

International Budget Project
OPEN BUDGET QUESTIONNAIRE

FRANCE

October 2005

International Budget Project
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Section One: The Availability of Budget Documents

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

Please indicate the budget year of the document used to complete the questionnaire. If the document is not available to the public, please state, "Not Available."

Budget Documents Used in Completing the Questionnaire	
<i>As explained in the guide to the questionnaire, documents from a variety of fiscal years are referred to throughout the questionnaire. Please indicate below for which fiscal year responses to questions relating to each report or experience were based on.</i>	
	Budget Year Used
Pre-Budget Statement	2006
Budget Summary	2005
Executive's Budget Proposal	2005
Supporting Budget Documents	2005
Citizens Budget	2005
Enacted Budget	2005
In-Year Reports	2005
Mid-Year Report	2005
Year-End Report	2004
Audit Report	2004

Table 2. Internet Links for Key Budget Documents

Please provide the Internet link for the document, or indicate one of these three answers: “Not Produced,” “Produced, But Not Available to the Public,” “Publicly Available, But Not on the Internet.”

Budget Document	Website
Pre-Budget Statement	Documents Associated with the Pre-Budget Debate (Débat d'orientation budgétaire): http://www.minefi.gouv.fr/directions_services/sircom/finances_etat/LF/2006/dob2006_tome1.pdf http://www.minefi.gouv.fr/directions_services/sircom/finances_etat/LF/2006/dob2006_tome2.pdf
Budget Summary	www.minefi.gouv.fr http://www.minefi.gouv.fr/themes/finances_etat/budget/2006/directions_services-sircom-finances_etat-lf2006-index.php
Executive's Budget Proposal	Projet de loi de finance initiale 2006: http://alize.finances.gouv.fr/budget/plf2006/bleus/pdf/DPFETA1.pdf www.minefi.gouv.fr http://alize.finances.gouv.fr/budget/plf2006/Bleus2006.htm
Supporting Budget Documents	www.minefi.gouv.fr http://www.minefi.gouv.fr/themes/finances_etat/budget/2006/directions_services-sircom-finances_etat-lf2006-index.php
Citizens Budget	www.minefi.gouv.fr http://www.minefi.gouv.fr/themes/finances_etat/budget/2006/plf/directions_services-sircom-finances_etat-plf-2006-index.php
Enacted Budget	www.minefi.gouv.fr http://www.legifrance.gouv.fr/html/actualite/actualite_legislative/2005-1719/plf2006.htm
In-Year Reports	www.minefi.gouv.fr http://www.minefi.gouv.fr/themes/finances_etat/comptes/directions_services-Tresor_public-sme-annee-sommaire.php (monthly report) or http://www.minefi.gouv.fr/themes/finances_etat/budget/directions_services-budget-situation_mensuelle-encours.php#depenses
Mid-Year Review	www.minefi.gouv.fr
Year-End Report	www.minefi.gouv.fr http://www.minefi.gouv.fr/directions_services/Tresor_public/cgaf2005/cgaf2005.htm

Audit Report	www.ccomptes.fr http://www.ccomptes.fr/Cour-des-comptes/publications/rapports/budget2004/preliminaire.pdf
Other Documents	www.assemblee-nationale.fr www.senat.fr
Relevant Ministries & Departments	www.minifi.gouv.fr www.defense.gouv.fr

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

DISTRIBUTION OF BUDGET DOCUMENTS						
<i>For the following reports, place "Yes" in the appropriate row below to indicate if the report is:</i>						
	Pre-budget	Executive's Budget Proposal				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Additional 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? For each characteristic, mark "Yes" if yes, "No" if no, or "NA" if Not Available.</i>						
	Pre-budget	Executive's Budget				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Additional 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	Yes
6. Free print copies available, mass distribution	No	No	No	No	No	Yes
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					
<i>For the following reports, place a “Yes” in the appropriate row below to indicate if the report is:</i>					
	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? For each characteristic, mark “Yes” if yes, “No” if no, or “NA” if Not Available.</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

Please mark your answer by placing the appropriate letter in the box to the right of the question. For all answers marked “not applicable/other,” please provide a brief explanation indicating either why the answer choices provided are not applicable or why another response would be more appropriate.

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"> a. All expenditures are classified by administrative unit. b. Expenditures are classified by administrative unit, but some small units are not shown separately. c. Expenditures are classified by administrative unit, but a significant number of units are not shown separately. d. No expenditures classified by administrative unit are presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p>The researcher marked this answer as “b.” Some monetary transactions do not appear in the budget (ex. personal account).</p> <p>Peer Reviewer ONE Comment: The “a” answer may be the most appropriate. Small units are generally attached to an agency or to a ministry.</p> <p>Peer Reviewer TWO Comment: The new budget system (starting in 2006) presents appropriations by missions (mostly ministries), programs, actions, titles and categories (titles and categories are an economic classification). Programs and actions are mapped to administrative units but the budget itself is not presented by administrative unit.</p> <p>It should be noted that the French budget system is in transition, as the new system (LOLF) is being made fully operational for the 2006 budget. More changes are expected for the 2007 budget, but at least a questionnaire fully based on the 2006 documents would capture most of the new budget features. Even the final accounts for 2005 are the last in that format. The accounts for 2006 will follow the new procedures.</p> <p>IBP Comment: IBP editors chose the answer “a” to maintain consistency of data across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>

<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> <ul style="list-style-type: none"> a. All expenditures are classified by functional classification, and the categorization is compatible with international standards. b. All expenditures are classified by functional classification, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by function. d. No expenditures classified by function are presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The French mode of budget presentation deviates a little from international standards.</p> <p><u>Peer Reviewer ONE Comment:</u> The new budget procedure, the LOLF, implies a lot of evolution in the next years.</p> <p><u>Peer Reviewer TWO Comment:</u> The new budget system (starting in 2006) presents appropriations by missions (mostly ministries), programs, actions, titles and categories (titles and categories are an economic classification). Programs and actions can be a good basis for a functional classification of expenditures, but the budget itself is not presented by functions according to international classifications. An appropriate response would be “b.”</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>
<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 and/or comment:</u> Article 5 of Constitutional bylaw No. 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>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>4. Does the executive’s budget or any supporting budget documentation present expenditures for individual programs for the budget year?</p> <ul style="list-style-type: none"> a. Program-level data are presented for all expenditures. b. Program-level data are presented for at least two-thirds of, but not all, expenditures. c. Program-level data are presented, but for less than two-thirds of expenditures. d. No program-level data are presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Article 1 and 7 of Constitutional bylaw No. 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>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<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> <ul style="list-style-type: none"> a. Yes, multi-year estimates of aggregate expenditure are presented. b. No, multi-year estimates of aggregate expenditure are not presented. c. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>The researcher marked this answer as “c.”</u> There are some multi-years estimates of aggregate expenditure, but they are not exhaustive.</p> <p><u>Peer Reviewer ONE Comment:</u> Starting a few years ago, a stability program for public finance has been included in the budget proposal. This was not, up to recently, a very detailed presentation of expenditures and revenues. Nonetheless, this could qualify for answer “a.”</p> <p><u>Peer Reviewer TWO Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose the answer “a” to maintain consistency of data across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>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)?</p> <ol style="list-style-type: none"> Yes, multi-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative). Yes, multi-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs. 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. No, multi-year estimates are presented for aggregate expenditure only, or they are not presented at all. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> There is one document in which more detail is presented than just the aggregate level for expenditures estimates, but not for all individual programs.</p> <p><u>Peer Reviewer Comment:</u> Such a document may be consulted at: http://alize.finances.gouv.fr/budget/plf2006/bleus/pdf/REF06_1.pdf, page 100. It is also compiled by the European Commission later in the year (for the 2006 budget, it was compiled early 2006). It is available in English at: http://ec.europa.eu/economy_finance/about/activities/sgp/year/year20052006_en.htm - for all European countries as well.</p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>
<p>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?</p> <ol style="list-style-type: none"> All sources of tax revenue are identified individually. Sources of tax revenue amounting to at least two-thirds of, but not all, tax revenues are identified individually. Sources of tax revenue amounting to less than two-thirds of all tax revenues are identified individually. No sources of tax revenue are identified individually. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Article 3 of Constitutional bylaw No. 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>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>

