

# Open Budget Survey 2017

## Questionnaire

### France (English)

January 2018

**COUNTRY QUESTIONNAIRE: FRANCE (ENGLISH)**

**PBS-1:** What is the fiscal year of the PBS evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

**Answer:** 2017 FY

**Sources:** <http://www.performance-publique.budget.gouv.fr/documents-bud...> (<http://www.performance-publique.budget.gouv.fr/documents-budgetaires/lois-projets-lois-documents-annexes-annee/exercice-2017/debat-d-orientation-finances-publiques-juillet-2016/#.V-UG7VcYgdU>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**PBS-2:** When is the PBS made available to the public?

- a. (100) At least four months in advance of the budget year, and at least one month before the Executive's Budget Proposal is introduced in the legislature
- b. (67) At least two months, but less than four months, in advance of the budget year, and at least one month before the Executive's Budget Proposal is introduced in the legislature
- c. (33) Less than two months in advance of the budget year, but at least one month before the Executive's Budget Proposal is introduced in the legislature
- d. (0) The PBS is not released to the public, or is released less than one month before the Executive's Budget Proposal is introduced to the legislature

**Answer:** a. (100)

**Sources:** Report submitted to Parliament on July 6, 2016 <http://www.performance-publique.budget.gouv.fr/actualites/20...> (<http://www.performance-publique.budget.gouv.fr/actualites/2016/remise-parlement-rapport-evolution-economie-nationale-orientations-finances-publiques#.WAOX7ldH2Qs>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**PBS-3a:** If the PBS is published, what is the date of publication of the PBS? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

**Answer:** July 7, 2016

**Sources:** <http://www.economie.gouv.fr/christian-eckert-a-lassemblee-pu...> (<http://www.economie.gouv.fr/christian-eckert-a-lassemblee-puis-au-senat-dans-cadre-debat-dorientation-des-finances?language=en-gb>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**PBS-3b:** In the box below, please explain how you determined the date of publication of the PBS. If the document is not published at all, researchers should mark this question “n/a.”

**Answer:** Information published on the website of the Ministry of the Economy and Finance on July 7, 2016.

**Sources:** <http://www.economie.gouv.fr/christian-eckert-a-lassemblee-pu...> (<http://www.economie.gouv.fr/christian-eckert-a-lassemblee-puis-au-senat-dans-cadre-debat-dorientation-des-finances?language=en-gb>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**PBS-4:** If the PBS is published, what is the URL or weblink of the PBS? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

**Answer:** <http://www.performance-publique.budget.gouv.fr/documents-bud...> (<http://www.performance-publique.budget.gouv.fr/documents-budgetaires/lois-projets-lois-documents-annexes-annee/exercice-2017/debat-d-orientation-finances-publiques-juillet-2016/#.V-UG7VcYgdU>)

**Sources:** 1) <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance-publique/files/farandole/ressources/2017/DOFP/DOFP\\_2017\\_Tome\\_01.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance-publique/files/farandole/ressources/2017/DOFP/DOFP_2017_Tome_01.pdf)) 2) <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance-publique/files/farandole/ressources/2017/DOFP/DOFP\\_2017\\_Tome\\_02.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance-publique/files/farandole/ressources/2017/DOFP/DOFP_2017_Tome_02.pdf)) 3) <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance-publique/files/farandole/ressources/2017/DOFP/DOFP\\_2017\\_tire\\_a\\_part.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance-publique/files/farandole/ressources/2017/DOFP/DOFP_2017_tire_a_part.pdf))

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Concernant les "sources", je suggère de ne pas répéter la réponse PBS-4 mais d'ajouter les 3 références suivantes: 1)

<http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance-publique/files/farandole/ressources/2017/DOFP/DOFP\\_2017\\_Tome\\_01.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance-publique/files/farandole/ressources/2017/DOFP/DOFP_2017_Tome_01.pdf)) 2) <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance-publique/files/farandole/ressources/2017/DOFP/DOFP\\_2017\\_Tome\\_02.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance-publique/files/farandole/ressources/2017/DOFP/DOFP_2017_Tome_02.pdf)) 3) <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance-publique/files/farandole/ressources/2017/DOFP/DOFP\\_2017\\_tire\\_a\\_part.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance-publique/files/farandole/ressources/2017/DOFP/DOFP_2017_tire_a_part.pdf))

**Government Reviewer**

**Opinion:** Agree

**PBS-5:** If the PBS is published, are the numerical data contained in the PBS available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** c.

**Sources:** N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**PBS-6a:** If the PBS is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)

- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** e.

**Sources:** N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**PBS-6b:** If you selected option “c” or “d” in question PBS-6a above, please specify how you determined whether the PBS was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question PBS-6a, researchers should mark this question “n/a.”

**Answer:** n/a

**Sources:** N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**PBS-7:** If the PBS is produced, please write the full title of the PBS. If the document is not produced at all, researchers should mark this question “n/a.”

**Answer:** Report on the evolution of the national economy and on public finance policies

**Sources:** <http://www.performance-publique.budget.gouv.fr/documents-bud...> (<http://www.performance-publique.budget.gouv.fr/documents-budgetaires/lois-projets-lois-documents-annexes-annee/exercice-2017/debat-d-orientation-finances-publiques-juillet-2016/#.V-UIwlcYgdV>)

**Peer Reviewer**

**Opinion:** Agree with Comments

**Government Reviewer**

**Opinion:** Agree

**Comments:** The following title can be included: “Public Finance Policy-Debate - July 2016”

**PBS-8:** Is there a “citizens version” of the PBS?

a. Yes

b. No

**Answer:** b.

**Sources:** <http://www.performance-publique.budget.gouv.fr/documents-bud...> (<http://www.performance-publique.budget.gouv.fr/documents-budgetaires/lois-projets-lois-documents-annexes-annee/exercice-2017/debat-d-orientation-finances-publiques-juillet-2016/#.V-UIwlcYgdV>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EBP-1a:** What is the fiscal year of the EBP evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

**Answer:** AF 2017

**Sources:** <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/files/documents/actualites/PLF2017/PLF2017.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/files/documents/actualites/PLF2017/PLF2017.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EBP-1b:** When is the EBP submitted to the legislature for consideration? Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016.

**Answer:** 28/09/2016

**Sources:** <http://www.economie.gouv.fr/projet-loi-finances-plf-2017> (<http://www.economie.gouv.fr/projet-loi-finances-plf-2017>)

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The right reference is not the "Press Conference" of ministers. It is the following document: <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2017/pap/pdf/PLF2017.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2017/pap/pdf/PLF2017.pdf))

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** I did interpret the question just as the presentation itself of the PLF in reference to the press conference. But reference to the PLF is equally valid considering that registration at the National Assembly was carried out on the same day as the presentation of the PLF.

**EBP-2:** When is the EBP made available to the public?

- a. (100) At least three months in advance of the budget year, and in advance of the budget being approved by the legislature
- b. (67) At least two months, but less than three months, in advance of the budget year, and in advance of the budget being approved by the legislature
- c. (33) Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature
- d. (0) The EBP is not released to the public, or is released after the budget has been approved by the legislature

**Answer:** a. (100)

**Sources:** <http://www.economie.gouv.fr/projet-loi-finances-plf-2017> (<http://www.economie.gouv.fr/projet-loi-finances-plf-2017>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EBP-3a:** If the EBP is published, what is the date of publication of the EBP? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." In the comment boxes below, researchers should also list any supporting documents to the EBP and their date of publication.

**Answer:** September 28, 2016

**Sources:** <http://www.economie.gouv.fr/projet-loi-finances-plf-2017> (<http://www.economie.gouv.fr/projet-loi-finances-plf-2017>)

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree

**EBP-3b:** In the box below, please explain how you determined the date of publication of the EBP. If the document is not published at all, researchers should mark this question “n/a.”

**Answer:** Publication sur le site du ministère de l'Économie et des Finances

**Sources:** <http://www.economie.gouv.fr/projet-loi-finances-plf-2017> (<http://www.economie.gouv.fr/projet-loi-finances-plf-2017>)

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree

**EBP-4:** If the EBP is published, what is the URL or weblink of the EBP? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.” In the comment boxes below, researchers should also list any supporting documents to the EBP and their URL or weblink.

**Answer:** <http://www.performance-publique.budget.gouv.fr/sites/perform...> (<http://www.performance-publique.budget.gouv.fr/sites/perform...>) ([http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/files/documents/actualites/PLF2017/PLF2017.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/files/documents/actualites/PLF2017/PLF2017.pdf))

**Sources:** <http://www.performance-publique.budget.gouv.fr/sites/perform...> (<http://www.performance-publique.budget.gouv.fr/sites/perform...>) ([http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/files/documents/actualites/PLF2017/PLF2017.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/files/documents/actualites/PLF2017/PLF2017.pdf)) <http://www.performance-publique.budget.gouv.fr/documents-bud...> (<http://www.performance-publique.budget.gouv.fr/documents-budgetaires/lois-projets-lois-documents-annexes-annee/exercice-2017/projet-loi-finances-2017>)

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree

**EBP-5:** If the EBP is published, are the numerical data contained in the EBP or its supporting documents available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** a.

**Sources:** N/A

**Peer Reviewer****Opinion:** Disagree**Suggested answer:** a.

**Comments:** Data is published in csv format on the French Government's Open Data website: <https://www.data.gouv.fr/fr/datasets/projet-de-loi-de-financ...> (<https://www.data.gouv.fr/fr/datasets/projet-de-loi-de-finances-pour-2017-plf-2017/>)

**Government Reviewer****Opinion:** Agree

**Researcher response:** I fully agree with the reviewer. I thought I had modified this answer. I just forgot.

**EBP-6a:** If the EBP is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** e.

**Sources:** N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EBP-6b:** If you selected option “c” or “d” in question EBP-6a above, please specify how you determined whether the EBP was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question EBP-6a, researchers should mark this question “n/a.”

**Answer:** n/a

**Sources:** N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EBP-7:** If the EBP is produced, please write the full title of the EBP. If the document is not produced at all, researchers should mark this question “n/a.” If there are any supporting documents to the EBP, please enter their full titles in the comment box below.

**Answer:** Finance Bill for the year 2017

**Sources:** <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/files/documents/actualites/PLF2017/PLF2017.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/files/documents/actualites/PLF2017/PLF2017.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EBP-8:** Is there a “citizens version” of the EBP?

- a. Yes
- b. No

**Answer:** a.

**Sources:** <http://proxy-pubminefi.diffusion.finances.gouv.fr/pub/docume...> (<http://proxy-pubminefi.diffusion.finances.gouv.fr/pub/document/18/21495.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EB-1a:** What is the fiscal year of the EB evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

**Answer:** 2017 FY

**Sources:** <https://www.legifrance.gouv.fr/affichTexte.do;jsessionid=660...>  
([https://www.legifrance.gouv.fr/affichTexte.do;jsessionid=66064E64FA47F2A9C96EC31141B963FF.tpdila07v\\_1?cidTexte=JORFTEXT000033734169&dateTexte=&oldAction=rechJO&categorieLien=id&idJO=JORFCONT000033734166](https://www.legifrance.gouv.fr/affichTexte.do;jsessionid=66064E64FA47F2A9C96EC31141B963FF.tpdila07v_1?cidTexte=JORFTEXT000033734169&dateTexte=&oldAction=rechJO&categorieLien=id&idJO=JORFCONT000033734166))

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** It would have been possible to choose the year 2017 for the voted budget, considering that it was approved on December 29, 2016 by the Constitutional Council and published on December 30, 2016 in the official gazette: <https://www.legifrance.gouv.fr/affichTexte.do;jsessionid=660...>  
([https://www.legifrance.gouv.fr/affichTexte.do;jsessionid=66064E64FA47F2A9C96EC31141B963FF.tpdila07v\\_1?cidTexte=JORFTEXT000033734169&dateTexte=&oldAction=rechJO&categorieLien=id&idJO=JORFCONT000033734166](https://www.legifrance.gouv.fr/affichTexte.do;jsessionid=66064E64FA47F2A9C96EC31141B963FF.tpdila07v_1?cidTexte=JORFTEXT000033734169&dateTexte=&oldAction=rechJO&categorieLien=id&idJO=JORFCONT000033734166))

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** I do not understand because I am referring to the year 2017 and to the same source... Meanwhile, was this question not updated? I had been asked to update some of them, given that this section had been completed in Autumn 2016, I think.

**IBP comment:** Thank you. That's right. In this section, we are evaluating the 2017 FY. We have modified the answers to all the indicators in the section relating to the Enacted Budget (EB-1 to EB-8) together with the sources, such that they are in line with the 2017 LDF publication of December 30, 2016. Thank you. That's right. In this section, we are evaluating the 2017 FY. We have modified the answers to all the indicators in the section relating to the Enacted Budget (EB-1 to EB-8) together with the sources, such that they are in line with the 2017 LDF publication of December 30, 2016.

**EB-1b:** When was the EB approved (enacted) by the legislature? Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016.

**Answer:** December 20, 2016

**Sources:** <http://www.assemblee-nationale.fr/14/ta/ta0865.asp> (<http://www.assemblee-nationale.fr/14/ta/ta0865.asp>)

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** La date appropriée est : 17 décembre 2015 et la "source" correspondante est : <http://www.assemblee-nationale.fr/14/ta/ta0648.asp> (<http://www.assemblee-nationale.fr/14/ta/ta0648.asp>)

**Comments:** The reference provided by the researcher is not correct, it relates to the 2017 Finance Bill whereas he has chosen the year 2016 for this Bill in the previous question.

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** See my comment in the previous section. I do not fully understand what happened, if it's an update or an error. I think that the 2017 reference should be maintained for all those I didn't have during the Autumn 2016 study.

**IBP comment:** Based on your comment on the previous question, (EB-1) we have modified the answer to reflect the 2017 LDF publication of December 30, 2016. Consequently, we are evaluating the 2017 FY of this section. The answer provided here is therefore correct.

**EB-2:** When is the EB made available to the public?

- a. (100) Two weeks or less after the budget has been enacted
- b. (67) Between two weeks and six weeks after the budget has been enacted
- c. (33) More than six weeks, but less than three months, after the budget has been enacted
- d. (0) The EB is not released to the public, or is released more than three months after the budget has been enacted

**Answer:** a. (100)

**Sources:** <https://www.legifrance.gouv.fr/affichTexte.do;jsessionid=660...>  
([https://www.legifrance.gouv.fr/affichTexte.do;jsessionid=66064E64FA47F2A9C96EC31141B963FF.tpdila07v\\_1?cidTexte=JORFTEXT000033734169&dateTexte=&oldAction=rechJO&categorieLien=id&idJO=JORFCONT000033734166](https://www.legifrance.gouv.fr/affichTexte.do;jsessionid=66064E64FA47F2A9C96EC31141B963FF.tpdila07v_1?cidTexte=JORFTEXT000033734169&dateTexte=&oldAction=rechJO&categorieLien=id&idJO=JORFCONT000033734166))

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The correct reference of what was initially published is: <https://www.legifrance.gouv.fr/affichTexte.do?cidTexte=JORFT...> (<https://www.legifrance.gouv.fr/affichTexte.do?cidTexte=JORFTEXT000031732865&categorieLien=id>) and not that which is provided by the researcher (which corresponds to the "version consolidated" on 1/01/2017)

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** We are updating the source here to reflect the 2017 LDF publication of December 30, 2016. (See comment in EB-1).

**EB-3a:** If the EB is published, what is the date of publication of the EB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." Note that the date of publication is not necessarily the same date that is printed on the document.

**Answer:** December 30, 2016

**Sources:** <https://www.legifrance.gouv.fr/affichTexte.do?jsessionid=660...>  
([https://www.legifrance.gouv.fr/affichTexte.do?jsessionid=66064E64FA47F2A9C96EC31141B963FF.tpdila07v\\_1?cidTexte=JORFTEXT000033734169&dateTexte=&oldAction=rechJO&categorieLien=id&idJO=JORFCONT000033734166](https://www.legifrance.gouv.fr/affichTexte.do?jsessionid=66064E64FA47F2A9C96EC31141B963FF.tpdila07v_1?cidTexte=JORFTEXT000033734169&dateTexte=&oldAction=rechJO&categorieLien=id&idJO=JORFCONT000033734166))

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** 30 décembre 2015 Source : <https://www.legifrance.gouv.fr/affichTexte.do?cidTexte=JORFT...>

(<https://www.legifrance.gouv.fr/affichTexte.do?cidTexte=JORFTEXT000031732865&categorieLien=id>)

**Comments:** The researcher did not provide neither the exact date nor the correct version of the publication. Rather, the official version of the law was provided. The correct reference is: JORF No. 0302 of December 30, 2015 page 24614

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** We are updating the source here to reflect the 2017 LDF publication of December 30, 2016. (See comment in EB-1).

**EB-3b:** In the box below, please explain how you determined the date of publication of the EB. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** Publication in the official gazette of December 30, 2016: <https://www.legifrance.gouv.fr/affichTexte.do?jsessionid=660...>  
([https://www.legifrance.gouv.fr/affichTexte.do?jsessionid=66064E64FA47F2A9C96EC31141B963FF.tpdila07v\\_1?cidTexte=JORFTEXT000033734169&dateTexte=&oldAction=rechJO&categorieLien=id&idJO=JORFCONT000033734166](https://www.legifrance.gouv.fr/affichTexte.do?jsessionid=66064E64FA47F2A9C96EC31141B963FF.tpdila07v_1?cidTexte=JORFTEXT000033734169&dateTexte=&oldAction=rechJO&categorieLien=id&idJO=JORFCONT000033734166))

**Sources:** N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** We have updated the source here to reflect the 2017 LDF publication of December 30, 2016. (see comment on EB-1).

**EB-4:** If the EB is published, what is the URL or weblink of the EB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** <https://www.legifrance.gouv.fr/affichTexte.do?jsessionid=660...>  
([https://www.legifrance.gouv.fr/affichTexte.do?jsessionid=66064E64FA47F2A9C96EC31141B963FF.tpdila07v\\_1?cidTexte=JORFTEXT000033734169&dateTexte=&oldAction=rechJO&categorieLien=id&idJO=JORFCONT000033734166](https://www.legifrance.gouv.fr/affichTexte.do?jsessionid=66064E64FA47F2A9C96EC31141B963FF.tpdila07v_1?cidTexte=JORFTEXT000033734169&dateTexte=&oldAction=rechJO&categorieLien=id&idJO=JORFCONT000033734166))

**Sources:** N/A

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Same as the previous remark: the reference provided corresponds to the consolidated version "on 1/01/2017 and not the initial version, in spite of the fact that it's a minor detail. Hence, you should read: <https://www.legifrance.gouv.fr/affichTexte.do?cidTexte=JORFT...>  
(<https://www.legifrance.gouv.fr/affichTexte.do?cidTexte=JORFTEXT000031732865&categorieLien=id>)

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** We have updated the source here to reflect the 2017 LDF publication of December 30, 2016. (see comment on EB-1).

**EB-5:** If the EB is published, are the numerical data contained in the EB available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** a.

**Sources:** <http://www.data.gouv.fr/fr/datasets/loi-de-finances-initiale...> (<http://www.data.gouv.fr/fr/datasets/loi-de-finances-initiale-pour-2017-lfi-2017/>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** We have updated the source here to reflect the 2017 LDF publication of December 30, 2016. (see comment on EB-1).

**EB-6a:** If the EB is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** e.

**Sources:** N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EB-6b:** If you selected option “c” or “d” in question EB-6a above, please specify how you determined whether the EB was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question EB-6a, researchers should mark this question “n/a.”

**Answer:** n/a

**Sources:** N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EB-7:** If the EB is produced, please write the full title of the EB. If the document is not produced at all, researchers should mark this question “n/a.”

**Answer:** Finance Bill No. 2016-1917 of December 29, 2016 for the year 2017.

**Sources:** N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** We have updated the source here to reflect the 2017 LDF publication of December 30, 2016. (see comment on EB-1).

**EB-8:** Is there a "citizens version" of the EB?

a. Yes

b. No

**Answer:** a.

**Sources:** [http://www.performance-publique.budget.gouv.fr/sites/performance-publique.budget.gouv.fr/sites/performance-publique/files/files/documents/ressources\\_documentaires/documentation\\_budgetaire/chiffres\\_cles/depliant\\_budget2](http://www.performance-publique.budget.gouv.fr/sites/performance-publique.budget.gouv.fr/sites/performance-publique/files/files/documents/ressources_documentaires/documentation_budgetaire/chiffres_cles/depliant_budget2)

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** As in every year, there is a document called "Key figures of the 2016 Budget" and whose source is: [http://www.performance-publique.budget.gouv.fr/sites/performance-publique/files/files/documents/ressources\\_documentaires/documentation\\_budgetaire/chiffres\\_cles/depliant\\_budget20](http://www.performance-publique.budget.gouv.fr/sites/performance-publique/files/files/documents/ressources_documentaires/documentation_budgetaire/chiffres_cles/depliant_budget20)

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** Talking about the previous questions, I have just received an explanation that they had carried out updates. Hence I do not understand these comments. And my answers were prior to the 2017 PLF vote. For this question on the contrary, the document for 2017 was published in March: [https://www.performance-publique.budget.gouv.fr/sites/performance-publique/files/files/documents/ressources\\_documentaires/documentation\\_budgetaire/chiffres\\_cles/Chiffres\\_cles\\_bud](https://www.performance-publique.budget.gouv.fr/sites/performance-publique/files/files/documents/ressources_documentaires/documentation_budgetaire/chiffres_cles/Chiffres_cles_bud)

**IBP comment:** We do acknowledge that a citizen version of the EB for the 2016 FY does exist and is available to the public. We have updated the information and modified that answer from 'b' to 'a'. We have updated the grades in this section to reflect the 2017 LDF publication of December 30, 2016. (See comment on EB-1). Consequently, we are evaluating the 2017 FY in this section. Up to December 31, 2017, (deadline for publishing documents for other considerations in the OBS), a citizen version of the budget for the 2017 AB was yet to be published. Whereas we do acknowledge that a citizen version of the EB for the 2016 FY does exist and is available to the public.

**CB-1:** What is the fiscal year of the CB evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY." If more than one Citizens Budget is produced, for each CB please indicate the document the CB simplifies/refers to, and the fiscal year.

**Answer:** 2017 FY

**Sources:** The 2016 FY for the voted budget would have also been chosen in line with the previous section. But its qualitative answers would have been identical (the reference would have been: "Key figures of the 2016 PLF" <http://proxy-pubminefi.diffusion.finances.gouv.fr/pub/docume...> (<http://proxy-pubminefi.diffusion.finances.gouv.fr/pub/document/18/19765.pdf>))

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** L'AF 2016 pour le budget voté aurait aussi pu être choisie en cohérence avec la section précédente, mais les réponses qualitatives auraient été identiques (la référence aurait été : "Chiffres clés du PLF 2016" <http://proxy-pubminefi.diffusion.finances.gouv.fr/pub/docume...> (<http://proxy-pubminefi.diffusion.finances.gouv.fr/pub/document/18/19765.pdf>))

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** We have updated the scores in the previous section to reflect the 2017 LDF published on December 30, 2016. (See comment on EB-1). As a result, we have evaluated the AB in relation to the 2017 FY which is therefore coherent with this section. We have updated the scores in the previous section to reflect the 2017 LDF published on December 30, 2016. (See comment on A=EB-1). After which, we evaluated the AB in relation to the 2017 FY which is therefore coherent with this section.

**CB-2a:** For the fiscal year indicated above, what is the public availability status of the CB. If more than one Citizens Budget is produced, please complete this questions for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their public availability status.

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** e.

