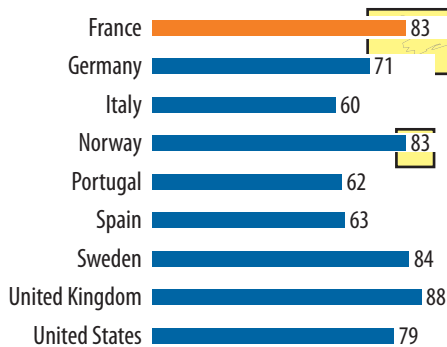


How France compares to its neighbors in Western Europe & the U.S.?



81-100 Extensive

61-80 Substantial

41-60 Some

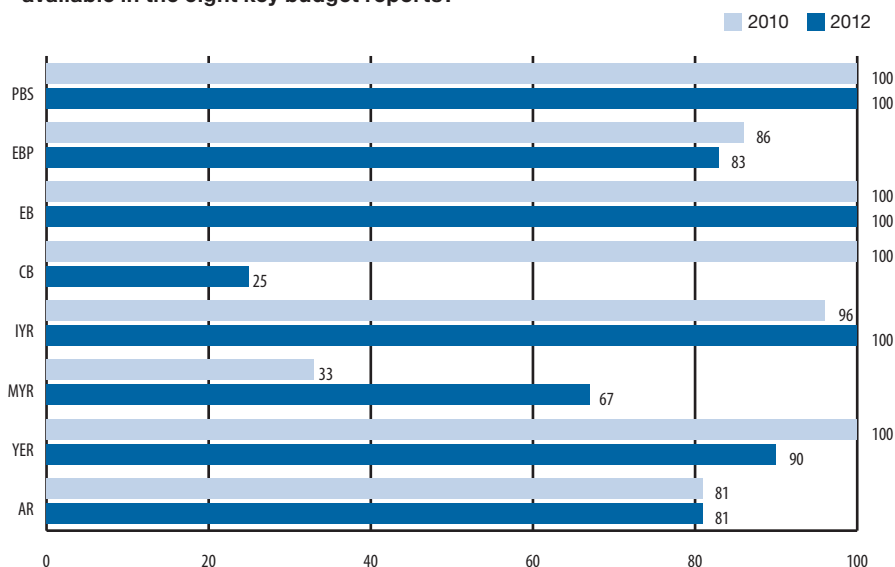
21-40 Minimal

0-20 Scant or None

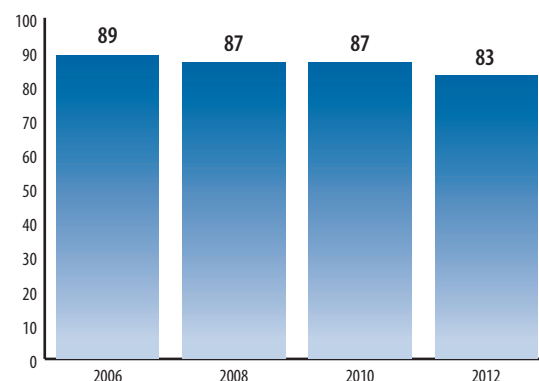
What are each of the eight key budget documents, and does the public have access to them?

Document	Description of Document	Publication Status
PBS	Pre-Budget Statement: Provides information that links government policies and budgets and typically sets forth the broad parameters that will define the budget proposal that is presented to the legislature.	Published
EBP	Executive's Budget Proposal: Presents the government plans to raise revenues through taxes and other sources and spend these monies to support its priorities, thus transforming policy goals into action.	Published
EB	Enacted Budget: The legal instrument authorizing the executive to raise revenues, make expenditures, and incur debt.	Published
CB	Citizens Budget: A nontechnical presentation to enable broad public understanding of a government's plans for raising revenues and spending public funds in order to achieve policy goals.	Published
IYR	In-Year Reports: Periodic (monthly or quarterly) measures of the trends in actual revenues, expenditures, and debt, which allow for comparisons with the budget figures and adjustments.	Published
MYR	Mid-Year Review: An overview of the budget's effects at the midpoint of a budget year and discusses any changes in economic assumptions that affect approved budget policies.	Published
YER	Year-End Report: Information comparing the actual budget execution relative to the Enacted Budget.	Published
AR	Audit Report: Independent evaluation of the government's accounts by the country's supreme audit institution. It typically assesses whether the executive has raised revenues and spent monies in line with the authorized budget, and whether the government's accounts of its revenues and expenses are accurate and provide a reliable picture of the fiscal situation.	Published

From Zero to 100: Has France increased the amount of information it makes available in the eight key budget reports?