<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 and/or comment:</u> Article 1 and 7 of Constitutional bylaw No. 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>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<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> <ul style="list-style-type: none"> 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><u>Citation and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment:</u> In fact, it is annexed to the budget.</p> <p><u>Peer reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<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"> Yes, multi-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax). Yes, multi-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue. Yes, multi-year estimates are presented, but only for some individual sources of revenue. No, multi-year estimates are presented for aggregate revenue only, or they are not presented at all. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p>The researcher marked this answer as "b." There is one document prepared by the government that presents multi-year revenue estimates.</p> <p>Researcher's Response to Peer Reviewer: A parliamentary report on tax and social contributions is discussed before the pre-budget discussion.</p> <p>Peer Reviewer ONE Comment: There is no in-depth analysis of revenues by different sources. A more appropriate response is "c."</p> <p>Peer reviewer TWO Comment: Multi-year estimates of tax revenue are presented by sources but not non-tax revenue. An appropriate response would be "c."</p> <p>IBP Comment: IBP editors chose the answer "c" to maintain consistency of data across countries. This question is directed at evaluating information produced by the executive, and as such, documents issued by the parliament cannot be considered for the purposes of answering this question.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">c</div>
<p>11. Does the executive's budget or any supporting budget documentation present data on the total government debt outstanding for the budget year?</p> <ol style="list-style-type: none"> 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). <p><u>Citation and/or comment:</u> There is special information regarding government debt; see Article 51 of Constitutional bylaw No. 2001-692 of 1 August 2001 on budget acts.²</p> <p>Peer Reviewer ONE Comment:</p> <p>Peer Reviewer TWO Comment:</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<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 and/or comment:</u> See Article 51 of Constitutional bylaw No. 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>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<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. b. Yes, key additional information is presented, but some details are excluded. c. Yes, some additional information is presented, but it lacks important details. d. No, additional information related to the composition of government debt is not presented. e. Not applicable/other (please comment).</p> <p><u>Citation and/or comment:</u> There is one special program on debt in the budget; see Article 51 of Constitutional bylaw No. 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>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<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 and/or comment:</u> The macroeconomic forecasts are presented and explained to Parliament in June, before the budget bill presentation. See Article 48 of Constitutional bylaw No. 2001-692 of 1 August 2001 on budget acts.</p> <p><u>Peer Reviewer ONE Comment:</u> The Commission Economique de la Nation (the nation’s economic commission) has two meetings each year. One at the end of September with discussion of the economic forecast underlining the budget proposal and one in mid-March for the revised forecast. The government expresses itself often about the economic outlook during the year. This adds to the macroeconomic discussion in June.</p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>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)?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the impact of macroeconomic assumptions on the budget is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the impact of the major macroeconomic assumptions, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the impact of different macroeconomic assumptions on the budget is not presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment:</u> Some information is available on some important alternative scenarios. No systematic sensitivity analysis is conducted.</p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">c</div>

<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> <ul 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 and/or comment:</u> There are indicators retained by Parliament for every single program.</p> <p><u>Peer Reviewer ONE Comment:</u> The effect is documented and an evaluation of new measures is proposed. This is an obligation. However, some evaluations may be wrong, and there are numerous examples of this. For example, when the tobacco tax was increased, estimation was made of 1 billion euros extra revenue. Due to the collapse in the consumption of tobacco (at least via official sales circuits), extra revenue appeared to be 0.</p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>
<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?</p> <ul style="list-style-type: none"> 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). <p><u>Citation and/or comment:</u> Indicators are retained by Parliament for every single program; they show how policy proposals in the budget affect revenues</p> <p><u>Peer Reviewer ONE Comment:</u> Same as above.</p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>

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> <p style="margin-left: 40px;">a. All expenditures are classified by administrative unit for BY-1.</p> <p style="margin-left: 40px;">b. Expenditures are classified by administrative unit for BY-1, but some small units are not shown separately.</p> <p style="margin-left: 40px;">c. Expenditures are classified by administrative unit for BY-1, but a significant number of units are not shown separately.</p> <p style="margin-left: 40px;">d. No expenditures classified by administrative unit are presented for BY-1.</p> <p style="margin-left: 40px;">e. Not applicable/other (please comment).</p> <p><u>Citation and/or comment:</u> See Article 37 of Constitutional bylaw No. 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>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>
<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> <p style="margin-left: 40px;">a. All expenditures are classified by functional classification for BY-1, and the categorization is compatible with international standards.</p> <p style="margin-left: 40px;">b. All expenditures are classified by functional classification for BY-1, but the categorization is not compatible with international standards.</p> <p style="margin-left: 40px;">c. Some, but not all, expenditures are classified by function for BY-1.</p> <p style="margin-left: 40px;">d. No expenditures classified by function are presented for BY-1.</p> <p style="margin-left: 40px;">e. Not applicable/other (please comment).</p> <p><u>Citation and/or comment:</u></p> <p><u>The researcher marked this answer as “a.”</u> See Article 37 of Constitutional bylaw No. 2001-692 of 1 August 2001 on budget acts.</p> <p><u>Peer Reviewer ONE Comment:</u> The answer “b” is a better response, as stated in the guide.</p> <p><u>Peer reviewer TWO Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose the answer “b” to maintain consistency of data across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>