**Sources:** The citizen budget evaluated under this section is the 2017 Finance Bill, available at: <http://proxy-pubminefi.diffusion.finances.gouv.fr/pub/docume...> (<http://proxy-pubminefi.diffusion.finances.gouv.fr/pub/document/18/21495.pdf>) Furthermore, the following citizen budgets are also available: 1- Regarding the enacted budget (AB) for 2016, see “key figures of the budget voted in 2016” (January 2016): <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance-publique/files/files/documents/ressources\\_documentaires/documentation\\_budgetaire/chiffres\\_cles/depliant\\_budget2](http://www.performance-publique.budget.gouv.fr/sites/performance-publique/files/files/documents/ressources_documentaires/documentation_budgetaire/chiffres_cles/depliant_budget2)) 2- Regarding the Settlement Bill, the CGE annual report (25/05/2016) : <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance-publique/files/files/documents/budget/comptes/2015/CGE\\_plaquette\\_2015.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance-publique/files/files/documents/budget/comptes/2015/CGE_plaquette_2015.pdf)) 3- regarding the audit report (AR) by SAI (25/05/2016) : <https://www.ccomptes.fr/content/download/91983/2154208/versi...> (<https://www.ccomptes.fr/content/download/91983/2154208/version/1/file/20160525-synthese-rapport-certification-comptes-Etat-exercice-2015.pdf>)

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** 3 other CBs available to the public should be added (in the “comments” not used by the researcher): 1- Regarding the enacted budget (EB) for 2016, see “key figures of the budget voted in 2016” (January 2016): <http://www.performance-publique.budget.gouv.fr/sites/perform...>

([http://www.performance-publique.budget.gouv.fr/sites/performance-publique/files/files/documents/ressources\\_documentaires/documentation\\_budgetaire/chiffres\\_cles/depliant\\_budget20](http://www.performance-publique.budget.gouv.fr/sites/performance-publique/files/files/documents/ressources_documentaires/documentation_budgetaire/chiffres_cles/depliant_budget20))

2- Regarding the Settlement Bill, the CGE annual report (25/05/2016) : <http://www.performance-publique.budget.gouv.fr/sites/perform...>

([http://www.performance-publique.budget.gouv.fr/sites/performance-publique/files/files/documents/budget/comptes/2015/CGE\\_plaquette\\_2015.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance-publique/files/files/documents/budget/comptes/2015/CGE_plaquette_2015.pdf))

3- regarding the audit report (AR) by SAI (25/05/2016) : <https://www.ccomptes.fr/content/download/91983/2154208/versi...>

(<https://www.ccomptes.fr/content/download/91983/2154208/version/1/file/20160525-synthese-rapport-certification-comptes-Etat-exercice-2015.pdf>)

20160525-synthese-rapport-certification-comptes-Etat-exercice-2015.pdf

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** No objection. Please forgive me. I didn't understand that it was not limited to projections but the entire budget cycle.

**IBP comment:** The citizen budget evaluated under this section relates to the 2017 Finance Bill, available at: <http://proxy-pubminefi.diffusion.finances.gouv.fr/pub/docume...> (<http://proxy-pubminefi.diffusion.finances.gouv.fr/pub/document/18/21495.pdf>) We have added the other links which you proposed in your comments.

**CB-2b:** If you selected option “c” or “d” in question CB-2a above, please specify how you determined whether the CB was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question CB-2a, researchers should mark this question “n/a.”

**Answer:** n/a

**Sources:** N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**CB-3a:** If the CB is published, what is the date of publication of the CB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question “n/a.” If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their dates of publication.

**Answer:** September 28, 2016

**Sources:** The citizen budget evaluated under this section relates to the 2017 Finance Bill, available at: <http://proxy-pubminefi.diffusion.finances.gouv.fr/pub/docume...> (<http://proxy-pubminefi.diffusion.finances.gouv.fr/pub/document/18/21495.pdf>) For the 3 other BCs: 1- Regarding the enacted budget (EB): January 2016, 2- relating to the Settlement Bill (RFA): 5/25/2016 3- regarding the audit report (AR) by SAI : 5/25/2016

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** For the other 3 CBs: 1- Regarding the enacted budget (EB): January 2016, 2- relating to the Settlement Bill (YER): 5/25/2016 3- regarding the audit report (AR) by SAI : 5/25/2016 Dates on the websites: performance-publique.gouv.fr (<http://performance-publique.gouv.fr>) et ccomptes.fr (<http://ccomptes.fr>)

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** Same as previous answer, thank you for the corrections

**IBP comment:** The citizen budget evaluated under this section relates to the 2017 Finance Bill, available at: <http://proxy-pubminefi.diffusion.finances.gouv.fr/pub/docume...> (<http://proxy-pubminefi.diffusion.finances.gouv.fr/pub/document/18/21495.pdf>) We have added the other links which you proposed in your comments.

**CB-3b:** In the box below, please explain how you determined the date of publication of the CB. If the document is not published at all, researchers should mark this question “n/a.”

**Answer:** Presentation of the document by the Government and publication on this date on the ministry's website:

**Sources:** <http://www.economie.gouv.fr/projet-loi-finances-plf-2017> (<http://www.economie.gouv.fr/projet-loi-finances-plf-2017>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**CB-4:** If the CB is published, what is the URL or weblink of the CB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.” If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their URL or weblink.

**Answer:** <http://proxy-pubminefi.diffusion.finances.gouv.fr/pub/docume...> (<http://proxy-pubminefi.diffusion.finances.gouv.fr/pub/document/18/21495.pdf>)

**Sources:** N/A

**Comments:** The citizen budget evaluated under this section relates to the 2017 Finance Bill, available at: <http://proxy-pubminefi.diffusion.finances.gouv.fr/pub/docume...> (<http://proxy-pubminefi.diffusion.finances.gouv.fr/pub/document/18/21495.pdf>) The 3 other BCs: 1- Regarding the enacted budget (EB) for 2016 <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/files/documents/ressources\\_documentaires/documentation\\_budgetaire/chiffres\\_cles/depliant\\_budget2](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/files/documents/ressources_documentaires/documentation_budgetaire/chiffres_cles/depliant_budget2)) 2- Regarding the Settlement Bill (YER) for 2015, <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/files/documents/budget/comptes/2015/CGE\\_plaquette\\_2015.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/files/documents/budget/comptes/2015/CGE_plaquette_2015.pdf)) 3- regarding the audit report (AR) for 2015 [20160525-synthese-rapport-certification-comptes-Etat-exercice-2015.pdf](http://www.ccomptes.fr) <https://www.ccomptes.fr> (<https://www.ccomptes.fr>)

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** If would be necessary to add this in the “comments” (See previous questions): 1- Regarding the enacted budget (EB) for 2016 <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/files/documents/ressources\\_documentaires/documentation\\_budgetaire/chiffres\\_cles/depliant\\_budget20](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/files/documents/ressources_documentaires/documentation_budgetaire/chiffres_cles/depliant_budget20)) 2- Regarding the Settlement Bill (YER) for 2015, <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/files/documents/budget/comptes/2015/CGE\\_plaquette\\_2015.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/files/documents/budget/comptes/2015/CGE_plaquette_2015.pdf)) 3- regarding the audit report (AR) for 2015 [20160525-synthese-rapport-certification-comptes-Etat-exercice-2015.pdf](http://www.ccomptes.fr) <https://www.ccomptes.fr> (<https://www.ccomptes.fr>)

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** The citizen budget evaluated under this section relates to the 2017 Finance Bill, available at: <http://proxy-pubminefi.diffusion.finances.gouv.fr/pub/docume...> (<http://proxy-pubminefi.diffusion.finances.gouv.fr/pub/document/18/21495.pdf>) We have added the other links which you proposed in your comments.

**CB-5:** If the CB is produced, please write the full title of the CB. If the document is not produced at all, researchers should mark this question “n/a.” If more than one Citizens Budget is produced, for each CB, indicate the document the CB refers to and, next to it, its full title.

**Answer:** PLF: Key figures of the Finance Bill for 2017 (evaluated under this section) RFA: State accounts -2015 EB: Key figures of the budget voted in 2016 Certification of the State's accounts - 2015 Budget Year - Summary

**Sources:** <http://proxy-pubminefi.diffusion.finances.gouv.fr/pub/docume...> (<http://proxy-pubminefi.diffusion.finances.gouv.fr/pub/document/18/21495.pdf>)

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** 3 other CBs available to the public should also be added (in the “comments” not used by the researcher): 1- Regarding the enacted budget (EB) for 2016: “Key figures of the budget voted in 2016” 2- relating to the Settlement Bill (YER): “State accounts - 2015” 3- regarding the audit report (AR) by SAI : Certification of the State's accounts - 2015 Budget Year - Summary

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** The citizen budget evaluated under this section relates to the 2017 Finance Bill, available at: <http://proxy-pubminefi.diffusion.finances.gouv.fr/pub/docume...> (<http://proxy-pubminefi.diffusion.finances.gouv.fr/pub/document/18/21495.pdf>) We have added the other links which you proposed in your comments.

**CB-6:** If the CB is produced, please indicate which budget document it corresponds to. If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and which budget documents they simplify.

**Answer:** To the Finance Bill for the year 2017

**Sources:** <http://www.economie.gouv.fr/projet-loi-finances-plf-2017> (<http://www.economie.gouv.fr/projet-loi-finances-plf-2017>)

**Comments:** 1- The enacted budget (EB) for 2016, 2- The Settlement Bill (RFA) for 2015, 3- The audit report (AR) for 2015

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The 3 other CBs to be added to the “comments” relate to (see previous questions): 1- The enacted budget (EB) for 2016, 2- The Settlement Bill (YER) for 2015, 3- The audit report (AR) for 2015

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** The citizen budget evaluated under this section relates to the 2017 Finance Bill, available at: <http://proxy-pubminefi.diffusion.finances.gouv.fr/pub/docume...> (<http://proxy-pubminefi.diffusion.finances.gouv.fr/pub/document/18/21495.pdf>) We have added the other links which you proposed in your comments.

**IYRs-1:** What is the fiscal year of the IYRs evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

**Answer:** 2016

**Sources:** <http://www.performance-publique.budget.gouv.fr/ressources-do...> (<http://www.performance-publique.budget.gouv.fr/ressources-documentaires/documentation-budgetaire/situation-mensuelle-budget-etat/situation-mensuelle-budget-etat-en-2016>) [http://www.aft.gouv.fr/rubriques/bulletins-mensuels\\_202.html](http://www.aft.gouv.fr/rubriques/bulletins-mensuels_202.html) ([http://www.aft.gouv.fr/rubriques/bulletins-mensuels\\_202.html](http://www.aft.gouv.fr/rubriques/bulletins-mensuels_202.html))

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** It is important to include the “monthly newsletter” of the “Agence France Trésor”, an agency of the Ministry of Finance in charge of managing the State's treasury and its debt. It is the lone agency authorized to present official figures on the actual financial execution of the budget (bonds, loans, monetary transactions, etc.) and debt (outstanding, composition, etc.). The monthly situation presented by the researcher only shows budget expenditure, revenue and balances. Sources: <http://www.aft.gouv.fr> (<http://www.aft.gouv.fr>) [http://www.aft.gouv.fr/rubriques/bulletins-mensuels\\_202.html](http://www.aft.gouv.fr/rubriques/bulletins-mensuels_202.html) ([http://www.aft.gouv.fr/rubriques/bulletins-mensuels\\_202.html](http://www.aft.gouv.fr/rubriques/bulletins-mensuels_202.html))

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** <http://www.performance-publique.budget.gouv.fr/ressources-documentaires/documentation-budgetaire/situation-mensuelle-budget-etat-en-2016#.W0s4ANK7q70> (<http://www.performance-publique.budget.gouv.fr/ressources-documentaires/documentation-budgetaire/situation-mensuelle-budget-etat-en-2016#.W0s4ANK7q70>)

**Researcher response:** I fully agree with your response.

## IYRs-2: When are the IYRs made available to the public?

- a. (100) At least every month, and within one month of the period covered
- b. (67) At least every quarter, and within one month of the period covered
- c. (33) At least every quarter, and within three months of the period covered
- d. (0) The IYRs are not released to the public, or are released more than three months after the period covered

**Answer:** a. (100)

**Sources:** <http://www.performance-publique.budget.gouv.fr/ressources-documentaires/documentation-budgetaire/situation-mensuelle-budget-etat/situation-mensuelle-budget-etat-en-2016>

### Peer Reviewer

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** -The Monthly statement of the State's budget (SMB) is published monthly at most 5 weeks after the end of the corresponding month.

Similarly, the monthly report of AFT provides end-of-month figures some 3 to 4 weeks after the end of the month. -Consequently, I consider answer a) as the most representative - if the 4 and 5 weeks deadline gap for its publication for the SMB it to be neglected. Well, answer "c" does not seem adequate to me. Source: <http://www.performance-publique.budget.gouv.fr/ressources-documentaires/documentation-budgetaire/situation-mensuelle-budget-etat-en-2016#.WPAGihRSz34> [http://www.aft.gouv.fr/documents/{C3BAF1F0-F068-4305-821D-B8B2BF4F9AF6}/publication/attachments/25381.pdf](http://www.aft.gouv.fr/documents/{C3BAF1F0-F068-4305-821D-B8...}{C3BAF1F0-F068-4305-821D-B8B2BF4F9AF6}/publication/attachments/25381.pdf)

### Government Reviewer

**Opinion:** Agree with Comments

**Comments:** -The Monthly statement of the State's budget (SMB) is published monthly. But the publication time frame is more than 1 month.

**Researcher response:** Answer C is indeed not suitable. And answer A is not also exact. Except the deadline is neglected. This answer was provided in agreement with IBP. However, I approve of the reviewer's decision to add the AFT monthly newsletter, answer A is the most representative and renders more justice to the institutions.

**IYRs-3a:** If the IYRs are published, what are the dates of publication of the IYRs? Specifically: if quarterly In-Year Reports are published, indicate the dates of publication of at least three of the last four IYRs that were publicly available. If monthly IYRs are published, indicate the dates of publication of at least seven of the last 12 IYRs that were publicly available. Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

**Answer:** Monthly statement on the State's budget on February 29, 2016 (2/08/2016) Monthly Statement on the State's Budget on March 31, 2016 (5/10/2016) Monthly Statement on the State's Budget on April 30, 2016 (6/07/2016) Monthly statement on the State's budget on May30, 2016 - (7/08/2016) Monthly statement on the State's budget on June 30, 2016 - (8/08/2016) Monthly statement on the State's Budget on July 31, 2016 - (9/09/2016) Monthly Statement on the State's Budget on August 31, 2016 - (10/07/2016) Monthly Statement on the State's State Budget on September 30, 2016 - (11/08/2016) Monthly Statement on the State's Budget on October 31, 2016 - (12/09/2016)

**Sources:** <http://www.performance-publique.budget.gouv.fr/ressources-documentaires/documentation-budgetaire/situation-mensuelle-budget-etat/situation-mensuelle-budget-etat-en-2016>

### Peer Reviewer

**Opinion:** Agree with Comments

**Comments:** Include the AFT Monthly Newsletter for 2016 [http://www.aft.gouv.fr/articles/bulletins-mensuels-2016\\_1257...](http://www.aft.gouv.fr/articles/bulletins-mensuels-2016_1257...) ([http://www.aft.gouv.fr/articles/bulletins-mensuels-2016\\_12576.html](http://www.aft.gouv.fr/articles/bulletins-mensuels-2016_12576.html))

### Government Reviewer

**Opinion:** Agree

**Researcher response:** I approve of this insertion. The newsletters provides additional financial data within the year.

**IYRs-3b:** In the box below, please explain how you determined the date of publication of the IYRs. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** It is specified when the document is published online.

**Sources:** <http://www.performance-publique.budget.gouv.fr/ressources-do...> (<http://www.performance-publique.budget.gouv.fr/ressources-documentaires/documentation-budgetaire/situation-mensuelle-budget-etat/situation-mensuelle-budget-etat-en-2016>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IYRs-4:** If the IYRs are published, what is the URL or weblink of the IYRs? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.” Researchers should provide the weblink to the most recent In-Year Report in the space below, and – in the comment box underneath – the weblinks to older IYRs.

**Answer:** <http://www.performance-publique.budget.gouv.fr/ressources-do...> (<http://www.performance-publique.budget.gouv.fr/ressources-documentaires/documentation-budgetaire/situation-mensuelle-budget-etat/situation-mensuelle-budget-etat-en-2016>)  
[http://www.aft.gouv.fr/articles/bulletins-mensuels-2016\\_1257...](http://www.aft.gouv.fr/articles/bulletins-mensuels-2016_1257...) ([http://www.aft.gouv.fr/articles/bulletins-mensuels-2016\\_12576.html](http://www.aft.gouv.fr/articles/bulletins-mensuels-2016_12576.html))

**Sources:** [http://www.aft.gouv.fr/articles/bulletins-mensuels-2016\\_1257...](http://www.aft.gouv.fr/articles/bulletins-mensuels-2016_1257...) ([http://www.aft.gouv.fr/articles/bulletins-mensuels-2016\\_12576.html](http://www.aft.gouv.fr/articles/bulletins-mensuels-2016_12576.html))

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Include: [http://www.aft.gouv.fr/articles/bulletins-mensuels-2016\\_1257...](http://www.aft.gouv.fr/articles/bulletins-mensuels-2016_1257...) ([http://www.aft.gouv.fr/articles/bulletins-mensuels-2016\\_12576.html](http://www.aft.gouv.fr/articles/bulletins-mensuels-2016_12576.html))

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** Link added as suggested by the PR

**IYRs-5:** If the IYRs are published, are the numerical data contained in the IYRs available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** c.

**Sources:** N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IYRs-6a:** If the IYRs are not publicly available, are they still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** e.

**Sources:** N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IYRs-6b:** If you selected option “c” or “d” in question IYRs-6a above, please specify how you determined whether the IYRs were produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question IYRs-6a, researchers should mark this question “n/a.”

**Answer:** n/a

**Sources:** N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IYRs-7:** If the IYRs are produced, please write the full title of the IYRs. If In-Year Reports are not produced at all, researchers should mark this question “n/a.” Researchers should provide the full title of the most recent In-Year Report in the space below, and – in the comment box underneath – the full titles of older IYRs.

**Answer:** The situation of the State’s budget on July 31, 2016

**Sources:** <http://www.performance-publique.budget.gouv.fr/ressources-do...> (<http://www.performance-publique.budget.gouv.fr/ressources-documentaires/documentation-budgetaire/situation-mensuelle-budget-etat/situation-mensuelle-budget-etat-en-2016>) Monthly Newsletter - Agence France Trésor [http://www.aft.gouv.fr/articles/bulletins-mensuels-2016\\_1257...](http://www.aft.gouv.fr/articles/bulletins-mensuels-2016_1257...) ([http://www.aft.gouv.fr/articles/bulletins-mensuels-2016\\_12576.html](http://www.aft.gouv.fr/articles/bulletins-mensuels-2016_12576.html))

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Include: Monthly Newsletter - Agence France Trésor [http://www.aft.gouv.fr/articles/bulletins-mensuels-2016\\_1257...](http://www.aft.gouv.fr/articles/bulletins-mensuels-2016_1257...) ([http://www.aft.gouv.fr/articles/bulletins-mensuels-2016\\_12576.html](http://www.aft.gouv.fr/articles/bulletins-mensuels-2016_12576.html))

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** <http://www.performance-publique.budget.gouv.fr/ressources-do...> (<http://www.performance-publique.budget.gouv.fr/ressources-documentaires/documentation-budgetaire/situation-mensuelle-budget-etat-en-2016#.W0s5x9K7q70>)

**IBP comment:** Link to website added as proposed by Peer Reviewer.

**IYRs-8:** Is there a “citizens version” of the IYRs?

a. Yes

b. No

**Answer:** a.

**Sources:** <http://www.performance-publique.budget.gouv.fr/budget-compte...> (<http://www.performance-publique.budget.gouv.fr/budget-comptes-etat/budget-etat/essentiel/chiffres-cles/tableau-bord-finances-publiques#.WPem1hRSz34>) <http://www.performance-publique.budget.gouv.fr/budget-compte...> (<http://www.performance-publique.budget.gouv.fr/budget-comptes-etat/budget-etat/approfondir/fondamentaux/focus-budget-etat>)

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The online summary version can be considered as a CB of the IYR: see the Public Finance scoreboard Tab "Focus on State Budget" <http://www.performance-publique.budget.gouv.fr/budget-compte...> (<http://www.performance-publique.budget.gouv.fr/budget-comptes-etat/budget-etat/essentiel/chiffres-cles/tableau-bord-finances-publiques#.WPem1hRSz34>) <http://www.performance-publique.budget.gouv.fr/budget-compte...> (<http://www.performance-publique.budget.gouv.fr/budget-comptes-etat/budget-etat/approfondir/fondamentaux/focus-budget-etat>)

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** I did not remember this document, I share your opinion. Answer changed from 'b' to 'a'.

**MYR-1:** What is the fiscal year of the MYR evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

**Answer:** 2016 FY

**Sources:** [http://www.economie.gouv.fr/files/files/PDF/PLFR\\_pour\\_2016\\_1...](http://www.economie.gouv.fr/files/files/PDF/PLFR_pour_2016_1...)  
([http://www.economie.gouv.fr/files/files/PDF/PLFR\\_pour\\_2016\\_18\\_nov-3h.pdf](http://www.economie.gouv.fr/files/files/PDF/PLFR_pour_2016_18_nov-3h.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** There is no perfect match between the concept of the Amending Finance Bill and that of the Mid-Year Report. LFR has a broader purpose than a Mid-Year Report, but in terms of timing the LFR also comes at a later date (At the end of the year instead). LFRs are more comprehensive tools than mere Mid-Year Reports.

**Researcher response:** I fully agree with your comment. But upon discussing with IBP in the previous study, it was decided that LFRs be considered as MYRs, hence, my answer.

**MYR-2:** When is the MYR made available to the public?

- a. (100) Six weeks or less after the midpoint
- b. (67) Nine weeks or less, but more than six weeks, after the midpoint
- c. (33) More than nine weeks, but less than three months, after the midpoint
- d. (0) The MYR is not released to the public, or is released more than three months after the midpoint

**Answer:** d.

**Sources:** [https://www.economie.gouv.fr/files/files/PDF/PLFR\\_pour\\_2016\\_...](https://www.economie.gouv.fr/files/files/PDF/PLFR_pour_2016_...)  
([https://www.economie.gouv.fr/files/files/PDF/PLFR\\_pour\\_2016\\_18\\_nov-3h.pdf](https://www.economie.gouv.fr/files/files/PDF/PLFR_pour_2016_18_nov-3h.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Based on their broader purpose as compared to Mid-Year Reports, LFRs are generally drafted at the end of the year, during budget re-forecasting.

**Researcher response:** See my previous answer

**MYR-3a:** If the MYR is published, what is the date of publication of the MYR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

**Answer:** November 18, 2016

**Sources:** [https://www.economie.gouv.fr/files/files/PDF/PLFR\\_pour\\_2016\\_...](https://www.economie.gouv.fr/files/files/PDF/PLFR_pour_2016_...)  
([https://www.economie.gouv.fr/files/files/PDF/PLFR\\_pour\\_2016\\_18\\_nov-3h.pdf](https://www.economie.gouv.fr/files/files/PDF/PLFR_pour_2016_18_nov-3h.pdf))

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** 18 novembre 2016 source: [http://www.performance-publique.budget.gouv.fr/sites/performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2016/lfi/pdf/PLFR\\_2016.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2016/lfi/pdf/PLFR_2016.pdf)

**Comments:** The researcher refers here to the draft amended Finance Law for 2015 and not to the one for 2016 contrary to his previous answers.

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** Corrected

**IBP comment:** It is true that the fiscal year being evaluated under this section is 2016 and not 2015. We have corrected both the source and the date.

