

International Budget Partnership
OPEN BUDGET QUESTIONNAIRE
France, September 2009

International Budget Partnership
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Section One: The Availability of Budget Documents

Table 1. Budget Year of Documents Used in Completing the Questionnaire

Budget Documents Used in Completing the Questionnaire	
	Budget Year Used
Pre-Budget Statement	2010
Budget Summary	2009
Executive's Budget Proposal	2009
Supporting Budget Documents	2009
Citizens Budget	2009
Enacted Budget	2008
In-Year Reports	2009
Mid-Year Report	2009
Year-End Report	2008
Audit Report	2008

Table 2. Key Budget Documents Used: Full Titles and Internet Links

Budget Document	Full Title, Date, and Internet Link
Pre-Budget Statement	<p>Débat d'Orientation budgétaire ou débat d'orientation des finances publiques (Budget orientation debate or fiscal orientation debate (report of June 30, 2009): http://www.performance-publique.gouv.fr/fileadmin/medias/documents/ressources/PLF2010/DOFPTome1Juin2009.pdf</p>
Budget Summary	<p>Discours de présentation du Projet de loi de finances par le ministre du Budget (Draft Budget Law Address by the Minister of the Budget), september 2008: http://www.budget.gouv.fr/discours-presse/discours-communiques_budget.php?type=discours&id=618&rub=501</p> <p>Dossier de presse (Press kit): http://www.budget.gouv.fr/presse/dossiers_de_presse/plf2010/grandes_orientations/plf2010_som_grandes_orientations.htm</p>
Executive's Budget Proposal	<p>Projet de loi de finances pour 2009 (Draft Budget Law for 2009), September 26, 2008): http://www.performance-publique.gouv.fr/fileadmin/medias/documents/ressources/PLF2009/PLF-2009.pdf</p>
Budget Document One in Support of the Executive's Budget Proposal	<p>http://www.budget.gouv.fr/presse/dossiers_de_presse/plf2010/grandes_orientations/perspectives_economiques.pdf</p> <p>Evaluation des voies et moyens Tome 1 (Evaluation of ways and means Volume 1), October 2008: http://www.performance-publique.gouv.fr/farandole/2009/pap/pdf/VMT1_2009.pdf</p> <p>Evaluation des voies et moyens Tome 2 (Evaluation of ways and means Volume 2), October 2008: http://www.performance-publique.gouv.fr/farandole/2009/pap/pdf/VMT2_2009.pdf</p>
Budget Document Two in Support of the Executive's Budget Proposal	<p>Rapport sur les prélèvements obligatoires (Report on mandatory levies), October 2008: http://www.performance-publique.gouv.fr/fileadmin/medias/documents/ressources/PLF2009/RPO2009.pdf</p>
Budget Document Three in Support of the Executive's Budget Proposal	<p>Rapport économique social et financier tome 1 & 2 (Economic, social and fiscal report Volumes 1 & 2), October 2008: http://www.performance-publique.gouv.fr/fileadmin/medias/documents/ressources/PLF2009/REF09_1.pdf</p> <p>http://www.performance-publique.gouv.fr/fileadmin/medias/documents/ressources/PLF2009/REF09_2.pdf</p>

Citizens Budget	<p>Les chiffres clé du budget de l'Etat (Key government budget figures): http://www.performance-publique.gouv.fr/fileadmin/medias/documents/ressources/PLF2009/depliant_budget2009.pdf</p>
Enacted Budget	<p>Loi de finances initiale (Initial Budget Law), December 27, 2008: http://www.legifrance.gouv.fr/jopdf/common/jo_pdf.jsp?numJO=0&dateJO=20081228&numTexte=1&pageDebut=20224&pageFin=20294</p> <p>Loi de finances rectificative (Amending Budget Law), April 30, 2009: http://www.legifrance.gouv.fr/affichTexte.do;jsessionid=F8AB119774796C7E64A0E3329036DF0C.tpdjo07v_2?cidTexte=LEGITEXT000020538168&dateTexte=20090427</p>
In-Year Reports	<p>In Year reports not available, but there is a government monthly budget position :</p> <p>http://www.performance-publique.gouv.fr/les-ressources-documentaires/le-budget-et-les-comptes-de-letat/la-situation-mensuelle-du-budget-de-letat/la-situation-mensuelle-du-budget-de-letat-en-2009.html</p> <p>Also, Agence France Tresor presents information on debt: http://www.aft.gouv.fr/rubrique_587/index.html?id_rubrique=587&lbx=1 (bulletins mensuels - monthly newsletters) http://www.aft.gouv.fr/article_5234.html?id_article=5234&id_rubrique=487 (repicalatif mensuel des operations - monthly synopsis of operations)</p>
Mid-Year Review	<p>Produced together with the Pre-Budget Statement.</p> <p>The fiscal orientation debate that was held in June in Parliament is, however, the opportunity for the administration to present the mid-year position to Parliament and to present and explain the difference between the projections and actual figures as of mid-year:</p> <p>Rapport préalable au budget pour l'année 2010 (Pre-budget report for 2010) July 2009: http://www.performance-publique.gouv.fr/fileadmin/medias/documents/ressources/PLF2010/DOFPTome1Juin2009.pdf</p>
Year-End Report	<p>Projet de loi de règlement des comptes 2008 (2008 draft law on the settlement of accounts), May 2009: http://www.performance-publique.gouv.fr/fileadmin/medias/documents/ressources/PLR2008/PLR2008.pdf</p> <p>Les comptes de l'Etat 2008 (2008 government accounts) - all documents: http://www.performance-publique.gouv.fr/les-ressources-documentaires/le-budget-et-les-comptes-de-letat/les-comptes-de-letat/les-comptes-de-letat-2008.html</p>
Audit Report	<p>Certification des comptes des l'Etat 2008 (June 2009) : http://www.ccomptes.fr/fr/CC/documents/RCE/Certification-des-comptes-2009.pdf</p>

Other Documents	<p>Loi de programmation pluriannuelle des finances publiques 2009 – 2012 (Multi-year fiscal programming law for 2009-2012), February 9, 2009: http://www.performance-publique.gouv.fr/fileadmin/medias/documents/ressources/LPFP_JO_022009.pdf</p> <p>Chiffres clés du cadrage macro-économique -Projet de loi de finances pour 2009, (Key macroeconomic framework figures - Draft Budget Law for 2009), September 26, 2008) http://www.performance-publique.gouv.fr/fileadmin/medias/documents/ressources/PLFR2009/Cadrage_PLFR2009_2.pd</p> <p>Monthly position, available on internet -Tableau de bord des finances publiques: http://www.performance-publique.gouv.fr/le-budget-et-les-comptes-de-letat/approfondir/le-tableau-de-bord-des-finances-publiques.html</p>
Relevant Ministries & Departments	<p>Ministère du budget - Ministry of the Budget: http://www.budget.gouv.fr Direction du budget - Budget Directorate: www.performance-publique.gouv.fr Assemblée nationale - National Assembly:: www.assemblee-nationale.fr Sénat - Senate: www.senat.fr Agence France Trésor - Agence France Trésor: www.aft.fr</p>

Table 3. Distribution of Documents Related to the Executive’s Budget Proposal

DISTRIBUTION OF BUDGET DOCUMENTS						
	Pre-budget	Executive’s Budget Proposal				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Supporting Document 2	
A. Not produced, even for internal purposes						
B. Produced for internal purposes, but not available to the public						
C. Produced and available to the public, but only on request						
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)	Yes	Yes	Yes	Yes	Yes	Yes
<i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them?</i>						
	Pre-budget	Executive’s Budget Proposal				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Supporting Document 2	
1. The release date is known at least one month in advance	Yes	Yes	Yes	Yes	Yes	Yes
2. Advance notification of release is sent to users, media	Yes	Yes	Yes	Yes	Yes	Yes
3. Released to public same day as official release to media	Yes	Yes	Yes	Yes	Yes	Yes
4. Available on the Internet free of charge	Yes	Yes	Yes	Yes	Yes	Yes
5. Free print copies available, limited distribution	No	No	No	No	No	No
6. Free print copies available, mass distribution	No	No	No	No	No	No
7. Readily available outside capital and/or big cities ⁺	Yes	Yes	Yes	Yes	Yes	Yes
8. Written in more than one language	No	No	No	No	No	No
9. News conference is held to discuss release	Yes	Yes	No	No	No	No

*A budget summary should be a stand-alone document, which could include a budget speech or a separately published executive summary.

⁺Mark “Yes” if access by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.

Table 4. Distribution of the Enacted Budget and Other Reports

DISTRIBUTION OF ENACTED BUDGET AND OTHER REPORTS					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
A. Not produced, even for internal purposes					
B. Produced for internal purposes, but not available to the public					
C. Produced and available to the public, but only on request					
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)	Yes	Yes	Yes	Yes	Yes
<i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them?</i>					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
1. The release date is known at least one month in advance	Yes	Yes	Yes	Yes	Yes
2. Advance notification of release sent to users, media	Yes	Yes	Yes	Yes	Yes
3. Released to public same day as official release to media	Yes	Yes	Yes	Yes	Yes
4. Available on the Internet free of charge	Yes	Yes	Yes	Yes	Yes
5. Free print copies available, limited distribution	Yes	Yes	Yes	Yes	Yes
6. Free print copies available, mass distribution	No	No	No	No	No
7. Readily available outside capital/big cities ⁺	Yes	Yes	Yes	Yes	Yes
8. Written in more than one language	No	No	No	No	No
9. News conference is held to discuss release	Yes	Yes	Yes	Yes	Yes

⁺Mark "Yes" if access is available by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.

Section Two: The Executive's Budget Proposal

Notes on abbreviations:

BY = budget year (year for which the budget proposals are being made)

BY+1 = one year beyond the budget year

BY-1 = one year before the budget year

Note 1: The Open Budget Survey research process was carried out over a 12-month period and the final version of the Open Budget Questionnaires reflect decisions made after multiple rounds of discussions between Survey researchers, peer reviewers, and the International Budget Partnership (IBP) (in several countries these decisions also considered comments received from governments). When peer reviewers or governments agreed with the answers provided by researchers, they often provided no comment. Thus for many questions, the section in the questionnaire that should contain peer reviewer comments is left blank. However, if the government did not provide any comments to a question (because it did not dispute the answer), the section within the questionnaire that is meant to reflect government comments specifies the answer that the government agreed with (by default).

Since the IBP continued its discussions with the researchers even after receiving peer reviewer and government comments, for some questions these discussions resulted in a mutual decision to change the answers, even if the peer reviewers and governments agreed with the original answer provided by the researcher. Such changes may have happened as a result of:

1. A more consistent application of the Survey methodology;
2. New information identified by the researcher or by IBP that had a bearing on the answer for a particular question; or
3. Decisions made to ensure cross-country comparability of answers.

For more information on these changes for any question please write to info@internationalbudget.org.

The Executive's Budget Proposal	
Estimates for the Budget Year and Beyond	
<p>1. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ol style="list-style-type: none"> All expenditures are classified by administrative unit. Expenditures are classified by administrative unit, but some small units are not shown separately. Expenditures are classified by administrative unit, but a significant number of units are not shown separately. No expenditures classified by administrative unit are presented. Not applicable/other (please comment). <p><u>Citation:</u> Article 5 de la Loi organique relative aux lois de finances (Article 5 of the Organic Budget Law): For example : http://www.performance-publique.gouv.fr/farandole/2009/pap/pdf/PLF2009_BG_CULTURE.pdf</p> <p><u>Comment:</u> Since 2006 all the expenditures are classified by administrative unit. Since the implementation of the organic law, all the expenditures in the government budget are combined under general functional classifications that identify the different government policies (missions), but the budget is also presented according to a more traditional administrative breakdown (by ministry, title and chapter).</p> <p>Appropriations are broken down by program. The details are indicated in the compulsory documents that accompany the Budget Law (projets annuels de performance or annual performance plans). The site http://www.performance-publique.gouv.fr/ contains all the budget documents for each fiscal year and all budget information is available by mission or by ministry.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>2. Does the executive’s budget or any supporting budget documentation present expenditures for the budget year that are classified by functional classification?</p> <p>a. All expenditures are classified by functional classification, and the categorization is compatible with international standards.</p> <p>b. All expenditures are classified by functional classification, but the categorization is not compatible with international standards.</p> <p>c. Some, but not all, expenditures are classified by function.</p> <p>d. No expenditures classified by function are presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> http://www.legifrance.gouv.fr/jopdf/common/jo_pdf.jsp?numJO=0&dateJO=20081228&numTexte=1&pageDebut=20224&pageFin=20294 Etat B (Art. 71 of the Law) (end of document).</p> <p>“Expenditures must be classified by large administrative unit, such as ministries and agencies. Additional information that classifies the expenditures by economic and functional categories must also be presented.” Budget Transparency, Guide to Best Practices, OECD, May 2001.</p> <p><u>Comment:</u> Since 2006 the French budget classification (by missions, programs and actions) corresponds to international standards. The budget’s missions and programs present the breakdown of the appropriation, enacted by Parliament.</p> <p>For example, for an overview of all of the 2009 budget missions and programs: http://www.performance-publique.gouv.fr/farandole/2009/DBBLEUTMS_TMSBG.htm#resultat</p> <p>An example of a mission: http://www.performance-publique.gouv.fr/farandole/2009/pap/pdf/PLF2009_BG_JUSTICE.pdf</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>3. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by economic classification?</p> <ul style="list-style-type: none"> a. All expenditures are classified by economic classification, and the categorization is compatible with international standards. b. All expenditures are classified by economic classification, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by economic classification. d. No expenditures classified by economic classification are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> The expenditures for each mission, classified according to an accounting classification system, are found in each "Projet annuel de performance" (annual performance plan), for example: http://www.performance-publique.gouv.fr/farandole/2009/pap/html/DBAPGMPRESCREDPGM612.htm and in the government annual accounts - example with the 2008 account: http://www.performance-publique.gouv.fr/fileadmin/medias/documents/ressources/Comptes/2008/Comptegeneraletat.pdf</p> <p><u>Comment:</u> Article 5 of Constitutional bylaw N° 2001-692 of 1 August 2001 on budget acts</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>4. Does the executive's budget or any supporting budget documentation present expenditures for individual programs for the budget year?</p> <ol style="list-style-type: none"> Program-level data are presented for all expenditures. Program-level data are presented for at least two-thirds of, but not all, expenditures. Program-level data are presented, but for less than two-thirds of expenditures. No program-level data are presented. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Articles 1 and 7 of Constitutional bylaw N° 2001-692 of 1 August 2001 on budget acts.</p> <p>All government expenditures are presented by program or allocation, including the expenditures not in the general budget (annex budgets) or temporary expenditures (special accounts). http://www.performance-publique.gouv.fr/farandole/2009/LFBLEUMSN_MSNSB.htm#RPGM176</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>5. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for a multi-year period (at least two years beyond the budget year)?</p> <ol style="list-style-type: none"> Yes, multi-year estimates of aggregate expenditure are presented. No, multi-year estimates of aggregate expenditure are not presented. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Since 2009, there is a multi-year "Loi de Programmation": http://www.performance-publique.gouv.fr/fileadmin/medias/documents/ressources/LPFP_JO_022009.pdf</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

6. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover a multi-year period (for at least two years beyond the budget year)?
- a. Yes, multi-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative).
 - b. Yes, multi-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs.
 - c. Yes, multi-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs.
 - d. No, multi-year estimates are presented for aggregate expenditure only, or they are not presented at all.
 - e. Not applicable/other (please comment).