<p>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?</p> <ul style="list-style-type: none"> a. All expenditures are classified by economic classification for BY-1, and the categorization is compatible with international standards. b. All expenditures are classified by economic classification for BY-1, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by economic classification for BY-1. d. No expenditures classified by economic classification are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> See Article 37 of Constitutional bylaw No. 2001-692 of 1 August 2001 on budget acts. In the sense of classification and operating section/ capital section, all expenditures are classified by economic classification.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>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)?</p> <ul style="list-style-type: none"> a. Program-level expenditure data are presented for all expenditures for BY-1. b. Program-level expenditure data are presented for at least two-thirds of, but not all, expenditures for BY-1. c. Program-level expenditure data are presented, but for less than two-thirds of expenditures for BY-1. d. No program-level expenditure data are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> See the annual performance report which is presented with the latest budget review act.</p> <p><u>Peer Reviewer ONE Comment:</u> In the budget proposal, every program is evaluated and indicators (English meaning) are displayed for the current year and the previous one. As this is rather new, some indicators were not available in 2005 for previous years. The annual performance review is annexed to the budget proposal. See: http://alize.finances.gouv.fr/budget/plf2006/DMSN.htm#resultat in what is called <i>les bleus</i> (because, in ancient times, the cover for this publication was blue).</p> <p><u>Peer reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<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> <ol style="list-style-type: none"> All BY-1 estimates have been updated from the original enacted levels to reflect six or more months of actual expenditure. All BY-1 estimates have been updated from the original enacted levels, but reflect less than six months of actual expenditure. Some BY-1 estimates have been updated from the original enacted levels to reflect actual expenditure. The BY-1 estimates have not been updated from the original enacted levels, or no BY-1 estimates are presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The documents presented in June show the whole information for 12 month BY-1.</p> <p><u>Peer Reviewer ONE Comment:</u> It is updated and well documented in the budget proposal at the end September. In fact, the June document is a preview of the September one.</p> <p><u>Peer Reviewer TWO Comment:</u> It seems the initial comments actually relate to BY-2. The budget documents present detailed expenditures for BY-1 as initially forecasted.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<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> <ol style="list-style-type: none"> Yes, such prior-year estimates of aggregate expenditure are presented. No, such prior-year estimates of aggregate expenditure are not presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> There is one document that shows the estimates of expenditure for three prior years.</p> <p><u>Peer Reviewer ONE Comment:</u> At the aggregate level, information is shown and discussed at: http://alize.finances.gouv.fr/budget/plf2006/bleus/pdf/REF06_1.pdf Full aggregate data are available on INSEE at: http://www.insee.fr/fr/indicateur/cnat_annu/base_2000/secteurs_inst/admin_publiques.htm.</p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>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)?</p> <ul style="list-style-type: none"> a. 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). b. 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. c. 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. d. No, such prior-year estimates are presented for aggregate expenditure only, or they are not presented at all. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> One document shows the estimates of expenditure for three prior years in the same way as in the budget bill.</p> <p>Peer Reviewer ONE Comment: INSEE, the statistical Agency (www.insee.fr) produces national accounts and public administration accounts (the European Commission is notified) for preceding years. Scope is larger than the budget (because of local budget and social budget), and classification is made comparable for each year. This is not presented in the budget documents, but it is an important source for past data, available to the public at: http://www.insee.fr/fr/indicateur/cnat_annu/base_2000/secteurs_inst/admin_publiques.htm At a more detailed level (BY-1, BY-2), the full state account is displayed at: http://www.minefi.gouv.fr/directions_services/Tresor_public/cgaf2005/cgaf2005.htm. Some information may (should) be displayed in a detailed program-level presentation at: http://alize.finances.gouv.fr/budget/plf2006/DMSN.htm#resultat, but nothing systematic here.</p> <p>Peer Reviewer TWO Comment: The detailed budget documents present estimates for FY-1 and FY, and actuals for FY-2; “a” is the correct answer.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>
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<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> <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 expenditures are presented in the budget or supporting budget documentation. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> In June the government presents the document that show implementation of the BY-2 budget.</p> <p><u>Peer Reviewer ONE Comment:</u> Actual outcome is BY-2. Moreover, INSEE, the statistical Agency (www.insee.fr) produces national accounts and public administration accounts (the European Commission is notified) for preceding years, which are controlled, unified in concept and scope, and transmitted to Eurostat (the Statistical Office of the European Communities). Each year (usually in May), INSSE produces a document, presenting official national public accounts at the aggregate level for BY-2: http://www.insee.fr/fr/ffc/docs_ffc/IP1078.pdf. Scope is larger than the budget (because of local budget and social budget), and classification is made comparable for each year. This is not presented in the budget documents, but it is an important source for past data, available to the public at: http://www.insee.fr/fr/indicateur/cnat_annu/base_2000/secteurs_inst/admin_publiques.htm</p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<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> <ol style="list-style-type: none"> Yes, prior-year data are always adjusted to be comparable to the budget year data. Yes, in most cases, prior-year data are adjusted to be comparable. Yes, in some cases, prior-year data are adjusted to be comparable, but significant deviations between prior-year and budget-year classifications exist. No, prior-year data are not adjusted to be comparable, or no prior-year estimates are presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The government shows the data with all needed adjustments.</p> <p><u>Peer Reviewer ONE Comment:</u> See above.</p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<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> <ul style="list-style-type: none"> a. All tax revenues are identified individually for BY-1. b. Tax revenues amounting to at least two-thirds of, but not all, tax revenue for BY-1 are identified individually. c. Tax revenues amounting to less than two-thirds of all tax revenues for BY-1 are identified individually. d. No tax revenues are identified individually for BY-1. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> See the latest budget review act and Article 37 of constitutional bylaw No. 2001-692 of 1 August 2001 on budget acts.</p> <p><u>Peer Reviewer ONE Comment:</u> See above.</p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<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> <ul 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 and/or comment:</u> See the latest budget review act and Article 37 of constitutional bylaw No. 2001-692 of 1 August 2001 on budget acts.</p> <p><u>Peer Reviewer ONE Comment:</u> See above. Wealth accounts are also available at the INSEE website. They give an aggregate view of public assets and returns.</p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<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> <ul style="list-style-type: none"> a. All BY-1 estimates have been updated from the original estimates to reflect six or more months of actual revenue collections. b. All BY-1 estimates have been updated from the original estimates, but reflect less than six months of actual revenue collections. c. Some BY-1 estimates have not been updated from the original estimates to reflect actual revenue collections. d. The BY-1 estimates have not been updated from the original estimates or no BY-1 estimates are presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The documents presented in June show all the information for 12 month BY-1.</p> <p><u>Peer Reviewer ONE Comment:</u> The links quoted for expenditures give information about revenues as well. Monthly revenues are for instance available at: http://www.minefi.gouv.fr/directions_services/Tresor_public/sme/2006/sme_0506.pdf. In documents presented in late September, these data are included.</p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<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> <ul style="list-style-type: none"> a. Yes, such prior-year estimates of aggregate revenue are presented. b. No, such prior-year estimates of aggregate revenue are not presented. c. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> There is a document that shows the estimates of expenditure for three prior years.</p> <p><u>Peer Reviewer ONE Comment:</u> The budget proposal contains analysis of aggregate revenues and INSEE displays full data. Links are above.</p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<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 and/or comment:</u> There is a document that shows the estimates of revenue for three prior years in the same way as in the budget bill.</p> <p><u>Peer Reviewer ONE Comment:</u> Links are above; the system for revenues is the same as for expenditures.</p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<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 and/or comment:</u> See the document on budget implementation presented in June and Article 37 of Constitutional bylaw No. 2001-692 of 1 August 2001 on budget acts.</p> <p><u>Peer Reviewer ONE Comment:</u> Same remark about INSEE certification, with notification to Eurostat.</p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<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 and/or comment:</u> A document annexed to the budget presents debt information.</p> <p><u>Peer Reviewer ONE Comment:</u> See above.</p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<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 and/or comment:</u> See Article 37 of Constitutional bylaw No. 2001-692 of 1 August 2001 on budget acts.</p> <p><u>Peer Reviewer ONE Comment:</u> I concur with the “a” response, please see above.</p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

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> <ul style="list-style-type: none"> a. Yes, extensive information on extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key extra-budgetary funds, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on extra-budgetary funds is not presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>The researcher marked this answer as “e.”</u> No extra-budgetary funds.</p> <p><u>Peer Reviewer ONE Comment:</u> The Social Security (Health Care, Pensions, Family subsidies, Poverty) has a specific budget, established in a way similar to the budget law. The first step is an executive proposal (a few weeks after the budget proposal), then a law is enacted. The <i>Cour des Comptes</i> (Court of Accounts) also produces an audit and a special authority (Council of Wise) does mid-year reports and may pronounce budget warnings if expense objectives are impossible to achieve. The Unemployment Care has a specific system, which is not under state control. It is managed jointly by trade unions. This fund displays no budget documentation, except year-end reports and forecasts.</p> <p><u>Peer Reviewer TWO Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer “a” to maintain consistency of assumptions across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>36. Does the executive's budget or any supporting budget documentation present information for at least the budget year on intergovernmental transfers?</p> <ol style="list-style-type: none"> Yes, extensive information on intergovernmental transfers is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key intergovernmental transfers, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on intergovernmental transfers is not presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The information on intergovernmental transfers is available during the year (just a total amount, without appropriations).</p> <p><u>Peer Reviewer ONE Comment:</u> There is full documentation of transferred items. It is available for instance at: http://alize.finances.gouv.fr/budget/plf2006/DJAUNES.htm#resultat (these documents were available in October 2005). They display <i>Les Jaunes</i> (annexes) providing full detail on those operations. There are also information on special accounts (like the ones used for privatization) http://alize.finances.gouv.fr/budget/plf2006/bleus/pdf/DCSFCS1.pdf and on satellite accounts (http://alize.finances.gouv.fr/budget/plf2006/DBA.htm#resultat).</p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>
<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> <ol style="list-style-type: none"> Yes, extensive information on transfers to public corporations is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key transfers to public corporations, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on transfers to public corporations is not presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>The researcher marked the answer as “b.”</u> Some details are excluded; it is not possible to foresee all transfers</p> <p><u>Peer Reviewer ONE Comment:</u> A more appropriate response is “a.” There is a specific report (Rapport sur l'Etat Actionnaire) that presents all this information in detail. This is not strictly speaking a budget or a supporting budget document. http://www.finances.gouv.fr/themes/finances_etat/etat_actionnaire/directions_services-sircom-finances_etat-etat_action-2005-som_etat_action2005.php.</p> <p><u>Peer Reviewer TWO Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose the answer “b” to maintain consistency of assumptions across countries, and to reflect that the report cited by Peer Reviewer One is not part of the executive's budget proposal.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>