**MYR-3b:** In the box below, please explain how you determined the date of publication of the MYR. If the document is not published at all, researchers should mark this question “n/a.”

**Answer:** Date of registration at the National Assembly

**Sources:** [https://www.economie.gouv.fr/files/files/PDF/PLFR\\_pour\\_2016\\_...](https://www.economie.gouv.fr/files/files/PDF/PLFR_pour_2016_...)  
([https://www.economie.gouv.fr/files/files/PDF/PLFR\\_pour\\_2016\\_18\\_nov-3h.pdf](https://www.economie.gouv.fr/files/files/PDF/PLFR_pour_2016_18_nov-3h.pdf))

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** Source: <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2016/lfi/pdf/PLFR\\_2016.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2016/lfi/pdf/PLFR_2016.pdf))

**Comments:** Another reference error: 2015 FY instead of 2016

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** Corrected

**IBP comment:** It is true that the fiscal year being evaluated under this section is 2016 and not 2015. We have corrected the source.

**MYR-4:** If the MYR is published, what is the URL or weblink of the MYR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

**Answer:** [https://www.economie.gouv.fr/files/files/PDF/PLFR\\_pour\\_2016\\_...](https://www.economie.gouv.fr/files/files/PDF/PLFR_pour_2016_...)  
([https://www.economie.gouv.fr/files/files/PDF/PLFR\\_pour\\_2016\\_18\\_nov-3h.pdf](https://www.economie.gouv.fr/files/files/PDF/PLFR_pour_2016_18_nov-3h.pdf))

**Sources:** N/A

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2016/lfi/pdf/PLFR\\_2016.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2016/lfi/pdf/PLFR_2016.pdf))

**Comments:** Same error as before on the year being referenced

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** Corrected

**IBP comment:** It is true that the fiscal year being evaluated under this section is 2016 and not 2015. We have corrected both the source and the date.

**MYR-5:** If the MYR is published, are the numerical data contained in the MYR available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** c.

**Sources:** <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2016/lfi/pdf/PLFR\\_2016.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2016/lfi/pdf/PLFR_2016.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**MYR-6a:** If the MYR is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** a.

**Sources:** <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2016/lfi/pdf/PLFR\\_2016.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2016/lfi/pdf/PLFR_2016.pdf))

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Another reference error on the year. The correct reference is: <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2016/lfi/pdf/PLFR\\_2016.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2016/lfi/pdf/PLFR_2016.pdf))

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** The PLFR is published online upon its presentation.

**IBP comment:** It is true that the fiscal year being evaluated under this section is 2016 and not 2015. We have corrected the source. We acknowledge that PLFR is published online upon its presentation. However, the OBS methodology requires that for an RMB to be considered as having been put at the disposal of the public, it must be made known to the public at most three months prior to the end of the period covered ( that is, three months after half of the budget year), which is not the case for the PLFR. Answer "a" is correct

**MYR-6b:** If you selected option "c" or "d" in question MYR-6a above, please specify how you determined whether the MYR was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question MYR-6a, researchers should mark this question "n/a."

**Answer:** n/a

**Sources:** N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**MYR-7:** If the MYR is produced, please write the full title of the MYR. If the document is not produced at all, researchers should mark this question "n/a."

**Answer:** Amending Finance Bill for the year 2016

**Sources:** <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2016/lfi/pdf/PLFR\\_2016.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2016/lfi/pdf/PLFR_2016.pdf))

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** Amending Finance Bill for the year 2016 Sources: <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2016/lfi/pdf/PLFR\\_2016.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2016/lfi/pdf/PLFR_2016.pdf))

**Comments:** Same error as before on the year being referenced.

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** It is true that the fiscal year being evaluated under this section is 2016 and not 2015. We have corrected the source and the title.

**MYR-8:** Is there a "citizens version" of the MYR?

- a. Yes
- b. No

**Answer:** b.

**Sources:** N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**YER-1:** What is the fiscal year of the YER evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

**Answer:** 2015 FY

**Sources:** <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2015/rap/pdf/PLR2015.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2015/rap/pdf/PLR2015.pdf))

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Add 2 important annexes to the Finance Bill for the year 2017 1) General Account of the State" (CGE) for 2015 Sources: <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/files/documents/budget/comptes/2015/CGE\\_2015.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/files/documents/budget/comptes/2015/CGE_2015.pdf)) 2) CGE presentation report -2015. Sources: <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/files/documents/budget/comptes/2015/CGE\\_presentation\\_2015.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/files/documents/budget/comptes/2015/CGE_presentation_2015.pdf))

**Government Reviewer**

**Opinion:** Agree

**YER-2:** When is the YER made available to the public?

- a. (100) Six months or less after the end of the budget year
- b. (67) Nine months or less, but more than six months, after the end of the budget year
- c. (33) More than nine months, but within 12 months, after the end of the budget year
- d. (0) The YER is not released to the public, or is released more than 12 months after the end of the budget year

**Answer:** a. (100)

**Sources:** <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2015/rap/pdf/PLR2015.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2015/rap/pdf/PLR2015.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**YER-3a:** If the YER is published, what is the date of publication of the YER? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

**Answer:** 25/05/2016

**Sources:** <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2015/rap/pdf/PLR2015.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2015/rap/pdf/PLR2015.pdf))

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The General Account of the State (CGE) for 2015 together with its "presentation report" is equally published in the Financial Settlement Bill. Sources: <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/files/documents/budget/comptes/2015/CGE\\_2015.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/files/documents/budget/comptes/2015/CGE_2015.pdf)) [http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2015/rap/pdf/PLR2015.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2015/rap/pdf/PLR2015.pdf)

publique.budget.gouv.fr/sites/perform... (http://www.performance-publique.budget.gouv.fr/sites/performance\_publique/files/files/documents/budget/comptes/2015/CGE\_presentation\_2015.pdf)

**Government Reviewer**

**Opinion:** Agree

**YER-3b:** In the box below, please explain how you determined the date of publication of the YER. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** Date of registration at the National Assembly: May 25, 2016

**Sources:** <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2015/rap/pdf/PLR2015.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2015/rap/pdf/PLR2015.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**YER-4:** If the YER is published, what is the URL or weblink of the YER? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2015/rap/pdf/PLR2015.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2015/rap/pdf/PLR2015.pdf))

**Sources:** N/A

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Add references to the General Account of the State: <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/files/documents/budget/comptes/2015/CGE\\_2015.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/files/documents/budget/comptes/2015/CGE_2015.pdf)) <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/files/documents/budget/comptes/2015/CGE\\_presentation\\_2015.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/files/documents/budget/comptes/2015/CGE_presentation_2015.pdf))

**Government Reviewer**

**Opinion:** Agree

**YER-5:** If the YER is published, are the numerical data contained in the YER available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** a.

**Sources:** <https://www.data.gouv.fr/fr/datasets/plr-2015-projet-de-loi-...> (<https://www.data.gouv.fr/fr/datasets/plr-2015-projet-de-loi-de-reglement-pour-lannee-2015-donnees-de-lexecution-budgetaire/>)

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Data on the execution of the 2015 budget is actually available in csv format on the website <https://www.data.gouv.fr> (<https://www.data.gouv.fr>). Source: <https://www.data.gouv.fr/fr/datasets/plr-2015-projet-de-loi-...> (<https://www.data.gouv.fr/fr/datasets/plr-2015-projet-de-loi-de-reglement-pour-lannee-2015-donnees-de-lexecution-budgetaire/>)

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** I fully agree with the reviewer. I thought I had modified this answer. I just forgot.

**YER-6a:** If the YER is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** e.

**Sources:** N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**YER-6b:** If you selected option “c” or “d” in question YER-6a above, please specify how you determined whether the YER was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question YER-6a, researchers should mark this question “n/a.”

**Answer:** n/a

**Sources:** N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**YER-7:** If the YER is produced, please write the full title of the YER. If the document is not produced at all, researchers should mark this question “n/a.”

**Answer:** “Budget settlement bill and approval of accounts for the year 2015

**Sources:** <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2015/rap/pdf/PLR2015.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2015/rap/pdf/PLR2015.pdf))

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** To be included: 1) General account of the state - 2015 <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/files/documents/budget/comptes/2015/CGE\\_2015.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/files/documents/budget/comptes/2015/CGE_2015.pdf)) 2) Presentation Report- 2015 <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/files/documents/budget/comptes/2015/CGE\\_presentation\\_2015.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/files/documents/budget/comptes/2015/CGE_presentation_2015.pdf))

**Government Reviewer**

**Opinion:** Agree

**YER-8:** Is there a “citizens version” of the YER?

- a. Yes
- b. No

**Answer:** b.

**Sources:** N/A

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Strictly speaking, there is no “citizen version” of the Finance Settlement Bill for 2015 (PLR), Hence I agree with the researcher. However, there exist a “citizen version” of the General Account of the State, attached to the PLR and which includes the results. So, we can talk on the most appropriate answer. Source: <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/files/documents/budget/comptes/2015/CGE\\_plaquette\\_2015.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/files/documents/budget/comptes/2015/CGE_plaquette_2015.pdf))

**Government Reviewer**

**Opinion:** Agree

**AR-1:** What is the fiscal year of the AR evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

**Answer:** 2015 FY

**Sources:** <https://www.ccomptes.fr/Actualites/A-la-une/Certification-de...> (<https://www.ccomptes.fr/Actualites/A-la-une/Certification-des-comptes-de-l-Etat-pour-l-exercice-2015>)

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Apart from the certification act cited by the researcher (accounting and technical document), there is a report from the Court of Accounts on the Budget “results and management”, published at the same time as the previous one but which is more centered on the quantitative and qualitative execution of the budget. -I consider therefore that it is necessary to add it to the reference selected by the researcher:

<https://www.ccomptes.fr/Publications/Publications/Le-budget-...> ([https://www.ccomptes.fr/Publications/Publications/Le-budget-de-l-Etat-en-2015-resultats-et\)-management](https://www.ccomptes.fr/Publications/Publications/Le-budget-de-l-Etat-en-2015-resultats-et)-management)

**Government Reviewer**

**Opinion:** Agree

**AR-2:** When is the AR made available to the public?

- a. (100) Six months or less after the end of the budget year
- b. (67) 12 months or less, but more than six months, after the end of the budget year
- c. (33) More than 12 months, but within 18 months, after the end of the budget year
- d. (0) Does not release to the public, or is released more than 18 months after the end of the budget year

**Answer:** a. (100)

**Sources:** <https://www.ccomptes.fr/Actualites/A-la-une/Certification-de...> (<https://www.ccomptes.fr/Actualites/A-la-une/Certification-des-comptes-de-l-Etat-pour-l-exercice-2015>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**AR-3a:** If the AR is published, what is the date of publication of the AR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question “n/a.”

**Answer:** May 25, 2016

**Sources:** <https://www.ccomptes.fr/Actualites/A-la-une/Certification-de...> (<https://www.ccomptes.fr/Actualites/A-la-une/Certification-des-comptes-de-l-Etat-pour-l-exercice-2015>)

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Attach the other audit report, published on the same date: <https://www.ccomptes.fr/Publications/Publications/Le-budget-...> (<https://www.ccomptes.fr/Publications/Publications/Le-budget-de-l-Etat-en-2015-resultats-et-gestion>)

**Government Reviewer**

**Opinion:** Agree

**AR-3b:** In the box below, please explain how you determined the date of publication of the AR. If the document is not published at all, researchers should mark this question “n/a.”

**Answer:** Publication on the website of the Court of Accounts

**Sources:** <https://www.ccomptes.fr/Actualites/A-la-une/Certification-de-...> (<https://www.ccomptes.fr/Actualites/A-la-une/Certification-des-comptes-de-l-Etat-pour-l-exercice-2015>) <https://www.ccomptes.fr/Publications/Publications/Le-budget-...> (<https://www.ccomptes.fr/Publications/Publications/Le-budget-de-l-Etat-en-2015-resultats-et-gestion>)

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Attach the other audit report: <https://www.ccomptes.fr/Publications/Publications/Le-budget-...> (<https://www.ccomptes.fr/Publications/Publications/Le-budget-de-l-Etat-en-2015-resultats-et-gestion>)

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** Agreed. The link was added

**AR-4:** If the AR is published, what is the URL or weblink of the AR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

**Answer:** <https://www.ccomptes.fr/Actualites/A-la-une/Certification-de-...> (<https://www.ccomptes.fr/Actualites/A-la-une/Certification-des-comptes-de-l-Etat-pour-l-exercice-2015>)

**Sources:** <https://www.ccomptes.fr/Publications/Publications/Le-budget-...> (<https://www.ccomptes.fr/Publications/Publications/Le-budget-de-l-Etat-en-2015-resultats-et-gestion>)

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Attach the other URL: <https://www.ccomptes.fr/Publications/Publications/Le-budget-...> (<https://www.ccomptes.fr/Publications/Publications/Le-budget-de-l-Etat-en-2015-resultats-et-gestion>)

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** Agreed. The link was added

**AR-5:** If the AR is published, are the numerical data contained in the AR available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** a.

**Sources:** -Data on the audit report is fully available on the website of the Court of Accounts in csv format, on the web page quoted by the researcher, in the box “More information”, under the title: “Fiches (Sheets) – Certification Data of State Accounts for the 2015 FY ( (ZIP, 4,62 kB)” Sources: <https://www.ccomptes.fr/content/download/92083/2155410/versi...> (<https://www.ccomptes.fr/content/download/92083/2155410/version/1/file/CGE-2015.zip>) - Same for the other audit report, titled: “Fiches (Sheets) – Data on the State’s Budget for 2015 (results and management) (ZIP, 36,68 kB)” Sources: Link the box “More information” to the following address: <https://www.ccomptes.fr/Publications/Publications/Le-budget-...> (<https://www.ccomptes.fr/Publications/Publications/Le-budget-de-l-Etat-en-2015-resultats-et-gestion>)

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** -Data on the audit report is fully available on the website of the Court of Accounts in csv format, on the web page quoted by the researcher, in the box “More information”, under the title: “Fiches (Sheets) – Certification Data of State Accounts for the 2015 FY ( (ZIP, 4,62 kB)” Sources: <https://www.ccomptes.fr/content/download/92083/2155410/versi...> (<https://www.ccomptes.fr/content/download/92083/2155410/version/1/file/CGE-2015.zip>) - Same for the other audit report, titled: “Fiches (Sheets) – Data on the State’s Budget for 2015 (results and management) (ZIP, 36,68 kB)” Sources: Link the box “More information” to the following address: <https://www.ccomptes.fr/Publications/Publications/Le-budget-...> (<https://www.ccomptes.fr/Publications/Publications/Le-budget-de-l-Etat-en-2015-resultats-et-gestion>)

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** The same, modifications were either forgotten or not taken into account.

**AR-6a:** If the AR is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** e.

**Sources:** N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**AR-6b:** If you selected option “c” or “d” in question AR-6a above, please specify how you determined whether the AR was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question AR-6a, researchers should mark this question “n/a.”

**Answer:** n/a

**Sources:** N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**AR-7:** If the AR is produced, please write the full title of the AR. If the document is not produced at all, researchers should mark this question “n/a.”

**Answer:** Certification of the State’s accounts - 2015 Budget Year

**Sources:** <https://www.ccomptes.fr/Actualites/A-la-une/Certification-de-...> (<https://www.ccomptes.fr/Actualites/A-la-une/Certification-des-comptes-de-l-Etat-pour-l-exercice-2015>)

**Comments:** See also: THE STATE’S BUDGET FOR 2015 - results and management

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Attach the other audit report of the Court of Accounts: THE STATE’S BUDGET FOR 2015 - results and management

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** Agreed, title added

**AR-8:** Is there a “citizens version” of the AR?

- a. Yes
- b. No

**Answer:** a.

**Sources:** Summary: <https://www.ccomptes.fr/Accueil/Publications/Publications/Ce...>  
(<https://www.ccomptes.fr/Accueil/Publications/Publications/Certification-des-comptes-de-l-Etat-pour-l-exercice-2015>)

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** A 2nd "citizen version" of the report "The State Budget in 2015 - Results and management" should be added. Sources: "Summaries - State budget in 2015 (results and management) (PDF, 1, 89 MB)" 20160525-synthese-rapport-budget-Etat-2015-resultats-gestion-2.pdf On the page : <https://www.ccomptes.fr/Publications/Publications/Le-budget-...> (<https://www.ccomptes.fr/Publications/Publications/Le-budget-de-l-Etat-en-2015-resultats-et-gestion>)

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** Agreed, the link was added

**GQ-1a:** Are there one or more websites or web portals for disseminating government fiscal information? If yes, please provide the necessary links in the comment/citation.

- a. Yes
- b. No

**Answer:** a.

**Sources:** <http://www.economie.gouv.fr> (<http://www.economie.gouv.fr>) <http://www.performance-publique.budget.gouv.fr> (<http://www.performance-publique.budget.gouv.fr>) <https://www.data.gouv.fr/fr/> (<https://www.data.gouv.fr/fr/>) <http://www.assemblee-nationale.fr> (<http://www.assemblee-nationale.fr>) <http://www.senat.fr> (<http://www.senat.fr>) <https://www.ccomptes.fr> (<https://www.ccomptes.fr>)

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** 2 important websites are missing from the researcher's already long list: 1- that of the "High Council of Public Finance", instituted by the Organic Law of December 17, 2012 which transposed into French Law the European Treaty on Stability, Coordination and Governance (TSCG) of March 2, 2012: <http://www.hcfc.fr> (<http://www.hcfc.fr>) 2- that of the "Agence France Trésor", in charge of managing the State's treasury and debt: <http://www.aft.gouv.fr> (<http://www.aft.gouv.fr>)

**Government Reviewer**

**Opinion:** Agree

**GQ-1b:** On these websites/portals, can revenue and expenditure data for the current fiscal year be downloaded as a consolidated file (or set of files)? If yes, please provide the necessary links in the comment/citation.

- a. Yes
- b. No

**Answer:** a.

**Sources:** <http://www.performance-publique.budget.gouv.fr/sites/perform...> (<http://www.performance-publique.budget.gouv.fr/sites/perform...>) <http://www.data.gouv.fr/> (<http://www.data.gouv.fr/>)

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** I agree with the researcher but the broadest and most comprehensive reference (it presents the different budgetary years) on the website of the Ministry is the webpage "Annexed Laws, Bills and documents by year": <http://www.performance-publique.budget.gouv.fr/documents-bud...> ([http://www.performance-publique.budget.gouv.fr/documents-budgetaires/lois-projets-lois-documents-annexes-annee#\\_WO\\_WgxRSz34](http://www.performance-publique.budget.gouv.fr/documents-budgetaires/lois-projets-lois-documents-annexes-annee#_WO_WgxRSz34))

**Government Reviewer**

**Opinion:** Agree

**GQ-1c:** On these websites/portals, can consolidated revenue and expenditure data be downloaded for multiple years in consistent formats? If yes, please provide the necessary links and details in the comment/citation.

- a. Yes
- b. No



**GQ-3:** Are there additional laws regulating: (1) access to information; (2) government transparency; or (3) citizens participation? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where these laws contain specific provisions for budget transparency and/or participation.

- a. Yes
- b. No

**Answer:** b.

**Sources:** I do not see much of a difference with the previous question... I think I have answered both concerns in the previous question.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The appropriate answer is "Yes." Several instruments exist on the various dimensions of the question (access to information, transparency, citizen participation), particularly "Ordinance No. 2015-1341 of October 23, 2015 relating to the legislative provisions of the Code of relations between the public and the administrative, which unifies and encompasses various previously established instruments. See:

<https://www.legifrance.gouv.fr/affichTexte.do?sessionId=FE3...>

([https://www.legifrance.gouv.fr/affichTexte.do?sessionId=FE3449058B2B3E9300E4B77F2B398A6A.tpdila07v\\_1?cidTexte=JORFTEXT000031360943&dateTexte=20151025](https://www.legifrance.gouv.fr/affichTexte.do?sessionId=FE3449058B2B3E9300E4B77F2B398A6A.tpdila07v_1?cidTexte=JORFTEXT000031360943&dateTexte=20151025))

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** IBP agrees with the researcher. Response changed from 'b' to 'a'.

**1:** Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?

- a. (100) Yes, administrative units accounting for all expenditures are presented.
- b. (67) Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, administrative units accounting for less than two-thirds of expenditures are presented.
- d. (0) No, expenditures are not presented by administrative unit.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** See p. 230: <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2017/pap/pdf/PLF2017.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2017/pap/pdf/PLF2017.pdf))

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** I approve of the separation of expenses by "ministry", as cited by the researcher. But since the 2006 LOLF, the actual "administrative unit in the budget is the "mission". This mission may be "ministerial (under a ministry whose name and responsibilities are highly variable in France over time) or "inter-ministerial" (but with a main line ministry); the names and attributions of these missions are much more stable over time and ensure continuity in a per year comparison, as in the management of budgetary appropriations. -The mission is also the key unit when parliamentarians vote on budgetary appropriations. -This "mission" was approved as the most effective "administrative unit" in OBS 2010, OBS 2012 and OBS 2015. Budget presentation by mission is available most especially in "Statements A, B and C" of the PLF 2017, p. 190 and on the following webpages: <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2017/pap/pdf/PLF2017.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2017/pap/pdf/PLF2017.pdf))

**Government Reviewer**

**Opinion:** Agree

**2:** Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by functional classification?

- a. (100) Yes, expenditures are presented by functional classification.
- b. (0) No, expenditures are not presented by functional classification.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Presentation by mission, program, action. <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2017/pap/pdf/PLF2017.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2017/pap/pdf/PLF2017.pdf))

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Specify: "See specifically p. 190 and following in the reference provided by the researcher".

**Government Reviewer**

**Opinion:** Agree

**3: If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by functional classification, is the functional classification compatible with international standards?**

a. (100) Yes, the functional classification is compatible with international standards.

b. (0) No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.

c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2017/pap/pdf/PLF2017.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2017/pap/pdf/PLF2017.pdf))

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Add: "See specifically p. 190 and following in the reference provided by the researcher".

**Government Reviewer**

**Opinion:** Agree

**4: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by economic classification?**

a. (100) Yes, expenditures are presented by economic classification.

b. (0) No, expenditures are not presented by economic classification.

c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Indicative presentation p.202: <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2017/pap/pdf/PLF2017.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2017/pap/pdf/PLF2017.pdf))

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** - I approve of the researcher's qualification, -but the actual "economic" classification of expenses (and which is not the same with the researcher's reference on p.202 - an "accounting" classification - is very brief - expenditures and revenue have been entered under the title: "Comparison table, by title, mission and program, of appropriations proposed for 2017 to those voted for 2016 (excluding cost-sharing contributions)" in pages 208 and following of the 2017 finance bill. Source (identical): <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2017/pap/pdf/PLF2017.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2017/pap/pdf/PLF2017.pdf))

**Government Reviewer**

**Opinion:** Agree

**5: If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by economic classification, is the economic classification compatible with international standards?**

a. (100) Yes, the economic classification is compatible with international standards.

b. (0) No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.

c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2017/pap/pdf/PLF2017.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2017/pap/pdf/PLF2017.pdf))

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Just as in question 4, please state in the source provided, p. 208 and the subsequent pages.

**Government Reviewer**



- a. (100) Yes, multi-year estimates for programs accounting for all expenditures are presented.
- b. (67) Yes, multi-year estimates for programs accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, multi-year estimates for programs accounting for less than two-thirds of expenditures are presented.
- d. (0) No, multi-year estimates for programs are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Neither the draft budget nor the budgetary document "annex" gives an estimate on expenditure over a multi-annual period, but for a specific law, the Public Finance Planning Bill. Article 13 <https://www.legifrance.gouv.fr/affichTexte.do?cidTexte=JORFT...> (<https://www.legifrance.gouv.fr/affichTexte.do?cidTexte=JORFTEXT000029988689&dateTexte=&categorieLien=id>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** LOI n° 2014-1653 du 29 décembre 2014 de programmation des finances publiques pour les années 2014 à 2019

**IBP comment:** This Section analyzes the EBP only, hence the document cited by the government reviewer cannot be taken into consideration to respond to this question.

