Introduction

In France, spending from the funds of the Social Security (SS) system constitutes a very large portion of total spending. In 2012 SS spending represented 128 percent of central government (CG) spending. This does not include the pension funds of civil servants and the military, which are included in one of several special accounts in the CG budget. Full information is available on the budget revenues, spending, deficits, and debt of the SS system. Since 1996, these figures have been presented to parliament and adopted as an annual law, separate from the annual CG budget law. The accounts of the main branches of the SS system are prepared using a common accounting framework specific to the SS system. The Court of Accounts (CoA) audits these accounts and, more generally, conducts performance analysis of the entire public finance system into which the SS system fits. The budget processes for the CG and the SS system are becoming increasingly integrated, including through multi-year budget programming laws covering general government (in national accounts terms).

It could be argued that France’s SS system is not extra-budgetary, at least not for the four branches of the basic regimes of social insurance: health, work accidents, pensions, and family. This is mainly because parliament adopts two laws for revenues and spending: one for the CG and another for SS. Is this any different from practices in countries that adopt multiple appropriations acts? More generally, France’s public finance system is quite fragmented. This began in 1945 when government control over the SS system increased, and continued in 1983 when decentralization to local governments was enhanced. However, Euro-Zone countries are under surveillance and must follow some fiscal rules of EU institutions; in France, this has contributed to a move back towards more coordinated budget and accounting systems for central government, the SS system, and local governments.

The CG provides a wealth of budget-related information on the SS funds, CG transfers to noncommercial government agencies, and CG special funds. Over the past 15 years, much progress in improving the availability of budget-related information has been. The information ranges from summaries that offer brief descriptions of budgets and provide key figures with regard to the SS

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1 The author thanks those who provided useful inputs on an earlier draft: Mr. Murray Petrie, consultant and coordinator of the OBI Plus project, International Budget Partnership; Mr. Benoît Chevauchez, Contrôleur Général Économique et Financier, Ministry of Finance, Paris; Mr. François Écalle, Senior Counsel, Court of Accounts, Paris; Professor Jean Mathis, Dauphine University, Paris. The author is responsible for any errors.
system to dense analytical documents on the budgets and policies of the SS system, CG transfers (direct and indirect) to the SS system, and CG special accounts.

All of these documents are available to parliament and the public. Parliament has spearheaded the recent improvements in the transparency of budget-related information on the SS system and CG special accounts. This transparency has been facilitated by the adoption of “organic” laws that lay out procedures for annual budgeting and reporting on the SS system and the other “extra-budgetary” CG activities considered later in this paper. Parliament itself is quite transparent: all of its proceedings are available in downloadable written documents and in live oral and visual recordings of discussions, including those on the SS system.

Parliament is not provided with consolidated budget information on autonomous noncommercial government agencies controlled by CG. There are multiple categories of these diverse “agencies,” and different CG ministries monitor these agencies’ financial activities for a variety of purposes. For this reason, it is not possible to unambiguously count the number of such agencies (580 in one count, 729 in another, 1244 in another), nor is it possible to accurately estimate their impact on public finances. While full information on CG transfers to these agencies is available (a considerable portion of which comes via earmarked taxes), there are difficulties in obtaining consolidated information on the agencies’ own revenues. Unlike the SS system, for which information on aggregate revenues and expenditures of the main SS branches is available and audited annually by the CoA, no such consolidated information exists for the noncommercial CG agencies. Some agencies enjoy considerable autonomy. Their medium-term obligations are spelled out in performance contracts, and the GG now strictly controls the borrowing of these agencies. However, the CG has not yet been able to bring about improvements in many agencies’ financial management practices. In addition, the public availability of audited financial accounts of the agencies needs to be enhanced considerably.

Through its obligation to audit the SS accounts and its independent opinions in its analytical publications, the Court of Accounts has contributed to the improvements in transparency of the budget and accounts of the SS system. The CoA has thereby complemented the improvements in transparency initiated by parliament. Given its wide mandate, the CoA has also reported on extra-budgetary CG interventions, including tax expenditures (which are on-budget in France), contingent liabilities (for which considerable information is available in budget documentation) and the CG’s use of public-private partnerships or public enterprises to achieve public policy purposes. These issues, along with local government extra-budgetary activities, are beyond the scope of this report.

Nongovernment civil society groups, notably trade unions, employers’ federations, and specialists in matters pertaining to specific extra-budgetary activities, are well represented on the governing boards of the EBFs in France. At least for SS, the CG has the upper hand in setting policies. Nonetheless, civil society can express its views on the Government’s Impact Analyses of new SS measure to parliamentary committees examining policy changes. However, when trade unions feel that their voices are not being heard through dialogue, they may not hesitate to block proposed policy changes that affect their members (or retirees) by strike action.

In summary, the budgets and accounts of the GC-controlled SS funds are quite transparently reported in France, with the exception of In-Year-Reports in areas other than health spending. However, the complexity of these budgets could be viewed as undermining transparency. For noncommercial central government autonomous agencies, further progress could be made in improving the transparency of their operations on a consolidated basis, especially with regard to the revenues collected from their
own sources and deposited into bank accounts outside the control of the central Treasury. A first step would be to agree on an incontrovertible definition of “noncommercial government-controlled agencies,” for use by those who prepare the CG budget and national statistics, and to regularly update the census of all such agencies.

**Scope of Case Study**

The main aim here is to review the transparency of selected extra-budgetary activities in France. This study provides the basis for adding a limited number of new questions to those underlying the Open Budget Survey (OBS) published by the International Budget Partnership. Currently, the OBS captures only limited information pertaining to extra-budgetary activities. Since the focus of the OBS is on central government budgets, this study is limited to extra-budgetary activities of central government (CG).

“Extra-budgetary” activities can be defined in different ways. The fundamental idea is that: 1) there is a CG budget of annual revenues and expenditures, which is approved by a law (or laws) by the national parliament; and 2) there are other financial activities of government in addition to those contained in the laws that authorize CG budget revenues and spending. The difference between the two types of activities is deemed to be “extra-budgetary.”

The critical issues that make it difficult to unambiguously define “extra-budgetary” include:

- The annual budget law approving revenues and expenditures may not be a single budget law. For example, in several countries, annual revenues – and changes in revenue policies – are approved in laws other than the law that formally approves annual spending. Yet taxes can help to finance EBFs. In addition, in some countries (e.g., Netherlands and USA), there are many appropriations acts. Similarly, considerable spending may be approved by “permanent” appropriations that are not considered in the annual appropriation acts. This spending might include debt service, transfers to subnational governments, and other “nondiscretionary” expenditures.

- The “extra-budgetary” activities initiated by central government are carried out by entities controlled directly or indirectly by central government – with the latter including private sector bodies. Whereas private sector institutional units that serve public policy purposes have their own budgets – hence “extra-budgetary” compared with the government budget – for national accounts purposes, they are included as part of “general government” if their policies are controlled by government. This is the case of some SS funds in France.

- There is no consensus on the “universe” with which to compare central government budgetary activities. Allen and Radev (2006) choose “general government” as defined in national accounts; others include the entities of entire public sector, capturing the indirect central government

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2 Suggestions for new questions for the Open Budget Survey are made in a separate document.
activities conducted through nonfinancial public enterprises, state-owned or State-controlled banks, or through the Central Bank.\(^3\)

- Local governments also have extra-budgetary activities.

When defining the public sector, the UN system of national accounts distinguishes commercial and noncommercial government entities. The former category includes State-owned enterprises and other government-controlled commercial public entities – e.g., in France, the *établissement publics à caractère industriel et commercial* (EPICs). Public enterprises (both financial and nonfinancial), EPICs, and public-private partnerships are used as instruments for implementing public policies in France. Extra-budgetary activities and quasi-fiscal activities conducted by entities outside CG are excluded from this study. However, information is readily available on the CG’s activities in State-owned enterprises: one of the analytical annexes of the annual (*loi de finances*, LdF), the *Rapport relative à l’État actionnaire*, is devoted to the CG’s activities as a shareholder in public companies.

Contingent liabilities, notably government guarantees, which are quantitatively important and grew in magnitude during the recent financial crisis (see *Cour des comptes*, 2009), are also excluded from this study. Again, considerable information on CG contingent liabilities is published annually. For example, *Agence France Trésor* (AFT), which is the CG’s Debt and Cash Management agency (under the Ministry of Economy and Finance) manages and reports on debt-related risks. AFT is the manager of the LdF mission “Financial Engagements of the State,” which includes two programs: #114 relating to government guarantees; and #117 relating to debt/cash management, including risks.

This paper also does not study tax expenditures, which are on-budget in France.\(^4\) More specifically, when approving all expenditures in the annual LdF, parliament approves a mission “tax reimbursements and tax expenditures” as one of the 32 missions of the general budget, for which details on tax expenditures can be obtained in the annual draft Performance Report attached to the LdF. Further information is reported in the Performance Reports attached to the annual Budget Execution Law (*Loi de Règlement* – LdR).

The extra-budgetary activities of France’s local governments (22 regions, 101 *départements*, and 36,000 *communes*) are not examined in this study. Extra-budgetary activities of local governments are performed by noncommercial entities controlled by local governments (ODALs — *Organismes Divers d’Administration Locale*) and by using semi-private companies (*sociétés mixtes*) for local government (LG) investments. Although extra-budgetary activities at local government are numerous — given the large number of local authorities, the various waves of decentralization in France since 1982, and the

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\(^3\) For example, see IBP’s note on Extra-budgetary Funds (see [http://internationalbudget.org/a-guide-to-transparency-in-public-finances-looking-beyond-the-budget](http://internationalbudget.org/a-guide-to-transparency-in-public-finances-looking-beyond-the-budget)), which includes “funds hold by State-owned enterprises” and public-private partnerships in its definition of EBFs.