OBI scores over four Surveys



Open Budget Index

The **Open Budget Survey** assesses whether the central government in each country surveyed makes eight key budget documents available to the public, as well as whether the data contained in these documents is comprehensive, timely, and useful. The Survey uses internationally accepted criteria to assess each country's budget transparency developed by multilateral organizations, such as the International Monetary Fund (IMF), the Organization for Economic

Co-operation and Development (OECD), and the International Organization of Supreme Audit Institutions (INTOSAI).

The scores on 95 of the 125 Open Budget Survey questions are used to calculate objective scores and rankings of each surveyed country's relative transparency. These composite scores constitute the Open Budget Index (OBI), the world's only independent and comparative measure of budget transparency.

France ranks sixth on the Open Budget Index with a score of 83 out of 100, which is significantly higher than the average score of 43 for all the 100 countries surveyed. France's score indicates that the government provides the public with extensive information on the national government's budget and financial activities during the course of the budget year. This makes it possible for citizens to hold the government accountable for its management of the public's money.

France's OBI 2012 score of 83 has slightly decreased from its score of 87 on the OBI 2010.

The Open Budget Index is composed of subscores for each of the eight key budget documents assessed in the Survey. These subscores represent the average of the scores received on a set of questions in the Survey that measure the public availability of and amount of information in the documents. The subscores are comparable across all of the countries included in the Survey.

Recommendations

France's score on the Open Budget Index has decreased since the first round of the Open Budget Survey, though with a score of 83 out of 100, France maintains a very high degree of budget transparency. While France remains a leader in open budgeting, the International Budget Partnership recommends that it undertake the following steps to expand its budget transparency even further:

- Increase the comprehensiveness of the Executive's Budget Proposal, specifically by focusing on providing information on the following areas:
 - anticipated expenditures for at least two years beyond the budget year, six months of actual expenditure for the previous budget year, and disaggregated actual expenditures from the previous two years (see questions 5-6, 22, and 24 of the Open Budget Questionnaire);
 - anticipated revenues for at least two years beyond the budget year (see questions 9-10 of the Open Budget Questionnaire);

- increased information on the composition of government debt for the budget year (see question 13 of the Open Budget Questionnaire);
 - different macroeconomic assumptions used in developing the budget (see question 15 of the Open Budget Questionnaire); and
 - nonfinancial assets (see question 40 of the Open Budget Questionnaire).
- Increase the comprehensiveness of the Mid-Year Review by including program-level details for expenditures and more detailed updated revenue estimates for the remaining six months of the fiscal year (see questions 75 and 76 of the Open Budget Questionnaire).
 - Increase the comprehensiveness of Year-End Report by explaining the differences between the original macroeconomic forecast and the actual outcome for the year (see question 82 of the Open Budget Questionnaire).
 - Improve the quality of Audit Reports by publishing reports on steps taken by the executive to address all audit findings and by having the supreme audit institution provide the legislature with more detailed audit reports on the security sector (military, police, intelligence services) and other secret programs (see questions 95-96 of the Open Budget Questionnaire).
 - Improve the quality of the Citizens Budget by including information on the budget process, priority spending and allocations, sector-specific information and targeted programs, and contact information; the executive should consult with the public prior to producing a Citizens Budget, produce Citizens Budgets on budget plans and execution, and use multiple tools and media to disseminate Citizens Budgets (see questions 109-112 of the Open Budget Questionnaire). Detailed guidance on the contents of the Citizens Budget can be found in this guidebook: <http://bit.ly/QGzFmJ..>

Strength of Legislatures and Supreme Audit Institutions in Budget Oversight

The Open Budget Survey examines the extent of effective oversight provided by legislatures and supreme audit institutions (SAIs). These institutions play a critical role — often enshrined in national constitutions — in planning and overseeing the implementation of national budgets.

The Open Budget Survey assesses whether legislatures provide effective budget oversight by measuring performance on 11 indicators, including: consultations with the executive prior to the tabling in the legislature of the draft budget, research capacity, formal debate on overall budget policy, time available to discuss and approve the budget, legal authority to amend the budget proposal, approval of shifts in expenditure budget and excess revenues collected, supplemental budget powers, authority to approve use of contingency funds, and scrutiny of audit reports.

The Open Budget Survey assesses whether supreme audit institutions are empowered to provide effective budget oversight by using the following four indicators: authority to remove the head of the supreme audit institution, legal power to audit public finances, financial resources available, and availability of skilled audit personnel.