**9: Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of tax revenue (such as income tax or VAT) for the budget year?**

- a. (100) Yes, individual sources of tax revenue accounting for all tax revenue are presented.
- b. (67) Yes, individual sources of tax revenue accounting for at least two-thirds of, but not all, tax revenues are presented.
- c. (33) Yes, individual sources of tax revenue accounting for less than two-thirds of all tax revenues are presented.
- d. (0) No, individual sources of tax revenue are not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** P. 178 <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2017/pap/pdf/PLF2017.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2017/pap/pdf/PLF2017.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**10: Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of non-tax revenue (such as grants, property income, and sales of government-produced goods and services) for the budget year?**

- a. (100) Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.
- b. (67) Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.
- c. (33) Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.
- d. (0) No, individual sources of non-tax revenue are not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** P. 179 <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2017/pap/pdf/PLF2017.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2017/pap/pdf/PLF2017.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**11: Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for a multi-year period (at least two-years beyond the budget year)?**

- a. (100) Yes, multi-year estimates of revenue are presented by category.
- b. (0) No, multi-year estimates of revenue are not presented by category.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**12: Does the Executive's Budget Proposal or any supporting budget documentation present estimates for individual sources of revenue presented for a multi-year period (at least two-years beyond the budget year)?**

- a. (100) Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.
- b. (67) Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.
- c. (33) Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.
- d. (0) No, multi-year estimates for individual sources of revenue are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**13: Does the Executive's Budget Proposal or any supporting budget documentation present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?**

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Overall balance (on deficit) (p. 92) and the debt burden (p. 224): <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2017/pap/pdf/PLF2017.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2017/pap/pdf/PLF2017.pdf)) to complement: <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2017/lfi/html/DBGPGMCOMMUNLFIIPGM117.htm](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2017/lfi/html/DBGPGMCOMMUNLFIIPGM117.htm)) Total amount: <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2017/pap/pdf/DBGPGMPGM117.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2017/pap/pdf/DBGPGMPGM117.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**14: Does the Executive's Budget Proposal or any supporting budget documentation present information related to the composition of the total debt outstanding at the end of the budget year? (The core information must include interest**

rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

- a. (100) Yes, information beyond the core elements is presented for the composition of the total debt outstanding.
- b. (67) Yes, the core information is presented for the composition of the total debt outstanding.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to composition of total debt outstanding is not presented.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** Elements within the budget document: <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2017/pap/pdf/DBGPGMPGM117.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2017/pap/pdf/DBGPGMPGM117.pdf))

#### Peer Reviewer

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** -In the document chosen by the researcher, there is a lot of "information which goes beyond the key aspects" of the budget (example: simulation of the impact of an increase in interest rates and / or inflation of the debt burden) that would justify answer a). -On the other hand, some missing elements may explain the researcher's choice of answer c): for example, the structure of the debt by maturity or based on holders - but it is easy to find this information in the monthly newsletter issued by "Agence France Trésor" (which is under the Ministry of Finance: <http://www.aft.gouv.fr> (<http://www.aft.gouv.fr>)) and which can be included in the appended supplementary budget documents: [http://www.aft.gouv.fr/documents/{C3BAF1F0-F068-4305-821D-B8B2BF4F9AF6}](http://www.aft.gouv.fr/documents/{C3BAF1F0-F068-4305-821D-B8...)/publication/attachments/25308.pdf). - Therefore I consider answer b) to be more appropriate as in the 2015 OBS.

#### Government Reviewer

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Information on the public debt is presented in the 2017 social and financial economic report appended to the 2017 PLF <http://www.tresor.economie.gouv.fr/File/429128> (<http://www.tresor.economie.gouv.fr/File/429128>)

**IBP comment:** IBP agrees with the Peer Reviewer. The EBP as well as supporting documents exclude certain key information, such as the maturity profile of the debt (this information is also not contained in the "EBP 2017 - Economic, social and financial report" cited by the Government Reviewer. Hence answer 'b'.

**15:** Does the Executive's Budget Proposal or any supporting budget documentation present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

- a. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
- b. (67) Yes, the core information is presented for the macroeconomic forecast.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Mainly in the general statement on the reasons for the 2017 PLF: <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2017/pap/pdf/PLF2017.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2017/pap/pdf/PLF2017.pdf)) pp. 8, 47 Equally in the key figures of the 2017 PLF: <http://proxy-pubminefi.diffusion.finances.gouv.fr/pub/docume...> (<http://proxy-pubminefi.diffusion.finances.gouv.fr/pub/document/18/21495.pdf>) p. 7 interest rate mentioned p.82 : <http://www.tresor.economie.gouv.fr/File/429128> (<http://www.tresor.economie.gouv.fr/File/429128>)

#### Peer Reviewer

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** - It is difficult to understand the researcher's answer - All information requested on the macroeconomic and public finance situation and much more (example: simulations of the impact of changes in the macroeconomic context on GDP, inflation, unemployment and the balance of public finances, page 48) can be found in the appended budgetary document for the question: the "Economic, Social and Financial Report for 2017". This document is cited by the researcher in just 1/2 of a rather less important page out of the 250 pages that make up the document: <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2017/pap/pdf/RESF17.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2017/pap/pdf/RESF17.pdf)) -... and not mentioned in the explanatory statements of the document "mainly" cited by the researcher whereas it is just a brief and partial summary of government's macroeconomic projections! -In addition, with regards to the impact on changes in interest rates and inflation on the debt burden, we can find it both in the appended budget document quoted in question 14 at p. 16-17 and p. 22-23: <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2017/pap/pdf/DBGPGMPGM117.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2017/pap/pdf/DBGPGMPGM117.pdf)) - The various elements are sufficient enough to justify answer a) as in the 2015 OBS.

#### Government Reviewer

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The 2017 Social, Economic and Financial Report appended to the 2017 PLF gives a full analysis of the macroeconomic situation that underlies the elaboration of the draft budget: <http://www.tresor.economie.gouv.fr/File/429128> (<http://www.tresor.economie.gouv.fr/File/429128>)

**IBP comment:** IBP agrees with both reviewers. The EBP itself, as well as the "EBP 2017 - Economic, Social and Financial Report" both present information beyond the core elements is presented for the macroeconomic forecast. Answer changed from 'c' to 'a'.

**16:** Does the Executive's Budget Proposal or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget? (The core information must include estimates of the impact on expenditures, revenue, and debt of different assumptions for the inflation rate, real GDP growth, and interest rates.)

- a. (100) Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.
- b. (67) Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to different macroeconomic assumptions is not presented.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** More specifically in the presentation of reasons for the 2017 PLF: <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/perform.../files/farandole/ressources/2017/pap/pdf/PLF2017.pdf](http://www.performance-publique.budget.gouv.fr/sites/perform...)) pp. 8-9 p. 82: <http://www.tresor.economie.gouv.fr/File/429128> (<http://www.tresor.economie.gouv.fr/File/429128>)

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** The appropriate answer is b). -All the information required is available: 1- in the 2017 Social, Economic and Financial Report, pp. 48-49 and following. 106-115 : <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/perform.../files/farandole/ressources/2017/pap/pdf/RESF17.pdf](http://www.performance-publique.budget.gouv.fr/sites/perform...)) 2-in "budget annexes" for program 117, pp. 22-23: <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/perform.../files/farandole/ressources/2017/pap/pdf/DBGPGMPGM117.pdf](http://www.performance-publique.budget.gouv.fr/sites/perform...))

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** IBP agrees with the Peer reviewer. Answer changed from 'c' to 'b'.

**17:** Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect expenditures?

- a. (100) Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how all new policy proposals affect expenditures are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect expenditure is presented.
- d. (0) No, information that shows how new policy proposals affect expenditure is not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** See the general explanatory statement. Within the framework of presenting the general policy enforced during the four year mandate, information on certain expenditures has been provided <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/perform.../files/farandole/ressources/2017/pap/pdf/PLF2017.pdf](http://www.performance-publique.budget.gouv.fr/sites/perform...)) New measures: <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/perform.../files/farandole/ressources/2017/pap/pdf/PLF2017\\_Eval.pdf](http://www.performance-publique.budget.gouv.fr/sites/perform...))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**18:** Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect revenues?

- a. (100) Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect revenues are presented.

- d. (0) No, information that shows how new policy proposals affect revenues is not presented.  
e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2017/pap/pdf/PLF2017.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2017/pap/pdf/PLF2017.pdf)) most especially: <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2017/pap/pdf/VMT1-2017.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2017/pap/pdf/VMT1-2017.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**19:** Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).  
b. (67) Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.  
c. (33) Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.  
d. (0) No, expenditure estimates for BY-1 are not presented by any expenditure classification.  
e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Economic and operational classifications presented in the Annexes.:<http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2017/pap/pdf/PLF2017.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2017/pap/pdf/PLF2017.pdf)) pp. 204 and 224

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The appropriate answer is a). A.- the answer proposed here by the researcher ties with his answer to question 001. Indeed he opted for a classification by "administrative units", per "ministry" and Table 6 p. 230 of the 2017 PLF which gives a retrospect on appropriations by ministries for 2017 and does not compare them with those for 2016. The other tables cited (p. 204) for the comparison of appropriations by "program" ("operational" classification) and (p. 224) by "titles" ("economic" classification) do provide a good and positive answer to the question asked. B.- Nevertheless, since OBS 2010 (just like OBS 2012 and OBS 2015, question 019) it is accepted that the real administrative unit in France since the adoption of the LOLF (see my "comment" question 001) is the "mission", which can be "ministerial (under a ministry whose name and responsibilities are highly variable in France over time) or "inter-ministerial" (but with a main line ministry); the names and attributions of these missions are much more stable over time and ensure continuity in a per year comparison, as in the management of budgetary appropriations. C.-Contrary to this, the 2017 PLF document does provide a comparison between appropriations by "missions" (administrative units) of the BY (2017) and appropriations of BY-1 (2016) in Table 1 p. 204 and in Table 2 p. 208 and following. I therefore do not see any reason to change the qualification that was adopted for the same reasons in earlier versions of the OBS and consider that the appropriate answer to this question is actually answer a).

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** IBP agrees with the reviewer. Response changed from 'b' to 'a'.

**20:** Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?

- a. (100) Yes, programs accounting for all expenditures are presented for BY-1.  
b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.  
c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.  
d. (0) No, expenditures are not presented by program for BY-1.  
e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** In annex: <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2017/pap/pdf/PLF2017.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2017/pap/pdf/PLF2017.pdf))

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** specifically p. 204 and following and p. 208 and following in the reference provided by the researcher.

**Government Reviewer**

**Opinion:** Agree

**21:** In the Executive's Budget Proposal or any supporting budget documentation, have expenditure estimates of the year prior to the budget year (BY-1) been updated from the original enacted levels to reflect actual expenditures?

- a. (100) Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.
- b. (0) No, expenditure estimates for BY-1 have not been updated from the original enacted levels.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** P. 31 <http://www.performance-publique.budget.gouv.fr/sites/perform...> (<http://www.performance-publique.budget.gouv.fr/sites/performance-publique/files/farandole/ressources/2017/pap/pdf/PLF2017.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**22:** Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure for more than one year prior to the budget year (that is, BY-2 and prior years) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.
- c. (33) Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.
- d. (0) No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** <http://www.tresor.economie.gouv.fr/File/429128> (<http://www.tresor.economie.gouv.fr/File/429128>) (p. 249)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**23:** Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for more than one year preceding the budget year (that is, BY-2 and prior years)?

- a. (100) Yes, programs accounting for all expenditures are presented for BY-2 and prior years.
- b. (67) Yes, programs accounting for at Least two-Thirds of, but not all, expenditures are presented for BY-2 and prior years.
- c. (33) Yes, programs accounting for less than two-Thirds of expenditures are presented for BY-2 and prior years.
- d. (0) No, not expenditures are presented by program for BY-2 and prior years.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**24:** In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for all expenditures are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Information on the balance in the introductory article through actual expenditure calculations (see Financial Settlement Bill): <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2017/pap/pdf/PLF2017.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2017/pap/pdf/PLF2017.pdf))

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** In addition to p. 31 of the 2017 PLF cited by the researcher, see also p. 78 and p. 249 of the 2017 RESF: <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2017/pap/pdf/RESF17.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2017/pap/pdf/RESF17.pdf))

**Government Reviewer**

**Opinion:** Agree

**25:** Does the Executive's Budget Proposal or any supporting budget documentation present revenue by category (such as tax and non-tax) for the year preceding the budget year (BY-1)?

- a. (100) Yes, revenue estimates for BY-1 are presented by category.
- b. (0) No, revenue estimates for BY-1 are not presented by category.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** P. 40 <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2017/pap/pdf/PLF2017.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2017/pap/pdf/PLF2017.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**26:** Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for the year preceding the budget year (BY-1)?

- a. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-1.
- b. (67) Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.
- c. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues for BY-1 are presented.
- d. (0) No, individual sources of revenue are not presented for BY-1.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** P. 40 <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2017/pap/pdf/PLF2017.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2017/pap/pdf/PLF2017.pdf))

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** In addition to the researcher's reference, the main annexed budgetary document dedicated to questions 25 to 30 is: "Assessment of ways and means" in 2 volumes. Sources : <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2017/pap/pdf/VMT1-2017.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2017/pap/pdf/VMT1-2017.pdf)) <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2017/pap/pdf/VMT2-2017.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2017/pap/pdf/VMT2-2017.pdf))

**Government Reviewer**

**Opinion:** Agree

**27:** In the Executive's Budget Proposal or any supporting budget documentation, have the original estimates of revenue for the year prior to the budget year (BY-1) been updated to reflect actual revenue collections?

- a. (100) Yes, revenue estimates for BY-1 have been updated from the original enacted levels.
- b. (0) No, revenue estimates for BY-1 have not been updated from the original enacted levels.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** P. 40 <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2017/pap/pdf/PLF2017.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2017/pap/pdf/PLF2017.pdf))

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** See also table on p. 18 of: <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2017/pap/pdf/VMT1-2017.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2017/pap/pdf/VMT1-2017.pdf))

**Government Reviewer**

**Opinion:** Agree

**28:** Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for more than one year prior to the budget year (that is, BY-2 and prior years)?

- a. (100) Yes, revenue estimates for BY-2 and prior years are presented by category.
- b. (0) No, revenue estimates for BY-2 and prior years are not presented by category.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** <http://www.tresor.economie.gouv.fr/File/429128> (<http://www.tresor.economie.gouv.fr/File/429128>) (p. 247)

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** For information on 2015 (BY-2) see also p. 18 of: <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2017/pap/pdf/VMT1-2017.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2017/pap/pdf/VMT1-2017.pdf))

**Government Reviewer**

**Opinion:** Agree

**29:** Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for more than one year prior to the budget year (that is, BY-2 and prior years)?

- a. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.
- b. (67) Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented for BY-2 and prior years.
- c. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.
- d. (0) No, individual sources of revenue are not presented for BY-2 and prior years.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** <http://www.tresor.economie.gouv.fr/File/429128> (<http://www.tresor.economie.gouv.fr/File/429128>) (p. 247)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**30:** In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for all revenues are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** [http://www.performance-publique.budget.gouv.fr/sites/performance-publique.budget.gouv.fr/sites/performance\\_publicque/files/farandole/ressources/2017/pap/pdf/PLF2017.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance-publique.budget.gouv.fr/sites/performance_publicque/files/farandole/ressources/2017/pap/pdf/PLF2017.pdf) (p.43)

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Amendment: it is p. 40 of the document cited by the researcher. For information on 2015 (BY-2) see also p. 18 of: [http://www.performance-publique.budget.gouv.fr/sites/performance-publique.budget.gouv.fr/sites/performance\\_publicque/files/farandole/ressources/2017/pap/pdf/VMT1-2017.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance-publique.budget.gouv.fr/sites/performance_publicque/files/farandole/ressources/2017/pap/pdf/VMT1-2017.pdf)

**Government Reviewer**

**Opinion:** Agree

**31:** Does the Executive's Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1)? (The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

- a. (100) Yes, information beyond the core elements is presented for government debt.
- b. (67) Yes, the core information is presented for government debt.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to government debt is not presented.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** PLF 2017: [http://www.performance-publique.budget.gouv.fr/sites/performance-publique.budget.gouv.fr/sites/performance\\_publicque/files/farandole/ressources/2017/pap/pdf/PLF2017.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance-publique.budget.gouv.fr/sites/performance_publicque/files/farandole/ressources/2017/pap/pdf/PLF2017.pdf) For the sum of N-1 bonds, please refer to the projected balance (p.43), debt burden (p.28) on composition (p.93)

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** - The document cited by the researcher is not the most important on the issue. The following should be included: 1-The PAP (Annual Performance Project) on the financial commitments of the State, which has most of the key information requested, with the exception of the internal / external nature of the debt which is a secondary issue for France considering that all public debt is expressed in Euros ! [http://www.performance-publique.budget.gouv.fr/sites/performance-publique.budget.gouv.fr/sites/performance\\_publicque/files/farandole/ressources/2017/pap/pdf/DBGPGMPGM117.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance-publique.budget.gouv.fr/sites/performance_publicque/files/farandole/ressources/2017/pap/pdf/DBGPGMPGM117.pdf) 2- le RESF 2017, notably p. 102 and following [http://www.performance-publique.budget.gouv.fr/sites/performance-publique.budget.gouv.fr/sites/performance\\_publicque/files/farandole/ressources/2017/pap/pdf/RESF17.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance-publique.budget.gouv.fr/sites/performance_publicque/files/farandole/ressources/2017/pap/pdf/RESF17.pdf) 3- Lastly, the Monthly Newsletter from "Agence France Trésor" which provides all other information on the year BY-1 (and more ! ), especially that of September: <http://www.aft.gouv.fr/documents/{C3BAF1F0-F068-4305-821D-B8...}{C3BAF1F0-F068-4305-821D-B8B2BF4F9AF6}/publication/attachments/25308.pdf> -These documents push me to consider answer a, as appropriate) or if IBP does not approve document 3 above, answer b).

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** IBP agrees with the Peer Reviewer. The third document mentioned cannot be taken into consideration as it is not part of the EBP package. Hence, we are changing the response from 'c' to 'b'..

**32:** In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for government debt are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** In the general statement on the reasons for the 2017 PLF as a percentage of the GDP: <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2017/pap/pdf/PLF2017.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2017/pap/pdf/PLF2017.pdf))

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** See also: -The PAP (Annual Performance Project) on the financial commitments of the State, particular p.15 and p.21: <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2017/pap/pdf/DBGPGMPGM117.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2017/pap/pdf/DBGPGMPGM117.pdf)) -RESF 2017 p. 102 and following <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2017/pap/pdf/RESF17.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2017/pap/pdf/RESF17.pdf))

**Government Reviewer**

**Opinion:** Agree

**33:** Does the Executive's Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year? (The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)

- a. (100) Yes, information beyond the core elements is presented for all extra-budgetary funds.
- b. (67) Yes, the core information is presented for all extra-budgetary funds.
- c. (33) Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.
- d. (0) No, information related to extra-budgetary funds is not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2017/pap/pdf/PLF2017.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2017/pap/pdf/PLF2017.pdf)) pp. 195 and 196

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** A. In the IMF manual, extra-budgetary funds cover a vast array of expenditure and revenue especially: 1- The budget for pensions, health insurance etc. where the amount for expenditures and revenue for France is the same as that of the central State. In France these funds are governed by another Finance Act, reviewed and voted by the Parliament at the same time with the State budget; see its presentation, for example: <http://proxy-pubminefi.diffusion.finances.gouv.fr/pub/docume...> (<http://proxy-pubminefi.diffusion.finances.gouv.fr/pub/document/18/21463.pdf>) 2- activities considered by the "annexed budgets" and "special accounts" which, although analyzed separately, are included in the PLFs; see the researcher's reference for 2017. B. the 2017 RESF presents all the expenditure and revenue of "public administrations" on a consolidated basis in p. 55 and following, and also analyzes and makes projections for each major category of the Administration structure (central, local, social). -Which also justifies answer a) to this question and following (034)

**Government Reviewer**

**Opinion:** Agree

**34:** Does the Executive's Budget Proposal or any supporting budget documentation present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year?

- a. (100) Yes, central government finances are presented on a consolidated basis.
- b. (0) No, central government finances are not presented on a consolidated basis.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2017/pap/pdf/PLF2017.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2017/pap/pdf/PLF2017.pdf))

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** A. In the IMF manual, extra-budgetary funds cover a vast array of expenditure and revenue especially: 1- The budget for pensions, health insurance etc. where the amount for expenditures and revenue for France is the same as that of the central State. In France these funds are governed by another Finance Act, reviewed and voted by the Parliament at the same time with the State budget; see its presentation, for example: <http://proxy-pubminefi.diffusion.finances.gouv.fr/pub/docume...> (<http://proxy-pubminefi.diffusion.finances.gouv.fr/pub/document/18/21463.pdf>) 2- activities considered by the "annexed budgets" and "special accounts" which, although analyzed separately, are included in the PLFs; see the researcher's reference for 2017. B. the 2017 RESF presents all the expenditure and revenue of "public administrations" on a consolidated basis in p. 55 and following,

and also analyzes and makes projections for each major category of the Administration structure (central, local, social). -Which also justifies answer a) to this question and the previous question (033)

**Government Reviewer**

**Opinion:** Agree

**35: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?**

- a. (100) Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all intergovernmental transfers are presented.
- d. (0) No, estimates of intergovernmental transfers are not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2017/pap/pdf/PLF2017.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2017/pap/pdf/PLF2017.pdf))

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** -The researcher's reference is very unspecific -The main information relating to this question is found in different budgetary annexes appended to the 2017 PLF, among which are Financial relationships of the State with the European Union, Local Authorities and social security 1- <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2017/pap/pdf/jaunes/jaune2017\\_relations\\_financieres\\_UE.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2017/pap/pdf/jaunes/jaune2017_relations_financieres_UE.pdf)) 2- <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2017/pap/pdf/jaunes/jaune2017\\_collectivites.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2017/pap/pdf/jaunes/jaune2017_collectivites.pdf)) 3- <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2017/pap/pdf/jaunes/jaune2017\\_protection\\_sociale.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2017/pap/pdf/jaunes/jaune2017_protection_sociale.pdf))

**Government Reviewer**

**Opinion:** Agree

**36: Does the Executive's Budget Proposal or any supporting budget documentation present alternative displays of expenditures (such as by gender, by age, by income, or by region) to illustrate the financial impact of policies on different groups of citizens, for at least the budget year?**

- a. (100) Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- b. (67) Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- c. (33) Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.
- d. (0) No, alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** N/A

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The appropriate answer is a). -Several so-called "transversal policy" documents relating to the PLF are precisely intended for collecting expenditure (and tax expenditure) data for various "programs that impact a specific public policy. For example: 1- GENDER EQUALITY POLICY <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2017/pap/pdf/DPT/DPT2017\\_egalite\\_femmes\\_hommes.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2017/pap/pdf/DPT/DPT2017_egalite_femmes_hommes.pdf)) 2- Overseas populations: <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2017/pap/pdf/DPT/DPT2017\\_outre\\_mer.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2017/pap/pdf/DPT/DPT2017_outre_mer.pdf)) 3- The so-called socially excluded persons: <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2017/pap/pdf/DPT/DPT2017\\_inclusion\\_sociale.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2017/pap/pdf/DPT/DPT2017_inclusion_sociale.pdf)) 4- Immigrant populations : <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2017/pap/pdf/DPT/DPT2017\\_immigration.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2017/pap/pdf/DPT/DPT2017_immigration.pdf))

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** IBP agrees with the Peer Reviewer. The documents cited are part of the EBP package and present least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens. Response changed from 'd' to 'a'.