\(^4\) Tax expenditures are not generally defined as extra-budgetary activities, even if they are off budget, which is the case in most countries. Good practice is to provide, with budget documents, an estimate of the cost of the revenue foregone by the various types of tax expenditures.
incentives to avoid fiscal rules — their financial weight in “general government” is low.\textsuperscript{5,6} Figure 1 illustrates the relative weight of local governments’ spending inclusive of that of ODALs (excluding ODAL’s self-financed spending, for which information is not readily available).

This study is therefore limited in scope and confined to the central government’s extra-budgetary activities. Using national accounts definitions of institutional units, the CG’s budgetary activities (LdF) are compared with three categories of “extra-budgetary” funds (EBFs): 1) internal extra-budgetary funds; 2) the Social Security (SS) funds (caisses); and 3) noncommercial autonomous agencies that are controlled by central government.\textsuperscript{7} For the latter, France’s National Statistical Agency (INSEE) publishes a list of such entities, Organismes Divers d’Administration Centrale (ODACs).

The main reason for the limited coverage of EBFs is practical. First, a major objective of this study is to examine the transparency of EBFs in a country where a lot of budget information is available, so as to use it as a benchmark for formulating OBS questions to be applied in a wide variety of countries.\textsuperscript{8} Second, it is possible that the French public is not fully informed of the financial activities of the SS system or of ODACs. Third, IBP is preparing six country case studies on three parallel issues: state-owned enterprises, quasi-fiscal activities, and tax expenditures. Finally, this study is deliberately limited to ascertaining major issues and must be limited in length.

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\textsuperscript{5} France’s 36,000 communes have an average population of 1,800 inhabitants. This is extremely low compared with those of other European countries. Denmark (an average of 55,000 inhabitants) is at the other extreme.

\textsuperscript{6} Under France’s Local Government (LG) Code, LGs are subject to a “golden rule” (current spending and revenues must be balanced); that is, local governments are allowed to borrow for investment purposes. In recent years, some local governments have increased their debt rapidly, possibly because of off-budget financial activity.


\textsuperscript{8} In the 2010 OB Survey of 94 countries, France and the United Kingdom were ranked equal third.
Legal Frameworks for EBFs

Overview

France has an extensive legal framework governing its EBFs. This is composed of many laws and decrees, which are respected in practice, in part because of strong oversight institutions. The main laws are:

- **1958 Constitution.** This document was amended in 1996 to lay the basis for a new parliamentary budget process for the SS Funds (see below). The Constitution was also amended in 2008 to allow for programming multi-annual consolidated general government revenues and expenditures (*lois de programmation*).\(^9\)

- **2001 Organic Law for Central Government Budget Laws (*loi organique relative aux lois de finances* — LOLF).** Although this law relates mainly to the CG’s annual budget laws, it also requires budget projections for general government, which include the revenues and spending of all EBFs (as defined in this paper).\(^10\) These projections must be provided in an annex to the LdF presented to parliament in October. Medium-term budget projections for general government are also provided to the EU for scrutiny in the context of France’s Stability and Growth Pact (SGP) program.

- **1996 Organic Law for the Financing of Social Security.** This law requires that the SS spending objectives and financing of the SS funds be approved by the National Assembly in an annual law (*Loi de financement de la sécurité sociale*, LFSS) separate from the CG annual budget law. The organic law was modified in 2004 to align it with LOLF procedures. These originally included requiring approval of annual estimated SS revenues, the spending objectives and financing of each branch of the social security system, and annual objectives for health spending. The 2004 reforms also required medium-term projections for the SS system, which has a critical impact on France’s overall fiscal deficit and debt objectives for general government.

- **Social Security Code.** This law integrates the previous organic law and all other laws relating to the various SS funds.\(^11\)

- **2012 (draft) Organic Law for Programming and Governance of Public Finances.** This new law aims at ensuring that France respects Euro-Zone member obligations to limit the structural fiscal deficit for general government to 0.5 percent of GDP (if debt exceeds 60 percent of GDP). The new organic law elaborates on the contents of the *Lois de Programmation* that specifies the path of revenues, expenditures and financing needs of general government. This “top-down” approach will necessarily constrain aggregate spending in annual LdF and annual LFSS. The new Organic Law requires the structural deficit objectives to be allocated by sub-sector (CG, SS, and LG). For SS, the structural spending of the basic SS regimes is required to be projected over a three-year period.

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\(^10\) Box II.3 of Lienert (2004) summarizes the LOLF’s requirements for budget information.

\(^11\) “Codes” in France include not only all relevant laws (adopted by parliament), but also all implementing decrees (adopted by the government). The SS Code contains all SS laws and decrees in one single document.
period beyond the upcoming fiscal year. The Organic Law also creates an independent Fiscal Council to monitor compliance with the approved medium-term fiscal adjustment plans.

- **Financial Jurisdictions Code.** This specifies the Court of Account’s responsibilities for auditing CG and all EBFs.

- **Laws establish categories of établissements publics (EP).** The 1958 Constitution (Art. 34) requires categories of public establishments to be approved by law. Parliament has approved various categories of EPs. Once a category is defined in law, the CG may create a new EP by a Decree (or to abolish or modify existing EPs). Local governments also create EPs.

**Internal funds of the annual budget law**

One of the quirks of France’s central government budget is that the general budget is not comprehensive. There are also budget annexes and special accounts, both of which are exceptions to the principle of common pooling of resources. The annexes and special accounts are, however, integral parts of the annual budget law. In the past, there were an excessive number of these annexes and special accounts, and they were a source of non-transparency, especially those that were not subject to parliamentary approval. Over the decades, their number has been reduced substantially. Moreover, full information on them is now published.

**Budget annexes**

The budget annexes are for CG entities that are not separate legal entities and which perform activities that are commercial in nature. They are partly funded from their own revenues. Each year parliament approves the revenues and expenditures of each budget annex. Each budget annex is balanced, although “revenues” may include borrowing. The number of budget annexes has fallen substantially. For example, the French Post, Telegraph, and Telephone (PTT) office was included as a budget annex from 1923 until 1990 when two state-owned companies were created. Some budget annexes have been incorporated into the General Budget. Others have been transferred elsewhere, including to the social security system. For example, the fund providing social security for agriculturalists (BAPSA) in 2005. In the 2012 budget, the total spending of the remaining two budget annexes — Air Control/Exploitation and Official Publications — was less than 1 percent of general budget spending.

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12 The Council of State (Conseil d'État) traces the origin of the Constitution’s wording. In 1958 there were deliberate efforts to weaken the role of the legislature relative to that of the President and the government. The same study lists the various categories of établissements publics. (The Conseil d’État is the government’s legal counsellor, especially for draft laws; it also makes binding judicial decisions for disputes about government regulations or decrees. See [www.conseil-etat.fr/en](http://www.conseil-etat.fr/en)).

13 For example, at the commune level, school funds (Caisses des écoles) are établissements publics locaux, as are the Centres for Communal Social Action.

14 In 1947 there were around 400 special treasury accounts; in contrast, the 2012 budget law contained only 20 special accounts. Similarly, the number of budget annexes has fallen to only two in 2012.

15 More precisely, the PTT was split first when France Télécom was created in 1988, and then La Poste was created in 1991. Telecommunications regulatory authorities were also created at the time.

16 In the initial 2012 draft LdF, budget annex spending was 2.3 billion Euros, compared with 294.0 billion Euros for net general budget spending. The latter figure differs greatly from gross spending (368.5 billion Euros) that includes transfers to Local Governments (55.6 billion Euros) and the EU (18.9 billion Euros), both of which are shown as negative revenues (prélèvements sur recettes) in annual LdF documents.
Special Accounts

The LOLF reduced the number of groupings of the special accounts to four:

- **Earmarked revenue accounts (comptes d’affectation spéciale - CAS).** The LOLF requires a direct relationship between the earmarked revenues and the spending financed by the CAS. Because of their size, two particular special accounts are mentioned in the LOLF: 1) pensions of government employees (see below) and 2) State company shares (participations financières de l’État), which shows privatization revenues and their use.

- **Commercial accounts (comptes de commerce).** These accounts trace commercial activities ancillary to central government activities. The more important activities are: central government debt management (by Agence France Trésor); acquisitions of petroleum products for the military; and commercial activities of prisons/prisoners. Annual budget laws place an overdraft limit on the borrowings for these accounts and the monetary operations accounts.

- **Monetary operations accounts.** These include the CG’s transactions with international financial institutions such as the IMF and exchange losses.

- **Lending accounts (comptes de concours financiers).** These include lending by the central government to foreign governments (for commercial developments or for aid) as well as lending to local governments and to the private sector.

Beginning in 2006 (when the LOLF was implemented), the revenues and spending of all special accounts became subject to parliamentary approval. Previously, this was not the case for the lending accounts. Each account is presented as a “mission” and follows the same budget program format as general budget spending: full information is published on objectives, actions, and results.

In contrast to the small amount of spending remaining in budget annexes, the total spending in special accounts is large. In the 2012 budget, for example, total expenditure amounted to 58 percent of the net spending of the central government’s general budget (46 percent of gross spending). The largest amounts were for advances to local governments (€90 billion); government employee pensions (€57 billion); advances to various bodies performing public services, e.g., to public radio and TV (€12 billion); and loans to foreign governments (€6 billion).