Citation:

Loi de programmation des finances publiques (public finance programming law):
http://www.performance-publique.gouv.fr/fileadmin/medias/documents/ressources/LPFP_JO_022009.pdf. (page 2 art. 6)

In 2009, 2010 and 2011, the appropriations allocated to the general government budget missions observe the following amounts according to the methods indicated in the report annexed to this law, expressed in billions of euros.

Comment:

Researcher Response to this Question was "a"

Peer Reviewer One Comment: A more appropriate response to this question would be "a." The correct weblink to the next years fiscal plan included into the Executive's Budget Proposal is:

http://www.performance-publique.gouv.fr/fileadmin/medias/documents/ressources/PLF2009/loi_programmation_financespubliques_2009_2012.pdf

The citation of the researcher corresponds to the enacted budget, not to the budget proposal.

Peer Reviewer Two Comment: We can read the project on:

<http://www.assemblee-nationale.fr/13/ta/ta0236.asp>

IBP Comment: IBP editors chose answer "c" because none of the links provides program-level data. However, figures are provided for the following two years for each of the 30 or so "missions" (similar to ministries).

C

7. Does the executive's budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the budget year?

- a. All sources of tax revenue are identified individually.
- b. Sources of tax revenue amounting to at least two-thirds of, but not all, tax revenues are identified individually.
- c. Sources of tax revenue amounting to less than two-thirds of all tax revenues are identified individually.
- d. No sources of tax revenue are identified individually.
- e. Not applicable/other (please comment).

Citation:

The revenue evaluations are presented in two mandatory documents attached to the draft budget law. The first presents all revenue: Evaluation des voies et moyens Tome 1 (http://www.performance-publique.gouv.fr/farandole/2009/pap/pdf/VMT1_2009.pdf): page 15 et seq.

And the second presents the measures termed tax expenditures: http://www.performance-publique.gouv.fr/farandole/2009/pap/pdf/VMT2_2009.pdf, page 39 et seq. and page 156 et seq.

Comment:

Article 3 of Constitutional bylaw N° 2001-692 of 1 August 2001 on budget acts

The government's budget resources consist of:

- 1. Taxes of all types;
- 2. Current revenue from its industrial and business activities, from government property, its financial investments and its other assets and rights, remuneration for services it provides, withheld amounts and social contributions for it, revenue from fines, payments by government and private organizations other than those that are treasury operations, and the revenue from treasury operations other than discounts from government borrowings;
- 3. Assistance funds, as well as donations and legacies granted to it;
- 4. Miscellaneous current revenue;
- 5. Repayments of loans and advances;
- 6. Proceeds from sales of its property, of its financial investments, as well as its other assets and rights;
- 7. Miscellaneous non-recurring income

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

a

<p>8. Does the executive's budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the budget year?</p> <ul style="list-style-type: none"> a. All sources of non-tax revenue are identified individually. b. Sources of non-tax revenue amounting to at least two-thirds of, but not all, non-tax revenues are identified individually. c. Sources of non-tax revenues amounting to less than two-thirds of all non-tax revenue are identified individually. d. No sources of non-tax revenues are identified individually. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Articles 1 and 7 of Constitutional bylaw N° 2001-692 of 1 August 2001 on budget acts Evaluation des voies et moyens, Tome 1 (Evaluation of ways and means, Volume 1): http://www.performance-publique.gouv.fr/farandole/2009/pap/pdf/VMT1_2009.pdf (page 58 et seq.).</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>9. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of revenue presented for a multi-year period (at least two years beyond the budget year)?</p> <p>a. Yes, multi-year estimates of aggregate revenue are presented. b. No, multi-year estimates of aggregate revenue are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> Each draft budget law is accompanied by a report on compulsory levies revenues) that presents projected trends: http://www.performance-publique.gouv.fr/fileadmin/medias/documents/ressources/PLF2009/RPO2009.pdf (p. 17 et seq. For the impact tax measures have on the coming years). See also: "Rapport sur la programmation des finances publiques, annexé à la loi de programmation des finances publiques" (Report on fiscal programming, annexed to the fiscal programming law) (2009 - 2013): http://www.performance-publique.gouv.fr/fileadmin/medias/documents/ressources/PLF2009/rapport_loi_programmation_financespubliques_2009_2012.pdf (pages 22 and 27).</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>10. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <ol style="list-style-type: none"> a. Yes, multi-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax). b. Yes, multi-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue. c. Yes, multi-year estimates are presented, but only for some individual sources of revenue. d. No, multi-year estimates are presented for aggregate revenue only, or they are not presented at all. e. Not applicable/other (please comment). <p><u>Citation:</u> "Rapport sur la programmation des finances publiques, annexé à la loi de programmation des finances publiques" (Report on fiscal programming, annexed to the fiscal programming law) (2009 - 2013): http://www.performance-publique.gouv.fr/fileadmin/medias/documents/ressources/PLF2009/rapport_loi_programmation_financespubliques_2009_2012.pdf (pages 22 and 27).</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>C</p>
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11. Does the executive's budget or any supporting budget documentation present data on the total government debt outstanding for the budget year?
- Yes, the data reflect the outstanding debt both at the start of the budget year and at the end of the budget year (and thereby reflect the net borrowing requirement of the budget).
 - Yes, the data reflect the outstanding debt at the end of the budget year.
 - Yes, the data reflect the outstanding debt at the start of the budget year.
 - No, data on the outstanding debt are not presented.
 - Not applicable/other (please comment).

Citation:

Loi de finances pour 2009 (Budget Law for 2009):

<http://www.performance-publique.gouv.fr/fileadmin/medias/documents/ressources/PLF2009/PLF-2009.pdf>

(p. 51 et seq. Article 34.)

Comment:

There is special information regarding government debt; see article 51 of Constitutional bylaw N° 2001-692 of 1 August 2001 on budget acts.

Two special documents present the debt-related expenditures for the year: Compte d'opérations monétaires (Monetary operations account):

<http://www.performance-publique.gouv.fr/farandole/2009/pap/pdf/DCSCSDCCSCOM.pdf>

Et compte de commerce (And trade account): <http://www.performance-publique.gouv.fr/farandole/2009/pap/pdf/DCSCSDCCSCCO.pdf> (p.28).

The Agent France Trésor site which manages the debt, also presents updated information about the outstanding debt:

http://www.aft.gouv.fr/aft_fr_23/dette_etat_24/definition_perimetre_95/index.html

Peer Reviewer One Comment: The source which is part of the Executive's Budget Proposal is the first one:

<http://www.performance-publique.gouv.fr/fileadmin/medias/documents/ressources/PLF2009/PLF-2009.pdf>

Peer Reviewer Two Comment: The figures for the debt evolutions and for the debt charges are in the cited document. Figures for public debt in the beginning and the end of the years are in: <http://www.performance-publique.gouv.fr/fileadmin/medias/documents/ressources/PLF2009/DOB2008.pdf>

a

<p>12. Does the executive's budget or any supporting budget documentation present interest payments on the debt for the budget year?</p> <p>a. Yes, interest payments on the debt are presented. b. No, interest payments on the debt are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation:</u> Projet de loi de finances pour 2009 (Draft Budget Law for 2009) - Table p. 86: http://www.performance-publique.gouv.fr/fileadmin/medias/documents/ressources/PLF2009/PLF-2009.pdf</p> <p><u>Comment:</u> Article 51 of Constitutional bylaw N° 2001-692 of 1 August 2001 on budget acts The monetary operations account is a government budget mission (special account), enacted by Parliament: http://www.performance-publique.gouv.fr/farandole/2009/pap/pdf/DCSCSDCCSCOM.pdf</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>13. Does the executive’s budget or any supporting budget documentation present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, currency denomination of the debt, or whether it is domestic and external debt) for the budget year?</p> <p>a. Yes, extensive information related to the composition of government debt is presented.</p> <p>b. Yes, key additional information is presented, but some details are excluded.</p> <p>c. Yes, some additional information is presented, but it lacks important details.</p> <p>d. No, additional information related to the composition of government debt is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> http://www.performance-publique.gouv.fr/farandole/2009/pap/pdf/DCSCSDCCSCCO.pdf (p. 34)</p> <p><u>Comment:</u> There is one special programme on debt. Article 51 of Constitutional bylaw N° 2001-692 of 1 August 2001 on budget acts.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “c.” We can find some information on the site of AFT but not all information required.</p> <p><u>Researcher Response:</u> I chose answer “a” because the information on government debt composition is presented.</p> <p><u>IBP Comment:</u> IBP editors chose answer “c” because insufficient information on the debt composition is provided in the citation, nor on the AFT website.</p>	<p>C</p>
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<p>14. Does the executive’s budget or any supporting budget documentation present the macroeconomic forecast upon which the budget projections are based?</p> <ul style="list-style-type: none"> a. Yes, an extensive discussion of the macroeconomic forecast is presented, and key assumptions (such as inflation, real GDP growth, unemployment rate, and interest rates) are stated explicitly. b. Yes, the macroeconomic forecast is discussed and most of the key assumptions are stated explicitly, but some details are excluded. c. Yes, there is some discussion of the macroeconomic forecast (and/or the presentation of key assumptions), but it lacks important details. d. No, information related to the macroeconomic forecast is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Macroeconomic forecasts are presented to Parliament in June, within the scope of the pre-budget discussion, before the presentation of the budget bill. Article 51 of Constitutional bylaw N° 2001-692 of 1 August 2001 on budget acts.</p> <p>At the same time as its Budget Law, the administration presents to Parliament a report that establishes the economic projections on which the budget is based: Rapport économique, social et financier (Economic, social and financial report). http://www.performance-publique.gouv.fr/fileadmin/medias/documents/ressources/PLF2009/REF09_1.pdf http://www.performance-publique.gouv.fr/fileadmin/medias/documents/ressources/PLF2009/REF09_2.pdf</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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15. Does the executive's budget or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget (including expenditures, revenues, and debt)?
- Yes, extensive information on the impact of macroeconomic assumptions on the budget is presented, including both a narrative discussion and quantitative estimates.
 - Yes, information is presented, highlighting the impact of the major macroeconomic assumptions, but some details are excluded.
 - Yes, some information is presented, but it lacks important details.
 - No, information on the impact of different macroeconomic assumptions on the budget is not presented.
 - Not applicable/other (please comment).

Citation:

Discours de présentation du Projet de loi de finances par le ministre du Budget (Draft Budget Law presentation address by the Minister of the Budget) September 2008:

http://www.budget.gouv.fr/discours-presse/discours-communiques_budget.php?type=discours&id=618&rub=501

Projet de loi de finances, exposé des motifs (Draft Budget Law, statement of justifications):

<http://www.performance-publique.gouv.fr/fileadmin/medias/documents/ressources/PLF2009/PLF-2009.pdf> (p. 7 et seq.).

Dossier de presse (Press kit):

http://www.budget.gouv.fr/presse/dossiers_de_presse/plf2010/grandes_orientations/plf2010_som_grandes_orientations.htm

Comment:

The numerous public reports of the administration, Parliament and Cour des comptes (SAI):

http://recherche2.assemblee-nationale.fr/resultats_commission.jsp
<http://www.ccomptes.fr/fr/CC/Publications-RPT.html>

d

Researcher Response to this Question was "a"

Peer Reviewer One Comment: A more appropriate response to this question would be "d." A sensitivity analysis is not presented in the Executive's Budget Proposal. There is no sensitivity analysis in the sources mentioned by the researcher. A sensitivity analysis is presented in the Stability Program.

Peer Reviewer Two Comment: A more appropriate response to this question would be "c." We do not have a sensitivity analysis with other macroeconomic scenarios.

Researcher Response: I chose my answer "a" because extensive information is accessible; "d" response is not true at all, and a "c" response does not show the real dimension of information.

IBP Comment: IBP editors chose answer "d" in accordance with Peer Reviewer One's comment. None of the citations provides any sensitivity analysis that

<p>takes into account different macroeconomic assumptions.</p>	
<p>16. Does the executive's budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect expenditures?</p> <ol style="list-style-type: none"> a. Yes, extensive information on the impact of policy proposals on expenditures is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the impact of key policy proposals on expenditures, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the impact of policy proposals on expenditures is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> For an example: http://www.performance-publique.gouv.fr/farandole/2009/pap/html/DBGPGMOBJINDPGM175.htm and the justification of each expenditure: http://www.performance-publique.gouv.fr/farandole/2009/pap/html/DBGPGMJPEPGM175.htm</p> <p><u>Comment:</u> There are the indicators retained by Parliament for every single program.</p> <p>The "projets annuels de performance" (annual performance plans) indicate the objectives and indicators adopted for the previous years and the results obtained, for example: http://www.performance-publique.gouv.fr/farandole/2009/pap/pdf/DCSCSDCCSCOM.pdf</p> <p><u>Researcher Response to this Question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "b." The "<i>Rapport sur la dépense publique et son évolution</i>" shows the changes in public expenditures. Nevertheless, this documentation does not provide an estimation of the impact of fiscal measures on public expenditures. Only few fiscal items are detailed.</p> <p><u>Peer Reviewer Two Comment:</u> The documents present the policy "at the first euro" which mean that the distinction between the past and the new policy are no more relevant to justify the expenditures. But for an accounting point of view we can answer "a."</p> <p><u>Researcher Response:</u> I chose my answer "a" because this response is the most appropriate.</p> <p><u>IBP Comment:</u> IBP editors chose answer "b" in light of Peer Reviewer One's comment. Detailed information on expenditure development and underlying assumptions is provided, but there is no specific "business as usual" comparison.</p>	<p>b</p>

17. Does the executive's budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect revenues?

- a. Yes, extensive information on the impact of policy proposals on revenues is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, information is presented, highlighting the impact of key policy proposals on revenues, but some details are excluded.
- c. Yes, some information is presented, but it lacks important details.
- d. No, information on the impact of policy proposals on revenues is not presented.
- e. Not applicable/other (please comment).

Citation:

In general, for all revenue affected by new measures:

http://www.performance-publique.gouv.fr/farandole/2009/pap/pdf/VMT1_2009.pdf (p. 14 et seq.)

For tax expenditures: http://www.performance-publique.gouv.fr/farandole/2009/pap/pdf/VMT2_2009.pdf (p. 32 et 36 et seq.)

Comment:

There are the indicators retained by Parliament for every single program that show how policy proposals in the budget affect revenues.