**37:** Does the Executive's Budget Proposal or any supporting budget documentation present estimates of transfers to public corporations for at least the budget year?

- a. (100) Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all transfers to public corporations are presented.
- d. (0) No, estimates of transfers to public corporations are not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** [http://www.performance-publique.budget.gouv.fr/sites/performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2017/pap/pdf/jaunes/jaune2017\\_Etat\\_actionnaire.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2017/pap/pdf/jaunes/jaune2017_Etat_actionnaire.pdf)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**38:** Does the Executive's Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year? (The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)

- a. (100) Yes, information beyond the core elements is presented for all quasi-fiscal activities.
- b. (67) Yes, the core information is presented for all quasi-fiscal activities.
- c. (33) Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.
- d. (0) No, information related to quasi-fiscal activities is not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** See examples of programs within the mission: <http://www.performance-publique.budget.gouv.fr/documents-bud...> (<http://www.performance-publique.budget.gouv.fr/documents-budgetaires/lois-projets-lois-documents-annexes-annee/exercice-2017/loi-finances-initiale-2017-mission-engagements-financiers-etat#resultat>)

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Other references may be included, especially earmarked accounts (CAS); <http://www.performance-publique.budget.gouv.fr/documents-bud...> (<http://www.performance-publique.budget.gouv.fr/documents-budgetaires/lois-projets-lois-documents-annexes-annee/exercice-2017/projet-loi-finances-2017-cas#resultat>) - or even Financial assistance accounts: <http://www.performance-publique.budget.gouv.fr/documents-bud...> (<http://www.performance-publique.budget.gouv.fr/documents-budgetaires/lois-projets-lois-documents-annexes-annee/exercice-2017/projet-loi-finances-2017-ccf#resultat>) -or even financial contributions: <http://www.performance-publique.budget.gouv.fr/documents-bud...> (<http://www.performance-publique.budget.gouv.fr/documents-budgetaires/lois-projets-lois-documents-annexes-annee/exercice-2017/projet-loi-finances-2017-mission-participations-financieres-etat#resultat>)

**Government Reviewer**

**Opinion:** Agree

**39:** Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government? (The core information must include a listing of the assets, and an estimate of their value.)

- a. (100) Yes, information beyond the core elements is presented for all financial assets.
- b. (67) Yes, the core information is presented for all financial assets.
- c. (33) Yes, information is presented, but it excludes some core elements or some financial assets.
- d. (0) No, information related to financial assets is not presented.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** [http://www.performance-publique.budget.gouv.fr/sites/performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2017/pap/pdf/PLF2017.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2017/pap/pdf/PLF2017.pdf) <http://www.performance-publique.budget.gouv.fr/documents-bud...> (<http://www.performance-publique.budget.gouv.fr/documents-budgetaires/lois-projets-lois-documents-annexes-annee/exercice-2017/projet-loi-finances-2017-mission-participations-financieres-etat#.WB9VeFcbIQs>)

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** A. A lot of information on this question is provided by the 2017 PLF. In addition to the researcher's reference, there is: -The "budget document" on financial assistance: <http://www.performance-publique.budget.gouv.fr/documents-bud...> (<http://www.performance-publique.budget.gouv.fr/documents-budgetaires/lois-projets-lois-documents-annexes-anee/exercice-2017/projet-loi-finances-2017-ccf#resultat>) - The budgetary annex relating to the shareholdings of the State, very detailed and precise, with a list of all controlled companies, the remuneration of their directors, etc: <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2017/pap/pdf/jaunes/jaune2017\\_Etat\\_actionnaire.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2017/pap/pdf/jaunes/jaune2017_Etat_actionnaire.pdf)) B. This information could lead to answer a). This is equally the answer that was provided to the same question in OBS 2012 and OBS 2015 on the basis of this same information. But it is true that "some" key information is missing in these documents appended to the 2017 PLF, notably, the "estimated value" of these contributions, which could explain answer c) provided by the researcher with neither clarification nor justification! Whereas such requested information does not fall under a "budget estimate" (which is a "spending authorization" for an upcoming year). It is a State "balance sheet" (at a given moment, December 31, 2015 for example). The French Ministry of Finance provides such a balance sheet, certified by the Court of Accounts (SAI) in a document appended to the Settlement Bill (YER): the General Account of the State (CGE for 2015, therefore ex post), but - logically - not in the PLF. C. Hence, it is difficult to choose a correct interpretation of this question, which is in my opinion poorly formulated. I choose to stand with answer b), since I have no better choice!

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** IBP agrees with the Peer Reviewer. Response changed from 'c' to 'b'.

**40: Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government? (The core information must include a listing of the assets by category.)**

- a. (100) Yes, information beyond the core elements is presented for all nonfinancial assets.
- b. (67) Yes, the core information is presented for all nonfinancial assets.
- c. (33) Yes, information is presented, but it excludes some nonfinancial assets.
- d. (0) No, information related to nonfinancial assets is not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** N/A

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** The appropriate answer is c). As in question 039, the question asked here refers instead to a balance sheet (retrospective) and not a projected budget estimate. Hence it refers to the CGE 2015 document which provides (at least in part) the requested information, rather than the 2017 PLF. -Nevertheless, the researcher has once more not provided much explanation on his/her answer. However, there is at least one document appended to the 2017 PLF which provides fairly detailed scorecards on all State property on the basis of its tenure and regions, etc., p. 20 and following: <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2017/pap/pdf/DPT/DPT2017\\_politique\\_immobiliere.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2017/pap/pdf/DPT/DPT2017_politique_immobiliere.pdf)) -So, for the lone real estate, the appropriate answer would be a) or b), but considering that the other non-financial assets are not systematically listed under the PLF, I think the appropriate answer here would be c).

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** This information is also retraced in the General Account of the State, published at the time of the Finance Settlement Bill.

<http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/files/documents/budget/comptes/2015/CGE\\_2015.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/files/documents/budget/comptes/2015/CGE_2015.pdf))

**IBP comment:** IBP agrees with the Peer Reviewer. Response changed from 'd' to 'c'.

**41: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?**

- a. (100) Yes, estimates of all expenditure arrears are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all expenditure arrears are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all expenditure arrears are presented.
- d. (0) No, estimates of expenditure arrears are not presented.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** N/A

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** -In the PLF, projected “payment arrears” for the 2017 budget year are analyzed based on the difference between “payment appropriations” (CP) and commitment authority (AE), outlined in Article 8 of the LOLF. 1- For example, Table 1 p. 204 of the 2017 PLF provides CPs and AEs by missions / programs for 2016 and 2017. 2- In addition, in each PAP (Annual Performance Project), this distinction and its justification are explained when there is a major gap, for example p. 12 and following: <http://www.performance-publique.budget.gouv.fr/sites/perform...> (<http://www.performance-publique.budget.gouv.fr/sites/perform...>) -These precisions make answer a) more suitable.

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** IBP partly agrees with the Peer Reviewer. The documents cited do present estimates of all expenditure arrears are presented, but a narrative discussion is not included. Answer 'b'.

**42:** Does the Executive’s Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs? (The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)

- a. (100) Yes, information beyond the core elements is presented for all contingent liabilities.
- b. (67) Yes, the core information is presented for all contingent liabilities.
- c. (33) Yes, information is presented, but it excludes some core elements or some contingent liabilities.
- d. (0) No, information related to contingent liabilities is not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** N/A

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The appropriate answer is a). -At least 2 types of budgetary documents apply to the question asked: 1- As regard the explicit contingent liabilities, the “State’s financial commitments” mission meets the requirements of the IMF (2007), for example p. 50 and following of: <http://www.performance-publique.budget.gouv.fr/documents-bud...> (<http://www.performance-publique.budget.gouv.fr/documents-bud...>) 2- Regarding implicit contingent liabilities (related to public service pensions), the “budgetary annex ” REPORT ON PUBLIC SERVICE RETIREMENT PENSIONS provides, in p. 14 and following, an estimate and a sensitivity analysis to different assumptions of these liabilities: <http://www.performance-publique.budget.gouv.fr/sites/perform...> (<http://www.performance-publique.budget.gouv.fr/sites/perform...>) -In my opinion, these elements are sufficient to justify answer a).

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** IBP agrees with the Peer Reviewer. Response changed from 'd' to 'a'.

**43:** Does the Executive’s Budget Proposal or any supporting budget documentation present projections that assess the government’s future liabilities and the sustainability of its finances over the longer term? (The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)

- a. (100) Yes, information beyond the core elements is presented to assess the government’s future liabilities and the sustainability of its finances over the longer term.
- b. (67) Yes, the core information is presented to assess the government’s future liabilities and the sustainability of its finances over the longer term.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to future liabilities and the sustainability of finances over the longer term is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** N/A

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The appropriate answer is a). -At least two analyses of the Government’s liabilities have been presented in the 2017 PLF: 1- A discussion on the sensitivity of the debt to an increase in interest rates and / or inflation by 2026 (over 10 years), p. 22-23 of PAP Program 117: Debt burden and cash statement for the State “<http://www.performance-publique.budget.gouv.fr/sites/perform...>” (<http://www.performance-publique.budget.gouv.fr/sites/perform...>)

publique.budget.gouv.fr/sites/performance\_publique/files/farandole/ressources/2017/pap/pdf/DBGPGMPGM117.pdf) 2- Most especially, projections public service retirement pensions up to 2060 based on different demographic and institutional, as well as economic assumptions, in the budgetary annex "Report on Public Service Retirement Pensions", 183 and following: <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2017/pap/pdf/jaunes/jaune2017\\_pensions.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2017/pap/pdf/jaunes/jaune2017_pensions.pdf)) - In my opinion, this information is sufficient to consider a) as the appropriate answer.

**Government Reviewer**

**Opinion:** Agree

**44:** Does the Executive's Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind?

- a. (100) Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all sources of donor assistance are presented.
- d. (0) No, estimates of the sources of donor assistance are not presented.
- e. Not applicable/other (please comment).

**Answer:** e.

**Sources:** N/A

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The appropriate answer is a), as in OBS 2015. -The 2017 PLF summarizes, under the heading "Contingency Fund", the projections for "funds paid by legal or natural persons, together with those of the State for public interest expenditure", particularly in Appendix 5 p. 227 and following: <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2017/pap/pdf/PLF2017.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2017/pap/pdf/PLF2017.pdf)) -In addition a "budgetary annex" summarizes and details out, for every program concerned and for the years BY-1 and BY-2, the sum of "contingency fund revenue": <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2017/pap/pdf/jaunes/jaune2017\\_FDC\\_ADAPDF.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2017/pap/pdf/jaunes/jaune2017_FDC_ADAPDF.pdf))

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** This question is asking about whether France receives donor assistance. Since France does not receive ODA, this question is not applicable (answer e).

**45:** Does the Executive's Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year? (The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)

- a. (100) Yes, information beyond the core elements is presented for all tax expenditures.
- b. (67) Yes, the core information is presented for all tax expenditures.
- c. (33) Yes, information is presented, but it excludes some core elements or some tax expenditures.
- d. (0) No, information related to tax expenditures is not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2017/pap/pdf/PLF2017.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2017/pap/pdf/PLF2017.pdf))

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The key reference that answers this question is in fact the appended document "Ways and means" Vol. 2: <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2017/pap/pdf/VMT2-2017.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2017/pap/pdf/VMT2-2017.pdf))

**Government Reviewer**

**Opinion:** Agree

**46:** Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues?

- a. (100) Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all earmarked revenues are presented.
- d. (0) No, estimates of earmarked revenues are not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** p. 138: <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2017/pap/pdf/VMT1-2017.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2017/pap/pdf/VMT1-2017.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**47: Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for the budget year?**

- a. (100) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for the budget year is presented.
- d. (0) No, information on the link between the budget and the government's stated policy goals for the budget year is not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2017/pap/pdf/PLF2017.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2017/pap/pdf/PLF2017.pdf))

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Especially: -pp. 8 - 40 of the reference provided by the researcher - pp 7-23 and 55 and following of: <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2017/pap/pdf/RESF17.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2017/pap/pdf/RESF17.pdf))

**Government Reviewer**

**Opinion:** Agree

**48: Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for a multi-year period (for at least two years beyond the budget year)?**

- a. (100) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for a multi-year period is presented.
- d. (0) No, information on the link between the budget and the government's stated policy goals for a multi-year period is not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Link established with the multi-annual planning document in the introductory statement: <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2017/pap/pdf/PLF2017.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2017/pap/pdf/PLF2017.pdf)) pp. 9,10, 21 etc.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** The appropriate answer is c). -In the lone document cited by the researcher, there are only very rare and un-specific allusions (not even discussions) to the multi-annual perspective (on the contrary, there is considerable analyzes on the past for a quick overview of the five-year period) -

There is a little more information in the RESF 2017, pp. 55-56 and especially the pp. 106-107, dedicated to "10. Multi-annual projections of public finances", which still remains very macroeconomic". -These few elements, quite partial as compared to the question asked, in my opinion justify answer c) and not answer a). N.B.: The question asked has, in fact, been analyzed in 2 other documents which are not part of the PLF: 1-"The 2016-2019 Stability Program", presented to the European Commission in April 2016 <http://www.performance-publique.budget.gouv.fr/sites/perform...> (<http://www.performance-publique.budget.gouv.fr/sites/perform...>) 2-"The 2014-2019 Public Finance Planning Law" published on 12/30/2014 <https://www.legifrance.gouv.fr/affichTexte.do?cidTexte=JORFT...> (<https://www.legifrance.gouv.fr/affichTexte.do?cidTexte=JORFT...>)

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** In addition to the pages mentioned by the researcher, please also see pp.25 and following. The EBP as well as the RESF provide details on how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, along with a narrative discussion. Answer 'a'.

**49: Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on inputs to be acquired for at least the budget year?**

- a. (100) Yes, nonfinancial data on inputs to be acquired are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on inputs to be acquired are presented for all administrative units (or functions) but not for all (or any) programs.
- c. (33) Yes, nonfinancial data on inputs to be acquired are presented for some programs and/or some administrative units (or functions).
- d. (0) No, nonfinancial data on inputs to be acquired are not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** See the indicators of budgetary missions: <http://www.performance-publique.budget.gouv.fr/documents-bud...> (<http://www.performance-publique.budget.gouv.fr/documents-bud...>) <http://www.performance-publique.budget.gouv.fr/documents-budgétaires/lois-projets-lois-documents-annexs-année/exercice-2017/loi-finances-initiale-2017-bg#resultat>

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**50: Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on results (in terms of outputs or outcomes) for at least the budget year?**

- a. (100) Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.
- c. (33) Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).
- d. (0) No, nonfinancial data on results are not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Within missions: <http://www.performance-publique.budget.gouv.fr/documents-bud...> (<http://www.performance-publique.budget.gouv.fr/documents-bud...>) <http://www.performance-publique.budget.gouv.fr/documents-budgétaires/lois-projets-lois-documents-annexs-année/exercice-2017/loi-finances-initiale-2017-bg#resultat>

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The appropriate answer is "a". Indeed, in all documents ("mission" in budget documents) cited by the researcher, a number of non-financial indicators of expected results (at one point outputs, at others outcomes, or efficiency) are presented and assessed with "target levels" in general. For example in Program 204 (Prevention, health safety and healthcare) p. 5 and following: <http://www.performance-publique.budget.gouv.fr/sites/perform...> (<http://www.performance-publique.budget.gouv.fr/sites/perform...>) <http://www.performance-publique.budget.gouv.fr/sites/performance-publique/files/farandole/ressources/2017/pap/pdf/DBGPGMPGM204.pdf>

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** IBP agrees with the reviewer. Response changed from 'c' to 'a'.

**51: Are performance targets assigned to nonfinancial data on results in the Executive's Budget Proposal or any supporting budget documentation?**

- a. (100) Yes, performance targets are assigned to all nonfinancial data on results.
- b. (67) Yes, performance targets are assigned to most nonfinancial data on results.
- c. (33) Yes, performance targets are assigned to some nonfinancial data on results.
- d. (0) No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2017/pap/pdf/PLF2017.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2017/pap/pdf/PLF2017.pdf)) and see the budget annexes

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The same reference with the previous question: For example in Program 204 (Prevention, health safety and healthcare) p. 5 and following: <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2017/pap/pdf/DBGPGMPGM204.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2017/pap/pdf/DBGPGMPGM204.pdf))

**Government Reviewer**

**Opinion:** Agree

**52: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations in at least the budget year?**

- a. (100) Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.
- d. (0) No, estimates of policies that are intended to benefit directly the country's most impoverished populations are not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Example pp. 12-13 <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2017/pap/pdf/PLF2017.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2017/pap/pdf/PLF2017.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**53: Does the executive release to the public its timetable for formulating the Executive's Budget Proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation)?**

- a. (100) Yes, a detailed timetable is released to the public.
- b. (67) Yes, a timetable is released, but some details are excluded.
- c. (33) Yes, a timetable is released, but it lacks important details.
- d. (0) No, a timetable is not issued to the public.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** For example, information via Government communication: <http://www.economie.gouv.fr/plf-2017-etapes-du-debat-parleme...> (<http://www.economie.gouv.fr/plf-2017-etapes-du-debat-parlementaire>) See also: [http://www.assemblee-nationale.fr/14/seance/discussion\\_budg...](http://www.assemblee-nationale.fr/14/seance/discussion_budg...) ([http://www.assemblee-nationale.fr/14/seance/discussion\\_budgetaire.pdf](http://www.assemblee-nationale.fr/14/seance/discussion_budgetaire.pdf))

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** In addition to the researcher's references, the general calendar of finance bills is available on the public performance website. It however does not have details on its implementation for the on-going year: <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/files/flash/calendrier/calendrierminefi.htm](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/files/flash/calendrier/calendrierminefi.htm))

**Government Reviewer**

**Opinion:** Agree

**54:** Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

- a. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
- b. (67) Yes, the core information is presented for the macroeconomic forecast.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** Every element has been mentioned, but not necessarily in detail: <http://www.performance-publique.budget.gouv.fr/sites/perform...>  
([http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2017/DOFP/DOFP\\_2017\\_Tome\\_01.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2017/DOFP/DOFP_2017_Tome_01.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** For the case of France, the DOFP applies to the 2016-2019 Stability Program, presented in April and which details out the entire macro-economic scenario; <http://www.economie.gouv.fr/programme-stabilite-2016-2019-te...> (<http://www.economie.gouv.fr/programme-stabilite-2016-2019-tenir-les-engagements>)

**IBP comment:** The document cited by the government reviewer cannot be taken into consideration, as this question seeks to analyze the PBS only.

**55:** Does the Pre-Budget Statement present information on the government's expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)

- a. (100) Yes, information beyond the core elements is presented for the government's expenditure policies and priorities.
- b. (67) Yes, the core information is presented for the government's expenditure policies and priorities.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the government's expenditure policies and priorities is not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2017/DOFP/DOFP\\_2017\\_Tome\\_01.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2017/DOFP/DOFP_2017_Tome_01.pdf)) <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2017/DOFP/DOFP\\_2017\\_Tome\\_02.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2017/DOFP/DOFP_2017_Tome_02.pdf))

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Completed by a separate publication (completing the DOFP Vol.1) which explains government's priorities, the amount of the total expenditure and revenue for the Central State and the expenditure per envisaged program: <http://www.performance-publique.fr> (<http://www.performance-publique.budget.gouv.fr> (<http://budget.gouv.fr>) / sites / performance\_publique / files / barrage / resources / 2017 / DOFP / DOFP\_2017\_tire\_a\_part.pdf)

**Government Reviewer**

**Opinion:** Agree

**56:** Does the Pre-Budget Statement present information on the government's revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)

- a. (100) Yes, information beyond the core elements is presented for the government's revenue policies and priorities.
- b. (67) Yes, the core information is presented for the government's revenue policies and priorities.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the government's revenue policies and priorities is not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2017/DOFP/DOFP\\_2017\\_Tome\\_01.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2017/DOFP/DOFP_2017_Tome_01.pdf))

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** I agree with the researcher. -The most accurate document on the question asked and which contains a suitable answer for it (notably priorities and projections on expenditure per program, but not an estimate on the total revenue, which justifies answer c) is the "separate publication" of the DOFP, not cited here by the researcher: <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2017/DOFP/DOFP\\_2017\\_tire\\_a\\_part.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2017/DOFP/DOFP_2017_tire_a_part.pdf))

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** The DOFP details out policy priorities on revenue

**IBP comment:** The document cited by the government reviewer cannot be taken into consideration, as this question seeks to analyze the PBS only.

**57: Does Pre-Budget Statement present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?**

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** Debt burden p. 3: <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2017/DOFP/DOFP\\_2017\\_tire\\_a\\_part.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2017/DOFP/DOFP_2017_tire_a_part.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Dans le cas français le DOFP s'appuie sur le programme de stabilité rendu public en avril de chaque année et qui présente la trajectoire de dette publique brute maastrichtienne

**58: Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?**

- a. (100) Yes, multi-year expenditure estimates are presented.
- b. (0) No, multi-year expenditure estimates are not presented.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** Estimates on the balance, not expenditure: <https://www.indabaplatform.com/fm/surveyAnswer.do?questionid...> (<https://www.indabaplatform.com/fm/surveyAnswer.do?questionid=11470&horseid=19159&assignid=50927&action=surveyCreate.do&returl=https%3A%2F%2Fwww.indabaplatform.com%2Ffm%2FsurveyCreate.do%>)

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** I want to believe that the researcher's reference is in fact p. 39: <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2017/DOFP/DOFP\\_2017\\_Tome\\_01.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2017/DOFP/DOFP_2017_Tome_01.pdf))

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** The 2016-2019 PSTAB presents this kind of information in national accounting (vs budgetary accounting) in a multi-annual perspective

**59: Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?**

- a. (100) Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Enacted Budget does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** Administrative Classification: <https://www.legifrance.gouv.fr/affichTexte.do;jsessionid=C3A...>  
([https://www.legifrance.gouv.fr/affichTexte.do;jsessionid=C3A677AC448DB6FDFA0A73C4DC56FBBD.tpdila10v\\_3?cidTexte=JORFTEXT000031732865&categorieLien=id](https://www.legifrance.gouv.fr/affichTexte.do;jsessionid=C3A677AC448DB6FDFA0A73C4DC56FBBD.tpdila10v_3?cidTexte=JORFTEXT000031732865&categorieLien=id)) (Article 62) Operational Classification: Same as Article 63

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Administrative classification per mission and classification per program (operational) are in statement B, appended to the bill and not in Articles 62 and 63 (which have to do with employment ceilings and not expenditure amounts).

**Government Reviewer**

**Opinion:** Agree

**60: Does the Enacted Budget present expenditure estimates for individual programs?**

- a. (100) Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Enacted Budget does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** <https://www.legifrance.gouv.fr/affichTexte.do;jsessionid=C3A...>  
([https://www.legifrance.gouv.fr/affichTexte.do;jsessionid=C3A677AC448DB6FDFA0A73C4DC56FBBD.tpdila10v\\_3?cidTexte=JORFTEXT000031732865&categorieLien=id](https://www.legifrance.gouv.fr/affichTexte.do;jsessionid=C3A677AC448DB6FDFA0A73C4DC56FBBD.tpdila10v_3?cidTexte=JORFTEXT000031732865&categorieLien=id))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**61: Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?**

- a. (100) Yes, the Enacted Budget presents revenue estimates by category.
- b. (0) No, the Enacted Budget does not present revenue estimates by category.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** <https://www.legifrance.gouv.fr/affichTexte.do;jsessionid=C3A...>  
([https://www.legifrance.gouv.fr/affichTexte.do;jsessionid=C3A677AC448DB6FDFA0A73C4DC56FBBD.tpdila10v\\_3?cidTexte=JORFTEXT000031732865&categorieLien=id](https://www.legifrance.gouv.fr/affichTexte.do;jsessionid=C3A677AC448DB6FDFA0A73C4DC56FBBD.tpdila10v_3?cidTexte=JORFTEXT000031732865&categorieLien=id))

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** See particularly scenario A, Annexed to he concerned law.

