

Open Budget Survey 2021

Questionnaire

France

May 2022

Country Questionnaire: France

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:

FY 2021

Source:

<https://www.budget.gouv.fr/documentation/documents-budgetaires/exercice-2021/debat-dorientation-des-finances-publiques-dofp-2021>

Comment:

Les documents relatifs au débat d'orientation des finances publiques sont le PBS.

A noter que le programme de stabilité est beaucoup moins complet comparée aux années précédentes. Il n'est pas publié en même temps que le DOFP et donc ne peut être considéré comme PBS.

Pour référence:

<https://www.performance-publique.budget.gouv.fr/actualites/2020/presentation-programme-stabilite-2020#.YA6W40IKiu4>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

PBS-2. When is the PBS made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for a PBS to be considered publicly available, it must be made available to the public one month before the Executive's Budget Proposal is submitted to the legislature for consideration. If the PBS is not released to the public at least one month before the Executive's Budget Proposal is submitted to the legislature for consideration, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the PBS.

Answer:

a. 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

Source:

<https://www.budget.gouv.fr/documentation/documents-budgetaires/exercice-2021/debat-dorientation-des-finances-publiques-dofp-2021>

Comment:

Les deux documents principaux du débat d'orientation ont été publiés sur le site le 30 juin 2020.

Le "tiré à part" a été publié le 23 juillet 2020. On retiendra la date du 30 juin car ceux-ci sont les documents principaux de l'exercice national du débat d'orientation.

Le programme de stabilité entrepris dans le cadre de l'Union européenne a été publié le 15 avril 2020: <https://www.performance->

publique.budget.gouv.fr/sites/performance_publique/files/files/Programme_de_stabilite_2020.pdf

<https://www.performance-publique.budget.gouv.fr/actualites/2020/presentation-programme-stabilite-2020#.YJIAF30zaqB>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

PBS-3a. If the PBS is published, what is the date of publication of the PBS?

Note that the date of publication is not necessarily the same date that is printed on the document.

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/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

Answer:

30/06/2020

Source:

<https://www.budget.gouv.fr/documentation/documents-budgetaires/exercice-2021/debat-dorientation-des-finances-publiques-dofp-2021>

Comment:

Les deux documents principaux du débat d'orientation ont été publiés sur le site le 30 juin 2020.

Le "tiré à part" a été publié le 23 juillet 2020. On retiendra la date du 30 juin car ceux-ci sont les documents principaux de l'exercice national du débat d'orientation.

Le programme de stabilité a été publié le 15 avril 2020: <https://www.performance-publique.budget.gouv.fr/actualites/2020/presentation-programme-stabilite-2020#.YA6W4OIKiu4>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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:

La date figure sur le site budget.gouv.fr, la nouvelle plateforme des finances publiques, du budget de l'État et de la performance publique.

Source:

<https://www.budget.gouv.fr/documentation/documents-budgetaires/exercice-2021/debat-dorientation-des-finances-publiques-dofp-2021>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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 leave this question blank.

Answer:

<https://www.budget.gouv.fr/documentation/documents-budgetaires/exercice-2021/debat-dorientation-des-finances-publiques-dofp-2021>

Source:

La nouvelle plateforme des finances publiques, du budget de l'État et de la performance publique semble être la plus à jour.

Comment:

Peer Reviewer

Opinion: Agree

Comments: On peut compléter la réponse du chercheur par les références plus détaillées suivantes: -TOME 1:

<https://www.budget.gouv.fr/documentation/file-download/5749> -TOME 2: <https://www.budget.gouv.fr/documentation/file-download/5752> -

Annexe_excel_DOFP_2021_tome2 : <https://www.budget.gouv.fr/documentation/fid-download/8926> - "Tiré à part":

<https://www.budget.gouv.fr/documentation/file-download/5836>

Government Reviewer

Opinion:

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

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) or HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the PBS is not publicly available, therefore its machine readability cannot be assessed.

Answer:

c. No

Source:

Par exemple: <https://www.budget.gouv.fr/budget-etat/ministere>

Comment:

La nouvelle plateforme www.budget.gouv.fr est une amélioration nette vis-à-vis de la disponibilité des données budgétaires en format utilisable (excel) en France. On retrouve des données détaillées, par exemple pour les dépenses par ministères, par mission et par nature. On peut sélectionner les données en particulier pour l'année et le document budgétaire choisis. Par contre, les données relatives au PBS ne peuvent pas être sélectionnées.

Peer Reviewer

Opinion: Disagree

Suggested Answer: b. Yes, some of the numerical data are available in a machine readable format

Comments: -La source et le commentaire du chercheur ne concernent pas cette question-ci, sauf sa dernière phrase. -Mais, si une bonne partie du DOFP 2021 (PBS) n'est en effet pas publiée dans un format "machine readable" (tels .csv ou .xls), au contraire l'essentiel du contenu du "tome 2" n'est fourni que dans un format "machine readable" (.xls.) sous le titre : "Annexe_excel_DOFP_2021_tome2"
<https://www.budget.gouv.fr/documentation/fid-download/8926>

Government Reviewer

Opinion:

IBP Comment

Le commentaire de l'examineur pair est bien noté (la page principale avec le lien vers les fichiers DOFP et l'annexe Excel est : <https://www.budget.gouv.fr/documentation/documents-budgetaires/exercice-2021/debat-orientation-des-finances-publiques-dofp-2021>). La réponse est révisée de "c" à "b".

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

If the PBS is not considered publicly available under the OBS methodology (and thus the answer to Question PBS-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question PBS-2)

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

PBS-6b. If you selected option "c" or "d" in question PBS-6a, 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:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

PBS-7. If the PBS is produced, please write the full title of the PBS.

For example, a title for the Pre-Budget Statement could be "Proposed 2021 State Budget" or "Guidelines for the Preparation of Annual Plan and Budget for 2020/21."

If the document is not produced at all, researchers should mark this question "n/a."

Answer:

RAPPORT SUR L'ÉVOLUTION DE L'ÉCONOMIE NATIONALE ET SUR LES ORIENTATIONS DES FINANCES PUBLIQUES (Tomes 1 et 2)

Source:

<https://www.budget.gouv.fr/documentation/documents-budgetaires/exercice-2021/debat-dorientation-des-finances-publiques-dofp-2021>

Comment:

"Tiré à part" pour le tableau publié en juillet et qui fait partie du débat d'orientation.

Programme de stabilité 2020: <https://www.budget.gouv.fr/documentation/documents-budgetaires/exercice-2021/programme-de-stabilite-2020>

Peer Reviewer

Opinion: Agree

Comments: -Le titre général est bien celui fourni par le chercheur, mais les titres des différents tomes sont respectivement: Rapport préparatoire au débat d'orientation des finances publiques (TOME 1) <https://www.budget.gouv.fr/documentation/file-download/5836> Missions Programmes Objectifs Indicateurs (TOME 2) <https://www.budget.gouv.fr/documentation/file-download/5752> Débat d'orientation des finances publiques – juillet 2020 ("tiré à part") <https://www.budget.gouv.fr/documentation/file-download/5836> -NB l'essentiel du contenu du Tome 2, publié seulement en format excel, a pour intitulé : Annexe_excel_DOFP_2021_tome2 <https://www.budget.gouv.fr/documentation/fid-download/8926>

Government Reviewer

Opinion:

PBS-8. Is there a "citizens version" of the PBS?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see:

Answer:

b. No

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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:

FY 2021

Source:

<https://www.budget.gouv.fr/documentation/documents-budgetaires/exercice-2021/le-projet-de-loi-de-finances-et-les-documents-annexes-pour-2021>

On ne peut pas inclure un lien au document directement. Le document principal est en bas de la liste et s'intitule: Le projet de loi de finances pour 2021.

Le document est enregistré à l'assemblée générale le 28 septembre 2020 et publié sur ce site: https://www.assemblee-nationale.fr/dyn/15/textes/l15b3360_projet-loi

Comment:

Peer Reviewer

Opinion: Agree

Comments: On peut en réalité trouver deux liens de téléchargement directs pour le Projet de Loi de Finances 2021 (PLF = EBP):

https://www.budget.gouv.fr/files/uploads/extract/2021/PLF_2021/PLF_2021_W.pdf et: <https://www.budget.gouv.fr/documentation/file-download/6793>

Government Reviewer

Opinion:

EBP-1b. When is the EBP submitted to the legislature for consideration?

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

Answer:

28/09/2020

Source:

Le document est enregistré à l'assemblée générale le 28 septembre 2020 et publié sur ce site: https://www.assemblee-nationale.fr/dyn/15/textes/l15b3360_projet-loi

Comment:

Selon l'article 47 de la constitution, le projet de loi de finances doit être déposé sur le bureau de l'Assemblée Nationale au plus tard le premier mardi d'octobre.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

EBP-2. When is the EBP made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an EBP to be considered publicly available, it must be made available to the public while the legislature is still considering it and before the legislature approves (enacts) it. If the EBP is not released to the public before the legislature approves it, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the EBP.

The OBS definition of an Executive's Budget Proposal is a document(s) that (i) the executive submits to the legislature as a formal part of the budget approval process and (ii) the legislature either approves or on which it approves proposed amendments.

The OBS will treat the Executive's Budget Proposal as "Not Produced," in the following cases:

- *The executive does not submit the draft budget to the legislature; or*
- *The legislature receives the draft budget but does not approve it or does not approve recommendations on the draft budget;*
- *The legislature rejects the draft budget submitted by the executive, but the executive implements it without legislative approval; or*
- *There is no legislature, or the legislature has been dissolved.*

Answer:

a. At least three months in advance of the budget year, and in advance of the budget being approved by the legislature

Source:

Le PLF 2021 se trouve sur le site: <https://www.economie.gouv.fr/entreprises/projet-loi-finances-plf-plfss-2021-mesures>

Le lien est en bas de page avec comme titre (erroné) de Loi de Finances pour 2021. Le lien est en fait pour le PLF 2021. Le site indique le 30/09/2020 comme date.

https://minefi.hosting.augure.com/Augure_Minefi/r/ContenuEnLigne/Download?id=0638C996-A2C6-48E5-86FB-A53A22A780F1&filename=DP%20-%20PLF%202021.pdf

Comment:

On retiendra la date de publication du document par le Ministère des Finances et de l'Economie, car selon la méthodologie de l'OBS, cette publication est de sa responsabilité et non de l'Assemblée générale.

La plateforme budget.gouv.fr publie le PLF 2021 le 8/10/2020 qui ne respecte pas les 3 mois de délais de la réponse a.

<https://www.budget.gouv.fr/documentation/documents-budgetaires/exercice-2021/le-projet-de-loi-de-finances-et-les-documents-annexes-pour-2021>

Néanmoins, le PLF 2021 a été publié par le Ministère ailleurs; sur le site economie.gouv.fr le 30/09/2020.

L'assemblée générale publie le document avant le Ministère des Finances et de l'Economie, le 28/09/2020.

Peer Reviewer

Opinion: Agree

Comments: -Le texte du PLF 2021 a été rendu public simultanément (le 28/09/2020) sur le site de l'Assemblée Nationale et sur le site du ministère de l'Action et des comptes publics, cf. le "calendrier" : <https://www.budget.gouv.fr/calendrier-budgetaire?date=202009> -En même temps que la présentation du PLF 2021 par les Ministres (ce même 28/09/2021) a aussi été rendu public un "dossier de presse" téléchargeable sur le site du ministère (correspondant à un "citizens budget" CB) : https://minefi.hosting.augure.com/Augure_Minefi/r/ContenuEnLigne/Download?id=0638C996-A2C6-48E5-86FB-A53A22A780F1&filename=DP%20-%20PLF%202021.pdf -La première "source" citée (<https://www.economie.gouv.fr/entreprises/projet-loi-finances-plf-plfss-2021-mesures>) est inadéquate pour cette question : elle ne correspond qu'à des "fiches" relatives au "Plan de relance" et destinées à l'information des Entreprises.

Government Reviewer

Opinion:

EBP-3a. If the EBP is published, what is the date of publication of the EBP?

Note that the date of publication is not necessarily the same date that is printed on the document.

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/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

In the comment boxes below, researchers should also list any supporting documents to the EBP and their date of publication.

Answer:

30/09/2020

Source:

Le PLF 2021 se trouve sur le site: <https://www.economie.gouv.fr/entreprises/projet-loi-finances-plf-plfss-2021-mesures>

Le lien est en bas de page avec comme titre (erroné) de Loi de Finances pour 2021. Le lien est en fait pour le PLF 2021. Le site indique le 30/09/2020 comme date.

https://minefi.hosting.augure.com/Augure_Minefi/r/ContenuEnLigne/Download?id=0638C996-A2C6-48E5-86FB-A53A22A780F1&filename=DP%20-%20PLF%202021.pdf

Comment:

On retiendra la date de publication du document par le Ministère des Finances et de l'Economie, car selon la méthodologie de l'OBS, cette publication est de sa responsabilité et non de l'Assemblée générale.

La plateforme [budget.gouv.fr](https://www.budget.gouv.fr) publie le PLF 2021 le 8/10/2020 qui ne respecte pas les délais de l'OBS.

<https://www.budget.gouv.fr/documentation/documents-budgetaires/exercice-2021/le-projet-de-loi-de-finances-et-les-documents-annexes-pour-2021>

Néanmoins, le PLF 2021 a été publié par le Ministère ailleurs; sur le site [economie.gouv.fr](https://www.economie.gouv.fr) le 30/09/2020.

L'assemblée générale publie le document avant le Ministère des Finances et de l'Economie, le 28/09/2020.

Peer Reviewer

Opinion: Disagree

Suggested Answer: -Selon moi, la date de publication est bien le 28/09/2020, comme explicité dans la question précédente. -Mais la différence avec la réponse du chercheur n'a que de peu d'importance

Comments: -Le texte du PLF 2021 a été rendu public simultanément (le 28/09/2020) sur le site de l'Assemblée Nationale : "Projet de loi de finances pour 2021, n° 3360 , déposé(e) le lundi 28 septembre 2020 Mise en ligne : lundi 28 septembre 2020 à 19h20" cf. https://www.assemblee-nationale.fr/dyn/15/dossiers/loi_de_finances_pour_2021?etape=15-AN1-DEPOT et sur le site du ministère de l'Action et des comptes publics, cf. le "calendrier" : <https://www.budget.gouv.fr/calendrier-budgetaire?date=202009> -En même temps que la présentation du PLF 2021 par les Ministres (ce même 28/09/2021) a été rendu public aussi un "dossier de presse" téléchargeable sur le site du ministère:

https://minefi.hosting.augure.com/Augure_Minefi/r/ContenuEnLigne/Download?id=0638C996-A2C6-48E5-86FB-A53A22A780F1&filename=DP%20-%20PLF%202021.pdf

Government Reviewer

Opinion:

IBP Comment

La réponse existante du 30/09/2020 est maintenue ; comme le note le chercheur, c'est à ce moment-là que le PLF a été mis en ligne par le Ministère des Finances et de l'Economie.

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:

La date est indiquée sur le site economie.gouv.fr au dessus de l'article au sujet du Projet de Loi de Finances 2021.

Source:

Le PLF 2021 se trouve sur le site: <https://www.economie.gouv.fr/entreprises/projet-loi-finances-plf-plfss-2021-mesures>

Le lien est en bas de page avec comme titre (erroné) de Loi de Finances pour 2021. Le lien est en fait pour le PLF 2021. Le site indique le 30/09/2020 comme date.

https://minefi.hosting.augure.com/Augure_Minefi/r/ContenuEnLigne/Download?id=0638C996-A2C6-48E5-86FB-A53A22A780F1&filename=DP%20-%20PLF%202021.pdf

Comment:

On retiendra la date de publication du document par le Ministère des Finances et de l'Economie, car selon la méthodologie de l'OBS, cette publication est de sa responsabilité et non de l'Assemblée générale.

La plateforme budget.gouv.fr publie le PLF 2021 le 8/10/2020 qui ne respecte pas les délais de l'OBS.

<https://www.budget.gouv.fr/documentation/documents-budgetaires/exercice-2021/le-projet-de-loi-de-finances-et-les-documents-annexes-pour-2021>

Néanmoins, le PLF 2021 a été publié par le Ministère ailleurs; sur le site economie.gouv.fr le 30/09/2020.

L'assemblée générale publie le document avant le Ministère des Finances et de l'Economie, le 28/09/2020.

Peer Reviewer

Opinion: Disagree

Suggested Answer: -Date retenue : 28/09/2021

Comments: -Justifications identiques à celles des 2 réponses précédentes

Government Reviewer

Opinion:

IBP Comment

La réponse existante est maintenue ; comme le note le chercheur, c'est à 30/09/2020 que le PLF a été mis en ligne par le Ministère des Finances et de l'Economie.

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 leave this question blank.

In the comment boxes below, researchers should also list any supporting documents to the EBP and their URL or weblink.

Answer:

https://minefi.hosting.augure.com/Augure_Minefi/r/ContenuEnLigne/Download?id=0638C996-A2C6-48E5-86FB-A53A22A780F1&filename=DP%20-%20PLF%202021.pdf

Source:

<https://www.economie.gouv.fr/entreprises/projet-loi-finances-plf-plfss-2021-mesures>

Comment:**Peer Reviewer**

Opinion: Disagree

Suggested Answer: Confusion entre le Projet de Loi lui-même (PLF 2021 = EBP) et sa présentation "pédagogique" - utile mais destinée à la presse et aux citoyens - sur le site du ministère. La réponse appropriée est :

https://www.budget.gouv.fr/files/uploads/extract/2021/PLF_2021/PLF_2021_W.pdf ou encore : <https://www.budget.gouv.fr/documentation/file-download/6793>

Government Reviewer

Opinion:

IBP Comment

Les liens supplémentaires fournis par l'examineur pair sont bien notés.

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?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

Option "d" applies if the EBP is not publicly available, therefore its machine readability cannot be assessed.

Answer:

b. Yes, some of the numerical data are available in a machine readable format

Source:

<https://www.budget.gouv.fr/budget-etat/ministere>

Comment:

La nouvelle plateforme des finances publiques, du budget de l'État et de la performance publique contient des données téléchargeables en fichier excel, notamment par ministère, par mission, par nature par exemple. On peut sélectionner précisément et uniquement les données du PLF 2021. Par contre, le détail de chaque axe de dépense n'est pas inclus de manière complète.

Peer Reviewer

Opinion: Agree

Comments: -La référence adéquate pour cette question n'est pas celle fournie par le chercheur mais celle du site dédié du ministère :

data.economie.gouv.fr/... et plus précisément pour le PLF 2021 : <https://data.economie.gouv.fr/explore/dataset/projet-de-loi-de-finances-pour-2021-plf-2021-donnees-du-plf-et-des-annexes-proje/information/> -On y trouve presque l'intégralité des données centrales du PLF 2021 en format .csv

et .xlsx : Crédits du budget général, des budgets annexes et des comptes spéciaux; le décompte des emplois équivalent temps plein (ETP), la liste des taxes affectées et des dépenses fiscales, ce qui aurait justifié la réponse a). -Mais il manque (à la différence du PLF 2019 et des précédents) les recettes prévues du budget général, des budgets annexes et des comptes spéciaux; ce qui justifie finalement la réponse b), identique à celle du chercheur mais pour d'autres motifs.

Government Reviewer

Opinion:

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

If the EBP is not considered publicly available under the OBS methodology (and thus the answer to Question EBP-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question EBP-2).

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

EBP-6b. If you selected option "c" or "d" in question EBP-6a, 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:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

EBP-7. If the EBP is produced, please write the full title of the EBP.

For example, a title for the Executive's Budget Proposal could be "Draft Estimates of Revenue and Expenditure for BY 2020-21, produced by the Ministry of Finance, Planning and Economic Development."

If there are any supporting documents to the EBP, please enter their full titles in the comment box below.

If the document is not produced at all, researchers should mark this question "n/a."

Answer:

Projet de loi de finances pour 2021

Source:

https://minefi.hosting.augure.com/Augure_Minefi/r/ContenuEnLigne/Download?id=0638C996-A2C6-48E5-86FB-A53A22A780F1&filename=DP%20-%20PLF%202021.pdf

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer: https://www.budget.gouv.fr/files/uploads/extract/2021/PLF_2021/PLF_2021_W.pdf

Comments: -Le chercheur confond le titre du document officiel (PLF 2021) qui est celui de l'EBP demandé dans la question, et celui du "dossier de presse", dont il donne l'URL, diffusé en même temps que le texte officiel lui-même.

Government Reviewer

Opinion:

IBP Comment

Le commentaire de l'examineur pair est bien noté ; la réponse est donc révisée de "PLF 2021: La relance - Projet de Loi de Finances 2021" à "Projet de loi de finances pour 2021".

EBP-8. Is there a "citizens version" of the EBP?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see:

<https://www.internationalbudget.org/publications/citizens-budgets/>.

Answer:

a. Yes

Source:

https://minefi.hosting.augure.com/Augure_Minefi/r/ContenuEnLigne/Download?id=0638C996-A2C6-48E5-86FB-A53A22A780F1&filename=DP%20-%20PLF%202021.pdf

Comment:

Les chiffres clés qui étaient jusqu'à présent pris en compte par l'OBS comme budget citoyen du PLF 2021 ont été intégrés au PLF 2021 lui-même aux pages 23 à 28. Cela ne constitue donc pas un document de budget citoyen du PLF en tant que tel.

Peer Reviewer**Opinion:** Disagree**Suggested Answer:** a. Yes

Comments: -La réponse du chercheur serait pertinente si l'on admettait que seuls "les chiffres clés" peuvent constituer le citizens budget (CB); or ils n'ont pas fait l'objet d'une publication autonome. Mais on en déduirait que les indications fournies par le gouvernement, dans un tel document court et réduit à des données chiffrées, y sont très lacunaires et insuffisantes. Or le site de l'IBP précise: "Citizens Budgets can be presented in a number of ways, ranging from a simple brochure to a lengthy and comprehensive report. (...) Citizens Budgets should contain information about: Economic assumptions underlying the budget; Revenue collection (...); Spending allocations (...); Significant policy initiatives (...); Contact informations (...)": <https://www.internationalbudget.org/publications/citizens-budgets/> -Et ce sont justement ces différentes informations que l'on peut trouver dans le document "PLF 2021 - La relance" cité par le chercheur (et qui est un "Dossier de presse"). Je considère donc que ce document correspond bien à la "citizens version of the EBP" considérée dans cette question, ce qui conduit selon moi, à la réponse a), ... d'autant plus que ce document contient entre autres, comme le souligne le chercheur, les "chiffres clés du PLF" pour 2021, qui est un résumé sans commentaires des seules données essentielles du CB.

Government Reviewer**Opinion:****IBP Comment**

Les commentaires de l'examinateur pair sont bien notés. Bien que les chiffres clés soient désormais intégrés directement dans le PLF lui-même, cela peut toujours être considéré comme une version citoyenne (à part les commentaires de l'examinateur pair, veuillez voir par exemple le cas de la Hongrie dans l'OBS 2019). La réponse est donc révisée de « b » à « a ».

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:

FY 2021

Source:[https://www.legifrance.gouv.fr/loda/id/JORFTEXT000042753580?](https://www.legifrance.gouv.fr/loda/id/JORFTEXT000042753580?tab_selection=all&searchField=ALL&query=programmation+des+finances+publiques+2019+2021&page=1&init=true)

tab_selection=all&searchField=ALL&query=programmation+des+finances+publiques+2019+2021&page=1&init=true

JORF n°0315 du 30 décembre 2020

Comment:

LOI n° 2020-1721 du 29 décembre 2020 de finances pour 2021 (1)

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:****EB-1b. When was the EB approved (enacted) by the legislature?**

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

Answer:

17/12/2020

Source:

<https://www.vie-publique.fr/loi/276378-loi-29-decembre-2020-de-finances-pour-2021-budget-2021-relance>

Comment:

Le texte définitif du projet de loi avait été adopté par l'Assemblée nationale le 17 décembre 2020.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

EB-2. When is the EB made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an EB to be considered publicly available, it must be made available to the public three months after the budget is approved by the legislature. If the EB is not released to the public at least three months after the budget is approved by the legislature, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the EB.

Answer:

a. Two weeks or less after the budget has been enacted

Source:

https://www.legifrance.gouv.fr/loda/id/JORFTEXT000042753580?tab_selection=all&searchField=ALL&query=programmation+des+finances+publiques+2019+2021&page=1&init=true

Comment:

La loi de finance votée a été mise à disposition du public à la date de sa publication au journal officiel n°0315 du 30 décembre 2020.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

EB-3a. If the EB is published, what is the date of publication of the EB?

Note that the date of publication is not necessarily the same date that is printed on the document. 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/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

Answer:

30/12/2020

Source:

[https://www.legifrance.gouv.fr/loda/id/JORFTEXT000042753580?](https://www.legifrance.gouv.fr/loda/id/JORFTEXT000042753580?tab_selection=all&searchField=ALL&query=programmation+des+finances+publiques+2019+2021&page=1&init=true)

[tab_selection=all&searchField=ALL&query=programmation+des+finances+publiques+2019+2021&page=1&init=true](https://www.legifrance.gouv.fr/loda/id/JORFTEXT000042753580?tab_selection=all&searchField=ALL&query=programmation+des+finances+publiques+2019+2021&page=1&init=true)

Comment:**Peer Reviewer**

Opinion: Agree

Government Reviewer

Opinion:

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:

C'est la date de publication du journal officiel dans lequel est publié la LOI n° 2020-1721 du 29 décembre 2020 de finances pour 2021.

Source:

[https://www.legifrance.gouv.fr/loda/id/JORFTEXT000042753580?](https://www.legifrance.gouv.fr/loda/id/JORFTEXT000042753580?tab_selection=all&searchField=ALL&query=programmation+des+finances+publiques+2019+2021&page=1&init=true)

[tab_selection=all&searchField=ALL&query=programmation+des+finances+publiques+2019+2021&page=1&init=true](https://www.legifrance.gouv.fr/loda/id/JORFTEXT000042753580?tab_selection=all&searchField=ALL&query=programmation+des+finances+publiques+2019+2021&page=1&init=true)

Comment:**Peer Reviewer**

Opinion: Agree

Government Reviewer

Opinion:

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 leave this question blank.

Answer:

[https://www.legifrance.gouv.fr/loda/id/JORFTEXT000042753580?](https://www.legifrance.gouv.fr/loda/id/JORFTEXT000042753580?tab_selection=all&searchField=ALL&query=programmation+des+finances+publiques+2019+2021&page=1&init=true)

[tab_selection=all&searchField=ALL&query=programmation+des+finances+publiques+2019+2021&page=1&init=true](https://www.legifrance.gouv.fr/loda/id/JORFTEXT000042753580?tab_selection=all&searchField=ALL&query=programmation+des+finances+publiques+2019+2021&page=1&init=true)

Source:

JORF n°0315 du 30 décembre 2020

Comment:

Le Journal officiel publie tous les textes de loi et les décrets et arrêtés ministériels.

Voir aussi: https://www.legifrance.gouv.fr/download/pdf?id=lsbjkIIDP7FKiDnSrB8xR3B0La5rYk6ys5dm_FwTPZs=

Le document est également publié par le Ministère des Finances mais seulement le 8 janvier 2021:
<https://www.budget.gouv.fr/documentation/documents-budgetaires/exercice-2021/loi-de-finances-initiale-pour-2021>

Peer Reviewer

Opinion: Agree

Comments: Egalement: <https://www.legifrance.gouv.fr/jorf/id/JORFTEXT000042753580>

Government Reviewer

Opinion:

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

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the EB is not publicly available, therefore its machine readability cannot be assessed.

Answer:

c. No

Source:

Les données vis-à-vis de la loi de finances 2021 ne sont pas mises à jour sur les deux sites principaux consacrés au partage des données:

https://www.budget.gouv.fr/budget-etat/nature?annee=118&loi_finances=47&type_budget=all&type_donnee_budget=ae&op=Valider

<https://www.data.gouv.fr/en/datasets/projet-de-loi-de-finances-pour-2021-plf-2021-donnees-de-lannexe-jaune-effort-financier-de-letat-en-faveur-des-associations/>

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer: b. Yes, some of the numerical data are available in a machine readable format

Comments: -Les données .csv et .xlsx de la Loi de Finances pour 2021, comme celles des Lois de Finances des années antérieures se trouvent sur le site <https://data.economie.gouv.fr/explore/dataset/projet-de-loi-de-finances-initiale-pour-2021-lfi-2021/information/> -Manquent, comme pour le PLF 2021, les données relatives aux recettes fiscales, plus celles relatives aux recettes non fiscales. -La réponse b) est donc appropriée. -Prendre en considération les (assez faibles) délais de création (11/02/2021) pour cette question me paraît introduire un incohérence sans guère de justification par rapport à l'OBS 2019.

Government Reviewer

Opinion:

IBP Comment

Comme le note l'examineur pair, les fichiers lisibles par machine ont été mis en ligne après la date limite de recherche de l'OBS du 31 décembre 2020. Ainsi, ils ne peuvent pas être pris en considération pour cette question, et la réponse actuelle est maintenue.

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

If the EB is not considered publicly available under the OBS methodology (and thus the answer to Question EB-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question EB-2)

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

EB-6b. If you selected option "c" or "d" in question EB-6a, 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:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

EB-7. If the EB is produced, please write the full title of the EB.

For example, a title for the Enacted Budget could be "Appropriation Act n. 10 of 2018."

If the document is not produced at all, researchers should mark this question "n/a."

Answer:

LOI n° 2020-1721 du 29 décembre 2020 de finances pour 2021

Source:

<https://www.legifrance.gouv.fr/jorf/id/JORFTEXT000042753580>

JORF n°0315 du 30 décembre 2020

Texte n° 1

Comment:**Peer Reviewer**

Opinion: Agree

Government Reviewer

Opinion:

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

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.

Answer:

a. Yes

Source:

<https://www.budget.gouv.fr/documentation/publications-de-la-direction/chiffres-cles-du-budget-de-letat>

Comment:

Le document "Chiffres clés du budget de l'État 2020" a été publié le 20 février 2020. On utilise FY 2020 car les "Chiffres clés du budget de l'Etat 2021" aura été publié après le 31 décembre 2020, date butoir pour la recherche de l'OBS.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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:

FY 2020

Source:

<https://www.budget.gouv.fr/documentation/publications-de-la-direction/chiffres-cles-du-budget-de-letat>

On utilisera le budget citoyen pour la loi de finances 2020 pour répondre aux questions relatif au budget citoyen.

Comment:

Il existe par ailleurs d'autres CB:

- le budget citoyen pour la rapport de fin d'année (YER): les Comptes de l'État 2019 : Plaque "4 pages", publié le 28 mai 2020:

<https://www.budget.gouv.fr/documentation/comptes-de-letat/comptes-de-letat-2019>

- le budget citoyen du rapport de la certification des comptes produit par la cour des comptes, c'est-à-dire le rapport d'audit 2019, publié le 28 avril

2020: <https://www.ccomptes.fr/system/files/2020-04/20200428-synthese-certification-comptes-Etat-exercice-2019.pdf> et

<https://www.ccomptes.fr/system/files/2020-04/20200428-synthese-Budget-Etat-2019.pdf>

Peer Reviewer

Opinion: Disagree

Suggested Answer: FY 2019 & FY 2020 & FY 2021

Comments: 1- C'est un détail de forme, mais en bonne logique il faut retenir 3 années successives pour répondre complètement à la question (les 4 grandes phases du processus budgétaire se déroulant bien sur cette période). 2- De plus, conformément à ma réponse à la question EBP-8, il convient aussi d'ajouter un cinquième CB, celui relatif au PLF 2021 (un "dossier de presse incluant les "chiffres clés du PLF 2021"):

https://minefi.hosting.augure.com/Augure_Minefi/r/ContenuEnLigne/Download?id=0638C996-A2C6-48E5-86FB-A53A22A780F1&filename=DP%20-%20PLF%202021.pdf 3- Enfin, selon moi (cf. ma réponse IYRs-8), on pourrait considérer comme (6ème) CB la présentation, en "datavisualisation" -

comportant tableaux, graphiques - avec des commentaires simples, du "Suivi d'exécution mensuel" pour 2020 du budget de l'Etat (IYRs) :

<https://www.budget.gouv.fr/budget-etat/smb>, puis onglet "Suivi d'exécution mensuel" et, à choisir, l'année (2020) et le mois.

Government Reviewer

Opinion:

IBP Comment

Le commentaire du pair évaluateur est bien noté. Selon la méthodologie OBS, une version citoyenne de l'EBP *ou* de l'EB doit être utilisée pour répondre aux questions sur le Budget citoyen. En outre, une seule année fiscale doit être sélectionnée. La réponse existante est maintenue.

CB-2a. For the fiscal year indicated in CB-1, what is the public availability status of the CB?

If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document (Executive's Budget Proposal or Enacted Budget) you are referring to, and – in the same comment box – which other Citizens Budget is produced and its public availability status.

Remember that publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified by the OBS methodology and that all citizens are able to obtain free of charge. This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

Answer:

e. Not applicable (the document is publicly available)

Source:

<https://www.budget.gouv.fr/documentation/publications-de-la-direction/chiffres-cles-du-budget-de-letat>

On utilisera le budget citoyen pour la loi de finances 2020 pour répondre aux questions relatif au budget citoyen. Le budget citoyen est publié le 20 février 2020, moins de deux mois après la publication de la loi de finances 2020, qui a été publié le 29 décembre 2019:

<https://www.legifrance.gouv.fr/jorf/id/JORFTEXT000039683923/>

Comment:

Il existe par ailleurs d'autres CB:

- le budget citoyen pour la rapport de fin d'année (YER): les Comptes de l'État 2019 : Plaquette "4 pages", publié le 28 mai 2020:

<https://www.budget.gouv.fr/documentation/comptes-de-letat/comptes-de-letat-2019>

- le budget citoyen du rapport de la certification des comptes produit par la cour des comptes, c'est-à-dire le rapport d'audit 2019, publié le 28 avril

2020: <https://www.ccomptes.fr/system/files/2020-04/20200428-synthese-certification-comptes-Etat-exercice-2019.pdf> et

<https://www.ccomptes.fr/system/files/2020-04/20200428-synthese-Budget-Etat-2019.pdf>

Peer Reviewer

Opinion: Agree

Comments: Ajouter: a) le CB de l'EBP pour 2021: [https://minefi.hosting.augure.com/Augure_Minefi/r/ContenuEnLigne/Download?id=0638C996-](https://minefi.hosting.augure.com/Augure_Minefi/r/ContenuEnLigne/Download?id=0638C996-A2C6-48E5-86FB-A53A22A780F1&filename=DP%20-%20PLF%202021.pdf)

A2C6-48E5-86FB-A53A22A780F1&filename=DP%20-%20PLF%202021.pdf b) les CB des IYRs pour 2020: [https://www.budget.gouv.fr/budget-](https://www.budget.gouv.fr/budget-etat/smb)

etat/smb

Government Reviewer

Opinion:

CB-2b. If you selected option "c" or "d" in question CB-2a, 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:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

CB-3a. If the CB is published, what is the date of publication of the CB?

Note that the date of publication is not necessarily the same date that is printed on the document.

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/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

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 Budget is produced and its dates of publication.

Answer:

20/02/2020

Source:

<https://www.budget.gouv.fr/documentation/publications-de-la-direction/chiffres-cles-du-budget-de-letat>

Comment:

Il existe par ailleurs d'autres CB:

- le budget citoyen pour la rapport de fin d'année (YER): les Comptes de l'État 2019 : Plaquette "4 pages", publié le 28 mai 2020:

<https://www.budget.gouv.fr/documentation/comptes-de-letat/comptes-de-letat-2019>

- le budget citoyen du rapport de la certification des comptes produit par la cour des comptes, c'est-à-dire le rapport d'audit 2019, publié le 28 avril 2020: <https://www.ccomptes.fr/system/files/2020-04/20200428-synthese-certification-comptes-Etat-exercice-2019.pdf> et

<https://www.ccomptes.fr/system/files/2020-04/20200428-synthese-Budget-Etat-2019.pdf>

Peer Reviewer

Opinion: Agree

Comments: Ajouter : -28/09/2020 : Date de présentation du PLF 2021 (EBP)

https://minefi.hosting.augure.com/Augure_Minefi/r/ContenuEnLigne/Download?id=0638C996-A2C6-48E5-86FB-A53A22A780F1&filename=DP%20-%20PLF%202021.pdf -04/12/2020 et tous les autres mois précédents en 2020 pour les CB des IYRs (voir les différentes dates dans ma réponse à la question IYRs-3a) : <https://www.budget.gouv.fr/budget-etat/smb>

Government Reviewer

Opinion:

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:

La date est indiquée sur le site budget.gouv.fr

Source:

<https://www.budget.gouv.fr/documentation/publications-de-la-direction/chiffres-cles-du-budget-de-letat>

Comment:

Il existe par ailleurs d'autres CB:

- le budget citoyen pour la rapport de fin d'année (YER): les Comptes de l'État 2019 : Plaquette "4 pages", publié le 28 mai 2020:

<https://www.budget.gouv.fr/documentation/comptes-de-letat/comptes-de-letat-2019>

- le budget citoyen du rapport de la certification des comptes produit par la cour des comptes, c'est-à-dire le rapport d'audit 2019, publié le 28 avril 2020: <https://www.ccomptes.fr/system/files/2020-04/20200428-synthese-certification-comptes-Etat-exercice-2019.pdf> et

<https://www.ccomptes.fr/system/files/2020-04/20200428-synthese-Budget-Etat-2019.pdf>

Peer Reviewer

Opinion: Agree

Comments: -Idem pour le CB EBP (PLF 2021): https://minefi.hosting.augure.com/Augure_Minefi/r/ContenuEnLigne/Download?id=0638C996-A2C6-48E5-86FB-A53A22A780F1&filename=DP%20-%20PLF%202021.pdf -Idem pour les CB des IYRs (SMB 2020) : <https://www.budget.gouv.fr/budget-etat/smb>

Government Reviewer

Opinion:

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 leave this question blank.

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 Budget is produced and its URL or weblink.

Answer:

<https://www.budget.gouv.fr/documentation/publications-de-la-direction/chiffres-cles-du-budget-de-letat>

Source:

Il faut télécharger le premier document dans la liste. Un lien direct vers le document n'est pas accessible.

Comment:

Il existe par ailleurs d'autres CB:

- le budget citoyen pour la rapport de fin d'année (YER): les Comptes de l'État 2019 : Plaquette "4 pages", publié le 28 mai 2020:

<https://www.budget.gouv.fr/documentation/comptes-de-letat/comptes-de-letat-2019>

- le budget citoyen du rapport de la certification des comptes produit par la cour des comptes, c'est-à-dire le rapport d'audit 2019, publié le 28 avril

2020: <https://www.ccomptes.fr/system/files/2020-04/20200428-synthese-certification-comptes-Etat-exercice-2019.pdf> et

<https://www.ccomptes.fr/system/files/2020-04/20200428-synthese-Budget-Etat-2019.pdf>

Peer Reviewer

Opinion: Agree

Comments: Il convient cependant de compléter la réponse du chercheur: 1- CB du PLF 2021:

https://minefi.hosting.augure.com/Augure_Minefi/r/ContenuEnLigne/Download?id=0638C996-A2C6-48E5-86FB-A53A22A780F1&filename=DP%20-%20PLF%202021.pdf 2- On peut télécharger directement la CB de la LFI 2020: <https://www.budget.gouv.fr/documentation/file-download/45653>

3- des SMB 2020 ("Suivi d'exécution mensuel du budget de l'Etat") : <https://www.budget.gouv.fr/budget-etat/smb>

Government Reviewer

Opinion:

CB-5. If the CB is produced, please write the full title of the CB.

For example, a title for the Citizens Budget could be "Budget 2020 People's Guide" or "2021 Proposed Budget in Brief: A People's Budget Publication."

If the document is not produced at all, researchers should mark this question "n/a."

If more than one Citizens Budget is produced, for the other CB, indicate the document the CB refers to and, next to it, its full title.

Answer:

Le budget de l'État voté pour 2020 en quelques chiffres (Loi de finances initiale)

Source:

<https://www.budget.gouv.fr/documentation/publications-de-la-direction/chiffres-cles-du-budget-de-letat>

Comment:

- Pour le budget citoyen pour la rapport de fin d'année (YER), le titre est "Les Comptes de l'État 2019", sur le site le document est intitulé: Plaquette "4 pages", publié le 28 mai 2020: <https://www.budget.gouv.fr/documentation/comptes-de-letat/comptes-de-letat-2019>

- le budget citoyen du rapport de la certification des comptes produit par la cour des comptes, c'est-à-dire le rapport d'audit 2019, publié le 28 avril

2020 est intitulé "Synthèse certification des comptes 2019": <https://www.ccomptes.fr/system/files/2020-04/20200428-synthese-certification-comptes-Etat-exercice-2019.pdf> et <https://www.ccomptes.fr/system/files/2020-04/20200428-synthese-Budget-Etat-2019.pdf>

Peer Reviewer

Opinion: Agree

Comments: -D'accord, à condition de compléter par : a) "PLF 2021 : La relance"

https://minefi.hosting.augure.com/Augure_Minefi/r/ContenuEnLigne/Download?id=0638C996-A2C6-48E5-86FB-A53A22A780F1&filename=DP%20-%20PLF%202021.pdf

%20PLF%202021.pdf b) "Suivi d'exécution mensuel" - Budget de l'Etat 2020 : <https://www.budget.gouv.fr/budget-etat/smb> -Par ailleurs les intitulés exacts des CB des Rapports de la Cour des Comptes (AR 2019) sont respectivement: "Certification des comptes de l'Etat - Exercice 2019 - Synthèse" et "Le Budget de l'Etat en 2019 - Résultats et gestion - Synthèse"

Government Reviewer

Opinion:

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 Budget is produced and which budget document it simplifies.

Answer:

Le budget citoyen concerne le la loi de finances 2020.