The annual performance plans present the tax expenditures for each program and the report on ways and means (Volume 2) summarizes all the tax expenditures:

<http://www.performance-publique.gouv.fr/farandole/2009/pap/pdf/DCSCSDCCSCOM.pdf>

Researcher Response to this Question was "a"

Peer Reviewer One Comment: I agree. The executive's budget proposal shows the impact of new fiscal measures on revenue (page 18):

<http://www.performance-publique.gouv.fr/fileadmin/medias/documents/ressources/PLF2009/PLF-2009.pdf>

Peer Reviewer Two Comment: I agree with "a" because the fiscal revenues are presented as revenue with the legislation of year n-1 and impact of the new measures.

a

Estimates for Years Prior to the Budget Year	
<p>18. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ol style="list-style-type: none"> All expenditures are classified by administrative unit for BY-1. Expenditures are classified by administrative unit for BY-1, but some small units are not shown separately. Expenditures are classified by administrative unit for BY-1, but a significant number of units are not shown separately. No expenditures classified by administrative unit are presented for BY-1. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Article 37 of Constitutional bylaw N° 2001-692 of 1 August 2001 on budget acts: presentation by nature and function.</p> <p>All the budget documents for the year present the same information for the previous year so that a year-to-year comparison can be made. For example: http://www.performance-publique.gouv.fr/farandole/2009/pap/html/DBGPGMPRESCREDPGM140.htm</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>19. Does the executive’s budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by functional classification?</p> <ul style="list-style-type: none"> a. All expenditures are classified by functional classification for BY-1, and the categorization is compatible with international standards. b. All expenditures are classified by functional classification for BY-1, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by function for BY-1. d. No expenditures classified by function are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u> For example: http://www.performance-publique.gouv.fr/farandole/2009/pap/html/DBGPGMPRESCREDPGM303.htm (at the end of the document)</p> <p><u>Comment:</u> Article 37 of Constitutional bylaw N° 2001-692 of 1 August 2001 on budget acts.</p> <p>All the budget documents for the year present the same information for the previous year so that a comparison can be made.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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20. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by economic classification?
- All expenditures are classified by economic classification for BY-1, and the categorization is compatible with international standards.
 - All expenditures are classified by economic classification for BY-1, but the categorization is not compatible with international standards.
 - Some, but not all, expenditures are classified by economic classification for BY-1.
 - No expenditures classified by economic classification are presented for BY-1.
 - Not applicable/other (please comment).

Citation:

Comment:

Article 37 of Constitutional bylaw N° 2001-692 of 1 August 2001 on budget acts. In a sense of classification and operational (current) section/capital section, all expenditures are classified by economic classification.

Researcher Response to this Question was "a"

Peer Reviewer One Comment: A more appropriate response to this question would be "a." The "*Rapport sur la dépense publique et son évolution*" shows the changes in public expenditures and they are classified by economic classification. http://www.performance-publique.gouv.fr/fileadmin/medias/documents/ressources/PLF2009/rapport_de_pense_2009.pdf

Peer Reviewer Two Comment: I would answer "d." The economic classification is made by INSEE, not in the budgetary document. See: http://www.performance-publique.gouv.fr/fileadmin/medias/documents/ressources/PLF2009/rapport_de_pense_2009.pdf

Researcher Response: I chose my answer "a" because the economic classification concerns all the expenditures.

IBP Comment: IBP editors chose answer "a." According to the document quoted by the peer reviewers (p. 31-32, 37), the classification is compatible with COFOG.

a

21. Does the executive's budget or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?
- Program-level expenditure data are presented for all expenditures for BY-1.
 - Program-level expenditure data are presented for at least two-thirds of, but not all, expenditures for BY-1.
 - Program-level expenditure data are presented, but for less than two-thirds of expenditures for BY-1.
 - No program-level expenditure data are presented for BY-1.
 - Not applicable/other (please comment).

Citation:

<http://www.performance-publique.gouv.fr/fileadmin/medias/documents/ressources/PLR2008/PLR2008.pdf>, (p. 61).

Comment:

In the scope of the annual performance report, which is presented with latest budget review act.

Researcher Response to this Question was "a"

a

Peer Reviewer One Comment: I agree. The document quoted does not correspond to the 2009 Executive's Budget Proposal and thus is not relevant for the question. Nevertheless, there is a documentation which presents expenditures for individual programs for the year preceding the budget year ("*bleus budgétaires annexes au PLF*"):

http://www.performance-publique.gouv.fr/farandole/2009/DBBLEUTMS_TMSBG.htm#resultat

Peer Reviewer Two Comment: The budget presents the expenditures voted in the LFI in the year y-1, not the effective expenditure. See for instance: http://www.performance-publique.gouv.fr/farandole/2009/pap/pdf/PLF2009_BG_VILLE.pdf so we can answer "a" or "d."

Researcher Response: I chose my answer "a" because program level expenditures for the year preceding the budget year are presented for all expenditures.

IBP Comment: IBP editors chose answer "a" as originally suggested by the researcher, also in light of Peer Reviewer One comment.

<p>22. In the executive’s budget or any supporting budget documentation, how many months of actual data are reflected in the expenditure estimates of the year prior to the budget year (BY-1)?</p> <ul style="list-style-type: none"> a. All BY-1 estimates have been updated from the original enacted levels to reflect six or more months of actual expenditure. b. All BY-1 estimates have been updated from the original enacted levels, but reflect less than six months of actual expenditure. c. Some BY-1 estimates have been updated from the original enacted levels to reflect actual expenditure. d. The BY-1 estimates have not been updated from the original enacted levels, or no BY-1 estimates are presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was “a”</u></p> <p><u>Peer Reviewer One Comment:</u> I agree. The “<i>Rapport sur la dépense publique et son évolution</i>” shows the changes in public expenditures. The accounting norms enforceable to public expenditures are detailed in page 8. http://www.performance-publique.gouv.fr/fileadmin/medias/documents/ressources/PLF2009/rapport_de_pense_2009.pdf</p> <p><u>Peer Reviewer Two Comment:</u> My response is “d.”</p> <p><u>Researcher Response:</u> I chose my answer because “a” response is the most appropriate.</p> <p><u>IBP Comment:</u> IBP editors chose answer “a” upon review of Peer Reviewer One comment.</p>	<p>a</p>
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<p>23. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <p>a. Yes, such prior-year estimates of aggregate expenditure are presented.</p> <p>b. No, such prior-year estimates of aggregate expenditure are not presented.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p>Peer Reviewer One Comment: I agree with “a.” The <i>“Rapport sur la dépense publique et son évolution”</i> shows the changes in public expenditures.</p> <p>Peer Reviewer Two Comment: I agree with answer “a.” See for instance http://www.performance-publique.gouv.fr/fileadmin/medias/documents/ressources/PLF2009/REF09_2.pdf</p>	<p>a</p>
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24. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?
- Yes, such prior-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative).
 - Yes, such prior-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs.
 - Yes, such prior-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs.
 - No, such prior-year estimates are presented for aggregate expenditure only, or they are not presented at all.
 - Not applicable/other (please comment).

Citation:

Comment:

Researcher Response to this Question was "a"

Peer Reviewer One Comment: A more appropriate response to this question would be "b." The "*Rapport sur la dépense publique et son évolution*" shows the changes in public expenditures but does not show the evolution of all individual programs. See http://www.performance-publique.gouv.fr/fileadmin/medias/documents/ressources/PLF2009/rapport_de_pense_2009.pdf

Peer Reviewer Two Comment: I suggest response "c." Prior-year estimates are only presented at an aggregate level. See http://www.performance-publique.gouv.fr/fileadmin/medias/documents/ressources/PLF2009/REF09_2.pdf

Researcher Response: I chose my answer "a" because for each program in the government budget, the "bleus budgétaires" (annual performance plans) present the level of maximum (priority) expenditures for the previous year. For example, see : <http://www.performance-publique.gouv.fr/farandole/2009/lfi/html/DBGPGMCOMMUNLFIIPGM166.htm>
Or : http://www.performance-publique.gouv.fr/farandole/2009/LFBLEUMSN_MSJJA.htm#RPGM101
And the "*Rapport sur la dépense publique et son évolution*" (report on public spending and its evolution) indicates the overall changes in the level of expenditure.

IBP Comment: IBP editors chose answer "c" because of the citations provided, only the "*Rapport sur la dépense publique et son évolution*" shows some figures for 2007 and/or before. The document cited by Peer Reviewer Two does not include expenditure figures, and the two citations by the researcher foresee 2007 figures, but none has any included.

C

<p>25. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?</p> <ul style="list-style-type: none"> a. Two years prior to the budget year (BY-2). b. Three years prior to the budget year (BY-3). c. Before BY-3. d. No actual data for all expenditures are presented in the budget or supporting budget documentation. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u> I agree with "a." The appendix of the executive's budget ("<i>bleus budgétaires annexes au PLF</i>") presents expenditures for individual programs based on the end-year report.</p> <p><u>Peer Reviewer Two Comment:</u> For the budget 2008, the final figures were presented in May 2009. They were not available for the discussion on the budget 2009, which took place in autumn 2008. See http://www.performance-publique.gouv.fr/fileadmin/medias/documents/ressources/PLR2008/PLR2008.pdf</p> <p><u>Researcher Response:</u> The "a" response is correct, I confirm my first choice.</p>	a
<p>26. Are the expenditure estimates for the years prior to the budget year adjusted, as needed, to be comparable with the budget-year estimates in terms of classification and presentation?</p> <ul style="list-style-type: none"> a. Yes, prior-year data are always adjusted to be comparable to the budget year data. b. Yes, in most cases, prior-year data are adjusted to be comparable. c. Yes, in some cases, prior-year data are adjusted to be comparable, but significant deviations between prior-year and budget-year classifications exist. d. No, prior-year data are not adjusted to be comparable, or no prior-year estimates are presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> The "<i>Rapport sur la dépense publique et son évolution</i>" shows the changes in public expenditures. This report includes comparisons within the same framework ("<i>dépense publique à paramètre constant</i>").</p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>27. Does the executive's budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the year preceding the budget year (BY-1)?</p> <ol style="list-style-type: none"> All tax revenues are identified individually for BY-1. Tax revenues amounting to at least two-thirds of, but not all, tax revenue for BY-1 are identified individually. Tax revenues amounting to less than two-thirds of all tax revenues for BY-1 are identified individually. No tax revenues are identified individually for BY-1. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Article 37 of Constitutional bylaw N° 2001-692 of 1 August 2001 on budget acts. Within the scope of latest budget review act, "loi de règlement" (that act approves the Executive's budget accounts).</p> <p><u>Peer Reviewer One Comment:</u> The documentation quoted by the researcher is a year-end report and thus it is not relevant for this part of the questionnaire. Nevertheless, all tax revenues are identifies individually for BY-1 in a supporting budget documentation ("<i>les chiffres clés</i>"): http://www.budget.gouv.fr/presse/dossiers_de_presse/plf2010/chiffres_cles.pdf</p> <p><u>Peer Reviewer Two Comment:</u> I agree with "a. " See: http://www.performance-publique.gouv.fr/farandole/2009/pap/pdf/VMT1_2009.pdf</p>	<p>a</p>
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<p>28. Does the executive's budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the year preceding the budget year (BY-1)?</p> <ol style="list-style-type: none"> a. All non-tax revenues are identified individually for BY-1. b. Non-tax revenues amounting to at least two-thirds of, but not all, non-tax revenue for BY-1 are identified individually. c. Non-tax revenues amounting to less than two-thirds of all non-tax revenues for BY-1 are identified individually. d. No non-tax revenues are identified individually for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Article 37 of Constitutional bylaw N° 2001-692 of 1 August 2001 on budget acts</p> <p><u>Researcher Response to this Question as "a"</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "d." The Executive's Budget Proposal does not identify the different sources of non-tax revenue.</p> <p><u>Peer Reviewer Two Comment:</u> I agree with "a." See http://www.performance-publique.gouv.fr/farandole/2009/pap/pdf/VMT1_2009.pdf [p. 59f]</p> <p><u>Researcher Response:</u> I chose my answer because all non-tax revenues are identified individually for BY-1.</p> <p><u>IBP Comment:</u> IBP editors chose answer "a," after reviewing the document cited by Peer Reviewer Two.</p>	<p>a</p>
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<p>29. In the executive's budget or any supporting budget documentation, how many months of actual data are reflected in the revenues estimates of the year prior to the budget year (BY-1)?</p> <ol style="list-style-type: none"> All BY-1 estimates have been updated from the original estimates to reflect six or more months of actual revenue collections. All BY-1 estimates have been updated from the original estimates, but reflect less than six months of actual revenue collections. Some BY-1 estimates have not been updated from the original estimates to reflect actual revenue collections. The BY-1 estimates have not been updated from the original estimates or no BY-1 estimates are presented. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p>Peer Reviewer One Comment: Fiscal revenues and their evolutions are shown in a supporting documentation: "<i>Rapport sur les prélèvements obligatoires et leurs évolutions.</i>" http://www.performance-publique.gouv.fr/fileadmin/medias/documents/ressources/PLF2009/RPO2009.pdf</p> <p>Peer Reviewer Two Comment: I agree with "a." See http://www.performance-publique.gouv.fr/farandole/2009/pap/pdf/VMT1_2009.pdf</p>	a
<p>30. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of revenues presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <ol style="list-style-type: none"> Yes, such prior-year estimates of aggregate revenue are presented. No, such prior-year estimates of aggregate revenue are not presented. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p>Peer Reviewer One Comment: Prior-year estimates of aggregate revenue are presented in the "<i>Rapport sur les prélèvements obligatoires et leurs évolutions.</i>"</p> <p>Peer Reviewer Two Comment: I agree with "a." See: http://www.performance-publique.gouv.fr/farandole/2009/pap/pdf/VMT1_2009.pdf</p>	a

<p>31. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <ol style="list-style-type: none"> Yes, such prior-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax). Yes, such prior-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue. Yes, such prior-year estimates are presented, but only for some individual sources of revenue. No, such prior-year estimates are presented for aggregate revenue only, or they are not presented at all. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p>Peer Reviewer One Comment: Appendix 3 of the "<i>Rapport sur les prélèvements obligatoires et leurs évolutions</i>" presents all individual sources of revenues.</p> <p>Peer Reviewer Two Comment: I agree with "a. " See http://www.performance-publique.gouv.fr/farandole/2009/pap/pdf/VMT1_2009.pdf</p>	a
<p>32. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?</p> <ol style="list-style-type: none"> Two years prior to the budget year (BY-2). Three years prior to the budget year (BY-3). Before BY-3. No actual data for all revenues are presented in the budget or supporting budget documentation. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p>Peer Reviewer One Comment: Appendix 3 of the "<i>Rapport sur les prélèvements obligatoires et leurs évolutions</i>" in 2009 presents all individual sources of revenues for 2007.</p> <p>Peer Reviewer Two Comment:</p>	a