<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 and/or comment:</u></p> <p>Peer Reviewer ONE Comment: Information on quasi-fiscal activities is available, if not in budget documents, in specific documents, published by various administrations or by state-owned enterprises.</p> <p>Peer Reviewer TWO Comment:</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>
<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 and/or comment:</u></p> <p>Peer Reviewer ONE Comment: A more appropriate response would be “a.” The information is quite extensive: http://www.ape.minefi.gouv.fr/ (part of it is in English).</p> <p>Peer Reviewer TWO Comment:</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>

<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, a discussion of their purpose, 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 and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment:</u> No specific information is available. The INSEE produces wealth account for public sector. This is an aggregate view.</p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>
<p>41. Does the executive's budget or any supporting budget documentation present information for at least the budget year on expenditure arrears?</p> <ul style="list-style-type: none"> 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). <p><u>Citation and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment:</u> Arrears are documented in national accounts (INSEE) at the aggregate level.</p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>

<p>42. Does the executive’s budget or any supporting budget documentation present information on contingent liabilities (such as government loan guarantees)?</p> <ol style="list-style-type: none"> Yes, extensive information on contingent liabilities is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key contingent liabilities, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on contingent liabilities is not presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> There is some information available in the budget final accounts. Furthermore, there is a document on state debt annexed to the budget.</p> <p>Peer Reviewer ONE Comment: A more appropriate answer is “d.” Contingent liabilities are not part of the French public accounting culture. Some non-recurrent reports may document and estimate some of these, but there is nothing systematic.</p> <p>Peer Reviewer TWO Comment: Some information is available in the budget final accounts, focusing on the guaranteed debt and similar contingent liabilities. A more appropriate answer would be “c.”</p> <p>http://www.minefi.gouv.fr/directions_services/Tresor_public/cgaf2005/documents/1A.pdf</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">c</div>
<p>43. Does the executive’s budget or any supporting budget documentation present information on future liabilities, such as civil service pensions?</p> <ol style="list-style-type: none"> Yes, extensive information on future liabilities is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key future liabilities, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on future liabilities is not presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> There is a special document on civil service strength that goes with the budget act.</p> <p>Peer Reviewer ONE Comment: Same as above.</p> <p>Peer Reviewer TWO Comment:</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">c</div>

<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 and/or comment:</u> There are no donor countries in the case of France, but individual donation 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>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">e</div>
<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 and/or comment:</u> Every single budget program contains information on the amount and impact of tax expenditure.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>46. Does the executive’s budget or any supporting budget documentation identify all earmarked revenues?</p> <ul style="list-style-type: none"> a. All earmarked revenues are identified individually. b. At least two-thirds of, but not all, earmarked revenues are identified individually. c. Less than two-thirds of earmarked revenues are identified individually. d. No earmarked revenues are identified individually. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> All earmarked revenues are identified individually in the scope of budgetary programs.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<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 and/or comment:</u> Less than one per cent of expenditure is dedicated to secret items, (in the prime minister's budget).</p> <p><u>Peer Reviewer ONE Comment:</u> Part of the defense ministry budget should correspond to such items, far larger than 1%. They are registered but not shown in great detail. For instance, page 10 of the following document, you know that military intelligence (secret services are mainly military) will cost 374 millions euros: http://alize.finances.gouv.fr/budget/plf2006/bleus/pdf/DBGNORMALMSNDA.pdf. "a" is thus ok. There may be some other items, so secret that I do not know about them, but that would not exceed 1%, because it is hard to dissimulate such items in the French budget.</p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
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"> 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. Yes, information is presented, highlighting the link between major policy goals and the budget, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on the link between the budget and the government's stated policy goals is not presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Every single program presents its objectives and performance indicators.</p> <p><u>Peer Reviewer ONE Comment:</u> Information is presented and discussed extensively. Parliament's reports are done on economic policy and budget proposals. The comment refers to the executive budget proposal.</p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<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> <ol style="list-style-type: none"> 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. Yes, information is presented, highlighting the major policy goals, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on the link between the budget and the government’s stated policy goals over a multi-year period is not presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Every single program presents its objective and performance indicators, but in some cases the objective indicators and performance indicators can be changed from one year to another.</p> <p><u>Peer Reviewer ONE Comment:</u> In the European Union’s stability program framework, the government presents an analysis of the budget’s evolution for the upcoming four years. It is linked to a forecast and sometimes to a sensitivity analysis of the economic outlook. Such a document may be consulted at: http://alize.finances.gouv.fr/budget/plf2006/bleus/pdf/REF06_1.pdf (page 100). It is also compiled by the European Commission later in the year (for the 2006 budget, it was compiled early 2006). It is available in English at: http://ec.europa.eu/economy_finance/about/activities/sgp/year/year20052006_en.htm (for all European countries as well.)</p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>
<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> <ol style="list-style-type: none"> Non-financial data are presented for all programs. Non-financial data are presented for programs representing at least two-thirds of, but not all, expenditures. Non-financial data are presented for programs representing less than two-thirds of expenditure. No non-financial data are presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> It depends on performance indicators retained for each program.</p> <p><u>Peer Reviewer ONE Comment:</u> Non-financial data are presented, but this is not systematic. However, one can register a lot of progress toward full documentation. Certainly at least 2/3 of the programs. The “b” response is appropriate.</p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>