Source:

<https://www.budget.gouv.fr/documentation/publications-de-la-direction/chiffres-cles-du-budget-de-letat>

Comment:

- Pour le budget citoyen pour la rapport de fin d'année (YER), le titre est "Les Comptes de l'État 2019", sur le site le document est intitulé: Plaquette "4 pages", publié le 28 mai 2020: <https://www.budget.gouv.fr/documentation/comptes-de-letat/comptes-de-letat-2019>

- le budget citoyen du rapport de la certification des comptes produit par la cour des comptes, c'est-à-dire le rapport d'audit 2019, publié le 28 avril 2020 est intitulé "Synthèse certification des comptes 2019": <https://www.ccomptes.fr/system/files/2020-04/20200428-synthese-certification-comptes-Etat-exercice-2019.pdf> et <https://www.ccomptes.fr/system/files/2020-04/20200428-synthese-Budget-Etat-2019.pdf>

Peer Reviewer

Opinion: Agree

Comments: Compléter et préciser la réponse du chercheur par: -Les budgets-citoyens concernent : a) la "Loi de Finances Initiale pour 2020" (LFI = EB) b) le "Projet de Loi de Finances pour 2021" (PLF = EBP) c) "Le projet de loi de règlement du budget et d'approbation des comptes 2019 " (YER), d) et e) les deux rapports de la Cour des Comptes (AR) : "Certification des comptes de l'Etat - Exercice 2019" et "Le Budget de l'Etat en 2019 - Résultats et gestion" f) les différentes "Situation Mensuelle du Budget" en 2020 (SMB = IYRs) : <https://www.budget.gouv.fr/budget-etat/smb>

Government Reviewer

Opinion:

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:

FY 2020

Source:

La direction du Budget établit la situation mensuelle du budget (SMB) de l'État: <https://www.budget.gouv.fr/documentation/publications-de-la-direction/situation-mensuelle-du-budget-de-letat-smb/smb-2020>

Comment:

Il existe également le "Bulletin Mensuel" de "l'Agence France Trésor" (AFT), organisme dépendant du Ministère des finances chargé de la gestion de la trésorerie et de la dette de l'Etat, le seul habilité à présenter les chiffres officiels pour l'exécution proprement financière du budget (emprunts, prêts, opérations monétaires, etc.) et pour la dette (encours, composition, etc.). Le Bulletin de l'AFT pour l'année fiscale 2020: <https://www.aft.gouv.fr/index.php/fr/node/12201>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

IYRs-2. When are the IYRs made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for IYRs to be considered publicly available, IYRs must be made available to the public no later than three months after the reporting period ends. If at least seven of the last 12 monthly IYRs, or at least three of the last four quarterly IYRs are not released to the public at least three months after the reporting period ends, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the IYRs.

Answer:

a. At least every month, and within one month of the period covered

Source:

<https://www.budget.gouv.fr/documentation/publications-de-la-direction/situation-mensuelle-du-budget-de-letat-smb/smb-2020>

Comment:

La situation mensuelle du budget de l'Etat" (SMB) est publiée tout les mois de manière régulière mais avec, en moyenne, 5 semaines de délai après la fin du mois donc la réponse a) semble la plus appropriée.

Il existe également le "Bulletin Mensuel" de "l'Agence France Trésor" (AFT), organisme dépendant du Ministère des finances chargé de la gestion de la trésorerie et de la dette de l'Etat, le seul habilité à présenter les chiffres officiels pour l'exécution proprement financière du budget (emprunts, prêts, opérations monétaires, etc.) et pour la dette (encours, composition, etc.). Le Bulletin de l'AFT pour l'année fiscal 2020:

<https://www.aft.gouv.fr/index.php/fr/node/12201>

Peer Reviewer

Opinion: Agree

Comments: J'ajoute que le Bulletin Mensuel de l'AFT est publié en général moins d'une semaine après la fin du mois correspondant et les données rétrospectives y sont largement celles du mois précédent, ce qui renforce la validité de la réponse a).

Government Reviewer

Opinion:

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.

Note that the date of publication is not necessarily the same date that is printed on the document.

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 2020 should be entered as 05 September 2020. If the document is not published or not produced, please mark this question "n/a."

Answer:

Situation mensuelle du budget de l'État au 31 octobre 2020 - 4 décembre 2020
Situation mensuelle du budget de l'État au 30 septembre 2020 - 3 novembre 2020
Situation mensuelle du budget de l'État au 31 août 2020 - 2 octobre 2020
Situation mensuelle du budget de l'État au 30 juin 2020 - 4 août 2020
Situation mensuelle du budget de l'État au 31 mai 2020 - 3 juillet 2020
Situation mensuelle du budget de l'État au 30 avril 2020 - 2 juin 2020
Situation mensuelle du budget de l'État au 31 mars 2020 - 5 mai 2020

Source:

<https://www.budget.gouv.fr/documentation/publications-de-la-direction/situation-mensuelle-du-budget-de-letat-smb/smb-2020>

Comment:

Pour les bulletin mensuels de l'AFT:
Bulletin mensuel n°366 - Novembre 2020, publié le 30 novembre 2020
Bulletin mensuel n°365 - Octobre 2020, publié le 2 novembre 2020
Bulletin mensuel n°364 - Septembre 2020, publié le 2 octobre 2020
Bulletin mensuel n°363 - Août 2020, publié le 2 septembre 2020
Bulletin mensuel n°362 - Juillet 2020, publié le 18 août 2020
Bulletin mensuel n°361 - Juin 2020, publié le 30 juin 2020
Bulletin mensuel n°360 - Mai 2020, publié le 29 mai 2020

<https://www.aft.gouv.fr/index.php/fr/node/12201>

Peer Reviewer

Opinion: Disagree

Suggested Answer: 04/12/2020 03/11/2020 02/10/2020 04/08//2020 03/07/2020 02/06/2020 05/05/2020 17/04/2020 30/03/2020

Comments: -La réponse du chercheur, parfaitement correcte, n'est pas reconnue par la plateforme. J'ai tenté de la modifier (et la compléter) conformément au format demandé. 04/12/2020 : Situation mensuelle du budget de l'État au 31 octobre 2020 03/11/2020 : Situation mensuelle du budget de l'État au 30 septembre 2020 02/10/2020 : Situation mensuelle du budget de l'État au 31 août 2020 04/08//2020 : Situation mensuelle du budget de l'État au 30 juin 2020 03/07/2020 : Situation mensuelle du budget de l'État au 31 mai 2020 02/06/2020 : Situation mensuelle du budget de l'État au 30 avril 2020 05/05/2020: Situation mensuelle du budget de l'État au 31 mars 2020 17/04/2020 : Situation mensuelle du budget de l'État au 29 février 2020 30/03/2020 : Situation mensuelle du budget de l'État au 31 janvier 2020 NB1 : Pour novembre et décembre 2020, les SMB ont été publiées en 2021 -NB2 : Je ne le fais pas pour le Bulletin Mensuel de l'AFT, dont les "sources" pour 2020 se trouvent dans le "commentaire" du chercheur : <https://www.aft.gouv.fr/index.php/fr/node/12201>

Government Reviewer

Opinion:

IBP Comment

Les notes fournies par l'examineur pair sont bien reçues.

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:

Les dates sont inscrites au niveau du site www.budget.gouv.fr

Source:

<https://www.budget.gouv.fr/documentation/publications-de-la-direction/situation-mensuelle-du-budget-de-letat-smb/smb-2020>

Comment:

Pour les rapports mensuels du Trésor, les dates ont été obtenu en interrogeant javascript.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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.

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.

If the document is not published at all, researchers should leave this question blank.

Answer:

<https://www.budget.gouv.fr/documentation/publications-de-la-direction/situation-mensuelle-du-budget-de-letat-smb/smb-2020>

Source:

Comment:

Pour les rapports mensuels du Trésor:

https://www.aft.gouv.fr/files/medias-aft/7_Publications/7.2_BM/366_Bulletin%20mensuel%20novembre%202020.pdf

https://www.aft.gouv.fr/files/medias-aft/7_Publications/7.2_BM/365_Bulletin%20mensuel%20octobre%202020.pdf

https://www.aft.gouv.fr/files/medias-aft/7_Publications/7.2_BM/364_Bulletin%20mensuel%20septembre%202020.pdf

https://www.aft.gouv.fr/files/medias-aft/7_Publications/7.2_BM/BM_2020/363_Bulletin%20mensuel%20ao%C3%BBt%202020.pdf

https://www.aft.gouv.fr/files/medias-aft/7_Publications/7.2_BM/BM_2020/362_Bulletin%20mensuel%20juillet%202020.pdf

https://www.aft.gouv.fr/files/medias-aft/7_Publications/7.2_BM/BM_2020/361_Bulletin%20mensuel%20juin%202020.pdf

https://www.aft.gouv.fr/files/medias-aft/7_Publications/7.2_BM/BM_2020/360_Bulletin%20mensuel%20mai%202020.pdf

Peer Reviewer

Opinion: Agree

Comments: NB: le lien général pour le Bulletin Mensuel de l'Agence France Trésor (AFT) de 2020 est le suivant:

<https://www.aft.gouv.fr/fr/node/12201> On y trouve la liste de tous les Bulletins de 2020 à télécharger.

Government Reviewer

Opinion:

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

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the IYRs are not publicly available, therefore their machine readability cannot be assessed.

Answer:

b. Yes, some of the numerical data are available in a machine readable format

Source:

Les données sont accessible mais il n'est pas possible de les télécharger: <https://www.budget.gouv.fr/budget-etat/smb>

Comment:

Une partie des données relatives à la dette peuvent être téléchargées dans un format numérique lisible - sur le site de l'AFT, par exemple: <https://www.aft.gouv.fr/fr/principaux-chiffres-dette> mais on ne peut obtenir les données mensuels: <https://www.aft.gouv.fr/fr/principaux-indicateurs#budget> ou celui de la Banque de France, par exemple: http://webstat.banque-france.fr/fr/quickview.do?SERIES_KEY=244.DET.Q.FR.1315.F33000.M.Z9.8.F mais ces données sont trimestriels et le lien avec les rapports mensuels n'est pas évident.

Peer Reviewer

Opinion: Disagree

Suggested Answer: b. Yes, some of the numerical data are available in a machine readable format

Comments: -Une partie des données (recettes, dépenses, solde) de la Situation Mensuelle du Budget de l'Etat est téléchargeable dans un format "machine readable" (.csv) sur le site du ministère, en datavisualisation : <https://www.budget.gouv.fr/budget-etat/smb> puis onglet : "suivi d'exécution mensuel" puis, en sélectionnant l'année "2020" et un mois, par exemple "juillet", on trouve les "téléchargements" en "données .csv" en dessous des différents graphiques. -Comme toutes les données su SMB ne sont pas disponibles en format "machine readable" et aucune de celles du Bulletin Mensuel de l'AFT ne le sont, je considère la réponse b) comme la plus appropriée.

Government Reviewer

Opinion:

IBP Comment

Les commentaires et les sources fournis par le pair évaluateur sont bien reçus. La réponse est révisée de "c" à "b".

IYRS-6a. If the IYRs are not publicly available, are they still produced?

If the IYRs are not considered publicly available under the OBS methodology (and thus the answer to Question IYRS-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question IYRS-2).

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: -La plateforme semble avoir un problème: elle ne reconnaît ni la réponse IYRS-3a correcte du chercheur ni ma modification de son format! ...

Government Reviewer

Opinion:

IYRs-6b. If you selected option "c" or "d" in question IYRs-6a, 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:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

IYRs-7. If the IYRs are produced, please write the full title of the IYRs.

For example, a title for the In-Year Report could be "Budget Monitoring Report, Quarter 1" or "Budget Execution Report January-March 2020."

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:

Situation mensuelle du budget de l'État

Source:

<https://www.budget.gouv.fr/documentation/publications-de-la-direction/situation-mensuelle-du-budget-de-letat-smb/smb-2020>

Comment:

Bulletin Mensuel - Agence France Trésor

https://www.aft.gouv.fr/files/medias-aft/7_Publications/7.2_BM/BM_2020/360_Bulletin%20mensuel%20mai%202020.pdf

Peer Reviewer

Opinion: Agree

Comments: "SMB au..."

Government Reviewer

Opinion:

IYRs-8. Is there a "citizens version" of the IYRs?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.

Answer:

a. Yes

Source:

Comment:

Il n'existe pas de version citoyenne des rapports en cours d'année sur l'exécution budgétaire.

Peer Reviewer

Opinion: Disagree

Suggested Answer: a. Yes

Comments: -La nouvelle "plateforme des finances publiques, du budget de l'État et de la performance publique", créée sur le site du ministère, fournit l'essentiel des résultats mensuels du budget de l'Etat (YRs) en "datavisualisation" - comportant graphiques et tableaux - accompagnée de commentaires simples, voir : <https://www.budget.gouv.fr/budget-etat/smb> puis sélectionner l'onglet : "Suivi d'exécution mensuel" et l'année "2020" et -au choix - le "mois" et les "dépenses" ou les "soldes" ou les "recettes". -Je considère que cet effort de transparence correspond bien à la définition d'une "version citoyenne" du suivi mensuel du budget de l'Etat et justifie la réponse a). -Mais on peut toutefois regretter l'absence du suivi mensuel pour la dette de l'Etat sur cette même plateforme, d'autant plus que l'AFT ne présente aucune version citoyenne de son bulletin mensuel.

Government Reviewer

Opinion:

Researcher Response

D'accord pour réponse 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:

FY 2020

Source:

<https://www.budget.gouv.fr/documentation/documents-budgetaires/exercice-2020>

<https://www.budget.gouv.fr/documentation/documents-budgetaires/exercice-2020/projet-de-loi-de-finances-rectificative-2020-3>

Comment:

Il y a eu quatre lois de finances rectificatives en 2020, publiées le 23 mars, le 17 avril, le 10 juin et le 4 novembre 2020.

Le projet de loi de finances rectificative 2020 publié le 10 juin même respecte les délais (publication avant le 30 septembre 2020) de la méthodologie OBS vis-à-vis d'une revue de milieu d'année. Par contre, ce document n'est pas produit et publié dans une optique systématique de revue de la dépense publique à mi-parcours et le contenu du document ne satisfait les critères de la méthodologie OBS pour une revue en milieu d'année.

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion:

MYR-2. When is the MYR made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an MYR to be considered publicly available, it must be made available to the public no later than three months after the reporting period ends (i.e., three months after the midpoint of the fiscal year). If the MYR is not released to the public at least three months after the reporting period ends, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the MYR.

Answer:

d. The MYR is not released to the public, or is released more than three months after the midpoint

Source:

N/A

Comment:

Le projet de loi de finances rectificative 2020 publié le 10 juin même respecte les délais (publication avant le 30 septembre 2020) de la méthodologie OBS vis-à-vis d'une revue de milieu d'année. Par contre, ce document n'est pas produit et publié dans une optique systématique de revue de la dépense publique à mi-parcours et le contenu du document ne satisfait les critères de la méthodologie OBS pour une revue en milieu d'année.

Peer Reviewer

Opinion: Agree

Comments: -Je partage l'avis du chercheur, mais on peut s'interroger ici sur la pertinence de la méthodologie OBS sur ce point ! -L'OBS distingue le MYR à la fois des "budgets supplémentaires" (ce que sont les "Lois de Finances Rectificatives" citées par le chercheur) et des "rapports préalables au Budget" (PBS) pourtant produits en général en milieu d'année (le DOFP en France) et avec les mêmes objectifs (cf.

<https://www.internationalbudget.org/wp-content/uploads/Guide-to-Transparency-in-Government-Budget-Reports-Why-are-Budget-Reports-Important-and-What-Should-They-Include-French.pdf>, p. 32) : analyser la situation économique, la politique budgétaire proposée par l'exécutif et leurs conséquences sur les données budgétaires actualisées et futures ! De plus l'IBP refuse de prendre en considération l'existence du "Programme de Stabilité", avec sa perspective pluri-annuelle rendue obligatoire dans l'Union Européenne (cf. les OBS France antérieurs) et produite au printemps de BY-1. -En conséquence, malgré l'abondance des documents ayant le même objet que la MYR, il n'y en a aucun en France qui corresponde à la définition particulière de l'IBP... -et l'existence ou le contenu de "Budgets supplémentaires" (telles les "Lois de Finances Rectificatives") ne sont pas du tout évalués dans l'OBS alors que ces documents contribuent eux aussi à la transparence budgétaire d'un Etat !

Government Reviewer

Opinion:

MYR-3a. If the MYR is published, what is the date of publication of the MYR?

Note that the date of publication is not necessarily the same date that is printed on the document.

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/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

Answer:

Source:

N/A

Comment:

Le projet de loi de finances rectificative 2020 publié le 10 juin même respecte les délais (publication avant le 30 septembre 2020) de la méthodologie OBS vis-à-vis d'une revue de milieu d'année. Par contre, ce document n'est pas produit et publié dans une optique systématique de revue de la dépense publique à mi-parcours et le contenu du document ne satisfait les critères de la méthodologie OBS pour une revue en milieu d'année.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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:

N/A

Source:

N/A

Comment:

Le projet de loi de finances rectificative 2020 publié le 10 juin même respecte les délais (publication avant le 30 septembre 2020) de la méthodologie OBS vis-à-vis d'une revue de milieu d'année. Par contre, ce document n'est pas produit et publié dans une optique systématique de revue de la dépense publique à mi-parcours et le contenu du document ne satisfait les critères de la méthodologie OBS pour une revue en milieu d'année.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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 leave this question blank.

Answer:

Source:

<https://www.budget.gouv.fr/documentation/documents-budgetaires/exercice-2020/projet-de-loi-de-finances-rectificative-2020-3>

Comment:

Le projet de loi de finances rectificative 2020 publié le 10 juin même respecte les délais (publication avant le 30 septembre 2020) de la méthodologie OBS vis-à-vis d'une revue de milieu d'année. Par contre, ce document n'est pas produit et publié dans une optique systématique de revue de la dépense publique à mi-parcours et le contenu du document ne satisfait les critères de la méthodologie OBS pour une revue en milieu d'année.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

Option "d" applies if the MYR is not publicly available, therefore its machine readability cannot be assessed.

Answer:

d. Not applicable

Source:

N/A

Comment:

N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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

If the MYR is not considered publicly available under the OBS methodology (and thus the answer to Question MYR-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question MYR-2).

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or

"d" applies.

Answer:

d. Not produced at all

Source:

N/A

Comment:

Le projet de loi de finances rectificative 2020 publié le 10 juin même respecte les délais (publication avant le 30 septembre 2020) de la méthodologie OBS vis-à-vis d'une revue de milieu d'année. Par contre, ce document n'est pas produit et publié dans une optique systématique de revue de la dépense publique a mi-parcours et le contenu du document ne satisfait les critères de la méthodologie OBS pour une revue en milieu d'année.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

MYR-6b. If you selected option "c" or "d" in question MYR-6a, 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:

Le projet de loi de finances rectificative 2020 publié le 10 juin même respecte les délais (publication avant le 30 septembre 2020) de la méthodologie OBS vis-à-vis d'une revue de milieu d'année. Par contre, ce document n'est pas produit et publié dans une optique systématique de revue de la dépense publique a mi-parcours et le contenu du document ne satisfait les critères de la méthodologie OBS pour une revue en milieu d'année.

Source:

N/A

Comment:

N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

MYR-7. If the MYR is produced, please write the full title of the MYR.

For example, a title for the Mid-Year Review could be "Semi-annual Budget Performance Report, FY 2019/20" or "Mid-Year Report on the 2020 National Budget."

If the document is not produced at all, researchers should mark this question "n/a."

Answer:

N/A

Source:

N/A

Comment:

Le projet de loi de finances rectificative 2020 publié le 10 juin même respecte les délais (publication avant le 30 septembre 2020) de la méthodologie OBS vis-à-vis d'une revue de milieu d'année. Par contre, ce document n'est pas produit et publié dans une optique systématique de revue de la dépense publique à mi-parcours et le contenu du document ne satisfait les critères de la méthodologie OBS pour une revue en milieu d'année.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:****MYR-8. Is there a "citizens version" of the MYR?**

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.

Answer:

b. No

Source:

N/A

Comment:

N/A

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

FY 2019

Source:

Le projet de loi de règlement du budget et d'approbation des comptes 2019 publié le 2 mai 2020:

https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/rap/pdf/PLR_2019_vdef_web.pdf

Les documents annexes se trouvent au lien suivant: <https://www.performance-publique.budget.gouv.fr/documents-budgetaires/lois-projets-lois-documents-annexes-annee/exercice-2019/projet-loi-reglement-rap-2019#.YBAIqelKiu4>

Comment:

Le projet de loi de règlement est accompagné de plusieurs documents annexes dont 1) les rapports annuels de performances détaillés par ministère pour 2019; et 2) les comptes général de l'Etat pour 2019: https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/files/documents/budget/comptes/2019/CGE_2019_web.pdf

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

YER-2. When is the YER made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an YER to be considered publicly available, it must be made available to the public no later than one year after the fiscal year to which it corresponds. If the YER is not released to the public within one year after the end of the fiscal year to which it corresponds, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the YER.

Answer:

a. Six months or less after the end of the budget year

Source:

Le projet de loi de règlement du budget et d'approbation des comptes 2019 est daté du 2 mai 2020, la date du conseil des ministres et de la transmission à l'assemblée nationale. Le document a été publié sur le site le 7 mai 2020, d'après javascript.

https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/rap/pdf/PLR_2019_vdef_web.pdf

Les documents annexes se trouvent au lien suivant: <https://www.performance-publique.budget.gouv.fr/documents-budgetaires/lois-projets-lois-documents-annexes-annee/exercice-2019/projet-loi-reglement-rap-2019#.YBAIqelKiu4>

Comment:

Le projet de loi de règlement est accompagné de plusieurs documents annexes dont 1) les rapports annuels de performances détaillés par ministère pour 2019; et 2) les comptes général de l'Etat pour 2019: https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/files/documents/budget/comptes/2019/CGE_2019_web.pdf

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

YER-3a. If the YER is published, what is the date of publication of the YER?

Note that the date of publication is not necessarily the same date that is printed on the document.

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/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

Answer:

07/05/2020

Source:

Le projet de loi de règlement du budget et d'approbation des comptes 2019 est daté du 2 mai 2020, la date du conseil des ministres et de la transmission à l'assemblée nationale. Le document a été publié sur le site le 7 mai 2020, d'après javascript.

https://www.performance-publique.budget.gouv.fr/sites/performance-publique/files/farandole/ressources/2019/rap/pdf/PLR_2019_vdef_web.pdf

Les documents annexes se trouvent au lien suivant: <https://www.performance-publique.budget.gouv.fr/documents-budgetaires/lois-projets-lois-documents-annexes-annee/exercice-2019/projet-loi-reglement-rap-2019#.YBAIqelKiu4>

Comment:

Peer Reviewer

Opinion: Agree

Comments: -D'accord avec les commentaires du chercheur mais je choisirais plutôt la date du 02/05/2020 en réponse à la question.

Government Reviewer

Opinion:

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:

Le projet de loi de règlement du budget et d'approbation des comptes 2019 est daté du 2 mai 2020, la date du conseil des ministres et de la transmission à l'assemblée nationale. Le document a été publié sur le site [performance-publique.budget.gouv.fr](https://www.performance-publique.budget.gouv.fr) quelques jours plus tard le 7 mai 2020, d'après javascript.

Source:

Voir aussi: <https://www.performance-publique.budget.gouv.fr/actualites/2020/presentation-en-conseil-ministres-projet-loi-reglement-budget-d-approbation-comptes-etat-2019#.YBAqrulKiu4>

Comment:

Peer Reviewer

Opinion: Agree

Comments: -Sur le site de l'Assemblée nationale, la date de publication est le 02/05/2020 -Pour le site du ministère, voir aussi sur la nouvelle "plateforme budgétaire": <https://www.budget.gouv.fr/documentation/documents-budgetaires/exercice-2019/le-projet-de-loi-de-reglement-du-budget-et-d-approbation-des-comptes-pour-2019-et-ses-documents>

Government Reviewer

Opinion:

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 leave this question blank.

Answer:

https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/rap/pdf/PLR_2019_vdef_web.pdf

Source:

Voir également: https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/files/documents/budget/comptes/2019/CGE_2019_web.pdf

Comment:

Les autres documents annexes se trouvent via la lien suivant: <https://www.performance-publique.budget.gouv.fr/documents-budgetaires/lois-projets-lois-documents-annexes-annee/exercice-2019/projet-loi-reglement-2019#.YBArOelKiu5>

Peer Reviewer

Opinion: Agree

Comments: -Voir aussi : <https://www.budget.gouv.fr/documentation/documents-budgetaires/exercice-2019/le-projet-de-loi-de-reglement-du-budget-et-dapprobation-des-comptes-pour-2019-et-ses-documents>

Government Reviewer

Opinion:

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

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the YER is not publicly available, therefore its machine readability cannot be assessed.

Answer:

a. Yes, all of the numerical data are available in a machine readable format

Source:

Les données se trouvent en excel via le lien suivant: <https://www.data.gouv.fr/fr/datasets/projet-de-loi-de-reglement-2019-plr-2019/>

Comment:

On trouve les données vis-à-vis les comptes de l'état via le lien suivant: <https://www.data.gouv.fr/fr/datasets/donnees-de-comptabilite-generale-de-letat/>

Peer Reviewer

Opinion: Agree

Comments: -Les données excel du Projet de Loi de Règlement 2019 (mais pas celles du Compte Général de l'Etat) se trouvent désormais aussi sur le site data du ministère: <https://data.economie.gouv.fr/explore/dataset/projet-de-loi-de-reglement-2019-plr-20192/information/> ... et une "Synthèse chiffrée des rapports annuels de performance 2019" (en .xls aussi) sur le site budget.gouv.fr : <https://www.budget.gouv.fr/documentation/file-download/7117> -Les données détaillées du Compte Général de l'Etat (CGE) sont en .csv ; le bilan et le compte de résultats résumés sont en .xlxs sur

le site cité par le chercheur : <https://www.data.gouv.fr/fr/datasets/donnees-de-comptabilite-generale-de-letat/>

Government Reviewer

Opinion:

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

If the YER is not considered publicly available under the OBS methodology (and thus the answer to Question YER-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question YER-2)

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

N/A

Comment:

N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

YER-6b. If you selected option "c" or "d" in question YER-6a, 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:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

YER-7. If the YER is produced, please write the full title of the YER.

For example, a title for the Year-End Report could be "Consolidated Financial Statement for the Year Ended 31 March 2020" or "Annual Report 2019 Published by the Ministry of Finance and Planning." If the document is not produced at all, researchers should mark this question "n/a."

Answer:

Le projet de loi de règlement du budget et d'approbation des comptes 2019

Source:

https://www.performance-publique.budget.gouv.fr/sites/performance-publique/files/farandole/ressources/2019/rap/pdf/PLR_2019_vdef_web.pdf

Comment:

Compte Général de l'Etat 2019

https://www.performance-publique.budget.gouv.fr/sites/performance-publique/files/files/documents/budget/comptes/2019/CGE_2019_web.pdf

Peer Reviewer

Opinion: Agree

Comments: 1) Il convient d'ajouter aux 2 documents retenus par le chercheur un troisième: le "Rapport de présentation" du CGE 2019, qui d'après les dispositions de la LOLF doit obligatoirement être annexé au Projet de Loi de Règlement (et le CGE lui même):

<https://www.budget.gouv.fr/documentation/file-download/5731> 2) Sur la nouvelle plateforme budgétaire, les différents liens web sont : -Pour le Projet de Loi de Règlement: <https://www.budget.gouv.fr/documentation/documents-budgetaires/exercice-2019/le-projet-de-loi-de-reglement-du-budget-et-dapprobation-des-comptes-pour-2019-et-ses-documents> et, en particulier pour le texte du PLR 2019 :

<https://www.budget.gouv.fr/documentation/file-download/4706> -Pour le Compte de l'Etat 2019:

<https://www.budget.gouv.fr/documentation/comptes-de-letat/comptes-de-letat-2019> et, en particulier, pour le texte du CGE (Compte Général de l'Etat) 2019: <https://www.budget.gouv.fr/documentation/file-download/4700>

Government Reviewer

Opinion:

YER-8. Is there a "citizens version" of the YER?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.

Answer:

a. Yes

Source:

<https://www.performance-publique.budget.gouv.fr/budget-comptes-etat/comptes-etat/essentiel/comptes-etat-annee/comptes-etat-2019#.YH7RSpMzbfY>

Comment:

La "plaquette" au sujet des comptes de l'état 2019 qui est habituellement publiée n'a pas encore été publiée. Ce document intègre sous la forme d'un

« 4 pages » une synthèse présentant l'essentiel des comptes de l'année.

Peer Reviewer

Opinion: Disagree

Suggested Answer: a. Yes

Comments: La version citoyenne du YER 2019 a été publiée, c'est la plaquette évoquée par le chercheur et qui existe bel et bien depuis le 05/05/2020, mais la version actuellement en ligne est celle du 28/05/2020 (je ne comprends donc pas la réponse du chercheur), avec l'intitulé : "Les comptes de l'Etat 2019 : Plaquette "4pages" ": <https://www.budget.gouv.fr/documentation/file-download/5671>

Government Reviewer

Opinion:

IBP Comment

Le commentaire de l'examineur pair est bien reçu. Il existe en effet une autre page avec un lien vers la plaquette de 4 pages, qui a été modifiée pour la dernière fois le 8 juin 2020 : <https://www.budget.gouv.fr/reperes/comptes-de-letat/articles/les-comptes-de-letat-2019> La réponse est donc révisée de « b » à « a ».

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:

FY 2019

Source:

<https://www.ccomptes.fr/system/files/2020-04/20200428-rapport-certification-comptes-Etat-exercice-2019.pdf>

Certification des comptes 2019 de l'État

Comment:

Publié au même moment, il y a également le document: Le budget de l'État en 2019 (résultats et gestion):

<https://www.ccomptes.fr/fr/publications/certification-des-comptes-2019-de-letat>

<https://www.ccomptes.fr/system/files/2020-04/20200428-rapport-Budget-Etat-2019.pdf>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

AR-2. When is the AR made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an AR to be considered publicly available, it must be made available to the public no later than 18 months after the end of the fiscal year to which it corresponds. If the AR is not released to the public at least 18 months after the end of the fiscal year to which it corresponds, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these

instances, researchers should choose options "a" or "b," depending on the date of publication identified for the AR.

Answer:

a. Six months or less after the end of the budget year

Source:

<https://www.ccomptes.fr/system/files/2020-04/20200428-rapport-certification-comptes-Etat-exercice-2019.pdf>

Certification des comptes 2019 de l'État, publié le 28 avril 2020

Comment:

<https://www.ccomptes.fr/system/files/2020-04/20200428-rapport-Budget-Etat-2019.pdf>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

AR-3a. If the AR is published, what is the date of publication of the AR?

Note that the date of publication is not necessarily the same date that is printed on the document.

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/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

Answer:

28/04/2020

Source:

<https://www.ccomptes.fr/system/files/2020-04/20200428-rapport-certification-comptes-Etat-exercice-2019.pdf>

Certification des comptes 2019 de l'État, publié le 28 avril 2020

Comment:

Egalement publié le 28 avril 2020:

<https://www.ccomptes.fr/system/files/2020-04/20200428-rapport-Budget-Etat-2019.pdf>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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:

La date de publication est visible sur le site de la cour des comptes ainsi que sur le rapport.

Source:

<https://www.ccomptes.fr/fr/publications/certification-des-comptes-2019-de-letat>

Comment:**Peer Reviewer**

Opinion: Agree

Government Reviewer

Opinion:

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 leave this question blank.

Answer:

<https://www.ccomptes.fr/system/files/2020-04/20200428-rapport-certification-comptes-Etat-exercice-2019.pdf>

Source:

Egalement: <https://www.ccomptes.fr/system/files/2020-04/20200428-rapport-Budget-Etat-2019.pdf>

Comment:

Des documents détaillés par secteur sont publiés via le lien: <https://www.ccomptes.fr/fr/publications/le-budget-de-letat-en-2019-resultats-et-gestion>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the AR is not publicly available, therefore its machine readability cannot be assessed.

Answer:

a. Yes, all of the numerical data are available in a machine readable format

Source:

<https://www.ccomptes.fr/fr/publications/certification-des-comptes-2019-de-letat>

Les data en format numérique lisible sont téléchargeables en bas de page au niveau de l'onglet "DONNEES". Cela est également le cas pour le document le Budget de l'Etat en 2019: <https://www.ccomptes.fr/fr/publications/le-budget-de-letat-en-2019-resultats-et-gestion>

Comment:

Peer Reviewer

Opinion: Agree

Comments: Les données sont fournies au format .csv

Government Reviewer

Opinion:

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

If the AR is not considered publicly available under the OBS methodology (and thus the answer to Question AR-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question AR-2).

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

N/A

Comment:

N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

AR-6b. If you selected option "c" or "d" in question AR-6a, 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:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

AR-7. If the AR is produced, please write the full title of the AR.

For example, a title for the Audit Report could be "Annual General Reports of the Controller and Auditor General." If the document is not produced at all, researchers should mark this question "n/a."

Answer:

Certification des comptes de l'état: Exercice 2019

Source:

Le Budget de l'état en 2019: Résultats et gestion

Comment:

Peer Reviewer

Opinion: Agree

Comments: Source du document "Certification" : <https://www.ccomptes.fr/system/files/2020-04/20200428-rapport-certification-comptes-Etat-exercice-2019.pdf> Source du document : "Budget de l'Etat: résultats et gestion": <https://www.ccomptes.fr/system/files/2020-04/20200428-rapport-Budget-Etat-2019.pdf>

Government Reviewer

Opinion:

AR-8. Is there a "citizens version" of the AR?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see:

<https://www.internationalbudget.org/publications/citizens-budgets/>.

Answer:

a. Yes

Source:

Il existe une synthèse des deux rapports. Elles sont publiées en même temps que les rapports:

- 1) <https://www.ccomptes.fr/system/files/2020-04/20200428-synthese-certification-comptes-Etat-exercice-2019.pdf>
- 2) <https://www.ccomptes.fr/system/files/2020-04/20200428-synthese-Budget-Etat-2019.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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.

GQ-1a asks the researcher to list any government websites or portals where fiscal information can be found. For example, in New Zealand the Treasury website (<http://www.treasury.govt.nz/>) hosts important budget-related information, including the Pre-Budget Statement, the Executive's Budget Proposal, the Citizens Budget, In-Year Reports, the Mid-Year Review, and the Year-End Report. In addition, New Zealand's Parliamentary Counsel Office (<http://www.legislation.govt.nz/>) posts the Enacted Budget while the Controller and Auditor-General website (<http://www.oag.govt.nz/>) publishes the annual Audit Report. The New Zealand researcher would provide the links to each of these sites. Other countries have developed portals that include fiscal information, though not in the "documents" format. For example, these portals have been created by Mexico (<https://www.transparenciapresupuestaria.gob.mx/>) and Brazil (<http://www.portaltransparencia.gov.br/>). Some countries have both a website and a portal. The Brazilian government, for example, apart from the Transparency Portal, has a dedicated website for the federal budget, where all key documents and other information can be found (www.orcamentofederal.gov.br). Researchers should include details about all of the relevant websites and/or portals that can be used to access budget information.

Answer:

a. Yes

Source:

Le site qui centralise le plus d'informations est le suivant: <https://www.budget.gouv.fr>

Ce site semble remplacé de manière plus moderne et plus interactive l'ancienne plateforme qui centralisait l'information budgétaire: www.performance-publique.budget.gouv.fr

Autres sites:

1. <https://www.banque-france.fr/>
2. www.economie.gouv.fr/
3. <https://portail.dgfip.finances.gouv.fr>
4. <https://www.tresor.economie.gouv.fr/>
5. www.ccomptes.fr
6. <https://www.aft.gouv.fr/>
7. <https://www.legifrance.gouv.fr/>
8. <https://www.hcfp.fr/>
9. <http://www.assemblee-nationale.fr/>
10. <http://www.senat.fr/>
11. Open data portal: <https://www.data.gouv.fr/>

Comment:

Chaque institution/administration publie l'information qu'elle produit. De plus, il existe le portail 'open data'.

Peer Reviewer

Opinion: Agree

Comments: -Réponse très complète à laquelle il ne manque, selon moi, que le site de l'Insee (Institut national de la statistique et des études économiques) en charge notamment de la Comptabilité Nationale, donc des données internationalement harmonisées concernant par exemple les finances publiques - dont le budget de l'Etat. Sur ce site, de surcroît, toutes les données publiées sont intégralement téléchargeables dans un format "machine readable" (.xlsx en général, mais aussi .csv): <https://www.insee.fr> -J'ajoute aussi à l'open data général (item 11 de la liste du chercheur) celui du ministère des finances: <https://data.economie.gouv.fr>

Government Reviewer

Opinion:

GQ-1b. On these websites/portals, can revenue and/or expenditure data for the current fiscal year be downloaded as a consolidated, machine readable file (or set of files)? If yes, please provide the necessary links in the comment/citation. For more information on machine readability, see: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

GQ-1b, GQ-1c, and GQ-1d ask about whether governments publish specific types of content on their websites/portals: (a) consolidated files that contain disaggregated revenue and/or expenditure information for the current fiscal year; (b) consolidated files that contain disaggregated revenue and/or expenditure information for multiple years in consistent formats; and (c) infographics/visualizations or other similar tools used to simplify data access and analysis. Researchers should provide the links to relevant webpages and some explanations of what they contain.

Answer:

a. Yes, both revenue and expenditure data can be downloaded as a consolidated file

Source:

Les données peuvent être téléchargées via: <https://www.budget.gouv.fr/budget-etat>
On peut sélectionner l'information par exemple: recettes et dépenses (soit par ministère, par mission, par nature). On peut aussi retrouver les données sur les budgets annexes et comptes spéciaux et les données sur le financement des opérateurs.

Comment:

Des données peuvent également être téléchargé via: <https://www.data.gouv.fr/>

Peer Reviewer

Opinion: Agree

Comments: D'accord avec le chercheur, mais il convient de préciser la réponse en rapport avec la nouvelle formulation de la question. 1) La totalité des sites cités à la question précédente (GQ-1a) fournit des documents et des données de finances publiques et du budget de l'Etat cohérents, sur plusieurs années, à télécharger librement et gratuitement, le plus souvent en format .pdf 2) Une partie de ces sites publie aussi des données actualisées, cohérentes et sur plusieurs années, à télécharger librement et gratuitement, en formats "machine readable" (.xls ou .csv), en particulier : a- le site central de l'information budgétaire (cf. question IYRs-5) : <https://www.budget.gouv.fr/>, notamment aux onglets : <https://www.budget.gouv.fr/budget-etat> et <https://www.budget.gouv.fr/panorama-finances-publiques> b- les portails open data déjà cités (cf. questions EBP-5 et EB-5) : <https://data.gouv.fr> et <https://data.economie.gouv.fr> c- le site de la Cour des Comptes (cf. question AR-5) : www.ccomptes.fr d- le sites de l'Insee, par exemple : <https://www.insee.fr/fr/recherche/recherche-statistiques?q=finances+publiques&debut=0&theme=36&categorie=1> e- celui de la Banque de France, par exemple : http://webstat.banque-france.fr/fr/quickview.do?SERIES_KEY=254.GST.A.FR.N.C0X13.MAL.C1300.SA.G

Government Reviewer

Opinion:

GQ-1c. On these websites/portals, can disaggregated revenue and/or expenditure data in consolidated, machine readable files be downloaded for multiple years in consistent formats? If yes, please provide the necessary links and details in the comment/citation. For more information on machine readability, see: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

Answer:

a. Yes, both revenue and expenditure data can be downloaded for multiple years in consistent formats

Source:

On retrouve les mêmes données cités à la question précédente pour les années 2019 et 2020 via: <https://www.budget.gouv.fr>

Comment:

On retrouve ces mêmes données et les données des années précédentes (depuis 2011) via data.gouv.fr
Par exemple: https://www.data.gouv.fr/fr/datasets/loi-de-finances-initiale-pour-2018-lfi-2018/#_

Peer Reviewer

Opinion: Agree

Comments: -Les précisions à cette question redondante ont été déjà apportées à la question précédente : GQ-1b.

Government Reviewer

Opinion:

GQ-1d. On these websites/portals, are infographics/visualizations or other similar tools used to simplify data access and analysis? If yes, please provide the necessary links and details in the comment/citation.

Answer:

a. Yes

Source:

Le site budget.gouv.fr a été modernisé et contient de nombreuses visualisations et infographiques.

Par exemple: <https://www.budget.gouv.fr/panorama-finances-publiques> ou <https://www.budget.gouv.fr/panorama-finances-publique/administrations-publiques-locales-apul>

Comment:

Peer Reviewer

Opinion: Agree

Comments: -Mêmes précisions qu'aux questions précédentes

Government Reviewer

Opinion:

GQ-2. Are there laws in place guiding public financial management and/or auditing? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where the law(s) contains specific provisions for budget transparency and/or participation.

GQ-2 asks about the existence of any national laws governing public financial management and auditing. These may include a public finance act, a section of the constitution, or an organic budget law. In some countries, fiscal responsibility legislation may also be relevant. For example, the Kenya researcher may include the link to its Public Finance Management Act, 2012 (<http://kenyalaw.org:8181/exist/kenyalex/actview.xql?actid=No.%2018%20of%202012>), and the Macedonian researcher may include a link to its State Audit Law (<https://www.finance.gov.mk/files/u11/Audit%20law.pdf>). Researchers should provide links to websites where such laws are published, if possible, or an electronic copy of the law itself. They should also indicate if and where (e.g. which article) these laws include specific provisions for budget transparency and citizen participation in budget processes.