**Transparency of information on pensions of government employees**

A lot of information is published on this special account, which is large and important for overall fiscal developments. The pension fund is a “pay-as-you-earn” scheme. Revenues into the account are provided mainly by the employer, that is, the government. Publicly available information includes:

- The annual budget law (LdF) whose annexes provide details of revenue and pension spending (État A and État D respectively).

- The three programs of the LdF’s mission “Pension” (civil and military pensions, pensions of workers of industrial State entities, and pensions for disabled military, etc.), which are described in detail in the forward-looking Draft Annual Performance reports.
• A detailed report on government pensions is annexed to the draft LdF (a jaune budgétaire\textsuperscript{17}). This report provides details of each of the six pension regimes for public agents\textsuperscript{18} and long-term projections (100 years) of future pension revenues and expenditures of the funds.

• In conformity with the LOLF, since 2006, the CG’s annual financial statements have been prepared on an accrual basis, following new accounting standards. The standards in France, noted the absence of an international standard for recording the accrued liabilities of the CG’s pensions. Whereas a few countries record accrued civil service pension liabilities on the balance sheet, in France, these are recorded off-balance sheet in the annual accounts of CG (at least until the time that an international norm is adopted). This does not reduce transparency: in the CG’s accounts, there are many details of the pension fund liabilities. At end of 2011, these amounted to 1,192 billion Euros, which is not much less than the 1,339 billion Euros reported for the gross financial debt of CG.\textsuperscript{19}

Social Security Funds

France’s SS system originates in an ordonnance (law) adopted in 1945. At that time, the objective was to unify the various SS funds and to extend coverage to all French citizens. Whereas the objective of universal coverage was achieved, the unification of different funds was not. Some specific pension funds (e.g., those of railway workers or public agents), which provide benefits that are more generous than those of the general régime (see below), have resisted losing their privileged status.

The budgetary focus of the SS system is on its four branches: health care, pensions, work accidents/illness, and family benefits. The SS system also includes complementary SS schemes and unemployment insurance, both of which have greater policy and management autonomy than those of the four branches. Although these are operated by private-law organizations, under national accounts conventions, they are included in the SS sector since they are compulsory and serve a public purpose.

Originally the SS funds were operated and controlled exclusively by employers and employees (the “social partners”) primarily in the private sector. The main exception is the SS system of public sector employees, whose pension fund. Whereas the SS funds are still operated “on the ground” by private-law caisses, the central government has steadily increased: 1) its control of the policies governing the SS funds, notably the employer/employee SS contribution rates and the benefit levels; 2) its financing of the SS funds’ deficits, particularly by earmarked taxes and direct CG transfers; and 3) its oversight of the SS funds’ budget process.

\textsuperscript{17} See http://www.performance-publique.budget.gouv.fr/ressources-documentaires/lois-projets-de-lois-et-documents-annexes-par-annee/exercice-2012/plf-2012-jaunes-budgetaires.html#resultat

\textsuperscript{18} The régimes provide pensions for: 1) State civil servants and military (2.3 million); 2) local government and public hospital employees (1 million); 3) State workers (ouvriers) (0.1 million); 4) contractual employees (0.9 million); 5) complementary scheme for non-titulaires (1.9 million); and 6) supplementary pensions (0.5 million). Figures in parenthesis indicate how many beneficiaries there were at end of December 2012. Note that the pension funds cover employees of central government, all three tiers of local government, the military, public hospitals, and present and former public-sector companies (e.g., the employees of France Télécom).

\textsuperscript{19} In the 2010 Open Budget Survey of 94 countries, France and the United Kingdom were ranked equal third.
Total spending of the SS funds has grown rapidly, and SS spending now exceeds that of central government. In 2011, for example, SS spending was 128 percent of central government spending. The SS funds’ spending therefore has a very strong influence on overall public finance developments and general government debt.

Should France’s SS system be regarded as extra-budgetary?

It is debatable whether France’s SS funds should be regarded as “extra-budgetary.” Under a strict definition of the term, all spending that takes place outside the annual central government budget law (LdF) or subnational budgets is regarded as extra-budgetary. Under such a definition, France’s SS funds would be judged to be extra-budgetary. However, the LdF excludes some important taxes, notably the General Social Contribution, which is earmarked entirely for SS system and shown only in the SS budget.

Since 1996 parliament has adopted annual laws relating to the financing of SS (LFSS). The format of annual LFSSs and the parliamentary approval processes are modeled on annual LdFs, especially since the 2004 reforms of the Organic SS Financing Law. This includes the necessity for the LFSS to provide medium-term projections of developments in each branch of the SS system, as well as the performance information for the four SS branches. Since 2007 the same macro-fiscal assumptions underlie the annual LdF and the annual LFSS, and the latter is now presented to parliament by the Budget Minister rather than the Social Affairs Minister as was the case in earlier years. Moreover, the annual LdF and the annual LFSS are both presented to parliament in early-to-mid October of each year, which allows parliament to examine the two laws at the same time. Parliament is required to adopt both laws before the beginning of the new fiscal year on January 1.

Given that annual LdFs and LFSSs are now presented to parliament at virtually the same time — and the central government controls SS policies of the four branches — it could be argued that the two annual laws are simply two parts of a common budget process for the entire “central government” sector. Under this view, the SS system would not be regarded as extra-budgetary.
Certainly, it would be instructive to view the aggregates for revenues, spending, financing, and borrowing of the central government that include SS (after netting out the very substantial inter-sectoral flows). However, to date, the CG does not consolidate the budget aggregates for parliamentary discussion. Two of the “authors” of the LOLF have called for the eventual merging of the LdF and LFSS, and the CoA has proposed the consolidation of the accounts of the CG and the SS system. If, hypothetically, the Social Security deficit were to be defined as employer/employee SS contributions minus SS spending, the deficit would be huge compared with the official SS deficit (see the first panel of Figure 2). This is mainly because SS revenues from contributions (for which there are large exonerations for employers, financed by the CG) are supplemented by several earmarked taxes, especially the Contribution Social Général (CSG) and direct CG transfers. This results in officially measured CG deficits (and hence CG borrowing and debt) being higher than would be the case in the absence of CG financing of SS deficits.

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24 France, being an EU member, regularly produces “ex post” data relating to three sectors: the central government, the SS funds, and local governments; consolidated data for the first two sectors could readily be derived. For elaboration on the integration of budgeting and accounting for all government activities, including for the SS regimes, see FONDAFIP (2011), available at: La consolidation des comptes et l’intégration financière publique, www.fondafip.org


Organization of the Social Security Funds

The schema below summarizes the framework for the social security system, as measured in the system of national accounts.

The focus of attention in the annual LFSS is on the four branches of the various regimes governed by the SS Code. Health care insurance covers: sickness, maternity, paternity, disability, and death insurance. Compulsory basic schemes (régimes de base) for pensions include the “general regime” and 11 “special regimes” for specific occupational groups, such as railway workers, electricity/gas company workers, as well as autonomous regimes for agriculture, liberal professions, traders, and so on. The family branch of SS provides a wide number of family-related benefits, such as: flat-rate allowances, family income supplements, early childhood benefits, birth/adoption grants, special-purpose benefits (e.g., education allowance for disabled children, family housing allowances, etc.).

The four branches are managed by three national public administrative agencies: health: CNAMTS (www.ameli.fr/assurance-maladie); pensions: CNAV (www.lassuranceretraite.fr); family CNAF (www.caf.fr). The oversight of collection of SS contributions is by another national public entity (http://www.acoss.fr), which guides the network of agencies (URSSAF) at local levels that collect the payroll contributions to the SS funds. A principle of solidarity across regimes applies: ACOSS is charged with ensuring that reallocations between regimes take place. Since 2011, ACOSS also manages unemployment insurance contribution collections by UNÉDIC and the finances of the employment promotion agency, Pôle d’Emploi. Many collecting agencies are located throughout France. The hierarchical structure of the main funds is shown at www.securite-sociale.fr/Organigramme-institutionnel-de-la-Securite-sociale.

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27 Chapter 3 of Cour des comptes (2010) analyses les compensations inter-régimes.
Given the multiplicity of *caisses*, it difficult to be precise how many SS “funds” there are. This number also depends on whether only the activities of the four branches are considered and whether local *caisses* are regarded as separate “funds”.28 When measured in terms of “régimes”, there were 37 in 2012, for which there were 30.6 million contributors to support 25.5 million retirees.29

**Revenues of the Social Security funds**

The draft LFSS (annex 5 of the law for 2012) and the Direction of SS (DSS)30 provide clear information on the sources of revenues of the SS system. About 60 percent of SS revenues are from payroll contributions; the remaining SS revenues come from a variety of sources, especially earmarked taxes: the CSG (over 70 billion Euros); other smaller “contributions” (taxes); excise and VAT on tobacco, pharmaceuticals, and other products; the tax earmarked for reducing SS debt (CRDS), etc.

The structure of the main SS revenue sources in January 2012 is shown in Table 1.