<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 and/or comment:</u> It depends on the pertinence of objectives and performance indicators. In France we have just started to follow this kind of evaluation culture.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>
<p>52. Does the executive's budget or any supporting budget documentation contain performance indicators for expenditure programs?</p> <ul style="list-style-type: none"> a. Performance indicators are presented for all programs. b. Performance indicators are presented for programs representing at least two-thirds of, but not all, expenditures. c. Performance indicators are presented for programs representing less than two-thirds of expenditures. d. No performance indicators are presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Every single program contains its objectives and performance indicators retained by Parliament.</p> <p><u>Peer Reviewer ONE Comment:</u> It is included in the executive budget proposal and discussed by Parliament.</p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<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 and/or comment:</u> We need to wait a few years at least to know exactly whether performance indicators are well designed or not.</p> <p>Peer Reviewer ONE Comment: As of today, performance indicators are numerous and display activity more than efficiency. Goals are still too numerous to provide a key to performance analysis.</p> <p>Peer reviewer TWO Comment: Most indicators are ok, as far as design is concerned.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>
<p>54. Are performance indicators used in conjunction with performance targets presented in the executive's budget or any supporting budget documentation?</p> <ol style="list-style-type: none"> All performance indicators are used in conjunction with performance targets. Most performance indicators are used in conjunction with performance targets. Some performance indicators are used in conjunction with performance targets, but most are not. No performance indicators are used in conjunction with performance targets. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The indicators are proposed by the government and retained by Parliament.</p> <p>Peer Reviewer ONE Comment: 2005 was experimental and 2006 is far from perfect. There is a full website advertising this: http://www.minefi.gouv.fr/performance/index.htm. One can find data for all ministries at: http://alize.finances.gouv.fr/budget/plf2006/DMSN.htm#resultat</p> <p>Peer Reviewer TWO Comment:</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>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?</p> <ul style="list-style-type: none"> 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). <p><u>Citation and/or comment:</u></p> <p>The researcher marked the response as “e.” There are no programs or special policies in France intended to benefit the most impoverished populations in the sense of World Bank policies.</p> <p>Peer Reviewer ONE Comment: Of course, poverty in the sense of World Bank policies is not a direct concern in France. However, there are poor people in France and specific programs are aimed at reducing poverty, increasing incentives to work, and providing basic services to poor people. Such programs are discussed and evaluated at length in budget documents or extra-budget documents (such as the social security). The “a” response is the most appropriate. Programs and missions are detailed for instance at: http://alize.finances.gouv.fr/budget/plf2006/bleus/pdf/DBGNORMALMSNSE.pdf</p> <p>Peer Reviewer TWO Comment:</p> <p>IBP Comment: IBP editors chose the answer “a” to maintain consistency of assumptions across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>
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Additional Key Information for Budget Analysis & Monitoring	
<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>56. Does the executive make available to the public a description of the tax rate or fee schedule for all revenue sources?</p> <ol style="list-style-type: none"> Yes, extensive information on tax rates and fee schedules 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 and/or comment:</u> In the scope of Finance Act.</p> <p>Peer Reviewer ONE Comment: This is fully documented. The Finance Act is in fact an annex document to the executive budget proposal: http://alize.finances.gouv.fr/budget/plf2006/bleus/pdf/DVMFVM1.pdf.</p> <p>Peer Reviewer TWO Comment:</p>	a
<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 and/or comment:</u> In the scope of the Finance Act, the annual report.</p> <p>Peer Reviewer ONE Comment: The distribution of tax burden is not a point systematically analyzed by budget documents. France is lagging behind countries such as the UK or the US on this. Recently however, with the discussion of a tax reform proposal, several elements on the distribution of the tax burden were released. Previously, reports dealt with that; the Conseil d'Analyse Economique (CAE), for instance, http://www.cae.gouv.fr/rapports/056.htm or http://www.cae.gouv.fr/rapports/017.htm.</p> <p>Peer Reviewer TWO Comment:</p>	b

<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 both a narrative discussion and quantitative estimates. 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 and/or comment:</u> France does not enjoy special assistance from IFIs.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">e</div>
<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 both a narrative discussion and quantitative estimates. 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 and/or comment:</u> There is no such situation in France: there is no donor country assistance.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">e</div>

<p>60. Does the executive make available to the public a summary that describes the budget and its proposals?</p> <ul style="list-style-type: none"> 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><u>Citation and/or comment:</u> It is posted on the Internet by the Ministry of Finance as soon as budget is voted upon.</p> <p><u>Peer Reviewer ONE Comment:</u> “Les Chiffres Clés” is an example of such a publication. It is based on the executive budget proposal. Some measures are explained for the enacted budget, like fiscal measures (www.impot.gouv.fr). It is press material rather than something directly aimed at the public. It is nonetheless available to everyone: http://www.minefi.gouv.fr/directions_services/sircom/finances_etat/LF/2006/plf/chiffrescles2006.pdf</p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>
<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> <ul style="list-style-type: none"> 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><u>Citation and/or comment:</u> A non-technical presentation is prepared as soon as the budget is voted on and it is available on the Internet.</p> <p><u>Peer Reviewer ONE Comment:</u> Press materials are available on the Internet with the executive proposal. Parliament does not communicate on enacted budgets. Press materials are not strictly speaking a citizens budget.</p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>

<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> <ol style="list-style-type: none"> Yes, thorough definitions of budget terms are provided. Yes, definitions are provided, but some details are excluded. Yes, some definitions are provided, but it lacks important details. No, definitions are not provided. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p>The researcher marked the answer as “c.” There are some explanations, but they are rather technical definitions.</p> <p>Peer Reviewer ONE Comment: Press materials contain such a limited glossary: http://www.minefi.gouv.fr/directions_services/sircom/finances_etat/LF/2006/plf/guide/glossaire.pdf</p> <p>The budget process is described briefly at: http://www.minefi.gouv.fr/themes/finances_etat/budget/2006/plf/directions_services-sircom-finances_etat-plf-2006-som_guide.php.</p> <p>Full details on terms and procedure are available on the website of the finance ministry (www.minefi.gouv.fr). So “a” could be a possible answer, even if the complete set is rather clumsy.</p> <p>Peer Reviewer TWO Comment:</p> <p>IBP Comment: IBP editors chose the answer “c” to maintain consistency of assumptions across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>
<p>63. Does the executive make available to the public a summary of the budget process?</p> <ol style="list-style-type: none"> Yes, it includes a summary of the budget process that is very informative. Yes, it includes a summary of the budget process that is somewhat informative. Yes, but the summary of the budget process is not very informative. No, it does not include a summary of the budget process. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> There is some information on the budget process; the Ministry of Finance makes it available on the Internet.</p> <p>Peer Reviewer ONE Comment: The budget process is described briefly at: http://www.minefi.gouv.fr/themes/finances_etat/budget/2006/plf/directions_services-sircom-finances_etat-plf-2006-som_guide.php). Full details on terms and procedure are available on the website of the Finance Ministry (www.minefi.gouv.fr). So “a” could be a possible answer, even if the complete set is rather clumsy. There is a description of the budget process on the <i>Assemblée Nationale</i> (national assembly) website: http://www.assembleenationale.fr/juniors/.</p> <p>Peer Reviewer TWO Comment:</p> <p>IBP Comment: IBP editors chose the answer “c” to maintain consistency of assumptions across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>

<p>64. Do citizens have the right in law 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 and/or comment:</u></p> <p>The researcher marked the answer as “a.” The right to access government information, including budget information has been codified; see law of 17 July 1978 and law of 12 April 2000.</p> <p>Peer Reviewer ONE Comment: Information on fiscal burden distribution, information on cost of fiscal exemption, and historical data on tax scheme is not available to citizens, even upon request. Regarding information on the distribution of fiscal burden, availability would consist of the publication of anonymous individual fiscal declaration files. Contrary to European directives, such files are not made available to anyone. So “b” is a better answer.</p> <p>Peer Reviewer TWO Comment:</p> <p>IBP Comment: IBP editors chose the answer “b” to maintain consistency of assumptions across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>
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65. 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)?

- 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.
- a. In practice, no highly disaggregated expenditure information is available.
- b. Not applicable/other (please comment).

Citation and/or comment:

The researcher marked the answer as "a." Most of the information is published, available on the Internet or on demand.

Peer Reviewer ONE Comment: I tend to disagree. What is not published will not be available to people on request. Statistical secret and protection of individuals are still strong dogmas in France.

Peer Reviewer TWO Comment:

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

b

66. 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?

- 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).

Citation and/or comment:

The researcher marked the answer as "a." Most of the information is published, available on the Internet or on demand.

Peer Reviewer ONE Comment: What is not published is not available on demand. As for fiscal data, limited information is available on specific programs, due to statistical secret. However, some programs are well documented.