<p>33. Does the executive's budget or any supporting budget documentation present information related to the government debt for the year preceding the budget year?</p> <ul style="list-style-type: none"> a. Yes, extensive information is presented on the level and composition of government debt for the year preceding the budget year. b. Yes, information on the level of debt is presented, but some important details about the composition of the debt are excluded. c. Yes, but only information on the level of debt is presented. d. No, information related to the government debt for BY-1 is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u> The "<i>Rapport économique et financier</i>" (vol 1, page 52) presents the public debt developments, but no information related to its composition. http://www.performance-publique.gouv.fr/fileadmin/medias/documents/ressources/PLF2009/REF09_1.pdf</p> <p><u>Peer Reviewer Two Comment:</u> For the budget 2008, the final figures were presented in May 2009. They were not available for the discussion on the budget 2009, held in autumn 2008. See: http://www.performance-publique.gouv.fr/fileadmin/medias/documents/ressources/PLR2008/PLR2008.pdf</p> <p><u>Researcher Response:</u> Response "b." For the level of the debt and its composition: http://www.performance-publique.gouv.fr/fileadmin/medias/documents/ressources/PLF2009/REF09_1.pdf (p. 52). But this is indeed not a comprehensive presentation.</p> <p><u>IBP Comment:</u> IBP editors chose answer "c" because the documents quoted do not give wider explanation of the debt composition other than a differentiation between public debt and social insurance schemes.</p>	<p>C</p>
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<p>34. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?</p> <ul style="list-style-type: none"> a. Two years prior to the budget year (BY-2). b. Three years prior to the budget year (BY-3). c. Before BY-3. d. No actual data for government debt are presented in the budget or supporting budget documentation. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Article 37 of Constitutional bylaw N° 2001-692 of 1 August 2001 on budget acts.</p> <p><u>Peer Reviewer One Comment:</u> The "<i>Rapport économique et financier</i>" (vol 1, page 52) presents the public debt developments.</p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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Comprehensiveness	
<p>35. Does the executive's budget or any supporting budget documentation present information for at least the budget year on extra-budgetary funds?</p> <ol style="list-style-type: none"> Yes, extensive information on extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key extra-budgetary funds, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on extra-budgetary funds is not presented. Not applicable/other (please comment). <p><u>Citation:</u> http://www.securite-sociale.fr/chiffres/lfss/lfss2009/lfss2009.htm The financing law for social security is discussed, as is the Budget Law, in Parliament and voted on the same way.</p> <p><u>Comment:</u> Social Security (Health Care, Family subsidies, Poverty, Pensions) and local governments present their own budgets but all of them are public and presented for transparency purposes.</p> <p>The "Rapport sur les prélèvements obligatoires" also addresses social security and local governments: http://www.performance-publique.gouv.fr/fileadmin/medias/documents/ressources/PLF2009/RPO2009.pdf</p> <p>The tax and non-tax resources of the social security organizations are also presented in a special Budget Law: "Loi de financement de la sécurité sociale" (Social security financing law): http://www.securite-sociale.fr/chiffres/lfss/lfss2009/lfss2009.htm</p> <p>The local government budgets are enacted and published locally, and consolidated information is published in: http://www.dgcl.interieur.gouv.fr/sections/les_collectivites_te/finances_locales/budgets_locaux_en_ch/</p> <p>Peer Reviewer One Comment: Several supporting budget documents ("Projet de loi de finances de la Sécurité Sociale," "Rapport économique et financier") include both a narrative discussion and quantitative estimates http://www.budget.gouv.fr/presse/dossiers_de_presse/080929plfss/som_080929plfss.php http://www.performance-publique.gouv.fr/fileadmin/medias/documents/ressources/PLF2009/REF09_1.pdf</p> <p>Peer Reviewer Two Comment: I agree with "a" and with the link: http://www.securite-sociale.fr/chiffres/lfss/lfss2009/lfss2009.htm</p>	a

<p>36. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on intergovernmental transfers?</p> <ul style="list-style-type: none"> a. Yes, extensive information on intergovernmental transfers is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key intergovernmental transfers, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on intergovernmental transfers is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> With the European Union: http://www.performance-publique.gouv.fr/farandole/2009/pap/pdf/Jaune2009relations_fi_ue.pdf</p> <p>With the local governments: http://www.performance-publique.gouv.fr/farandole/2009/pap/pdf/Jaune2009collectivitesterritoriales.pdf</p> <p><u>Comment:</u> The information on intergouvernemental transfers is available in the Executive's Budget Proposal.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>37. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on transfers to public corporations?</p> <ul style="list-style-type: none"> a. Yes, extensive information on transfers to public corporations is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key transfers to public corporations, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on transfers to public corporations is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> There is a specific report that presents information on transfers to public and private corporations in detail: “Jaune budgétaire - Opérateurs de l’Etat” “Jaune budgétaire - Etat actionnaire”</p> <p>http://www.performance-publique.gouv.fr/farandole/2009/pap/pdf/Jaune2009opérateurs.pdf http://www.performance-publique.gouv.fr/farandole/2009/pap/pdf/Jaune2009Etatactionnaire.pdf</p> <p>With the social security organizations: http://www.performance-publique.gouv.fr/farandole/2009/pap/pdf/Jaune2009relationsfietatprotection sociale.pdf</p> <p><u>Comment:</u> For the government financial investments agency, there is no transfer between the government and this entity, which is not an “agency” in the English sense of the term. Transfers are found in the document called “les opérateurs,” which is expressly aimed at “public or private corporations.”</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>38. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on quasi-fiscal activities?</p> <ul style="list-style-type: none"> a. Yes, extensive information on quasi-fiscal activities is presented, including both a narrative discussion and, where possible, quantitative estimates. b. Yes, information is presented, highlighting key quasi-fiscal activities, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on quasi-fiscal activities is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> For example: Compte de commerce (Trade account): http://www.performance-publique.gouv.fr/farandole/2009/pap/pdf/DCSCSDCCSCCO.pdf Opérateurs de l'Etat (Government operators): http://www.performance-publique.gouv.fr/farandole/2009/pap/pdf/Jaune2009operateurs.pdf</p> <p><u>Comment:</u> Information on quasi-fiscal activities is available, if not in budget documents, in specific documents, published by various administrations or by State Owned Entreprises.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
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<p>39. Does the executive's budget or any supporting budget documentation present information on financial assets held by the government?</p> <ul style="list-style-type: none"> a. Yes, extensive information on financial assets is presented, including a listing of the assets, a discussion of their purpose, and an estimate of their market value. b. Yes, information is presented, highlighting key information, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on financial assets is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.performance-publique.gouv.fr/farandole/2009/pap/pdf/Jaune2009Etatactionnaire.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
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<p>40. Does the executive's budget or any supporting budget documentation present information on non-financial assets held by the government?</p> <ul style="list-style-type: none"> a. Yes, extensive information on non-financial assets is presented, including a listing of the assets, and (where possible) an estimate of their market value. b. Yes, information is presented, highlighting key information, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on non-financial assets is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.performance-publique.gouv.fr/farandole/2009/pap/pdf/Jaune2009Etatactionnaire.pdf</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "b"</u></p> <p><u>Peer Reviewer One Comment:</u> Information related the management of real estate is available in "jaunes budgétaires annexes:" http://www.performance-publique.gouv.fr/farandole/2009/DBBLEUMSN_MSNYB.htm#resultat</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "d." This information is given only in the National Accounts.</p> <p><u>Researcher Response:</u> I confirm my "b" response; the information is presented. However it lacks some details.</p> <p><u>IBP Comment:</u> IBP editors chose answer "d" in line with Peer Reviewer Two's comment. The Annual Accounts are not part of the Executive's Budget Proposal package.</p>	<p>d</p>
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41. Does the executive's budget or any supporting budget documentation present information for at least the budget year on expenditure arrears?

- a. Yes, extensive information on expenditure arrears is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, information is presented, highlighting key expenditure arrears, but some details are excluded.
- c. Yes, some information is presented, but it lacks important details.
- d. No, information on expenditure arrears is not presented.
- e. Not applicable/other (please comment).

Citation:

Comment:

If is not in budget documentation, the information is available on the Internet. <http://www.aft.gouv.fr/>

Researcher Response to this Question was "b"

Peer Reviewer One Comment: The appendix of the Executive's Budget Proposal ("bleus budgétaires annexes au PLF") presents expenditures arrears for individual programs, but no narrative discussion. http://www.performance-publique.gouv.fr/farandole/2009/DBBLEUTMS_TMSBG.htm#resultat

Peer Reviewer Two Comment: A more appropriate response to this question would be "d." The AFT is not involved.

Researcher Response: I confirm my "b" response; the information is presented, however some details are excluded and it is also available on AFT website.

IBP Comment: IBP editors chose answer "b" to maintain consistency of assumptions across countries, and in light of Peer Reviewer One's citation.

b

42. Does the executive's budget or any supporting budget documentation present information on contingent liabilities (such as government loan guarantees)?

- a. Yes, extensive information on contingent liabilities is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, information is presented, highlighting key contingent liabilities, but some details are excluded.
- c. Yes, some information is presented, but it lacks important details.
- d. No, information on contingent liabilities is not presented.
- e. Not applicable/other (please comment).

Citation:

<http://www.legifrance.gouv.fr/affichTexte.do?cidTexte=JORFTEXT000019653147>

For an example in the context of the economic crisis:

<http://www.legifrance.gouv.fr/affichTexte.do?cidTexte=JORFTEXT000019653147&fastPos=1&fastReqId=2081375086&categorieLien=cid&oldAction=rechTexte>

Comment:

Since the Constitutional bylaw N° 2001-692 of 1 August 2001 on budget acts, the Parliament must vote on all contingent liabilities.

Researcher Response to this Question was "a"

Peer Reviewer One Comment: A more appropriate response to this question would be "b." Some supporting documents ("les jaunes budgétaires") present information on key contingent liabilities (program 114 "Appels en garantie de l'Etat").

b

Peer Reviewer Two Comment: A more appropriate response to this question would be "c." Public guarantees are voted as the program 114 and the costs are evaluated. See <http://www.performance-publique.gouv.fr/farandole/2009/Ifi/pdf/DBGNORMALLFIMSNEB.pdf> But a list and the contents of the guarantees are not available.

Researcher Response: I confirm the answer "a," extensive information is presented. The "engagements financiers de l'Etat" mission (<http://www.performance-publique.gouv.fr/farandole/2009/Ifi/pdf/DBGNORMALLFIMSNEB.pdf>) presents all the appropriations made available to the administration to be granted as financial guarantees each year (program 114). The list of beneficiaries is indeed not available, because it is not known in advance; what is important is the amount of appropriations pledged (government financial commitments) and not the final beneficiary, which may not be known until the budget is executed. By contrast, regarding government financial interests in enterprises: <http://www.performance-publique.gouv.fr/farandole/2009/pap/pdf/Jaune2009Etatactionnaire.pdf>

IBP Comment: IBP editors chose answer "b" because no broader narrative is included. The last document cited by the Researcher (<http://www.performance-publique.gouv.fr/farandole/2009/pap/pdf/Jaune2009Etatactionnaire.pdf>) does not form part of the Executive's Budget Proposal package.

43. Does the executive's budget or any supporting budget documentation present information on future liabilities, such as civil service pensions?
- a. Yes, extensive information on future liabilities is presented, including both a narrative discussion and quantitative estimates.
 - b. Yes, information is presented, highlighting key future liabilities, but some details are excluded.
 - c. Yes, some information is presented, but it lacks important details.
 - d. No, information on future liabilities is not presented.
 - e. Not applicable/other (please comment).

Citation:

<http://www.performance-publique.gouv.fr/farandole/2009/pap/pdf/Jaune2009pensionsretraitefp.pdf>
p. 6 and p. 47 (Projet de loi de finances - Draft Budget Law)

Comment:

There is a special document on civil service strength that goes with the draft budget act. The pensions for employees of public corporations or corporations in which the government is a shareholder are not part of the system of pensions for which the government is responsible.

b

Researcher Response to this Question was "a"

Peer Reviewer One Comment: A more appropriate response to this question would be "b." The documentation quoted concerns the civil servant pension, but there are also other future liabilities [missing], such as public corporation pension liabilities.

Peer Reviewer Two Comment:

Researcher Response: I maintain answer "a."

IBP Comment: IBP editors chose answer "b" in light of Peer Reviewer One's comment.

<p>44. Does the executive's budget or any supporting budget documentation provide details on the sources of donor assistance, both financial and in-kind?</p> <ul style="list-style-type: none"> a. All sources of donor assistance are identified individually. b. At least two-thirds of, but not all, sources of donor assistance, are identified individually. c. Less than two-thirds of sources of donor assistance are identified individually. d. No sources of donor assistance are identified individually. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> There are no donor countries in case of France, but individual donations amounts are registered in the scope of implementation.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	e
<p>45. Does the executive's budget or any supporting budget documentation present information for at least the budget year on tax expenditures?</p> <ul style="list-style-type: none"> a. Yes, extensive information on tax expenditures is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key tax expenditures, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on tax expenditures is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Every single budget program contains information on the amount and impact of tax expenditure.</p> <p>A special report that accompanies the Draft Budget Law presents all the tax expenditures: Evaluation des voies et moyens: http://www.performance-publique.gouv.fr/farandole/2009/pap/pdf/VMT2_2009.pdf</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>46. Does the executive's budget or any supporting budget documentation identify all earmarked revenues?</p> <ol style="list-style-type: none"> All earmarked revenues are identified individually. At least two-thirds of, but not all, earmarked revenues are identified individually. Less than two-thirds of earmarked revenues are identified individually. No earmarked revenues are identified individually. Not applicable/other (please comment). <p><u>Citation:</u> For example: http://www.performance-publique.gouv.fr/farandole/2010/pap/pdf/PAP2010_BA_Controle_exploitation_aeriens.pdf (p. 14).</p> <p><u>Comment:</u> All earmarked revenues are identified individually within the scope of budgetary programs.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>47. What percentage of expenditure in the budget year is dedicated to spending on secret items relating to, for instance, national security and military intelligence?</p> <ol style="list-style-type: none"> One percent or less of expenditure is dedicated to secret items. Three percent or less, but more than one percent, of expenditure is dedicated to secret items. Eight percent or less, but more than three percent, of expenditure is dedicated to secret items. More than eight percent of expenditure is dedicated to secret items, or the percentage is not available to the public. Not applicable/other (please comment). <p><u>Citation:</u> http://www.performance-publique.gouv.fr/farandole/2009/pap/pdf/PLF2009_BG_DAG.pdf (p. 22 et p. 45).</p> <p><u>Comment:</u> Less than one per cent of expenditures is dedicated to secret items: 48 899 692 euros. And expenditures are controlled by a special commission composed by members of Parliament and the financial court.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