<table>
<thead>
<tr>
<th>Table 1</th>
<th>Rates of Main Social Security Contributions and Taxes for SS</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Employer</td>
</tr>
<tr>
<td><strong>Contributions to SS funds (levied on payrolls)</strong></td>
<td></td>
</tr>
<tr>
<td>Health</td>
<td>12.8%</td>
</tr>
<tr>
<td>Pensions</td>
<td>8.3%</td>
</tr>
<tr>
<td>Family</td>
<td>Up to ceiling</td>
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<tr>
<td></td>
<td>Beyond ceiling</td>
</tr>
<tr>
<td>Work accidents</td>
<td>2.38%</td>
</tr>
</tbody>
</table>

*Earmarked taxes, known as “contributions” to SS (levied on a wide tax base)*

- CSG (entirely earmarked for financing SS) | 7.5% |
- CRDS (earmarked for reducing SS debt) | 0.5% |

*Source: Direction de la Sécurité Sociale, 2012*

**Availability of Budget Information on the SS system**

The publicly-available information on the SS budget is extensive, having improved significantly in recent years due in part to the aligning of the SS budget adoption process with that of the LdF. The following analysis of “availability of SS budget documents” is based on the eight key budget documents used for constructing the OBI. In addition, this subsection illustrates that considerable information on intersectoral transactions between SS and CG is also available.

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28 When only the four branches of the SS system are considered, there are about 400 *caisses* (“funds”), including 128 primary health care *caisses* and 123 family care *caisses* throughout the country (these are, in effect, local offices under oversight of the two national *caisses* CNAMTS and CNAF. For pensions, besides the national *caisse* (CNAV) there are 16 regional *caisses* (there are also 16 for health care). Under ACOSS, the network of URSSAFs is active in all 99 departments of France (including four overseas). URSSAFs are being restructured into 22 regional URSSAFs (to be completed by 2014).

29 See *Liste de Régimes Obligatoires de Base*, which is attached to PLFSS 2012, available at [www.securite-sociale.fr/-LFSS-2012](http://www.securite-sociale.fr/-LFSS-2012) This document is required by law to be presented to parliament and published every three years.

30 The DSS is created jointly under the Ministry of Social Affairs and Health and the Ministry of Economy and Finance.
Pre-Budget Reporting

Updates of France’s medium-term fiscal strategy for general government are prepared by the central budget/finance ministries, and these are presented to parliament in mid-year. For example, in July 2012, the Minister of Economy and Finance, accompanied by the Minister responsible for the budget, presented the new government’s objectives and broad strategy for reducing the general government deficit to 3% of GDP in 2013 and zero in 2017. While this Pre-Budget Statement does not identify the contribution to deficit reduction of each sub-sector (CG, SS, and LG) in Tome 1, the minister indicated the need for economies in SS fund spending and announced a few critical new SS budget policies, including the 2013 health care spending rule (ONDAM).31

Draft SS Budget

Medium-term budget framework

Since 2008, the government has presented to parliament, on a two-year cycle, a draft Medium-Term Budget Framework Law (Loi de programmation).32 The new government formed in 2012 approved a draft law (to replace the previous government’s 2011-14 framework) covering 2013-17 and presented it to parliament in late September 2012, just before the draft LdF and draft LFSS in October. The law includes the balance (deficit) of the SS system, and a non-binding annex lays out the government’s intentions concerning aggregate SS revenues and expenditures and discusses medium-term SS policies. The annually approved health care spending limits (ONDAM) are, in principle, consistent with the medium-term projections for health spending, for which the CG has signed multi-year contracts (CPOM) with regional health-care public agencies.33

Long-term projections

There is no legal obligation to present to parliament long-term projections for each branch of the SS system (e.g., for 20-50 years). However, for pensions, an independent Pensions Advisory Council (COR) prepares medium- and long-term projections for assessing the long-term financial viability of obligatory pension schemes.34 Projections must be prepared at least once every five years. In practice, the COR secretariat prepares projections for pension spending for the following 40 years and updates them every three years. The projections highlight options available to policymakers for reforming the pension system. In addition, the statistics/research divisions of relevant ministries, the national pension caisse (CNAV), and COR coordinate research on the impact of aging on public finance and wider economic issues.

Preparation period and announcement of new measures

Preparatory work on a draft LFSS (PLFSS) begins in mid-April and ends when the draft law is presented to parliament by October 15 (this date is a legal requirement). The government may

32 See http://www.colloc.bercy.gouv.fr/colo_struct_fina_loca/proj_loi/fina_publ.html#chap5140
33 Contrats pluriannuel d’objectifs et de moyens. Regional health-care agencies (ARS) were created in 2009 by a law reforming hospitals and patient care. The ARS ensure unified guidance for health care in regions.
34 Conseil d’orientation des retraites (www.cor-retraites.fr). The council was created by law in 2000. It is a permanent body composed of members of parliament, representatives of the social partners, experts, and CG representatives. Its main purposes are to monitor the retirement/pension systems and to propose policy recommendations concerning retirement/pension policies, following consultation with all partners involved.
announce new measures in a Mid-Year Review or later. For example, in September 2011 a 32-page press statement was issued summarizing the measures to be included in the draft LFSS for 2012 (the PLFSS was submitted a few weeks later).

**New policies in the PLFSS**

The draft budgets of the main SS funds (the basic regimes) incorporate new measures proposed by the SS fund managers or, more frequently, policy changes proposed by the government. Internal discussions with SS fund managers are consistent with the obligations contained in contracts for multi-year Objectives and Management (COG), which are signed by the presidents and directors of the main SS entities and the parent (*tutelle*) ministries. Prior to the approval of the PLFSS by the Council of Ministers (before October 10), the PLFSS is first reviewed by the Committee of the SS Accounts, which has wide representation from non-government institutions. The *Conseil d’État* also reviews the PLFSS prior to its approval by the government. The PLFSS becomes publicly available when it is submitted to parliament before October 15.

**Contents of the PLFSS**

Parliament is provided with extensive information in the draft SS budget law, which is presented in four parts. These relate to: 1) the previous year’s SS outcome, by branch, including an aggregate balance sheet of the branches; 2) estimates of revenues and spending by branch for the current year; 3) projections of revenues, spending objectives, financing for the upcoming year and the three subsequent years; and 4) details of spending objectives by branch, including the specific allocations for health spending.

**Annexes to the PLFSS**

The Organic SS Financing Law requires various annexes to each annual LFSS. Ten annexes are published each year. They provide a lot of useful information on many aspects of the SS system, including: 1) programs and results for each branch; 2) the COGs; 3) implementation of the previous year’s LFSS and measures; 4) SS revenues; 5) exemptions to SS contributions; 6) changes between CG, SS, and local government regarding SS policies; 7) health spending objectives (ONDAM); 8) accounts of entities that finance the SS system; 9) balance sheet and cash financing needs; and 10) impact analysis: the objective of every proposed new SS measure; the proposed changes in the SS Code and the rationale for modification; its financial, economic, social, and environmental (if applicable) impact; and its proposed implementation modalities and consequences. For the 2012 PLFSS, this document was about 400 pages in length.

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35 The COGs, “management performance” contracts, are usually valid for a four-year period.

36 The *Commission des comptes de la sécurité sociale* ([http://www.securite-sociale.fr/-Commission-des-comptes-de-la-Securite-sociale-CCSS-?type=pro](http://www.securite-sociale.fr/-Commission-des-comptes-de-la-Securite-sociale-CCSS-?type=pro)) is made up of representatives from the National Assembly (4 members), the Senate (4), the Economic and Social Council (1), the Court of Accounts (1), the most-representative trade unions (5), national employers (3), other trade unions and employers federations (7), the presidents of the boards of the main SS entities (16), health professionals (9), and other specialists (7) nominated by the minister responsible for SS.

37 Since April 2009, when *loi organique nº 2009-403* was adopted, there is a requirement to conduct impact analyses for nearly all new draft laws, not just SS laws.
SS Budget Adopted by Parliament

Timing of adoption
The Constitution requires adoption of the annual LFSS within a 50-day limit, from the time of its submission in mid-October. A clear calendar – including for the steps prior to October 15 – are publicly available. In practice, the LFSS is adopted by parliament in December. Following a procedure similar to that of the LdF, the Constitutional Court provides publicly available comments on the LFSS prior to its promulgation by the President of the Republic. The court reviews the LFSS (and LdF) for its constitutionality which, in France, also means consistency with the Organic Law for SS (and LOLF). Promulgation occurs before January 1 (the first day of the new fiscal year).

Differing revenue classifications
The LFSS revenue classification is not identical to the LdF nomenclature, but the differences are smaller than for the spending nomenclature (see below). In addition, some revenue categories are specific to SS (e.g., imputed SS contributions).

Format/nomenclature of LFSS spending
Unlike the LdF, which is adopted on the basis of 32 missions and 125 programs, the LFSS is adopted by branch. Without a common budget nomenclature, it would be difficult to integrate the two budgets. More fundamentally, parliament and the public are deprived of seeing, in one document, the government’s objectives in important areas of social spending such as pension, health, family care, and employment. Whereas the LdF is implemented by operational budgets based on an economic classification of spending (Titre) – current spending categories (salaries, goods and services, etc.) and capital expenditure – there is no current/capital spending split in the LFSS.

The nature of appropriations
Budget spending appropriations in the LdF are adopted on both a commitment and a cash basis (autorisation d’engagement and crédits de paiement), with binding sub-limits on salary spending (and also limits on the number of full-time staff in ministries). Most spending in the LdF is discretionary and subject to legally binding limits (crédits limitatifs). In contrast, the LFSS spending estimates are not binding limits: they are estimates of nondiscretionary spending (crédits évaluatifs in LOLF terms) that must be paid even if projections are inaccurate. There is no obligation (as in Sweden) for the government to propose policy changes to stay within the spending limit. The LFSS nonetheless establishes a “binding” limit on health spending growth (ONDAM), whose intended impact is similar to that of the crédits limitatifs. However, ONDAM has been respected only three times since 1996, including in 2010 and 2011.