Recommendations

Although the overall legislative and supreme audit institution oversight in France is strong, the Open Budget Survey 2012 finds that this can be further strengthened by the following actions:

- The legislature should have full authority to amend the Executive's Budget Proposal; the executive should be required to seek approval from the legislature prior to shifting all funds between administrative units and between line-items, and prior to spending all contingency funds (see questions 100, 102-103, and 106 of the Open Budget Questionnaire).
- Empower the supreme audit institution by the following action: the SAI should have full discretion to decide which audits it will undertake (see question 92 of the Open Budget Questionnaire).

France is among the leaders in Western Europe & the U.S. on budget oversight and engagement

Country	Legislative Strength	SAI Strength	Public Engagement
France	Strong	Strong	Moderate
Germany	Strong	Strong	Weak
Italy	Strong	Strong	Weak
Norway	Strong	Strong	Moderate
Portugal	Moderate	Strong	Weak
Spain	Moderate	Strong	Weak
Sweden	Strong	Strong	Moderate
United Kingdom	Moderate	Strong	Moderate
United States	Strong	Strong	Moderate

Strong: average score above 66 of 100; **Moderate:** average score between 34 and 66; **Weak:** average score below 34

Opportunities for Public Participation

Research and advocacy experience of civil society over the past 15 years has demonstrated that transparency by itself is insufficient for improving governance. Transparency along with opportunities for public participation in budgeting can maximize the positive outcomes associated with open budgeting. Therefore, the Open Budget Survey assesses opportunities available to the public to participate in national budget decision-making processes. Such opportunities can be provided throughout the budget cycle by the executive, legislature, and supreme audit institution.

Based on these indicators, the Open Budget Survey 2012 finds that there are moderate opportunities for public participation in the budget process in France.

Recommendations

The International Budget Partnership recommends that France expand public engagement in budgeting after considering the Open Budget Survey indicators on which the country performs poorly (see Table 3 above and questions 114-119, 121, 123, and 125 in the Open Budget Questionnaire).

France has room to improve public participation

Requirement	Finding
Process Followed Before Consultation	
Formal requirement for public participation (Q114)	Exists but is weak
Articulation of purposes for public participation (Q115)	Exists but is weak
Communication by the SAI of audit findings beyond publication of audit reports (Q124)	Exists and is strong
Process of Consultation	
Mechanisms developed by the executive for participation during budget planning (Q116)	Exists but is weak
Public hearings in the legislature on macroeconomic budget framework (Q119)	Exists but is weak
Public hearings in the legislature on individual agency budgets (Q120)	Exists and is strong
Opportunities in the legislature for testimonials by the public during budget hearings (Q121)	Exists but is weak
Mechanisms developed by the executive for participation during budget execution (Q117)	Exists but is weak
Mechanisms developed by the SAI for participation in audit agenda (Q123)	Does not exist
Process Followed After Consultation	
Feedback by the executive on use of inputs provided by the public (Q118)	Does not exist
Release by the legislature of reports on budget hearings (Q122)	Exists and is strong
Feedback by the SAI on use of inputs provided by the public (Q125)	Does not exist

Description of Survey, Methodology, Reliability, and Researcher Contact information

The Open Budget Survey is a fact-based research instrument that uses easily observable phenomena to assess what occurs in practice. The research conclusions are typically supported by citations and comments, including reference to a budget document, a law, or other public document; a public statement by a government official; or comments from a face-to-face interview with a government official or other knowledgeable party. The Survey is compiled from a questionnaire completed for each country by independent budget experts who are not associated with the national government. Each country's questionnaire is then independently reviewed by two anonymous experts who also have no association with government. In addition, the IBP invites national governments to comment on the draft results from the Survey and considers these comments before finalizing the Survey results. The entire research process for 2012 took over 18 months between July 2011 and December 2012 and involved approximately 400 experts.

The Open Budget Survey provides a reliable source of data on national budget transparency practices for governments, development practitioners, the media, and citizens. Current users of the Survey results include the Open Government Partnership, Collaborative Africa Budget Reform Initiative, INTOSAI, the World Bank in its Worldwide Governance Indicators, and a number of bilateral aid agencies and international and regional multilateral bodies. The publication of the Open Budget Survey 2012 has reinforced the Survey's preeminent position as a global data repository on budget transparency, participation, and accountability.

Research to complete this country's Open Budget Survey was undertaken by Michel Bouvier, Association pour la fondation internationale de finances publiques (FONDAFIP), 26 Rue De Lille, 75007, Paris, contact@fondafip.org.

Despite repeated efforts, the IBP was unable to get comments on the draft Open Budget Questionnaire results from the French government.