The Budget Narrative & Performance Monitoring	
<p>48. Does the executive's budget or any supporting budget documentation explain how the proposed budget is linked to government's stated policy goals, by administrative unit (or functional category), for the budget year?</p> <ol style="list-style-type: none"> a. Yes, extensive information on the link between the budget and the government's stated policy goals, by administrative unit (or functional category) is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the link between major policy goals and the budget, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the link between the budget and the government's stated policy goals is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Every single program presents its objectives and performance indicators retained by Parliament.</p> <p>For example: http://www.performance-publique.gouv.fr/farandole/2009/pap/html/DBGPGMPRESSTRATPGM176.htm http://www.performance-publique.gouv.fr/farandole/2009/pap/html/DBGPGMOBJINDPGM176.htm</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>49. Does the executive's budget or any supporting budget documentation explain how the proposed budget is linked to government's stated policy goals for a multi-year period (for at least two years beyond the budget year)?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the link between the budget and the government's stated policy goals over a multi-year period is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the major policy goals, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the link between the budget and the government's stated policy goals over a multi-year period is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Example: http://www.performance-publique.gouv.fr/farandole/2009/pap/pdf/PLF2009_BG_APD.pdf (p. 30 : cible 2012)</p> <p><u>Comment:</u> Every single program presents its objectives and performance indicators retained by Parliament, and in the multi year "Loi de Programmation."</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>50. Does the executive's budget or any supporting budget documentation present non-financial data, such as the number of beneficiaries, for expenditure programs?</p> <ul style="list-style-type: none"> a. Non-financial data are presented for all programs. b. Non-financial data are presented for programs representing at least two-thirds of, but not all, expenditures. c. Non-financial data are presented for programs representing less than two-thirds of expenditure. d. No non-financial data are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> The performance criteria are not just financial. For each program, and thus for all government budget expenditures.</p> <p>For example: http://www.performance-publique.gouv.fr/farandole/2009/pap/pdf/PLF2009_BG_SECURITE.pdf (p. 30 et seq.). http://www.performance-publique.gouv.fr/farandole/2009/pap/html/DBGPGMOBJINDPGM102.htm http://www.performance-publique.gouv.fr/farandole/2009/pap/pdf/PLF2009_BG_ANCIENS_COMBATTANTS.pdf (p. 25)</p> <p><u>Comment:</u> It depends on performance indicators retained for each program.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>51. Are the non-financial data presented useful for assessing how an expenditure program is performing?</p> <ul style="list-style-type: none"> a. The non-financial data are very useful for assessing program performance. b. The non-financial data are mostly useful for assessing program performance. c. The non-financial data are somewhat useful for assessing program performance. d. No non-financial data are provided or they are not useful for assessing program performance. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> It depends on pertinence of objectives and performance indicators. In France we have started to follow a performance evaluation culture only in 2006. Performance indicators are based and focused on program activities and aims, and not on financial items.</p> <p>For example: http://www.performance-publique.gouv.fr/farandole/2009/pap/html/DBGPGMOBJINDPGM102.htm http://www.performance-publique.gouv.fr/farandole/2009/pap/html/DBGPGMOBJINDPGM102.htm</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>52. Does the executive's budget or any supporting budget documentation contain performance indicators for expenditure programs?</p> <ol style="list-style-type: none"> Performance indicators are presented for all programs. Performance indicators are presented for programs representing at least two-thirds of, but not all, expenditures. Performance indicators are presented for programs representing less than two-thirds of expenditures. No performance indicators are presented. Not applicable/other (please comment). <p><u>Citation:</u> http://www.performance-publique.gouv.fr/farandole/2009/exercice2009.html "sélectionner une mission" ("select a mission"). Look at the "pap" in "objectifs et indicateurs de performance" (objective and performance indicators)</p> <p>Example: http://www.performance-publique.gouv.fr/farandole/2009/pap/pdf/PLF2009_BG_ANCIENS_COMBATTANTS.pdf (p. 25)</p> <p><u>Comment:</u> Every program contains its objectives and performance indicators proposed by the Gouvernement, discussed and retained by Parliament.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>53. Are the performance indicators sufficiently well designed, such that one can assess whether there has been progress toward meeting policy goals?</p> <ol style="list-style-type: none"> All performance indicators are well designed. Most performance indicators are well designed. Some performance indicators are well designed, but most are not. No programs have performance indicators, or they are not well designed. Not applicable/other (please comment). <p><u>Citation:</u> http://www.senat.fr/rap/a09-106-6/a09-106-63.html.</p> <p><u>Comment:</u> The majority of indicators are well designed, but some of them are still considered as inappropriate by some of members of parliament and specialists (too many indicators).</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<p>54. Are performance indicators used in conjunction with performance targets presented in the executive’s budget or any supporting budget documentation?</p> <ul style="list-style-type: none"> a. All performance indicators are used in conjunction with performance targets. b. Most performance indicators are used in conjunction with performance targets. c. Some performance indicators are used in conjunction with performance targets, but most are not. d. No performance indicators are used in conjunction with performance targets. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The indicators are proposed by the government and retained by Parliament.</p> <p>First, the public action objectives are set (quality and quantity). The performance indicators are used to measure whether the objectives and targets are met each year.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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55. Does the executive's budget or any supporting budget documentation present information on policies (both proposals and existing commitments) in at least the budget year that are intended to benefit directly the country's most impoverished populations?

- a. Yes, extensive information on policies intended to alleviate poverty is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, information is presented, highlighting the impact of key policies intended to alleviate poverty, but some details are excluded.
- c. Yes, some information is presented, but it lacks important details.
- d. No, information on policies intended to alleviate poverty is not presented.
- e. Not applicable/other (please comment).

Citation:

In the government budget: Ministère du travail, de la famille, des relations sociales et de la solidarité (Ministry of Labor, the Family, Social Relations and Solidarity):

[http://www.performance-](http://www.performance-publique.gouv.fr/farandole/2009/LFBLEUMIN_MIN36.htm#resultat)

[publique.gouv.fr/farandole/2009/LFBLEUMIN_MIN36.htm#resultat](http://www.performance-publique.gouv.fr/farandole/2009/LFBLEUMIN_MIN36.htm#resultat)

For example: [http://www.performance-](http://www.performance-publique.gouv.fr/farandole/2009/lfi/html/DBGPGMCOMMUNLFIPGM106.htm)

[publique.gouv.fr/farandole/2009/lfi/html/DBGPGMCOMMUNLFIPGM106.htm](http://www.performance-publique.gouv.fr/farandole/2009/lfi/html/DBGPGMCOMMUNLFIPGM106.htm)

a

Comment:

There are no programs or special policies in France intended to benefit the most impoverished population in the sense of "World Bank" policies. Nonetheless, there is a Ministry of Solidarity which provides assistance to the most disadvantaged people. We find the expenditures intended to benefit most impoverished population in Social Security budget.

Peer Reviewer One Comment:

Peer Reviewer Two Comment: We have a program for poor families:

[http://www.securite-](http://www.securite-sociale.fr/chiffres/lfss/lfss2010/2010_plfss_pqe/2010_plfss_pqe_famille.htm)

[sociale.fr/chiffres/lfss/lfss2010/2010_plfss_pqe/2010_plfss_pqe_famille.htm](http://www.securite-sociale.fr/chiffres/lfss/lfss2010/2010_plfss_pqe/2010_plfss_pqe_famille.htm)

And for retired people: [http://www.securite-](http://www.securite-sociale.fr/chiffres/lfss/lfss2010/2010_plfss_pqe/2010_plfss_pqe_retraite.htm)

[sociale.fr/chiffres/lfss/lfss2010/2010_plfss_pqe/2010_plfss_pqe_retraite.htm](http://www.securite-sociale.fr/chiffres/lfss/lfss2010/2010_plfss_pqe/2010_plfss_pqe_retraite.htm)

but we do not have a program on poverty.

Additional Key Information for Budget Analysis & Monitoring	
<p><i>Please note that the questions in this section ask about information that is generally available to the public. The information need not be included in the executive's budget proposal or supporting documents, but may be found in other documents issued by the executive.</i></p>	
<p>56. Does the executive make available to the public a description of the tax rate or fee schedule for all revenue sources, including commercial projects involving the private sector?</p> <ol style="list-style-type: none"> Yes, extensive information on tax rates, fees, royalties and other revenues sources is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting the rates and fees for major revenue sources, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information is not presented. Not applicable/other (please comment). <p><u>Citation:</u> The executive makes available extensive information to the public, in scope of Finance Act: http://www.performance-publique.gouv.fr/fileadmin/medias/documents/ressources/PLF2009/RPO2009.pdf (p. 48)</p> <p><u>Comment:</u> The executive make available extensive information on this to the public, on the Website: http://www.budget.gouv.fr/themes/impot_fiscalite/index.htm</p> <p><u>Researcher Response to this Question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "b." The French tax system is complex; therefore finding all the information may be less easy than in other countries. Nevertheless, there is a website which sums up national and local tax rates: http://www.impots.gouv.fr/portal/dgi/public/documentation.impot;jsessionid=CMKUAJ4GVXSQDQFIEMQSFFOAVARXAI1?espId=-1&pageId=docu_impots&sfid=410 Moreover, the "<i>Rapport des prélèvements obligatoires</i>" shows all quantitative estimates of revenues; only the narrative discussion is missing.</p> <p><u>Peer Reviewer Two Comment:</u> I think this answer can be rated "b" (if not "c").</p> <p><u>Researcher Response:</u> I confirm the "a" response; extensive information is presented.</p> <p><u>IBP Comment:</u> IBP editors chose answer "b" in line with both peer reviewers' comments.</p>	b

<p>57. Does the executive make available to the public an analysis of the distribution of the tax burden?</p> <ol style="list-style-type: none"> Yes, a detailed analysis of the distribution of the tax burden is presented, including both a narrative discussion and quantitative estimates. Yes, an analysis is presented, highlighting key aspects of the distribution, but some details are excluded. Yes, some analysis is presented, but it lacks important details. No analysis on the distribution of the tax burden is presented. Not applicable/other (please comment). <p><u>Citation:</u> http://www.performance-publique.gouv.fr/fileadmin/medias/documents/ressources/PLF2009/RPO2009.pdf</p> <p><u>Comment:</u> There is an independent body attached to the Court of Auditors, responsible for study and advice on the tax burden: the Council of compulsory levies, that prepares reports on this subject : http://www.ccomptes.fr/fr/CPO/documents/divers/Rapport-prelevements-obligatoires-entreprises.pdf</p> <p><u>Researcher Response to this Question was "b"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> Some studies have been done, but the Government did not published each year the evolution of the tax burden and the effects of its policy. So I would answer "c."</p> <p><u>Researcher Response:</u> I confirm "b" response. The information is presented, but it lacks some details.</p> <p><u>IBP Comment:</u> IBP editors chose answer "c." The citation provides a good overview of the tax and non-tax distribution by measure, but no information is provided about who (in society/economy) carries what part of the tax burden.</p>	<p>C</p>
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<p>58. Does the executive make available to the public an explanation of the conditions associated with assistance from international financial institutions (IFI)?</p> <ul style="list-style-type: none"> a. Yes, extensive information on conditions associated with IFI assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality. b. Yes, information is presented, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on conditions associated with IFI assistance is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> France does not enjoy the special assistance from IFI.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	e
<p>59. Does the executive make available to the public an explanation of the conditions associated with assistance from donor countries?</p> <ul style="list-style-type: none"> a. Yes, extensive information on conditions associated with donor country assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality. b. Yes, information is presented, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on conditions associated with donor country assistance is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> No such situation in France, as it does not receive any donor countries assistance.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	e

<p>60. Does the executive make available to the public a summary that describes the budget and its proposals?</p> <p>a. Yes, it provides a summary that is very informative. b. Yes, it provides a summary that is somewhat informative. c. Yes, but the summary is not very informative. d. No, it does not provide a summary. e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Orientations générales du budget (General budget guidelines): http://www.performance-publique.gouv.fr/fileadmin/medias/documents/ressources/PLF2009/PLF-2009.pdf (p. 9)</p> <p>http://www.performance-publique.gouv.fr/fileadmin/medias/documents/ressources/PLF2009/depliant_budget2009.pdf</p> <p>Ensemble du dossier de presse (Press kit): http://www.budget.gouv.fr/presse/dossiers_de_presse/plf2010/plf2010_som.php Les grandes lignes du budget (Budget overview) Les mesures fiscales (Tax measures)</p> <p><u>Comment:</u> This is a document that presents the main aggregates and the main budget areas, presented and available on the Internet as soon as the Draft Budget Law is presented, and in the press kit, also available on the Internet.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>61. Does the executive publish a "citizens budget" or some non-technical presentation intended for a wide audience that describes the budget and its proposals?</p> <p>a. Yes, it publishes a citizens budget that is very informative. b. Yes, it publishes a citizens budget that is somewhat informative. c. Yes, but the citizens budget is not very informative. d. No, it does not publish a citizens budget. e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> Every single year a document setting out the broad lines of the budget is published in accordance with the Finance Act proposed by the Government and adopted by Parliament http://www.budget.gouv.fr/presse/dossiers_de_presse/plf2010/chiffres_cles.pdf</p> <p>There is also a game on the Internet that allows citizens to learn about the progress and challenges of budget preparation: http://www.cyber-budget.fr/</p> <p>Children and younger people can get some basic information on: http://www.performance-publique.gouv.fr/didacticiels/BDBudget/accueil.html</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>62. Does the executive make available to the public non-technical definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?</p> <p>a. Yes, thorough definitions of budget terms are provided. b. Yes, definitions are provided, but some details are excluded. c. Yes, some definitions are provided, but it lacks important details. d. No, definitions are not provided. e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> A glossary is available on: http://www.performance-publique.gouv.fr/glossaire.html?no_cache=1</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>63. Do citizens have the right <i>in law</i> to access government information, including budget information?</p> <ul style="list-style-type: none"> a. Yes, the right has been codified into law, and citizens are generally able in practice to obtain government information, including budget information. b. Yes, the right has been codified into law, but it is sometimes not possible for citizens in practice to obtain government information, including budget information. c. Yes, the right has been codified into law, but it is frequently or always impossible in practice to obtain access to government information, including budget information. d. No, the right to access government information has not been codified into law, or this right does not include access to budget information. e. Not applicable/other (please comment). <p><u>Citation:</u> In practice, all public documents are uploaded to the Internet on the day they are submitted to Parliament.</p> <p><u>Comment:</u> Law n°78-753 of 17 July 1978 on liberty of acces to administrative documents and public information utilisation, see also article L104 Code général des impots and article L2121-26 Code général de Collectivités territoriales.</p> <p><u>Peer Reviewer One Comment:</u> All the documentation which is discussed in Parliament is posted on a website.</p> <p><u>Peer Reviewer Two Comment:</u> If an administration refuses to give some existing document, the citizen may introduce a request at a special commission: the "Commission d'accès à la documentation administrative" see http://www.cada.fr/fr/presentation/frame.htm</p>	<p>a</p>
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<p>64. Are citizens able in practice to obtain financial information on expenditures for individual programs in a format that is more highly disaggregated than that which appears in the executive’s budget proposal if they request it (for example, from a ministry or agency)?</p> <ul style="list-style-type: none"> a. In practice, highly disaggregated information is available to the public for all programs except those considered related to national security or military intelligence. b. In practice, highly disaggregated information is available to the public for programs representing at least two-thirds of, but not all, expenditures. c. In practice, highly disaggregated information is available to the public for programs representing less than two-thirds of expenditures. d. In practice, no highly disaggregated expenditure information is available. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> All budgetary and financial information is public and available on: http://www.performance-publique.gouv.fr/</p> <p>In France an independent agency is charged to intervene in case problems are presented when trying to obtain public information : http://www.cada.fr/</p> <p>One of the SAI's tasks is to inform citizens (Constitution, Art. 47-2). Also, all its reports are public: http://www.ccomptes.fr/fr/CC/Accueil.html</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>65. Are citizens able in practice to obtain non-financial information related to expenditures (for example, number of beneficiaries, number of persons employed by the program, etc.) for individual programs in a format that is more highly disaggregated than that which appears in the executive’s budget proposal if they request it from a ministry or agency?</p> <ul style="list-style-type: none"> a. In practice, highly disaggregated non-financial information is available to the public for all programs except those considered related to national security or military intelligence. b. In practice, highly disaggregated non-financial information is available to the public for programs representing at least two-thirds of, but not all, expenditures. c. In practice, highly disaggregated non-financial information is available to the public for programs representing less than two-thirds of expenditures. d. In practice, no highly disaggregated non-financial expenditure information is available. e. Not applicable/other (please comment). <p><u>Citation:</u> See above, especially the information on CADA.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> Apart from the CADA, citizens can also obtain information by asking a MP (depute or senator), or asking a question to the concerned Ministry.</p>	<p>a</p>
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Section Three: The Budget Process

The Budget Process	
Executive's Formulation of the Budget	
<p>66. How far in advance of the release of the budget is the day of its release known?</p> <ol style="list-style-type: none"> The release date is set in permanent law. The executive announces the release date at least two months in advance. The executive announces the release date less than two months but more than two weeks in advance. The executive announces the release date two weeks or less before the release, or makes no announcement. Not applicable/other (please comment). <p><u>Citation:</u> Article 47 of the Constitution. See also Constitutional bylaw n°2001-692 of 1 August 2001 on budget acts</p> <p><u>Comment:</u> http://www.conseil-constitutionnel.fr/conseil-constitutionnel/root/bank_mm/anglais/constiution_anglais_oct2009.pdf</p> <p>http://www.performance-publique.gouv.fr/fileadmin/medias/documents/ressources/comparaisons_internationales/lolf_anglais.pdf</p> <p><u>Researcher Response to this Question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> The LOLF (article 39) states the following: "The year's budget bill, including the documents provided for in Articles 50 and 51, is tabled and distributed at the latest the first Tuesday of October in the year preceding budget execution. It is immediately sent on for consideration to the Finance Committee."</p> <p>In fact, in 2009, the first Tuesday was the 6 of October and the text was released on September 30th. And each year it was on this day, or 1 or 2 days after or before. So, we can respond "a" or "d."</p> <p><u>Researcher Response:</u> I confirm the answer "a." The date is set in permanent law.</p> <p><u>IBP Comment:</u> IBP editors chose answer "a" because the date is set in permanent law, as Peer Reviewer Two's quote.</p>	a

67. Does the executive release to the public its timetable for preparation of 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 what ever central government agency is in charge of coordinating the budget's formulation)?