**Government Reviewer**

**Opinion:** Agree

**62: Does the Enacted Budget present individual sources of revenue?**

- a. (100) Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.

- d. (0) No, the Enacted Budget does not present individual sources of revenue.  
e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** <https://www.legifrance.gouv.fr/affichTexte.do;jsessionid=C3A...>  
([https://www.legifrance.gouv.fr/affichTexte.do;jsessionid=C3A677AC448DB6FDA0A73C4DC56FBBD.tpdila10v\\_3?cidTexte=JORFTEXT000031732865&categorieLien=id](https://www.legifrance.gouv.fr/affichTexte.do;jsessionid=C3A677AC448DB6FDA0A73C4DC56FBBD.tpdila10v_3?cidTexte=JORFTEXT000031732865&categorieLien=id))

**Peer Reviewer**  
**Opinion:** Agree

**Government Reviewer**  
**Opinion:** Agree

**63:** Does the Enacted Budget present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.  
b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.  
c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.  
d. (0) No, none of the three estimates related to government borrowing and debt are not presented.  
e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** <https://www.legifrance.gouv.fr/affichTexte.do;jsessionid=C3A...>  
([https://www.legifrance.gouv.fr/affichTexte.do;jsessionid=C3A677AC448DB6FDA0A73C4DC56FBBD.tpdila10v\\_3?cidTexte=JORFTEXT000031732865&categorieLien=id](https://www.legifrance.gouv.fr/affichTexte.do;jsessionid=C3A677AC448DB6FDA0A73C4DC56FBBD.tpdila10v_3?cidTexte=JORFTEXT000031732865&categorieLien=id))

**Peer Reviewer**  
**Opinion:** Agree

**Government Reviewer**  
**Opinion:** Agree

**64:** What information is provided in the Citizens Budget? (The core information must include expenditure and revenue totals, the main policy initiatives in the budget, the macroeconomic forecast upon which the budget is based, and contact information for follow-up by citizens.)

- a. (100) The Citizens Budget provides information beyond the core elements.  
b. (67) The Citizens Budget provides the core information.  
c. (33) The Citizens Budget provides information, but it excludes some core elements.  
d. (0) The Citizens Budget is not published.  
e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** <http://proxy-pubminefi.diffusion.finances.gouv.fr/pub/docume...> (<http://proxy-pubminefi.diffusion.finances.gouv.fr/pub/document/18/21495.pdf>)

**Peer Reviewer**  
**Opinion:** Agree

**Government Reviewer**  
**Opinion:** Agree

**65:** How is the Citizens Budget disseminated to the public?

- a. (100) A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, etc.).  
b. (67) A Citizens Budget is published by using at least two, but less than three, means of dissemination, but no other dissemination efforts are undertaken by the executive.  
c. (33) A Citizens Budget is disseminated only by using one means of dissemination.

- d. (0) A Citizens Budget is not published.  
e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** Hard copy and soft copy

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**66: Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?**

- a. (100) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, and these mechanisms are accessible and widely used by the public.  
b. (67) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget; while these mechanisms are accessible they are not widely used by the public.  
c. (33) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, but these mechanisms are not accessible.  
d. (0) No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.  
e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Not that I know of but information made available to the citizen is considerable.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**67: Are "citizens" versions of budget documents published throughout the budget process?**

- a. (100) A citizens version of budget documents is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit).  
b. (67) A citizens version of budget documents is published for at least two of the four stages of the budget process.  
c. (33) A citizens version of budget documents is published for at least one stage of the budget process.  
d. (0) No citizens version of budget documents is published.  
e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** A lot of very accessible documentation for the finance bill (in addition to key figures): <http://www.economie.gouv.fr/plf-2017-etapes-du-debat-parleme...> (<http://www.economie.gouv.fr/plf-2017-etapes-du-debat-parlementaire>) For the execution: <http://www.performance-publique.budget.gouv.fr/resources-document...> (<http://www.performance-publique.budget.gouv.fr/resources-documentaires/documentation-budgetaire/situation-mensuelle-budget-etat/situation-mensuelle-budget-etat-en-2016#.WCXRmHd7QdU>) Audit (see the summary): <https://www.ccomptes.fr/Accueil/Publications/Publications/Ce...> (<https://www.ccomptes.fr/Accueil/Publications/Publications/Certification-des-comptes-de-l-Etat-pour-l-exercice-2015>)

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** -Based on my interpretation of the question, there is a CB for each of the 4 steps selected by the IBP: 1- the formulation (EBP): the CB version of the PLF constitutes "the key figures of the PLF" for 2017 for example (reference cited by the researcher) 2- Approval (EB): the CB version of the approved finance bill make up "the key figures of the budget" for 2016 for example (see references in my answers to the questions on the CB in section 1) 3- execution (YER): the CB version of the Settlement Bill and the approval of accounts is made up of: "State accounts" for 2015 for example (see references in my answers to the questions on CB in section 1) 4- audit (AR): the CB version of the report of the Court of Accounts is: "Certification of Accounts of the State" -Summary for 2015 for example (see references in my answers to the questions on CB in section 1 and the reference provided by the researcher above) - This obliges me to consider answer answer "c" appropriate NB: N.B.: The CB versions of the PBS and the IYR are lacking (but there is a page titled "State Budget Focus", updated each month on the website [performance-publique.fr](http://performance-publique.fr) (<http://performance-publique.fr>) which summarizes the Monthly Budget Situation: <http://www.performance-publique.budget.gouv.fr/budget-comptes-etat/>... (<http://www.performance-publique.budget.gouv.fr/budget-comptes-etat/budget-etat/approfondir/fondamentaux/focus-budget-etat#.WPed5RRSsz34>) and which we can also consider as CB).

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** IBP agrees with the Peer Reviewer. Also refer to CB-1 to CB-6 in Section 1 of this questionnaire. Answer changed from 'b' to 'a'.

**68: Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?**

- a. (100) Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.
- c. (33) Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.
- d. (0) No, the In-Year Reports do not present actual expenditures by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** Economic presentation: <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/files/documents/ressources\\_documentaires/SMB/2016/situation\\_mensuelle\\_budget\\_etat\\_30092016.p](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/files/documents/ressources_documentaires/SMB/2016/situation_mensuelle_budget_etat_30092016.p))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**69: Do the In-Year Reports present actual expenditures for individual programs?**

- a. (100) Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.
- b. (67) Yes, the In-Year Reports present actual expenditures for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the In-Year Reports do not present actual expenditures by program.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/files/documents/ressources\\_documentaires/SMB/2016/situation\\_mensuelle\\_budget\\_etat\\_30092016.p](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/files/documents/ressources_documentaires/SMB/2016/situation_mensuelle_budget_etat_30092016.p))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**70: Do the In-Year Reports compare actual year-to-date expenditures with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?**

- a. (100) Yes, comparisons are made for expenditures presented in the In-Year Reports.
- b. (0) No, comparisons are not made for expenditures presented in the In-Year Reports.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/files/documents/ressources\\_documentaires/SMB/2016/situation\\_mensuelle\\_budget\\_etat\\_30092016.p](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/files/documents/ressources_documentaires/SMB/2016/situation_mensuelle_budget_etat_30092016.p))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**71: Do In-Year Reports present actual revenue by category (such as tax and non-tax)?**

- a. (100) Yes, In-Year Reports present actual revenue by category.
- b. (0) No, In-Year Reports do not present actual revenue by category.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance-publique/files/files/documents/ressources\\_documentaires/SMB/2016/situation\\_mensuelle\\_budget\\_etat\\_30092016.p](http://www.performance-publique.budget.gouv.fr/sites/performance-publique/files/files/documents/ressources_documentaires/SMB/2016/situation_mensuelle_budget_etat_30092016.p))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**72: Do In-Year Reports present the individual sources of revenue for actual revenues collected?**

- a. (100) Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.
- b. (67) Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.
- d. (0) No, In-Year Reports do not present individual sources of actual revenue.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance-publique/files/files/documents/ressources\\_documentaires/SMB/2016/situation\\_mensuelle\\_budget\\_etat\\_30092016.p](http://www.performance-publique.budget.gouv.fr/sites/performance-publique/files/files/documents/ressources_documentaires/SMB/2016/situation_mensuelle_budget_etat_30092016.p))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**73: Do the In-Year Reports compare actual year-to-date revenues with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?**

- a. (100) Yes, comparisons are made for revenues presented in the In-Year Reports.
- b. (0) No, comparisons are not made for revenues presented in the In-Year Reports.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance-publique/files/files/documents/ressources\\_documentaires/SMB/2016/situation\\_mensuelle\\_budget\\_etat\\_30092016.p](http://www.performance-publique.budget.gouv.fr/sites/performance-publique/files/files/documents/ressources_documentaires/SMB/2016/situation_mensuelle_budget_etat_30092016.p))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**74: Do In-Year Reports present three estimates related to actual government borrowing and debt: the amount of net new borrowing; the total debt outstanding; and interest payments?**

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** [http://www.performance-publique.budget.gouv.fr/sites/performance-publique.budget.gouv.fr/sites/performance\\_publique/files/files/documents/ressources\\_documentaires/SMB/2016/situation\\_mensuelle\\_budget\\_etat\\_30092016.p](http://www.performance-publique.budget.gouv.fr/sites/performance-publique.budget.gouv.fr/sites/performance_publique/files/files/documents/ressources_documentaires/SMB/2016/situation_mensuelle_budget_etat_30092016.p)  
**Comments:** p. 4

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** - the information requested is being provided by AFT in its Monthly Newsletter, in addition to the information cited in the researcher's reference.<http://www.aft.gouv.fr/documents/{C3BAF1F0-F068-4305-821D-B8...> (<http://www.aft.gouv.fr/documents/{C3BAF1F0-F068-4305-821D-B8B2BF4F9AF6}/publication/attachments/25381.pdf>) -Therefore the appropriate answer is a).

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** Taking into consideration the In-Year Report from the AFT, IBP agrees with the Peer Reviewer. Also refer to IYR-1 to IYR-8 in Section 1. Response changed from 'c' to 'a'.

**75:** Do In-Year Reports present information related to the composition of the total actual debt outstanding? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

- a. (100) Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.
- b. (67) Yes, the core information is presented for the composition of the total actual debt outstanding.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to composition of total actual debt outstanding is not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** [http://www.aft.gouv.fr/articles/bulletins-mensuels-2016\\_1257...](http://www.aft.gouv.fr/articles/bulletins-mensuels-2016_1257...) ([http://www.aft.gouv.fr/articles/bulletins-mensuels-2016\\_12576.html](http://www.aft.gouv.fr/articles/bulletins-mensuels-2016_12576.html))

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** I fully agree with the researcher, but this answer and its reference should have helped to get other answers to different previously asked questions, and even helped complete the document which he has chosen in Section 1-IYR.

**Government Reviewer**

**Opinion:** Agree

**76:** Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?

- a. (100) Yes, the estimates for the macroeconomic forecast have been updated, and an explanation of all of the differences between the original and updated forecasts is presented.
- b. (67) Yes, the estimates for macroeconomic forecast have been updated, and an explanation of some of the differences between the original and updated forecasts is presented.
- c. (33) Yes, the estimates for macroeconomic forecast have been updated, but an explanation of the differences between the original and updated forecast is not presented.
- d. (0) No, the estimates for macroeconomic forecast have not been updated.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** <http://www.assemblee-nationale.fr/14/projets/pl3217.asp#P130...> ([http://www.assemblee-nationale.fr/14/projets/pl3217.asp#P130\\_8916](http://www.assemblee-nationale.fr/14/projets/pl3217.asp#P130_8916)): At the beginning, before the general explanatory statement but for this case, confirmation of projections.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** This year's RFP is rather analyzed succinctly, which could justify answer b). But further discussion on interest rates and their impact on the debt burden and its amount (p.11), as well as on the reasons for revenue adjustments, have given me reasons to agree with the researcher's choice of a) as an answer.

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** The response was changed from 'a' to 'd'. The MYR is considered not publicly available according to the methodology (cf. Section 1).

**77: Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?**

- a. (100) Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.
- b. (67) Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.
- c. (33) Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.
- d. (0) No, expenditure estimates have not been updated.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** <http://www.assemblee-nationale.fr/14/projets/pl3217.asp#P130...> ([http://www.assemblee-nationale.fr/14/projets/pl3217.asp#P130\\_8916](http://www.assemblee-nationale.fr/14/projets/pl3217.asp#P130_8916))

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** See specifically a) explanatory presentation p. 7 and following; b) analyses p.122 and following of: <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2016/lfi/pdf/PLFR\\_2016.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2016/lfi/pdf/PLFR_2016.pdf))

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** The response was changed from 'a' to 'd'. The MYR is considered not publicly available according to the methodology (cf. Section 1).

**78: Does the Mid-Year Review of the budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?**

- a. (100) Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** General update in the explanatory statement: <http://www.assemblee-nationale.fr/14/projets/pl3217.asp#P130...> ([http://www.assemblee-nationale.fr/14/projets/pl3217.asp#P130\\_8916](http://www.assemblee-nationale.fr/14/projets/pl3217.asp#P130_8916)) operational presentation for modified programs

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** The appropriate answer is b). -The 2016 PLFR presents a classification of estimated expenditure per mission (administrative) and per program (operational) for 2016 and in comparison to the same amounts authorized by the 2016 Initial Finance Bill, see Statement B, p. 116 and following, and particularly p. 122 and following ("Analysis by program, of credit modifications carried out within management and reasons for modifications, proposed by the bill"): <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2016/lfi/pdf/PLFR\\_2016.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2016/lfi/pdf/PLFR_2016.pdf))

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** There is no complete concordance between the notion of mid-year review and the amending finance bill which is a much broader tool than simply presenting the mid-year situation.

**IBP comment:** As defined in Section 1, the MYR is considered 'not publicly available' according to the OBS methodology. Due to this, answer 'd' applies.

**79: Does the Mid-Year Review of the budget present expenditure estimates for individual programs?**

- a. (100) Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Mid-Year Review presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Mid-Year Review does not present expenditure estimates by program.

e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** See previous answer: <http://www.assemblee-nationale.fr/14/projets/pl3217.asp#P130...> ([http://www.assemblee-nationale.fr/14/projets/pl3217.asp#P130\\_8916](http://www.assemblee-nationale.fr/14/projets/pl3217.asp#P130_8916)) + modified programs

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** The appropriate answer is b). - It is difficult to answer this question because only the individual programs modified during the year or at the PLFR are presented for their total and revised amounts (24 missions out of 31 but about half of the somewhat 130 programs). A quick addition shows that more than 2/3 of the initial budget expenditure is thus presented in the section "Analysis by program, of credit modifications carried out within management and reasons for modifications, proposed by the bill" p. 121 to 179 of the 2016 PLFR.

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** As defined in Section 1, the MYR is considered 'not publicly available' according to the OBS methodology. Due to this, answer 'd' applies.

**80: Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?**

- a. (100) Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.
- b. (67) Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.
- c. (33) Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.
- d. (0) No, revenue estimates have not been updated.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** <http://www.assemblee-nationale.fr/14/projets/pl3217.asp#P130...> ([http://www.assemblee-nationale.fr/14/projets/pl3217.asp#P130\\_8916](http://www.assemblee-nationale.fr/14/projets/pl3217.asp#P130_8916))

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** See State A appended, p.110 of the 2016 PLFR.

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** As defined in Section 1, the MYR is considered 'not publicly available' according to the OBS methodology. Due to this, answer 'd' applies.

**81: Does the Mid-Year Review of the budget present revenue estimates by category (such as tax and non-tax)?**

- a. (100) Yes, the Mid-Year Review presents revenue estimates by category.
- b. (0) No, the Mid-Year Review does not present revenue estimates by category.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** <http://www.assemblee-nationale.fr/14/projets/pl3217.asp#P130...> ([http://www.assemblee-nationale.fr/14/projets/pl3217.asp#P130\\_8916](http://www.assemblee-nationale.fr/14/projets/pl3217.asp#P130_8916))

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** See State A appended, p.110 of the 2016 PLFR.

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** As defined in Section 1, the MYR is considered 'not publicly available' according to the OBS methodology. Due to this, answer 'b' applies.

**82: Does the Mid-Year Review of the budget present individual sources of revenue?**



**85: Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?**

- a. (100) Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Year-End Report does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** Settlement Bill and appended revenue and expenditure of the State Budget by section (p. 49 and 53 in the Project): <http://www.performance-publique.budget.gouv.fr/documents-bud...> (<http://www.performance-publique.budget.gouv.fr/documents-budgetaires/lois-projets-lois-documents-annexes-annee/exercice-2015/projet-loi-reglement-rap-2015#.WCXaYXd7QdX>)

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The appropriate answer is a). -the administrative (by mission) and operational (by program) classification is presented from p. 57 to 60 (general budget), p. 61 (supplementary budgets), p. 65 to 67 (special reserve accounts) of the 2015 PLR.-the economic classification (by title) is presented on p. 27 of the 2015 PLR. NB: the "profit and loss accounts" of p. 49 and following are in my opinion of another classification - non-"budgetary", but rather "accounting". (ex-post) which helps in drafting the State's "balance sheet".

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** IBP agrees with the reviewer. Response changed from 'b' to 'a'.

**86: Does the Year-End Report present expenditure estimates for individual programs?**

- a. (100) Yes, the Year-End Report presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Year-End Report does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** See the Settlement Bill and the Annual Performance Reports: <http://www.performance-publique.budget.gouv.fr/documents-bud...> (<http://www.performance-publique.budget.gouv.fr/documents-budgetaires/lois-projets-lois-documents-annexes-annee/exercice-2015/projet-loi-reglement-rap-2015#.WCXaYXd7QdX>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**87: Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?**

- a. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all revenues are presented.
- d. (0) No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2015/rap/pdf/PLR2015.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2015/rap/pdf/PLR2015.pdf))

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** -specifically p. 12 and following of the 2015 PLR

**Government Reviewer**

**Opinion:** Agree

**88: Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?**

- a. (100) Yes, the Year-End Report presents revenue estimates by category.
- b. (0) No, the Year-End Report does not present revenue estimates by category.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2015/rap/pdf/PLR2015.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2015/rap/pdf/PLR2015.pdf))

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** -specifically p. 12 and following of the 2015 PLR

**Government Reviewer**

**Opinion:** Agree

**89: Does the Year-End Report present individual sources of revenue?**

- a. (100) Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Year-End Report presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Year-End Report does not present individual sources of revenue.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2015/rap/pdf/PLR2015.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2015/rap/pdf/PLR2015.pdf))

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** -specifically p. 12 and following of the 2015 PLR

**Government Reviewer**

**Opinion:** Agree

**90: Does the Year-End Report present the differences between the original estimates of government borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year?**

- a. (100) Yes, estimates of the differences between all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented.
- d. (0) No, estimates of the differences between the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year is not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** pp. 3, 4 and 6: <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/files/documents/budget/comptes/2015/CGE\\_2015.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/files/documents/budget/comptes/2015/CGE_2015.pdf))

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** See also: -p. 14, 32, 47 and 51 of the 2015 PLR <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2015/rap/pdf/PLR2015.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2015/rap/pdf/PLR2015.pdf)) -and especially the detailed analysis: Note 11 ("Financial debts"), p. 83 to 89 (where the structure per maturity p.88) of the 2015 CGE + Note 26 ("Financial Expenditure") of the 2015 CGE: <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/files/documents/budget/comptes/2015/CGE\\_2015.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/files/documents/budget/comptes/2015/CGE_2015.pdf))

**Government Reviewer**

**Opinion:** Agree

**91: Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?**

- a. (100) Yes, estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented.
- d. (0) No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2015/rap/pdf/PLR2015.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2015/rap/pdf/PLR2015.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** L'exposé des motifs du projet de loi de règlement fait un retour sur l'exécution macroéconomique

**IBP comment:** In the PLFR 2015, estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented. Answer 'c'.

**92: Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?**

- a. (100) Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented.
- d. (0) No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** See specifically the annual performance report: <http://www.performance-publique.budget.gouv.fr/documents-bud...> (<http://www.performance-publique.budget.gouv.fr/documents-budgetaires/lois-projets-lois-documents-annexes-annee/exercice-2015/projet-loi-reglement-rap-2015-bg#resultat>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**93: Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?**

- a. (100) Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented.
- d. (0) No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** See specifically the annual performance report: <http://www.performance-publique.budget.gouv.fr/documents-bud...>  
(<http://www.performance-publique.budget.gouv.fr/documents-budgetaires/lois-projets-lois-documents-annexes-annee/exercice-2015/projet-loi-reglement-rap-2015-bg#resultat>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**94:** Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations and the actual outcome?

- a. (100) Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented.
- d. (0) No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** See the Settlement Bill and the Annual Performance Reports concerned: <http://www.performance-publique.budget.gouv.fr/documents-bud...>  
(<http://www.performance-publique.budget.gouv.fr/documents-budgetaires/lois-projets-lois-documents-annexes-annee/exercice-2015/projet-loi-reglement-rap-2015#.WCXeqHd7QdX>) <http://www.performance-publique.budget.gouv.fr/documents-bud...>  
(<http://www.performance-publique.budget.gouv.fr/documents-budgetaires/lois-projets-lois-documents-annexes-annee/exercice-2015/projet-loi-reglement-rap-2015-mission-solidarite-insertion-egalite#resultat>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**95:** Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?

- a. (100) Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented.
- d. (0) No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** <http://www.performance-publique.budget.gouv.fr/sites/perform...> (<http://www.performance-publique.budget.gouv.fr/sites/performance-publique/files/farandole/ressources/2015/rap/pdf/PLR2015.pdf>)

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** In line with question 33, extra-budgetary funds are of several types: 1-Regarding activities outlined in the “supplementary budgets” and “special accounts”, they are fully analyzed and detailed in the 2015 PLR and in the 2015 CGE, which could indicate the rather unclear answer provided by the researcher. 2-As for “Social Security” activities, which are subject to a separate Finance Bill from that of the State in France, they make up a report equivalent to that of the 2015 PLR, but presented every year by the “Commission on Social Security Accounts” every year: <http://www.securite-sociale.fr/IMG/pdf/rapport-ccss-juin2016...> (<http://www.securite-sociale.fr/IMG/pdf/rapport-ccss-juin2016.pdf>) 3- Concerning relations between the State and Social Security, they have been restated and analyzed: i) In the RAP (Annual Performance Report) in question, for example: <http://www.performance-publique.budget.gouv.fr/documents-bud...> (<http://www.performance-publique.budget.gouv.fr/documents-budgetaires/lois-projets-lois-documents-annexes-annee/exercice-2015/projet-loi-reglement-rap-2015-mission-regimes-sociaux-retraite#resultat>) <http://www.performance-publique.budget.gouv.fr/documents-bud...> (<http://www.performance-publique.budget.gouv.fr/documents-budgetaires/lois-projets-lois-documents-annexes-annee/exercice-2015/projet-loi-reglement-rap-2015-mission-solidarite-insertion-egalite#resultat>) ii) and in the 2015 CGE - for example p. 95 and following, p. 202 and following, p. 213 and following. <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/files/documents/budget/comptes/2015/CGE\\_2015.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/files/documents/budget/comptes/2015/CGE_2015.pdf))

**Government Reviewer**

**Opinion:** Agree

**96:** Is a financial statement included as part of the Year-End Report or released as a separate report?

- a. (100) Yes, a financial statement is part of the Year-End Report or is released as a separate report.
- b. (0) No, a financial statement is neither part of the Year-End Report nor released as a separate report.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** <http://www.performance-publique.budget.gouv.fr/budget-compte...> (<http://www.performance-publique.budget.gouv.fr/budget-comptes-etat/comptes-etat/essentiel/archives/comptes-etat-2015#.WCXfG3d7QdU>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**97:** What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?

