to information could be improved. The researcher also found that opportunities for citizen participation could be increased. For example, the legislature does hold public hearings on the budget — but the public cannot participate in such hearings.

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