- a. Yes, a detailed timetable is released to the public.
- b. Yes, a timetable is released, but some details are excluded.
- c. Yes, a timetable is released, but it lacks important details.
- d. No, a timetable is not issued to the public.
- e. Not applicable/other (please comment).

Citation:

Constitution, art. 47: ARTICLE 47. Parliament shall pass Finance Bills in the manner provided for by an Institutional Act.

Should the National Assembly fail to reach a decision on first reading within forty days following the tabling of a Bill, the Government shall refer the Bill to the Senate, which shall make its decision known within fifteen days. The procedure set out in article 45 shall then apply. Should Parliament fail to reach a decision within seventy days, the provisions of the Bill may be brought into force by Ordinance. Should the Finance Bill setting out revenue and expenditure for a financial year not be tabled in time for promulgation before the beginning of that year, the Government shall as a matter of urgency ask Parliament for authorization to collect taxes and shall make available by decree the funds needed to meet commitments already voted for. The time limits set by this article shall be suspended when Parliament is not in session.

And also: articles 39 & 40, Constitutional bylaw N° 2001-692 of 1 August 2001 on budget acts

Comment:

There is a legal document that defines all budget preparation process (Prime Minister decree), see also Constitutional bylaw N° 2001-692 of 1 August 2001 on budget acts.

Researcher Response to this Question was "a"

Peer Reviewer One Comment: a detailed timetable is released to the public on the website:

<http://www.performance-publique.gouv.fr/le-budget-et-les-comptes-de-letat/approfondir/comment-est-elabore-le-budget-de-letat.html>

All documentation related to each step is also available on the website:

<http://www.performance-publique.gouv.fr/les-ressources-documentaires/le-budget-et-les-comptes-de-letat/les-circulaires-budgetaires/circulaires-2009.html>

Peer Reviewer Two Comment: Answer "b." The prime minister fixes a timetable, which is public. See: http://www.performance-publique.gouv.fr/fileadmin/medias/images/budget/approfondir/calendrier_sept2007.gif

a

<p><u>Researcher Response:</u> I confirm answer "a," a detailed timetable is released to the public.</p> <p><u>IBP Comment:</u> IBP editors chose answer "a" in agreement with the researcher.</p>	
<p>68. Does the executive adhere to its timetable for the preparation and release of the budget?</p> <ul style="list-style-type: none"> a. The executive adheres to the dates in its timetable. b. The executive adheres to most of the key dates in its timetable. c. The executive has difficulty adhering to most of the dates in its timetable. d. The executive does not adhere to the dates in its timetable, or it does not release to the public its timetable. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Usually, the executive adheres to the dates in its timetable.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>

69. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?

- a. Yes, the executive holds extensive consultations with a wide range of legislators.
- b. Yes, the executive holds consultations with a range of legislators, but some key members are excluded.
- c. Yes, the executive holds very limited consultations, involving only a few members of the legislature.
- d. No, the executive does not typically consult with members of the legislature as part of the budget preparation process.
- e. Not applicable/other (please comment).

Citation:

Comment:

Constitutional bylaw N° 2001-692 of 1 August 2001 on budget provides the debate on budgetary priorities on June.

Researcher Response to this Question was "a"

Peer Reviewer One Comment: A more appropriate response to this question would be "b." There is a formal debate in Parliament in June, but actual consultations only exist between the executive and some legislators of the parliament majority.

Peer Reviewer Two Comment: I will say "c." There are some consultations with some prominent MP's of the government Party.

Researcher Response: I confirm the answer "a"; debate on budgetary priorities means extensive consultations with legislators.

IBP Comment: IBP editors chose answer "b" to maintain consistency of assumptions across countries. A "debate" does not constitute an "extensive consultation," and from both peer reviewers' comments, it seems that key members are excluded.

b

<p>70. Does the executive hold consultations with the public as part of its process of determining budget priorities?</p> <ul style="list-style-type: none"> a. Yes, the executive holds extensive consultations with a wide range of constituencies. b. Yes, the executive holds consultations with a range of constituencies, but some key constituencies are excluded. c. Yes, the executive holds very limited consultations, involving only a few constituencies. d. No, the executive does not typically consult with the public as part of the budget preparation process. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Parliament represents the citizens/people and so all budgetaries debates are opened to the public and medias.</p> <p><u>Researcher Response to this Question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "c." There is no evidence from specific consultations with the public. Budget priorities could be amended according to public opinion and polls.</p> <p><u>Peer Reviewer Two Comment:</u> I will say "d." There are not public consultations in the budget process.</p> <p><u>Researcher Response:</u> It is true that there is no official or prior consultation with any constituencies. Therefore an appropriate response is "d."</p> <p><u>IBP Comment:</u> IBP editors chose answer "d" in agreement with the actual answers of the peer reviewers.</p>	<p>d</p>
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<p>71. When does the executive release a pre-budget statement to the public?</p> <ol style="list-style-type: none"> The executive releases a pre-budget statement at least four months in advance of the start of the budget year. The executive releases a pre-budget statement at least two months (but less than four months) in advance of the start of the budget year. The executive releases a pre-budget statement, but it is released less than two months before the start of the budget year. The executive does not release a pre-budget statement. Not applicable/other (please comment). <p><u>Citation:</u> 2009 June 23 for the 2010 Pre-Budget Statement</p> <p><u>Comment:</u> The Pre-Budget Statement is released in June.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>72. Does the pre-budget statement describe the government's macroeconomic and fiscal framework?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the government's fiscal and macroeconomic policy is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key aspects of the fiscal and macroeconomic framework, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement. Not applicable/other (please comment). <p><u>Citation:</u> http://www.performance-publique.gouv.fr/fileadmin/medias/documents/ressources/PLF2010/DOFP_Tome1Juin2009.pdf (p. 7 to 41).</p> <p>http://www.performance-publique.gouv.fr/fileadmin/medias/documents/ressources/PLF2010/DOFP_Tome1Juin2009.pdf (p. 7 to 29)</p> <p><u>Comment:</u> Information on the Government's fiscal and macroeconomic policy is presented in the Pre-Budget Statement, in <i>Overview of justifications for pre-budget statement</i>. And in the Social Economic and Financial Report.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

73. Does the pre-budget statement describe the government's policies and priorities that will guide the development of detailed estimates for the upcoming budget?

- a. Yes, an extensive explanation of the government's budget policies and priorities is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, an explanation is presented, highlighting key aspects of the government's budget policies and priorities, but some details are excluded.
- c. Yes, some explanation is presented, but it lacks important details.
- d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement.
- e. Not applicable/other (please comment).

Citation:

<http://www.performance-publique.gouv.fr/fileadmin/medias/documents/ressources/PLF2009/PLF-2009.pdf> (p. 10 to 14).

Comment:

There is an extensive information on every single mission that presents the Government's budget policies and priorities
See all of them on the web site (official documents) : www.performance-publique.gouv.fr

a

Peer Reviewer One Comment: The correct source is the "Débat d'Orientation Budgétaire" which presents government's policies and priorities:

<http://www.performance-publique.gouv.fr/fileadmin/medias/documents/ressources/PLF2010/DOFPTome1Juin2009.pdf>

<http://www.performance-publique.gouv.fr/fileadmin/medias/documents/ressources/PLF2010/DOFPTome2Juin2009.pdf>

Peer Reviewer Two Comment: I agree with "a," but the 3 documents given were:

<http://www.performance-publique.gouv.fr/fileadmin/medias/documents/ressources/PLF2009/DOB2008.pdf>

http://www.budget.gouv.fr/directions_services/sircom/finances_etat/LF/2009/budget_pluriannuel_2009-2011.pdf

http://www.performance-publique.gouv.fr/fileadmin/medias/documents/ressources/PLF2009/DOB2008_t2.pdf

The first gives a macroeconomic view; the third gives the situation and the perspective of each budgetary program.

Legislative Approval of the Budget	
<p>74. How far in advance of the start of the budget year does the legislature receive the budget?</p> <ol style="list-style-type: none"> a. The legislature receives the budget at least three months before the start of the budget year. b. The legislature receives the budget at least six weeks, but less than three months, before the start of the budget year. c. The legislature receives the budget less than six weeks before the start of the budget year. d. The legislature does not receive the budget before the start of the budget year. e. Not applicable/other (please comment). <p><u>Citation:</u> 2008, September 28th. http://www.performance-publique.gouv.fr/fileadmin/medias/documents/ressources/PLF2009/PLF-2009.pdf</p> <p><u>Comment:</u> Article 47 of Constitution, at latest the 1 tuesday of October</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>75. Does a legislative committee (or committees) hold public hearings on the macroeconomic and fiscal framework presented in the budget in which testimony from the executive branch and the public is heard?</p> <ol style="list-style-type: none"> a. Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and a wide range of constituencies. b. Yes, hearings are held in which testimony is heard from the executive branch and some constituencies. c. Yes, hearings are held in which testimony from the executive branch is heard, but no testimony from the public is heard. d. No, public hearings are not held on the macroeconomic and fiscal framework in which testimony from the executive branch and the public is heard. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.assemblee-nationale.fr/13/dossiers/loi_finances_2009.asp</p> <p>For example: http://www.assemblee-nationale.fr/13/cr-cfiab/08-09/c0809131.asp#P5_357</p> <p><u>Comment:</u> Legislative committies of Parliament hold public hearings, testimony of the executive branch is heard and public hearings reports ares published, but there is no testimony from "the general public."</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>C</p>
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<p>76. Do legislative committees hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the executive branch is heard?</p> <ol style="list-style-type: none"> Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the executive branch is heard. Yes, hearings are held, covering key administrative units, in which testimony from the executive branch is heard. Yes, a limited number of hearings are held in which testimony from the executive branch is heard. No, public hearings are not held on the budgets of administrative units in which testimony from the executive branch is heard. Not applicable/other (please comment). <p><u>Citation:</u> http://www.assemblee-nationale.fr/13/dossiers/loi_finances_2009.asp For example: http://www.assemblee-nationale.fr/13/cr-cdef/08-09/c0809011.asp</p> <p><u>Comment:</u> Legislative committees of Parliament hold public and non-public hearings, testimony of the executive branch is heard, and all the hearings reports are published by Parliament.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>77. Does a legislative committee (or committees) hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the public is heard?</p> <ol style="list-style-type: none"> Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the public is heard. Yes, hearings are held, covering key administrative units, in which testimony from the public is heard. Yes, a limited number of hearings are held in which testimony from the public is heard. No, public hearings are not held on the budgets of administrative units in which testimony from the public is heard. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>78. Do the legislative committees that hold public hearings release reports to the public on these hearings?</p> <ul style="list-style-type: none"> a. Yes, the committees release very informative reports, which include all written testimony presented at the hearings. b. Yes, the committees release reports, but some details are excluded. c. Yes, the committees release reports, but they are not very informative. d. No, the committees do not release reports or do not hold public hearings. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.assemblee-nationale.fr/13/dossiers/loi_finances_2009.asp</p> <p><u>Comment:</u> The minutes of the meetings of the legislative committees are all available on the Internet: National Assembly: http://www.assemblee-nationale.fr/commissions/59048_tab.asp Senate : http://www.senat.fr/somsea.html</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>79. Is the legislature (or the appropriate legislative committee or members of the legislature) given full information for the budget year on the spending of all secret items relating to, for instance, national security and military intelligence?</p> <ul style="list-style-type: none"> a. Yes, the appropriate legislative committee or members of the legislature is provided extensive information on all spending on secret items, which includes detailed, line item descriptions of all expenditures. b. No, the legislature is provided information on spending on secret items, but some details are excluded, or some categories are presented in an aggregated manner, or the legislature is provided no information on secret items. c. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Generally, the legislative is given information on secret items spending, without some details; at the same time special commmitties have clearance on non-public matters.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>80. Does the legislature have authority <i>in law</i> to amend the budget presented by the executive?</p> <ol style="list-style-type: none"> Yes, the legislature has unlimited authority <i>in law</i> to amend the budget. Yes, the legislature has authority <i>in law</i> to amend the budget, with some limitations. Yes, the legislature has authority <i>in law</i> to amend the budget, but its authority is very limited. No, the legislature does not have any authority <i>in law</i> to amend the budget. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The Parliament has authority to amend the budget presented by the executive but it has no authority to increase expenditures or decrease the revenues. The legislature must provide a way to get new revenues when new expenditures are proposed (see article 40 of the Constitution).</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>81. What is the most detail provided in the appropriation (expenditure budget) approved by the legislature?</p> <ol style="list-style-type: none"> The approved budget includes program-level detail. The approved budget includes departmental totals and some additional details (for instance, sub-department totals or major programs). The approved budget includes only departmental totals. The approved budget includes less information than departmental totals or the approved budget is not released to the public. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Program-level detail is envisaged by Article 7 of Constitutional bylaw N° 2001-692 of 1 August 2001 on budget acts. For example: http://www.legifrance.gouv.fr/jopdf/common/jo_pdf.jsp?numJO=0&dateJO=20081228&numTexte=1&pageDebut=20224&pageFin=20294</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

Executive's Implementation of the Budget	
<p>82. How often does the executive release to the public in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ol style="list-style-type: none"> In-year reports on actual expenditure are released at least every month. In-year reports on actual expenditure are released at least every quarter. In-year reports on actual expenditure are released at least semi-annually. In-year reports on actual expenditure are not released. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> For example: http://www.performance-publique.gouv.fr/fileadmin/medias/documents/ressources/smb/situation_mensuelle_budget_Etat_30092009.pdf</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>83. What share of expenditure is covered by in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ol style="list-style-type: none"> Yes, in-year reports cover all expenditures. Yes, in-year reports cover at least two-thirds, but not all, of expenditures. Yes, in-year reports cover less than two-thirds of expenditures. No in-year reports are released to the public. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>84. What is the most detail provided in the in-year reports on actual expenditures organized by <i>administrative unit</i>?</p> <ul style="list-style-type: none"> a. The in-year reports on actual expenditures organized by administrative unit contain program-level detail. b. The in-year reports on actual expenditures organized by administrative unit contain departmental totals and some additional details (for instance, sub-department totals or major programs). c. The in-year reports on actual expenditures organized by administrative unit contain only departmental totals. d. The in-year reports on actual expenditures organized by administrative unit are not released to the public, not produced, or contain less information than departmental totals. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
<p>85. Do the in-year reports released to the public compare actual year-to-date expenditure with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <ul style="list-style-type: none"> a. Yes, comparisons are made for all expenditures. b. Yes, comparisons are made for at least two-thirds, but not all, of expenditures. c. Yes, but comparisons are made for less than two-thirds of expenditures. d. No, comparisons are not made, or no in-year reports are released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>

<p>86. How often does the executive release to the public in-year reports on actual revenue collections by source of revenue?</p> <ul style="list-style-type: none"> a. In-year reports on actual revenue collections by source of revenue are released at least every month. b. In-year reports on actual revenue collections are released at least every quarter. c. In-year reports on actual revenue collections are released at least semi-annually. d. In-year reports on actual revenue collections by source of revenue are not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>87. What share of revenue is covered by the in-year reports on actual revenue collections?</p> <ul style="list-style-type: none"> a. In-year reports cover the actual revenue collections of all sources of revenue. b. In-year reports cover the actual revenue collections of at least two-thirds of, but not all, sources of revenue. c. In-year reports cover actual revenue collections of less than two-thirds of revenue sources. d. In-year reports on actual revenue collections are not released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>88. Do the in-year reports released to the public compare actual year-to-date revenue collections with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <ul style="list-style-type: none"> a. Yes, comparisons are made for all revenue sources. b. Yes, comparisons are made for at least two-thirds of, but not all, revenue sources. c. Yes, but comparisons are made for less than two-thirds of revenue sources. d. No, comparisons are not made, or no in-year reports are released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>89. Does the executive release to the public in-year reports on actual borrowing?</p> <ul style="list-style-type: none"> a. Yes, in-year reports on actual borrowing are released at least every month. b. Yes, in-year reports on actual borrowing are released at least every quarter. c. Yes, in-year reports on actual borrowing are released at least semi-annually. d. No, in-year reports on actual borrowing are not released. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.aft.gouv.fr/IMG/pdf/0907operations_mensuelles_fr.pdf</p> <p><u>Comment:</u> See: www.aft.gouv.fr http://www.aft.gouv.fr/aft_fr_23/dette_etat_24/recapitulatif_mensuel_operations_487/index.html</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

90. Do in-year reports released to the public on actual borrowing present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, and currency denomination of the debt) for the budget year?
- Yes, extensive information related to the composition of government debt is presented.
 - Yes, key additional information is presented, but some details are excluded.
 - Yes, some additional information is presented, but it lacks important details.
 - No, additional information related to the composition of government debt is not presented, or such in-year reports on borrowing are not released.
 - Not applicable/other (please comment).