Answer:

a. Yes

Source:

1) Loi organique n° 2001-692 du 1 août 2001 relative aux lois de finances:
<https://www.legifrance.gouv.fr/affichTexte.do?cidTexte=JORFTEXT000000394028>

Loi organique n° 2005-779 du 12 juillet 2005 modifiant la loi organique n° 2001-692 du 1er août 2001 relative aux lois de finances:
<https://www.legifrance.gouv.fr/loda/id/JORFTEXT000000451379/>

2) la Constitution française (notamment articles 34, 47 et 47-2)
<http://www.conseilconstitutionnel.fr/conseil-constitutionnel/francais/la-constitution/la-constitution-du-4-octobre-1958/texte-integral-de-la-constitution-du-4-octobre-1958-en-vigueur.5074.html>

3) la loi organique relative à la programmation et à la gouvernance des finances publiques (article 6 notamment) du 18/12/2012
<https://www.legifrance.gouv.fr/affichTexte.do?cidTexte=JORFTEXT000026785259&categorieLien=id>

3) le décret dit GBCP: "Décret n° 2012-1246 du 7 novembre 2012 relatif à la gestion budgétaire et comptable publique" qui modifie la gestion financière publique en l'adaptant à la "LOLF" de 2001 (et dont le préambule récapitule d'ailleurs un grand nombre de textes pertinents, dont ceux cités ici) : <https://www.legifrance.gouv.fr/affichTexte.do?cidTexte=JORFTEXT000026597003&fastPos=2&fastReqId=1133438130&categorieLien=cid&oldAction=rechTexte>

Comment:

Les documents principaux sont les lois organiques du budget.

La loi organique du 01/08/2001 contient plusieurs dispositions qui améliorent significativement la transparence budgétaire: nouvelle nomenclature budgétaire, principe de sincérité, renforcement du principe d'unité et d'universalité. Elle cadre également le nouveau système simplifié de l'Etat et des institutions. Elle renforce également l'audit du budget de l'Etat et institue la certification des comptes de l'Etat.

L'explication sur la modernisation la LOLF se trouve via ce lien: <https://www.vie-publique.fr/fiches/21908-les-principales-innovations-introduites-par-la-lolf>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

GQ-3. Is there at least one additional law 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.

The third and last question asks researchers to list any additional laws regulating access to information, transparency, or citizens' participation that are relevant for the promotion of budget transparency and citizen participation in budget processes. These might include legislation related to access to information, to planning processes, or to public administration more generally. India's Right to Information Act of 2005 (<https://www.ncess.gov.in/facilities/central-public-information-officer/rti-act-details.html>) is an example of this type of law. More information on access to information legislation (constitutional provisions, laws, and regulations), including examples of model laws, can be found here: <http://www.right2info.org/laws/constitutional-provisions-laws-and-regulations#section-1>.

Answer:

a. Yes

Source:

1) Ordonnance n° 2015-1341 du 23 octobre 2015 "relative aux dispositions législatives du code des relations entre le public et l'administration", qui unifie et englobe différents textes antérieurs:

https://www.legifrance.gouv.fr/affichTexte.do?jsessionid=FE3449058B2B3E9300E4B77F2B398A6A.tpdila07v_1?cidTexte=JORFTEXT000031360943&dateTexte=20151025

2) Loi constitutionnelle no 2008-724 du 23 juillet 2008 de modernisation des institutions de la Ve République:

<https://www.legifrance.gouv.fr/loda/id/JORFTEXT000019237256/>

Comment:

La loi constitutionnelle du 23/07/2008 renforce les missions d'assistance à la cour des comptes auprès du parlement notamment en ce qui concerne l'évaluation des politiques publiques et les missions que le parlement peut confier à la cour des comptes. La loi constitutionnelle indique également expressément que la cour des comptes contribue à l'information des citoyens.

Il n'existe pas de loi indépendante détaillant la participation citoyenne.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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)?

GUIDELINES:

Question 1 addresses the presentation of expenditure by administrative unit. This information indicates which government entity (ministry, department, or agency, or MDAs) will be responsible for spending the funds and, ultimately, held accountable for their use.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all administrative units, accounting for all expenditures, in the budget year. To answer "b," the administrative units shown individually, in the Executive's Budget Proposal or its supporting documentation, must account for at least two-thirds of all expenditures in the budget year. In other words, the sum of the expenditures assigned to the individual MDAs (education, health, infrastructure, interior, defense, etc.) must account for at least two-thirds of the total expenditure budgeted for that particular year. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents administrative units that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by administrative unit.

Answer:

a. Yes, administrative units accounting for all expenditures are presented.

Source:

Présentation, regroupée par ministère, des crédits proposés pour 2021 par programme du budget général

https://www.assemblee-nationale.fr/dyn/15/textes/l15b3360_projet-loi.pdf

pages 242 - 254

Comment:

Peer Reviewer

Opinion: Agree

Comments: Mais la "source" adéquate est : https://www.budget.gouv.fr/files/uploads/extract/2021/PLF_2021/PLF_2021_W.pdf -La présentation des dépenses par "missions" (véritable unité administrative gérant les dépenses publiques depuis la LOLF) y est récapitulée aux "Etats" B, C et D, pp. 193-202 ; -une courte annexe 6 (pp. 240 - 243) les récapitule aussi par "ministères" (qui est plutôt une unité "politique", de périmètre et de missions changeant assez souvent dans le temps, ce qui rend imprécises les comparaisons dans le temps, au contraire de la classification par "missions").

Government Reviewer

Opinion:

IBP Comment

Le commentaire du peer reviewer sur l'utilisation du PLF publié par le ministère de l'économie, des finances et de la relance est bien noté.

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

GUIDELINES:

Question 2 addresses the presentation of expenditure by functional classification. This classification indicates the programmatic purpose, sector, or objective for which the funds will be used, such as health, education, or defense. Administrative units are not necessarily aligned with functional classifications. For instance, in one country all functions connected with water supply (which fall into the "Housing" function) may be undertaken by a single government agency, while in another country they may be distributed across the Ministries of Environment, Housing, and Industrial Development. In the latter case, three ministries

have programs addressing water supply, so three ministries contribute to one function. Similarly, some administrative units may conduct activities that cut across more than one function. For instance, in the example above, some programs of the Ministry of Environment would also be classified in the "environmental protection" function.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for the budget year organized by functional classification.

Answer:

a. Yes, expenditures are presented by functional classification.

Source:

https://minefi.hosting.augure.com/Augure_Minefi/r/ContenuEnLigne/Download?id=0638C996-A2C6-48E5-86FB-A53A22A780F1&filename=DP%20-%20PLF%202021.pdf

page 27 du fichier PDF

Comment:

Les missions correspondent à une politique publique (Santé, éducation, défense). Les programmes sont un ensemble d'actions au service de cette politique publique.

Le PLF du dossier législatif est davantage détaillée.

https://www.assemblee-nationale.fr/dyn/15/textes/l15b3360_projet-loi.pdf

Peer Reviewer

Opinion: Agree

Comments: -Mais la "source" du chercheur ne correspond pas à l'EBP (mais au CB qui le synthétise). La référence adéquate est à nouveau : https://www.budget.gouv.fr/files/uploads/extract/2021/PLF_2021/PLF_2021_W.pdf - La classification fonctionnelle correspond au détail des "programmes" évoqués par le chercheur. Elle est présentée notamment à l'annexe 1, pp. 208-213 du PLF 2021.

Government Reviewer

Opinion:

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?

GUIDELINES:

Question 3 asks whether a country's functional classification meets international standards. To answer "a," a country's functional classification must be aligned with the OECD and the UN's Classification of the Functions of Government (COFOG), or provide a cross-walk between the national functional presentation and COFOG.

The OECD Best Practices for Budget Transparency can be viewed at <http://www.oecd.org/gov/budgeting/Best%20Practices%20Budget%20Transparency%20-%20complete%20with%20cover%20page.pdf>

COFOG can be viewed at https://unstats.un.org/unsd/publication/SeriesM/SeriesM_84E.pdf or at <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/ch6ann.pdf>.

Answer:

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

Source:

https://www.assemblee-nationale.fr/dyn/15/textes/l15b3360_projet-loi.pdf

Par exemple pour l'éducation la classification suit des catégories différentes: Enseignement scolaire public du premier degré, Enseignement scolaire public du second degré, vie de l'élève, Enseignement technique agricole, etc. (page 197)

Comment:

La classification fonctionnelle des dépenses de l'Etat n'est pas conforme à la classification COFOG.

Peer Reviewer

Opinion: Agree

Comments: -C'est seulement en Comptabilité Nationale et de façon rétrospective que sont présentées les dépenses de l'Etat selon la COFOG par l'Insee.

Government Reviewer

Opinion:

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

GUIDELINES:

Question 4 asks whether the Executive's Budget Proposal or its supporting documentation presents expenditures for the budget year organized by economic classification. Economic classification provides information on the nature of the expenditure, such as whether funds are being used to pay for wages and salaries, capital projects, or social assistance benefits. Please note that a presentation of expenditures by current and capital expenditures without additional disaggregation or detail will not qualify as an economic classification.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for the budget year organized by economic classification.

Answer:

a. Yes, expenditures are presented by economic classification.

Source:

"Tableau de comparaison, par titre et catégorie, des crédits proposés pour 2021 à ceux votés pour 2020", page 236

https://www.assemblee-nationale.fr/dyn/15/textes/l15b3360_projet-loi.pdf

Comment:

Les dépenses sont détaillées par titres et par catégories (par exemple dépenses de personnels, dépenses de fonctionnement, d'investissement, d'intervention, etc).

Peer Reviewer

Opinion: Agree

Comments: -La référence la plus appropriée est : https://www.budget.gouv.fr/files/uploads/extract/2021/PLF_2021/PLF_2021_W.pdf -La classification "économique" y est fournie à l'annexe 2, pp. 214-233 et résumée à l'annexe 3, p. 234, ... -ainsi que dans les projets annuels de performance (PAP), appelés aussi "Bleus budgétaires", qui détaillent les missions, par exemple: https://www.budget.gouv.fr/files/uploads/extract/2021/PLF/BG/PGM/203/FR_2021_PLF_BG_PGM_203_CREDITS.html

Government Reviewer

Opinion:

IBP Comment

Le commentaire du peer reviewer sur l'utilisation du PLF publié par le ministère de l'économie, des finances et de la relance est bien noté.

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?

GUIDELINES:

Question 5 asks whether a country's economic classification meets international standards. To answer "a," a country's economic classification must be consistent with the International Monetary Fund's (IMF) 2001 Government Finance Statistics (GFS). The GFS economic classification is presented here: <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf>. To learn more about Government Finance Statistics also refer to the entire IMF 2001 GFS manual (<http://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf>).

Answer:

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

Source:

https://www.assemblee-nationale.fr/dyn/15/textes/l15b3360_projet-loi.pdf

page 236

Comment:

La classification économique est compatible avec les grandes lignes des standards internationaux (GFS) mais en aucun cas de manière complète et alignée.

<https://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf> - page 63

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

6. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the budget year?

GUIDELINES:

Question 6 asks whether expenditures are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should treat the term "program" as meaning any level of detail below an administrative unit – that is, any programmatic grouping that is below the ministry, department, or agency level. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable détaillé*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, in the budget year. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures in the budget year. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.

Budget decisions for the upcoming year can also affect the parameters of future budgets. It is therefore useful to estimate revenues and expenditures for multi-year periods, understanding that these estimates might be revised as circumstances change. Sometimes referred to as a Medium Term Expenditure Framework (MTEF), a three-year period – that is, the budget year plus two more years – is generally considered an appropriate horizon for budgeting and planning.

Answer:

a. Yes, programs accounting for all expenditures are presented.

Source:

https://www.assemblee-nationale.fr/dyn/15/textes/l15b3360_projet-loi.pdf

Comment:

Le projet du budget présente les crédits demandés par missions, programmes et actions.

A noter que les Projets annuels de performances, annexes au PLF 2021 ont été publiés avec retard en rapport avec les délais de publication de la méthodologie OBS (1 avril 2021) et donc ne peuvent pas être pris en compte pour répondre aux questions.

<https://www.budget.gouv.fr/documentation/documents-budgetaires/exercice-2021/projet-de-loi-de-finances/budget-general/travail-et-emploi>

Peer Reviewer**Opinion:** Agree

Comments: 1- Source précise: PLF 2021, Etats B, C et D, p. 193 sqq.

https://www.budget.gouv.fr/files/uploads/extract/2021/PLF_2021/PLF_2021_W.pdf 2- Le commentaire du chercheur relatif à la date de publication des PAP est erroné, il se fonde sur la date de la dernière mise à jour du site: budget.gouv.fr. Or les différents Projets Annuels de Performance ont été d'abord publiés sur ce même site le mercredi 07/10/2020, comme l'a indiqué le ministère :

<https://www.budget.gouv.fr/reperes/budget/articles/publication-des-documents-annexes-au-plf-2021>. D'ailleurs les javascripts des PAP en question mentionnent tous la 1ère semaine d'octobre et les commissions des finances de l'Assemblée Nationale comme du Sénat, au cours de l'examen du PLF 2021, ont bien produit des Rapports eux-mêmes publiés (sur leur site respectif) pour chacun de ces PAP. En conséquence, tous ces PAP, comme les autres documents annexes (les "Jaunes" notamment) font bien partie des documents à prendre en considération pour répondre aux questions de l'OBS France 2021. Sinon, il aurait fallu choisir le PLF 2020 et non le PLF 2021 pour répondre à cette enquête.

Government Reviewer**Opinion:****IBP Comment**

Les commentaires de l'examineur pair sont bien notés. Bien que nous ne soyons pas en mesure de vérifier la vérification javascript des PAP cités, un instantané de la "Wayback Machine" du 29 octobre 2020 (<https://web.archive.org/web/20201029102529/https://www.budget.gouv.fr/documentation/documents-budgetaires/exercice-2021/projet-de-loi-de-finances/budget-general>) semble confirmer que les PAP ont été publiés à temps (7 oct. 2020) avant la date limite de recherche de l'OBS .

7. Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by any of the three expenditure classifications (by administrative, economic, or functional classification)?**GUIDELINES:**

Question 7 asks if multi-year expenditure estimates are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates by all three of the expenditure classifications for at least two years beyond the budget year. To answer "b," multi-year expenditure estimates must be presented by two of these three classifications. A "c" answer applies if multi-year expenditure estimates are presented by one of the three classifications. Answer "d" applies if multi-year expenditure estimates are not presented by any of the three classifications.

Answer:

d. No, multi-year expenditure estimates are not presented by any expenditure classification.

Source:

https://minefi.hosting.augure.com/Augure_Minefi/r/ContenuEnLigne/Download?id=0638C996-A2C6-48E5-86FB-A53A22A780F1&filename=DP%20-%20PLF%202021.pdf

https://www.assemblee-nationale.fr/dyn/15/textes/l15b3360_projet-loi.pdf

Comment:

Le projet de loi de finances 2021 et ses annexes ne contiennent pas de classification administrative, fonctionnelle et économique pour les années 2022 et 2023.

Peer Reviewer

Opinion: Agree

Comments: -En France, comme dans les autres pays de la zone euro, la perspective budgétaire pluri-annuelle existe nécessairement, mais elle est présentée dans au moins 2 types de documents ignorés par l'OBS: a) les "Programmes de Stabilité", à soumettre à la Commission au 2nd trimestre de l'année BY-1, par exemple pour 2021-2027: <https://www.budget.gouv.fr/documentation/file-download/11188> ; b) les "Lois de Programmes des finances publiques", par exemple https://www.performancepublique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2018/pap/pdf/LPFP-2018-2022.pdf, conformément à la recommandation de l'OCDE de produire un "Rapport de Long Terme" spécifique, p. 11 du document:

<http://www.oecd.org/fr/gov/budgetisation/Transparence%20budg%C3%A9taire%20meilleures%20pratiques%20COMPLET.pdf>.

Government Reviewer

Opinion:

7b. Based on the response to Question 7, check the box(es) to identify which expenditure classifications have estimates for a multi-year period in the Executive's Budget Proposal?

Answer:

None of the above

Source:

https://www.assemblee-nationale.fr/dyn/15/textes/l15b3360_projet-loi.pdf

https://minefi.hosting.augure.com/Augure_Minefi/r/ContenuEnLigne/Download?id=0638C996-A2C6-48E5-86FB-A53A22A780F1&filename=DP%20-%20PLF%202021.pdf

Comment:

Le projet de loi de finances 2021 et ses annexes ne contiennent pas de classification administrative, fonctionnelle et économique pour les années 2022 et 2023.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

8. Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by program?

GUIDELINES:

Question 8 asks if multi-year expenditure estimates are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable détaillé*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for at least two years beyond the budget year. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures over the multi-year period. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents multi-year estimates for programs that account for less than two-thirds of expenditures. Answer "d" applies

if multi-year estimates are not presented by program.

Revenues generally are separated into two major categories: "tax" and "non-tax" revenues. Taxes are compulsory transfers that result from government exercising its sovereign power. The largest sources of tax revenue in some countries are taxes on personal and business income and taxes on goods and services, such as sales or value-added taxes. The category of non-tax revenues is more diverse, ranging from grants from international institutions and foreign governments to funds raised through the sale of government-provided goods and services. Note that some forms of revenue, such as contributions to social security funds, can be considered either a tax or non-tax revenue depending on the nature of the approach to these contributions. Particularly because different revenues have different characteristics, including who bears the burden of paying the tax and how collections are affected by economic conditions, it is helpful when estimates for revenues are disaggregated and displayed based on their sources.

For more information, please refer to the 2001 GFS manual, in particular Appendix 4 (<http://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf>).

Answer:

d. No, multi-year estimates for programs are not presented.

Source:

https://www.assemblee-nationale.fr/dyn/15/textes/l15b3360_projet-loi.pdf

Comment:

Le PLF 2021 ne contient pas d'estimations de dépenses par programme pour une période multi-annuelle.

Peer Reviewer

Opinion: Agree

Comments: Chaque programme (cf. PAP) comporte une page de "dépenses pluri-annuelle", mais elle ne renseigne que sur les "crédits de paiement" relatifs aux "autorisations d'engagement" de l'année (BY) ou antérieurs. Ce n'est donc pas une programmation pluri-annuelle des crédits d'ensemble. Exemple: p. 28 du programme 421 "Soutien des progrès de l'enseignement et de la recherche": <https://www.budget.gouv.fr/documentation/file-download/9490>

Government Reviewer

Opinion:

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?

GUIDELINES:

Question 9 assesses the degree to which the individual sources of "tax" revenue are disaggregated in the budget. The largest sources of tax revenue in some countries are taxes on personal and business income and taxes on goods and services, such as sales or value-added taxes.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present all individual sources of tax revenue for the budget year, and "other" or "miscellaneous" revenue must account for three percent or less of all tax revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present individual sources of tax revenue that when combined account for at least two-thirds of all tax revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents individual sources of tax revenue that account for less than two-thirds of tax revenues. Answer "d" applies if individual sources of tax revenue are not presented.

Answer:

a. Yes, individual sources of tax revenue accounting for all tax revenue are presented.

Source:

https://www.assemblee-nationale.fr/dyn/15/textes/l15b3360_projet-loi.pdf
Les recettes fiscales sont présentées pages 182-184.

On retrouve également l'information détaillée dans l'Évaluation des voies et moyens (évaluation des dépenses fiscales, tome II), publié le 09/10/2020:

<https://www.budget.gouv.fr/documentation/documents-budgetaires/exercice-2021/le-projet-de-loi-de-finances-et-les-documents-annexes-pour-2021>

Comment:

N/A

Peer Reviewer

Opinion: Agree

Comments: -C'est le Tome I (et non II, consacré aux "dépenses fiscales") des Voies et Moyens qui détaille ces recettes. -Autre référence pour le PLF 2021: Etat A, p. 180 sqq, https://www.budget.gouv.fr/files/uploads/extract/2021/PLF_2021/PLF_2021_W.pdf

Government Reviewer

Opinion:

IBP Comment

L'examineur pair a raison - le bon document sur les Évaluations des voies et moyens est "Tome I - Les évaluations de recettes".

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?

GUIDELINES:

Question 10 assesses the degree to which the individual sources of "non-tax" revenue are disaggregated in the budget. The category of non-tax revenues is diverse, and can include revenue ranging from grants from international institutions and foreign governments to funds raised through the sale of government-provided goods and services.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present all individual sources of non-tax revenue for the budget year, and "other" or "miscellaneous" revenue must account for three percent or less of all non-tax revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present individual sources of non-tax revenue that when combined account for at least two-thirds of all non-tax revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents individual sources of non-tax revenue that account for less than two-thirds of non-tax revenues. Answer "d" applies if individual sources of non-tax revenue are not presented.

Answer:

a. Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.

Source:

Évaluation des voies et moyens (évaluation des recettes, tome I)

<https://www.budget.gouv.fr/documentation/documents-budgetaires/exercice-2021/le-projet-de-loi-de-finances-et-les-documents-annexes-pour-2021>

publié le 09/10/2020

Comment:

Les recettes non-fiscales sont présentées.

Peer Reviewer

Opinion: Agree

Comments: -Ces recettes sont aussi résumées dans le PLF 2021, Etat A, p. 182 sqq https://www.budget.gouv.fr/files/uploads/extract/2021/PLF_2021/PLF_2021_W.pdf

Government Reviewer

Opinion:

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)?

GUIDELINES:

Question 11 evaluates whether revenue estimates are presented for a multi-year period (at least two years beyond the budget year) by "category," that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of revenues classified by category for at least two years following the budget year in question.

Answer:

b. No, multi-year estimates of revenue are not presented by category.

Source:

<https://www.budget.gouv.fr/documentation/documents-budgetaires/exercice-2021/le-projet-de-loi-de-finances-et-les-documents-annexes-pour-2021>

Comment:

Les estimations de recettes par catégories ne sont pas présentées pour une période pluriannuelle.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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)?

GUIDELINES:

Question 12 evaluates whether revenue estimates for individual sources of revenue are presented for a multi-year period (at least two years beyond the budget year). The question applies to both tax and non-tax revenue.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of all sources of revenue individually, accounting for all revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents multi-year estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" applies if individual sources of revenue are not presented for a multi-year period.

Answer:

d. No, multi-year estimates for individual sources of revenue are not presented.

Source:

<https://www.budget.gouv.fr/documentation/documents-budgetaires/exercice-2021/le-projet-de-loi-de-finances-et-les-documents-annexes-pour-2021>

Comment:

Il n'y a pas de présentation d'estimation de recettes des différentes sources de recettes individuelles pour une période pluriannuelle.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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?

GUIDELINES:

Question 13 asks about three key estimates related to borrowing and debt that the budget should include:

- the amount of net new borrowing required during the budget year;
- the central government's total debt burden at the end of the budget year; and
- the interest payments on the outstanding debt for the budget year.

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens and banks and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the IMF.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present all three estimates of borrowing and debt. For a "b" answer, the Executive's Budget Proposal or its supporting documentation must present two of those three estimates. For a "c" answer, the Executive's Budget Proposal or its supporting documentation must present one of the three estimates. Answer "d" applies no information on borrowing and debt is presented for the budget year.

Answer:

a. Yes, all three estimates related to government borrowing and debt are presented.

Source:

PLF 2021: https://www.assemblee-nationale.fr/dyn/15/textes/l15b3360_projet-loi.pdf

- Emprunts requis pour 2021 se trouve au tableau page 126 avec des explications jusqu'à page 128.

- Interêts de la dette, page 184

Rapport économique social et financier: <https://www.budget.gouv.fr/documentation/documents-budgetaires/exercice-2021/le-projet-de-loi-de-finances-et-les-documents-annexes-pour-2021>

- Dette publique, page 76

Comment:

A noter que le rapport "Engagements financiers de l'État" pour le PLF2021 a été publié le 01/04/2021 et donc hors délai pour la méthodologie de l'OBS. Il ne peut donc pas être référencé pour cette question.

[https://www.budget.gouv.fr/rechercher?](https://www.budget.gouv.fr/rechercher?query=engagements+financiers+de+l%27etat&field_tags_target_id=&sort_bef_combine=search_api_relevance+DESC&f%5B0%5D=type%3Adocuments)

[query=engagements+financiers+de+l%27etat&field_tags_target_id=&sort_bef_combine=search_api_relevance+DESC&f%5B0%5D=type%3Adocuments](https://www.budget.gouv.fr/rechercher?query=engagements+financiers+de+l%27etat&field_tags_target_id=&sort_bef_combine=search_api_relevance+DESC&f%5B0%5D=type%3Adocuments)

Peer Reviewer

Opinion: Agree

Comments: D'accord avec la réponse a) du chercheur mais non avec le détail de son contenu. -Le montant prévu des intérêts de la dette ne se trouve pas à la p. 184 (relative aux "recettes" de l'Etat) mais à la p. 225 ("Titre 4") de la "source" citée par le chercheur et également à "l'Etat B", p. 197 (ou respectivement p. 223 et p.195 de: https://www.budget.gouv.fr/files/uploads/extract/2021/PLF_2021/PLF_2021_W.pdf) -Le montant de la dette de l'Etat (Central) ne se trouve pas dans la "source" (RESF 2021) citée par le chercheur: on n'y trouve (p. 78) que la dette de l'ensemble des Administrations Publiques en % du PIB. Le montant prévu de la dette de l'Etat Central pour la fin de BY (2021) est présenté et commenté p. 24 sqq du Projet Annuel de Performance (PAP) du Programme 117 "Charge de la dette et trésorerie de l'État (crédits évaluatifs)":

<https://www.budget.gouv.fr/documentation/file-download/9703>; ou voir encore la "justification au premier euro" de ce programme:

https://www.budget.gouv.fr/files/uploads/extract/2021/PLF/BG/PGM/117/FR_2021_PLF_BG_PGM_117_JPE.html -Ce programme fait partie de la Mission "Engagements financiers de l'Etat". Contrairement à l'affirmation du chercheur, le PAP de cette mission

(<https://www.budget.gouv.fr/documentation/file-download/9526>) a été édité le 03/10/2020 (cf. le javascript de ce document) et mis en ligne pour le

grand public le mercredi 07/07/2020 (<https://www.budget.gouv.fr/reperes/budget/articles/publication-des-documents-annexes-au-plf-2021>). Il a naturellement aussi fait l'objet de rapports par l'Assemblée Nationale (08/10/2020: https://www.assemblee-nationale.fr/dyn/15/rapports/cion_fin/l15b3399-tiii-a23_rapport-fond) et par le Sénat (19/11/2020: <http://www.senat.fr/rap/l20-138-313/l20-138-3130.html>). Il est donc parfaitement public et utilisable dans le cadre de la méthodologie de l'OBS.

Government Reviewer

Opinion:

IBP Comment

Les sources et commentaires de l'examineur pair sont bien notés. Comme indiqué dans le commentaire du personnel de l'IBP pour la question 6, nous convenons que les PAP ont été rendus publics avec le reste du package du PLF 2021. Voir cet instantané de la "Wayback Machine" du 29 octobre 2020 (<https://web.archive.org/web/20201029102529/https://www.budget.gouv.fr/documentation/documents-budgetaires/exercice-2021/projet-de-loi-de-finances/budget-general>).

13b. Based on the response to Question 13, check the box(es) below to identify which estimates of government borrowing and debt are presented in the Executive's Budget Proposal:

Answer:

The amount of net new borrowing required during the budget year
The central government's total debt burden at the end of the budget year
The interest payments on outstanding debt for the budget year

Source:

PLF 2021: https://www.assemblee-nationale.fr/dyn/15/textes/l15b3360_projet-loi.pdf
- Emprunts requis pour 2021 se trouve au tableau page 126 avec des explications jusqu'à page 128.
- Interêts de la dette, page 184

Rapport économique social et financier: <https://www.budget.gouv.fr/documentation/documents-budgetaires/exercice-2021/le-projet-de-loi-de-finances-et-les-documents-annexes-pour-2021>
- Dette publique, page 76

Comment:

A noter que le rapport "Engagements financiers de l'État" pour le PLF2021 a été publié le 01/04/2021 et donc hors délai pour la méthodologie de l'OBS. Il ne peut donc pas être référencé pour cette question.
https://www.budget.gouv.fr/rechercher?query=engagements+financiers+de+l%27etat&field_tags_target_id=&sort_bef_combine=search_api_relevance+DESC&f%5B0%5D=type%3Adocuments

Peer Reviewer

Opinion: Disagree

Suggested Answer: -Besoin de financement ("net borrowing"): PLF 2021, p. 124
https://www.budget.gouv.fr/files/uploads/extract/2021/PLF_2021/PLF_2021_W.pdf -Montant de la dette de l'Etat Central fin 2021 ("central government's total debt burden") : PAP 117 "Charge de la dette et trésorerie de l'État (crédits évaluatifs)", p. 24
<https://www.budget.gouv.fr/documentation/file-download/9703-Charges-d'intérêt> ("interest payments"): p. 16 du PAP 117 (URL ci-avant) et p. 223 du PLF 2021 (URL ci-avant) -Concernant la disponibilité du document PAP 117, voir mon commentaire à la question 13-a.

Comments: Contrairement à l'affirmation du chercheur, le document relatif à la Mission "Engagements financiers de l'Etat" a été édité le 03/10/2020 (cf. javascript de ce document) et mis en ligne pour le grand public le mercredi 07/07/2020 (voir mon commentaire à la question 13-a). Il est donc parfaitement utilisable dans le cadre de la méthodologie de l'OBS.

Government Reviewer

Opinion:

IBP Comment

Les sources et commentaires de l'examineur pair sont bien notés. Comme indiqué dans le commentaire du personnel de l'IBP pour la question 6, nous convenons que les PAP ont été rendus publics avec le reste du package du PLF 2021. Voir cet instantané de la "Wayback Machine" du 29 octobre 2020 (<https://web.archive.org/web/20201029102529/https://www.budget.gouv.fr/documentation/documents-budgetaires/exercice-2021/projet-de-loi-de-finances/budget-general>).

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.)"

GUIDELINES:

Question 14 focuses on the composition of government debt at the end of the budget year, asking whether "core" information related to its composition is presented. These core components include:

- interest rates on the debt;
- maturity profile of the debt; and
- whether the debt is domestic or external.

The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 13, domestic debt is held by a country's citizens, banks, and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country's debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.

Beyond these core elements, a government may also provide additional information related to the composition of its debt, including for instance: whether interest rates are fixed or variable; whether debt is callable; the currency of the debt; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); an analysis of the risk associated with the debt; and where appropriate, what the debt is being used to finance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to the composition of government debt at the end of the budget year as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the composition of government debt is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on the composition of the debt outstanding at the end of the budget year.

Answer:

c. Yes, information is presented, but it excludes some core elements.

Source:

Taux d'intérêts, discussion et hypothèses liées page 114 du Rapport Economique et Financier

<https://www.tresor.economie.gouv.fr/Articles/6efc6c82-e294-48ed-87a4-559ecc13747c/files/38833aa8-5cdd-45da-8ca2-e5b2dfffb352>

Comment:

A noter que le rapport "Engagements financiers de l'État" pour le PLF2021 a été publié le 01/04/2021 et donc hors délai pour la méthodologie de l'OBS. Il ne peut donc pas être référencé pour cette question.

Ce rapport contient des informations dépassant les aspects clés" (exemple: simulation de l'impact d'une hausse des taux d'intérêt et/ ou de l'inflation sur la charge de la dette).

[https://www.budget.gouv.fr/rechercher?](https://www.budget.gouv.fr/rechercher?query=engagements+financiers+de+l%27etat&field_tags_target_id=&sort_bef_combine=search_api_relevance+DESC&f%5B%5D=type%3Adocuments)

[query=engagements+financiers+de+l%27etat&field_tags_target_id=&sort_bef_combine=search_api_relevance+DESC&f%5B%5D=type%3Adocuments](https://www.budget.gouv.fr/rechercher?query=engagements+financiers+de+l%27etat&field_tags_target_id=&sort_bef_combine=search_api_relevance+DESC&f%5B%5D=type%3Adocuments)

L'information clé au sujet de la dette est publié par L'agence France Trésor dans les bulletins mensuels:

https://www.aft.gouv.fr/files/medias-aft/7_Publications/7.2_BM/367_Bulletin%20mensuel%20d%C3%A9cembre%202020.pdf

Celui de décembre 2020 contient l'information au sujet de la maturité et la structure (résident/non résident de la dette). Néanmoins, ce document ne fait pas partie du PLF 2021 et donc ne peut être pris en compte pour répondre à cette question.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, the core information is presented for the composition of the total debt outstanding.

Comments: -Le PAP 117 "Charge de la dette et trésorerie de l'État (crédits évaluatifs)" contient de nombreuses informations au-delà des éléments

centraux demandés par la question: contexte financier, scénarios de court, moyen et long termes pour les taux d'intérêt, décomposition des effets volume / taux / inflation dans l'évolution de la charge de la dette, simulation d'un "choc" de taux, etc. Ceci conduirait à la réponse a): <https://www.budget.gouv.fr/documentation/file-download/9703> -Inversement, quelques éléments centraux demandés à cette question-ci ne sont pas présents (notamment la structure précise de la dette par maturité ou selon les détenteurs), ce qui conduirait à la réponse c), retenue par le chercheur. -Ainsi - et comme dans les OBS antérieurs (voir par exemple OBS 2019) - la réponse b) me paraît la plus appropriée, conformément aussi aux "guidelines" ci-dessus. -Voir dans les questions 13 mon commentaire sur la disponibilité du PAP 117.

Government Reviewer

Opinion:

IBP Comment

Les sources et commentaires de l'examineur pair sont bien notés. Comme indiqué dans le commentaire du personnel de l'IBP pour la question 6, nous convenons que les PAP ont été rendus publics avec le reste du package du PLF 2021. Voir cet instantané de la "Wayback Machine" du 29 octobre 2020 (<https://web.archive.org/web/20201029102529/https://www.budget.gouv.fr/documentation/documents-budgetaires/exercice-2021/projet-de-loi-de-finances/budget-general>). Conformément aux lignes directrices sur les questions, les informations au-delà des éléments clés peuvent être utilisées à l'appui d'une réponse « b » uniquement si un élément clé est manquant. La réponse existante de "c" est donc maintenue.

14b. Based on the response to Question 14, check the box(es) to identify which elements of the composition of the total debt outstanding are presented in the Executive's Budget Proposal:

Answer:

Interest rates on the debt

Information beyond the core elements (please specify)

Source:

Taux d'intérêts, discussion et hypothèses liées page 114 du Rapport Economique et Financier

<https://www.tresor.economie.gouv.fr/Articles/6efc6c82-e294-48ed-87a4-559ecc13747c/files/38833aa8-5cdd-45da-8ca2-e5b2fdffb352>

Comment:

A noter que le rapport "Engagements financiers de l'État" pour le PLF2021 a été publié le 01/04/2021 et donc hors délai pour la méthodologie de l'OBS. Il ne peut donc pas être référencé pour cette question.

Ce rapport contient des informations dépassant les aspects clés" (exemple: simulation de l'impact d'une hausse des taux d'intérêt et/ ou de l'inflation sur la charge de la dette).

[https://www.budget.gouv.fr/rechercher?](https://www.budget.gouv.fr/rechercher?query=engagements+financiers+de+l%27etat&field_tags_target_id=&sort_bef_combine=search_api_relevance+DESC&f%5B0%5D=type%3Adocuments)

[query=engagements+financiers+de+l%27etat&field_tags_target_id=&sort_bef_combine=search_api_relevance+DESC&f%5B0%5D=type%3Adocuments](https://www.budget.gouv.fr/rechercher?query=engagements+financiers+de+l%27etat&field_tags_target_id=&sort_bef_combine=search_api_relevance+DESC&f%5B0%5D=type%3Adocuments)

L'information clé au sujet de la dette est publié par L'agence France Trésor dans les bulletins mensuels:

https://www.aft.gouv.fr/files/medias-aft/7_Publications/7.2_BM/367_Bulletin%20mensuel%20d%C3%A9cembre%202020.pdf

Celui de décembre 2020 contient l'information au sujet de la maturité et la structure (résident/non résident de la dette). Néanmoins, ce document ne fait pas partie du PLF 2021 et donc ne peut être pris en compte pour répondre à cette question.

Peer Reviewer

Opinion: Disagree

Suggested Answer: -Interest rates on the debt: a) cf. "Contexte financier", pp. 17-19 du PAP 117 "Charge de la dette et trésorerie de l'État (crédits évaluatifs)": <https://www.budget.gouv.fr/documentation/file-download/9703> ; b) p. 115 du RESF 2021:

<https://www.budget.gouv.fr/documentation/file-download/6805> (ou l'URL de la "source" du chercheur) -Information beyond the core elements : "JUSTIFICATION AU PREMIER EURO" du PAP 117, pp. 16-26: Contexte de financement, contexte financier (scénarios moyen, long, court termes, inflation), évolution de la charge budgétaire et effet volume / taux /inflation, simulation d'un choc de taux et sensibilité à l'inflation

Comments: -Voir dans les questions 13 mon commentaire sur la disponibilité du PAP 117.

Government Reviewer

Opinion:

IBP Comment

Les sources et commentaires de l'examinateur pair sont bien notés. Comme indiqué dans le commentaire du personnel de l'IBP pour la question 6, nous convenons que les PAP ont été rendus publics avec le reste du package du PLF 2021. Voir cet instantané de la "Wayback Machine" du 29 octobre 2020 (<https://web.archive.org/web/20201029102529/https://www.budget.gouv.fr/documentation/documents-budgetaires/exercice-2021/projet-de-loi-de-finances/budget-general>). Cette réponse est révisée de "Interest rates on the debt" à "Interest rates on the debt et Information beyond the core elements".

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.)"

GUIDELINES:

Question 15 focuses on the macroeconomic forecast that underlies the budget's revenue and expenditure estimates, asking whether "core" information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:

- *nominal GDP level;*
- *inflation rate;*
- *real GDP growth; and*
- *interest rates.*

While the core macroeconomic information should be a standard feature of the Executive's Budget Proposal, the importance of some types of macroeconomic assumptions may vary from country to country. For example, the budget estimates of some countries are particularly affected by changes in the price of oil and other commodities.

Beyond these core elements, some governments also provide additional information related to the economic outlook, including for instance: short and long-term interest rates; rate of employment and unemployment; GDP deflator; price of oil and other commodities; current account; exchange rate; and composition of GDP growth.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to the macroeconomic forecast as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the macroeconomic forecast is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the macroeconomic forecast is presented.

Answer:

a. Yes, information beyond the core elements is presented for the macroeconomic forecast.

Source:

Rapport économique social et financier

<https://www.budget.gouv.fr/documentation/documents-budgetaires/exercice-2021/le-projet-de-loi-de-finances-et-les-documents-annexes-pour-2021>

publié le 08/10/2020

- taux d'inflation - page 50

- Croissance réelle du PIB - page 140

- taux intérêts - page 114

Les autres éléments se retrouvent directement dans le PLF 2021 :

- PIB nominal - page 36

Comment:

Information au-delà de l'information clé à cette question comprend :

- taux de change USD/EUR - page 50

- Prix du Brent en USD - page 50

- la balance des paiements - page 65

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion:

15b. Based on the response to Question 15, check the box(es) to identify which elements of the macroeconomic forecast are included in the Executive's Budget Proposal:

Answer:

Nominal GDP level
Inflation rate
Real GDP growth
Interest rates
Information beyond the core elements (please specify)

Source:

Rapport économique social et financier
<https://www.budget.gouv.fr/documentation/documents-budgetaires/exercice-2021/le-projet-de-loi-de-finances-et-les-documents-annexes-pour-2021>
publié le 08/10/2020
- taux d'inflation - page 50
- Croissance réelle du PIB - page 140
- taux intérêts - page 114

Les autres éléments se retrouvent directement dans le PLF 2021:
- PIB nominal - page 36

Comment:

Informations au-delà des informations clés à cette question:
- taux de change USD/EUR - page 50
- Prix du Brent en USD - page 50
- la balance des paiements - page 65

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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.)"

GUIDELINES:

Question 16 focuses on the issue of whether the Executive's Budget Proposal shows how different macroeconomic assumptions affect the budget estimates (known as a "sensitivity analysis"). It asks whether "core" information related to a sensitivity analysis is presented, estimating the impact on expenditures, revenue, and debt of different assumptions for:

- inflation rate;*
- real GDP growth; and*

interest rates.

A sensitivity analysis shows the effect on the budget of possible changes in some macroeconomic assumptions, and is important for understanding the impact of the economy on the budget; for instance, what would happen to revenue collections if GDP growth were slower than what is assumed in the budget proposal? Or what would happen to expenditure if inflation were higher than estimated? Or how will revenue be affected by a decrease in the price of oil?

As noted for Question 15, changes in certain macroeconomic assumptions, such as the price of oil and other commodities, can have a significant impact on the budget estimates. As a result, some sensitivity analyses may also examine the impact on the budget estimates of changes in assumptions such as the price of oil that are beyond the core elements of the inflation rate, real GDP growth, and interest rates.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to a "sensitivity analysis" as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to a "sensitivity analysis" is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on "sensitivity analysis" is presented.

Answer:

c. Yes, information is presented, but it excludes some core elements.

Source:

Rapport économique social et financier

<https://www.budget.gouv.fr/documentation/documents-budgetaires/exercice-2021/le-projet-de-loi-de-finances-et-les-documents-annexes-pour-2021>

pages 72-74

Cette partie du rapport est beaucoup moins détaillée et précise comparé à celui pour 2019 (OBS précédent).

Comment:

Le rapport "Engagements financiers de l'Etat" ne peut être utilisé car hors délai pour la méthodologie de l'OBS.

Peer Reviewer

Opinion: Agree

Comments: -D'accord dans l'ensemble avec le chercheur, bien que de nombreuses analyses du RESF 2021 montrent l'impact de la récession en 2020 sur le budget et celui du "Plan de Relance" sur les finances publiques en 2020 et 2021 (notamment p. 81 et pp.86-97). Mais les hypothèses alternatives ne sont guère chiffrées ou précisées. -En revanche, l'analyse de sensibilité relative aux taux d'intérêt est bien présentée p. 116 du RESF 2021 ainsi que dans le PAP 117 (cf. questions 13 et 14).

Government Reviewer

Opinion:

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?

GUIDELINES:

Questions 17 and 18 ask about new policy proposals in the budget. In any given year, most of the expenditures and revenues in the budget reflect the continuation of existing policies. However, much of the attention during the budget debate is focused on new proposals – whether they call for eliminating an existing program, introducing a new one, or changing an existing program at the margins. Typically, these new proposals are accompanied by an increase, a decrease, or a shift in expenditures or revenues. Because these changes may have different impacts on people's lives, the budget proposal should present sufficient detail about new policies and their budgetary impact.