- a. (100) The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.
- b. (67) The SAI has conducted two of the three types of audits, and made them available to the public.
- c. (33) The SAI has conducted one of the three types of audits, and made them available to the public.
- d. (0) The SAI has not conducted any of the three types of audits, or has not made them available to the public.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The three types of audit are presented in: <https://www.ccomptes.fr/Actualites/A-la-une/Certification-de...> (<https://www.ccomptes.fr/Actualites/A-la-une/Certification-des-comptes-de-l-Etat-pour-l-exercice-2015>) <https://www.ccomptes.fr/Accueil/Publications/Publications/Le...> (<https://www.ccomptes.fr/Accueil/Publications/Publications/Le-budget-de-l-Etat-en-2015-resultats-et-gestion>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**98:** What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?

- a. (100) All expenditures within the SAI's mandate have been audited.
- b. (67) Expenditures representing at least two-thirds of, but not all, expenditures within the SAI's mandate have been audited.
- c. (33) Expenditures representing less than two-thirds of expenditures within the SAI's mandate have been audited.
- d. (0) No expenditures have been audited.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** <https://www.ccomptes.fr/Actualites/A-la-une/Certification-de...> (<https://www.ccomptes.fr/Actualites/A-la-une/Certification-des-comptes-de-l-Etat-pour-l-exercice-2015>) <https://www.ccomptes.fr/Accueil/Publications/Publications/Le...> (<https://www.ccomptes.fr/Accueil/Publications/Publications/Le-budget-de-l-Etat-en-2015-resultats-et-gestion>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**99: What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?**

- a. (100) All extra-budgetary funds within the SAI's mandate have been audited.
- b. (67) Extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.
- c. (33) Extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.
- d. (0) No extra-budgetary funds have been audited.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Budget perimeter: <https://www.ccomptes.fr/Actualites/A-la-une/Certification-de...> (<https://www.ccomptes.fr/Actualites/A-la-une/Certification-des-comptes-de-l-Etat-pour-l-exercice-2015>) <https://www.ccomptes.fr/Accueil/Publications/Publications/Le...> (<https://www.ccomptes.fr/Accueil/Publications/Publications/Le-budget-de-l-Etat-en-2015-resultats-et-gestion>)

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** - For Social Security accounts, they are subject to a specific report from the Court of Accounts (SAI) where the "basic schemes" have their accounts "certified": <https://www.cacctes.fr/> / Publications / Publications / Social-security4 - I agree with the researcher for the extra-budgetary funds included in the Settlement Bill.

**Government Reviewer**

**Opinion:** Agree

**100: Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?**

- a. (100) Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.
- b. (0) No, the annual Audit Report(s) does not include an executive summary.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** See the summaries: <https://www.ccomptes.fr/Accueil/Publications/Publications/Ce...> (<https://www.ccomptes.fr/Accueil/Publications/Publications/Certification-des-comptes-de-l-Etat-pour-l-exercice-2015>) <https://www.ccomptes.fr/Accueil/Publications/Publications/Le...> (<https://www.ccomptes.fr/Accueil/Publications/Publications/Le-budget-de-l-Etat-en-2015-resultats-et-gestion>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**101: Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?**

- a. (100) Yes, the executive reports publicly on what steps it has taken to address audit findings.
- b. (67) Yes, the executive reports publicly on most audit findings.
- c. (33) Yes, the executive reports publicly on some audit findings.
- d. (0) No, the executive does not report on steps it has taken to address audit findings.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Everything is accessible but the Executive does not draft reports that are in line with the Court's remarks ...

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** Reports of the Court are subject to the adversarial principle and they all append the response of the Executive. In addition, the Court also follows up on the recommendations implemented.

**IBP comment:** Since the executive does not report on the steps it has taken to address the audit findings, answer 'd' applies. See next question 102 regarding report on actions taken by the Executive to address audit recommendations.

**102:** Does either the Supreme Audit Institution (SAI) or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?

- a. (100) Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.
- b. (67) Yes, the SAI or legislature reports publicly on most audit recommendations.
- c. (33) Yes, the SAI or legislature reports publicly on some audit recommendations.
- d. (0) No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** In the report on certification monitoring the previous year: <https://www.ccomptes.fr/Accueil/Publications/Publications/Ce...>  
(<https://www.ccomptes.fr/Accueil/Publications/Publications/Certification-des-comptes-de-l-Etat-pour-l-exercice-2015>)

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** And also in the report on "results and management" p. 207 to 212: 20160525-rapport-budget-Etat-2015-resultats-gestion.pdf

**Government Reviewer**

**Opinion:** Agree

**103:** Is there an Independent Fiscal Institution (IFI) that conducts budget analyses for the budget formulation and/or approval process?

- a. (100) Yes, there is an IFI, its independence is set in law, and it has sufficient staffing and resources, including funding, to carry out its tasks.
- b. (67) Yes, there is an IFI, but either its independence is not set in law or its staffing and resources, including funding, are insufficient to carry out its tasks.
- c. (33) Yes, there is an IFI, but its independence is not set in law and its staffing and resources, including funding, are insufficient to carry out its tasks.
- d. (0) No, there is no IFI.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The High Council of Public Finance: <http://www.hcfc.fr> (<http://www.hcfc.fr>) Insufficient human resources and time  
**Comments:** Remarks made during the post-referral time available to the High Council, its composition and the support available to it as compared to the number of documents submitted to it, etc.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The High Council of Public Finance fully complies with the conditions laid down by European laws and in particular its independence guaranteed by Article 11 of the LO of December 17, 2012. It obtains resources from the Court of Accounts.

**IBP comment:** We agree with the Government Reviewer. Response changed from 'b' to 'a'.

**104:** Does the Independent Fiscal Institution (IFI) publish macroeconomic and/or fiscal forecasts?

- a. (100) Yes, the IFI publishes its own macroeconomic and fiscal forecasts.
- b. (67) Yes, the IFI publishes its own macroeconomic or fiscal forecast.
- c. (33) No, the IFI does not publish its own macroeconomic or fiscal forecast, but it does publish an assessment of the official macroeconomic and/or fiscal forecasts produced by the executive.
- d. (0) No, there is no IFI; or the IFI neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts produced by the executive.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** See the missions of the High Council of Public Finances: <http://www.hcfp.fr/Missions> (<http://www.hcfp.fr/Missions>)

**Comments:** "Created by the Organic Law of December 17, 2012 on the programming and governance of public finances, the High Council of Public Finance (HCFP) clarifies the choices of the Government and the Parliament and oversees that there is coherence in the pathway to public finance recovery with France's European commitments. Hence, it assesses the feasibility of the government's macroeconomic projections and decides on the consistency of the annual objectives presented in financial bills (Finance bill, Amended Finance Bill) With the multi-year objectives of public finances. "(From the HCFP website) The assessment is presented in about 10 pages and deals with economic and financial issues.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** See also the 2013-2015 Activity Report of the High Council for a fairly detailed analysis of its activities and challenges.

<http://www.hcfp.fr/Avis-et-publication/Avis/Rapport-d-activi...> (<http://www.hcfp.fr/Avis-et-publication/Avis/Rapport-d-activite-2013-2015-du-Haut-Conseil-des-finances-publiques>)

**Government Reviewer**

**Opinion:** Agree

**105:** Does the Independent Fiscal Institution (IFI) publish its own costings of new policy proposals, to assess their impact on the budget?

- a. (100) Yes, the IFI publishes its own costings of all new policy proposals.
- b. (67) Yes, the IFI publishes its own costings of major new policy proposals.
- c. (33) Yes, the IFI publishes its own costings of a limited number of new policy proposals.
- d. (0) No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** No estimate available <http://www.hcfp.fr/Missions> (<http://www.hcfp.fr/Missions>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**106:** In the past 12 months, how frequently did the head or a senior staff member of the Independent Fiscal Institution (IFI) take part and testify in hearings of a committee of the legislature?

- a. (100) Frequently (i.e., five times or more).
- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** For opinions given: <http://www.hcfp.fr/Avis-et-publication/Actualites> (<http://www.hcfp.fr/Avis-et-publication/Actualites>)

**Comments:** - Hearing of the Finance Committee of the National Assembly and the Senate on September 28, 2016 - Hearing of the Finance Committee of the National Assembly and the Senate on May 25, 2016 - Hearing of the Finance Committee of the National Assembly on April 13, 2016

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** We can complete with: - Hearing of the Finance Committee of the National Assembly and the Senate on April 12, 2017

**Government Reviewer**

**Opinion:** Agree

**107: Does the full legislature and/or a legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal?**

- a. (100) Yes, the full legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- b. (67) Yes, a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- c. (33) Yes, the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but it does not approve recommendations for the upcoming budget.
- d. (0) No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.
- e. (0) Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** During the Public Finance Policy debate- 2016 Public Finance Policy debate: <http://www.performance-publique.budget.gouv.fr/documents-bud...> (<http://www.performance-publique.budget.gouv.fr/documents-budgetaires/lois-projets-lois-documents-annexes-annee/exercice-2017/debat-d-orientation-finances-publiques-juillet-2016#.WFF9LndMCu4>)

**Comments:** To take the example of the National Assembly, the commencement of the public finance policy debate on July 7, 2016 by the Secretary of State for the Budget before the hemicycle, and after the transmission of a report on July 6, 2016: <http://www.performance-publique.budget.gouv.fr/actualites/2016/ou...> (<http://www.performance-publique.budget.gouv.fr/actualites/2016/ouverture-debat-d-orientation-finances-publiques-dofp-a-assemblee-nationale#.WFF-cndMCu4>). Work by Finance committees: [http://www.assemblee-nationale.fr/14/dossiers/rapport\\_dob\\_20...](http://www.assemblee-nationale.fr/14/dossiers/rapport_dob_20...) ([http://www.assemblee-nationale.fr/14/dossiers/rapport\\_dob\\_2017.asp](http://www.assemblee-nationale.fr/14/dossiers/rapport_dob_2017.asp)) + contributions of the Court of Accounts

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**108: How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?**

- a. (100) The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.
- b. (67) The legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year.
- c. (33) The legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year.
- d. (0) The legislature receives the Executive's Budget Proposal less than one month before the start of the budget year, or does not receive it all.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Tabling of the 2017 Finance Bill before the National Assembly on September 28, 2016: [http://www.assemblee-nationale.fr/14/dossiers/loi\\_finances\\_2...](http://www.assemblee-nationale.fr/14/dossiers/loi_finances_2...) ([http://www.assemblee-nationale.fr/14/dossiers/loi\\_finances\\_2017.asp](http://www.assemblee-nationale.fr/14/dossiers/loi_finances_2017.asp))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**109: When does the legislature approve the Executive's Budget Proposal?**

- a. (100) The legislature approves the budget at least one month in advance of the start of the budget year.
- b. (67) The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year.
- c. (33) The legislature approves the budget less than one month after the start of the budget year.
- d. (0) The legislature approves the budget more than one month after the start of the budget year, or does not approve the budget.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** 2016 Finance Bill adopted in the final reading by the National Assembly on December 17, 2015 [http://www.assemblee-nationale.fr/14/dossiers/loi\\_finances\\_2...](http://www.assemblee-nationale.fr/14/dossiers/loi_finances_2...) ([http://www.assemblee-nationale.fr/14/dossiers/loi\\_finances\\_2016.asp](http://www.assemblee-nationale.fr/14/dossiers/loi_finances_2016.asp))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

### 110: Does the legislature have the authority in law to amend the Executive's Budget Proposal?

- a. (100) Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.
- b. (67) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.
- c. (33) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.
- d. (0) No, the legislature does not have any authority in law to amend the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** Article 40 of the French Constitution: <http://www.conseil-constitutionnel.fr/conseil-constitutionne...> ([http://www.conseil-constitutionnel.fr/conseil-constitutionnel/root/bank\\_mm/constitution/constitution.pdf](http://www.conseil-constitutionnel.fr/conseil-constitutionnel/root/bank_mm/constitution/constitution.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

### 111: During the most recent budget approval process, did the legislature use its authority in law to amend the Executive's Budget Proposal?

- a. (100) Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.
- b. (67) Yes, the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but no amendments were adopted.
- c. (33) No, while the legislature has the authority in law to propose amendments to the Executive's Budget Proposal, no amendments were offered.
- d. (0) No, the legislature does not have any such authority.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** See the legislative file: [http://www.assemblee-nationale.fr/14/dossiers/loi\\_finances\\_2...](http://www.assemblee-nationale.fr/14/dossiers/loi_finances_2...) ([http://www.assemblee-nationale.fr/14/dossiers/loi\\_finances\\_2016.asp](http://www.assemblee-nationale.fr/14/dossiers/loi_finances_2016.asp)) An example: <http://www.assemblee-nationale.fr/14/amendements/3096C/CION...> ([http://www.assemblee-nationale.fr/14/amendements/3096C/CION\\_TOUTE/CF362.asp](http://www.assemblee-nationale.fr/14/amendements/3096C/CION_TOUTE/CF362.asp)) As an example, the total planned expenditure (Ministries) changed from EUR 1,904,768 to EUR 1,908,233.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

### 112: During the last budget approval process, did a specialized budget or finance committee in the legislature examine the Executive's Budget Proposal?

- a. (100) Yes, a specialized budget or finance committee had at least one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
- b. (67) Yes, a specialized budget or finance committee had less than one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
- c. (33) Yes, a specialized budget or finance committee examined the Executive's Budget Proposal, but it did not publish a report with findings and recommendations prior to the budget being adopted.
- d. (0) No, a specialized budget or finance committee did not examine the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** See the report of the Finance Committee tabled on October 8, 2015: [http://www.assemblee-nationale.fr/14/dossiers/loi\\_finances\\_2...](http://www.assemblee-nationale.fr/14/dossiers/loi_finances_2...) ([http://www.assemblee-nationale.fr/14/dossiers/loi\\_finances\\_2016.asp](http://www.assemblee-nationale.fr/14/dossiers/loi_finances_2016.asp)) Finance Bill registered at the Presidency on September 30, 2015

**Comments:** In this case, please refer to the legislative file mentioned above, which lists all the activities of National Assembly committees in relation to the budget. It is naturally the Finance Committee that is most concerned but each of the specialized committees does intervene in its field of competence: defense, education, etc. The Parliament has 70 days to vote the initial finance bill while the National Assembly has 40 days. As much as I know, there is no supervision over the time of publication of reports but in a pragmatic way they are published before discussions on the subject take place.

**Peer Reviewer****Opinion:** Disagree**Suggested answer:** a.

**Comments:** The appropriate answer is a). -Formally, the researcher's answer b) is fully acceptable and we can agree with him (about 2 weeks between the submission of the bill by the Government on September 28, 2016 (but the researcher wrongly refers to the 2016 PLF instead of the 2017 PLF) and the report of the Finance Committee of the National Assembly (NA) of October 13, 2016. -That notwithstanding, the way the question is formulated is ambiguous at various levels and if it actually has to do with specifying the review and discussion time of the budget by the legislative, as I understand it to be, then here are the 3 remarks I would like to make: 1) the Finance Committee of the NA and the specialized committees on the budget continue to discuss on the 2017 PLF well after the reports and until the adoption of the budget during the 1st reading on November 22, 2016, more than one month; 2) the Senate opens discussions only after the NA but also gets more than 1 month to study the 2017 PLF; 3) lastly, and in practice, the rapporteurs general of the NA and the Senate as well as the specialized rapporteurs get in contact with the administrative units for which they are responsible (finance, culture, defense, etc.) long before the budget is finally approved by the Government and so, for final adjustments, and are aware of the main policies and decisions on this new budget before September 28, 2016. This helps particularly in understanding how the general report of the Finance Committee, for example, which represents several hundred pages, can be drafted in apparently so short a time (15 days!). -From these 3 considerations, I am forced to conclude that the appropriate answer to this question is rather answer a).

**Government Reviewer****Opinion:** Agree**IBP comment:** We agree with the Peer Reviewer, the response is changed from 'b' to 'a'.

**113:** During the last approval process, did legislative committees, responsible for particular sectors (e.g., health, education, defense, etc.), examine spending in the Executive's Budget Proposal related to the sector for which they are responsible?

- a. (100) Yes, sector committees had at least one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
- b. (67) Yes, sector committees had less than one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
- c. (33) Yes, sector committees examined the Executive's Budget Proposal, but they did not publish reports with findings and recommendations prior to the budget being adopted.
- d. (0) No, sector committees did not examine the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** See opinions of committees of the National Assembly and the Senate: [http://www.assemblee-nationale.fr/14/dossiers/loi\\_finances\\_2...](http://www.assemblee-nationale.fr/14/dossiers/loi_finances_2...) ([http://www.assemblee-nationale.fr/14/dossiers/loi\\_finances\\_2016.asp](http://www.assemblee-nationale.fr/14/dossiers/loi_finances_2016.asp)) <http://www.senat.fr/dossier-legislatif/pjlf2016.html> (<http://www.senat.fr/dossier-legislatif/pjlf2016.html>)

**Comments:** For the structure of committees of the National Assembly: <http://www.assemblee-nationale.fr/13/commissions/commissions...> (<http://www.assemblee-nationale.fr/13/commissions/commissions-index.asp>) For the structure of committees of the Senate: <https://www.senat.fr/> (<https://www.senat.fr/>) commission / I do not know if the deadline is imperative but from looking at the tabling of reports and opinions of the committees of the National Assembly, it is observed that this deadline is on October 8, 2015 (initial Finance Bill submitted on September 30, 2015)

**Peer Reviewer****Opinion:** Disagree**Suggested answer:** a.

**Comments:** For the same reasons referred to in question 112, my interpretation of this question together with the available facts do guide me to consider answer a) as appropriate.

**Government Reviewer****Opinion:** Agree**IBP comment:** See comment in previous question (112).

**114:** In the past 12 months, did a committee of the legislature examine in-year implementation of the Enacted Budget during the relevant budget execution period?

- a. (100) Yes, a committee examined in-year implementation on at least three occasions during a fiscal year, and it published reports with findings and recommendations.
- b. (67) Yes, a committee examined in-year implementation on one or more occasion (but less than three times), and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined in-year implementation, but it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine in-year implementation.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Parliamentary control over budget execution during the year, for example during an inquiry requested from the Court of Accounts, the modification of appropriations for an amended Finance Bill, ... Example: <https://www.ccomptes.fr/Actualites/A-la-une/Les-credits-du-b...> (<https://www.ccomptes.fr/Actualites/A-la-une/Les-credits-du-budget-de-l-Etat-ouverts-par-decret-d-avance-1>) See also: <https://www.performance->

publique.budget.gouv.fr/documents-bu... (https://www.performance-publique.budget.gouv.fr/documents-budgetaires/lois-projets-lois-documents-annexes-annee/exercice-2016#.WbwdQrKGntQ)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**115:** Does the executive seek approval from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds before obtaining approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to shifting funds between administrative units, and in practice the executive shifts funds between administrative units before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Parliament has to authorize the budget but budgetary regulation tools do exist. For example, the transfer or deposit of appropriations authorized through decrees upon information of the relevant finance committees and commissions, before and after the Annual Performance Reports associated with the Settlement Bill.

**Comments:** See Article 12: <https://www.legifrance.gouv.fr/affichTexte.do?cidTexte=JORFT...> (<https://www.legifrance.gouv.fr/affichTexte.do?cidTexte=JORFTEXT000000394028>)

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** In previous OBS (2012, 2015) the answer to this question was a). Since then, nothing has changed in France. Hence, I consider answer a) to be appropriate. -But it is difficult to choose a sure answer to this question because it is not properly formulated. In fact: 1-The Organic Law (LOLF) organizes credits adjustments during the year in its Article 12 cited by the researcher, which favors the choice of answer a). 2- It does not prohibit the carrying out of these adjustments i) if Parliament is "informed in advance, ii) if the amounts are minimal (<2% of the amounts initially authorized, iii) if it is later ratified in a finance bill (amending finance bill or Settlement Bill): these specifications and limits do not correspond to any other probable answer (neither b), nor c) etc.) and could therefore lead to answer e). -lastly, I consider that, to adequately compare the different OBS', answer a) is the most appropriate.

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Credit deposits and transfers are tools strictly regulated by the LOLF. The same goes for advance decrees

**IBP comment:** We agree with the peer reviewer. Answer changed from 'd' to 'a'.

**116:** Does the executive seek approval from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, but in practice the executive spends these funds before obtaining approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to spending excess revenues, and in practice the executive spends these funds before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** No legal obligation, possibility of ratifying the last credit transactions by the Settlement Bill for example (and thus after). But regulated by the conditions laid down in the advance decrees.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The researcher's response is inappropriate because it ignores the legal components of the question which are rather explicit: - the provisions on the "modalities by which any surpluses are used, in relation to the assessments of the Finance Bill of the year, tax proceeds of any kind established for the benefit of the State" included in Article 34 , I. 10 ° of the LOLF: <https://www.legifrance.gouv.fr/affichTexte.do?cidTexte=JORFT...> (<https://www.legifrance.gouv.fr/affichTexte.do?cidTexte=JORFTEXT00000394028>) - implementation of these provisions in the 2017 PLF in its Article 28. IV: "- For 2017, the possible surpluses mentioned in 10 ° of I of Article 34 of Organic Law No. 2001-692 dated August 1, 2001 relating to finance laws are used in their entirety to cut down on the budget deficit ... "p. 93: <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2017/pap/pdf/PLF2017.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2017/pap/pdf/PLF2017.pdf)) The appropriate answer is therefore and clearly a) since Parliament approves the use of such surpluses in advance. This is also and rightly the answer chosen in the previous OBS to this same question.

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** IBP agrees with the reviewer. Response changed from 'd' to 'a'.

**117:** Does the executive seek approval from the legislature prior to reducing spending below the levels in the Enacted Budget in response to revenue shortfalls (that is, revenues lower than originally anticipated) or other reasons during the budget execution period, and is it legally required to do so?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below the enacted levels in response to revenue shortfalls or other reasons, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to reducing spending below enacted levels, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below enacted levels, but in practice the executive implements these cuts before seeking approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to reducing spending below enacted levels, and in practice the executive implements these spending cuts before seeking prior approval from the legislature.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** No legal obligation, spending freezes were "simply" announced by the executive, but the various assemblies must be officially informed. For your information, obtained from the French documentation website: "Credit Freeze": A "Credit freeze" is an informal technique of regulating credit consumptions whereby some of them are set aside by the Government. The LOLF obliges that Parliament be informed on credit "freezes". This law thus provides that "any act, regardless of its nature, whose purpose or effect is to make credits unavailable, shall be communicated to the Finance Committees of the National Assembly and the Senate" (Article 14 - § III).