Citation:

http://www.aft.gouv.fr/IMG/pdf/0907operations_mensuelles_fr.pdf

Comment:

See: www.aft.gouv.fr

http://www.aft.gouv.fr/article_5234.html?id_article=5234&id_rubrique=487

b

Researcher Response to this Question was "a"

Peer Reviewer One Comment:

Peer Reviewer Two Comment: I suggest answer "d." The figures are not in the In-Year budgetary reports, but on the AFT website.

Researcher Response: I confirm the "a" response; extensive information is presented.

IBP Comment: IBP editors chose answer "b." The In-Year Reports do not provide borrowing information. However, the AFT's (Agence France Trésor) monthly reports cited above provide information (on borrowing in Euro).

<p>91. For in-year reports on actual expenditure released to the public by the executive, how much time typically elapses between the end of the reporting period and when the report is released (e.g., are quarterly reports released less than 4 weeks after the end of the quarter)?</p> <ol style="list-style-type: none"> Reports are released 1 month or less after the end of the period. Reports are released 2 months or less (but more than 1 month) after the end of the period. Reports are released more than 2 months after the end of the period. In-year reports are not released. Not applicable/other (please comment). <p><u>Citation:</u> http://www.performance-publique.gouv.fr/les-ressources-documentaires/le-budget-et-les-comptes-de-letat/la-situation-mensuelle-du-budget-de-letat/la-situation-mensuelle-du-budget-de-letat-en-2009.html</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>92. Does the executive release to the public a mid-year review of the budget that discusses the changes in economic outlook since the budget was enacted?</p> <ol style="list-style-type: none"> Yes, the mid-year review includes an extensive discussion of the economy that includes a revised forecast for the full fiscal year and its effects on the budget. Yes, the mid-year review includes a discussion of the economy, but it lacks some details. Yes, the mid-year review includes a discussion of the economy, but it lacks important details. No, the mid-year review does not include a discussion of the economy, or the executive does not release a mid-year review of the budget. Not applicable/other (please comment). <p><u>Citation:</u> The "Débat d'orientation sur les finances publiques" (fiscal orientation debate) that was held in June in Parliament is, however, the opportunity for the administration to present the mid-year situation to Parliament and to present and explain the difference between the projections and actual figures as of mid-year:</p> <p>"Rapport préalable" (Pre-budget report) July 2008: http://www.performance-publique.gouv.fr/fileadmin/medias/documents/ressources/PLF2009/DOB2008.pdf</p> <p>Same for 2009:</p>	a

http://www.performance-publique.gouv.fr/fileadmin/medias/documents/ressources/PLF2010/DOFP_Tome1Juin2009.pdf

Comment:

It is usually at the occasion of the supplementary budget when economic changes altering the forecasts are discussed.

<http://www.legifrance.gouv.fr/affichTexte.do?cidTexte=JORFTEXT000020215123&fastPos=1&fastReqId=1118941840&categorieLien=cid&oldAction=rechTexte>

<http://www.performance-publique.gouv.fr/fileadmin/medias/documents/ressources/PLFR2009/PLFR2.pdf>

http://www.performance-publique.gouv.fr/fileadmin/medias/documents/ressources/PLFR2009/PLFR_1109.pdf

Researcher Response to this Question was "a"

Peer Reviewer One Comment: A more appropriate response to this question would be "d." Owing to my comment on Section 1, there is no Mid-Year Review in France.

Peer Reviewer Two Comment:

Researcher Response: I confirm the response "a"; the information is provided, even if the document is not explicitly called Mid-Year Review.

IBP Comment: IBP editors chose answer "a" because the pre-budget statement also includes information which should form part of a mid-year review. Answer "a" was chosen to maintain consistency of assumptions across countries.

93. Does the executive release to the public a mid-year review of the budget that includes updated expenditure estimates for the budget year underway?

- a. Yes, the mid-year review includes updated expenditure estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels.
- b. Yes, the mid-year review includes updated estimates of expenditure, but some details on why estimates have changed are not provided.
- c. Yes, the mid-year review includes updated estimates of expenditure, but important details on why estimates have changed are not provided.
- d. No, the mid-year review does not include updated expenditure estimates for the budget year, or the executive does not release a mid-year review of the budget.
- e. Not applicable/other (please comment).

Citation:

"Rapport préalable" (Pre-budget report), July 2008:

<http://www.performance-publique.gouv.fr/fileadmin/medias/documents/ressources/PLF2009/DOB2008.pdf>

Same for 2009:

<http://www.performance-publique.gouv.fr/fileadmin/medias/documents/ressources/PLF2010/DOFP Tome1Juin2009.pdf>

Comment:

The "Débat d'orientation sur les finances publiques" (fiscal orientation debate) that was required to be held in June in Parliament is the opportunity for the administration to present the mid-year situation to Parliament and to present and explain the difference between the projections and actual figures as of mid-year.

Researcher Response to this Question was "a"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Researcher Response: I confirm the response "a." The information is released to the public, even if the document is not explicitly called Mid-Year Review.

IBP Comment: IBP editors chose answer "d" because no updated expenditure figures are provided. However, some issues are debated on p. 67.

d

94. What is the most detail provided in the mid-year review for expenditures?

- a. The mid-year review includes program-level detail for expenditures.
- b. The mid-year review includes departmental totals (or functional totals) and some additional details (for instance, sub-department totals or major programs).
- c. The mid-year review includes only departmental totals (or functional totals).
- d. The mid-year review includes less information than departmental totals (or functional totals) for expenditures, or the executive does not release a mid-year review of the budget.
- e. Not applicable/other (please comment).

Citation:

"Rapport préalable" (Pre-budget report) July 2008:

<http://www.performance-publique.gouv.fr/fileadmin/medias/documents/ressources/PLF2009/DOB2008.pdf>

Same for 2009:

<http://www.performance-publique.gouv.fr/fileadmin/medias/documents/ressources/PLF2010/DOFP Tome1Juin2009.pdf>

Comment:

Researcher Response to this Question was "c"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Researcher Response: I confirm the response "c." The information is given, even if the document is not explicitly called Mid-Year Review.

IBP Comment: IBP editors chose answer "d" to maintain consistency with the assumptions used to select answer across countries: departmental figures are not provided.

d

95. Does the executive release to the public a mid-year review of the budget that includes updated revenue estimates for the budget year underway?

- a. Yes, the mid-year review includes updated revenue estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels.
- b. Yes, the mid-year review includes updated estimates of revenue, but some details on why estimates have changed are not provided.
- c. Yes, the mid-year review includes updated estimates of revenue, but important details on why estimates have changed are not provided.
- d. No, the mid-year review does not include updated revenue estimates for the budget year, or the executive does not release a mid-year review of the budget.
- e. Not applicable/other (please comment).

Citation:

"Rapport préalable" (Pre-budget report) July 2008:

<http://www.performance-publique.gouv.fr/fileadmin/medias/documents/ressources/PLF2009/DOB2008.pdf>

Same for 2009:

<http://www.performance-publique.gouv.fr/fileadmin/medias/documents/ressources/PLF2010/DOFP Tome1Juin2009.pdf>

Comment:

Researcher Response to this Question was "c"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Researcher Response: I confirm the "c" response; the information is given, even if the document is not explicitly called Mid-Year Review.

IBP Comment: IBP editors chose answer "c." Updated revenue figures for the most important sources are provided (p. 65f).

C

<p>96. Does the executive seek input from the legislature when the executive shifts funds between administrative units (except when the amounts are below a certain <i>minimal</i> level specified in law or regulation)?</p> <ul style="list-style-type: none"> a. Yes, the executive seeks approval from the legislature before shifting funds between administrative units. b. Yes, the executive gives prior notification to the legislature before shifting funds, giving the legislature an opportunity to block or modify the proposed adjustment. c. Yes, the executive seeks legislative approval, but only after the shift of funds has been implemented. d. No, the executive shifts funds between administrative units without seeking input from the legislature, or the amount allowed under the law or by regulation is significantly large enough to undermine public scrutiny and accountability (please describe arrangements below). e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Below a certain level the executive has to inform the legislature; beyond this level the executive has no right to proceed in shifting funds without seeking input from the legislature.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>97. During the past year, have there been credible reported instances in which the procurement of goods and services has not followed an open and competitive process in practice?</p> <ul style="list-style-type: none"> a. There were no credible reported instances of procurement failing to follow an open and competitive process in practice during the past year. b. The procurement of goods and services frequently followed an open and competitive process in practice, but there were some reported instances of irregularities. c. The procurement of goods and service followed an open and competitive process in many instances, but there were significant reported examples of irregularities. d. No, the procurement process was not open and competitive in practice. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<p>98. When does the legislature typically approve supplemental budgets?</p> <ul style="list-style-type: none"> a. Supplemental budgets are approved before the funds are expended, or the executive rarely proposes a supplemental budget (please specify). b. Supplemental budgets are approved after the funds are expended, or the executive implements supplemental budgets without ever receiving approval from the legislature (please specify). c. Not applicable/other (please comment). <p><u>Citation:</u> http://www.performance-publique.gouv.fr/fileadmin/medias/documents/ressources/PLFR2009/PLFR2009.pdf</p> <p>http://www.legifrance.gouv.fr/affichTexte.do;jsessionid=F8AB119774796C7E64A0E3329036DF0C.tpdjo07v_2?cidTexte=LEGITEXT000020538168&dateTexte=20090427</p> <p>http://www.performance-publique.gouv.fr/fileadmin/medias/documents/ressources/PLFR2009/PLFR2009.pdf</p> <p><u>Comment:</u> Supplementary budgets are approved before the funds are expended, generally in September.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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99. In most years, how large are supplemental budget requests relative to the size of the original budget?

- a. Supplemental budgets are generally equal to 2 percent or less of the original budget.
- b. Supplemental budgets are generally equal to more than 2 percent, but less than 5 percent, of the original budget.
- c. Supplemental budget are generally equal to more than 5 percent, but less than 10 percent, of the original budget.
- d. Supplemental budget are generally equal to 10 percent or more of the original budget, or insufficient information is available to the public regarding the amount of supplemental budgets.
- e. Not applicable/other (please comment).

Citation:

Comment:

Peer Reviewer One Comment: Supplementary budget for 2009 (30%)
<http://www.legifrance.gouv.fr/affichTexte.do?cidTexte=JORFTEXT000020215123&fastPos=1&fastReqId=1118941840&categorieLien=cid&oldAction=rechTexte>
http://www.legifrance.gouv.fr/affichTexte.do;jsessionid=F8AB119774796C7E64A0E3329036DF0C.tpdjo07v_2?cidTexte=LEGITEXT000020538168&dateTexte=20090427

http://www.legifrance.gouv.fr/affichTexte.do;jsessionid=E3974E870FB5F9787A707F61D0BDD7F0.tpdjo16v_2?cidTexte=JORFTEXT000021559075&dateTexte=&oldAction=rechJO&categorieLien=id

Supplementary budget for 2008 (4,9%)

http://www.legifrance.gouv.fr/jopdf/common/jo_pdf.jsp?numJO=0&dateJO=20081231&numTexte=1&pageDebut=20518&pageFin=20566

Supplementary budget for 2007: (4, 8%)

<http://www.legifrance.gouv.fr/affichTexte.do?cidTexte=JORFTEXT000017839505&dateTexte=>

Due to the economic crisis, supplementary budgets were unusually high.

Peer Reviewer Two Comment: I agree with "b."

See: [http://www.performance-](http://www.performance-publique.gouv.fr/fileadmin/medias/documents/ressources/PLR2008/PLR2008.pdf)

[publique.gouv.fr/fileadmin/medias/documents/ressources/PLR2008/PLR2008.pdf](http://www.performance-publique.gouv.fr/fileadmin/medias/documents/ressources/PLR2008/PLR2008.pdf)

b

<p>100. When does the legislature approve the expenditure of contingency funds or other funds for which no specific purpose was identified in the budget?</p> <ul style="list-style-type: none">a. Expenditures are approved before the funds are expended, or contingency funds or other funds with no specific purposes are not included in the budget.b. Expenditures are approved after the funds are expended, but before the end of the fiscal year.c. Expenditures are approved after the end of the fiscal year, for example in the next budget.d. Such expenditure takes place without legislative approval.e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Expenditures are approved after the funds are expended, but the legislature has to be informed before spending the funds. Article 13 of Consitutional bylaw N°2001-692 of 1 August 2001 on budget acts.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
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Executive's Year-end Report and the Supreme Audit Institution	
<p>101. How long after the end of the budget year does the executive release to the public a year-end report that discusses the budget's actual outcome for the year?</p> <ol style="list-style-type: none"> a. The report is released six months or less after the end of the fiscal year. b. The report is released 12 months or less (but more than six months) after the end of the fiscal year. c. The report is released more than 12 months after the end of the fiscal year. d. The executive does not release a year-end report. e. Not applicable/other (please comment). <p><u>Citation:</u> Once the fiscal period (year) ended, in June the administration submits to Parliament a "loi de règlement" (budget review law) that presents the budget execution for the last year and the differences between the projections and actual figures. It also presents each program's performance. On that occasion it presents the account for the fiscal period ("bilan"), certified by the Cour des comptes (SAI).</p> <p><u>Comment:</u> Projet de loi de règlement: http://www.performance-publique.gouv.fr/fileadmin/medias/documents/ressources/PLR2008/PLR2008.pdf</p> <p>Draft budget review law:</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>102. In the year-end report have the data on the actual outcomes been audited?</p> <ul style="list-style-type: none"> a. Yes, all data on actual outcomes have been audited. b. At least two-thirds, but not all, of the data on actual outcomes have been audited. c. Less than two-thirds of the data on actual outcomes have been audited. d. None of the data on actual outcomes has been audited, or a year-end report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u> http://www.ccomptes.fr/fr/CC/Sommaire-23.html</p> <p><u>Peer Reviewer Two Comment:</u> They have not yet be audited by the Cour des comptes, but by the DGIFP, So the answer may be "a" or "d."</p> <p><u>Researcher Response:</u> I confirm "a" response, all data have been audited.</p> <p><u>IBP Comment:</u> IBP editors chose answer "a." However, a more detailed explanation of the audit mechanism should have been provided by the researcher.</p>	<p>a</p>
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103. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?