Question 17 asks about new expenditure policies, and Question 18 asks about new revenue policies. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how all new policy proposals affect expenditures (for Question 17) or revenues (for Question 18) and a narrative discussion of the impact of these new policies. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show the impact of all new policy proposals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show the impact of only some, but not all, policy proposals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on the impact of new policy proposals.

Answer:

a. Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.

Source:

- PLF 2021

https://www.assemblee-nationale.fr/dyn/15/textes/l15b3360_projet-loi.pdf

- Rapport économique et financier

<https://www.budget.gouv.fr/documentation/documents-budgetaires/exercice-2021/le-projet-de-loi-de-finances-et-les-documents-annexes-pour-2021>

pages 16-41

Comment:

Le projet de budget présente en quoi les nouvelles propositions des politiques publiques affectent les dépenses.

Peer Reviewer

Opinion: Agree

Comments: "Exposé des motifs", PLF 2021, pp. 8-30 RESF 2021, pp. 16-44, pp. 76-103 et pp.110-115 :

<https://www.budget.gouv.fr/documentation/file-download/6805>

Government Reviewer

Opinion:

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?

GUIDELINES:

Questions 17 and 18 ask about new policy proposals in the budget. In any given year, most of the expenditures and revenues in the budget reflect the continuation of existing policies. However, much of the attention during the budget debate is focused on new proposals – whether they call for eliminating an existing program, introducing a new one, or changing an existing program at the margins. Typically, these new proposals are accompanied by an increase, a decrease, or a shift in expenditures or revenues. Because these changes may have different impacts on people's lives, the budget proposal should present sufficient detail about new policies and their budgetary impact.

Question 17 asks about new expenditure policies, and Question 18 asks about new revenue policies. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how all new policy proposals affect expenditures (for Question 17) or revenues (for Question 18) and a narrative discussion of the impact of these new policies. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show the impact of all new policy proposals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show the impact of only some, but not all, policy proposals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on the impact of new policy proposals.

Prior-year information constitutes an important benchmark for assessing the proposals for the upcoming budget year. Estimates of prior years should be presented in the same formats (in terms of classification) as the budget year to ensure that year-to-year comparisons are meaningful. For example, if the budget proposes shifting responsibility for a particular program from one administrative unit to another – such as shifting responsibility for the training of nurses from the health department to the education department – the prior-year figures must be adjusted before year-to-year comparisons of administrative budgets can be made.

Typically, when the budget proposal is submitted, the year prior to the budget year (BY-1), also known as the current year, has not ended, so the executive will provide estimates of the anticipated outcome for BY-1. The soundness of these estimates is directly related to the degree to which they have been updated to reflect actual expenditures to date, legislative changes that have occurred, and anticipated changes in macroeconomic, caseload, and other relevant factors for the remainder of the year.

The first year that can reflect actual outcomes, therefore, is generally two years before the budget year (BY-2). Thus the OECD recommends that data covering at least two years before the budget year (along with two years of projections beyond the budget year) are provided in order to assess fully the trends in the budget.

Answer:

a. Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.

Source:

Dans le PLF 2021, par exemple les articles 4 - 8 portent sur les politiques vis-à-vis des recettes, page 45 et suivantes. Chaque nouvelle mesure contient un exposé des motifs.

<https://www.budget.gouv.fr/documentation/documents-budgetaires/exercice-2021/le-projet-de-loi-de-finances-et-les-documents-annexes-pour-2021>

Comment:

L'impact des mesures nouvelles sur les recettes est commenté dans le PLF 2021 et également dans le document annexe: Évaluation des voies et moyens (tome 1: évaluation des recettes)

<https://www.budget.gouv.fr/documentation/documents-budgetaires/exercice-2021/le-projet-de-loi-de-finances-et-les-documents-annexes-pour-2021>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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)?

GUIDELINES:

Question 19 asks if expenditure estimates for the year prior to the budget year (BY-1) are presented by one of the three expenditure classifications – by administrative, economic, and functional classifications. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. (See Questions 1-5 above.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-1 by all three of the expenditure classifications. To answer "b," expenditure estimates for BY-1 must be presented by two of these three classifications. A "c" answer applies if expenditure estimates for BY-1 are presented by one of the three classifications. Answer "d" applies if expenditure estimates for BY-1 are not presented by any of the three classifications.

Answer:

a. Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).

Source:

https://www.assemblee-nationale.fr/dyn/15/textes/l15b3360_projet-loi.pdf

- classification fonctionnelle: pages 210-215

- classification économique: page 236

Tableau de comparaison, par titre et catégorie, des crédits proposés pour 2021 à ceux votés pour 2020 (budget général ; hors fonds de concours)

Comment:

La classification administrative n'est pas présente pour l'année 2020 dans le PLF 2021.

Les missions ne constituent pas une classification administrative; l'essentiel étant que le non-technicien ne doit pas faire des recherches supplémentaires pour savoir quelles missions se rattachent à quelle ministère; il y a aussi la complexité des missions inter-ministérielles.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).

Comments: -Comme dans les OBS antérieurs, la réponse adéquate est a). Comme rien n'a changé dans le mode de présentation des dépenses du PLF depuis lors, modifier cette réponse introduirait donc un biais injustifié. -Sur le fond, en matière budgétaire, il est admis que la véritable "unité administrative" en France depuis l'adoption de la LOLF est la "mission", qui peut être "ministérielle" (rattachée à un ministère dont la dénomination et les responsabilités sont très variables en France autour du temps) ou être "interministérielle" (mais avec un ministère de rattachement principal). Le nom et les attributions de ces missions sont beaucoup plus stables dans le temps et assurent une continuité dans les comparaisons entre années. Les "missions" constituent d'ailleurs pour cette raison l'unité de vote au Parlement depuis la LOLF. C'est pourquoi la récapitulation des crédits par Ministère ("unité politique") n'intervient au contraire que pour mémoire -et seulement dans l'avant-dernière annexe du PLF. Les "programmes", de leur côté, constituent l'unité d'autorisation parlementaire (selon le "principe de spécialité" budgétaire) et de gestion ("fonctionnelle") de la LOLF. La classification par "titres" est celle dite "économique". -Les tableaux pp. 208-213 du PLF 2021 récapitulent les crédits par "mission" (unité administrative) pour 2021 (BY) et les comparent à ceux pour 2020 (BY-1). Les mêmes tableaux comparent les crédits 2021 et 2020 par "programme" (classification "fonctionnelle"). Enfin sont comparés par "titre" (classification "économique") ces crédits 2021 et 2020 (p. 234, ainsi que par titres / missions / programmes aux pp. 214-234) .

Government Reviewer

Opinion:

Researcher Response

D'accord pour ce changement.

IBP Comment

À la lumière du commentaire de l'examineur pair et de la réaction de suivi du chercheur, la réponse est révisée de « b » à « 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)?

GUIDELINES:

Question 20 asks if expenditure estimates for the year before the budget year (BY-1) are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable détaillé*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-1. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures for BY-1. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for only less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.

Answer:

a. Yes, programs accounting for all expenditures are presented for BY-1.

Source:

https://www.assemblee-nationale.fr/dyn/15/textes/l15b3360_projet-loi.pdf

Tableau de comparaison, par titre, mission et programme du budget général, des crédits proposés pour 2021 à ceux votés pour 2020 (hors fonds de concours)
page 216

Comment:

N/A

Peer Reviewer

Opinion: Agree

Comments: -Voir aussi tous les Projets Annuels de Performance (PAP) annexés au PLF 2021, notamment :

Government Reviewer

Opinion:

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?

GUIDELINES:

Question 21 asks whether the expenditure estimates for the year before the budget year (BY-1) have been updated from the original enacted levels. Updates can reflect actual experience to date; revised estimates due to shifting of funds by the executive, as permitted under the law; enactment of supplemental budgets; and revised assumptions regarding macroeconomic conditions, caseload, and other relevant factors for the remainder of the year.

Answer "a" applies if the estimates have been updated; answer "b" applies if the original estimates are still being used.

Answer:

a. Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.

Source:

https://www.assemblee-nationale.fr/dyn/15/textes/l15b3360_projet-loi.pdf

Tableau page 23, discussion explicative pages 22-26

Comment:

Les estimations de dépenses ont été mises à jour par rapport aux niveaux adoptés à l'origine.

Peer Reviewer

Opinion: Agree

Comments: -Voir aussi tous les Projets Annuels de Performance (PAP) annexés au PLF 2021, notamment :

<https://www.budget.gouv.fr/documentation/documents-budgetaires/exercice-2021/projet-de-loi-de-finances/budget-general>

Government Reviewer

Opinion:

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)?

GUIDELINES:

Question 22 asks if expenditure estimates for more than one year prior to the budget year (BY-2 and prior years) are presented by any of the three expenditure classifications – by administrative, economic, and functional classifications. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. (See Questions 1-5 above.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-2 and prior years by all three of the expenditure classifications. To answer "b," expenditure estimates for BY-2 and prior years must be presented by two of these three classifications. A "c" answer applies if expenditure estimates for BY-2 and prior years are presented by one of the three classifications. Answer "d" applies if expenditure estimates for BY-2 and prior years are not presented by any of the three classifications

Answer:

c. Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.

Source:

Rapport économique social et financier

<https://www.budget.gouv.fr/documentation/documents-budgetaires/exercice-2021/le-projet-de-loi-de-finances-et-les-documents-annexes-pour-2021>

- Classification économique: Tableau pages 230-232

Comment:

N/A

Peer Reviewer

Opinion: Agree

Comments: -Egalement p. 230 : <https://www.budget.gouv.fr/documentation/file-download/6805>

Government Reviewer

Opinion:

22b. Based on the response to Question 22, check the box(es) to identify which expenditure classifications have estimates for more than one year prior to the budget year in the Executive Budget Proposal:

Answer:

Economic classification

Source:

Rapport économique social et financier

<https://www.budget.gouv.fr/documentation/documents-budgetaires/exercice-2021/le-projet-de-loi-de-finances-et-les-documents-annexes-pour-2021>

- Classification économique: Tableau pages 230-232

Comment:

N/A

Peer Reviewer

Opinion: Agree

Comments: RESF 2021, p. 230: <https://www.budget.gouv.fr/documentation/file-download/6805>

Government Reviewer

Opinion:

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)?

GUIDELINES:

Question 23 asks if expenditure estimates for more than one year before the budget year (BY-2 and prior years) are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable détaillé*. (These data are typically

coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-2 and prior years. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures for BY-2 and prior years. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for only less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.

Answer:

d. No, expenditures are not presented by program for BY-2 and prior years.

Source:

https://www.assemblee-nationale.fr/dyn/15/textes/l15b3360_projet-loi.pdf

Comment:

Les dépenses sont présentées par programme uniquement pour l'année précédant l'exercice budgétaire.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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?

GUIDELINES:

Question 24 asks for which year the actual outcomes for expenditures are shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated all its expenditure data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.

For an "a" answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.

Answer:

a. Two years prior to the budget year (BY-2).

Source:

https://www.assemblee-nationale.fr/dyn/15/textes/l15b3360_projet-loi.pdf
pages 21-22 et tableau pages 23-24

Comment:

Les données budgétaires sur les résultats réels sont disponibles deux ans avant l'exercice budgétaire. L'exécution budgétaire est donnée pour les années 2017, 2018, 2019 et 2020.

On retrouve également certaines informations dans le rapport économique et financier.

Peer Reviewer

Opinion: Agree

Comments: -La référence adéquate est: RESF 2021, Tableaux p. 230 et 235: <https://www.budget.gouv.fr/documentation/file-download/6805> -Les tableaux du PLF 2021, p. 21 à 24, cités par le chercheur ne concernent que les dépenses dites "piloteables" (environ 2/3 des dépenses nettes totales).

Government Reviewer

Opinion:

IBP Comment

Les commentaires fournis par l'examineur pair sont bien notés.

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)?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

a. Yes, revenue estimates for BY-1 are presented by category.

Source:

https://www.assemblee-nationale.fr/dyn/15/textes/l15b3360_projet-loi.pdf
pages 13-14

<https://www.budget.gouv.fr/documentation/documents-budgetaires/exercice-2021/le-projet-de-loi-de-finances-et-les-documents-annexes-pour-2021>

Des informations détaillées sur les réalisations pour les recettes des années précédentes se trouve dans le rapport Évaluation des voies et moyens (évaluation des recettes, tome I)
- par exemple page 23

Comment:

N/A

Peer Reviewer

Opinion: Agree

Comments: -La p. 23 citée pour "Evaluation des Voies et Moyens 2021, tome 1" n'est pas très instructive, voir plutôt, p. 14 pour une récapitulaton :
<https://www.budget.gouv.fr/documentation/file-download/6841>

Government Reviewer

Opinion:

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)?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

a. Yes, individual sources of revenue accounting for all revenue are presented for BY-1.

Source:

<https://www.budget.gouv.fr/documentation/documents-budgetaires/exercice-2021/le-projet-de-loi-de-finances-et-les-documents-annexes-pour-2021>

Des informations détaillées sur les réalisations pour les recettes des années précédentes se trouve dans le rapport Évaluation des voies et moyens (évaluation des recettes, tome I)
- par exemple page 23

Comment:
N/A

Peer Reviewer

Opinion: Agree

Comments: - à nouveau plutôt la p. 14 de VM 2021: <https://www.budget.gouv.fr/documentation/file-download/6841>

Government Reviewer

Opinion:

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?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

a. Yes, revenue estimates for BY-1 have been updated from the original enacted levels.

Source:

<https://www.budget.gouv.fr/documentation/documents-budgetaires/exercice-2021/le-projet-de-loi-de-finances-et-les-documents-annexes-pour-2021>

Des informations détaillées sur les réalisations pour les recettes des années précédentes se trouve dans le rapport Évaluation des voies et moyens (évaluation des recettes, tome I)
- par exemple page 23

Dans les grandes lignes: https://www.assemblee-nationale.fr/dyn/15/textes/l15b3360_projet-loi.pdf

Comment:

Les réalisations de recettes pour l'année précédente sont révisées par rapport à celles votées à l'origine.

Peer Reviewer

Opinion: Agree

Comments: Notamment pp. 13-14 du PLF 2021 et tout le Rapport "Évaluation des voies et moyens , tome 1":
<https://www.budget.gouv.fr/documentation/file-download/6841>

Government Reviewer

Opinion:

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)?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

a. Yes, revenue estimates for BY-2 and prior years are presented by category.

Source:

<https://www.budget.gouv.fr/documentation/documents-budgetaires/exercice-2021/le-projet-de-loi-de-finances-et-les-documents-annexes-pour-2021>

Des informations détaillées sur les réalisations pour les recettes des années précédentes se trouve dans le rapport Évaluation des voies et moyens (évaluation des recettes, tome I)

- par exemple page 23

Comment:

Le projet du budget présente les estimations de recettes par catégorie pour les deux années qui précèdent la nouvelle année budgétaire.

Peer Reviewer

Opinion: Agree

Comments: -Notamment p. 8 et toutes les rubriques détaillées de "Evaluation des Voies et Moyens, tome 1":

<https://www.budget.gouv.fr/documentation/file-download/6841> -Et Tableau p. 230 du RESF 2021: <https://www.budget.gouv.fr/documentation/file-download/6805>

Government Reviewer

Opinion:

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)?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

a. Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.

Source:

<https://www.budget.gouv.fr/documentation/documents-budgetaires/exercice-2021/le-projet-de-loi-de-finances-et-les-documents-annexes-pour-2021>

Des informations détaillées sur les réalisations pour les recettes des années précédentes se trouve dans le rapport Évaluation des voies et moyens (évaluation des recettes, tome I)

- par exemple page 23, 24

Comment:

N/A

Peer Reviewer

Opinion: Agree

Comments: -Pour BY-2 (2019), c'est le cas dans chaque rubrique de "Evaluation des Voies et Moyens, tome 1":

<https://www.budget.gouv.fr/documentation/file-download/6841> -Pour les années antérieures, voir RESF 2021, p. 230 (ainsi que les "prélèvements obligatoires en % du PIB", p. 228): <https://www.budget.gouv.fr/documentation/file-download/6805>

Government Reviewer

Opinion:

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?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

a. Two years prior to the budget year (BY-2).

Source:

<https://www.budget.gouv.fr/documentation/documents-budgetaires/exercice-2021/le-projet-de-loi-de-finances-et-les-documents-annexes-pour-2021>

- Évaluation des voies et moyens (évaluation des recettes, tome I)

Comment:

Les recettes réels sont présentées pour l'année 2019 dans le PLF 2021.

Peer Reviewer

Opinion: Agree

Comments: -Cette année, le PLF 2021 lui-même ne présente nulle part les recettes de BY-2 (2019). -Comme dans les questions précédentes, pour les données effectives relatives à BY-2, il faut donc se référer à: "Evaluation des Voies et Moyens 2021" (tout le tome 1) :

<https://www.budget.gouv.fr/documentation/file-download/6841> et au RESF 2021, notamment p. 117 et p. 230 :

<https://www.budget.gouv.fr/documentation/file-download/6805>

Government Reviewer

Opinion:

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.)"

GUIDELINES:

Question 31 focuses on prior-year debt information, rather than on prior-year expenditures or revenues, asking whether "core" information is provided on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1).

The "core" information includes:

- total debt outstanding at the end of BY-1;
- 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.

This core information for BY-1 is consistent with the budget year information for borrowing and debt, which is examined in Questions 13 and 14. Please note that for the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.

In addition, some governments provide information beyond the core elements, such as gross new borrowing required during BY-1; currency of the debt; whether the debt carries a fixed or variable interest rate; whether it is callable; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); where appropriate, what the debt is being used to finance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to government borrowing and debt, including its composition, for BY-1 as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to government borrowing and debt, including its composition, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on government borrowing and debt for BY-1.

Answer:

b. Yes, the core information is presented for government debt.

Source:

https://www.assemblee-nationale.fr/dyn/15/textes/l15b3360_projet-loi.pdf

- charge de la dette, page 21 et 211

- intérêts, page 236

- Le Rapport économique social et financier contient certaines informations au-delà de l'information clé, tels que le contexte financier, les prévisions de taux d'intérêt, la sensibilité de la charge de la dette à un choc de taux.

Voir: <https://www.budget.gouv.fr/documentation/documents-budgetaires/exercice-2021/le-projet-de-loi-de-finances-et-les-documents-annexes-pour-2021>

- dette, page 88

- taux intérêts, page 115, page 214

Comment:

- A noter que le rapport "Engagements financiers de l'État" a été publié le 01/04/2021 et donc ne peut pas être utilisé pour répondre aux questions car il est hors-délais selon la méthodologie OBS.

Voir: https://www.budget.gouv.fr/documentation/documents-budgetaires/exercice-2021/projet-de-loi-de-finances/budget-general?document_dossier%5B0%5D=mission_nomenclature%3A32377

- On ne retrouve pas les informations sur le profil de maturité et la nature interne/externe de la dette.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, the core information is presented for government debt.

Comments: -Le document le plus important pour cette question est le PAP117 "Charge de la dette et trésorerie de l'État (crédits évaluatifs)":

<https://www.budget.gouv.fr/documentation/file-download/9703>; de façon plus marginale, quelques informations sont présentées aussi dans le RESF 2021 (pp. 114-115 et pp. 136-137), cité par le chercheur. -Concernant l'année 2020 (BY-1), on trouve la plupart des informations clés demandées, dans le PAP 117, p. 16 à 26; manquent le profil précis de maturité (mais la distinction entre les montants à court terme et à long terme est quantifiée) et la nature interne / externe de la dette - question secondaire pour la France puisque toute la dette publique est libellée en euros (ce qui est rappelé p. 21), donc sans risque de change. Toutefois, dans le RESF 2021 p. 115, est quand même fournie une évaluation (en %) de la dette portée par les résidents vs non résidents à mi-2020. Par ailleurs dans ces documents de nombreuses informations quantitatives et narratives "au-delà des éléments clés" sont présentées, par exemple (PAP 117) le contexte financier, les prévisions de taux d'intérêt, la sensibilité de la charge de la dette à un choc de taux, la part de la dette à taux variable / fixe, ...; et, dans le RESF 2021 (p. 114 et 115), les charges des différents types de titres et de taux d'intérêt ... -Ces différents éléments supplémentaires pourraient conduire à considérer comme appropriée la réponse a), mais l'absence de 2 informations suffisamment précises (dette en 2020 par maturité et par porteurs) me font conclure que la réponse b) est finalement la plus adaptée, comme d'ailleurs dans l'OBS 2019. -NB: les p. 88 et 214 du RESF 2021, citées par le chercheur, sont relatives à la dette de l'ensemble des Administrations Publiques et non du seul Etat Central.

Government Reviewer

Opinion:

IBP Comment

Les sources et commentaires de l'examineur pair sont bien notés. Comme indiqué dans le commentaire du personnel de l'IBP pour la question 6, nous convenons que les PAP ont été rendus publics avec le reste du package du PLF 2021. Voir cet instantané de la "Wayback Machine" du 29 octobre 2020 (<https://web.archive.org/web/20201029102529/https://www.budget.gouv.fr/documentation/documents-budgetaires/exercice-2021/projet-de-loi-de-finances/budget-general>). La réponse est donc révisée de "c" à "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?

GUIDELINES:

Question 32 asks for which year the actual outcome for total debt outstanding is shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated its debt data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.

For an "a" answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.

It is essential that all government activities that may have an impact on the budget – in the current budget year or in future budget years – be fully disclosed to the legislature and the public in budget documents. In some countries, for instance, entities outside central government (such as public corporations) undertake fiscal activities that could affect current and future budgets. Similarly, activities that can have a significant impact on the budget, such as payment arrears and contingent liabilities, sometimes are not properly captured by the regular presentations of expenditure, revenue, and debt.

Answer:

a. Two years prior to the budget year (BY-2).

Source:

https://www.assemblee-nationale.fr/dyn/15/textes/l15b3360_projet-loi.pdf
- charge de la dette, page 21 et 211

- Le Rapport économique social et financier contient certaines informations au-delà de l'information clé, tels que le contexte financier, les prévisions de taux d'intérêt, la sensibilité de la charge de la dette à un choc de taux.

Voir: <https://www.budget.gouv.fr/documentation/documents-budgetaires/exercice-2021/le-projet-de-loi-de-finances-et-les-documents-annexes-pour-2021>
- dette, page 88, page 214

Comment:

L'année la plus récente pour laquelle les chiffres de la dette reflètent les résultats réel est l'année 2019.

Peer Reviewer

Opinion: Agree

Comments: -D'accord avec la réponse (2019), mais pas avec les sources du chercheur. -Les sources correctes pour cette question sont : a) à nouveau le PAP 117, p. 24 pour l'encours de la dette ("debt outstanding") de l'Etat Central en 2019, éventuellement p. 22 pour la charge d'intérêt ; b) le RESF 2021, Tableau 10 p. 234, pour l'encours de la dette de l'Etat Central en 2019, "au sens de Maastricht" en Comptabilité Nationale, i.e. non seulement la dette "négociable" (sous forme de "titres" émis sur le marché, comme dans le PAP 117) mais aussi les dépôts et autres avoirs auprès du Trésor. On peut le compléter avec le tableau 12, p. 235, cette fois en Comptabilité Générale (et pas "nationale"), i.e. conforme au Compte Général de l'Etat, cf. YER. -Les pages, indiquées par le chercheur, du RESF 2021 concernent la dette (en % du PIB) de l'ensemble des Administrations Publiques (quantifiée aussi p. 234) et non de l'Etat Central. Quant au PLF 2021, il ne fournit en fait aucun encours de la dette de l'Etat, seulement le montant des charges d'intérêt (avec des chiffres "retraités" pour 2019 à la p. 21 - donc différents des chiffres effectifs - et aucune donnée pour 2019 à la p. 211).

Government Reviewer

Opinion:

IBP Comment

Les sources et commentaires de l'examineur pair sont bien notés. Comme indiqué dans le commentaire du personnel de l'IBP pour la question 6, nous convenons que les PAP ont été rendus publics avec le reste du package du PLF 2021. Voir cet instantané de la "Wayback Machine" du 29 octobre 2020 (<https://web.archive.org/web/20201029102529/https://www.budget.gouv.fr/documentation/documents-budgetaires/exercice-2021/projet-de-loi-de-finances/budget-general>).

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.)"

GUIDELINES:

Question 33 focuses on extra-budgetary funds, asking whether "core" information related to these funds, which exist outside the budget, are presented. These core components include:

- a statement of purpose or policy rationale for the extra-budgetary fund (i.e., why was a particular fund set up? what is it used for?); and
- estimates of its income, expenditure, and financing. (These estimates should be presented on a gross basis so that it is possible to tell how much money flows through each extra-budgetary fund.)

In most countries, governments engage in certain budgetary activities that are not included in the central government's budget. Known as extra-budgetary funds, they can range in size and scope. For example, countries frequently set up pension and social security programs as extra-budgetary funds, where the revenues collected and the benefits paid are recorded in a separate fund outside the budget. Another example of an extra-budgetary fund can be found in countries dependent on hydrocarbon/mineral resources, where revenues from producing and selling those resources are channeled through systems outside the annual budget.

In some cases, the separation engendered by an extra-budgetary fund serves a legitimate political purpose, and the finances and activities of these funds are well documented. In other cases, however, this structure is used for obfuscation, and little or nothing is known about a fund's finances and activities.

The availability of information related to extra-budgetary funds is essential for a comprehensive understanding of the government's true fiscal position. In addition to the core information, other information about extra-budgetary funds is also desirable. Such information includes a discussion of the risks associated with the extra-budgetary fund; expenditures classified by economic, functional, or administrative unit; and the rules and procedures that govern the operations and management of the extra-budgetary fund.

For more information about extra-budgetary funds, see the Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 2.1.1 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to extra-budgetary funds as well as some additional information beyond the core elements. A "b" answer applies if the Executive's Budget Proposal or supporting documentation presents all of the core information. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to extra-budgetary funds is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on extra-budgetary funds.

Please provide in the comments a list of all known extra-budgetary funds.

Answer:

a. Yes, information beyond the core elements is presented for all extra-budgetary funds.

Source:

<https://www.budget.gouv.fr/documentation/documents-budgetaires/exercice-2021/le-projet-de-loi-de-finances-et-les-documents-annexes-pour-2021>

Comment:

- Les fonds de Sécurité Sociale (retraites, assurance maladie etc.) sont l'objet d'une autre Loi de Finances, examiné et votée par le Parlement en parallèle avec le budget de l'Etat.
- Ces activités sont prises en compte par le "budgets annexes" et les "comptes spéciaux" qui, bien que traitées à part, sont incluses dans les PLF et dans les PAP (missions) qui les accompagnent.
- Le RESF 2019 présente l'ensemble des dépenses, recettes et dettes des "administrations publiques" sur une base consolidée

Peer Reviewer

Opinion: Agree

Comments: -La Projet de Loi de Financement de la Sécurité Sociale pour 2021 a été déposé à l'Assemblée Nationale le 07/10/2020 :

[https://www.assemblee-nationale.fr/dyn/15/textes/l15b3397_projet-loi-Un "Jaune" budgétaire, annexé au PLF 2021](https://www.assemblee-nationale.fr/dyn/15/textes/l15b3397_projet-loi-Un%20Jaune%20budg%C3%A9taire%20annex%C3%A9%20au%20PLF%202021), retrace le "Bilan des relations financières entre l'État et la protection sociale": <https://www.budget.gouv.fr/documentation/file-download/6874> -Un exemple de "Compte d'Affectation Spéciale": PAP 741 - Pensions civiles et militaires de retraite et allocations temporaires d'invalidité:

<https://www.budget.gouv.fr/documentation/file-download/10105> -Le RESF 2021 (et non 2019) présente les analyses et prévisions de l'ensemble des dépenses, recettes et dettes des "administrations publiques" sur une base consolidée notamment aux p. 76 à 109 et p. 135-138, ainsi que les analyses et prévisions pour chaque grande catégorie d'Administration (centrale, locale, sociale), p. 110 à 134.

Government Reviewer

Opinion:

IBP Comment

Les sources et commentaires de l'examineur pair sont bien notés, y compris la correction concernant le RESF 2021 vs 2019. Comme indiqué dans le commentaire du personnel de l'IBP pour la question 6, nous convenons que les PAP ont été rendus publics avec le reste du package du PLF 2021. Voir cet instantané de la "Wayback Machine" du 29 octobre 2020 (<https://web.archive.org/web/20201029102529/https://www.budget.gouv.fr/documentation/documents-budgetaires/exercice-2021/projet-de-loi-de-finances/budget-general>).

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?

GUIDELINES:

Question 34 asks whether the Executive's Budget Proposal or supporting documents present the finances of the central government on a consolidated basis, showing both its budgetary and extra-budgetary activities. Virtually all of the questions in the OBS questionnaire focus on budgetary central government – the activities of the ministries, departments, or agencies of central government. In addition, Question 33 asks about extra-budgetary funds, such as social security funds that are not included in the budget.

Coverage is an important aspect of fiscal reporting. Budget documents should cover the full scope of government's financial activity. In many countries, extra-budgetary activities are substantial, and can represent a sizable share of the central government's activities. To get a full picture of the central government's finances, therefore, it is necessary to examine both activities that are included in the budget and those that are extra-budgetary. This question asks whether such a consolidated presentation of central government finances is provided.

The central government is only one component of the overall public sector. The public sector also includes other levels of government, such as state and local government, and public corporations. (See Box 2.1 under Principle 1.1.1 of the IMF's Fiscal Transparency Handbook (2018):

<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>. For the purpose of answering this question, please consider only the central government level.

In order to answer "a," the Executive's Budget Proposal or supporting documentation must present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year.

Answer:

b. No, central government finances are not presented on a consolidated basis.

Source:

<https://www.budget.gouv.fr/documentation/documents-budgetaires/exercice-2021/le-projet-de-loi-de-finances-et-les-documents-annexes-pour-2021>

Comment:

Les comptes de la société sociale et des administrations locales et centrales ne sont pas consolidées dans un document.

Peer Reviewer

Opinion: Agree

Comments: -D'accord avec la réponse b), je n'ai pas trouvé de comptes consolidés des administrations publiques centrales ("central government") dans le PLF pour BY (2021). -En revanche, contrairement au commentaire du chercheur, il y a bien les comptes consolidés de l'ensemble des administrations publiques (centrales, locales et sociales) dans le RESF 2021, notamment p. 215 (soldes et dette) et p. 216 (recettes et dépenses).

Government Reviewer

Opinion:

IBP Comment

Le commentaire de l'examinateur pair concernant le RESF 2021 est bien noté.

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

GUIDELINES:

Question 35 asks about intergovernmental transfers. In many cases, the central government supports the provision of a good or service by a lower level of government through an intergovernmental transfer of funds. This is necessary because, independent from the level of administrative decentralization that exists in a given country, the capacity for revenue collection of a local government is unlikely to be sufficient to pay for all its expenses. However, because the activity is not being undertaken by an administrative unit of the central government, it is unlikely to receive the same level of review in the budget. Thus it is important to include in the budget proposal a statement that explicitly indicates the amount and purposes of these transfers.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all intergovernmental transfers and a narrative discussing these transfers. If a narrative discussion is not included, but estimates for all intergovernmental transfers are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, intergovernmental transfers (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of intergovernmental transfers

are presented.

Answer:

a. Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.

Source:

Les principales informations relatives à cette question se trouvent dans différents "jaunes" budgétaires annexés au PLF 2021, notamment les relations financières de l'Etat avec l'Union Européenne, les collectivités locales et la sécurité sociale.

<https://www.budget.gouv.fr/documentation/documents-budgetaires/exercice-2021/le-projet-de-loi-de-finances-et-les-documents-annexes-pour-2021>

Par exemple: Rapports: Relations financières avec l'Union européenne, transferts financiers de l'État aux collectivités territoriales

Comment:

N/A

Peer Reviewer

Opinion: Agree

Comments: -Relations financières avec l'Union européenne: <https://www.budget.gouv.fr/documentation/file-download/6847> -Transferts financiers de l'État aux collectivités territoriales: <https://www.budget.gouv.fr/index.php/documentation/file-download/6871> -Bilan des relations financières entre l'État et la protection sociale: <https://www.budget.gouv.fr/documentation/file-download/6874> -Opérateurs de l'État: <https://www.budget.gouv.fr/documentation/file-download/6955>

Government Reviewer

Opinion:

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?

GUIDELINES:

Question 36 asks about "alternative displays" of expenditures that highlight the financial impact of policies on different groups of citizens. As discussed above, expenditures are typically presented by at least one of three classifications – administrative, functional, and economic classifications (see Questions 1-5) – and by individual program (Question 6). In addition, governments can provide alternative displays to emphasize different aspects of expenditure policies and to show who benefits from these expenditures.

For the purpose of answering this question, the alternative presentation must differ from the presentations (such as administrative, functional, or economic classifications or presentation by program) used to answer other questions. The alternative display can cover all expenditures or only a portion of expenditures. For instance, it can show how all expenditures are distributed according to geographic region or it can show how selected expenditures (such as the health budget or the agriculture budget) are distributed to different regions. But such a geographic display must be something different than the presentation of intergovernmental transfers used to answer question 35. One exception is when a country includes a special presentation of all policies intended to benefit the most impoverished populations (and is used to answer Question 52) then that can be considered an alternative display for purposes of answering this question as well. Finally, brief fact sheets showing how proposals in the budget benefit particular groups would be insufficient; only more detailed presentations would be considered.

The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?"

(<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of the importance of alternative displays of budget information and provides a number of examples. For instance,

- *Bangladesh in its 2017-18 Budget included a detailed supplementary Gender Budgeting Report, which presents the spending dedicated to advancing women across various departments. (<https://mof.portal.gov.bd/site/page/3bb14732-b5b1-44df-9921-efedf1496295>).*
- *The UK's 2017 budget included a supplementary analysis that provided a distributional analysis of the budget by households in different income groups (see https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/661465/distributional_analysis_autumn_budget_2017.pdf)*
- *South Africa's 2017 Budget Review goes beyond the standard presentation of intergovernmental transfers, discussing the redistribution that results from national revenue flowing to the provinces and municipalities and presenting the allocations on a per capita basis (see chapter 6, <http://www.treasury.gov.za/documents/national%20budget/2017/review/FullBR.pdf>).*

To answer "a," the Executive's Budget Proposal or supporting documentation must include at least three different presentations that illustrate the financial impact of policies on different groups of citizens for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must include at least two different alternative displays of expenditures. A "c" applies if only one type of alternative display of expenditure is presented. Answer "d" applies if no alternative display of expenditure is presented.

Answer:

a. Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.

Source:

Il existe des documents de politiques transversales, qui sont annexés au PLF 2021.

<https://www.budget.gouv.fr/documentation/documents-budgetaires/exercice-2021/le-projet-de-loi-de-finances-et-les-documents-annexes-pour-2021>

- Par exemple sur la "Politique de l'égalité entre les femmes et les hommes", "Inclusion sociale", "Politique en faveur de la jeunesse"

Une nouveauté cette année est le budget vert.

Voir: https://minefi.hosting.augure.com/Augure_Minefi/r/ContenuEnLigne/Download?id=0638C996-A2C6-48E5-86FB-A53A22A780F1&filename=DP%20-%20PLF%202021.pdf

- page 20

et "Rapport sur l'impact environnemental du budget de l'État"

<https://www.budget.gouv.fr/documentation/documents-budgetaires/exercice-2021/le-projet-de-loi-de-finances-et-les-documents-annexes-pour-2021>

Comment:

N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

36b. Based on the response to Question 36, select the box(es) below to identify which types of alternative displays are included in the Executive's Budget Proposal:

Answer:

Policy impacts based on income

Policy impacts based on gender

Policy impacts based on age

Policy impacts based on climate

Distribution of health expenditures by geographic region

Distribution of education expenditures by geographic region

Other displays of expenditure (please specify)

Source:

Il existe des documents de politiques transversales, qui sont annexés au PLF 2021.

<https://www.budget.gouv.fr/documentation/documents-budgetaires/exercice-2021/le-projet-de-loi-de-finances-et-les-documents-annexes-pour-2021>

- Par exemple sur la "Politique de l'égalité entre les femmes et les hommes", "Inclusion sociale", "Politique en faveur de la jeunesse"

Une nouveauté cette année est le budget vert.

Voir: https://minefi.hosting.augure.com/Augure_Minefi/r/ContenuEnLigne/Download?id=0638C996-A2C6-48E5-86FB-A53A22A780F1&filename=DP%20-%20PLF%202021.pdf

A53A22A780F1&filename=DP%20-%20PLF%202021.pdf

- page 20

et "Rapport sur l'impact environnemental du budget de l'État"

<https://www.budget.gouv.fr/documentation/documents-budgetaires/exercice-2021/le-projet-de-loi-de-finances-et-les-documents-annexes-pour-2021>

Comment:

N/A

Peer Reviewer

Opinion: Agree

Comments: -D'accord, mais malheureusement - ici particulièrement - les "sources" précises du chercheur sont presque totalement absentes : on ne sait donc pas toujours sur quels documents se fonde sa réponse, en dehors du cas du nouvel "Impact sur le climat" dans le PLF 2021. -Concernant les autres items, voici en tout cas mes "sources", parmi d'autres possibles : Policy impacts based on income: "Inclusion sociale"

<https://www.budget.gouv.fr/documentation/file-download/6910> Policy impacts based on gender: "Politique de l'égalité entre les femmes et les hommes"

<https://www.budget.gouv.fr/documentation/file-download/6943> Policy impacts based on age: "Politique en faveur de la jeunesse"

<https://www.budget.gouv.fr/documentation/file-download/6934> Distribution of health expenditures and education expenditures by geographic region: "Outre-mer"

<https://www.budget.gouv.fr/documentation/file-download/6916> Other displays of expenditure: "Politique française de l'immigration et de l'intégration" <https://www.budget.gouv.fr/documentation/file-download/6901>

Government Reviewer

Opinion:

IBP Comment

Les sources supplémentaires fournies par l'examineur par les pairs sont bien reçues, même s'il est à noter que la majorité sont déjà citées par le chercheur.

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?

GUIDELINES:

Question 37 asks about transfers to public corporations. It is often the case that governments have a stake in enterprises that manage resources that are particularly relevant for the public good (such as electricity, water, and oil). While these public corporations can operate independently, in some cases the government will provide direct support by making transfers to these corporations, including to subsidize capital investment and operating expenses.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all transfers to public corporations and a narrative discussing the purposes of these transfers. If a narrative discussion is not included, but estimates for all transfers to public corporations are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, transfers to public corporations (regardless of whether it also includes a narrative discussion). Answer "c" also applies if estimates of transfers to public corporations are presented as a single line item. Answer "d" applies if no estimates of transfers to public corporations are presented.

Please provide in the comments a list of all known public corporations.

Answer:

a. Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.

Source:

1. Les relations de l'Etat avec les "entreprises publiques" sont largement récapitulées (pour BY-1 et BY-2) et commentées dans un "jaune budgétaire":

"Rapport relatif à l'État actionnaire"

Voir: <https://www.budget.gouv.fr/documentation/documents-budgetaires/exercice-2021/le-projet-de-loi-de-finances-et-les-documents-annexes-pour-2021>

2. Les subventions et autres transferts aux organismes du secteur public sont précisées et récapitulées dans le "jaune" budgétaire: Rapport "Opérateurs de l'État"

Voir: <https://www.budget.gouv.fr/documentation/documents-budgetaires/exercice-2021/le-projet-de-loi-de-finances-et-les-documents-annexes-pour-2021>

pour-2021

Comment:

Les participations financières de l'Etat sont retracées et commentées dans un Compte d'Affectation Spéciale (CAS):

<https://www.budget.gouv.fr/documentation/documents-budgetaires/exercice-2021/projet-de-loi-de-finances/comptes-daffectation-speciale>

Rapport "Participations financières de l'État", mais ce document a été publié le 1/04/2021 et ne peut pas être utilisé pour répondre aux questions au sujet du PLF 2021 car il est hors délais selon la méthodologie de l'OBS.

Peer Reviewer

Opinion: Agree

Comments: D'accord avec la réponse et notamment avec les "sources" 1. et 2. mais il convient de la compléter et corriger. a) Parmi les documents pertinents doit bien figurer le Compte d'Affectation Spéciale (CAS): "Participations financières de l'État"

<https://www.budget.gouv.fr/documentation/file-download/10060>. Le chercheur se trompe sur sa disponibilité (cf. questions 13), le javascript de l'URL précise la date du 01/10/2021 pour sa création et il a été rapporté et discuté à l'Assemblée Nationale (et au Sant), par exemple:

https://www.assemblee-nationale.fr/dyn/15/rapports/cion_fin/115b2301-tiii-a44_rapport-fond_b Il faut aussi inclure certains "Comptes de concours financiers", notamment pour l'Audiovisuel public : https://www.budget.gouv.fr/documentation/file-download/10162_c ... ainsi que les PAP de différentes Missions concernées, par exemple dans le PAP 203 Infrastructures et services de transports

https://www.budget.gouv.fr/files/uploads/extract/2021/PLF/BG/PGM/203/FR_2021_PLF_BG_PGM_203_OPE.html L'ensemble de ces transferts, de diverse nature, est naturellement inclus dans les crédits du Budget Général, des Budgets Annexes ou des Comptes Spéciaux (Etat B, C et D du PLF 2021, pp. 193-202)

Government Reviewer

Opinion:

IBP Comment

Les sources et commentaires de l'examineur pair sont bien notés. Comme indiqué dans le commentaire du personnel de l'IBP pour la question 6, nous convenons que les PAP et le document Compte d'Affectation Spéciale (CAS): "Participations financières de l'État" ont été rendus publics avec le reste du package du PLF 2021. Voir cet instantané de la "Wayback Machine" du 29 octobre 2020

(<https://web.archive.org/web/20201029102529/https://www.budget.gouv.fr/documentation/documents-budgetaires/exercice-2021/projet-de-loi-de-finances/budget-general>).

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.)

GUIDELINES:

Question 38 focuses on quasi-fiscal activities, asking whether "core" information related to such activities is presented. These core components include:

- *A statement of purpose or policy rationale for the quasi-fiscal activity (i.e., what is the reason for engaging in this activity?);*
- *The identification of intended beneficiaries of the quasi-fiscal activity.*

The term "quasi-fiscal activities" refers to a broad range of activities that are fiscal in character and could be carried out through the regular budget process but are not. For example, a quasi-fiscal activity could take place if, instead of providing a direct subsidy through the budget for a particular activity, a public financial institution provides an indirect subsidy by offering loans at below-market rates for that activity. Similarly, it is a quasi-fiscal activity when an enterprise provides goods or services at prices below commercial rates to certain individuals or groups to support the government's policy goals.