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38 The number of missions and programs relate to the General Budget in 2012, i.e., they exclude budget annexes and special accounts. Including them increases the numbers to 50 missions and 177 programs.

39 For example, in the LdF, there is a mission for “health,” it covers mainly the operating expenses for implementing health policies; its spending is minimal compared with the huge cost of running the SS Health Insurance, which is included in the LFSS. Similar observations can be made for the Pensions, (family) Solidarity, Work and Employment missions in the LdF: their spending is small (except for public sector pensions) compared with LFSS spending in these areas.
Citizens SS Budget

A 10-page document, “La loi de financement de la sécurité sociale en chiffres,” is published by the government. This summary document includes: 1) the macroeconomic hypotheses for the SS projections; 2) actual and projected SS deficits for 2010-2015 showing the overall impact of SS budget measures; 3) the objectives for revenues and expenditures for each of the four branches, the total, and the Pension Solidarity Fund (Fonds de solidarité vieillesse –FSV) that helps to finance the SS system; 4) health-care ceilings and sub-ceilings (ONDAM) and the extent to which these have been surpassed during the previous 14 years; 5) the impact of individual new measures in the PLFSS; 6) the structure of revenue and of spending by SS branches (including for the “special” and compulsory complementary pension schemes); 6) gross and net SS debt; and 7) daily balances of ACOSS and its overdraft limits.

The DSS also publishes summaries of its major annual publications, which help citizens understand outcomes of SS revenues and spending.

In-Year Reports on SS Budget Execution

There is no in-year reporting of SS revenues and expenditures on a consolidated basis. INSEE’s quarterly national accounts for general government are limited to information on gross and net debt, including for SS debt. Most national caisses of the SS system do not publish in-year consolidated budget execution data.

The health care caisse (CNAM) publishes detailed monthly data on health spending. This is mainly because, in a 2004 law reforming health care, an Alert Committee was established, with a mandate to monitor closely the national objective for health care spending (ONDAM). The Committee alerts the government, parliament and CNAM as to whether the current-year ONDAM voted by parliament will be respected. Since 2011, the Alert Committee also comments on the realism of the PLFSS’s ONDAM for the new fiscal year. The committee now publishes three opinions each year.

Mid-Year Review of SS Budget

Each year, the DSS prepares two substantive annual reports of SS developments. These are published (see www.securite-sociale.fr) after review by the Committee of the SS Accounts. One report is published in June/July; it covers the previous year’s financial outcome for the General Regime of SS and presents estimates for the current year, for revenues, spending of each branch, and SS financing. The second report, discussed below, is forward-looking.

Year-End Report and Annual Accounts

National accounts data

INSEE publishes annual revenues, expenditure and financing of general government on a national accounts basis (for CG, SS, and LG). Within the consolidated SS sector, the data are broken down between the regimes for social insurance and the entities dependent on the social insurance system, notably hospitals. Transfers between broad sectors (CG, SS, and LG), as well as transfers within the SS sector, are also provided.
Developments in social protection
The Ministry of Social Affairs and Health publishes analysis of developments in social protection. The reports are more comprehensive than INSEE’s as they include social protection in the public and private sectors (including nonprofit organizations) and cover both central and local governments.

Annual accounts for each of the four branches
The second DSS annual report, published in September, is more comprehensive than the June/July report, as it covers all obligatory SS regimes. It includes annual accounts for each of the four branches plus the consolidated revenue/expenditure statements of four SS financing agencies (FSV, FRR, CNSA, CADES). The accounts cover revenue and expenditure outcomes for the previous year and revenue, spending, and financing projections for the upcoming fiscal year. Together, these serve as background for the PLFSS discussions in parliament.

Financial statements
The SS Code (Article D 114-4-2) requires each SS organization to prepare annual accounts, including operating statements, balance sheets, and notes for the accounts. For the compulsory régimes de base of SS, accrual accounting principles and a common chart of accounts are used (these differ from those used for the accounts of CG entities). SS accounting norms are reviewed by the National Accounting Council (Conseil national de la comptabilité) which oversees accounting in all economic sectors. The accounts of CNAMTS, CNAV, CNAF and ACOSS, which include their balance sheet and notes to accounts, are published on their website.

Audit of SS Financial Accounts and Performance of SS System and Policies
The Court of Accounts (see www.ccomptes.fr) is required by law to prepare an annual report on the application of the LFSS. By law, the SS accounts follow an audit procedure similar to that of the CG. This makes France one of the few European countries that certifies SS accounts using audit principles that are closely aligned with those of auditing in private-sector (accrual-based) accounts.

The court’s annual report on SS accounts includes the certification of the financial statements of the four main branches and the SS collections “branch,” ACOSS. In its end-of-June 2012 report on the 2011 accounts the CoA certified the financial statements of three of the five branches with reservations but was unable to express an audit opinion for two branches (family; work accidents). The court made clear recommendations to address weaknesses in accounting practices (which are not uniform across SS branches), computerized financial management information systems, and internal controls.

The CoA’s report is much more than a financial audit: it includes analyses of the financial position of the SS system and policy-related issues in the various SS branches. For example, on revenues, the court drew attention to the rapid growth of the “third pillar” of multiple earmarked taxes (i.e., taxes other than CSG and CRSD), which are complex and a hindrance for transparency. The CoA called for simplification of the tax earmarking system. The Social Affairs Committee of each parliamentary chamber examines the court’s recommendations and holds hearings, which are published in full, with concerned parties. The media and interest groups (e.g., employers) also highlight the court’s findings.

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Available at www.drees.sante.gouv.fr/les-comptes-de-la-protection-sociale
Financial Flows Between SS and Other Government Sectors

The financial flows from the CG to the SS sector have become sizeable and complex, both on the revenue side (with extensive tax earmarking) and on the spending side of the CG budget (e.g., CG makes transfers to compensate for SS contribution exonerations). An explanatory annex to the annual LdF shows the financial relations between the CG and the SS system and discusses how the CG supports SS policies. This annex is useful for parliament and the public, especially information on (1) the amounts of each major CG transfer to different SS entities, including CG funding of SS for its own employees and 2) taxes and other revenues that are earmarked to benefit the different branches of the SS system (an annex to the annex indicates the budgeted amounts for some 50 earmarked taxes). The document also indicates the guarantees that the CG provides for borrowing by SS financing entities, notably those to UNÉDIC, the unemployment insurance organization, which is not part of the four branches.

Budgets of Noncommercial Government-Controlled Agencies

The role of noncommercial CG agencies in providing public services has been increasing and their spending now exceeds 20 percent of the General Budget of CG. Until recently, these agencies had been under considerably less surveillance and control than CG ministries. Recent analyses have focused on the agencies’ legal status, their diversity, and the difficulties in harnessing them under a common framework, given their diversity and lack of strategy for their creation.

The CG’s financial support to noncommercial government agencies takes two main forms: 1) direct budgetary transfers (nearly 40 billion Euros in 2012); and 2) earmarked taxes (10 billion Euros). Less emphasis is placed on the size of the agencies’ own revenues. Indeed it is difficult to obtain a comprehensive picture of the extra-budgetary revenues that finance a portion of the agencies’ spending. More generally, it is not possible to obtain consistent comprehensive budget and accounting information on noncommercial government agencies.

Number of noncommercial CG agencies is uncertain

In national accounts, the two key criteria for distinguishing general government from the wider public sector are “government control” and “financed mainly by government.” An agency’s need for government financing (the second criterion) depends critically on whether the agency is able to be commercial, or partly commercial, in its operations. When establishing its list of ODACs, in principle, INSEE uses the ESA95 rule that an agency’s output price is economically insignificantly when it is less than 50 percent of production costs. In practice, it is difficult to apply this rule, as it requires agencies to maintain reliable cost accounting information over several years.

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The list of ODACs is updated periodically. INSEE has an interest in not making changes too frequently (e.g., when the base year of national accounts is updated), in order to maintain consistency in its historical data for CG and ODACs. However, the borderline between “commercial” and “noncommercial” changes over time, even though there is a lack of emphasis in France on encouraging agencies to raise their own revenues (e.g., by introducing fees or charging for public services provided by the agency or by sales, including asset sales).

Noncommercial agencies’ CG budget support is monitored by the budget and finance ministries from a perspective not entirely aligned with SNA criteria. In addition, there are some agencies that are outside the scope of both INSEE and budget/finance ministries lists, notably those without legal personality (akin to the U.K. or Sweden’s “executive agencies”). As a result, the number of noncommercial government-controlled CG agencies could be as low as 580 or as high as 1,200:

- 729 ODACs. INSEE’s list is publicly available on its website. The majority of ODACs are établissements publics à caractère administratif (EPAs), but there is an increasing diversity in their legal identity. INSEE periodically reviews its list of ODACs. Major reclassifications are described in public documents. For example, when the 2005 national accounts were re-based, the SS debt agency (CADES) and the Reserve Fund for Retirees (FRR) were reclassified: instead of being ODACs, they became SS sector entities.
- 580 Opérateurs de l’État (in 2012). Since 2007, the budget ministry has published a list of Opérateurs in an annex of the annual LdF. In 2010 there were 643 Opérateurs. The decline in 2012 in the number of Opérateurs illustrates the fluidity of the definition. The basic concepts for categorization are the same as for ODACs: both purport to identify noncommercial CG institutional units that are controlled by CG and financed primarily by the CG.
- 772 government agencies are monitored by accountants under the authority of the Ministry of Economy and Finance.
- 1,244 noncommercial agencies of the CG were included in a 2010 study by the Inspection Générale des Finances. IGF preferred to include all CG agencies that meet the two criteria of government control and provision of a public service.