- a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.
- c. Yes, some explanation is presented, but it lacks important details.
- d. No, an explanation is not presented, or such a report is not released.
- e. Not applicable/other (please comment).

Citation:

For example: <http://www.performance-publique.gouv.fr/farandole/2008/rap/html/DRGPGMOBJINDPGM176.htm>

Comment:

The "rapports annuels de performance" (annual performance reports) address the objectives and criteria identified in the annual performance plans so that a comparison can be made.

Guide de lecture des Rapports annuels de performance (Reading Guide for the Annual Performance Reports):

http://www.performance-publique.gouv.fr/fileadmin/medias/documents/ressources/PLR2008/guidelectureRAP_PLR2008.pdf

Ensemble des rapports annuels de performance de 2008 (All 2008 annual performance reports):

http://www.performance-publique.gouv.fr/farandole/2008/LRBLEUTMS_TMSBG.htm#resultat

The annual performance reports are annexed to the "Loi de règlement des comptes" (settlement of accounts law):

<http://www.legifrance.gouv.fr/affichTexte.do?cidTexte=JORFTEXT000020966668&dateTexte=&categorieLien=id>

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

a

<p>104. What level of detail is the focus of the explanation of the differences between the enacted levels and the actual outcome for expenditures presented in the year-end report?</p> <ol style="list-style-type: none"> The explanation of the differences between the enacted expenditure levels and the actual outcome focuses on the program level. The explanation focuses on departmental totals (or functional totals) or some lower level of detail (but not the program level in all cases). The explanation focuses on a higher level of aggregation than departmental totals (or functional totals). No explanation of the differences is provided, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u> http://www.performance-publique.gouv.fr/farandole/2008/rap/html/DRGPGMJPEPGM176.htm</p> <p><u>Comment:</u> http://www.performance-publique.gouv.fr/farandole/2008/LRBLEUTMS_TMSBG.htm#resultat</p> <p>http://www.legifrance.gouv.fr/affichTexte.do?cidTexte=JORFTEXT000020966668&dateTexte=&categorieLien=id</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>105. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> http://www.performance-publique.gouv.fr/farandole/2008/LRBLEUTMS_TMSBG.htm#resultat</p> <p>http://www.legifrance.gouv.fr/affichTexte.do?cidTexte=JORFTEXT000020966668&dateTexte=&categorieLien=id</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>106. Does the year-end report explain the difference between the original</p>	a

<p>macroeconomic forecast for the fiscal year and the actual outcome for that year?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> http://www.performance-publique.gouv.fr/farandole/2008/LRBLEUTMS_TMSBG.htm#resultat</p> <p>http://www.legifrance.gouv.fr/affichTexte.do?cidTexte=JORFTEXT000020966668&dateTexte=&categorieLien=id</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	
<p>107. Does the year-end report explain the difference between the original estimates of non-financial data and the actual outcome?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> http://www.performance-publique.gouv.fr/farandole/2008/LRBLEUTMS_TMSBG.htm#resultat</p> <p>http://www.legifrance.gouv.fr/affichTexte.do?cidTexte=JORFTEXT000020966668&dateTexte=&categorieLien=id</p> <p><u>Peer Reviewer One Comment:</u> The first source is a webpage with links to all programs. For each program, actual outcomes and original estimates are shown and the difference is explained.</p> <p><u>Peer Reviewer Two Comment:</u> I agree with "a." See detailed analysis in http://www.performance-publique.gouv.fr/farandole/2007/LRBLEUTMS_TMSBG.htm#resultat The second reference that was provided is not on this topic.</p>	a

<p>108. Does the year-end report explain the difference between the original performance indicators and the actual outcome?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> http://www.performance-publique.gouv.fr/farandole/2008/LRBLEUTMS_TMSBG.htm#resultat</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>109. Does the year-end report explain the difference between the enacted level of funds intended to benefit directly the country's most impoverished populations and the actual outcome?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> It could be "e," by looking at the Year-End Report on State finances; but there is also an Year-End Report on Social Security Budget that presents extensive information on it.</p> <p><u>Researcher Response to this Question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer "a" in light of researcher comment.</p>	a

<p>110. Does the year-end report present the actual outcome for extra-budgetary funds?</p> <ul style="list-style-type: none">a. Yes, extensive information on the actual outcome for extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates.b. Yes, information is presented, highlighting key issues, but some details are excluded.c. Yes, some information is presented, but it lacks important details.d. No, information is not presented on extra-budgetary funds, or such a report is not released.e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The answer is "a" if we consider the Social Security budget as extra-budgetary funds.</p> <p>There is a special report : Rapport sur l'exécution des lois de financement de la sécurité sociale : http://www.ccomptes.fr/fr/CC/Publications-RELFSS.html</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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The Independence and Performance of the Supreme Audit Institution	
<p>111. How long after the end of the fiscal year are the final annual expenditures of national departments audited and (except for secret programs) released to the public?</p> <ol style="list-style-type: none"> a. Final audited accounts are released to the public six months or less after the end of the fiscal year. b. Final audited accounts are released 12 months or less (but more than six months) after the end of the fiscal year. c. Final audit accounts are released more than 12 months, but within 24 months of the end of the fiscal year. d. Final audited accounts are not completed within 24 months after the end of the fiscal year or they are not released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> “Rapport sur les résultats et la gestion budgétaire” (Results and budget management report): http://www.ccomptes.fr/fr/CC/Publications-RRGB.html</p> <p>“Rapport sur la certification des comptes de l'Etat” (Government accounts certification report): http://www.ccomptes.fr/fr/CC/documents/RCE/Certification-des-comptes-mai2009.pdf</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>112. Two years after the completion of a fiscal year, what percentage of annual expenditures has been audited and (except for secret programs) the report(s) released to the public?</p> <ol style="list-style-type: none"> All expenditures have been audited and the reports released to the public. Expenditures representing at least two-thirds of, but not all, expenditure have been audited. Expenditure representing less than two-thirds of expenditure have been audited. No expenditures have been audited, the reports have not been released to the public, or was released more than 24 months after the end of the fiscal year. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> http://www.ccomptes.fr/fr/CC/documents/RCE/Certification-des-comptes-mai2009.pdf</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>113. Does the annual audit report(s) that is released to the public include an executive summary?</p> <ol style="list-style-type: none"> The annual audit report(s) includes one or more executive summaries summarizing the report's content. No, the audit report(s) does not include an executive summary, or such reports are not released to the public, or was released more than 24 months after the end of the fiscal year. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> http://www.ccomptes.fr/fr/CC/documents/RRGB/RRGB.pdf (p. 133) http://www.ccomptes.fr/fr/CC/documents/RCE/Certification-des-comptes-mai2009.pdf (p. 74 suiv).</p> <p><u>Peer Reviewer One Comment:</u> The audit institution provides a summary (around 50 pages) when the annual report is released. http://www.ccomptes.fr/fr/CC/documents/Syntheses/Synthese-RPA-2010.pdf</p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>114. 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?</p> <p>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 they are removed.</p> <p>b. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u> http://www.legifrance.gouv.fr/affichCode.do;jsessionid=EBA47C4451F264CBB656F0589BEE9A0D.tpdjo07v_2?idSectionTA=LEGISCTA000006148655&cidTexte=LEGITEXT000006070249&dateTexte=20100131 Article L120-1.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> In fact, the head of the SAI could not be removed by anyone. See article 120, on http://droit-finances.commentcamarche.net/legifrance/18-code-des-juridictions-financieres/53710/dispositions-generales</p>	a
<p>115. Does the Supreme Audit Institution release to the public audits of extra-budgetary funds?</p> <p>a. Yes, the SAI releases to the public audits of all extra-budgetary funds.</p> <p>b. Yes, the SAI releases audits representing at least two-thirds of, but not all, extra-budgetary funds.</p> <p>c. Yes, the SAI releases audits representing less than two-thirds of all extra-budgetary funds.</p> <p>d. No, the SAI does not release to the public audits of extra-budgetary funds, or it does not audit such funds, or such a report was released more than 24 months after the end of the fiscal year.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> http://www.ccomptes.fr/fr/CC/documents/RELFSS/Rapport-securite-sociale2009.pdf http://www.ccomptes.fr/fr/CC/documents/RELFSS/Synthese-secu-sociale-2008.pdf</p> <p><u>Comment:</u> If we consider Social Security as extra-budgetary funds, it will be the same for local states.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>116. Beyond the established year-end attestation audits, does the Supreme</p>	a

<p>Audit Institution (SAI) have <i>the discretion in law</i> to undertake those audits it may wish to?</p> <ul style="list-style-type: none"> a. The SAI has full discretion to decide which audits it wishes to undertake. b. The SAI has significant discretion, but faces some limitations. c. The SAI has some discretion, but faces considerable limitations. d. The SAI has no discretion to decide which audits it wishes to undertake. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Article 64 of the Constitution</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	
<p>117. Who determines the budget of the Supreme Audit Institution?</p> <ul style="list-style-type: none"> a. 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. b. The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. c. The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. d. The budget of the SAI is determined by the executive, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>

<p>118. Does the Supreme Audit Institution employ designated staff for undertaking audits of the central government agencies pertaining to the security sector (military, police, intelligence services)?</p> <ol style="list-style-type: none"> The SAI employs designated staff, and the staffing levels are broadly consistent with the resources the SAI needs to fulfill its mandate. The SAI employs designated staff, but the staffing levels are a cause of some constraints to the SAI in fulfilling its mandate. The SAI employs designated staff, but the staffing levels pose a significant constraint on the SAI in fulfilling its mandate. The SAI does not employ designated staff for auditing of the security sector, or does not undertake audits of the security sector. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> There is a special commission of SAI and Parliament for the security sector (secret expenditures).</p> <p><u>Peer Reviewer One Comment:</u> The SAI includes several technical staff members who are specialized in a given field. The composition of the SAI is available on its website. http://www.ccomptes.fr/fr/CC/Organisation.html</p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>119. Does the Supreme Audit Institution maintain formal mechanisms of communication with the public to receive complaints and suggestions to assist it in determining its audit program (that is, to identify the agencies, programs, or projects it will audit)?</p> <ol style="list-style-type: none"> Yes, the SAI maintains mechanisms of communication with the public, and received more than 100 communications from the public during the past year. Yes, the SAI maintains mechanisms of communication with the public, and received less than 100 but more than ten communications from the public during the past year. Yes, the SAI maintains mechanisms of communication with the public but it receives very little (less than ten) or no information from the public on potential subjects for audit. No, the SAI does not maintain any formal mechanisms of communication with the public. Not applicable. <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>120. Does a committee of the legislature view and scrutinize the audit reports?</p> <ul style="list-style-type: none"> a. Yes, all audit reports are scrutinized. b. Yes, most audit reports are scrutinized. c. Yes, some audit reports are scrutinized. d. No, audit reports are not scrutinized. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Yes, all audit reports are scrutinized, but they don't need to be approved by legislature.</p> <p><u>Researcher Response to this Question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "c." There is an exchange between the legislature and the SAI: http://www.ccomptes.fr/fr/CC/documents/divers/LogigrammeControleCour.pdf</p> <p><u>Peer Reviewer Two Comment:</u> An example of intervention of the President of the Cour des Comptes at the Parliament: http://www.assemblee-nationale.fr/13/rap-info/i0067.asp</p> <p><u>Researcher Response:</u> I confirm the answer "a." See my comment above.</p> <p><u>IBP Comment:</u> IBP editors chose answer "a" in agreement with the researcher's initial comment.</p>	<p>a</p>
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121. 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?

- a. Yes, the executive reports publicly on what steps it has taken to address audit findings.
- b. Yes, the executive reports publicly on most audit findings.
- c. Yes, the executive reports publicly on some audit findings.
- d. No, the executive does not report on steps it has taken to address audit findings.
- e. Not applicable/other (please comment).

Citation:

Comment:

Normally, the executive has no obligation to do so.

Researcher Response to this Question was "c"

Peer Reviewer One Comment: A more appropriate response to this question would be "d." I could not find such info as an executive report (or reports).

Peer Reviewer Two Comment: I would answer "b" because the executive must answer to the observations of the Cour de Comptes (CdC) and the CdC each year looks at whether the last year observations have had some impact. See: <http://www.ccomptes.fr/fr/CC/documents/RPA/A-evolution-pratiques-budgetaires-suivi-execution.pdf>

Researcher Response: I confirm the answer "d." See also my comment above. There is no "statutory" requirement to implement the SAI's recommendations (this is not an audit of jurisdiction here), but each year in its public report the SAI ensures that it observes how the agencies and more generally, the executive, take its comments into account. For example: <http://www.ccomptes.fr/fr/CC/Sommaire-21.html> (2nd part).

IBP Comment: IBP editors chose answer "d" because there is no evidence that the executive publishes a report on measures taken. Even if the CdC publishes information about this, as Peer Reviewer Two suggests, this information is not relevant in order to answer this question (which is asking whether the *Executive* releases such a report.)

d

<p>122. Does either the Supreme Audit Institution or the legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?</p> <ul style="list-style-type: none">a. Yes, a comprehensive report is released regularly that tracks actions taken by the executive to address audit recommendations.b. Yes, a report is released, covering key audit recommendations, but some details are excluded.c. Yes, a report is released, but it lacks important details.d. No, a report is not produced or it is prepared for internal purposes only (please specify).e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> In each special report and annual report.</p> <p>Peer Reviewer One Comment: http://www.ccomptes.fr/fr/CC/Publications-RPT.html</p> <p>Peer Reviewer Two Comment: I agree. See: http://www.ccomptes.fr/fr/CC/Sommaire-23.html</p>	a
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123. Are audit reports of the annual accounts of the security sector (military, police, intelligence services) and other secret programs provided to the legislature (or relevant committee)?

- a. Yes, legislators are provided with detailed audit reports related to the security sector and other secret programs.
- b. Yes, legislators are provided audit reports on secret items, but some details are excluded.
- c. Yes, legislators are provided audit reports on secret items, but they lack important details.
- d. No, legislators are not provided audit reports on secret items, or secret programs are not audited (please specify).
- e. Not applicable/other (please comment).

Citation:

Comment:

For secret matters there is a special commission of SAI and Parliament.

b

Researcher Response to this Question was "a"

Peer Reviewer One Comment: A more appropriate response to this question would be "b." I could not find the detailed report.

Peer Reviewer Two Comment: Nobody outside SAI knows how these sectors are audited - Maybe some MPs know.

Researcher Response: I confirm answer "c." As Peer Reviewer Two said: Nobody outside the SAI knows how these sectors are audited - maybe some MPs know - it's secret.

IBP Comment: IBP editors chose answer "b" to maintain the consistency of the assumptions used in selecting answers across the countries.