The above examples are policy choices that may be approved by the government and legislature. However, quasi-fiscal activities can also involve activities that violate or circumvent a country's budget process laws or are not subject to the regular legislative approval process for expenditures. For example, the executive may issue an informal order to a government entity, such as a public commercial enterprise, to provide the executive with goods and services that normally would have to be purchased with funding authorized by the legislature. All quasi-fiscal activities should be disclosed to the public and subject to public scrutiny.

Beyond the core information, some governments may also provide other information about quasi-fiscal activities, including for example: the anticipated duration of the quasi-fiscal activity; a quantification of the activity and the assumptions that support these estimates; and a discussion of the fiscal significance and potential risks associated with the activity, including the impact on the entity carrying out the activity. Principle 3.3.2 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) provides examples of quasi-fiscal activities that can be consulted as needed. And more details on quasi-fiscal activities can be found in the Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to all quasi-fiscal activities for at least the budget year as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to quasi-fiscal activities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on quasi-fiscal activities.

If quasi-fiscal activities do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question.

Answer:

a. Yes, information beyond the core elements is presented for all quasi-fiscal activities.

Source:

On retrouve l'information dans:

- les "Engagements financiers de l'Etat", par exemple les programmes "Appels en garantie de l'État" et "Épargne":

<https://www.budget.gouv.fr/documentation/documents-budgetaires/exercice-2021/le-projet-de-loi-de-finances-et-les-documents-annexes-pour-2021>

- les Comptes d'Affectation Spéciale (CAS) "Participations financières de l'Etat"

<https://www.budget.gouv.fr/documentation/documents-budgetaires/exercice-2021/projet-de-loi-de-finances/comptes-daffectation-speciale>

- dans le "jaune" des "Opérateurs de l'Etat", la présentation de leurs activités, de leurs emplois, de leur financement (par le Budget de l'Etat ou par fonds propres), de leurs dettes et engagements hors bilan, etc.

<https://www.budget.gouv.fr/documentation/documents-budgetaires/exercice-2021/le-projet-de-loi-de-finances-et-les-documents-annexes-pour-2021>

Comment:

Il faut noter que l'information est très fragmentée.

Peer Reviewer

Opinion: Agree

Comments: D'accord avec les sources et le commentaire du chercheur. -On pourrait d'ailleurs ajouter à l'information proposée, déjà riche, les PAP de différentes Missions, par exemple: "Plan de Relance", programme 364 "Cohésion" p. 82 sqq: <https://www.budget.gouv.fr/documentation/file-download/9586> et "Investissements d'Avenir" programme 423, "Accélération de la modernisation des entreprises", p.64 sqq: <https://www.budget.gouv.fr/documentation/file-download/9490> -NB : dans cette question, on notera que le chercheur cite comme source le PAP "Engagements financiers de l'Etat" pour 2021 qu'il affirmait ne pouvoir utiliser dans de nombreuses autres réponses (par exemple 13-a et -b).

Government Reviewer

Opinion:

IBP Comment

Les sources et commentaires de l'examineur pair sont bien notés. Comme indiqué dans le commentaire du personnel de l'IBP pour la question 6, nous convenons que les PAP ont été rendus publics avec le reste du package du PLF 2021. Voir cet instantané de la "Wayback Machine" du 29 octobre 2020 (<https://web.archive.org/web/20201029102529/https://www.budget.gouv.fr/documentation/documents-budgetaires/exercice-2021/projet-de-loi-de-finances/budget-general>).

39. Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government for at least the budget year?

(The core information must include a listing of the assets, and an estimate of their value.)

GUIDELINES:

Question 39 focuses on financial assets held by the government, asking whether "core" information related to these assets is presented. These core components include:

- A listing of the financial assets; and
- An estimate of their value.

Governments own financial assets such as cash, bonds, or equities. Unlike private sector businesses, however, few governments maintain balance sheets that show the value of their assets and liabilities.

Beyond the core information, some governments may also provide other information about financial assets, including for example: a discussion of their purpose; historical information on defaults; differences between reported values and market values; and a summary of financial assets as part of the government's balance sheet.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year all of the core information related to all financial assets held by the government as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to financial assets is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on financial assets held by the government.

Answer:

c. Yes, information is presented, but it excludes some core elements or some financial assets.

Source:

- Jaune budgétaire - "Rapport relatif à l'Etat actionnaire"

<https://www.budget.gouv.fr/index.php/documentation/documents-budgetaires/exercice-2021/le-projet-de-loi-de-finances-et-les-documents-annexes-pour-2021>

- Bleu budgétaire - "Participations financières de l'Etat", "comptes d'opération monétaire", "concours financiers"

<https://www.budget.gouv.fr/index.php/documentation/documents-budgetaires/exercice-2021/le-projet-de-loi-de-finances-et-les-documents-annexes-pour-2021>

Comment:

Certaines informations clés sont manquantes dans ces documents annexés au PLF 2021, notamment la valeur estimée des actifs financiers.

Peer Reviewer

Opinion: Agree

Comments: -Le "Rapport relatif à l'État actionnaire" est assez complet sur les "Actions" détenues par l'Etat mais ne porte que sur les années 2019 et 2020 (BY-2 et BY-1) : <https://www.budget.gouv.fr/documentation/file-download/6877> -Les "Comptes de concours financiers" sont relatifs aux différents "Prêts et Avances" (en BY) de l'Etat aux Etats étrangers, services publics, audiovisuel public, collectivités territoriales, etc. : <https://www.budget.gouv.fr/documentation/documents-budgetaires/exercice-2021/projet-de-loi-de-finances/comptes-de-concours-financiers> -Le Comptes d'affectation spéciale (CAS) "Participations financières de l'État" récapitule (pour BY) les opérations en capital prévues et liées aux participations financières de l'Etat: <https://www.budget.gouv.fr/documentation/file-download/10060>

Government Reviewer

Opinion:

40. Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government for at least the budget year?

(The core information must include a listing of the assets by category.)

GUIDELINES:

Question 40 focuses on nonfinancial assets held by the government, asking whether "core" information related to these assets is presented. The core information is a listing of nonfinancial assets, grouped by the type (or category) of asset.

Nonfinancial assets are things of value that the government owns or controls (excluding financial assets) such as land, buildings, and machinery. The valuation of public nonfinancial assets can be problematic, particularly in cases where the asset is not typically available on the open market (such as a government monument). In these cases, it is considered acceptable to provide summary information in budget documents from a country's register of assets. But, in some cases, governments are able to value their nonfinancial assets; some present a summary of nonfinancial assets as part of their balance sheets. For an example of how nonfinancial assets are presented in one of the many supporting documents to the New Zealand Executive's Budget Proposal, see the Forecast Financial Statement 2011, Notes to the Financial Statements (Continued), Note 14, accessible here: <https://treasury.govt.nz/sites/default/files/2011-05/befu11-pt6of8.pdf>.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year a listing by category of all nonfinancial assets held by the government as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional

information beyond the core elements is presented. A "c" answer applies if some information related to nonfinancial assets is presented, but some nonfinancial assets are not included. Answer "d" applies if no information is presented on nonfinancial assets held by the government.

Answer:

c. Yes, information is presented, but it excludes some nonfinancial assets.

Source:

- Voir DPT "Politique immobilière de l'Etat"

Politiques transversale

<https://www.budget.gouv.fr/index.php/documentation/documents-budgetaires/exercice-2021/le-projet-de-loi-de-finances-et-les-documents-annexes-pour-2021>

Comment:

Il y a des informations sur les actifs immobiliers, pas pour tous les actifs non-financiers.

Peer Reviewer

Opinion: Agree

Comments: - Le document cité du PLF 2021 fournit un "tableau de bord" assez détaillé (surfaces, valeurs, acquisitions, ...) sur tout l'immobilier (et un peu le foncier) de l'Etat et de ses opérateurs (pour 2019 et années antérieures donc pas pour BY ni BY-1) notamment p. 11 à 20 et dans les Annexes (p. 196 à 225): <https://www.budget.gouv.fr/documentation/file-download/6946> - Les autres actifs non financiers ne sont pas recensés ni évalués à ma connaissance en PLF (EBP) mais dans le compte de l'Etat (YER), d'où mon accord avec la réponse c).

Government Reviewer

Opinion:

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

GUIDELINES:

Question 41 asks about estimates of expenditure arrears, which arise when government has entered into a commitment to spend funds but has not made the payment when it is due. (For more information see sections 3.49-3.50 of the IMF's GFS Manual 2001, <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf> (page 29)). Though equivalent to borrowing, this liability is often not recorded in the budget, making it difficult to assess fully a government's financial position. Moreover, the obligation to repay this debt affects the government's ability to pay for other activities.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all expenditure arrears and a narrative discussing the arrears. If a narrative discussion is not included, but estimates for all expenditure arrears are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, expenditure arrears (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of expenditure arrears are presented. Answer "d" also applies if information is only available for the changes in arrears, and not the stock or balance of arrears.

If expenditure arrears do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question. Public expenditure management laws and regulations often will allow for reasonable delays, perhaps 30 or 60 days, in the routine payment of invoices due. Expenditure arrears impacting a small percentage of expenditure that are due to contractual disputes should not be considered a significant problem for the purpose of answering this question.

Answer:

a. Yes, estimates of all expenditure arrears are presented, along with a narrative discussion.

Source:

Dans le PLF 2021, les "arriérés de paiement" prévisionnels pour l'année budgétaire 2021 sont systématiquement traités par la différence entre "crédits de paiement" (CP) et "autorisations d'engagement" (AE), définis à l'article 8 de la LOLF.

https://www.assemblee-nationale.fr/dyn/15/textes/l15b3360_projet-loi.pdf

Comment:

On ne peut pas utiliser les Projet annuels de performances car ils ont été publié hors délais selon la méthodologie de l'OBS.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, estimates of all expenditure arrears are presented, along with a narrative discussion.

Comments: -Dans le PLF 2021, les "Etats" B, C et D (p. 193 à 202) récapitulent les CP et les AE par missions / programmes (et p. 208 et suivantes, ils sont comparés avec la LFI 2020), donc sont présentés "tous les arriérés de paiement" prévisionnels (expenditure arrears) -Dans tous les PAP 2021 sont systématiquement détaillés, commentés et justifiés ces mêmes écarts prévisionnels (et rétrospectifs) entre AR et CP, ce qui justifie la réponse a). -L'argument du chercheur sur la disponibilité des PAP 2021 a déjà été discutée et écartée par moi, cf. par exemple questions 13-a et -b.

Government Reviewer

Opinion:

IBP Comment

Les sources et commentaires de l'examineur pair sont bien notés. Comme indiqué dans le commentaire du personnel de l'IBP pour la question 6, nous convenons que les PAP ont été rendus publics avec le reste du package du PLF 2021. Voir cet instantané de la "Wayback Machine" du 29 octobre 2020 (<https://web.archive.org/web/20201029102529/https://www.budget.gouv.fr/documentation/documents-budgetaires/exercice-2021/projet-de-loi-de-finances/budget-general>). La réponse est donc révisée de "b" à "a".

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, for at least the budget year?

(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.)

GUIDELINES:

Question 42 focuses on contingent liabilities, asking whether "core" information related to these liabilities is presented. These core components include:

- a statement of purpose or policy rationale for each contingent liability;
- the new contingent liabilities for the budget year, such as new guarantees or insurance commitments proposed for the budget year; and
- the total amount of outstanding guarantees or insurance commitments at the end of the budget year. This reflects the gross exposure of the government in the case that all guarantees or commitments come due (even though that may be unlikely to occur).

Contingent liabilities are recognized under a cash accounting method only when the contingent event occurs and the payment is made. An example of such liabilities is the case of loans guaranteed by the central government, which can include loans to state-owned banks and other state-owned commercial enterprises, subnational governments, or private enterprises. Under such guarantees, government will only make a payment if the borrower defaults. Thus a key issue for making quantitative estimates of these liabilities is assessing the likelihood of the contingency occurring.

In the budget, according to the OECD, "[w]here feasible, the total amount of contingent liabilities should be disclosed and classified by major category reflecting their nature; historical information on defaults for each category should be disclosed where available. In cases where contingent liabilities cannot be quantified, they should be listed and described."

Beyond the core information, some governments may also provide other information about contingent liabilities, including for example: historical default rates for each program, and likely default rates in the future; the maximum guarantee that is authorized by law; any special financing associated with the guarantee (e.g., whether fees are charged, whether a reserve fund exists for the purpose of paying off guarantees, etc.); the duration of each guarantee; and an estimate of the fiscal significance and potential risks associated with the guarantees.

For more details on contingent liabilities, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and page 59 (Box 11) and Principle 3.2.3 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year all of the core information related to contingent liabilities as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to contingent liabilities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on contingent liabilities.

Answer:

a. Yes, information beyond the core elements is presented for all contingent liabilities.

Source:

En ce qui concerne les passifs contingents "implicites":

- Voir : "jaune budgétaire" consacré à pensions de retraite

- Voir: Annexe Mission Engagements financier de l'Etat 2021

<https://www.budget.gouv.fr/index.php/documentation/documents-budgetaires/exercice-2021/le-projet-de-loi-de-finances-et-les-documents-annexes-pour-2021>

Comment:

Les garanties de prêts que l'Etat accorde font l'objet d'une information dans la mission (engagement financier de l'Etat).

Peer Reviewer

Opinion: Agree

Comments: -Concernant les "Pensions" de retraite de la fonction publique, on trouve notamment une évaluation de ces passifs et une analyse de sensibilité à l'horizon 2070, p. 18 à 21 : <https://www.budget.gouv.fr/documentation/file-download/6952> -Concernant les garanties de prêt, dans la "mission" citée par le chercheur, voir notamment le PAP 114 - Appels en garantie de l'État (crédits évaluatifs):

<https://www.budget.gouv.fr/documentation/file-download/9700> ; voir aussi p. 137-138 du RESF 2021 et, dans le même document, les mesures de soutien et de relance, notamment p. 15 à 18 et 162 : <https://www.budget.gouv.fr/documentation/file-download/6805>

Government Reviewer

Opinion:

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.)

GUIDELINES:

Question 43 focuses on government's future liabilities and the sustainability of its finances over the longer-term, asking whether "core" information related to these issues is presented. These core components must include:

- *Projections that cover a period of at least 10 years.*
- *The macroeconomic and demographic assumptions used in making the projections.*
- *A discussion of the fiscal implications and risks highlighted by the projections. Good public financial management calls for budgets to include fiscal sustainability analyses.*

The IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) recommends that governments regularly publish the projected evolution of the public finances over the longer term (see Principle 3.1.3.). Future liabilities are a particularly important element when assessing the sustainability of public finances over the long term. Future liabilities are the result of government commitments that, unlike contingent liabilities, are virtually certain to occur at some future point and result in an expenditure. A typical example consists of government obligations to pay pension benefits or cover health care costs of future retirees. Under a cash accounting system, only current payments associated with such obligations are recognized in the budget. To capture the future impact on the budget of these liabilities, a separate statement is required.

Beyond the core information, some governments may also provide other information about the sustainability of their finances, including for example: projections that cover 20 or 30 years; multiple scenarios with different sets of assumptions; assumptions about other factors (such as the depletion of natural resources) that go beyond just the core macroeconomic and demographic data; and a detailed presentation of particular programs that have long time horizons, such as civil service pensions.

For more details on future liabilities, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to future liabilities and the sustainability of government finances over the longer term as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to future liabilities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on future liabilities and the sustainability of government's finances

Answer:

a. 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.

Source:

En France, on compte les engagements au titre des dépenses futures liées au vieillissement (retraites, santé, dépendance, éducation), dont la valorisation dépend des perspectives démographiques et macroéconomiques futures et les engagements contingents correspondant à des engagements qui peuvent ou non être décaissés, en fonction de la réalisation d'un événement futur ; ils correspondent pour la plupart à des garanties accordées par l'État et dans une moindre mesure par les collectivités locales.

L'analyse des passifs futurs du gouvernement sont présentés dans le PLF 2021, principalement:

1. Dans le Rapport économique, social et financier, page 137

<https://www.budget.gouv.fr/documentation/documents-budgetaires/exercice-2021/le-projet-de-loi-de-finances-et-les-documents-annexes-pour-2021>

1. Dans le Jaune budgétaire: "Rapport sur les pensions de retraite de la fonction publique". On retrouve les projections des pensions de retraite de la fonction publique jusqu'en 2070 selon différentes hypothèses démographiques et institutionnelles et économiques.

<https://www.budget.gouv.fr/documentation/documents-budgetaires/exercice-2021/le-projet-de-loi-de-finances-et-les-documents-annexes-pour-2021>

Comment:

A noter que le PAP: "Charge de la dette et trésorerie de l'État" a été publié le 01/04/21 et donc ne peut pas être utilisé pour répondre aux questions relative au PLF 2021.

[https://www.budget.gouv.fr/rechercher?](https://www.budget.gouv.fr/rechercher?query=Charge%20de%20la%20dette%20et%20tr%C3%A9sorerie%20de%20l%27%C3%89tat&field_tags_target_id=&sort_bef_combine=search_api_relevanc)

[query=Charge%20de%20la%20dette%20et%20tr%C3%A9sorerie%20de%20l%27%C3%89tat&field_tags_target_id=&sort_bef_combine=search_api_relevanc](https://www.budget.gouv.fr/rechercher?query=Charge%20de%20la%20dette%20et%20tr%C3%A9sorerie%20de%20l%27%C3%89tat&field_tags_target_id=&sort_bef_combine=search_api_relevanc)
[e%20DESC&f%5B0%5D=exercice_rechercher%3A118&f%5B1%5D=type%3Adocuments](https://www.budget.gouv.fr/rechercher?query=Charge%20de%20la%20dette%20et%20tr%C3%A9sorerie%20de%20l%27%C3%89tat&field_tags_target_id=&sort_bef_combine=search_api_relevanc)

Peer Reviewer

Opinion: Agree

Comments: -D'accord avec la réponse du chercheur, pas avec son commentaire, erroné comme cela a déjà été souligné antérieurement. -Pour répondre a), il est d'ailleurs nécessaire de prendre en compte les projections de la charge de la dette à l'horizon 2030 (10 ans) qu'on trouve justement dans ce PAP 117, p. 24 et suivantes: <https://www.budget.gouv.fr/documentation/file-download/9703> Comme le RESF 2021 ne fournit qu'un rappel de méthodologie et aucun chiffre et que le "Jaune" Pensions, cité par le chercheur, traite seulement une partie de la question posée, en l'absence de ces projections de dette du PAP 117, ce serait plutôt la réponse b) ou c) qui prévaudrait...

Government Reviewer

Opinion:

IBP Comment

Les sources et commentaires de l'examineur pair sont bien notés. Comme indiqué dans le commentaire du personnel de l'IBP pour la question 6, nous convenons que les PAP ont été rendus publics avec le reste du package du PLF 2021. Voir cet instantané de la "Wayback Machine" du 29 octobre 2020 (<https://web.archive.org/web/20201029102529/https://www.budget.gouv.fr/documentation/documents-budgetaires/exercice-2021/projet-de-loi-de-finances/budget-general>).

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, for at least the budget year?

GUIDELINES:

Question 44 asks about estimates of donor assistance, both financial and in-kind assistance. Such assistance is considered non-tax revenue, and the sources of this assistance should be explicitly identified. In terms of in-kind assistance, the concern is primarily with the provision of goods (particularly those for

which there is a market that would allow goods received as in-kind aid to be sold, thereby converting them into cash) rather than with in-kind aid like advisors from a donor country providing technical assistance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all donor assistance and a narrative discussing the assistance. If a narrative discussion is not included, but estimates for all donor assistance are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, donor assistance (regardless of whether it also includes a narrative discussion). Answer "c" also applies if the sources of donor assistance are not presented, but the total amount of donor assistance is presented as a single line item. Answer "d" applies if no estimates of donor assistance are presented. Select answer "e" if your country does not receive donor assistance.

Answer:

e. Not applicable/other (please comment).

Source:

N/A

Comment:

La France ne reçoit pas d'aide au développement.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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.)

GUIDELINES:

Question 45 focuses on tax expenditures, asking whether "core" information related to these tax preferences is presented. These core components must include for both new and existing tax expenditures:

- a statement of purpose or policy rationale;
- a listing of the intended beneficiaries; and
- an estimate of the revenue foregone.

Tax expenditures arise as a result of exceptions or other preferences in the tax code provided for specified entities, individuals, or activities. Tax expenditures often have the same impact on public policy and budgets as providing direct subsidies, benefits, or goods and services. For example, encouraging a company to engage in more research through a special tax break can have the same effect as subsidizing it directly through the expenditure side of the budget, as it still constitutes a cost in terms of foregone revenues. However, expenditure items that require annual authorization are likely to receive more scrutiny than tax breaks that are a permanent feature of the tax code.

Beyond the core information, some governments may also provide other information about tax expenditures, including for example: the intended beneficiaries by sector and income class (distributional impact); a statement of the estimating assumptions, including the definition of the benchmark against which the foregone revenue is measured; and a discussion of tax expenditures as part of a general discussion of expenditures for those program areas that receive both types of government support (in order to better inform policy choices). For more details on tax expenditures, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 1.1.4 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, all of the core information related to tax expenditures as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to tax expenditures is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on tax expenditures.

Answer:

a. Yes, information beyond the core elements is presented for all tax expenditures.

Source:

PLF 2021

Evaluation des voies et moyens (Tome 2), dépenses fiscales

<https://www.budget.gouv.fr/documentation/documents-budgetaires/exercice-2021/le-projet-de-loi-de-finances-et-les-documents-annexes-pour-2021>

- a statement of purpose or policy rationale; pages 2-12
- a listing of the intended beneficiaries; pages 48 et suivantes (en dessous des tableaux, sous "finalité" et "bénéficiaires")
- an estimate of the revenue foregone pages 19-20

Comment:

N/A

Peer Reviewer

Opinion: Agree

Comments: VM, tome 2: <https://www.budget.gouv.fr/documentation/file-download/6838>

Government Reviewer

Opinion:

46. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues for at least the budget year?**GUIDELINES:**

Question 46 asks about estimates of earmarked revenues, which are revenues that may only be used for a specific purpose (for example, revenues from a tax on fuel that can only be used for building roads). This information is important in determining which revenues are available to fund the government's general expenses, and which revenues are reserved for particular purposes.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all earmarked revenues and a narrative discussing the earmarks. If a narrative discussion is not included, but estimates for all earmarked revenues are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, earmarked revenues (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of earmarked revenues are presented. An "e" response applies if revenue is not earmarked or the practice is disallowed by law or regulation.

Answer:

a. Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.

Source:

Dans le PLF 2021: https://www.assemblee-nationale.fr/dyn/15/textes/l15b3360_projet-loi.pdf
page 107,116, pages 112 -119

Une annexe du PLF2021 comporte la liste et l'évaluation par bénéficiaire des ressources fiscales affectées.

Voir: <https://www.budget.gouv.fr/documentation/documents-budgetaires/exercice-2021/le-projet-de-loi-de-finances-et-les-documents-annexes-pour-2021>

Évaluation des voies et moyens (évaluation des recettes, tome I)

Comment:

N/A

Peer Reviewer

Opinion: Agree

Comments: -En complément de la "source" citée PLF 2021: Etat A, p. 187 -194, postes "Fonds de concours", "Budgets Annexes", "Comptes Spéciaux"

ainsi que, au sens large de "earmarked revenues" (entendu comme "ressources affectées"), "Prélèvements sur recettes" p. 187. -"Evaluation des Voies et Moyens", tome 1 p. 137-173.

Government Reviewer

Opinion:

IBP Comment

Les sources supplémentaires fournies par l'examineur pair sont bien notées.

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?

GUIDELINES:

Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government's policy goals are reflected in its budget choices. For an example of a discussion of a government's policy goals in the budget, see pages 13-18 of New Zealand's 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.

In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive's Budget Proposal. So the question is examining whether government policy plans are "translated" into revenue and expenditure figures in the actual budget documents.

Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.

Answer:

a. 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.

Source:

- PLF 2021, pages 8-32
https://www.assemblee-nationale.fr/dyn/15/textes/l15b3360_projet-loi.pdf

- Rapport économique social et financier
<https://www.budget.gouv.fr/documentation/documents-budgetaires/exercice-2021/le-projet-de-loi-de-finances-et-les-documents-annexes-pour-2021>

Comment:

Le PLF 2021 comporte une présentation des nouvelles propositions liées aux objectifs politiques du gouvernement pour l'exercice budgétaire. Chaque mission comporte également une présentation stratégique de la mission en lien avec les objectifs politiques du gouvernement pour l'exercice.

Peer Reviewer

Opinion: Agree

Comments: -Dans le RESF 2021, cf. notamment pp. 26-44 et 76-91. -Dans chaque PAP (Projet annuel de performance), outre la présentation stratégique du programme (et de la mission), évoquée par le chercheur, on trouve les "objectifs" et les "indicateurs de performance", les "crédits et dépenses fiscales" éventuelles, et une "justification au 1er euro" détaillée qui lie les moyens utilisés et les résultats attendus aux objectifs considérés ; cf. par exemple: Programme 421 - "Soutien des progrès de l'enseignement et de la recherche", p. 4 (présentation stratégique); puis 6-9 (objectifs et indicateurs); puis 10-12 (crédits); puis 13-24 (justification): <https://www.budget.gouv.fr/documentation/file-download/10027>

Government Reviewer

Opinion:

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)?

GUIDELINES:

Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government's policy goals are reflected in its budget choices. For an example of a discussion of a government's policy goals in the budget, see pages 13-18 of New Zealand's 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.

In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive's Budget Proposal. So the question is examining whether government policy plans are "translated" into revenue and expenditure figures in the actual budget documents.

Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.

Answer:

a. 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.

Source:

- PLF 2021, pages 8-32
https://www.assemblee-nationale.fr/dyn/15/textes/l15b3360_projet-loi.pdf

- Rapport économique social et financier
<https://www.budget.gouv.fr/documentation/documents-budgetaires/exercice-2021/le-projet-de-loi-de-finances-et-les-documents-annexes-pour-2021>

Comment:

N/A

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. 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.

Comments: -Je trouve que, comme dans les OBS antérieurs, la réponse la plus appropriée est finalement a), mais on pourrait effectivement hésiter avec les réponses c) et b). -Comme justifications à ma position, on trouve d'abord des documents cités par le chercheur, plus précisément : le PLF 2021- seulement pp. 16-26 - et le RESF 2021 : 1) Dans la partie "Stratégie de politique économique", pp. 26-44, la présentation du "Plan de Relance" avec ses dimensions budgétaires et leurs conséquences macroéconomiques attendues jusqu'en 2025 (p. 36); 2) le scénario économique de moyen terme, pp. 70-74; 3) les Perspectives et stratégie pluriannuelles" des finances publiques, pp. 86-88 notamment. -On trouve aussi -et peut-être surtout - des documents comme tous les Projets annuels de performance (PAP) annexés au PLF, dans lesquels sont systématiquement présentés des "objectifs et indicateurs de performance" dont la plupart précisent les "cibles" jusqu'en 2023 (BY+2) et les "échanciers des crédits de paiement" jusqu'en 2023 et "au-delà", s'il y a lieu; cf. comme illustration le PAP 421, présenté dans mon commentaire précédent: pp. 6-9 (objectifs et indicateurs), p. 14 (échancier des CP). -En revanche, les documents pluri-annuels de base (la "Loi de Programmation des Finances Publiques 2018-2022" et le "Programme de Stabilité") ne sont que très peu cités ou utilisés dans les documents ci-dessus, ce qui pourrait conduire à considérer comme pertinentes les réponses b) voire c) - mais quand la perspective pluri-annuelle est présentée, c'est plutôt sous une forme "narrative", sauf dans les PAP où elle est surtout "chiffrée" -Toutefois, comme ces documents pluri-annuels sont malheureusement ignorés dans le questionnaire de l'OBS, il serait malvenu d'en analyser l'utilisation -suffisante ou non - dans le PLF 2021 pour noter la question posée; d'où une justification

supplémentaire à mon choix de la réponse a).

Government Reviewer

Opinion:

IBP Comment

Les sources et commentaires de l'examinateur pair sont bien notés. Comme indiqué dans le commentaire du personnel de l'IBP pour la question 6, nous convenons que les PAP ont été rendus publics avec le reste du package du PLF 2021. Voir cet instantané de la "Wayback Machine" du 29 octobre 2020 (<https://web.archive.org/web/20201029102529/https://www.budget.gouv.fr/documentation/documents-budgetaires/exercice-2021/projet-de-loi-de-finances/budget-general>). Sur la base des informations contenues dans ces PAP, la réponse est révisée de « b » à « 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?

GUIDELINES:

Question 49 asks about the availability of nonfinancial data on inputs for the budget year. (Nonfinancial data on outputs and outcomes are addressed in Question 50.)

The budget should disclose not only the amount of money that is being allocated on a program but also any information needed to analyze that expenditure. Nonfinancial data and performance targets associated with budget proposals are used to assess the success of a given policy. For example, even when allocated funds are spent according to plan, there remains the question of whether the policy delivered the results that it aimed to achieve.

Nonfinancial data can include information on:

Inputs - These are the resources assigned to achieve results. For example, in regards to education, nonfinancial data on inputs could include the number of books to be provided to each school or the materials to be used to build or refurbish a school.

Outputs - These are products and services delivered as a result of inputs. For example, the number of pupils taught every year; the number of children that received vaccines; or the number of beneficiaries of a social security program.

Outcomes - These are the intended impact or policy goals achieved. For example, an increase in literacy rates among children under 10, or a reduction in rates of maternal mortality.

In addition, governments that set performance targets must use nonfinancial data for outputs and outcomes to determine if these targets have been met.

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on inputs for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on inputs for each individual program is organized by functions. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on inputs for all administrative units or all functions, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on inputs are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on inputs is presented.

Answer:

a. Yes, nonfinancial data on inputs are provided for each program within all administrative units (or functions).

Source:

https://www.assemblee-nationale.fr/dyn/15/textes/l15b3360_projet-loi.pdf

Il existe peu ou pas d'informations non-financières sur les programmes dans le PLF 2021.

Des informations non-financières se retrouvent dans les "jaunes budgétaires".

<https://www.budget.gouv.fr/index.php/documentation/documents-budgetaires/exercice-2021/le-projet-de-loi-de-finances-et-les-documents-annexes-pour-2021>

Comment:

Pour l'exercice 2021, les Rapports Annuels de Performance ont seulement été publié le 1/04/2021 et donc hors délais selon la méthodologie de l'OBS.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, nonfinancial data on inputs are provided for each program within all administrative units (or functions).

Comments: -Pour ma part et en cohérence avec les OBS précédents (puisque rien n'a changé dans la nature et le contenu des documents auxquels renvoie cette question-ci), je considère la réponse a) comme la plus appropriée; je citerai à ce sujet le "commentaire du chercheur" de l'OBS 2019 avec lequel je suis pleinement d'accord: "Chaque projet annuel de performance annexé au PLF explicite les données non financières permettant d'analyser les dépenses" -En effet, ces données (non financières) sont systématiquement chiffrées dans chaque "mission" (et réparties par "programme") en ce qui concerne un "input" essentiel : les "Emplois" (en "équivalent temps plein"); elles sont parfois - plus rarement- chiffrées dans certains indicateurs de "moyens" des programmes ; et elles sont très souvent "narratives" dans toutes les "justifications au 1er euro" des programmes. -Comme illustration, voir par exemple la mission "Administration générale et territoriale de l'État" <https://www.budget.gouv.fr/documentation/file-download/9472> : p. 12 ("Récapitulation des Emplois par programme"); p. 29 (Indicateur "Nombre de postes bureaucratiques"), pp. 62-65 : les dépenses de l'Etat liées à l'immobilier comme occupant ou propriétaire sont détaillées et chiffrées "par nature" - dans 2 tableaux concernant les loyers, l'eau-électricité, le nettoyage, etc. - puis explicitées de façon narrative par le rappel des "principales opérations" menées (exemple: "les travaux de façade de la préfecture de Grenoble (38)", p.64) -Ces différents éléments me paraissent bien justifier la réponse a).

Government Reviewer

Opinion:

IBP Comment

Les sources et commentaires de l'examineur pair sont bien notés. Comme indiqué dans le commentaire du personnel de l'IBP pour la question 6, nous convenons que les PAP (et pas les Rapports Annuels de Performance mentionés par le chercheur) ont été rendus publics avec le reste du package du PLF 2021. Voir cet instantané de la "Wayback Machine" du 29 octobre 2020 (<https://web.archive.org/web/20201029102529/https://www.budget.gouv.fr/documentation/documents-budgetaires/exercice-2021/projet-de-loi-de-finances/budget-general>). Sur la base des informations contenues dans ces PAP, la réponse est donc révisée de « b » à « a ».

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?

GUIDELINES:

Question 50 asks about the availability of nonfinancial data on results for the budget year. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 49).

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on results for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on results for each individual program is organized by functional classification. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on results for all administrative units or all functional classifications, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on results are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on results is presented.

Answer:

a. Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).

Source:

https://www.assemblee-nationale.fr/dyn/15/textes/l15b3360_projet-loi.pdf

Il existe peu ou pas d'informations non-financières sur les programmes dans le PLF 2021.

Des informations non-financières se retrouvent dans les "jaunes budgétaires".

<https://www.budget.gouv.fr/index.php/documentation/documents-budgetaires/exercice-2021/le-projet-de-loi-de-finances-et-les-documents-annexes-pour-2021>

Comment:

Pour l'exercice 2021, les Rapports Annuels de Performance ont seulement été publié le 1/04/2021 et donc hors délais selon la méthodologie de l'OBS.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).

Comments: -Comme à la question précédente, selon moi la réponse appropriée est a). -Elle est d'ailleurs en cohérence avec les réponses et les

commentaires du chercheur comme du peer reviewer de l'OBS 2019 qui me paraissent toujours justifiées. -En effet, depuis la LOLF, les crédits budgétaires sont présentés par actions, doivent être justifiés par la nature de ces actions (le plus souvent présentées de façon narrative et non financière - sauf bien sûr dans les programmes proprement financiers) et sont toujours accompagnés "d'indicateurs de performance" concernant les résultats attendus (parfois outputs, parfois outcomes), qui sont très souvent eux-mêmes non financiers (c'est-à-dire différents des crédits dont ils doivent éclairer l'utilité) bien que généralement quantitatifs. -Comme illustration, cf. le programme 203 <https://www.budget.gouv.fr/documentation/file-download/9880>: p. 13 et suivantes, indicateur "Intérêt socio-économique des opérations routières" dans l'objectif "Réaliser au meilleur coût les projets de desserte planifiés et moderniser efficacement les réseaux de transports" ; p. 18 : "État des réseaux routier, ferroviaire et fluvial" dans l'objectif "Améliorer la qualité des infrastructures de transports". -Ces éléments me paraissent suffire à justifier la réponse a).

Government Reviewer

Opinion:

IBP Comment

Les sources et commentaires de l'examinateur pair sont bien notés. Comme indiqué dans le commentaire du personnel de l'IBP pour la question 6, nous convenons que les PAP (et pas les Rapports Annuels de Performance mentionnés par le chercheur) ont été rendus publics avec le reste du package du PLF 2021. Voir cet instantané de la "Wayback Machine" du 29 octobre 2020 (<https://web.archive.org/web/20201029102529/https://www.budget.gouv.fr/documentation/documents-budgetaires/exercice-2021/projet-de-loi-de-finances/budget-general>). Sur la base des informations contenues dans ces PAP comme celui du Programme 203, la réponse est donc révisée de « b » à « a ».

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

GUIDELINES:

Question 51 asks about performance targets assigned to nonfinancial data on results for the budget year. The question applies to those nonfinancial results shown in the budget, and that were identified for purposes of Question 50.

To answer "a," the Executive's Budget Proposal or supporting documentation must assign performance targets to all nonfinancial data on results shown in the budget for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must assign performance targets to a majority (but not all) of the nonfinancial data on results shown in the budget. A "c" response applies performance targets are assigned only to less than half of the nonfinancial data on results. Answer "d" applies if no performance targets are assigned to nonfinancial data on results shown in the budget, or the budget does not present nonfinancial results.

Answer:

a. Yes, performance targets are assigned to all nonfinancial data on results.

Source:

https://www.assemblee-nationale.fr/dyn/15/textes/l15b3360_projet-loi.pdf

Il existe peu ou pas d'informations non-financières sur les programmes dans le PLF 2021.

Des informations non-financières se retrouvent dans les "jaunes budgétaires".

<https://www.budget.gouv.fr/index.php/documentation/documents-budgetaires/exercice-2021/le-projet-de-loi-de-finances-et-les-documents-annexes-pour-2021>

Comment:

Pour l'exercice 2021, les Rapports Annuels de Performance ont seulement été publié le 1/04/2021 et donc hors délais selon la méthodologie de l'OBS.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, performance targets are assigned to all nonfinancial data on results.

Comments: -Ici encore la réponse appropriée est a). -Tous les indicateurs de performance (près de 800, chiffre parfois critiqué comme excessif) des PAP se voient assigner des cibles quantifiées, cf. par exemple la "source" de la question précédente (50-) i.e. le programme 203

<https://www.budget.gouv.fr/documentation/file-download/9880>: p. 17: les cibles pour 2021 et 2023 du "Coût kilométrique moyen des opérations d'entretien" du réseau ferré ; p. 22 : les cibles pour 2021 et 2023 de la "Part modale des transports collectifs dans l'ensemble des transports intérieurs terrestres de voyageurs". -NB : une vue d'ensemble des indicateurs par objectif et par programme se trouve dans le volume 2 et surtout l'Annexe du DOFP 2021 : <https://www.budget.gouv.fr/documentation/fid-download/8926>

Government Reviewer**Opinion:****IBP Comment**

Les sources et commentaires de l'examineur pair sont bien notés. Comme indiqué dans le commentaire du personnel de l'IBP pour la question 6, nous convenons que les PAP (et pas les Rapports Annuels de Performance mentionnés par le chercheur) ont été rendus publics avec le reste du package du PLF 2021. Voir cet instantané de la "Wayback Machine" du 29 octobre 2020 (<https://web.archive.org/web/20201029102529/https://www.budget.gouv.fr/documentation/documents-budgetaires/exercice-2021/projet-de-loi-de-finances/budget-general>). Sur la base des informations contenues dans ces PAP comme celui du Programme 203, la réponse est donc révisée de « b » à « a ».

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?**GUIDELINES:**

Question 52 asks whether the budget highlight policies, both new and existing, that benefit the poorest segments of society. This question is intended to assess only those programs that directly address the immediate needs of the poor, such as through cash assistance programs or the provision of housing, rather than indirectly, such as through a stronger national defense. This information is of particular interest to those seeking to bolster government's commitment to anti-poverty efforts. For purposes of answering this question, a departmental budget (such for the Department of Social Welfare) would not be considered acceptable. In general, this question is asking whether the EBP includes a special presentation that pulls together estimates of all the relevant policies in one place. However, if the country uses "program budgeting," where programs are presented as expenditure categories with specific and identified objectives, and it identifies anti-poverty programs within each administrative unit, then that is also acceptable for this question.

The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?" (<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of countries that have provided information on how its policies affect the poor.

For instance, Pakistan provides a detailed breakdown of pro-poor expenditure as part of its 2017-18 budget proposal. In one document, the government sets out policy priorities, expected outputs, and estimates of past and future spending for several programs aimed at poverty alleviation. Another supporting document provides a comprehensive overview of ongoing policies, including a chapter on social safety nets, covering both financial and performance information of poverty alleviation schemes over a period of eight years. (http://www.finance.gov.pk/budget/mtbf_2018_21.pdf and http://www.finance.gov.pk/survey_1718.html).

To answer "a," the Executive's Budget Proposal or supporting documentation must for at least the budget year both present estimates covering all policies that are intended to benefit the most impoverished populations and include a narrative discussion that specifically addresses these policies. (For countries using program budgeting that breaks out individual anti-poverty programs, there should be a separate narrative associated with each such program.) Answer "b" if a narrative discussion is not included, but estimates for all policies that are intended to benefit the most impoverished populations are presented. Answer "c" if the presentation includes estimates covering only some, but not all, policies that are intended to benefit the most impoverished populations (regardless of whether it also includes a narrative discussion). Answer "d" if no estimates of policies that are intended to benefit the most impoverished populations are presented.

Answer:

a. Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, along with a narrative discussion.

Source:

La politique transversale "inclusion sociale" présente des estimations de politiques destinées à bénéficier directement aux populations les plus pauvres du pays ou les plus fragiles.

Voir:

<https://www.budget.gouv.fr/index.php/documentation/documents-budgetaires/exercice-2021/le-projet-de-loi-de-finances-et-les-documents-annexes-pour-2021>

Comment:

N/A

Peer Reviewer

Opinion: Agree

Comments: DPT "Inclusion sociale" : <https://www.budget.gouv.fr/documentation/file-download/6910>

Government Reviewer

Opinion:

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)?

GUIDELINES:

Question 53 asks about the budget timetable. An internal timetable is particularly important for the executive's management of the budget preparation process, in order to ensure that the executive accounts for the views of the different departments and agencies in the proposed budget. The timetable would, for instance, set 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. So that civil society is aware of the various steps in the budget formulation process, and when opportunities may exist to engage the executive, it is essential that this timetable be made available to the public.

To answer "a," the executive must prepare a detailed budget timetable and release it to the public. A "b" answer applies if the timetable is made public, but some details are not included. A "c" response applies if the timetable is made public, but many important details are excluded, reducing its value for those outside government. Answer "d" applies if no timetable is made available to the public. As long as a timetable for formulating the Executive's Budget Proposal is released, answer "a," "b," or "c" may be selected, even if the Executive's Budget Proposal is not made publicly available.

Answer:

a. Yes, a detailed timetable is released to the public.

Source:

Un calendrier interactif et détaillé est dorénavant publié - ceci est une nouveauté pour l'exercice 2021.