IGF called for an exhaustive census of noncommercial, government-controlled agencies. In recent years, new categories of autonomous agencies have been created, with or without legal personality. In addition to the various subcategories of noncommercial établissements publics (scientific, technological, cultural, professional, etc.), the newer entities include about 40 highly-autonomous Independent Administrative Authorities (AAI); Independent Public Authorities (slightly less autonomous than AAI); Public Interest Groupings (Groupement d’intérêt publique, GIP); and agencies of

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44 Some établissements publics à caractère industriel et commercial (EPICs) are treated by INSEE as noncommercial, even if their legal status is “commercial”. In France, some entities change their legal status from EPA to EPIC in order to avoid government accounting, employment and procurement rules.


46 L’État et ses Agences, 2012.
national competence (SCN), which do not have legal personality. Some 143 agencies in IGF’s sample do not have legal personality, whereas legal identity is an additional criterion for the INSEE and budget ministry lists.

Purposes and Financing of noncommercial Government Agencies

Noncommercial CG agencies are active in many economic sectors. INSEE identifies ODACs by the 10 functional areas of government spending. The largest number of ODACs is in higher education, notably universities, Écoles Nationales, research Institutes, etc. There are also a lot of ODACs in Health, Culture, General Public Services, and Economic Affairs.

ODACs are financed mainly by direct transfers from the CG and by earmarked taxes; resources from market-related activities account for only 7 percent of total revenues, although it is not possible for the public to identify self-generated revenues for each ODAC. LdF Annex Jaune provides considerable financial and employment information on the 580 Opérateurs de l’État. Much of the information is provided in response to parliament’s interest in how opérateurs are financed from the general Budget’s 125 programs. Several of the opérateurs, but not all, provide revenue and spending budgets for the year ahead. Balance-sheet information is limited to debt data for some opérateurs. There is no asset information, not even financial, even though some opérateurs have their own bank accounts outside the Treasury system.

Availability of budget information on noncommercial government agencies

There are some special difficulties in obtaining information about noncommercial government agencies.

Medium budget projections

Performance contracts are signed between the CG and each opérateur. These cover a medium-term period and are published on the agency’s website in many cases. However, government agencies are not required to prepare medium-term projections of revenues, expenditures, and financing needs. Conseil d’État in 2012 called for the integration of medium-term budgets of agencies into the multi-year Loi de programmation, with a requirement to formalize a contract between the CG and the agency on medium-term spending objectives. Revenues and financing would also need to be included.

Annual budget projections of individual agencies

Agencies that are opérateurs provide and discuss annual budget projections with their parent ministry, and the central budget/finance ministries are informed, facilitating consolidation into the LdF Annex Jaune. Information on the annual budgets that is presented to, and adopted by, the governing boards of agencies that are not opérateurs is more difficult to obtain. For opérateurs, within each budget program of the annual LdF, it is possible to identify own-revenues of some opérateurs — those that have provided

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47 A list of Autorités administrative indépendantes is published by Legifrance (the source of all laws, etc.), available at www.legifrance.gouv.fr/Sites/Autorites-independantes. There were about 40 AAIs in 2012.

48 In LdF Annex Jaune, the legal status of the 580 opérateurs was as follows: EPA (380), EPSCP (173), EPST (8), EPIC (39), EPN (1), sui generis (3), GIP (24), GIE (1), associations (11), and public enterprise (1).

the budget ministry with revenues and expenditure estimates. There are uncertainties as to the completeness of this information.

Absence of a consolidated revenue/spending “budget” for all noncommercial government agencies
It is not possible to identify, for a given year, the extent to which opérateurs de l’État as a group (let alone for all noncommercial government agencies) are financing current and capital expenditures out of their own revenues, from user fees, sales of services, or running down working capital (fonds de roulement). With no consolidation of the budgets of all 580 opérateurs, there is no “budget in brief” showing salient features of a consolidated “government agencies” budget.

New CG policies impacting on noncommercial agencies
New policies can be announced and implemented outside the annual CG budget cycle. For example, in March 2010, a circular issued by the Prime Minister outlined new governance arrangements for agencies.50 On the other hand, new financial policy initiatives are formalized in the annual LdF. For example, articles of the 2012 initial LdF required: 1) fuller information on borrowing by agencies; and 2) government guarantees to all agencies will be listed in a new Annex Jaune, beginning with the 2013 LdF.51

Some opérateurs’ budgets are too aggregate
For example, the 82 universities and similar bodies are grouped together. They account for one quarter of the 39 billion Euros transferred from the CG budget to Opérateurs in 2012. However, it is not possible to obtain budgetary information on each university or institute — at least not on their websites. Although their annual budgets and annual accounts may be provided to the parent ministry, they are not consolidated and published.

In-year budget execution information on agencies available to the public is scarce
For aggregate data, INSEE does not obtain and publish quarterly data on ODACs’ revenues and expenditures. For the agencies for which DGFiP accountants keep cash-based records of revenues and expenditures, it would theoretically be possible to prepare monthly or quarterly data for the 772 agencies under DGFiP oversight. To date, such consolidated data are not published.

Consolidated annual financial statements of noncommercial government agencies are not prepared
In the LdF for year (+1), the annex on opérateurs de l’État presents, for some opérateurs, the estimated revenues and spending for year (0), as well as the “financial account” for the year (-1). However, this “financial account” is merely a reproduction of the LdF voted amounts, not the final results from certified annual accounts. This suggests that central ministries have difficulties obtaining satisfactory accounting information from the agencies that receive billions of Euros in annual LdF transfers. The annual CG accounts do not include financial statements of opérateurs, as these entities are considered to

50 The circular aimed for more strategic oversight of agencies by central ministries, improved performance information by agencies, and tighter CG control over agencies’ staffing. In particular, agencies were made subject to the “recruit one for each two departures” rule that had been in place for CG ministries since 2007.
51 A decree (Arrêté) of 28 September 2011 established a list (10 pages long) of many agencies that are henceforth prohibited from borrowing for a period exceeding 12 months.
be outside the ambit of the accounts.\textsuperscript{52} In contrast, INSEE publishes consolidated annual statistical information on revenues and expenditures of ODACs, with details for various categories. The historical data covers more than 30 years.

**Important balance-sheet information escapes CG oversight**

In principle, all Treasury correspondants, which includes most noncommercial CG agencies, are obliged to keep deposits in DGFiP-controlled bank accounts. However, various agencies, including EPAs but not EPICs, have been granted exceptions to this requirement. As a consequence, many agencies hold deposits in financial institutions outside CG oversight, and they make short-term investments in financial instruments such as T bills. For example, a social housing guarantee fund (Caisse de garantie du logement locatif social – CGLLS) placed funds amounting to 38.4 billion Euros at end of 2010 in financial instruments.\textsuperscript{53} The maintenance of balances in non-centralized bank accounts by agencies may be a means of hiding cash, including from own revenues. It also undermines the efficacy of centralized cash management by Agence France Trésor (AFT), which is borrowing on money markets while some government agencies hold large cash balances. Because of these inefficiencies, AFT has been making efforts to repatriate agencies’ funds into its main operational account at the Banque de France. However, the extent to which government agencies hold unused funds or short-term investments outside the CG cash management system is not fully known. Although there is some information on agencies’ debt in LdF Annex for 2012, in the absence of a complete set of individual balance sheets for all government agencies, it is not possible to ascertain the full position of agencies’ financial assets and liabilities. If government agencies were to be placed under the same accounting framework as for CG ministries, full accrual-based balance sheets, including nonfinancial assets, would become available.

### Oversight of EBFs by the Court of Accounts, Parliament and IGF

**Court of Account’s role**

The Court of Account’s traditional role was after-the-fact jurisdictional control of accounts, judging the accounts of public accountants and the regularity of CG accounts. There was a focus on compliance audits, for a wide range of public sector entities. In recent years, the CoA has taken on several new functions, including auditing the performance of public-sector entities, especially since the adoption of the LOLF (2001) and the Organic Law on financing the SS system (1996). The court is also obliged to certify the CG accounts, which are now accrual based, for their regularity, accuracy and trustworthiness. As an indicator of its heavy involvement in fiscal issues, the CoA hosts seminars on public finance topics, in which EBFs’ financial activities may be discussed.

Since 1996, the CoA prepares an annual report on the application of annual laws on SS financing and an annual certification of the SS accounts (general régime). The annual SS report examines the overall performance of the SS system and SS policies, makes recommendations for change, and reports on how previous-year changes have been taken on board. In addition, as required by the LOLF, the CoA prepares various annual reports pertaining to public finances and the execution of the annual LdF of CG.