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The appropriate answer here, based on my interpretation, is a). A-Contrary to what the beginning of the researcher's response may suggest, there exist quite general rules on: 1) the so-called "precautionary reserve" consisting in making unavailable, from the beginning of management, a fraction (= "reserve rate") of credits opened under finance laws: see Article 51-4 ° bis of the LOLF; 2) credit cancellations "to prevent budget deficits, as outlined by the last budget law", see article 14-1 of the LOLF: <https://www.legifrance.gouv.fr/affichTexte.do?jsessionid=E2E...> ([https://www.legifrance.gouv.fr/affichTexte.do?jsessionid=E2E987780FBA0C7FAB3729941B776B6B.tpdila10v\\_3?cidTexte=JORFTEXT00000394028&dateTexte=20170420](https://www.legifrance.gouv.fr/affichTexte.do?jsessionid=E2E987780FBA0C7FAB3729941B776B6B.tpdila10v_3?cidTexte=JORFTEXT00000394028&dateTexte=20170420)) B-On the other hand the "the 2014-2019 Public Finances Programming Law", still in force, specifies in its Article 12 that: "I. - Every year, on average for all programs of the general State budget with limited appropriations, at least 0.5% of payment appropriations and commitment authorizations opened in section 2 "personnel costs" and at least 6% of payment appropriations and commitment authorizations opened for other sections (...)". The "prior (but very general) authorization by Parliament is therefore mandatory and has been obtained in practice. <https://www.legifrance.gouv.fr/affichTexte.do?cidTexte=JORFT...> (<https://www.legifrance.gouv.fr/affichTexte.do?cidTexte=JORFTEXT000029988689&categorieLien=id>) C- However, for details on the programs affected by this decision, the government is free to make its choices and must only, as rightly indicated here - by the researcher, inform the finance committees of the Parliament, then report on it during the next Amending Finance Bill (MYR) or in the Settlement Bill (YER). Yet, I don't think this obligation can modify the overall answer or justify answer c).

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** IBP agrees with the reviewer. Response changed from 'd' to 'a'.

**118:** Did a committee of the legislature examine the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI)?

- a. (100) Yes, a committee examined the Audit Report on the annual budget within three months of its availability, and it published a report with findings and recommendations
- b. (67) Yes, a committee examined the Audit Report on the annual budget within six months (but more than three months) of its availability, and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined the Audit Report on the annual budget, but it did so after the report had been available for more than six months or it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine the Audit Report on the annual budget.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** The First President of the Court of Accounts and the Minister in charge of the budget is heard by the Chambers but no report is published. The hearing by the Finance Committee of the National Assembly on May 25, 2016: <http://www2.assemblee-nationale.fr/14/commissions-permanente...> (<http://www2.assemblee-nationale.fr/14/commissions-permanentes/commission-des-finances/secretariat/a-la-une/audition-de-didier-migaud-sur-le-reglement-des-comptes-de-l-etat-pour-2015>)

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** - Due to the ambiguous and poor formulation (2 different propositions connected by a conjunction "and"! ) of the question by the OBS, one can legitimately be reticent to choose between answer c) chosen by the researcher and answer a). 1- There is no ambiguity on the deadline: the finance committees of the National Assembly and the Senate review the audit report (AR) within less than 3 months after its publication (May 25, 2016), exactly at the same time as the Settlement Bill of the Budget (YER) (between May 25 and July 4 when it was passed by the NA) and heard the President of the SAI (see researcher's reference). This would prioritize answer a) for question 118. 2- On the other hand, there is no specific report on the AR "published" by the legislator; some remarks made by the audit report (AR) have been analyzed and discussed in the "Report of the Finance Committee" in 2 volumes on the "Budget: settlement of accounts for 2015". Should it be considered therefore that there is no report at all (in which case answer c) will go for question 118) or that there is a report on "certain elements only" (but neither a) nor b) nor even c) envisages this possibility, unlike question 114 of OBS 2015!)? Or prioritize, as the IBP explanatory box on the question seems to advise, a review period - ("A key issue is how soon ..." and by extension answer a)? 3- To open up a possible dialogue on this ambiguity, I prefer answer a)!

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** IBP agrees with the researcher, as there is no report published. Response 'c'.

**119:** Was the process of appointing (or re-appointing) the current head of the SAI carried out in a way that ensures his or her independence?

- a. (100) Yes, the head of the SAI may only be appointed by the legislature or judiciary, or the legislature or judiciary must give final consent before the appointment takes effect.
- b. (0) No, the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** Appointment by decree in the Council of Ministers not found in the list of approvals by Parliament: <https://www.legifrance.gouv.fr/affichTexte.do?cidTexte=JORFT...> (<https://www.legifrance.gouv.fr/affichTexte.do?cidTexte=JORFTEXT000022511164>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** See article 13 of the Constitution: Article 13 The President of the Republic shall sign Ordinances and decrees deliberated upon during working sessions of the Council of Ministers. He shall appoint persons to civil and military offices under the State. State Councilors, the Grand Chancellor of the Legion of Honor, ambassadors and extraordinary envoys, the Senior Advisers at the Court of Accounts, prefects, representatives of the State in overseas territories governed by Article 74 and in New Caledonia, general officers, rectors of academic institutions and directors of central administrations, are appointed during the Council of Ministers

**120:** Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?

- a. (100) Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.
- b. (0) No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Irremovable Magistrate

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Reference: Code on Financial Jurisdictions, Article L120-1: "The members of the Court of Accounts are all magistrates. They are irremovable." <https://www.legifrance.gouv.fr/affichCode.do?sessionId=EBA4...>

([https://www.legifrance.gouv.fr/affichCode.do?sessionId=EBA47C4451F264CBB656F0589BEE9A0D.tpdjo07v\\_2?idSectionTA=LEGISCTA000006148655&cidTexte=LEGITEXT000006070249&dateTexte=20100131](https://www.legifrance.gouv.fr/affichCode.do?sessionId=EBA47C4451F264CBB656F0589BEE9A0D.tpdjo07v_2?idSectionTA=LEGISCTA000006148655&cidTexte=LEGITEXT000006070249&dateTexte=20100131))

**Government Reviewer**

**Opinion:** Agree

### 121: Who determines the budget of the Supreme Audit Institution (SAI)?

- a. (100) The SAI determines its own budget (i.e., submits it to the executive, which accepts it with little or no change, or directly to the legislature), or the budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.
- b. (67) The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.
- c. (33) The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.
- d. (0) The budget of the SAI is determined by the executive, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The budget of the Court of Accounts in a program of the Finance Bill, voted by Parliament: <http://www.performance-publique.budget.gouv.fr/documents-bud...> (<http://www.performance-publique.budget.gouv.fr/documents-budgetaires/lois-projets-lois-documents-annexes-annee/exercice-2017/projet-loi-finances-2017-mission-conseil-controle-etat#resultat>)

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Reference: Program 164 of the 2017 PLF <http://www.performance-publique.budget.gouv.fr/sites/perform...> ([http://www.performance-publique.budget.gouv.fr/sites/performance\\_publique/files/farandole/ressources/2017/pap/pdf/DBGPGMPGM164.pdf](http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2017/pap/pdf/DBGPGMPGM164.pdf))

**Government Reviewer**

**Opinion:** Agree

### 122: Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

- a. (100) The SAI has full discretion to decide which audits it wishes to undertake.
- b. (67) The SAI has significant discretion, but faces some limitations.
- c. (33) The SAI has some discretion, but faces considerable limitations.
- d. (0) The SAI has no discretion to decide which audits it wishes to undertake.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Independent jurisdiction which freely determines its program: <https://www.ccomptes.fr/Nos-activites/Cour-des-comptes/Nos-v...> (<https://www.ccomptes.fr/Nos-activites/Cour-des-comptes/Nos-valeurs>) It must however take into account requests made by Parliament.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

### 123: Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?

- a. (100) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI on an annual basis.
- b. (67) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI at least once in the past five years, but not annually.
- c. (33) No, but a unit within the SAI conducts a review of the audit processes of the SAI on a regular basis.
- d. (0) No, the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** Peer Review, which implies by a foreign supreme audit institution: <https://www.ccomptes.fr/Nos-activites/A-l-international/Revu...> (<https://www.ccomptes.fr/Nos-activites/A-l-international/Revues-par-les-pairs>) For example, the report of the ISC of Portugal

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree

**124:** In the past 12 months, how frequently did the head or a senior staff member of the Supreme Audit Institution (SAI) take part and testify in hearings of a committee of the legislature?

- a. (100) Frequently (i.e., five times or more).
- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.
- e. Not applicable/other (please comment).

**Answer:** a. (100)**Sources:** As First President of the Court of Accounts

**Comments:** Examples: - Hearing at the National Assembly on November 30, 2016: [http://videos.assemblee-nationale.fr/video.4480481\\_583eeb1d5...](http://videos.assemblee-nationale.fr/video.4480481_583eeb1d5...) ([http://videos.assemblee-nationale.fr/video.4480481\\_583eeb1d59e86.comite-d-evaluation-et-de-control--m-didier-migaud-premier-pdt-de-la-cour-des-comptes-sur-les-a-30-novembre-2016](http://videos.assemblee-nationale.fr/video.4480481_583eeb1d59e86.comite-d-evaluation-et-de-control--m-didier-migaud-premier-pdt-de-la-cour-des-comptes-sur-les-a-30-novembre-2016)) - Hearing in the Senate on September 28, 2016: [https://www.senat.fr/les\\_actus\\_en\\_detail/article/audition-de...](https://www.senat.fr/les_actus_en_detail/article/audition-de...) ([https://www.senat.fr/les\\_actus\\_en\\_detail/article/audition-de-didier-migaud-6.html](https://www.senat.fr/les_actus_en_detail/article/audition-de-didier-migaud-6.html)) - Hearing at the National Assembly on September 20, 2016: <http://www2.assemblee-nationale.fr/14/commissions-permanente...> (<http://www2.assemblee-nationale.fr/14/commissions-permanentes/commission-des-affaires-sociales/secretariat/a-la-une/application-des-lois-de-financement-de-la-securite-sociale-audition-de-didier-migaud>) - Hearing in the Senate on June 26, 2016: [http://videos.senat.fr/video.182157\\_57d6567461f46.audition-d...](http://videos.senat.fr/video.182157_57d6567461f46.audition-d...) ([http://videos.senat.fr/video.182157\\_57d6567461f46.audition-de-didier-migaud-premier-president-de-la-cour-des-comptes-sur-la-situation-et-les-perspec](http://videos.senat.fr/video.182157_57d6567461f46.audition-de-didier-migaud-premier-president-de-la-cour-des-comptes-sur-la-situation-et-les-perspec)) - - Hearing in the National Assembly on May 25, 2016: <http://www2.assemblee-nationale.fr/14/commissions-permanente...> (<http://www2.assemblee-nationale.fr/14/commissions-permanentes/commission-des-finances/secretariat/a-la-une/audition-de-didier-migaud-sur-le-reglement-des-comptes-de-l-etat-pour-2015>)

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree

**125:** Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) Yes, the executive uses participation mechanisms during the budget formulation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** c. (33)

**Sources:** "Informal" lobbying: The program on the budget debate is available online, all budget documents are available online. Thus, the procedure is transparent and therefore lobbyists are conversant with financial elements. Weak participatory mechanisms: <http://www.economie.gouv.fr/consultations-publiques> (<http://www.economie.gouv.fr/consultations-publiques>) <http://www.vie-publique.fr/spip.php?page=debatsfiltres&motde...> (<http://www.vie-publique.fr/spip.php?page=debatsfiltres&motdebat=5205>)

**Peer Reviewer****Opinion:** Agree with Comments

**Comments:** -From my understanding, this question does not refer to the discussion of the budget in Parliament -and therefore does not have to do with the availability of the budget documents which the researcher is making reference to - but instead makes reference to its preparatory and formulation phase by the government. -That notwithstanding, I agree with the researcher on answer c) for the following reasons: i) informal or ad hoc consultations - at the discretion of the government and based on its agenda are being held with the leaders of trade unions, professional associations, public agencies, researchers, etc. - on issues that are not necessarily budgetary but which have an impact on the budget. For "ad hoc" consultations, see for example: <http://www.strategie.gouv.fr/debats> (<http://www.strategie.gouv.fr/debats>) ii) formal public consultations, which are however not mandatory, (except required by law, for example in the case of " public interest surveys") are neither binding nor quite rare and generally not directly related to the budget, although some may have an impact on the budget (see the researcher's references: <http://www.vie-publique.fr/forums> and <http://www.economie.gouv.fr/consultations-publiques> (<http://www.economie.gouv.fr/consultations-publiques>)); iii) above all, mechanisms which might still be non-binding do exist for consultations and sometimes co-construction of some public service operations (state or non-state), requested and organized by the "Secretariat-General for the Modernization of the State (SGMAP), which do not specifically have to do with the budget but may have an impact on it, for example, on the institution of withholding tax on revenue, scheduled for next year):

**Government Reviewer**

**Opinion:** Agree

**126:** With regard to the mechanism identified in question 125, does the executive take concrete steps to include vulnerable and under-represented parts of the population in the formulation of the annual budget?

- a. (100) Yes, the executive takes concrete steps to include individuals and/or CSOs representing vulnerable and underrepresented parts of the population in the formulation of the annual budget.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

**Answer:** b.

**Sources:** N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**127:**

During the budget formulation stage, which of the following key topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

- a. (100) The executive's engagement with citizens covers all six topics
- b. (67) The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics
- c. (33) The executive's engagement with citizens cover at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met
- e. Not applicable (please comment)

**Answer:** b. (67)

**Sources:** Participatory mechanisms having budgetary implications do exist but are weak: <http://www.economie.gouv.fr/consultations-publiques> (<http://www.economie.gouv.fr/consultations-publiques>) <http://www.vie-publique.fr/spip.php?page=debatsfiltres&motde...> (<http://www.vie-publique.fr/spip.php?page=debatsfiltres&motdebat=5205>)

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** -Without any clear justification provided by the researcher, it is difficult to determine the basis of his answer. -I think that, in spite of the generally informal and non-binding nature of the mechanisms I mentioned in question 125, the consultations focus on at least 3 types of domains, thereby justifying answer b), a choice which allows more especially to commence a debate if necessary: 1-some public services (of course not all and not always): <http://www.modernisation.gouv.fr/les-services-publics-se-sim...> ([http://www.modernisation.gouv.fr/les-services-publics-se-simplifiant-et-innovent/par-la-consultation-et-la\)-concertation](http://www.modernisation.gouv.fr/les-services-publics-se-simplifiant-et-innovent/par-la-consultation-et-la)-concertation) 2- some public investment projects, especially in the digital world: <http://www.modernisation.gouv.fr/ladministration-change-avec-le-numerique/par-des-services-numeriques-aux-usagers>) 3 - environmental issues: <http://www.vie-publique.fr/forums/projet-arrete-fixant-modele...> ([http://www.vie-publique.fr/forums/projet-arrete-fixant-modele-du-formulaire-demande-examen-au-cas-par-cas-prealable-realisation-etude\)-impact.html](http://www.vie-publique.fr/forums/projet-arrete-fixant-modele-du-formulaire-demande-examen-au-cas-par-cas-prealable-realisation-etude)-impact.html) or even: <http://www.vie-publique.fr/forums/projet-arrete-precisant-mo...> (<http://www.vie-publique.fr/forums/projet-arrete-precisant-modalites-determination-hauteur-du-volume-barrages-ouvrages-assimiles-aux-fins-du-classement-ces-ouvrages-application-article-r.214-112-du-code-environnement.html>)

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** IBP agrees with the peer reviewer. Response changed from 'c' to 'b'.

**128:** Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on budget implementation.
- b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on budget implementation.
- c. (33) Yes, the executive uses participation mechanisms during the budget implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**129:** With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and under-represented parts of the population on the implementation of the annual budget?

- a. (100) Yes, the executive takes concrete steps to receive input from individuals from and/or organizations representing vulnerable and underrepresented parts of the population on the implementation of the annual budget.
- b. (0) The requirements for an “a” response are not met.
- c. Not applicable (please comment).

**Answer:** b.

**Sources:** N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**130:**

During the implementation of the annual budget, which of the following topics does the executive’s engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Changes in macroeconomic circumstances
2. Delivery of public services
3. Collection of revenue
4. Implementation of social spending
5. Changes in deficit and debt levels
6. Implementation of public investment projects

- a. (100) The executive’s engagement with citizens covers all six topics
- b. (67) The executive’s engagement with citizens covers at least three (but less than six) of the above-mentioned topics
- c. (33) The executive’s engagement with citizens cover at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**131:**

When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner?

Comprehensive information must include at least three of the following elements:

1. Purpose
2. Scope
3. Constraints
4. Intended outcomes
5. Process and timeline

- a. (100) Comprehensive information is provided in a timely manner prior to citizens engagement in both budget formulation and implementation phases.
- b. (67) Comprehensive information is provided in a timely manner prior to citizens engagement only prior to one of the two phases (formulation OR implementation).
- c. (33) Information is provided in a timely manner in both or one of the two phases, but it is not comprehensive.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (Please comment).

**Answer:** c. (33)

**Sources:** The information is fully available. Weak participatory mechanisms: <http://www.economie.gouv.fr/consultations-publiques> (<http://www.economie.gouv.fr/consultations-publiques>) <http://www.vie-publique.fr/spip.php?page=debatsfiltres&motde...> (<http://www.vie-publique.fr/spip.php?page=debatsfiltres&motdebat=5205>)

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** - In line with my answers to questions 125 and 127: i) when consultations are informal and conducted with groups / individuals chosen by discretion, it becomes impossible to determine the quality of the information provided; ii) when consultations are deliberate, public and open to all (and even more so when they are mandatory), information is very complete and deadlines are clearly defined. -On "average", this can lead to answer c). I therefore agree with the researcher.

**Government Reviewer**

**Opinion:** Agree

**132:** With regard to the mechanism identified in question 125, does the executive provide the public with feedback on how citizens' inputs have been used in the formulation of the annual budget?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used in the formulation of the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used in the formulation of the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** N/A

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** -Even when the various forms of consultations mentioned in question 125 have clear budgetary consequences (which is not very often the case), no document in the draft budget (EBP) systematically reports on this budgetary impact.

**Government Reviewer**

**Opinion:** Agree

**133:** With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens' inputs have been used to assist in monitoring the implementation of the annual budget?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used to assist in monitoring the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to assist in monitoring the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** No mechanism.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

### 134: Are participation mechanisms incorporated into the timetable for formulating the Executive's Budget Proposal?

- a. (100) Yes, the executive incorporates participation into its timetable for formulating the Executive's Budget Proposal and the timetable is available to the public.
- b. (0) The requirements for an “a” response are not met.
- c. Not applicable (please comment).

**Answer:** b.

**Sources:** No formalization

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

### 135: Do one or more line ministries use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget?

- a. (100) Yes, at least one line ministry uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, at least one line ministry uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) Yes, at least one line ministry uses participation mechanisms during the budget formulation or implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

**Answer:** c. (33)

**Sources:** Weak participatory mechanisms: <http://www.economie.gouv.fr/consultations-publiques> (<http://www.economie.gouv.fr/consultations-publiques>) <http://www.vie-publique.fr/spip.php?page=debatsfiltres&motde...> (<http://www.vie-publique.fr/spip.php?page=debatsfiltres&motdebat=5205>)

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** - Due to the absence of clear indications and justifications, (the sources cited are always the same 2 in this section), I neither understand the researcher's choice of an answer (which I don't see to relate with his previous answers) – nor his justifications. - Based on my interpretation, the appropriate answer here is c). Indeed: A-If it is true that many consultations have taken place in different ministries (see my answers to questions 125 and 127), they are mostly informal or ad hoc ... For example: <http://www.strategie.gouv.fr/evenements/fs1727-reformer-fisc...> (<http://www.strategie.gouv.fr/evenements/fs1727-reformer-fiscalite-dependances-publiques-france>) or even: <http://www.modernisation.gouv.fr/les-services-publics-se-sim...> (<http://www.modernisation.gouv.fr/les-services-publics-se-simplifient-et-innovent/par-la-consultation-et-la-concertation/democratie-participative-des-ateliers-citoyens-pour-renforcer-la-participation-citoyenne>) B-and when these consultations are open to the public (especially when they are – rarely- mandatory), their budgetary impact is almost always undetermined. For example: <http://www.consultations-publiques.developpement-durable.gou...> (<http://www.consultations-publiques.developpement-durable.gouv.fr/projet-d-arrete-precisant-les-modalites-de-a1584.html>)

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** IBP agrees with the peer reviewer. Response changed from 'b' to 'c'.

**136:** Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?

- a. (100) Yes, public hearings are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings are held. No testimony from the public is provided during the public hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings are held. No testimony from the public is provided during the public hearings, and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

**Answer:** c. (33)

**Sources:** N/A

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** The appropriate answer is c). The Finance Committee of the National Assembly (and that of the Senate, just as other standing committees of the Parliament) conducts public hearings for personalities chosen by it based on their competence or the specific topic to be discussed, but neither the “public” in general (answer a), nor - to the best of my knowledge - through consultations via the internet or other means (answer b). Sources: for example, p. 23 and p. 71 and following of the Activity Report of the Finance Committee of the NA: <http://www.assemblee-nationale.fr/14/rap-info/i4547.asp> (<http://www.assemblee-nationale.fr/14/rap-info/i4547.asp>)

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** Publicizing parliamentary work and the very high accessibility of Members of Parliament helps the civil society to interact with its representatives during the budget process.

**IBP comment:** IBP agrees with the Peer Reviewer. Response changed from 'd' to 'c'.

**137:**

During the legislative deliberations on the annual budget (pre-budget or approval stages), which of the following key topics does the legislature's (or relevant legislative budget committee) engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

- a. (100) The legislature seeks input on all six topics
- b. (67) The legislature seeks input on at least three (but less than six) of the above-mentioned topics
- c. (33) The legislature seeks input on at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

**Answer:** a. (100)

**Sources:** N/A

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The appropriate answer is a) - The use of public hearings for personalities chosen by the various committees of the Parliament is quite frequent and covers a very large number of budget areas - beyond those selected by question 137, for example Defense, Agriculture etc. - even if participation is not open to “any person” wishing to participate. A- Without claiming to have conducted an exhaustive search, the report of the Finance

Committee indicates hearings on “key topics” 1, 2, 4, 5 (see page 71 and following): <http://www.assemblee-nationale.fr> (<http://www.assemblee-nationale.fr>) / 14 / rap-info / i4547.asp B- The report of the Social Affairs Committee indicates hearings on the “key topic” 3 (see Annex): <http://www2.assemblee-nationale.fr/> (<http://www2.assemblee-nationale.fr/>) documents / notice / 14 / rap-info / i4541 / (index) / depots C- Lastly, key topic 6 is being addressed by different committees, for example, the Cultural Affairs and Education Committee (see Annex) : <http://www2.assemblee-nationale.fr/documents/notice/14/rap-i...> ([http://www2.assemblee-nationale.fr/documents/notice/14/rap-info/i4535/\(index\)/depots](http://www2.assemblee-nationale.fr/documents/notice/14/rap-info/i4535/(index)/depots))

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** The activities of Parliament generally requires exchanges with civil society on all subjects even if no mechanism is truly formalized

**IBP comment:** IBP agrees with the reviewer. Response changed from 'd' to 'a'.

**138: Does the legislature provide feedback to the public on how citizens’ inputs have been used during legislative deliberations on the annual budget?**

- a. (100) Yes, the legislature provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used during legislative deliberations on the budget.
- b. (67) Yes, the legislature provides a written record which includes both the list of inputs received and a summary of the how the inputs were used.
- c. (33) Yes, the legislature provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** N/A

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** -Reports of the Parliament cited in the previous question (137) do not detail the content or the effects of the various hearings recorded.

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** The activities of Parliament generally requires exchanges with civil society capable of providing answers to the issues being tabled.

**139: Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?**

- a. (100) Yes, public hearings on the Audit Report are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**140: Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI’s audit program (for example, by bringing ideas on agencies, programs, or projects that could be audited)?**

- a. (100) Yes, the SAI maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program
- b. (0) The requirements for an “a” response are not met.
- c. Not applicable (please comment).

**Answer:** b.

Sources: N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**141:** Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens' inputs have been used to determine its audit program?

- a. (100) Yes, the SAI provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used to determine its audit program.
- b. (67) Yes, the SAI provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to determine its audit program.
- c. (33) Yes, the SAI provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

Sources: N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**142:** Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

- a. (100) Yes, SAI maintains formal mechanisms through which the public can contribute to audit investigations.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

**Answer:** b.

Sources: N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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