<https://www.budget.gouv.fr/index.php/calendrier-budgetaire>

On retrouve les circulaires:

<https://www.budget.gouv.fr/documentation/circulaires-budgetaires/circulaires-2021>

Egalement: <https://www.economie.gouv.fr/particuliers/projet-loi-finances-plf#>

Comment:

- L'exécutif communique au public via le site ci-dessus le calendrier de la formulation du projet de budget.

- Pour chaque phase administrative au cours de l'année BY-1 de préparation du budget pour BY, le calendrier est communiqué via des "circulaires budgétaires" destinées aux administrations concernées.

Peer Reviewer

Opinion: Agree

Comments: NB: C'est notamment dans ce calendrier que l'on peut lire à la date du 07/07/2020 l'indication de la mise en ligne sur le même site des Projets Annuels de Performance (PAP). <https://www.budget.gouv.fr/calendrier-budgetaire?date=202010> : "Publication des documents annexés au PLF 2021. Les projets annuels de performances (PAP) annexés au projet de loi de finances 2021 sont consultables et accessibles en ligne ce mercredi 7 octobre 2020. Conçus pour mieux rendre compte de la performance de l'action publique, ils déclinent la stratégie, les objectifs, les indicateurs et les cibles de résultats des 34 missions déclinées en 135 programmes ou dotations qui composent le budget général de l'État."

Government Reviewer

Opinion:

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.)

GUIDELINES:

Question 54 focuses on the macroeconomic forecast that underlies the Pre-Budget Statement, asking whether "core" information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:

- nominal GDP level;
- inflation rate;
- real GDP growth; and
- interest rates.

Beyond these core elements, some governments also provide additional information related to the economic outlook, including for instance: short- and long-term interest rates; the rate of employment and unemployment; GDP deflator; price of oil and other commodities; current account; exchange rate; and composition of GDP growth.

To answer "a," the Pre-Budget Statement must present all of the core information related to the macroeconomic forecast as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the macroeconomic forecast is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the macroeconomic forecast is presented.

Answer:

c. Yes, information is presented, but it excludes some core elements.

Source:

Débat d'orientation des finances publiques (DOFP) 2021 - tome 1

<https://www.budget.gouv.fr/documentation/documents-budgetaires/exercice-2021/debat-dorientation-des-finances-publiques-dofp-2021>

- Inflation: Tome 1, page 28

- Taux de croissance: PIB Tome 1, page 26

Comment:

On ne retrouve pas les taux d'intérêts et le niveau du PIB nominal dans le Débat d'orientation des finances publiques (DOFP) 2021.

Le programme de stabilité est moins complet que ceux des années précédentes, il contient le PIB nominal. De plus, le Programme de Stabilité n'est pas publié en même temps que le DOFP et donc n'est pas pris en compte en tant que PBS.

Pour information: https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/files/Programme_de_stabilite_2020.pdf

- PIB nominal, page 17

La réponse "c" est choisie car même si le DOFP contient des informations au delà des informations clés, tels que déflateur PIB, emplois, etc plusieurs informations clés ne s'y retrouve pas.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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.)

GUIDELINES:

Question 55 focuses on the government's expenditure policies and priorities in the Pre-Budget Statement, asking whether "core" information related to these policies is presented. These core components include:

- a discussion of expenditure policies and priorities; and
- an estimate of total expenditures.

Although a Pre-Budget Statement is unlikely to include detailed programmatic proposals (such detailed information is typically only presented in the budget itself), it should include a discussion of broad policy priorities and a projection of at least total expenditures associated with these policies for the budget year. The Pre-Budget Statement can include some detail, for instance, estimates provided by any of the three expenditure classifications – by administrative, economic, and functional classifications.

To answer “a,” the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government’s expenditure policies and priorities as well as some additional information beyond the core elements. To answer “b,” the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer “b” is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A “c” answer applies if some information related to the government’s expenditure policies and priorities is presented, but some of the core pieces of information are not included. Answer “d” applies if no information on the government’s expenditure policies and priorities is presented.

Answer:

b. Yes, the core information is presented for the government’s expenditure policies and priorities.

Source:

<https://www.budget.gouv.fr/documentation/documents-budgetaires/exercice-2021/debat-dorientation-des-finances-publiques-dofp-2021>
- page 36 par exemple pour une discussion des politiques et priorités

Comment:

Il est difficile de juger que les documents donnent beaucoup d’informations au delà des informations clés: par exemple il n’y a pas de classification de dépenses.

Peer Reviewer

Opinion: Agree

Comments: -En réalité le DOFP t. 1, cité par le chercheur, présente une discussion des priorités en matière de dépenses de l’Etat (pp. 32-37) pour 2021, mais elle est assez brève, imprécise et incomplète (les très grandes priorités seulement). Le montant des dépenses publiques présenté est celui de l’ensemble des Administrations Publiques (General Government), pas du seul Etat Central (“central government”). Ce document ne justifierait pas la réponse b), mais c) selon moi. -En revanche le détail d’une grande partie des dépenses prévues pour 2021 par “mission” (et le total correspondant) pour le seul Etat Central est fourni, avec une discussion (mais assez brève là aussi) dans le “tiré à part”, ce qui peut justifier en effet la réponse b): <https://www.budget.gouv.fr/documentation/file-download/5836>

Government Reviewer

Opinion:

IBP Comment

Les détails supplémentaires fournis par l’examineur pair sont bien notés.

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.)

GUIDELINES:

Question 56 focuses on the government’s revenue policies and priorities in the Pre-Budget Statement, asking whether “core” information related to these policies is presented. These core components include:

- a discussion of revenue policies and priorities; and
- an estimate of total revenue.

Although a Pre-Budget Statement is unlikely to include detailed revenue proposals, it should include a discussion of broad policy priorities and a projection of at least the total revenue associated with these policies for the budget year. The Pre-Budget Statement can also include more detail, for instance, with estimates provided by revenue category – tax and non-tax – or some of the major individual sources of revenue, such as the Value Added Tax or the income tax.

To answer “a,” the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government’s revenue policies and priorities as well as some additional information beyond the core elements. To answer “b,” the Pre-Budget Statement must present all of the core

components noted above for the upcoming budget year. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the government's revenue policies and priorities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the government's revenue policies and priorities is presented.

Answer:

c. Yes, information is presented, but it excludes some core elements.

Source:

<https://www.budget.gouv.fr/documentation/documents-budgetaires/exercice-2021/debat-dorientation-des-finances-publiques-dofp-2021>
DOFP, Tome 1
- Discussion des recettes, par exemple page 24

Comment:

Il n'existe pas de discussion ou de prévisions pour des informations au delà des informations clés telles que TVA, recettes fiscales/ non-fiscales etc.

Le programme de stabilité n'apporte pas davantage d'éléments étant moins complet en 2020 que par les années précédentes.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, information is presented, but it excludes some core elements.

Comments: -Dans le DOFP, les seules -et assez pauvres- informations relatives aux recettes publiques concernent les années 2019 (pp. 8-9: BY-2) et 2020 (pp. 21-23: BY-1). Pour 2021 (BY), n'est mentionné que le niveau en % du PIB des "Prélèvements obligatoires" (recettes "fiscales" de l'ensemble des Administrations: General Government- et non du seul Etat Central) et sans commentaire. On pourrait donc même hésiter entre répondre c) et d) pour cette question. Je propose c) en raison de la discussion des recettes en 2020 et du chiffre des PO en 2021...

Government Reviewer

Opinion:

Researcher Response

D'accord pour c)

IBP Comment

À la lumière du commentaire de l'examineur pair et de la réaction de suivi du chercheur, la réponse est révisée de « b » à « c ».

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?

GUIDELINES:

Question 57 asks whether the Pre-Budget Statement includes three key estimates related to borrowing and debt:

- *the amount of net new borrowing needed in the upcoming budget year;*
- *the central government's total debt burden at the end of the upcoming budget year; and*
- *the interest payments on the outstanding debt for the upcoming budget year.*

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens, banks, and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," the Pre-Budget Statement must present all three estimates of borrowing and debt for at least the upcoming budget year. For a "b" answer, the Pre-Budget Statement must present two of those three estimates. For a "c" answer, the PBS must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the PBS.

Answer:

c. Yes, one of the three estimates related to government borrowing and debt are presented.

Source:

<https://www.budget.gouv.fr/documentation/documents-budgetaires/exercice-2021/debat-dorientation-des-finances-publiques-dofp-2021>
DOFP Tome 1
- Dette, page 21, page 30

Comment:

N/A

Peer Reviewer

Opinion: Agree

Comments: En fait 2 estimations sont fournies pour 2021: le solde et la dette publics en % du PIB pour 2021. Ce qui aurait pu conduire à la réponse b). Toutefois il ne s'agit pas d'estimations relatives au seul Etat Central mais, ici encore, à l'ensemble des Administrations Publiques (ce qui pourrait conduire à la réponse d) . Comme ces 2 estimations sont très largement impulsées par celles de l'Etat Central, il s'agit d'une approximation acceptable en juin de BY-1. D'où la réponse c) proposée, identique à celle du chercheur, pour d'autres raisons.

Government Reviewer

Opinion:

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

GUIDELINES:

Question 58 asks about multi-year expenditure estimates in the Pre-Budget Statement.

To answer "a," expenditure estimates for at least two years beyond the upcoming budget year must be presented. The estimates must be for at least total expenditures, but could include more detail than just the aggregate total.

Answer:

b. No, multi-year expenditure estimates are not presented.

Source:

<https://www.budget.gouv.fr/documentation/documents-budgetaires/exercice-2021/debat-dorientation-des-finances-publiques-dofp-2021>
On ne retrouve pas d'orientation au delà de l'année 2021.

Comment:

Le programme de stabilité n'étant pas publié en même temps que le PBS, il ne peut être pris en compte pour répondre aux questions relatives au PBS. De plus, le document n'est pas complet même s'il est pris en compte.

Peer Reviewer

Opinion: Agree

Comments: Le DOFP n'est pas le document qui présente des estimations pluri-annuelles des finances publiques, C'est le rôle de 2 documents ignorés par l'OBS et pourtant préconisés par l'OCDE : le "Programme de Stabilité" (commun aux pays de la "zone euro"), et la "Loi de programmation des Finances Publiques".

Government Reviewer

Opinion:

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

GUIDELINES:

Question 59 asks if expenditure estimates in the Enacted Budget are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Enacted Budget must present expenditure estimates by all three of the expenditure classifications. To answer "b," expenditure estimates must be presented by two of the three classifications. A "c" answer applies if expenditure estimates are presented by one of the three classifications. Answer "d" applies if expenditure estimates are not presented by any of the three classifications.

Answer:

b. Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.

Source:

La loi initiale se trouve ici: https://www.legifrance.gouv.fr/download/pdf?id=lsbjklIDP7FKiDNsrB8xR3B0La5rYk6ys5dm_FwTPZs=

- Annexe, Etat B, RÉPARTITION, PAR MISSION ET PROGRAMME, DES CRÉDITS DU BUDGET GÉNÉRAL, page 168

Comment:

Les classification fonctionnelle résulte de la présentation des dépenses par destination (mission et programmes).

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.

Comments: -En cohérence avec mes réponses et commentaires aux question 1 et 19, et conformément aux OBS antérieurs et pour les mêmes raisons, la réponse appropriée est b). Comme rien n'a changé dans le mode de présentation des dépenses de la Loi de Finance Initiale (LFI) depuis lors, modifier cette réponse introduirait un biais injustifié. -En effet il faut rappeler que, en matière budgétaire, la véritable "unité administrative" en France depuis l'adoption de la LOLF est la "mission", dont le nom et les attributions sont beaucoup plus stables dans le temps que celles des ministères et assurent une continuité dans les comparaisons entre années. Les "programmes", de leur côté, constituent la dimension "fonctionnelle" de la LFI depuis la LOLF. L'Etat B, cité par le chercheur, fournit donc à la fois la classification "administrative" et la la classification "fonctionnelle" de l'EB. -La classification par "titres", dite "économique", en est en revanche absente, d'où la réponse b). -Source précise : Etats B, C, D et E, pp. 168-178 de la LFI : <https://www.legifrance.gouv.fr/jorf/id/JORFTEXT000042753580>

Government Reviewer

Opinion:

IBP Comment

Le commentaire fourni par l'examineur pair est bien noté ; la réponse est donc révisée de "c" à "b".

59b. Based on the response to Question 59, check the box(es) to identify which expenditure classifications are included in the Enacted Budget:

Answer:

Functional classification
Administrative classification

Source:

La loi initiale se trouve ici: https://www.legifrance.gouv.fr/download/pdf?id=lsbjklIDP7FKiDNsrB8xR3B0La5rYk6ys5dm_FwTPZs=

- Annexe, Etat B, RÉPARTITION, PAR MISSION ET PROGRAMME, DES CRÉDITS DU BUDGET GÉNÉRAL, page 169

Comment:

N/A

Peer Reviewer

Opinion: Disagree

Suggested Answer: Administrative classification Functional classification

Comments: -Cf. mon commentaire dans la réponse 59-a. -Source précise: Etats B, C, D et E, pp. 168-178 de la LFI :

<https://www.legifrance.gouv.fr/jorf/id/JORFTEXT000042753580> NB : La loi de finance ne se limite pas au Budget Général (Etat B) mais inclut Budgets Annexes et Comptes Spéciaux (Etats C,D E).

Government Reviewer

Opinion:

IBP Comment

Le commentaire fourni par l'examineur pair est bien noté ; la réponse est donc révisée de "Functional classification" à "Administrative classification et Functional classification".

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

GUIDELINES:

Question 60 asks if expenditure estimates in the Enacted Budget are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

***A note for francophone countries:** "Program" level detail is sometimes referred to as le plan comptable or le plan comptable détaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

To answer "a," the Enacted Budget must present all programs, which account for all expenditures, in the budget year. To answer "b," the Enacted Budget must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Enacted Budget presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Enacted Budget.

Answer:

a. Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.

Source:

La loi initiale se trouve ici: https://www.legifrance.gouv.fr/download/pdf?id=lsbjklIDP7FKiDNsrB8xR3B0La5rYk6ys5dm_FwTPZs=

- Annexe, Etat B, RÉPARTITION, PAR MISSION ET PROGRAMME, DES CRÉDITS DU BUDGET GÉNÉRAL, page 169

Comment:

N/A

Peer Reviewer

Opinion: Agree

Comments: A nouveau, source précise : Etats B, C, D et E, pp. 168-178 de la LFI : <https://www.legifrance.gouv.fr/jorf/id/JORFTEXT000042753580>

Government Reviewer

Opinion:

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

GUIDELINES:

Question 61 asks whether revenue estimates in the Enacted Budget are presented by "category"— that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Enacted Budget must present revenue estimates classified by category.

Answer:

a. Yes, the Enacted Budget presents revenue estimates by category.

Source:

La loi initiale se trouve ici: https://www.legifrance.gouv.fr/download/pdf?id=lsbjkIIDP7FKiDNsrB8xR3B0La5rYk6ys5dm_FwTPZs=

- Annexe, Etat A, dans le tableau "RÉCAPITULATION DES RECETTES DU BUDGET GÉNÉRAL", page 162, mais également pages 157-161

Comment:

Le budget adopté présente le estimations de recettes par catégories en distinguant recettes fiscales et non fiscales.

Peer Reviewer

Opinion: Agree

Comments: Source : LFI, pp. 157-168 A nouveau, Budgets Annexes et Comptes Spéciaux semblent oubliés dans la source du chercheur.

Government Reviewer

Opinion:

62. Does the Enacted Budget present individual sources of revenue?

GUIDELINES:

Question 62 asks whether revenue estimates for individual sources of revenue are presented in the Enacted Budget. The question applies to both tax and non-tax revenue.

To answer "a," the Enacted Budget must present all individual sources of revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Enacted Budget must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Enacted Budget presents individual sources of revenue that account for less than two-thirds of revenues. Answer "d" applies if individual sources of revenue are not presented.

Answer:

a. Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.

Source:

La loi initiale se trouve ici: https://www.legifrance.gouv.fr/download/pdf?id=lsbjkIIDP7FKiDNsrB8xR3B0La5rYk6ys5dm_FwTPZs=

- Annexe, Etat A, dans le tableau "RÉCAPITULATION DES RECETTES DU BUDGET GÉNÉRAL", page 162, mais également tableau pages 157-161 qui est très détaillé.

Comment:

N/A

Peer Reviewer

Opinion: Agree

Comments: -Source précise: Etats A, pp. 157-168 de la LFI : <https://www.legifrance.gouv.fr/jorf/id/JORFTEXT000042753580>

Government Reviewer

Opinion:

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?

GUIDELINES:

Question 63 asks about three key estimates related to 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;*
- *the interest payments on the outstanding debt for the budget year.*

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens, banks, and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," the Enacted Budget must present all three estimates of borrowing and debt. For a "b" answer, the Enacted Budget must present two of those three estimates. For a "c" answer, the Enacted Budget must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the Enacted Budget.

Answer:

b. Yes, two of the three estimates related to government borrowing and debt are presented.

Source:

https://www.legifrance.gouv.fr/download/pdf?id=lsbjkIIP7FKiDNSrB8xR3B0La5rYk6ys5dm_FwTPZs=

On retrouve:

- le besoin de financement, page 86
- la charge de la dette, page 171

Comment:

On ne retrouve pas le montant de la dette dans la loi de finances 2021.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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.)

GUIDELINES:

Question 64 focuses on the content of the Citizens Budget, asking whether "core" information is presented. These core components 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.*

To answer "a," the Citizens Budget or supporting documentation must present all of the above core information as well as some additional information beyond the core elements. To answer "b," the Citizens Budget must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if the Citizens Budget includes some of the core components above, but other core pieces of information are not included. Answer "d" applies if a Citizens Budget is not published.

Answer:

c. The Citizens Budget provides information, but it excludes some core elements.

Source:

Chiffres clés du budget de l'État 2020:

<https://www.budget.gouv.fr/documentation/publications-de-la-direction/chiffres-cles-du-budget-de-letat>

Comment:

Une adresse ou email, ou un moyen par lequel les citoyens peuvent contacter les autorités sur le contenu du document n'y figurent pas, ainsi que la présentation des principales politiques du Budget et les prévisions macroéconomiques.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

65. How is the Citizens Budget disseminated to the public?

GUIDELINES:

Question 65 asks how the Citizens Budget is disseminated to the public. Citizens Budgets should be made available to a variety of audiences. Therefore paper versions and an Internet posting of a document might not be sufficient.

To answer "a," the executive must use three or more different types of creative media tools to reach the largest possible share of the population, including those who otherwise would not normally have access to budget documents or information. Dissemination would also be pursued at the very local level, so that the coverage is targeted both by geographic area and population group (e.g., women, elderly, low income, urban, rural, etc.). Option "b" applies if significant dissemination efforts are made through a combination of two means of communications, for instance, both posting the Citizens Budget on the executive's official website and distributing printed copies of it. Option "c" applies if the Citizens Budget is disseminated through only posting on the executive's official website. Option "d" applies when the executive does not publish a Citizens Budget.

Answer:

b. 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.

Source:

<https://www.budget.gouv.fr/documentation/publications-de-la-direction/chiffres-cles-du-budget-de-letat>

Comment:

La diffusion est assurée sur le site web du ministère des finances et par des brochures à la disposition du public.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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

GUIDELINES:

Question 66 asks whether the executive has established mechanisms to identify the public's requirements for budget information before publishing a Citizens Budget. What the public wants to know about the budget might differ from the information the executive includes in technical documents that comprise the Executive's Budget Proposal or the Enacted Budget; similarly, different perspectives might exist on how the budget should be presented, and this may vary depending on the context. For this reason the executive should consult with the public on the content and presentation of the Citizens Budget.

To answer "a," the executive must have established mechanisms to consult with the public, and these mechanisms for consultation are both accessible and widely used by the public. Such mechanisms can include focus groups, social networks, surveys, hotlines, and meetings/events in universities or other locations where people gather to discuss public issues. In countries where Citizens Budgets are consistently produced and released, it may be sufficient for the government to provide the public with contact information and feedback opportunities, and subsequently use the feedback to improve its management of public resources.

Option "b" applies if the executive has established mechanisms for consultation that are accessible to the public, but that the public nonetheless does not use frequently. That is, the public does not typically engage with the executive on the content of the Citizens Budget, even though the executive has created opportunities for such consultation. Option "c" applies if the executive has established mechanism for consultation with the public, but they are poorly designed and thus not accessible to the public. Option "d" applies if the executive has not created any mechanisms to seek feedback from the public on the content of the Citizens Budget.

Answer:

d. No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.

Source:

N/A

Comment:

L'exécutif n'a pas mis en place de mécanisme permettant d'identifier les besoins du public en informations budgétaires dans le budget des citoyens.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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

GUIDELINES:

Question 67 asks if "citizens" versions of budget documents are published throughout the budget process. While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle.

To answer "a," a citizens version of at least one budget document is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit) – for a total of at least four citizens budget documents throughout the process. Option "b" applies if a citizens version of a budget document is published for at least two of the four stages of the budget process. Option "c" applies if a citizens version of a budget document is published for at least one of the four stages of the budget process. Select option "d" if no "citizens" version of budget documents is published.

Answer:

a. A citizens version of budget documents is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit).

Source:

Il existe:

- le CB du budget voté: <https://www.budget.gouv.fr/documentation/publications-de-la-direction/chiffres-cles-du-budget-de-letat>

- le budget citoyen pour la rapport de fin d'année (YER): les Comptes de l'État 2019 : Plaquette "4 pages", publié le 28 mai 2020:

<https://www.budget.gouv.fr/documentation/comptes-de-letat/comptes-de-letat-2019>

- le budget citoyen du rapport de la certification des comptes produit par la cour des comptes, c'est-à-dire le rapport d'audit 2019, publié le 28 avril

2020: <https://www.ccomptes.fr/system/files/2020-04/20200428-synthese-certification-comptes-Etat-exercice-2019.pdf> et

<https://www.ccomptes.fr/system/files/2020-04/20200428-synthese-Budget-Etat-2019.pdf>

Comment:

Une version citoyenne des documents budgétaires est publiée pour trois des quatre étapes du processus budgétaire (le vote, l'exécution, l'audit).

A noter que pour le PLF2021 le budget citoyen n'a pas été publié en tant que document séparé mais en tant que synthèse (les chiffres clés) incorporé au document principal du PLF 2021. Cela rend difficile l'appréciation qu'il existe un budget citoyen pour l'élaboration du budget en France, notamment car ces chiffres clés s'apparentent en résumé et ne contiennent pas la plupart des éléments d'un budget citoyen.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. A citizens version of budget documents is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit).

Comments: -En cohérence avec mes réponses antérieures, notamment CB-1, selon moi la réponse appropriée est a). -A la différence du chercheur, je considère (cf. EBP-8) que le document qu'il cite implicitement pour le PLF 2021 (intitulé "PLF 2021- La relance" en le confondant avec le texte du PLF lui-même, cf. ma réponse à EBP-2) est bien un CB pour l'EBP ("budget formulation") :

https://minefi.hosting.augure.com/Augure_Minefi/r/ContenuEnLigne/Download?id=0638C996-A2C6-48E5-86FB-A53A22A780F1&filename=DP%20-%20PLF%202021.pdf -De surcroît je considère que les IYRs s'accompagnent aussi d'un CB (cf. IYRs-8).

Government Reviewer

Opinion:

IBP Comment

Le commentaire du pair évaluateur est bien reçu. Pour assurer la cohérence méthodologique entre les pays de l'enquête, la réponse est révisée de « b » à « a ».

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

GUIDELINES:

Question 68 asks if expenditure estimates in In-Year Reports are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above.

Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," In-Year Reports must present actual expenditures by all three of the expenditure classifications. To answer "b," actual expenditures must be presented by two of these three classifications. A "c" answer applies if actual expenditures are presented by one of the three classifications. Answer "d" applies if actual expenditures are not presented by any of the three classifications in In-Year Reports.

Answer:

c. Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.

Source:

<https://www.budget.gouv.fr/documentation/publications-de-la-direction/situation-mensuelle-du-budget-de-letat-smb/smb-2020>

Par exemple pour la Situation mensuelle du budget de l'État au 30 septembre 2020, publié le 03/11/2020 on retrouve page 3 une classification économique peu détaillée.

Comment:

On ne retrouve pas les classifications administratives et fonctionnelles.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

68b. Based on the response to Question 68, check the box(es) to identify which expenditure classifications are included in the In-Year Reports:

Answer:

Economic classification

Source:

<https://www.budget.gouv.fr/documentation/publications-de-la-direction/situation-mensuelle-du-budget-de-letat-smb/smb-2020>

Par exemple pour la Situation mensuelle du budget de l'État au 30 septembre 2020, publié le 03/11/2020 on retrouve page 3 une classification économique peu détaillée.

Comment:

N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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

GUIDELINES:

Question 69 asks if expenditure estimates in In-Year Reports are presented by program. There is no standard definition for the term "program," and the

meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

A note for francophone countries: "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable detaillé*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," In-Year Reports must present actual expenditures for all individual programs, accounting for all expenditures. To answer "b," In-Year Reports must present actual expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if In-Year Reports present actual expenditures for programs that account for less than two-thirds of expenditures. Answer "d" applies if actual expenditures are not presented by program in In-Year Reports.

Answer:

d. No, the In-Year Reports do not present actual expenditures by program.

Source:

<https://www.budget.gouv.fr/documentation/publications-de-la-direction/situation-mensuelle-du-budget-de-letat-smb/smb-2020>

Comment:

N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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?

GUIDELINES:

Question 70 asks whether In-Year Reports compare actual expenditures to-date with either the enacted levels or actual expenditures for the same period in the previous year.

The OECD recommends that the reports contain the total year-to-date expenditures in a format that allows for a comparison with the budget's forecast expenditures (based on enacted levels) for the same period.

To answer "a," comparisons must be made for expenditures presented in the In-Year Reports

Answer:

a. Yes, comparisons are made for expenditures presented in the In-Year Reports.

Source:

<https://www.budget.gouv.fr/documentation/publications-de-la-direction/situation-mensuelle-du-budget-de-letat-smb/smb-2020>
Par exemple pour la Situation mensuelle du budget de l'État au 30 septembre 2020, pages 2 et 3

Comment:

N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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

GUIDELINES:

Questions 71 asks whether In-Year Reports present actual revenues by "category"— that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," In-Year Reports must present revenue estimates classified by category.

Answer:

a. Yes, In-Year Reports present actual revenue by category.

Source:

<https://www.budget.gouv.fr/documentation/publications-de-la-direction/situation-mensuelle-du-budget-de-letat-smb/smb-2020>

Tableau "Recettes (nettes des remboursements & dégrèvements)", page 2, on retrouve les recettes fiscales et non-fiscales.

Comment:

N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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

GUIDELINES:

Question 72 asks whether In-Year Reports present actual collections of individual sources of revenue (such as income taxes, VAT, etc.). The question applies to both tax and non-tax revenue.

To answer "a," In-Year Reports must present actual collections for all individual sources of revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," In-Year Reports must present actual collections for individual sources of revenue that when combined account for at least two-thirds of all revenue collected, but not all revenue. A "c" answer applies if In-Year Reports present individual sources of actual revenue that account for less than two-thirds of all revenue collected. Answer "d" applies if individual sources of actual revenue are not presented.

Answer:

c. Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.

Source:

<https://www.budget.gouv.fr/documentation/publications-de-la-direction/situation-mensuelle-du-budget-de-letat-smb>
Rapport mensuel au 31 mai 2020, page 3

Comment:

On retrouve l'information sur l'impôt sur le revenu, l'impôt sur les sociétés, la taxe intérieure de consommation sur les produits énergétiques (TICPE), la taxe sur la valeur ajoutée (TVA) – nette et autres recettes fiscales – nettes.

Les recettes non-fiscales ne sont pas détaillées. L'information qui manque inclue les contributions sociales, l'impôt sur le revenu foncier, les amendes.

Peer Reviewer

Opinion: Agree

Comments: -D'accord avec la réponse, conformément aux éclaircissements fournis par "l'IBP Comment" dans l'OBS 2019.

Government Reviewer

Opinion:

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?

GUIDELINES:

Question 73 asks whether In-Year Reports compare actual revenues to-date with either the enacted levels or actual revenues for the same period in the previous year.

The OECD recommends that the reports contain the total year-to-date revenues in a format that allows for a comparison with the budget's forecast revenues (based on enacted levels) for the same period.

To answer "a," comparisons must be made for revenues presented in the In-Year Reports.

Answer:

a. Yes, comparisons are made for revenues presented in the In-Year Reports.

Source:

<https://www.budget.gouv.fr/documentation/publications-de-la-direction/situation-mensuelle-du-budget-de-letat-smb/smb-2020>
Dans le tableau "Recettes (nettes des remboursements & dégrèvements)", pages 2

Comment:

N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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?

GUIDELINES:

Question 74 asks about three key estimates related to borrowing and debt:

- the amount of net new borrowing so far during the year;*
- the central government's total debt burden at that point in the year; and*
- the interest payments to-date on the outstanding debt.*

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens and banks and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the

deficit may be accepted as a proxy for net new borrowing.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," In-Year Reports must present all three estimates of borrowing and debt. For a "b" answer, In-Year Reports must present two of those three estimates. For a "c" answer, IYRs must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in In-Year Reports.

Answer:

a. Yes, all three estimates related to government borrowing and debt are presented.

Source:

On retrouve dans les rapports mensuels (<https://www.budget.gouv.fr/documentation/publications-de-la-direction/situation-mensuelle-du-budget-de-letat-smb/smb-2020>)

- les charges de la dette de l'État, page 2

On retrouve dans les rapports mensuels de l'Agence France Trésor:

https://www.aft.gouv.fr/files/medias-aft/7_Publications/7.2_BM/367_Bulletin%20mensuel%20d%C3%A9cembre%202020.pdf

- intérêts, page 3

- nouveaux financements, pages 5-7

Comment:

Peer Reviewer

Opinion: Agree

Comments: -D'accord avec la réponse a) mais avec les précisions suivantes: Compléter : "Source": Bulletin AFT octobre 2020 du 02/11/2020 (celui de décembre 2020 étant publié en 2021). On y trouve: "borrowing", graphique p.3 (émissions brutes et nettes au 30/09/2020) encours de dette négociable : tableaux p. 4 intérêts : graphique p. 5 (+ tableau p. 8)

Government Reviewer

Opinion:

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.)

GUIDELINES:

Question 75 focuses on the composition of government debt, asking whether "core" information related to its composition is presented. These core components include:

- interest rates on the debt;
- maturity profile of the debt; and
- whether the debt is domestic or external.

The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 74, domestic debt is held by a country's citizens and banks and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country's debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.

Beyond these core elements, a government may also provide additional information related to the composition of its debt, including for instance: whether interest rates are fixed or variable; whether debt is callable; the currency of the debt; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); an analysis of the risk associated with the debt; and where appropriate, what the debt is being used to finance.

To answer "a," In-Year Reports must present all of the core information related to the composition of government debt to-date as well as some additional information beyond the core elements. To answer "b," In-Year Reports must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related

to the composition of government debt is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on the composition of the debt outstanding in In-Year Reports.

Answer:

a. Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.

Source:

https://www.aft.gouv.fr/files/medias-aft/7_Publications/7.2_BM/367_Bulletin%20mensuel%20d%C3%A9cembre%202020.pdf

Toutes les informations se trouvent page 4: composition de la dette (résident/ non-résident, profile de la maturité de la dette et taux d'intérêts).

Les rapports de l'Agence France Trésor fournissent également l'information au delà de l'information clé, notamment taux variables/fixe.

Comment:

N/A

Peer Reviewer

Opinion: Agree

Comments: Mais Bulletin AFT d'octobre 2020 (cf. question précédente)

Government Reviewer

Opinion:

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

GUIDELINES:

Question 76 asks whether the Mid-Year Review includes an updated macroeconomic forecast for the budget year underway, and provides an explanation of the update.

Refer to Question 15 for the components of the macroeconomic forecast presented in the Executive's Budget Proposal.

To answer "a," the Mid-Year Review must include an updated macroeconomic forecast and explain all of the differences between the initial forecast presented in the Executive's Budget Proposal and the updated forecast. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the macroeconomic forecast must be updated, but only some of the differences between the initial and updated forecasts are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes an updated macroeconomic forecast, but does not provide an explanation for the revisions. A "d" response applies if the macroeconomic forecast has not been updated.

Answer:

d. No, the estimates for macroeconomic forecast have not been updated.

Source:

N/A

Comment:

N/A

Peer Reviewer

Opinion: Agree

Comments: -Selon la méthodologie de l'OBS il n'existe pas de MYR en France.

Government Reviewer

Opinion:

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

GUIDELINES:

Question 77 asks whether the Mid-Year Review includes updated estimates of expenditure for the budget year underway, and provides an explanation of the update. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.

To answer "a," the Mid-Year Review must include updated expenditure estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. The expenditure estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated expenditure estimates, but does not provide an explanation for the revisions. A "d" response applies if the expenditure estimates have not been updated.

Answer:

d. No, expenditure estimates have not been updated.

Source:

N/A

Comment:

N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

78. Does the Mid-Year Review of the budget present updated expenditure estimates for the budget year underway by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 78 asks if expenditure estimates for the budget year underway in the Mid-Year Review are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.

Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Mid-Year Review must present expenditure estimates by all three of the expenditure classifications. To answer "b," expenditure estimates must be presented by two of these three classifications. A "c" answer applies if expenditure estimates are presented by one of the three classifications. Answer "d" applies if expenditure estimates are not presented by any of the three classifications in the Mid-Year Review.

Answer:

d. No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.

Source:

N/A

Comment:
N/A

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

78b. Based on the response to Question 78, check the box(es) to identify which expenditure classifications are included in the Mid-Year Review:

Answer:
None of the above

Source:
N/A

Comment:
N/A

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

79. Does the Mid-Year Review of the budget present updated expenditure estimates for the budget year underway for individual programs?

GUIDELINES:

Question 79 asks if expenditure estimates in the Mid-Year Review are presented by program for the budget year underway. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.

***A note for francophone countries:** "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

To answer "a," the Mid-Year Review must present expenditures for all individual programs, accounting for all expenditures. To answer "b," the Mid-Year Review must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Mid-Year Review presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Mid-Year Review.

Answer:
d. No, the Mid-Year Review does not present expenditure estimates by program.

Source:
N/A

Comment:
N/A

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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

GUIDELINES:

Question 80 asks whether the Mid-Year Review includes updated estimates of revenue for the budget year underway, and provides an explanation of the update. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.

To answer "a," the Mid-Year Review must include updated revenue estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the revenue estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated revenue estimates, but no explanation for the revisions is provided. A "d" response applies if the revenue estimates have not been updated.

Answer:

d. No, revenue estimates have not been updated.

Source:
N/A

Comment:
N/A

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

81. Does the Mid-Year Review of the budget present updated revenue estimates for the budget year underway by category (such as tax and non-tax)?

GUIDELINES:

Question 81 asks whether revenue estimates for the budget year underway in the Mid-Year Review are presented by "category"—that is, whether tax and non-tax sources of revenue are shown separately. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.

To answer "a," the Mid-Year Review must present revenue estimates classified by category.

Answer:

b. No, the Mid-Year Review does not present revenue estimates by category.

Source:

N/A

Comment:

N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

82. Does the Mid-Year Review of the budget present updated individual sources of revenue for the budget year underway?

GUIDELINES:

Question 82 asks whether revenue estimates for individual sources of revenue for the budget year underway are presented in the Mid-Year Review. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.

To answer "a," the Mid-Year Review must present all sources of revenue individually, accounting for all revenues, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Mid-Year Review must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Mid-Year Review presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" applies if individual sources of revenue are not presented in the Mid-Year Review.

Answer:

d. No, the Mid-Year Review does not present individual sources of revenue.

Source:

N/A

Comment:

N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

83. Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway?

GUIDELINES:

Question 83 asks whether the Mid-Year Review includes updated estimates of borrowing and debt, including its composition, for the budget year underway, and provides an explanation of the update.

Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:

- The amount of net new borrowing required during the budget year;
- The central government's total debt burden at the end of the budget year; and
- The interest payments on the outstanding debt for the budget year.

Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:

- interest rates on the debt;
- maturity profile of the debt; and
- whether the debt is domestic or external.

To answer "a," the Mid-Year Review must include an updated estimates of borrowing and debt, including its composition, and explain all of the differences between the initial estimates presented in the Executive's Budget Proposal (or Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the estimates of borrowing and debt must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated estimates, but no explanation for the revisions is provided. A "d" response applies if the estimates of borrowing and debt have not been updated.

Answer:

d. No, estimates of government borrowing and debt have not been updated.

Source:

N/A

Comment:

N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

84. 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 expenditures?

GUIDELINES:

Question 84 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual expenditures for the year, and whether these estimates are accompanied by a narrative discussion.

To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all expenditures, along with a narrative discussion. Answer "b" if estimates of the differences for all expenditures are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all expenditures, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report

Answer:

a. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.

Source:

https://www.performance-publique.budget.gouv.fr/sites/performance-publique/files/farandole/ressources/2019/rap/pdf/PLR_2019_vdef_web.pdf
- Tableau page 78

- Discussion pages 32-59

Comment:

Le projet de loi de règlement indique les différences entre les crédits votés et ceux qui ont été votés en mission et programme.

On retrouve des informations supplémentaires, ainsi qu'une discussion dans le document annexe: Développement des opérations constatées au budget général

[https://www.performance-](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/rap/pdf/PLR_2019_Annexe_1_BG.pdf)

[publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/rap/pdf/PLR_2019_Annexe_1_BG.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/rap/pdf/PLR_2019_Annexe_1_BG.pdf)

- page 10

Peer Reviewer

Opinion: Agree

Comments: -Tout-à-fait d'accord avec le chercheur, mais le tableau récapitulatif le plus synthétique me paraît être celui (sur 3 pages) des p. 35 puis 37-38 du PLR 2019. -NB1 : Rajouter dans les "sources" le document "Développement des opérations..." relatif aux Budgets Annexes et Comptes Spéciaux: [https://www.performance-](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/rap/pdf/PLR_2019_Annexe_2_CS.pdf)

[publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/rap/pdf/PLR_2019_Annexe_2_CS.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/rap/pdf/PLR_2019_Annexe_2_CS.pdf) -NB2: désormais le PLR

219 et ses annexes sont disponibles aussi sur le nouveau site budgétaire: [https://www.budget.gouv.fr/documentation/documents-](https://www.budget.gouv.fr/documentation/documents-budgetaires/exercice-2019/le-projet-de-loi-de-reglement-du-budget-et-dapprobation-des-comptes-pour-2019-et-ses-documents)

[budgetaires/exercice-2019/le-projet-de-loi-de-reglement-du-budget-et-dapprobation-des-comptes-pour-2019-et-ses-documents](https://www.budget.gouv.fr/documentation/documents-budgetaires/exercice-2019/le-projet-de-loi-de-reglement-du-budget-et-dapprobation-des-comptes-pour-2019-et-ses-documents)

Government Reviewer

Opinion:

IBP Comment

Les sources supplémentaires fournies par l'examineur pair sont bien notées.

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

GUIDELINES:

Question 85 asks if expenditure estimates in the Year-End Report are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Year-End Report must present expenditure estimates by all three of the expenditure classifications. Answer "b" if expenditure estimates are presented by two of these three classifications. Answer "c" if expenditure estimates are presented by one of the three classifications. Answer "d" if expenditure estimates are not presented by any of the three classifications in the Year-End Report.

Answer:

a. Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

Source:

https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/rap/pdf/PLR_2019_vdef_web.pdf
- classification administrative et fonctionnelle, page 78 etc

Annexe: [https://www.performance-](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/rap/pdf/PLR_2019_Annexe_1_BG.pdf)

[publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/rap/pdf/PLR_2019_Annexe_1_BG.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/rap/pdf/PLR_2019_Annexe_1_BG.pdf)

- Tableau "RÉCAPITULATION PAR TITRE ET CATÉGORIE" - classification économique, page 51

Comment:

N/A

Peer Reviewer

Opinion: Agree

Comments: - A nouveau pleinement d'accord avec le chercheur, mais j'observe qu'ici, à la différence de ses réponses 1- et 59- notamment, il reconnaît que la classification "administrative" du budget en LOLF est bien celle par "missions"... -Rajouter ici aussi : pp. 9-27, https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/rap/pdf/PLR_2019_Annexe_2_CS.pdf

Government Reviewer

Opinion:

IBP Comment

85b. Based on the response to Question 85, check the box(es) to identify which expenditure classifications are included in the Year-End Report:

Answer:

Administrative classification

Economic classification

Functional classification

Source:

https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/rap/pdf/PLR_2019_vdef_web.pdf
- classification administrative et fonctionnelle, page 78 etc

Annexe: https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/rap/pdf/PLR_2019_Annexe_1_BG.pdf

- Tableau "RÉCAPITULATION PAR TITRE ET CATÉGORIE" - classification économique, page 51

Comment:

N/A

Peer Reviewer

Opinion: Agree

Comments: -Rajouter ici aussi : pp. 9-27, https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/rap/pdf/PLR_2019_Annexe_2_CS.pdf

Government Reviewer

Opinion:

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

GUIDELINES:

Question 86 asks if expenditure estimates in the Year-End Report are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

A note for francophone countries: "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable détaillé*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Year-End Report must present expenditure estimates for all individual programs, accounting for all expenditures. Answer "b" if the Year-End Report presents expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. Answer "c" if the Year-End Report presents programs that account for only less than two-thirds of expenditures. Answer "d" if expenditures are not presented by program in the Year-End Report.

Answer:

a. Yes, the Year-End Report presents estimates for programs accounting for all expenditures.

Source:

https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/rap/pdf/PLR_2019_vdef_web.pdf
page 79 etc

Comment:

Les rapports annuels de performances annexés au PLR donnent des informations détaillées sur les programmes.

<https://www.performance-publique.budget.gouv.fr/documents-budgetaires/lois-projets-lois-documents-annexes-annee/exercice-2019/projet-loi-reglement-rap-2019#.YJpJ2H0zZN3>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

IBP Comment**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?****GUIDELINES:**

Question 87 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual revenues for the year, and whether these estimates are accompanied by a narrative discussion.