Peer Reviewer TWO Comment:

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

b

Section Three: The Budget Process

The Budget Process	
Executive's Formulation of the Budget	
<p>67. 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 and/or comment:</u> Refer to Article 47 of the Constitution.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	a
<p>68. Does the executive release to the public its timetable for its budget preparation process?</p> <ol style="list-style-type: none"> Yes, a detailed timetable is released to the public. Yes, a timetable is released, but some details are excluded. Yes, a timetable is released, but it lacks important details. No, a timetable is not issued to the public. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> There is a legal document that defines the whole budget preparation process (a prime minister decree).</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	a
<p>69. Does the executive adhere to its timetable for the preparation and release of the budget?</p> <ol style="list-style-type: none"> The executive adheres to the dates in its timetable. The executive adheres to most of the key dates in its timetable. The executive has difficulty adhering to most of the dates in its timetable. The executive does not adhere to the dates in its timetable, or it does not release to the public its timetable. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Generally the executive adheres to its timetable.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	a

<p>70. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?</p> <ol style="list-style-type: none"> 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). <p><u>Citation and/or comment:</u> The Constitution provides for debate on budgetary priorities.</p> <p><u>Peer Reviewer ONE Comment:</u> There is no doubt that consultations and discussion are held with legislature members. However, prior to the new budget procedure (LOLF), there was a general feeling that the whole budgetary process was more on the side of the executive and the administration. LOLF changes many things, but the influence of members of the legislature on the budget process remains weak. A posteriori control is strongly reinforced.</p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>71. Does the executive hold consultations with the public as part of its process of determining budget priorities?</p> <ol 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 and/or comment:</u> But could it not be said that members of the parliament represent the public?</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>72. When does the executive release a pre-budget statement to the public?</p> <ol style="list-style-type: none"> a. The executive releases a pre-budget statement at least four months in advance of the start of the budget year. b. 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. c. The executive releases a pre-budget statement, but it is released less than two months before the start of the budget year. d. The executive does not release a pre-budget statement. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p>Peer Reviewer ONE Comment: The correct reference is the pre-budget document released in June, that is to say six months before the budget year. However, a lot of new measures are in the executive proposal, released at the end of September. I think that the concept of a pre-budget statement is implemented correctly in France today. The main concern is that Parliament and independent institutions have little means to debate <i>at a detailed level</i> of the budget. At the aggregate level, the work is done and the debate is OK.</p> <p>Peer Reviewer TWO Comment:</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>73. Does the pre-budget statement describe the government's macroeconomic and fiscal framework?</p> <ol style="list-style-type: none"> a. Yes, an extensive explanation of the government's fiscal and macroeconomic policy is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key aspects of the fiscal and macroeconomic framework, 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). <p><u>Citation and/or comment:</u> Refer to Article 50 of Constitutional bylaw No. 2001-692 of 1 August 2001 on budget acts.</p> <p>Peer Reviewer ONE Comment: The researcher's citation refers to the main part of the first volume of the pre-budget statement. The second volume is aimed at performance indicators. However, a full forecast is released in September (at the end of month), and discussed with external experts (in a group named Commission Économique de la Nation).</p> <p>Peer Reviewer TWO Comment:</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>74. Does the pre-budget statement describe the government's policies and priorities that will guide the development of detailed estimates for the upcoming budget?</p> <ul style="list-style-type: none"> 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). <p><u>Citation and/or comment:</u> Article 50 of Constitutional bylaw No. 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>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
Legislative Approval of the Budget	
<p>75. How far in advance of the start of the budget year does the legislature receive the budget?</p> <ul 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 and/or comment:</u> Refer to Article 47 of Constitution.</p> <p><u>Peer Reviewer ONE Comment:</u> The legislature received the budget on September 28th, 2005. Kilos of paper are delivered to parliamentarians and are available on the Internet. A press conference is held at Bercy, the Finance Ministry.</p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>76. 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 and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment:</u> There is a committee of experts, proceedings of which are made public, as I mentioned above. There are also questions to the government in the course of the budget discussion. The Finance Commissions of the <i>Assemblée Nationale</i> and of the <i>Sénat</i> (senate) produce reports of the executive’s budget proposal, discussed in commission and presented to Parliament. Everything is made public rapidly (within a few days). Such reports may be consulted on the website at: http://www.assembleenationale.fr/12/dossiers/loi_finances_2006.asp. As you can see, the minister of finance and the minister of budget are heard by the Finance Commission. To my knowledge, the Finance Commission does not hear people from the public.</p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">c</div>
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<p>77. 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> <ul style="list-style-type: none"> a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the executive branch is heard. b. Yes, hearings are held, covering key administrative units, in which testimony from the executive branch is heard. c. Yes, a limited number of hearings are held in which testimony from the executive branch is heard. d. No, public hearings are not held on the budgets of administrative units in which testimony from the executive branch is heard. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Legislative committees of Parliament hold public hearings; testimony of the executive branch is heard; and public hearings reports are published.</p> <p><u>Researcher’s Response to Peer Reviewer:</u> The Finance Commission held public hearings with testimony from the executive branch on the execution of budgets of ministries in June 2006.</p> <p><u>Peer Reviewer ONE Comment:</u> I am afraid that today’s practice is a bit under “a,” more like a “c.” You have the full report of hearings from the Finance Commission but in-depth hearings do not appear.</p> <p><u>Peer Reviewer TWO Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose the answer “c” to maintain consistency of assumptions across countries, and to reflect the lack of people heard from the public. We note, unfortunately, that these hearings occurred after the period for completion of the questionnaire.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">c</div>
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<p>78. 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 and/or comment:</u> There are no public hearings with testimony from the public in this domain. Public hearings reports are published.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>79. Do the legislative committees that hold public hearings release reports to the public on these hearings?</p> <ol style="list-style-type: none"> Yes, the committees release very informative reports, which include all written testimony presented at the hearings. Yes, the committees release reports, but some details are excluded. Yes, the committees release reports, but they are not very informative. No, the committees do not release reports or do not hold public hearings. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Public hearings reports are published, but sometime these reports are not exhaustive, with no details on secret items for example</p> <p><u>Peer Reviewer ONE Comment:</u> To my knowledge, public hearings are fully reported. Some committees may choose to hold non-public hearings.</p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>

<p>80. Does the executive present more details or provide a better explanation of any budget proposal, if members of the legislature (including from minority parties) request such information?</p> <ol style="list-style-type: none"> a. The executive responds to such legislative requests, and it generally provides an appropriate and timely response. b. The executive responds to such legislative requests, but its responses are sometimes not appropriate or timely. c. The executive responds to such legislative requests, but its responses are typically not appropriate or timely. d. The executive responds selectively or ignores such legislative requests. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The executive branch is obligated to give more information on requests by members of the legislature. Refer to Article 49 of Constitutional bylaw No. 2001-692 of 1 August 2001 on budget acts.</p> <p><u>Peer Reviewer ONE Comment:</u> OK with the answer; however, this is rather limited.</p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>81. Is the legislature (or the appropriate legislative committee) given information for the budget year on the spending of secret items relating to, for instance, national security and military intelligence?</p> <ol style="list-style-type: none"> a. Yes, the legislature is provided extensive information on all spending on secret items. b. Yes, the legislature is provided information on spending on secret items, but some details are excluded. c. Yes, the legislature is provided some information on spending on secret items, but it lacks important details. d. No, the legislature is provided no information on secret items. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Generally, the legislature is given information on secret items spending, but some details are excluded.</p> <p><u>Peer Reviewer ONE Comment:</u> OK, but special committees may have clearance for secret matters. For instance, the Defense Commission at the <i>Assemblée Nationale</i> is allowed to deal with secret (non-public) matters. In practice, however, not everything is scrutinized by committees.</p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>