\textsuperscript{53} L’État et ses Agences, 2012, p. 23. The CGLLS is an EPA that does not have to employ civil servants (see www.cglls.fr).
This includes:

- **An annual report on the state of public finances and the medium-term outlook.** *Cour des comptes,* is a forward-looking report published in June/July that serves as an input for parliament’s mid-year CG budget orientation debate. It provides a lot of pertinent information concerning EBFs and makes recommendations for changes in policy orientations. Through its roles in: 1) preparing its own medium-term scenarios for projections, e.g., of the salary bill; and 2) commenting on how to achieve the government’s medium-term fiscal objectives, it could be argued that the CoA partly fulfills the role of an independent fiscal agency. However, in September 2012 the new government announced that an independent fiscal council will be set up, with the CoA and parliament each nominating four councilors.

- **An annual report on the budget outcome for CG of the previous year.** This report, published within six months after the end of the year, provides valuable information on the operations of noncommercial agencies, especially the 580 *opérateurs,* for which there is a chapter. There is also a chapter commenting on the outcome of relations between the CG and the SS system. The report is accompanied by about 60 annexes, in which the CoA reviews each mission of the LdF, including the budget annexes and special accounts. Those pertaining to missions of the general budget can provide valuable information on *opérateurs,* especially for LdF missions that are largely composed of transfers to noncommercial agencies. For example, the LdF spending on the mission “Research and Tertiary Education” is mainly transfers to universities and research institutes. In its report on 2011 LdF outcomes, the CoA drew attention to the weaknesses of human resource management systems and the need to adapt the program-based budget system to the realities of the decentralized university management system put in place in 2007. For program 150, the CoA suggested identifying budgetary information for each university since the program is at present aggregated at too high a level. Concerning audits of special accounts, one annex reviews the outcome of spending on the pensions of civil servants and the military.

- **The certification of annual accounts of CG (and also those of the SS system).** Concerning execution of the 2011 LdF, the CoA certified the accounts with seven substantive reservations, including those pertaining to: 1) the financial and accounting information system, which does not provide full assurance that accounting transactions are accurate and exhaustive; 2) internal controls and internal audit in ministries, which are not yet able to ensure that all accounting and financial risks are mastered; and 3) government property valuations, which may not yet be fully reliable. Despite these reservations, it is likely that the quality of the CG’s annual accounts is better than those of the noncommercial government agencies, mainly because government ministries’ accounts have higher visibility, and substantial efforts for improving CG accounting have been made since the LOLF was adopted. In principle, CG agencies that are EPs are subjected to the CG accounting framework, although in practice, accounting quality and practices are variable.

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Audits of noncommercial government agencies

The CoA, even with its 22 regional chambers, may not have adequate resources to conduct comprehensive audits of all 700+ noncommercial government agencies every year. Currently, the CoA conducts periodic traditional compliance audits of noncommercial agencies whose accounts are managed by a public accountant under DGFIP authority. This would include, for example, individual universities and public hospitals. A few agencies, notably those constituted under private-law, would have their accounts audited by private-sector external auditors. My non-exhaustive review of agencies’ websites found it difficult to locate audited financial statements, inclusive of balance sheets, for noncommercial CG agencies. Thus parliament and the public have access to only a few CoA compliance audits for most noncommercial CG agencies.

Specific audits initiated by parliament

Since the CoA is constitutionally mandated to serve both the government and parliament, the National Assembly or the Senate can request special audits for particular activities of SS or government agencies. Recent examples of on-request audit reports made by the CoA for parliamentary committees are: 1) extra-budgetary interventions by the government (2009); 2) public enterprises for policy purposes – prisons (2011); and 3) two specific government agencies (2011).

Oversight of Extra-bugetary Funds by the National Assembly and the Senate

Parliament has two opportunities each year to examine financial and policy aspects of EBFs:

- In late June (approximately) when there is: 1) the mid-year budget orientation debate; and 2) the presentation of the draft Budget Execution Law, accompanied by annual Performance Reports (RAP) on each mission of the now-executed LdF, as well as the CoA’s reports on perspectives for public finance, the audit of the CG’s annual accounts, and draft RAPs.

- During the October-December session. Prior to the opening of parliament for its autumn session, the CoA report publishes its report on the application of the LFSS. In early- to mid-October, the government submits: 1) the CG’s PLdF (for which there is information on many government agencies and the civil service/military pension fund); and 2) the PLFSS. The documentation associated with these two draft laws is encyclopedic, over 17,000 pages. When the LdR and the annual Performance Reports (RAPs) — presented before midyear — are included, parliament receives more than 30,000 pages of budget documents prepared by the executive branch alone. In addition, the CoA produces a number of documents (perhaps 5,000 pages), as do the two chambers of parliament. For obtaining information on EBFs, parliamentarians need to know where to look in the mass of information presented to them by the government.

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55 Here, the English word session translates the French word “séance”. Constitutionally, in France there is only one ordinary session (session ordinaire), running from the beginning of October to the end of June and limited to 120 days. This ordinary session is usually broken into two séances. “Extraordinary” parliamentary sessions can, and do, take place during July-September, especially following elections or changes in government.

56 For the PLdF, there are about 15,000 pages each year. This is the total (for 2012) of the LdF itself (240 pages), various background documents of the law, including the economic and social report (1,090 pages), the reports for future performance (RAPs) for each mission of the general budget (6,620 pages) and the budget annexes and special accounts (1,230 pages), the explanatory annexes (les jaunes) on specific topics (4,370 pages), and the transversal policy documents (1,860 pages). The PLFSS, with its 10-11 annexes, is almost 2,000 pages.
Once the draft budget laws are submitted, two parliamentary committees are responsible for examining the two draft laws: the Social Affairs Committee (Commission des Affaires Sociales) for the PLFSS, and the Budget Committee (Commission des finances) for the PLdF. The Budget Committee reviews estimates of budgetary transfers to the Opérateurs de l’Etat. Besides the wealth of information presented to parliament by the CG, both the National Assembly and the Senate publish extensive information on their proceedings on the two draft laws. This is now illustrated using the PLFSS as an example.

Each parliamentary chamber has a Social Affairs Committee, which analyses the PLFSS and publishes its reports of proceedings and recommended amendments to the PLFSS.\(^{57}\) These reports are typically in six or more volumes: one for the overall financing of SS, one each for the four SS branches, and one comparing the proposed amendments formulated by the two chambers. Besides analysis of the government’s proposed modifications of the SS system, these reports contain write-ups of the hearings of ministers and of officials and leaders of government, SS agencies, trade unions, enterprise federations and associations (including doctors, insurers, etc.), other specialists or researchers (e.g., from universities). Should the two chambers not reach agreement on the proposed amendments (as was the case for the 2012 PLFSS), a joint committee (commission mixte) of the two chambers is formed and attempts are made to iron out differences.\(^{58}\) Proceedings of the joint committee are published. The Budget Committee is also consulted, and its review of the PLFSS is published.

France’s parliament is an open institution: All written records of parliamentary committee hearings and questions are available online. Live proceedings of the National Assembly and the Senate can be viewed on direct videos, TV channels, and other media (podcasts, Facebook, etc., see [www.assemblee-nationale.tv](http://www.assemblee-nationale.tv) and [www.publicsenat.fr](http://www.publicsenat.fr)). Recordings of parliamentary debates are available for downloading for three months after the debates.

Specialized parliamentary committees are only open to members. However, for the PLdF, the Rapporteur Générale of the Budget Committee and the rapporteurs spéciaux of the topic-specific subcommittees can receive inputs from civil society prior to or during the committee sessions.\(^{59}\) For the PLFSS, on the basis of the National Assembly Regulations (Art. 83), members of the public may provide comments to the National Assembly on the Government’s Impact Analysis of proposed SS measures. At the end of the Social Affairs Committee discussions, there is a “public” session in which committee members receive comments on legislative proposals from parliamentary political groupings, mostly of the opposition. The discussions, as well as the acceptance or rejection of amendments proposed in these public sessions, are published.

To assist Parliament, the CoA monitors and publishes analysis of the follow-up of the recommendations contained in its annual report on the application of LFSS. The CoA also publishes the written responses on its report made by the Government (notably the Ministers responsible for Social


\(^{58}\) When the two houses have different majorities of political parties, it is difficult for the joint committee to reach agreement on a common text. In this case, the National Assembly version of the law takes precedence.

\(^{59}\) The Rapporteur Générale coordinates the examination of all budget-related laws and is the main contact person at Parliament for the government and other bodies. He or she is a member of the opposition and usually holds the position for the life of each legislature (5 years). The rapporteurs spéciaux coordinate the examination of parts of the PLdF: either missions or a few specific programs.
Affairs, Finance, and Budget) and by spokespersons on SS issues (representatives of the various SS regimes or others). Analysis by the CoA indicates that about two-thirds of its recommendations are followed up, at least partially. However, there is no obligation on the Government to follow up. In parliamentary committee discussions, parliament is free to follow up further on the CoA’s reports and recommendations, e.g., those ignored by the Government and/or the SS institutions.

**Inspection Générale des Finances (IGF)**

The IGF’s traditional role, as a body under the authority of the minister of finance, is to perform inspections and internal audits of public sector entities. In recent years, IGF’s evaluation activities have been expanding, as has the extent to which it publishes its policy-oriented reports. These include analysis of the financial situation of the SS system. For example, two of IGF’s public reports in 2012 evaluated: 1) charging practices in public hospitals; and 2) options for controlling health care spending (ONDAM) during 2013-17.