To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all revenues, along with a narrative discussion. Answer "b" if estimates of the differences for all revenues are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all revenues, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report.

Answer:

a. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.

Source:

https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/rap/pdf/PLR_2019_vdef_web.pdf
- pages 13-14
- pages 25 et 26

Comment:

Dans le texte du PLR 2019 sont commentés et discutés les résultats en matière de recettes budgétaires et leur différences avec les prévisions initiales.

Davantage de détail se retrouve dans l'annexe 1: Développement des opérations constatées au budget général

https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/rap/pdf/PLR_2019_Annexe_1_BG.pdf
-page 83

Peer Reviewer

Opinion: Agree

Comments: -Selon moi, cf. plutôt les pp. 24-31 du PLR 2019. -Rajouter ici aussi : p 33 sqq: https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/rap/pdf/PLR_2019_Annexe_2_CS.pdf

Government Reviewer

Opinion:

IBP Comment

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

GUIDELINES:

Question 88 asks whether revenue estimates in the Year-End Report are presented by "category" – that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Year-End Report must present revenue estimates classified by category.

Answer:

a. Yes, the Year-End Report presents revenue estimates by category.

Source:

https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/rap/pdf/PLR_2019_vdef_web.pdf
Notamment, page 13, pages 25-26

Comment:

Davantage d'informations se trouvent dans les annexes:

- Développement des opérations constatées au budget général

https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/rap/pdf/PLR_2019_Annexe_1_BG.pdf
- page 83

- Développement des opérations constatées aux comptes spéciaux et aux budgets annexes

https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/rap/pdf/PLR_2019_Annexe_2_CS.pdf

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

IBP Comment

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

GUIDELINES:

Question 89 asks whether revenue estimates for individual sources of revenue are presented in the Year-End Report. The question applies to both tax and non-tax revenue.

To answer "a," the Year-End Report must present all sources of revenue individually, accounting for all revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. Answer "b" if the Year-End Report presents individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. Answer "c" if the Year-End Report presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" if individual sources of revenue are not presented in the Year-End Report.

Answer:

a. Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.

Source:

- Développement des opérations constatées au budget général

[https://www.performance-](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/rap/pdf/PLR_2019_Annexe_1_BG.pdf)

[publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/rap/pdf/PLR_2019_Annexe_1_BG.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/rap/pdf/PLR_2019_Annexe_1_BG.pdf)

- Développement des opérations constatées aux comptes spéciaux et aux budgets annexes

[https://www.performance-](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/rap/pdf/PLR_2019_Annexe_2_CS.pdf)

[publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/rap/pdf/PLR_2019_Annexe_2_CS.pdf](https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/rap/pdf/PLR_2019_Annexe_2_CS.pdf)

- page 83

Comment:

N/A

Peer Reviewer

Opinion: Agree

Comments: Ok, mais correction: -p. 83 et suivantes pour la 1ère source citée par le chercheur -p. 33 et suivantes pour la 2de source.

Government Reviewer

Opinion:

IBP Comment

Les numéros de page cités par l'examineur pair sont bien notés.

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?

GUIDELINES:

Question 90 asks whether the Year-End Report includes estimates of the differences between the original estimates and the actual outcome for the fiscal year for borrowing and debt, including its composition, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:

- *the amount of net new borrowing required during the budget year;*
- *the central government's total debt burden at the end of the budget year; and*
- *the interest payments on the outstanding debt for the budget year.*

Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:

- *interest rates on the debt;*
- *maturity profile of the debt; and*
- *whether the debt is domestic or external.*

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

b. 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.

Source:

Les différences entre les estimations de la LFI 2019 et l'exécution pour 2019 au sujet de la dette/l'endettement se trouve dans le PLR et annexes:

https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/rap/pdf/PLR_2019_vdef_web.pdf

- charge de la dette (intérêts), page 8 et page 33

- besoin de financement, page 72

- dette totale, page 11

Il y a une discussion dans les rapports.

Comment:

On retrouve dans le document comptes général de l'état certaines informations mais celles-ci comparent l'exécution fin 2018 à l'exécution fin 2019, et non la LFI 2019 contre les réalisations de l'année 2019.

https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/files/documents/budget/comptes/2019/CGE_2019_web.pdf

- par exemple: maturité, page 64

On ne retrouve pas les comparaisons pour la composition de la dette.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. 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.

Comments: -Selon moi, l'esprit de la question conduit plutôt à la réponse b), mais on pourrait soutenir que la réponse a) est aussi appropriée - comme dans l'OBS 2019 puisque, à l'appui de cette réponse, les documents et leur contenu sont essentiellement les mêmes pour l'OBS 2021. -Il faut d'abord compléter les 2 "sources" du chercheur par le RAP 117: <https://www.budget.gouv.fr/documentation/file-download/5063> -En effet, comme pour la question 14, 1 élément demandé ici est absent: "whether the debt is domestic or external" ; 2 éléments présentés ne sont pas comparés explicitement avec la LFI 2019 mais avec la situation en 2018 : 1. l'encours de la dette de l'Etat Central à la fin de 2019 (cf. RAP117, p. 25 et CGE 2019, p. 60; la p. 11 du PLR citée par le chercheur concerne la dette "maastrichtienne" et non celle de l'Etat Central); 2. le profil de maturité de la dette (cf. CGE, p. 62). -Tous les autres éléments sont bien présents, comparés avec la LFI 2019 (cf. question suivante 90-b) et s'accompagnent de nombreuses analyses et données supplémentaires ("beyond core information"), ce qui pourrait justifier la réponse a). -Finalement, de même qu'à la question 14 et tout bien pesé, je penche pour la réponse b), comme indiqué ci-avant.

Government Reviewer

Opinion:

IBP Comment

Les commentaires et sources supplémentaires fournis par l'examineur pair sont bien notés. Bien que toutes les estimations des différences entre les emprunts et la dette ne soient pas fournies, celles qui le sont comportent des discussions narratives. La réponse est donc révisée de « c » à « b » pour assurer le respect de la méthodologie de l'enquête et la cohérence entre les pays de l'enquête.

90b. Based on the response to Question 90, check the box(es) to identify which estimates of government borrowing and debt, including its composition, have the differences between the original forecast and the actual outcome for the year presented in the Year-End Report:

Answer:

The amount of net new borrowing required during the budget year

The interest payments on outstanding debt for the budget year

Interest rates on the debt

Source:

Les différences entre les estimations de la LFI 2019 et l'exécution pour 2019 au sujet de la dette/l'endettement se trouve dans le PLR et annexes:

https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/rap/pdf/PLR_2019_vdef_web.pdf

- charge de la dette (intérêts), page 8 et page 33

- besoin de financement, page 72

- dette totale, page 11

Il y a une discussion dans les rapports.

Comment:

On retrouve dans le document comptes général de l'état certaines informations mais celles-ci comparent l'exécution fin 2018 à l'exécution fin 2019, et non la LFI 2019 contre les réalisations de l'année 2019.

https://www.performance-publique.budget.gouv.fr/sites/performance-publique/files/files/documents/budget/comptes/2019/CGE_2019_web.pdf

- par exemple: maturité, page 64

On ne retrouve pas les comparaisons demandées pour la composition de la dette.

Peer Reviewer

Opinion: Disagree

Suggested Answer: -Conformément à mon commentaire de la question 90, la réponse précise me paraît être : The amount of net new borrowing required during the budget year / The interest payments on outstanding debt for the budget year / Interest rates on the debt / et rajouter "information beyond the core elements" (bien que non proposé ici cette année): Besoin de financement (net borrowing) : cf. PLR 2019, p. 72 sqq ("exposé des motifs") + RAP 117, p. 15 Charge de la dette (interest payments): cf. PLR2019, p. 33 et RAP 117, p. 11sqq Taux d'intérêt (interest rates): RAP 117, p. 7, 20, 24-25 et CGE 2019, pp. 104-105 -Concernant les éléments présentés en YER 2019 et comparés à 2018 (et non à la prévision en LFI 2019) Profil de maturité: CGE 2019, p. 62 et suivantes Encours total de la dette (central government's total debt burden): PLR 2019, p. 17; RAP 117, p. 25; CGE 2019, p. 60 -Concernant les éléments supplémentaires ("beyond the core elements"), très nombreux, voir notamment: Solde budgétaire (ignoré de l'OBS): PLR 2019, p. 13 Taux d'intérêt moyen pondéré : CGE 2019, p. 104-105 Gains et pertes de change sur les rachats et échanges de dette: CGE 2019 p. 104 Valeur de marché vs valeur actuelle de la dette négociable: CGE 2019 p. 63 Contexte financier en 2019 et décomposition de l'évolution des charges d'intérêt (effets taux / volume / inflation): RAP 117, p. 16-18 et 24-25; CGE 2019, p. 104

Government Reviewer

Opinion:

IBP Comment

Les sources et les éclaircissements de l'examineur pair sont bien reçus. La réponse est donc révisée de "The amount of net new borrowing required during the budget year, The central government's total debt burden at the end of the budget year, and The interest payments on outstanding debt for the budget year" à "The amount of net new borrowing required during the budget year, The interest payments on outstanding debt for the budget year, and Interest rates on the debt."

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?

GUIDELINES:

Question 91 asks whether the Year-End Report includes estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 15 for the components of the macroeconomic forecast in the Executive's Budget Proposal. Core components include estimates of the nominal GDP level, inflation rate, real GDP growth, and interest rates, although the importance of other macroeconomic assumptions, such as the price of oil, can vary from country to country.

To answer "a," the Year-End Report must include estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "c" if 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, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

d. No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented.

Source:

On ne retrouve pas dans le PLR et ses annexes des comparaisons entre les estimations de la LFI 2019 et les réalisations 2019 au sujet des prévisions macro-économiques.

Comment:

<https://www.hcfp.fr/sites/default/files/2020-05/Avis%20HCFP%202020-3%20-%20PLR%202019.pdf>

Le rapport du HCFP n'apporte pas d'éléments supplémentaires.

De nombreux éléments relatifs aux hypothèses macroéconomiques et financières initiales (niveau du PIB, taux d'inflation, taux d'intérêt des Banques Centrales) et à leur réalisation effective ne sont pas analysés dans le PLR 2017 ni dans aucun document d'accompagnement. On trouve les quelques éléments pertinents essentiellement dans la courte analyse du contexte économique.

Peer Reviewer

Opinion: Agree

Comments: D'accord avec le chercheur, cette année le PLR 2019 ne fournit pratiquement aucune analyse du contexte macroéconomique (seulement pp. 10-11 et sans références aux prévisions de la LFI 2019), sauf seulement une analyse des taux d'intérêt et de leur évolution comparée (y compris en lien avec celle, très brièvement évoquée, du taux d'inflation : RAP 117, p. 18) dans les documents financiers cités aux questions précédentes (90-a et -b), ce qui ne suffit pas à justifier la réponse c).

Government Reviewer

Opinion:

IBP Comment

91b. Based on the response to Question 91, check the box(es) to identify which elements of the macroeconomic forecast have the differences between the original forecast and the outcome for the year presented in the Year-End Report:

Answer:

None of the above

Source:

On ne retrouve pas dans le PLR et ses annexes des comparaisons entre les estimations de la LFI 2019 et les réalisations 2019 au sujet des prévisions macro-économiques.

Comment:

<https://www.hcfc.fr/sites/default/files/2020-05/Avis%20HCFP%202020-3%20-%20PLR%202019.pdf>

Le rapport du HCFP n'apporte pas d'éléments supplémentaires.

De nombreux éléments relatifs aux hypothèses macroéconomiques et financières initiales (niveau du PIB, taux d'inflation, taux d'intérêt des Banques Centrales) et à leur réalisation effective ne sont pas analysés dans le PLR 2017 ni dans aucun document d'accompagnement. On trouve les quelques éléments pertinents essentiellement dans la courte analyse du contexte économique.

Peer Reviewer

Opinion: Agree

Comments: L'analyse des taux d'intérêt présentée dans mes commentaires des questions 90- est centrée sur la dette à court et moyen-long termes et non sur les prévisions macroéconomiques (et leurs révisions).

Government Reviewer

Opinion:

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

GUIDELINES:

Question 92 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 49 for the nonfinancial data on inputs included in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

a. 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.

Source:

<https://www.performance-publique.budget.gouv.fr/documents-budgetaires/lois-projets-lois-documents-annexes-annee/exercice-2019/projet-loi-reglement-rap-2019#.YJpXRn0zZN3>

Comment:

Les rapports annuels de performance annexés au projet de loi de règlement comparent les estimations initiales et les résultats réels avec un commentaire. L'analyse inclut toutes les données, y compris les données non financières sur les intrants.

Peer Reviewer

Opinion: Agree

Comments: -Par exemple les Emplois (retracés dans chaque RAP) du programme 140 "Enseignement scolaire public du premier degré", p. 50:

https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/rap/pdf/RAP2019_BG_Enseignement_scolaire.pdf ou :

<https://www.budget.gouv.fr/documentation/file-download/4904>

Government Reviewer

Opinion:

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

GUIDELINES:

Question 93 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 92).

Refer to Question 50 for the nonfinancial data on results included in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

a. 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.

Source:

Le projet de loi de règlement et ses annexes se trouvent ici:

<https://www.performance-publique.budget.gouv.fr/documents-budgetaires/lois-projets-lois-documents-annexes-annee/exercice-2019/projet-loi-reglement-rap-2019#.YFieH-IKh0u>

Les rapports annuels de performance (RAP) contiennent l'information: https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/rap/pdf/RAP2019_BG_Sante.pdf

- par exemple, page 19: Taux de couverture vaccinale contre la grippe chez les personnes de 65 ans et plus

Comment:

Le rapport inclut une analyse des différences entre les estimations initiales des données non financières sur les résultats et les résultats réels, avec un commentaire. Il y a un RAP par programme/ mission.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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?

GUIDELINES:

Question 94 asks whether the Year-End Report includes estimates of the differences between the enacted level of funds for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 52 for assistance to the most impoverished populations in the Executive's Budget Proposal.

To answer "a," the Year-End Report must present estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit the country's most impoverished populations and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

a. 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.

Source:

<https://www.performance-publique.budget.gouv.fr/documents-budgetaires/lois-projets-lois-documents-annexes-annee/exercice-2019/projet-loi-reglement-rap-2019-mission-solidarite-insertion-egalite#resultat>

https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/rap/pdf/RAP2019_BG_Solidarite_insertion_egalite_chances.pdf

Comment:

Il existe une mission intitulé "Solidarité, insertion et égalité des chances". On peut se référer au rapport annuel de performance pour cette mission. Le document est détaillé et comporte des comparaisons entre les estimations votées par la LFI et les réalisations, ainsi qu'une discussion des politiques.

Peer Reviewer

Opinion: Agree

Comments: Compléter notamment par les RAP des missions : - "Cohésion des territoires" : <https://www.budget.gouv.fr/documentation/file-download/5024>, par exemple le programme "177 - Hébergement, parcours vers le logement et insertion des personnes vulnérables" - "Travail et emploi": <https://www.budget.gouv.fr/index.php/documentation/file-download/5012>, par exemple le programme "102 - Accès et retour à l'emploi" - Par construction, la "politique transversale Inclusion sociale", citée à la question 52, est partagée en termes d'exécution entre plusieurs missions, dont celles ci-dessus.

Government Reviewer

Opinion:

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

GUIDELINES:

Question 95 asks whether the Year-End Report presents estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 33 for estimates of extra-budgetary funds in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented

Answer:

a. 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.

Source:

- Les activités retracées dans les "budgets annexes" et les "comptes spéciaux" sont intégralement reprises et analysées dans le PLR 2019 (et dans le CGE 2019), et détaillées dans l'Annexe 2.

https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2019/rap/pdf/PLR_2019_Annexe_2_CS.pdf

- Les relations entre l'Etat et les Régimes de Sécurité Sociale, notamment ceux des fonctionnaires sont reprises et analysées dans les RAP (rapports annuels de performances) concernés, notamment:

<https://www.performance-publique.budget.gouv.fr/documents-budgetaires/lois-projets-lois-documents-annexes-annee/exercice-2019/projet-loi-reglement-rap-2019-mission-regimes-sociaux-retraite#resultat>

https://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/files/documents/budget/comptes/2019/CGE_2019_web.pdf

Comment:

N/A

Peer Reviewer

Opinion: Agree

Comments: -D'accord mais rajouter au moins, comme source, le RAP du Compte d'Affectation Spéciale (et de la "mission" correspondante)

"Pensions": <https://www.budget.gouv.fr/index.php/documentation/documents-budgetaires/exercice-2019/le-projet-de-loi-de-reglement-du-budget-et-dapprobation-des-comptes-pour-2019-et-ses-documents/comptes-daffectation-speciale/pensions> ou:

<https://www.budget.gouv.fr/documentation/file-download/5420> NB: Par ailleurs, les fonds "extra-budgétaires" de la Sécurité Sociale, qui font l'objet d'un projet de Loi de Finances (PLFSS) distinct de celui de l'Etat en France, bénéficient aussi d'un rapport équivalent à celui du PLR 2019, mais présenté chaque année par la "Commission des Comptes de la Sécurité Sociale", par exemple <https://www.securite-sociale.fr/files/live/sites/SSFR/files/medias/CCSS/2020/RAPPORT%20CCSS%20JUN%202020.pdf>

Government Reviewer

Opinion:

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

GUIDELINES:

Question 96 asks whether a financial statement is included as part of the Year-End Report, or whether it is released as a separate report. The financial statement can include some or all of the following elements: a cash flow statement, an operating statement, a balance sheet, and notes on accounting. For purposes of responding to this question, the financial statement in question does not need to be audited. For an example of a financial statement, see the document "Financial Statements of the Government of New Zealand 2013" (<https://treasury.govt.nz/sites/default/files/2013-10/fsgnz-year-jun13.pdf>)

To answer "a," a financial statement must either be included in the Year-End Report or must be released as a separate report. Answer "a" applies if a financial statement is released as a separate report, even if the Year-End Report is not publicly available. Answer "b" applies if no financial statement is released either as part of the Year-End Report or as a separate report.

Answer:

a. Yes, a financial statement is part of the Year-End Report or is released as a separate report.

Source:

https://www.performance-publique.budget.gouv.fr/sites/performance-publique/files/files/documents/budget/comptes/2019/CGE_2019_web.pdf

Comment:

Le projet de loi de règlement inclut le résultat budgétaire, le résultat comptable et le bilan.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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

GUIDELINES:

Question 97 asks about the types of audits conducted by the Supreme Audit Institution (SAI). There are three basic types of audits:

- Financial audits are intended to determine if an entity's financial information is accurate (free from errors or fraud) and presented in accordance with the applicable financial reporting and regulatory framework. See ISSAI 200 (<http://www.issai.org/issai-framework/3-fundamental-auditing-principles.htm>) for more detail.
- Compliance audits look at the extent to which the relevant regulations and procedures have been followed. See ISSAI 400 (<https://www.issai.org/pronouncements/issai-400-compliance-audit-principles/>) for more details.
- Performance audits assess whether activities are adhering to the principles of economy, efficiency, and effectiveness. See ISSAI 300 (<https://www.issai.org/pronouncements/issai-300-performance-audit-principles/>) for more details.

Financial and compliance audits are more common than performance audits, which usually occur only once a performance framework has been agreed upon. In some countries, the SAI's mandate limits the type of audit it can conduct.

To answer "a," the SAI must have conducted all three types of audit – financial, compliance, and performance – and made all of them available to the public. A "b" response applies if the SAI has conducted two of the three audit types, and a "c" applies if it has conducted only one type of audit. Answers "b" and "c" may be selected even if the Audit Report is not publicly available, as long as the SAI has conducted compliance or performance audits and made them available to the public. A "d" response applies if the SAI has not conducted any of the three types of audits, or has not made them available to the public.

Answer:

a. The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.

Source:

<https://www.ccomptes.fr/system/files/2020-04/20200428-rapport-certification-comptes-Etat-exercice-2019.pdf>

<https://www.ccomptes.fr/system/files/2020-04/20200428-rapport-Budget-Etat-2019.pdf>

<https://www.ccomptes.fr/fr/publications/certification-des-comptes-2019-de-letat>

Comment:

La Cour des comptes examine chaque année l'exécution de la gestion financière de l'Etat. Etant chargée de contrôler le bon emploi des fonds publics, elle procède à un contrôle de conformité et à un audit financier. Elle est amenée également à se prononcer sur la performance.

Peer Reviewer

Opinion: Agree

Comments: NB: le Rapport "Le budget de l'État en 2019 (résultats et gestion)" est accompagné de 66 rapports particuliers ("Note d'analyse de l'exécution budgétaire", cf. la liste : <https://www.ccomptes.fr/system/files/2020-04/Livret-NEB-2019.pdf>) qui examinent la conformité, la régularité et la performance, par exemple: <https://www.ccomptes.fr/system/files/2020-04/NEB-2019-Enseignement-scolaire.pdf>

Government Reviewer

Opinion:

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

GUIDELINES:

Question 98 focuses on the coverage of audits by the Supreme Audit Institution (SAI), asking what percentage of expenditures within the SAI's mandate has been audited.

The SAI's mandate is typically defined in statute. Only expenditures related to budgetary central government (ministries, departments, and agencies) that are within the SAI's mandate should be considered for this question. (Question 99 addresses audits of extra-budgetary funds.) Further, the question does not apply to "secret programs" (for example, security-related expenditures that are confidential). Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.

Only the Audit Report identified in Section 1 should be used to answer this question. Financial audits and compliance audits, or a hybrid of the two, can be taken into account to answer this question. Performance audits should not be considered for this question.

To answer "a," all expenditures within the SAI's mandate must be audited. A "b" response applies if at least two-thirds, but not all, expenditures within the SAI's mandate have been audited. A "c" response is appropriate when less than two-thirds of expenditures within the SAI's mandate have been audited. A "d" response applies when no expenditures have been audited.

Answer:

a. All expenditures within the SAI's mandate have been audited.

Source:

<https://www.ccomptes.fr/fr/publications/certification-des-comptes-2019-de-letat>
<https://www.ccomptes.fr/system/files/2020-04/20200428-rapport-Budget-Etat-2019.pdf>

Comment:

Toutes les dépenses relevant du mandat de l'ISC ont été auditées.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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

GUIDELINES:

Question 99 focuses on audits of extra-budgetary funds, asking what percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited. These funds, although technically outside the budget, are governmental in nature and thus should be subject to the same audit requirement as other government programs.

The SAI's mandate is typically defined in statute. Only expenditures related to extra-budgetary funds within the SAI's mandate should be considered for this question. (Question 98 addresses audits of budgetary central government.) Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.

To answer "a," all extra-budgetary funds within the SAI's mandate must be audited. A "b" response applies if 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. A "c" response applies if extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "d" response applies if extra-budgetary funds have not been audited.

Answer:

a. All extra-budgetary funds within the SAI's mandate have been audited.

Source:

<https://www.ccomptes.fr/system/files/2020-04/20200428-rapport-Budget-Etat-2019.pdf>

<https://www.ccomptes.fr/system/files/2020-04/20200428-rapport-certification-comptes-Etat-exercice-2019.pdf>

<https://www.ccomptes.fr/fr/publications/le-budget-de-letat-en-2019-resultats-et-gestion>

Comment:

Tous les fonds extra-budgétaires relevant du mandat de l'ISC ont été audités. Voir: <https://www.ccomptes.fr/system/files/2020-04/20200428-rapport-certification-comptes-Etat-exercice-2019.pdf> - page 13

"Outre les administrations centrales et déconcentrées de l'État, ce périmètre comprend les Pouvoirs publics au sens de la Constitution (principalement les assemblées parlementaires, la présidence de la République et le Conseil constitutionnel), les budgets annexes, les comptes spéciaux et tous les fonds qui n'ont pas la personnalité juridique et sur lesquels l'État détient des droits"

Les comptes de la Sécurité sociale (importants "fonds extra-budgétaires") font l'objet d'un rapport de certification spécifique.

Voir: <https://www.ccomptes.fr/fr/publications/certification-des-comptes-2019-du-regime-general-de-securite-sociale>

Peer Reviewer

Opinion: Agree

Comments: Pour les "sources", voir notamment aussi les "Notes d'analyse de l'exécution budgétaire" détaillées, par exemple -pour un Budget Annexe: <https://www.ccomptes.fr/system/files/2020-04/NEB-2019-Controle-exploitation-aeriens.pdf> -pour un Compte d'affectation spéciale (CAS) : <https://www.ccomptes.fr/system/files/2020-04/NEB-2019-Pensions.pdf>

Government Reviewer

Opinion:

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

GUIDELINES:

Question 100 asks whether the annual Audit Report includes an executive summary. Only the Audit Report identified in Section 1 should be used to answer this question. The Audit Report can be a fairly technical document, and an executive summary of the report's findings can help make it more accessible to the media and the public.

To answer "a," the Audit Report must include at least one executive summary summarizing the report's content. Answer "b" applies if the Audit Report does not include an executive summary, or the Audit Report is not made publicly available.

Answer:

a. Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.

Source:

https://www.ccomptes.fr/sites/default/files/2018-05/20180523-synthese-rapport-budget-Etat-2017_0.pdf

<https://www.ccomptes.fr/system/files/2020-04/20200428-synthese-certification-comptes-Etat-exercice-2019.pdf>

Comment:

Les deux rapports: Rapport le budget de l'Etat 2019: résultat et gestion et le rapport sur la certification des comptes font l'objet de rapport de synthèse.

Peer Reviewer

Opinion: Agree

Comments: -De même, il y a des graphiques pertinents et une synthèse au début de chaque "Note d'analyse de l'exécution budgétaire" détaillée, par exemple pp.3-9 de : <https://www.ccomptes.fr/system/files/2020-04/NEB-2019-Cohesion-territoires.pdf>

Government Reviewer

Opinion:

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?

GUIDELINES:

Question 101 asks whether the executive reports to the public on the steps it has taken to address audit recommendations made by the Supreme Audit Institution (SAI). The ultimate purpose of audits is to verify that the budget was executed in a manner consistent with existing law, and to hold the government accountable for this execution and its future improvement. The extent to which audits achieve the latter depends on whether there is adequate and timely follow-up on the recommendations provided in the SAI's audit reports.

To answer "a," the executive must report publicly on the steps it has taken to address all audit findings. A "b" response applies if the executive reports publicly on the steps it has taken to address most, but not all, audit findings. A "c" response applies if the executive reports publicly on the steps it has taken to address only some audit findings. As long as the executive reports publicly on the steps it has taken to address audit finding, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if the executive does not report at all on its steps to address audit findings.

Answer:

d. No, the executive does not report on steps it has taken to address audit findings.

Source:

N/A

Comment:

L'exécutif ne met pas à la disposition du public un rapport sur les mesures prises pour donner suite suite aux recommandations de la Cour des comptes. La cour des comptes rend publiques ses recommandations et la suite qui est donnée par l'exécutif. L'information est donnée dans les rapports de la cour des comptes.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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?

GUIDELINES:

Question 102 asks whether the Supreme Audit Institution (SAI) or the legislature track actions by the executive to address audit recommendations. After audit results and recommendations are discussed and validated by the legislature, the executive is normally asked to take certain actions to address the audit findings. For accountability purposes, the public needs to be informed about the status of those actions, and steps the executive has taken to address audit

recommendations. In addition to the executive reporting on its actions (see Question 101), the SAI and legislature – as the key oversight institutions – have a responsibility to keep the public informed by tracking the executive's progress in addressing audit recommendations.

To answer "a," the SAI or legislature must report publicly on what steps the executive has taken to address all audit findings. A "b" response applies if the SAI or legislature reports publicly on what steps the executive has taken to address most, but not all, audit findings. A "c" response applies if the SAI or legislature reports publicly on what steps the executive has taken to address only some audit findings. As long as the SAI or legislature reports publicly on the steps the executive has taken, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if neither the SAI nor the legislature reports on the executive's steps to address audit findings.

Answer:

a. Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.

Source:

<https://www.ccomptes.fr/publications/le-budget-de-letat-en-2017-resultats-et-gestion-0>

Comment:

La Cour des comptes publie chaque année un suivi détaillé des recommandations qu'elle a faites en indiquant celles qui ont été mises en œuvre et celles qui ne l'ont pas été. La cour des comptes émet des recommandations pour l'amélioration de la gestion budgétaire. La liste de ses recommandations figure dans le rapport annuel de la cour des comptes sur le budget de l'Etat; résultats et gestion. La cour assure également le suivi de ces recommandations.

Peer Reviewer

Opinion: Agree

Comments: -Corriger la "source" par : <https://www.ccomptes.fr/publications/le-budget-de-letat-en-2019-resultats-et-gestion> -Dans ce Rapport, on trouve "Le suivi des recommandations" p. 167 et suivantes et la "Réponse du ministre de l'action et des comptes publics" p. 207 et suivantes -Et compléter la réponse par le suivi des "vérifications" effectuées par la Cour des Comptes, pp. 45-53 du Rapport de Certification 2019: <https://www.ccomptes.fr/system/files/2020-04/20200428-rapport-certification-comptes-Etat-exercice-2019.pdf>

Government Reviewer

Opinion:

IBP Comment

Le commentaire de l'examineur pair est bien reçu; le lien pour la source est effectivement "<https://www.ccomptes.fr/publications/le-budget-de-letat-en-2019-resultats-et-gestion>"

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

GUIDELINES:

Question 103 examines whether an Independent Fiscal Institution (IFI) exists that contributes budget analyses to the budget formulation and/or approval process. According to the Principles for Independent Fiscal Institutions, adopted by the OECD Council in 2014, "independent fiscal institutions are publicly funded, independent bodies under the statutory authority of the executive or the legislature which provide non-partisan oversight and analysis of, and in some cases advice on, fiscal policy and performance"; and with "a forward-looking ex ante diagnostic task". In practice, they come in two main forms:

- Parliamentary budget offices (also known as PBOs) such as the Congressional Budget Office in the United States (<https://www.cbo.gov/>), the Parliamentary Budget Office in South Africa (<https://www.parliament.gov.za/parliamentary-budget-office>), and the Center for Public Finance Studies in Mexico (Centro de Estudios de las Finanzas Públicas, <http://www.cefp.gob.mx/>); or
- Fiscal councils such as the Office for Budget Responsibility in the United Kingdom (<https://obr.uk/>) and the High Council for Public Finances in France (Haut Conseil des finances publiques, <https://www.hcfp.fr/>).

For more information, see von Trapp et al. 'Principles for Independent Fiscal Institutions and Case Studies', OECD Journal on Budgeting 15:2 (special issue, 2016), <https://doi.org/10.1787/budget-15-5jm2795tv625>.

To answer "a," there must be an IFI, and its independence must be set in law. In addition, it must have sufficient staffing and resources, including funding, to carry out its tasks. Answer "b" applies if an IFI exists, but either its independence is not set in law or its staffing and resources are insufficient to carry out its tasks. Answer "c" applies if an IFI exists, but its independence is not set in law and it lacks sufficient staffing and resources. Answer "d" applies if no IFI exists.

If the answer is "a," "b," or "c," please specify in the comments the name and type of IFI that exists (e.g., parliamentary budget office or fiscal council). If the answer is "a" or "b," identify the law that guarantees its independence, and provide evidence in support of the assessment of the adequacy of its staffing and resources. This can include the IFI's total budget allocation over recent years, any press reports that discuss perceived funding shortfalls, assessments by international organizations, and/or information from interviews with staff of the IFI.

Answer:

a. 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.

Source:

- Le Haut Conseil des finances publiques agit comme IFI en France depuis 2012:

<https://www.hcfp.fr/Missions>

- Voici le texte qui établit l'institution: <https://www.legifrance.gouv.fr/loda/id/JORFTEXT000026785259/>

- Le HCFP dispose d'un programme budgétaire autonome doté de crédits prélevés sur le budget de la Cour des comptes, qui n'a pas augmenté à cette occasion. Son fonctionnement est donc neutre pour le budget de l'État. Le budget du HCFP s'établit à 500 000 euros en 2017.

- Au niveau du staffing, le collège des membres est présidé par le Premier président de la Cour des comptes et est composé de quatre magistrats de la Cour, de cinq personnalités qualifiées et du directeur général de l'Institut national de la statistique et des études économiques (INSEE). Les cinq personnalités qualifiées sont nommées respectivement par le président de l'Assemblée nationale, le président du Sénat, le président de la commission des finances, de l'économie générale et du contrôle budgétaire de l'Assemblée nationale, le président de la commission des finances du Sénat et le président du Conseil économique, social et environnemental (CESE).

- Ses membres, nommés pour une durée de cinq ans, ne sont pas révocables. Ils ne peuvent exercer de fonctions publiques électives, ni solliciter ou recevoir des instructions du Gouvernement ou de toute autre personne publique ou privée.

Comment:

La loi organique relative à la programmation et à la gouvernance des finances publiques du 17/12/2012 a institué un haut conseil des finances publiques: <https://www.legifrance.gouv.fr/loda/id/JORFTEXT000026785259/>

Le conseil veille à la cohérence de la trajectoire de retour à l'équilibre des finances publiques avec les engagements européens de la France.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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

GUIDELINES:

Question 104 assesses whether an Independent Fiscal Institution (IFI) has a role in producing the macroeconomic forecast (e.g., GDP growth, inflation, interest rates, etc.) and/or the fiscal forecast (revenues, expenditure, deficits, and debt), and if so, what kind of role it has. Macroeconomic and/or fiscal forecasting is a typical core function across IFIs, but their role in forecasting takes several forms (von Trapp et al. 2016, p. 17 and Table 2). Some IFIs produce just a macroeconomic forecast, while others produce a complete fiscal forecast (which also typically requires an underlying macroeconomic forecast). In some cases, the fiscal forecast reflects continuation of current budget policies; such forecasts can be used by the legislature, the media, or the public to assess the projections in the executive's budget reflecting the government's policy proposals.

Some IFIs produce the official macroeconomic and fiscal forecasts used in the executive's budget. In other cases, IFIs do not prepare their own independent forecasts, but rather produce an assessment of the official estimates, or provide an opinion on, or endorsement of, the government's forecasts. Some others have no role at all in forecasting.

To answer "a", there must be an IFI that publishes both its own macroeconomic AND fiscal forecasts. Answer "b" applies if an IFI publishes its own macroeconomic OR fiscal forecast (but not both). Answer "c" applies if the IFI does not publish a macroeconomic or fiscal forecast, but rather publishes an assessment of the official forecasts produced by the executive and used in the budget. Choose option "d" if there is no IFI; or if there is an IFI that neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts for the budget.

Macroeconomic forecasts may include indicators relating to economic output and economic growth, inflation, and the labor market, amongst others. Fiscal

forecasts may include estimates of revenues, expenditures, the budget balance, and debt. If the answer is "a" or "b," please specify which indicators and estimates are included in the forecasts and whether the forecast is used by government as the official forecast. If the answer is "c," please describe the nature and depth of the assessment (e.g., the length of the commentary, or whether it covers both economic and fiscal issues).

Answer:

c, 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.

Source:

<https://www.hcfc.fr/liste-avis>

https://www.hcfc.fr/sites/default/files/2020-03/Avis_HCFP-01-2020-PLFR.pdf

Comment:

En 2020, les avis suivants ont été publiés:

Avis n°2020-1 Loi de finance rectificative n°1 (Mars)

Avis n°2020-2 Loi de finance rectificative n°2 (Avril)

Avis n°2020-2 Programme de stabilité 2020 (Avril)

Avis n°2020-3 Loi de règlement 2019 (Mai)

Avis n°2020-4 Loi de finance rectificative n°3 (Juin)

Avis n°2020-5 Loi de finances 2021 (Septembre)

Avis n°2020-6 Loi de finances rectificative n°4 (Novembre)

Avis n°2020-7 Amendement Loi de finances 2021 (Novembre)

Le HCFP rend des avis sur les prévisions macro économiques qui sous tendent le projet de loi de finance de l'année, les projets de loi de finances rectificatives, le projet de loi de financement de la sécurité sociale, le projet de loi de programmation pluriannuelle des finances publiques.

En avril, le Haut conseil a douté des prévisions vis-à-vis du déficit par exemple: "Des risques significatifs pèsent également sur le montant des dépenses, résultant en particulier des dispositifs nouveaux mis

en place ou de ceux qui pourraient être prochainement décidés pour faire face à la crise. Dès

lors, le déficit public pourrait être plus dégradé que prévu par le 2ème PLFR (-9 points de PIB)"

- pg.1: <https://www.hcfc.fr/sites/default/files/2020-04/Avis%20HCFP-2020-2PLFR2%20PSTAB2020.pdf>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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

GUIDELINES:

Question 105 assesses whether an Independent Fiscal Institution (IFI) has a costing function that involves assessing the budgetary implications of new policy proposals for both revenues and expenditures, and if so, what kind of role it has. Many IFIs have a costing role, but with substantial diversity in the nature and extent of this work (von Trapp et al 2016, pp. 17-18 and Table 2). Some assess virtually all new policy proposals, while others cost only a selection of new policy proposals. Others only publish opinions on, or scrutinize the costings of, budget measures produced by the executive.

To answer "a," the IFI must publish its own costings of all (or virtually all) new policy proposals. Answer "b" applies if the IFI publishes its own costings, but only for major new policy proposals – for instance, only those proposals that cost or save above a certain amount. Answer "c" applies if the IFI publishes its own costings, but only on a limited number of proposals. This could occur, for instance, if the IFI lacked the capacity to assess proposals dealing with certain sectors. Instead of producing a cost estimate, it can also publish an assessment of the estimates produced by the executive. Answer "d" applies if there is no IFI; or if the IFI does not publish its own costings of new policy proposals or provide an assessment of the official costings of new policy proposals.

Answer:

d. No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.

Source:

Rapport d'activité: https://www.hcfc.fr/sites/default/files/2019-04/Rapport-Activite-HCFP-2015-2018_0.pdf

Comment:

Le Haut conseil des finances publiques donne des avis sur la qualité des prévisions macro-économiques sans fournir ses propres estimations ou ses propres coûts.

En Septembre 2020, pour la première fois le HCFP a publié une note additionnelle avec une proposition méthodologique pour faire une prévision de l'emploi/ chômage, mais elle n'évalue pas une nouvelle politique publique en tant que telle.

<https://www.hcfc.fr/sites/default/files/2020-09/HCFP-note-%C3%A9tude-2020-01.pdf>

Peer Reviewer

Opinion: Agree

Comments: -Le HCFP a, en dehors de Septembre 2020, commencé à produire des évaluations propres de certaines politiques qui auraient justifié la réponse c), mais elles ont été publiées après le 01/01/2021.

Government Reviewer

Opinion:

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?

GUIDELINES:

Question 106 concerns the interaction between two important oversight actors and assesses how frequently the Independent Fiscal Institution (IFI) made high-level inputs to the work of legislative committees. Almost all IFIs interact with the legislature in some form (von Trapp et al 2016, p. 18), but the intensity of the interaction varies. This question assesses this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the IFI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the IFI staff member in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). As evidence to support your answer, you can refer to official records of legislative committees, websites and annual reports of the IFI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; and "c" for once or twice. Answer "d" should be selected if the head or a senior staff member of the IFI never took part and testified in hearings of a committee of the legislature, or if there is no IFI.

Answer:

a. Frequently (i.e., five times or more).

Source:

Des exemples:

Audiences auprès du sénat:

- 10 juin 2020: Troisième projet de loi de finances rectificative pour 2020 - Avis du Haut Conseil des finances publiques. La commission a entendu M. Pierre MOSCOVICI, président du Haut Conseil des finances publiques, sur l'avis du Haut Conseil relatif au troisième projet de loi de finances rectificative pour 2020: <http://www.senat.fr/compte-rendu-commissions/20200608/fin.html#toc5>

- 29 septembre 2020: PLF 2021 et PLFSS 2021 - Audition de M. Pierre MOSCOVICI, président du haut Conseil des finances publiques, sur l'avis du haut Conseil relatif au projet de loi de finances pour 2021 et au projet de loi de financement de la sécurité sociale pour 2021: http://www.senat.fr/compte-rendu-commissions/20200928/fin_29_30_2020.html#toc2

Auprès de l'assemblée nationale:

- 29 avril 2020, la commission a auditionné, par visioconférence, Christian Charpy, membre du Haut Conseil des finances publiques, sur le rapport de la Cour des comptes relatif aux résultats de la gestion budgétaire de l'exercice 2019 sur l'avis du Haut Conseil des finances publiques relatif au solde structurel des administrations publiques présenté dans le projet de loi de règlement du budget et d'approbation des comptes de l'année 2019.

- 28 septembre matin, les députés ont auditionné Pierre Moscovici, président du Haut Conseil des finances publiques, sur l'avis du Haut Conseil relatif aux projets de loi de finances et de loi de financement de la sécurité sociale pour 2021. <https://www2.assemblee-nationale.fr/15/commissions-permanentes/commission-des-finances>

- 4 novembre 2020, les députés auditionnent Pierre Moscovici, président du Haut Conseil des finances publiques, sur l'avis du Haut Conseil au sujet de la quatrième projet de loi de finances rectificatif pour 2020: <https://www2.assemblee-nationale.fr/15/commissions-permanentes/commission-des-finances>

Comment:
N/A

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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

GUIDELINES:

Question 107 asks whether the legislature debated budget policies prior to the tabling of the Executive's Budget Proposal for the most recent budget year before the research cut-off date. In general, prior to discussing the Executive's Budget Proposal for the coming year, the legislature should have an opportunity to review the government's broad budget priorities and fiscal parameters. Often times this information is laid out in a Pre-Budget Statement, which the executive presents to the legislature for debate. (See Questions 54-58.)

A number of countries conduct a pre-budget debate in the legislature around six months before the start of the budget year. In some cases, they adopt laws that guide the upcoming budget, for example the Budget Guidelines Law in Brazil and the Spring Fiscal Policy Bill in Sweden. A pre-budget debate can serve two main purposes: 1) to allow the executive to inform the legislature of its fiscal policy intentions by presenting updated reports on its annual and medium-term budget strategy and policy priorities; and 2) to establish "hard" multi-year fiscal targets or spending ceilings, which the government must adhere to when preparing its detailed spending estimates for the upcoming budget year.