<p>82. Does the legislature have authority to amend the budget presented by the executive?</p> <ol style="list-style-type: none"> Yes, the legislature has unlimited authority to amend the budget. Yes, the legislature has authority to amend the budget, with some limitations. Yes, the legislature has authority to amend the budget, but its authority is very limited. No, the legislature does not have any authority to amend the budget. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Refer to Article 47 of Constitutional bylaw No. 2001-692 of 1 August 2001 on budget acts.</p> <p><u>Peer Reviewer ONE Comment:</u> The main limitation is that you must provide a way to get new revenues when you propose new expenses.</p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>
<p>83. 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. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Refer to Article 7 of Constitutional bylaw No. 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>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
Executive's Implementation of the Budget	
<p>84. 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 and/or comment:</u> At least every month; they are available on the Internet.</p> <p><u>Peer Reviewer ONE Comment:</u> Look at: http://www.minefi.gouv.fr/themes/finances_etat/budget/directions_services-budget-situation_mensuelle-encours.php#depenses</p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>85. What share of expenditure is covered by in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ul style="list-style-type: none"> a. Yes, in-year reports cover all expenditures. b. Yes, in-year reports cover at least two-thirds, but not all, of expenditures. c. Yes, in-year reports cover less than two-thirds of expenditures. d. No in-year reports are released to the public. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> In-year reports are exhaustive.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>86. 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 and/or comment:</u> In-year reports are exhaustive. Exhaustive comparisons are made for all expenditures.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>87. 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 and/or comment:</u> At least every month; they are available by internet.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>88. 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 and/or comment:</u> In-year reports are exhaustive.</p> <p><u>Peer Reviewer ONE Comment:</u> OK, with maybe the exception of non-fiscal revenues (known at the end of the year).</p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>89. 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 and/or comment:</u> In-year reports are exhaustive. Exhaustive comparisons are made for all revenues.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>90. 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 and/or comment:</u> They are available on the Internet.</p> <p><u>Peer Reviewer ONE Comment:</u> OK, http://www.aft.gouv.fr/ provides all this information, including English language materials.</p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>91. 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?</p> <ul style="list-style-type: none"> a. Yes, extensive information related to the composition of government debt is presented. b. Yes, key additional information is presented, but some details are excluded. c. Yes, some additional information is presented, but it lacks important details. d. No, additional information related to the composition of government debt is not presented, or such in-year reports on borrowing are not released. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> All details are presented; they are available on the Internet.</p> <p><u>Peer Reviewer ONE Comment:</u> OK, http://www.aft.gouv.fr/ provides all this information, including English language materials.</p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>92. 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> <ul style="list-style-type: none"> a. Reports are released 1 month or less after the end of the period. b. Reports are released 2 months or less (but more than 1 month) after the end of the period. c. Reports are released more than 2 months after the end of the period. d. In-year reports are not released. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Reports are released 2 months or less after the end of the period.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>

<p>93. 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 and/or comment:</u></p> <p><u>The researcher marked this answer as “b.”</u> Some economic changes can not be assessed at mid-year.</p> <p><u>Peer Reviewer ONE Comment:</u> Yes, as a matter of fact, the <i>Commission Economique de la Nation</i>, mentioned above, has two meetings each year. One at the end of September with a discussion of the economic forecast underlining the budget proposal and one in mid-March for revised forecast. The government expresses itself about economic outlook often during the year. The pre-budget document is what is closest to a mid-year review, however, because it contains revised estimates of budget deficit, revenues and expenses. My answer is “a.”</p> <p><u>Peer Reviewer TWO Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose the answer “a” to maintain consistency of assumptions across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>94. Does the executive release to the public a mid-year review of the budget that includes updated expenditure estimates for the budget year underway?</p> <ol style="list-style-type: none"> 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. Yes, the mid-year review includes updated estimates of expenditure, but some details on why estimates have changed are not provided. Yes, the mid-year review includes updated estimates of expenditure, but important details on why estimates have changed are not provided. 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. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> In the scope of supplemental budget.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>95. What is the most detail provided in the mid-year review for expenditures?</p> <ul style="list-style-type: none"> 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). <p><u>Citation and/or comment:</u> Program-level details and some action-level information are presented.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>
<p>96. Does the executive release to the public a mid-year review of the budget that includes updated revenue estimates for the budget year underway?</p> <ul style="list-style-type: none"> 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). <p><u>Citation and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>97. Does the executive seek input from the legislature when the executive shifts funds between administrative units (except when the amounts are below a certain level, as specified in law or regulation)?</p> <ol style="list-style-type: none"> a. Yes, the executive seeks approval from the legislature before shifting funds between administrative units. b. Yes, the executive advises 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. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>The researcher marked this answer as “c.”</u> Below a certain level, the executive has to inform the legislature, but beyond this level the executive has no right to proceed with the shifting of funds without seeking input from the legislature.</p> <p><u>Peer Reviewer ONE Comment:</u> I agree with the comment. So the more appropriate answer would be “b.”</p> <p><u>Peer Reviewer TWO Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose the answer “b” to maintain consistency of assumptions across countries, and to reflect the lack of people heard from the public.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>
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<p>98. 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> <ol style="list-style-type: none"> There were no credible reported instances of procurement failing to follow an open and competitive process in practice during the past year. The procurement of goods and services frequently followed an open and competitive process in practice, but there were some reported instances of irregularities. The procurement of goods and service followed an open and competitive process in many instances, but there were significant reported examples of irregularities. No, the procurement process was not open and competitive in practice. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>The researcher marked the answer as “a.”</u> This is not allowed in France</p> <p><u>Peer Reviewer ONE Comment:</u> OK. It is not allowed, but in the past, such events may have taken place despite not being allowed. For instance, numerous scandals on political organization financing are based on such public orders for goods or services. Recently, the procedure was made more stringent. It is quite a heavy felony to be caught in violation of the procedure. This of course makes no guarantees. In particular, the process of decentralization has multiplied the authorities in charge of expenses and may have induced some flexibility in the process. There are, as of today, no known large scandals (the latest was about the French air carrier Charles de Gaulle).</p> <p><u>Peer Reviewer TWO Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose the answer “b” to reflect the reported irregularities cited by Peer Reviewer One.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>
<p>99. When does the legislature typically approve supplemental budgets?</p> <ol style="list-style-type: none"> Supplemental budgets are approved before the funds are expended, or the executive rarely proposes a supplemental budget (please specify). Supplemental budgets are approved after the funds are expended, or the executive implements supplemental budgets without ever receiving approval from the legislature (please specify). Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Supplemental budgets are approved before the funds are expended. When the government needs supplemental funds during the year, it has to inform the legislature and wait for its approval. In the initial budget there are special funds provided in case of emergency (for example disaster) expenses.</p> <p><u>Peer Reviewer ONE Comment:</u> Generally a mid-year proposal is presented by the executive, discussed and enacted by Parliament.</p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>100. In most years, how large are supplemental budget requests relative to the size of the original budget?</p> <ol style="list-style-type: none"> Supplemental budgets are generally equal to 2 percent or less of the original budget. Supplemental budgets are generally equal to more than 2 percent, but less than 5 percent, of the original budget. Supplemental budget are generally equal to more than 5 percent, but less than 10 percent, of the original budget. 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. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Less than one per cent of the original budget.</p> <p><u>Peer Reviewer ONE Comment:</u> Correct, but some years it may be of importance. For instance in 2002, a significant cut in income tax was proposed in June.</p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>101. When does the legislature approve the expenditure of contingency funds or other funds for which no specific purpose was identified in the budget?</p> <ol style="list-style-type: none"> Expenditures are approved before the funds are expended, or contingency funds or other funds with no specific purposes are not included in the budget. Expenditures are approved after the funds are expended, but before the end of the fiscal year. Expenditures are approved after the end of the fiscal year, for example in the next budget. Such expenditure takes place without legislative approval. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Expenditures are approved after the funds are expended, but the legislature has to be informed before expending the funds, according to Article 13 of Constitutional bylaw No. 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>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>