IGF has also published analysis and evaluation of noncommercial CG agencies, either as a whole or for individual agencies. IGF’s publically-available reports contribute to transparency, by providing useful analysis and pertinent policy recommendations. For example, concerning CG agencies, IGF has called for improvements in the financial information available for the various types of noncommercial CG agencies; it has also recommended that a unique list of noncommercial CG agencies be established (instead of INSEE, DG Budget, DGFiP having different lists). IGF also drew attention to the incoherence between the increases in agencies’ earmarked taxes/levies and the agencies’ spending needs. In some cases, earmarked taxes increased quite quickly, resulting in an over-financing of some agencies and a build-up of cash reserves. In other cases, the agencies’ revenues from earmarked taxes grew slowly, creating pressure for higher subsidies from the CG budget. The IGF recommended a thorough review of the appropriateness and/or necessity of earmarking of taxes, with a view to reducing this form of financing of noncommercial CG agencies.

**Public Participation in EBF Policies and Budget Processes**

Obligations and practices concerning the availability of budget information to the public

The LOLF and the Organic Law on Financing of SS both impose requirements to present to parliament a considerable amount of budget-related information in draft annual budgets (PLdF and PLFSS), in the annual budget execution law (the LdR) or annual reports (for both the LdF and LFSS, by the CoA). Submission of information to parliament automatically involves releasing it to the public. The contents of the annual budget laws and their many annexes are extensive. For SS all fundamental information on SS revenues, expenditures and financing (but not complete balance sheets) is available. For noncommercial government agencies, an increasing amount of budget-related information is becoming available. This has partly been in response to parliamentary requests. For example, articles of annual

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60 For example, in 2012, the presidents of the SNCF and RATP (nationalized railways) wrote their reactions to the chapter in the CoA report on the Pension Fund of railway workers.

61 The LdR examines actual spending compared with budget and reports the explanations for cases where spending limits (crédits limitatifs) are exceeded. For the SS financing budget, there is no equivalent “SS budget execution law” since the LFSS spending projections (credits évaluatifs) are not legally binding limits; they are best estimates of likely spending given the assumptions for key parameters (number of beneficiaries, benefit rates, etc.) for the nondiscretionary spending of SS branches.
LdFs have required fuller information to be provided in the annual annex on Opérateurs de l’État. The government takes requests seriously when required by law.

At times, the government takes initiatives to release more information to the public. For example, a few years ago, it began publishing a monthly report on budget execution even though there is no legal obligation for it to do so. On the other hand, at times, the government needs to be pushed by parliament to become more transparent in budget matters. Parliament exercises its influence by adopting a new law. This was the case, for example, for the LOLF, which helped improve the transparency of annual budget laws, objectives, and performance. The LOLF was an initiative of parliament in 1999–2000. At first, the LOLF’s provisions were resisted by the government. It is perhaps because parliament has not yet requested the government to collect and consolidate information on own-revenues or balance sheets of all Opérateurs de l’État that such information is not yet publicly available.

In principle, the public has access to any available in unpublished documents, including on EBFs. Law 78–753 established the committee for accessing documents (see http://www.cada.fr/) of “the administration,” which includes CG, EBFs, LGs, établissements publics, and private organizations providing public services. The law has several limitations, including not being able to access draft documents, as these are excluded from the law’s scope. In practice, most requests to CADA are made by individuals, for documents at local government level. The number of requests for information on SS or other EBFs is minimal, suggesting either that adequate information is already available in the public domain or that the public is not interested in obtaining documents they think the government is hiding.

Governance Structures of EBFs and Non-Government Representation

The governing boards of the three National Pension, Health, and Family agencies (CNAV, CNAMTS, and CNAF) are prescribed in the SS Code. There are 30-35 voting members on these boards, with 13 representatives from trade unions and 13 from employers’ federations. Branch-specific national representatives provide four or five voting members (e.g., the National Union of Family Associations is a member of CNAF’s board). The remaining few voting seats on boards are usually filled by experts nominated by the CG. The presidents and vice-presidents of governing boards are elected by secret ballot. Typically, the two positions are filled by one representative from a trade union and one from an employers’ association. At governing board meetings of the national SS bodies, representatives of government are present (e.g., from the oversight ministry, the in-house public accountant), but they do not have voting rights. Since governing boards discuss branch-specific policies, including reviewing proposals initiated by government, officially-recognized nongovernmental bodies are well represented on the governing boards of the national SS bodies.

For noncommercial CG agencies, the governance structure is not imposed by law or decree (apart from Decree 94–582 that elaborates mainly on the requirements for representatives of the State on governing boards of établissements publics). Two principles for all établissements publics are specialization and ministerial attachment (attachement au tutelle). The first principle implies that governance structures need to include a lot of “specialists.” Thus, for example, universities’ governing boards typically have

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around 14 professors/researchers, seven or eight external higher education specialists, three to five student representatives, and two or three in-house non-professors (administrators, librarians, etc.). The second principle implies that normally there would be at least one CG representative on the governing board (since 2007, the universities are an exception to this rule). For example, the Louvre Museum Governing Board has three representatives of the CG. However, the museum’s board is dominated by “specialists” chosen for their competence in museum matters (11 specialists, including three museum curators and one from the Réunion des musées nationaux); there are also three representatives of museum personnel.

In summary, although there is considerable variance in governance structures, a typical noncommercial CG agency governing board has a majority of board members who are specialists chosen for their competence, including representatives of national organizations of the area in which the agency specializes. These members are supplemented by a few representatives from personnel and (in most cases) non-voting representatives from CG ministries.

**Civil Society Participation in the Policies of EBFs**

From the above, it can be seen that laws, regulations, or practices provide for active participation in EBF activities by the social partners and by the representatives of specialist interest groups that hold voting rights on governing boards of noncommercial CG agencies. During parliamentary cycles for discussing policies pertaining to SS or government agencies, social partners (employee and employer representatives) and civil society specialists on governing boards can provide input to strategic policy choices being decided in annual budgets (LdF or LFSS). In addition, for SS, the voice of social partners would be heard through their representation on the governing board of the Pension, Health, and Family Benefit funds. The nongovernment representatives on governing boards also have an important voice when multiyear performance or management contracts (Contrats d’Objectifs et de Performance ou de Gestion) are signed between the central government and noncommercial CG agencies or SS bodies (CNAV, CNAMTS, CNAF, etc.).

The government has the primary role in proposing major policy changes for SS or noncommercial CG agencies, especially if they have a significant impact on the goal of restoring medium-term macro-fiscal stability, in line with EU objectives for Euro-Zone members. Nonetheless, important changes must be adopted by changing relevant laws, which of course requires parliamentary approval. In this context, civil society groups have some recourse for making their voice heard. First, on the basis of Organic Law 2009-403, most draft laws require the government to prepare an Impact Analysis of the proposed measure. The National Assembly invites members of the public to make online comments (up to 400 characters) on the Impact Analysis (see [http://etudesimpact.assemblee-nationale.fr](http://etudesimpact.assemblee-nationale.fr)). These contributions are transferred to the Member of Parliament who is the Rapporteur for the draft law and he or she can present the comments to colleagues on the committee in an annex to his or her report. This facility opens as soon as the draft law is submitted to parliament and closes the day before the plenary session in parliament. Second, an interest group can publish objections to proposed SS policy changes in press statements.

However, there is no obligation for the government to deviate from its chosen option. Provided the government holds the majority in parliament, the government may not relent when it proposes changes in SS measures, such as increases or new taxes earmarked for SS, raising the retirement age, or cuts in health-care benefits. If the social partners feel that the option of reaching consensus by dialogue has been exhausted, they may resort to other means. In particular, the trade unions may invite
members to strike to demonstrate their resistance to the government’s proposed policy changes. The use of strikes, in an attempt to encourage the government to relent, is not uncommon.

Private researchers and think tanks, government ministries, and international organizations publish many studies, papers, blogs, etc. on France’s SS system. On the government side, for example, in June 2012, DREES published a study on social protection in France and in Europe. Concerning private-sector policy research, various think tanks in public finance and social issues provide budget-related analysis and reform proposals, including by holding conferences.

These include FONDAFIP (www.fondafip.org), initiated by university professors in public finance. The association brings together academics and practitioners, who examine all aspects of public finance including the SS system. FONDAFIP publishes the quarterly Revue française de finances publiques (RFFP).

Other associations or institutes, with mandates that are wider than public finance, publish working papers, reviews, blogs, or hold conference on fiscal, budgetary, social security, public administration, government reform, politics, European issues, etc. Several have strong representation from universities. These include: 1) IFRAP (www.ifrap.org), which seeks to reduce the size of government; 2) OFCE, Observatoire français des conjonctures économiques (www.ofce.sciences-po.fr), which, inter alia, makes medium-term projections; 3) Fondapol (www.fondapol.org), which publishes on many issues, for example, ideas for reforming health care; 4) Terra Nova (www.tnova.fr), which publishes “innovative solutions” including for public finances and SS; 5) Institut Montaigne (http://www.institutmontaigne.org/pourquoi-l-institut-montaigne-64.html), which brings together business leaders, senior civil servants, academics, and representatives of civil society. It organizes conferences or publishes on SS issues (health care, pensions, etc.), political matters, or other issues.

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63 Direction de la Recherche, des Etudes, de l’Évaluation et des Statistiques is under the aegis of three CG Ministries: Social Affairs/Health, Labor/Employment, and Budget/Accounts.

64 RFFP Revue n°115, 2011 was devoted exclusively to SS and public finances.

65 For example, in Montaigne Institute, Député: Un Job à Temps Plein, Briefing paper, 2006, the argument is made that parliamentary commissions of enquiry are too tightly constrained and that parliament is ineffective in controlling budget execution.
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