Executive's Year-End Report and the Supreme Audit Institution	
<p>102. How long after the end of the budget year does the executive release to the public a year-end report or another document that discusses the budget's actual outcome for the year?</p> <p style="margin-left: 40px;">a. Reports are released six months or less after the end of the fiscal year. b. Reports are released 12 months or less (but more than six months) after the end of the fiscal year. c. Reports are 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> <p><u>Citation and/or comment:</u> Article 46 and 58 of Constitutional bylaw No. 2001-692 of 1 August 2001 on budget acts.</p> <p><u>Peer Reviewer ONE Comment:</u> Two documents should be referred to: (1) the Finance Ministry publication : http://www.minefi.gouv.fr/directions_services/Tresor_public/cgaf2005/cgaf2005.htm (2) the report by the <i>Cour des Comptes</i> http://www.ccomptes.fr/FramePrinc/frame01.htm</p> <p><u>Peer Reviewer TWO Comment:</u></p> <p><u>IBP Comment:</u> In relation to Peer Reviewer One's comment, the document referred to in this question is the Finance Ministry publication. The second document by Peer Reviewer One is considered the auditor's report.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>
<p>103. In the year-end report, or another document released to the public by the executive (please specify below), have the data on the actual outcomes been audited?</p> <p style="margin-left: 40px;">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> <p><u>Citation and/or comment:</u> Refer to Article 58 of Constitutional bylaw No. 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>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>104. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?</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 and/or comment:</u> The government has to explain to the legislature the difference between the enacted levels and actual outcome for expenditures.</p> <p><u>Peer Reviewer ONE Comment:</u> Explanations are published; however, there are no real expertise capacities for counter evaluations in Parliament.</p> <p><u>Peer reviewer TWO Comment:</u> In the 2005 report (already available to the public) outcomes are compared to 2004, but not to the initial estimates. http://www.minefi.gouv.fr/directions_services/Tresor_public/cgaf2005/cgaf2005.htm.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; text-align: center; margin: auto;">a</div>
<p>105. 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, or another document released to the public by the executive (please specify below)?</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 and/or comment:</u> The explanation focuses on the program-level, see Articles 44 and 47 of Constitutional bylaw No. 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>	<div style="border: 1px solid black; width: 30px; height: 30px; text-align: center; margin: auto;">a</div>

<p>106. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?</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 and/or comment:</u> The government has to explain to the legislature the difference between the enacted levels and actual outcome for revenues.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>107. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?</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 and/or comment:</u> The government has to explain to the legislature the difference between the original macroeconomic forecast for the fiscal year and the actual outcome for that year.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>108. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the original estimates of non-financial data 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 and/or comment:</u> The government has to explain to the legislature the difference between the original estimates of non-financial data and the actual outcome.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>109. Does the year-end report, or another document released to the public by the executive (please specify below), 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 and/or comment:</u> The government has to explain to the legislature the difference between the original performance indicators and the actual outcome.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>110. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the enacted level of funds intended to benefit directly the country’s most impoverished populations 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 and/or comment:</u></p> <p><u>The researcher marked this answer as “d.”</u> There is no such information; there are no funds intended to benefit directly the country’s most impoverished populations.</p> <p><u>Peer Reviewer ONE Comment:</u> As I mentioned above, there are poor people in France and programs aimed at benefiting them. They are reported like anything else. Maybe the question is not applicable to France, but if it is, “a” is the answer.</p> <p><u>Peer Reviewer TWO Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer “a” to maintain consistency of assumptions across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>111. Does the year-end report, or another document released to the public by the executive (please specify below), present the actual outcome for extra-budgetary funds?</p> <ol style="list-style-type: none"> Yes, extensive information on the actual outcome for extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key issues, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information is not presented on extra-budgetary funds, or such a report is not released. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>The researcher marked this answer as “e.”</u> There are no extra-budgetary funds in France.</p> <p><u>Peer Reviewer ONE Comment:</u> If social security is an extra-budgetary fund, the answer is “a.” As mentioned above, there is a complete budget process for this fund.</p> <p><u>Peer Reviewer TWO Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer “a” to maintain consistency of assumptions across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>112. How long after the end of the fiscal year are the final 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 and/or comment:</u> During the last quarter (October, November, and December) of the year after the end of the fiscal year.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>
<p>113. Two years after the completion of a fiscal year, what percentage of expenditure has been audited and (except for secret programs) the reports released to the public?</p> <ol style="list-style-type: none"> a. All expenditures have been audited and the reports released to the public. b. Expenditures representing at least two-thirds of, but not all, expenditure have been audited. c. Expenditures representing less than two-thirds of expenditure have been audited. d. No expenditures have been audited, or the reports have not been released to the public. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The law requires the auditing of all expenditures.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>114. Do year-end audit reports of departmental expenditure that are released to the public include an executive summary?</p> <ul style="list-style-type: none"> a. All of these audit reports include an executive summary. b. Most of these reports include an executive summary. c. Some of these reports include an executive summary. d. None of these audit reports include an executive summary, or such reports are not released to the public. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> All of these audit reports include a summary; usually there is also a summary for the press.</p> <p><u>Peer Reviewer ONE Comment:</u> Audit reports released by the <i>Court des Comptes</i> are fully summarized.</p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>115. 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> <ul style="list-style-type: none"> 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. b. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature. c. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>The researcher marked this question as “c.”</u> The head of the SAI enjoys security of tenure as well as others members who are magistrates</p> <p><u>Peer Reviewer ONE Comment:</u> The answer is “a,” because the head of the <i>Cour des Comptes</i> could not murder someone without being removed from his position. However, he enjoys full protection from the executive branch.</p> <p><u>Peer Reviewer TWO Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer “a” to maintain consistency of assumptions across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>116. Does the Supreme Audit Institution release to the public audits of extra-budgetary funds?</p> <ul style="list-style-type: none"> a. Yes, the SAI releases to the public audits of all extra-budgetary funds. b. Yes, the SAI releases audits representing at least two-thirds of, but not all, extra-budgetary funds. c. Yes, the SAI releases audits representing less than two-thirds of all extra-budgetary funds. d. No, the SAI does not release to the public audits of extra-budgetary funds, or it does not audit such funds. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>The researcher marked this answer as “e.”</u> No extra-budgetary funds</p> <p><u>Peer Reviewer ONE Comment:</u> A more appropriate response is “a.” The <i>Cout des Comptes</i> provides an audit the for social security fund.</p> <p><u>Peer Reviewer TWO Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer “a” to maintain consistency of assumptions across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>117. Beyond the established year-end attestation audits, does the Supreme Audit Institution (SAI) have discretion in law 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 and/or comment:</u> Refer to Article 64 of the Constitution.</p> <p><u>Peer Reviewer ONE Comment:</u> OK. This of course raises the question of means that the <i>Cour</i> may engage.</p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>118. 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 and/or comment:</u> SAI propose its budget to the government and it is determined by the legislature in the scope of the state budget.</p> <p><u>Peer Reviewer ONE Comment:</u> Fully consistent is a clumsy question!</p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>119. 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 and/or comment:</u> All reports are available to the public and analyzed by the finance committees of the legislature.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>120. 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?</p> <ul style="list-style-type: none"> 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). <p><u>Citation and/or comment:</u> The executive is not obligated to do this. Regardless, the executive prepares the information on actions taken to address audit findings.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">c</div>
<p>121. 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 and/or comment:</u> There is no such report, because there is no obligation to do have one.</p> <p><u>Peer Reviewer ONE Comment:</u> Correct, but sad.</p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

122. Are audit reports related to national security and other secret programs provided to the legislature (or relevant committee)?

- a. Yes, legislators are provided with detailed audit reports related to national security 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 and/or comment: Some details on secret items are excluded.

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment:

b