To answer "a," the full legislature must debate budget policy prior to the tabling of the Executive's Budget Proposal and approve recommendations for the upcoming budget.

Answer "b" applies if a legislative committee (but not the full legislature) debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the budget. Option "b" also applies if, in addition to the action by the committee, the full legislature also debates budget policy in advance of the budget, but does not approve recommendations.

Answer "c" applies if the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but does not approve recommendations for the budget. Answer "d" applies if neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.

In your comment, please indicate the dates of the budget debate, and if both the full legislature and a legislative committee held a debate. Note that a debate does not need to be open to the public, but a public record of the meeting or a public notice that the meeting occurred is required. In addition, please indicate whether the budget debate was focused on a Pre-Budget Statement published by the Executive. If the Executive did not publish a Pre-Budget Statement, then please indicate what served as the focus of the legislature's debate (for instance, a report released by an IFI or some other institution).

Answer:

a. Yes, the full legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.

Source:

Débat d'orientation des finances publiques pour 2021:

https://www.lemonde.fr/politique/article/2020/07/23/budget-2021-les-premiers-arbitrages-presentes-avant-le-plan-relance-de-100-milliards-d-euros_6047064_823448.html

<https://www.assemblee-nationale.fr/dyn/actualites-accueil-hub/debat-sur-l-orientation-des-finances-publiques-pour-2021>

http://videos.assemblee-nationale.fr/video.9389734_5f1933ec56f69.1ere-seance-debat-d-orientation-des-finances-publiques-pour-2021-23-juillet-2020

<http://www.senat.fr/seances/s202007/s20200723/s20200723009.html>

Comment:

Le débat a eu lieu en plénière seulement, il a débuté le 23 juillet 2020 en séance publique le matin à l'assemblée générale et l'après-midi au sénat. Le débat d'orientation des finances publiques ne donne pas lieu à un vote.

Les documents à l'appui sont les suivants les documents cités comme rapport préalable au budget: tome 1 et 2 du débat d'orientation budgétaire des finances publiques.

<https://www.budget.gouv.fr/documentation/documents-budgetaires/exercice-2021/debat-orientation-des-finances-publiques-dofp-2021>

Les documents ont été transmis au parlement le 29 juin 2020:

<https://www.vie-publique.fr/rapport/275944-rapport-relatif-au-debat-d-orientation-des-finances-publiques-2020>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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

Question 108 examines how far in advance of the start of the most recent budget year the legislature receives the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be submitted to the legislature far enough in advance to allow the legislature time to review it properly, or at least three months prior to the start of the fiscal year. (See, for instance, Principle 2.2.2 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>)).

For the purposes of responding to this question, if – and only if – the most recent budget submission occurred later than usual as a result of a particular event, such as an election, please use a more normal year as the basis for the response. If, however, delays have been observed for more than one budget year, and the legislature has not received the Executive's Budget Proposal in a timely manner on more than one occasion in the last three years, then "d" will be the appropriate answer.

To answer "a," the legislature must receive the Executive's Budget Proposal at least three months in advance of the start of the budget year. Answer "b" applies if the legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year. Answer "c" applies if the legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year. Answer "d" applies if the legislature does not receive the Executive's Budget Proposal at least one month prior to the start of the budget year, or does not receive it at all.

Answer:

a. The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.

Source:

L'article 39 de la loi organique du budget (Loi organique n° 2001-692 du 1er août 2001 relative aux lois de finances) cite les délais:

"Le projet de loi de finances de l'année, y compris les documents prévus aux articles 50 et 51, est déposé et distribué au plus tard le premier mardi d'octobre de l'année qui précède celle de l'exécution du budget. Il est immédiatement renvoyé à l'examen de la commission chargée des finances".

<https://www.assemblee-nationale.fr/connaissance/ordonnance-finances.asp>

https://www.assemblee-nationale.fr/dyn/15/dossiers/alt/loi_de_finances_pour_2021

<http://www.senat.fr/tableau-historique/pjlf2021.html>

Comment:

Le projet de loi de finances 2021 a été transmis à l'assemblée le 28 septembre 2020.

<https://www.vie-publique.fr/loi/276378-loi-29-decembre-2020-de-finances-pour-2021-budget-2021-relance>

https://www.lemonde.fr/politique/article/2020/09/12/plan-de-reliance-le-calendrier-d-examen-du-projet-de-loi-de-finances-a-l-assemblee-fait-polemique_6051941_823448.html

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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

GUIDELINES:

Question 109 examines when the legislature approves the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be approved by the legislature before the start of the fiscal year the budget proposal refers to. This gives the executive time to implement the budget in its entirety, particularly new programs and policies.

In some countries, the expenditure and revenue estimates of the Executive's Budget Proposal are approved separately; for purposes of this question, at least the expenditure estimates must be approved. Further, approval of the budget implies approval of the full-year budget, not just a short-term continuation of spending and revenue authority.

To answer "a," the legislature must approve the Executive's Budget Proposal at least one month before the start of the budget year. Answer "b" applies if the legislature approves the Executive's Budget Proposal less than one month in advance of the start of the budget year, but at least by the start of the budget year. Answer "c" applies if the legislature approves the Executive's Budget Proposal less than one month after the start of the budget year. Answer "d" applies if the legislature approves the Executive's Budget Proposal more than one month after the start of the budget year, or does not approve the budget.

Answer:

b. 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.

Source:

https://www.assemblee-nationale.fr/dyn/15/dossiers/loi_de_finances_pour_2021?etape=15-AN1

Comment:

Le Projet de loi de finances fut approuvé par le parlement le 17 décembre 2020.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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

GUIDELINES:

Question 110 examines the legislature's power to amend—as opposed to simply accept or reject—the budget proposal presented by the executive. This question is about legal authority rather than actions the legislature takes in practice. The legislature's powers to amend the budget can vary substantially across countries.

The "a" response is appropriate only if there are no restrictions on the right of the legislature to modify the Executive's Budget Proposal, including its right to change the size of the proposed deficit or surplus. The "b" response would be appropriate if, for instance, the legislature is restricted from changing the deficit or surplus, but it still has the power to increase or decrease funding and revenue levels. The more limited "c" response would apply if, for instance, the

legislature can only re-allocate spending within the totals set in the Executive's Budget Proposal or can only decrease funding levels or increase revenues. Finally, response "d" would apply if the legislature may not make any changes (or only small technical changes), or if amendments must first be approved by the executive. In these cases, the legislature is essentially only able to approve or reject the budget as a whole. If the answer is "b" or "c", please indicate the nature of the amendment powers available to the Parliament and how they are limited.

Answer:

b. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.

Source:

Article 40:

<https://www.conseil-constitutionnel.fr/le-bloc-de-constitutionnalite/texte-integral-de-la-constitution-du-4-octobre-1958-en-vigueur>

"Les propositions et amendements formulés par les membres du Parlement ne sont pas recevables lorsque leur adoption aurait pour conséquence soit une diminution des ressources publiques, soit la création ou l'aggravation d'une charge publique"

Comment:

L'article 40 de la constitution ne permet pas aux parlementaires de présenter une proposition ou une modification qui aurait pour conséquence d'augmenter les charges ou de diminuer les recettes: le conseil constitutionnel a toutefois atténué cette limitation par une jurisprudence qui permet de proposer la diminution d'une ressource à condition qu'elle s'accompagne en contrepartie de la proposition d'une augmentation d'une autre ressource. En revanche, ce raisonnement n'est pas accepté en ce qui concerne les dépenses.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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

GUIDELINES:

Question 111 assesses whether any formal authority of the legislature to amend the Executive's Budget Proposal is used in practice. The responses to this question should be determined based on action by the legislature related to the Enacted Budget used in the OBS. Choose answer "a" if the legislature used its authority in law to amend the Executive's Budget Proposal during the most recent budget approval process, and amendments were adopted (all, or at least some of them). Answer "a" also applies if the legislature used its authority in law to amend the Executive's Budget Proposal, but the amendments were rejected by executive veto. Answer "b" applies if the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but none of these amendments were adopted. Answer "c" applies if the legislature has the authority in law to amend the budget, but no amendments were proposed during its consideration. Answer "d" applies when the legislature does not have any authority to amend the budget (that is, Question 110 is answered "d").

If the answer is "a" or "b", please specify in the comments the number of amendments introduced by the legislature (and in the case of an "a" response, the number adopted, or if applicable, information about an executive veto) and describe their nature. For example, did the amendments result in an increase or decrease of the deficit? What were the most significant amendments to revenues and to expenditures in terms of the sums involved? How did amendments affect the composition of expenditures? If the answer is "a," please specify which amendments were adopted, and provide evidence for it.

Answer:

a. Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.

Source:

L'assemblée nationale publie de manière détaillée les amendements proposés et ceux adoptés: Par exemple: https://www.assemblee-nationale.fr/dyn/15/amendements/3642/CION_FIN/CF55

Cet amendement des députés Socialistes et apparentés souhaite revenir sur cet article introduit au Sénat qui supprime l'augmentation du taux minimum d'imposition à 30 % pour la fraction de revenus supérieure à 27 519 euros des français de l'étranger.

Comment:

D'une manière générale en 2020, les statistiques sont les suivantes:

Amendements en séance publique: d'une totalité de 19 705 amendements déposés, 1 686 ont été adoptés.

https://www2.assemblee-nationale.fr/15/statistiques-de-l-activite-parlementaire#node_76073

Peer Reviewer

Opinion: Agree

Comments: -Par exemple, en 1ère lecture à l'Assemblée Nationale, 3120 amendements ont été déposés et plusieurs dizaines adoptés:
https://www.assemblee-nationale.fr/dyn/15/dossiers/loi_de_finances_pour_2021?etape=15-AN1 et : https://www.assemblee-nationale.fr/dyn/15/rapports/cion_fin/115b3399-compa_texte-comparatif.pdf

Government Reviewer

Opinion:

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

GUIDELINES:

Question 112 assesses the role of a specialized budget or finance committee during the budget approval stage. Effective committee involvement is an essential condition for legislative influence in the budget process. Specialized committees provide opportunities for individual legislators to gain relevant expertise, and to examine budgets and policy in depth. Yet, the involvement of committees differs across legislatures. Some legislatures have separate committees to examine spending and tax proposals, while others have a single finance committee. Not all legislatures have a specialized budget or finance committee to examine the budget. In addition, there can be differences in the time available for the committee's analysis of the budget.

A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, therefore it must be published before the legislature has adopted the budget.

Response "a" requires that, in the last budget approval process, a specialized budget or finance committee had one month or more to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted. Response "b" applies where such a committee examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if a committee examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where a specialized budget or finance committee did not examine the Executive's Budget Proposal.

Please specify in your comment the name of the committee and the number of days it had available to examine the budget. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a copy of the report. Please note also if a report is published, but only after the budget has been adopted.

Answer:

a. 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.

Source:

Rapport de la commission des finances, de l'économie générale et du contrôle budgétaire de l'assemblée générale:
https://www.assemblee-nationale.fr/dyn/15/rapports/cion_fin/115b3399-ti_rapport-fond

Rapports de la commission des finances du sénat:

- <https://www.senat.fr/compte-rendu-commissions/20201102/finances.html#toc15>
- <https://www.senat.fr/rap/l20-247/l20-247.html>

Tout les travaux de la commission se trouve via la page suivante:

https://www.senat.fr/espace_presse/actualites/202010/projet_de_loi_de_finances_pour_2021.html#c657798

Comment:

Au parlement, le projet de loi de finances pour 2021 a été déposé le 28 septembre 2020 a été envoyé le même jour à la Commission des finances, de l'économie générale et du contrôle budgétaire. Le texte de la première partie a été adopté par l'Assemblée nationale le 20 octobre 2020 et ensuite le texte entier a été adopté, par l'Assemblée nationale, pour 2021 le 17 novembre 2020. La commission a donc disposé de 50 jours.

Au sénat, la commission des finances a examiné le projet de loi de finances ainsi:

- Jeudi 5 novembre 2020, la commission des finances a examiné les principaux éléments de l'équilibre sur le projet de loi de finances pour 2021 - Tome I du rapport général (Jean-François HUSSON, rapporteur général).

- Jeudi 12 novembre 2020, la commission des finances a examiné les articles de la première partie du projet de loi de finances pour 2021 (Tome II du

rapport général).

- Le Projet de loi de finances, modifié, par le Sénat, pour 2021 a été adopté le 8 décembre 2020.
- La commission des finances du sénat a donc disposé de 35 jours.

La commission paritaire prend ensuite la relève (commission mixte assemblée nationale/ sénat).

L'article 47 de la Constitution fixe à 70 jours le délai accordé au Parlement pour statuer sur le projet de loi de finances. Le délai ainsi prévu se décline (LOLF, article 40) de la façon suivante :

- première lecture à l'Assemblée nationale : 40 jours ;
- première lecture au Sénat : 20 jours ;
- navette parlementaire : 10 jours.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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?

GUIDELINES:

Question 113 assesses the role of committees of the legislature that are responsible for particular sectors (e.g., health, education, defense, etc.) during the budget approval stage. The role of sectoral committees differs across legislatures. Some legislatures do not involve them in the budget approval process, while others do. In addition, the time available for committee analysis differs.

A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, so therefore must be published before the legislature has adopted the budget. Response "a" requires that sector committees had one month or more to examine the Executive's Budget Proposal, and published a report with findings and recommendations prior the budget being adopted. Response "b" applies where such committees examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if sectoral committees examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where sectoral committees did not examine the Executive's Budget Proposal.

Please note that the examination of sectoral budgets by a specialized budget or finance committee is assessed in Question 112 and should not be considered for this question.

Please provide in the comments a brief overview of the committee structure and specify the number of days that sectoral committees had available to examine the budget and to publish their reports. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a sample copy of at least one of the reports. Please note if a report is published, but only after the budget has been adopted.

For purposes of responding to this question, use those sectoral committees that are best performing – that is, the ones that examine the budget the longest and that publish reports.

Answer:

a. 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.

Source:

https://www.assemblee-nationale.fr/dyn/15/dossiers/alt/loi_de_finances_pour_2021#L15-VD196323CA

Pour exemple, la commission des affaires sociales de l'assemblée générale a examiné le projet de loi de finances 2021 et a publié plusieurs rapports, au sujet de mission spécifique:

- Exemple: https://www.assemblee-nationale.fr/dyn/15/comptes-rendus/cion-soc/l15cion-soc2021018_compte-rendu

La composition de la commission des affaires sociales se trouve sur la page suivante:

[https://www2.assemblee-nationale.fr/15/commissions-permanentes/commission-des-affaires-sociales/\(block\)/40345](https://www2.assemblee-nationale.fr/15/commissions-permanentes/commission-des-affaires-sociales/(block)/40345)

Au sénat, plusieurs commissions sectorielles ont examiné le projet de loi de finances 2021:

https://www.senat.fr/dossier-legislatif/pjlf2021_com.html

Comment:

A l'assemblée générale, la commission des affaires sociales, commission des affaires économiques, la commission des affaires étrangères, la commission de la défense nationale et des forces armées, la commission des lois constitutionnelles, de la législation et de l'administration générale de la République, et la commission du développement durable ont toutes examiné le projet de loi de finances.

Par exemple, à l'assemblée générale, les réunions de la commission des affaires sociales ont eu lieu du 27 octobre au 4 novembre 2020. Le projet de loi de finances est transmis aux commissions au moment du dépôt à l'assemblée générale (le 28 septembre). Le projet de loi de finances, a été adopté, par l'Assemblée nationale le 17 novembre 2020.

Peer Reviewer

Opinion: Agree

Comments: -Par exemple pour l'Assemblée Nationale en 1ère lecture, voir la liste des "Rapporteurs Spéciaux" et de leur Commission d'appartenance :

https://www.assemblee-nationale.fr/dyn/15/dossiers/loi_de_finances_pour_2021?etape=15-AN1

Government Reviewer

Opinion:

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?

GUIDELINES:

Question 114 is about legislative oversight of budget execution. It assesses whether and how often a committee examined the implementation of the budget during the budget execution period (i.e., financial year) for which it was approved, and whether this resulted in an official report with findings and recommendations. This question does not apply to the ex post review of implementation following the end of the budget year as part of the audit stage, which is assessed separately. Nor does it apply to the legislature's review of the budget that it may undertake as part of the process of considering a supplemental budget during the year. In-year monitoring by the legislature will be affected by the frequency that the executive publishes In-Year Reports.

To answer "a," a committee must have examined in-year implementation of the Enacted Budget at least three times during the course of the relevant budget year and published reports with findings and recommendations. Answer "b" applies where this occurred only once or twice during the year.

Exception: If a legislature is in session only twice during the year, and it examines the implementation of the budget during both sessions, then it would be eligible for an "a" response.

Choose "c" if a committee examined in-year implementation (without regard to frequency), but did not publish any report with findings and recommendations. Answer "d" applies where no committee examined in-year implementation.

If the answer is "a" or "b," please specify the name of the committee and when it reviewed budget implementation, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation.

For purposes of responding to this question, if more than one committee holds in-year reviews of the budget, use the committee that is best performing – that is, the one that examines in-year implementation the most times and that publishes a report.

Answer:

c. Yes, a committee examined in-year implementation, but it did not publish any report with findings and recommendations.

Source:

Au niveau de l'assemblée nationale:

<https://www2.assemblee-nationale.fr/decouvrir-l-assemblee/role-et-pouvoirs-de-l-assemblee-nationale/les-fonctions-de-l-assemblee-nationale/les-fonctions-de-contrôle-et-l-information-des-deputés/l-évaluation-des-politiques-publiques>

[https://www2.assemblee-nationale.fr/14/commissions-permanentes/commission-des-finances/mec/mission-d-évaluation-et-de-contrôle/\(block\)/ComptesRendusCommission/\(instance_leg\)/14/\(init\)/0-serviceRechercheArchivesAN-14](https://www2.assemblee-nationale.fr/14/commissions-permanentes/commission-des-finances/mec/mission-d-évaluation-et-de-contrôle/(block)/ComptesRendusCommission/(instance_leg)/14/(init)/0-serviceRechercheArchivesAN-14)

<https://www.vie-publique.fr/fiches/21904-quel-est-le-contrôle-du-parlement-sur-les-finances-de-letat>

https://www.assemblee-nationale.fr/connaissance/lois_finances_lois_financement/section-04.asp

Au niveau de la commission des finances du sénat, le contrôle se fait également autour de thématiques plus vastes que le contrôle budgétaire ou l'exécution budgétaire mensuel: http://www.senat.fr/commission/fin/contrôle/prog_2020.html

Comment:

L'Assemblée nationale a mis en place depuis plusieurs années, dans le cadre de ses prérogatives de contrôle financier, deux missions permanentes dont l'objectif est de veiller à l'efficacité de la dépense publique. L'une, la mission d'évaluation et de contrôle (MEC) est chargée de contrôler l'utilisation des deniers publics ; l'autre, la mission d'évaluation et de contrôle des lois de financement de la sécurité sociale (MECSS) a pour but de vérifier l'application des lois de financement de la sécurité sociale et de procéder à l'évaluation de toute question relative aux finances de la sécurité sociale. Néanmoins, les rapports de ces missions datent de 2016.

A noter que la méthodologie de l'OBS ne tient pas compte des examens faits en lien avec les lois de finances rectificatives. Les examens faits doivent porter sur le contrôle budgétaire pendant l'année en lien avec les relevés budgétaires mensuels par exemple. Les nombreux examens faits par les commissions et missions de l'assemblée nationale et du sénat et les rapports publiés portent davantage sur des thématiques spécifiques en lien avec les politiques publiques, et non avec l'exécution de la loi de finances 2020.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, a committee examined in-year implementation, but it did not publish any report with findings and recommendations.

Comments: -Je ne comprends pas bien l'argumentation du chercheur qui répond a) mais ne fournit aucune (et sûrement pas "au moins 3") justifications précises sur l'examen - et sa fréquence - de la mise en œuvre de la Loi de Finance par le Parlement. -Pour ma part, je ne serais en accord avec la réponse a) que si elle incluait bien les occasions formelles où est examinée cette exécution budgétaire : en cas de Loi de Finances Rectificatives (nombreuses en 2020 !) ou de Décrets d'avance. Or il semble ces occasions formelles soient exclues de la "méthodologie de l'OBS" (je me demande bien pour quelles surprenantes raisons d'ailleurs, car il s'agit évidemment de moments législatifs où il est au contraire indispensable d'avoir une idée de cette exécution !!). -Dans ces conditions, et bien que je sache par contacts avec des parlementaires qu'ils suivent l'exécution - notamment les différents rapporteurs et rapporteurs spéciaux du PLF et du PLR - de telle ou telle mission / programme voire du budget général, je n'ai trouvé aucune trace de quelque rapport officiel à ce titre au cours de l'année 2020, ce qui me conduit à proposer la réponse c).

Government Reviewer

Opinion:

Researcher Response

D'accord pour c). Les rapports spécifiques ne sont pas publiés de manière systématique et récente et au sujet précis de l'exécution budgétaire de l'année en cours.

IBP Comment

À la lumière du commentaire de l'examineur pair et de la réaction de suivi du chercheur, la réponse est révisée de « a » à « c ».

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?

GUIDELINES:

Question 115 examines whether the executive seeks approval from the legislature prior to shifting funds between administrative units, and whether it is legally required to do so.

In some countries, the executive has the power in law to adjust funding levels for specific appropriations during the execution of the budget. This question examines rules around shifting funds between administrative units (ministries, departments, or agencies) or whatever funding unit (or "vote") is specified in the Enacted Budget.

The conditions under which the executive may exercise its discretion to shift funds should be clearly defined in publicly available regulations or law. In addition, the amount of funds that the executive is allowed to transfer between administrative units should not be so excessive as to undermine the accountability of the executive to the legislature.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before shifting funds between administrative units, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before shifting funds between administrative units, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before shifting funds, but does not do so in practice. Answer "d"

applies if legislative approval is not legally required for the executive to shift funds between administrative units and the executive does not obtain legislative approval in practice. Answer "d" also applies if the executive is authorized to shift an amount considered so excessive as to undermine accountability (roughly equal to 3 percent of total budgeted expenditures). A "d" response applies if the legislature only approves the shifting of funds after it has already occurred.

In the comments, please indicate any law or regulation that provides the executive with standing authority to shift funds between administrative units and, if so, describe that authority. Similarly, legislative approval for shifting funds between administrative units typically occurs with the adoption of legislation such as a supplemental budget. But if other formal procedures for gaining approval from the legislature exist, then please provide information about that approval process.

Answer:

a. 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.

Source:

Loi organique n° 2001-692 du 1er août 2001 relative aux lois de finances:
<https://www.assemblee-nationale.fr/connaissance/ordonnance-finances.asp>

Article 12:

II. - Des transferts peuvent modifier la répartition des crédits entre programmes de ministères distincts, dans la mesure où l'emploi des crédits ainsi transférés, pour un objet déterminé, correspond à des actions du programme d'origine. Ces transferts peuvent être assortis de modifications de la répartition des emplois autorisés entre les ministères concernés.

III. - Les virements et transferts sont effectués par décret pris sur le rapport du ministre chargé des finances, après information des commissions de l'Assemblée nationale et du Sénat chargées des finances et des autres commissions concernées. L'utilisation des crédits virés ou transférés donne lieu à l'établissement d'un compte rendu spécial, inséré au rapport établi en application du 4° de l'article 54.

Article 13:

"En cas d'urgence, des décrets d'avance pris sur avis du Conseil d'État et après avis des commissions de l'Assemblée nationale et du Sénat chargées des finances peuvent ouvrir des crédits supplémentaires sans affecter l'équilibre budgétaire défini par la dernière loi de finances. A cette fin, les décrets d'avance procèdent à l'annulation de crédits ou constatent des recettes supplémentaires. Le montant cumulé des crédits ainsi ouverts ne peut excéder 1 % des crédits ouverts par la loi de finances de l'année.

Des décrets ont été exécutés en 2020: <http://www.senat.fr/rap/l20-124/l20-1247.html>; mais surtout en vue du contexte exceptionnel se sont les lois de finances rectificatives qui ont permis les modifications requises pour pallier à la crise, car les modifications étaient au-delà des 1% permis par les décrets.

http://www.senat.fr/commission/fin/decret_avance/decret_avance.html

Comment:

La loi organique du 01/08/2001 prévoit différents cas dans lesquels les commissions des finances du parlement doivent être sollicités pour avis lorsque l'exécutif veut modifier les répartitions des fonds entre différentes unités administratives.

Si il y a urgence, le gouvernement doit tout de même demander l'avis de la commission des finances, l'Assemblée Nationale et le Sénat. Le montant est limité au maximum à 1% des crédits de la LF. Le montant des décrets d'avance ne doit pas affecter l'équilibre budgétaire de la dernière loi de finance, d'où le besoin d'annulation des crédits.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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?

GUIDELINES:

Question 116 examines whether the executive receives approval from the legislature prior to spending excess revenue, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if additional revenue is collected unexpectedly during the year, which often happens in oil/mineral-dependent countries, and it was not accounted for in the Enacted Budget, there

should be a procedure in place to ensure that the legislature approves any proposed use of these “new” funds. If such requirements are not in place, the executive might deliberately underestimate revenue in the budget proposal it submits to the legislature, in order to have additional resources to spend at the executive’s discretion, with no legislative control.

To answer “a,” the executive is required by law or regulation to obtain prior legislative approval before spending any funds resulting from higher-than-expected revenues, and it does so in practice. Answer “b” applies if the executive obtains legislative approval before spending excess revenue, but is not legally required to do so. Answer “c” applies if the executive is legally required to receive legislative approval before spending excess revenue, but does not do so in practice. Answer “d” applies if prior legislative approval is not legally required for the executive to spend excess revenue and the executive does not obtain legislative approval in practice. A “d” response applies if the legislature only approves the additional spending after it has already occurred.

Typically, legislative approval of additional spending beyond what was reflected in the Enacted Budget would occur with the adoption of a supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.

Answer:

a 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.

Source:

- Article 34.1.10

Loi organique n° 2001-692 du 1 août 2001 relative aux lois de finances

<https://www.legifrance.gouv.fr/loda/id/JORFTEXT000000394028/>

"Dans la première partie, la loi de finances de l'année (...) 10° Arrête les modalités selon lesquelles sont utilisés les éventuels surplus, par rapport aux évaluations de la loi de finances de l'année, du produit des impositions de toute nature établies au profit de l'Etat."

- Dans le PLF2021, page 124.

".Pour 2021, les éventuels surplus mentionnés au 10° du I de l'article 34 de la loi organique n° 2001-692 du 1er août 2001 relative aux lois de finances sont utilisés dans leur totalité pour réduire le déficit budgétaire"

Comment:

N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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?

GUIDELINES:

Question 117 examines whether the executive receives approval from the legislature prior to cutting spending below the levels in the Enacted Budget in response to revenue shortfalls or for any other reason, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if less revenue is collected unexpectedly during the year, the legislature should approve or reject any proposed reductions in expenditures that are implemented as a result. If such requirements are not in place, the executive might substantially change the composition of the budget at the executive’s discretion, with no legislative control.

Typically, legislative approval of proposals to reduce spending below the levels reflected in the Enacted Budget would occur as part of the supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.

To answer “a,” the executive is required by law or regulation to obtain prior legislative approval before implementing spending cuts in response to revenue shortfalls or for other reasons, and it does so in practice. Answer “b” applies if the executive received legislative approval before implementing such cuts, but is not legally required to do so. Answer “c” applies if the executive is legally required to obtain legislative approval before implementing such cuts, but does not do so in practice. Answer “d” applies if legislative approval is not legally required for the executive to implement such cuts and the executive does not obtain such approval in practice. A “d” response applies if the legislature only approves the spending cuts after they have already occurred.

Answer:

a. 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.

Source:

-article 14:

"I. - Afin de prévenir une détérioration de l'équilibre budgétaire défini par la dernière loi de finances afférente à l'année concernée, un crédit peut être annulé par décret pris sur le rapport du ministre chargé des finances. Un crédit devenu sans objet peut être annulé par un décret pris dans les mêmes conditions. Avant sa publication, tout décret d'annulation est transmis pour information aux commissions de l'Assemblée nationale et du Sénat chargées des finances et aux autres commissions concernées. Le montant cumulé des crédits annulés par décret en vertu du présent article et de l'article 13 ne peut dépasser 1,5 % des crédits ouverts par les lois de finances afférentes à l'année en cours."

- article 51-4°bis de la LOLF:

"Sont joints au projet de loi de finances de l'année (...) 4° bis Une présentation des mesures envisagées pour assurer en exécution le respect du plafond global des dépenses du budget général voté par le Parlement, indiquant en particulier, pour les programmes dotés de crédits limitatifs, le taux de mise en réserve prévu pour les crédits ouverts sur le titre des dépenses de personnel et celui prévu pour les crédits ouverts sur les autres titres".

<https://www.legifrance.gouv.fr/loda/id/JORFTEXT000000394028/>

Dans le PLF 2021, p. 26: "La mise en réserve permettra de constituer, dès le début de la gestion 2021, un gel de précaution d'environ 5,4 Md€ sur le budget général en crédits de paiement dont 4,4 Md€ portant sur les crédits hors titre 2, 0,7 Md€ portant sur les dépenses de personnel, et 0,3 Md€ sur les CAS."

Comment:

Il existe un taux de mise en réserve de précaution c'est-à-dire un processus qui consiste à rendre indisponible, dès le début de la gestion, une fraction (= "le taux de mise en réserve") des crédits ouverts en lois de finances.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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

GUIDELINES:

Question 118 is about ex post oversight following the implementation of the budget. It probes whether a committee examined the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI), and whether this resulted in an official report with findings and recommendations. A key issue is how soon after the SAI releases the report does it legislature review it. This question does not apply to the legislative scrutiny of in-year implementation of the Enacted Budget during the relevant budget execution period, which is assessed separately. Also, the question is asking specifically about the SAI's annual report on the execution of the budget, not about other audit reports that the SAI may produce. (This is the Audit Report used for responding to Question 98.)

To answer "a," a legislative committee must have examined the annual Audit Report within three months of it being released by the SAI, and then published a report (or reports) with findings and recommendations. (Note that the three-month period should only take into account time when the legislature is in session.)

Answer "b" applies when the committee examines it within six months of it being released (but more than three months), and then published a report with its findings and recommendations. Choose "c" if a committee examined the annual Audit Report more than six months after it became available or it did not publish any report with findings and recommendations. Answer "d" applies where no committee examined the annual Audit Report.

If the answer is "a" or "b," please specify the name of the committee and when it reviewed the Audit Report, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation. Answers "a," "b," or "c" may be selected if the Audit Report is produced by the SAI but not made publicly available.

Answer:

a. 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.

Source:

<https://www2.assemblee-nationale.fr/15/commissions-permanentes/commission-des-finances/secretariat/a-la-une/execution-de-l-exercice-2019-audition-de-la-cour-des-comptes>

Le rapport produit est le suivant: RAPPORT FAIT AU NOM DE LA COMMISSION DES FINANCES, DE L'ÉCONOMIE GÉNÉRALE ET DU CONTRÔLE BUDGÉTAIRE SUR LE PROJET DE LOI de règlement du budget et d'approbation des comptes de l'année 2019 (n° 2899):

https://www.assemblee-nationale.fr/dyn/15/rapports/cion_fin/l15b3011_rapport-fond

Comment:

- La commissions des finances du parlement examine le rapport de la cour des comptes sur l'exécution du budget et publie un rapport.
- Le rapport d'audit a été publié le 28 avril 2020.
- Le 29 avril 2020, la commission a auditionné, par visioconférence, Christian Charpy, président de la première chambre de la Cour des comptes et membre du Haut Conseil des finances publiques, sur le rapport de la Cour des comptes relatif aux résultats de la gestion budgétaire de l'exercice 2019, sur la certification des comptes de l'État et sur l'avis du Haut Conseil des finances publiques relatif au solde structurel des administrations publiques présenté dans le projet de loi de règlement du budget et d'approbation des comptes de l'année 2019.
- Le rapport de la commission des finances de l'assemblée nationale a été publié le 27 mai 2020.

Peer Reviewer

Opinion: Agree

Comments: -En fait, il n'y a pas d'examen des (2) rapports de la cour des comptes par le Parlement, ni de délibération spécifique, en dehors de l'audition citée par le chercheur... -de sorte qu'aucune des réponses proposées ne conviendrait (si ce n'est e). -Toutefois je me rallie à la réponse a) du chercheur, identique à celle de l'OBS 2019, car les rapports de la Cour des Comptes sont examinés simultanément avec le Projet de Loi de Règlement et d'approbation des comptes et ses annexes (dont le Compte général de l'Etat) -puisqu'ils en constituent l'objet même - ce dont rend compte le rapport cité comme "source".

Government Reviewer

Opinion:

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?

GUIDELINES:

Question 119 concerns the appointment process of the current head of the Supreme Audit Institution (SAI). Appointment procedures vary greatly across countries, as well as across different types of SAIs. Moreover, conventions and informal practices can greatly affect the de facto independence of the head of the SAI. While these factors make it difficult to devise a single metric against which all SAIs can be assessed with regard to this particular aspect, this question focuses on whether the legislature or judiciary must appoint or approve the appointment of the head of the SAI as a way to ensure the SAI's independence from the executive. However, if the appointment is carried out in another way that nonetheless ensures the independence of the SAI head, then that approach could be also considered.

To answer "a," the legislature or judiciary must appoint (or re-appoint) the head of the SAI, or approve the recommendation of the executive, as a way that ensure his or her independence from the executive. (As noted above, alternative approaches may also be acceptable.) Choose "b" if the appointment process does not ensure the independence of the head of the SAI, e.g. the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.

Irrespective of which answer you selected, provide a description of how the head of the SAI is appointed.

Answer:

b. No, the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.

Source:

<https://www.ccomptes.fr/fr/cour-des-comptes/organisation/pierre-moscovici>

Code des juridictions financière, article L121-1:

"Le premier président, les présidents de chambre et les conseillers maîtres sont nommés par décret pris en Conseil des ministres."

Article L122-1:

Les présidents de chambre de la Cour des comptes sont exclusivement choisis parmi les conseillers maîtres ayant au moins trois ans d'ancienneté.

[https://www.legifrance.gouv.fr/affichCode.do?sessionId=4E902B66D6019F9D5B19CFABDAC8A173.tplgfr28s_3?](https://www.legifrance.gouv.fr/affichCode.do?sessionId=4E902B66D6019F9D5B19CFABDAC8A173.tplgfr28s_3?cidTexte=LEGITEXT000006070249&dateTexte=20100131)

[cidTexte=LEGITEXT000006070249&dateTexte=20100131](https://www.legifrance.gouv.fr/codes/section_lc/LEGITEXT000006070249/LEGISCTA000006148656/#LEGISCTA000006148656)

https://www.legifrance.gouv.fr/codes/section_lc/LEGITEXT000006070249/LEGISCTA000006148656/#LEGISCTA000006148656

Comment:

Le premier président de la cour des compte est nommé par décret du Président de la république pris en conseil des ministres. Le 3 juillet 2020, Pierre Moscovici a pris ce poste. Il n'y a pas eu d'audition préalable à la confirmation de sa nomination.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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?

GUIDELINES:

Question 120 covers the manner in which the head or senior members of the SAI may be removed from office. This question draws on best practices identified in the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>), including measures intended to guarantee the office's independence from the executive.

To answer "a," the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before the head of the SAI is removed. For example, the legislature or judiciary may give final consent following a certain external process, such as a criminal proceeding. So while the executive may initiate a criminal proceeding, the final consent of a member of the judiciary – or a judge – is necessary to render a verdict of wrongdoing that may lead to the removal from office of the head of the SAI. Answer "b" applies if the executive may remove the head of the SAI without the final consent of the judiciary or legislature.

Answer:

a. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.

Source:

Art 120-1 du code des juridictions financières:

"Les membres de la Cour des comptes ont la qualité de magistrats. Ils sont et demeurent inamovibles."

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

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

Comment:

Le premier président de la cour des comptes a le statut du magistrat auquel est attaché le principe d'inamovibilité. Cela veut dire qu'il ne peut pas être révoqué ni par l'exécutif ni par un autre pouvoir.

Son mandat est universel.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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

GUIDELINES:

Question 121 asks who determines the budget of the Supreme Audit Institution (SAI). To ensure objective audits of government budgets, another important component of the SAI's independence from the executive is the extent to which the SAI's budget is determined by a body other than the executive, and whether the SAI has adequate resources to fulfill its mandate.

Answer "a" applies if the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate, AND either the SAI determines its own budget and then 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 directly by the legislature or judiciary (or some independent body). Answer "b" applies if the SAI's budget is determined by the executive (absent a recommendation from the SAI), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. Answer "c" applies if the legislature or judiciary (or some independent body) determines the SAI's budget, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Answer "d" applies if the executive determines the SAI's budget, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Please provide evidence in support of the assessment that the funding level is or is not broadly consistent with the resources the SAI needs to fulfill its mandate.

Answer:

a. 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.

Source:

<https://www.legifrance.gouv.fr/jorf/id/JORFTEXT000042753580/>

ÉTAT B (Article 94 de la loi)

RÉPARTITION, PAR MISSION ET PROGRAMME, DES CRÉDITS DU BUDGET GÉNÉRAL BUDGET GÉNÉRAL

" Cour des comptes et autres juridictions financières:

- Autorisations d'engagement: 225 095 136
- Crédits de paiement: 221 084 897

D'après le PLF 2021, les crédits d'engagement demandés étaient de 225 095 136 et les crédits de paiement demandés étaient de 221 084 897 donc le budget demandé a été approuvé tel quel par la loi de finances.

Voir: <https://www.budget.gouv.fr/documentation/documents-budgetaires/exercice-2021/projet-de-loi-de-finances/budget-general/conseil-et-contrôle-de-letat>

PAP 164 - Cour des comptes et autres juridictions financières sous l'onglet Budget Général.

Comment:

La cour des comptes détermine ses besoins budgétaires et les présente à l'exécutif qui les inscrit dans le projet de loi de finances, lequel est ensuite examiné et adopté par le législateur.

La situation budgétaire de la cour des comptes est la suivante: Les crédits accordés à la cour sont inscrits au budget de l'Etat dans une mission qui s'appelle contrôle et conseil de l'Etat. Cette mission rassemble le conseil d'Etat et les juridictions administratives, la cour des comptes et les autres juridictions financières, le conseil économique et social, le haut conseil des finances publiques. Les institutions qui figurent dans cette mission bénéficient d'une plus large autonomie administrative de financement que les autres organes de l'Etat. Cette mission est rattachée au service du 1er Ministre.

Il y a un dialogue budgétaire entre le secrétaire général de la cour des comptes et la direction du budget qui sera chargé du budget de l'Etat.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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

GUIDELINES:

Question 122 explores the scope of the investigative powers of the Supreme Audit Institution (SAI) as prescribed in law.

Question 97 asks which of the three types of audits – financial, compliance, and performance – the SAI conducts. This question asks if the SAI is constrained by law (rather than by a lack of capacity or an inadequate budget) from undertaking any form of audit or investigating irregularities in any program or activity.

There are numerous examples of limitations. For instance, some SAIs are not permitted by their legal mandate to audit joint ventures or other public-private arrangements. Others are only allowed to undertake financial audits, precluded from conducting performance or value-for-money audits. The SAIs in some countries do not have the legal mandate to review arrangements involving oil or stabilization funds, or other types of special or extra-budgetary funds. The SAI may also not have the ability to audit commercial projects involving the public and private sector.

To answer “a,” the SAI must have full discretion in law to decide which audits to undertake. Answer “b” applies if some limitations exist, but the SAI enjoys significant discretion to undertake those audits it wishes to. Answer “c” applies if the SAI has some discretion, but significant legal limitations exist. Answer “d” applies if the SAI has no power at all to choose which audits to undertake

Consulting the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>) may be useful in answering this question as its provisions serve to define the appropriate scope of a SAI’s legal mandate and jurisdiction.

Answer:

a. The SAI has full discretion to decide which audits it wishes to undertake.

Source:

<https://www.ccomptes.fr/fr/nous-decouvrir/fonctionnement>

Liberté de programmation détaillé dans la Décision n° 2001-448 DC du 25 juillet 2001:

<https://www.conseil-constitutionnel.fr/decision/2001/2001448DC.htm>

Comment:

La Cour des Comptes a toute la latitude pour décider des audits qu'elle souhaite entreprendre mais doit aussi répondre aux demandes formulées par le Parlement (ou le Gouvernement).

Dans le cadre prévu par la loi, elles définissent librement leur programme de travail, sont dotées de pouvoirs de contrôle sur pièces et sur place, adoptent librement leurs conclusions et jouissent d'une liberté éditoriale. Présentes dans le débat public grâce à leurs publications, elles se veulent utiles aux décideurs comme aux citoyens et contribuent activement à l'amélioration de la gestion publique et de ses résultats.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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

GUIDELINES:

Question 123 assesses whether and to what extent the audit processes of the Supreme Audit Institution (SAI) are subject to review by an independent agency. The latter could be a peer SAI, an international organization, an academic institution with relevant expertise, or an independent domestic agency with quality assurance functions in the area of financial reporting.

To answer “a,” an independent agency must conduct and publish a review of the audit processes of the SAI on an annual basis. Answer “b” applies if a review was carried out within the past five years, and published, but it is not conducted annually, but. Choose answer “c” if the SAI has an internal unit that reviews the audit processes of the SAI on a regular basis, but an independent agency does not conduct such a review. Answer “d” applies if the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.

If the answer is either “a” or “b,” please specify the name of the independent agency and when last it conducted such a review, and provide a copy of the published report. If the answer is “c,” please specify the name of the unit within the SAI that is tasked with conducting such reviews.

Answer:

b. 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.

Source:

<https://www.ccomptes.fr/fr/cour-des-comptes/role-et-activites#>

Revue effectuée en 2017: <https://www.ccomptes.fr/sites/default/files/2017-10/2017-recommandations-Tribunal-de-contas.pdf>

Comment:

Il existe une pratique dite de revue par les pairs. La cour des comptes est évaluée dans son organisation et son fonctionnement par une cour des comptes étrangère qui produit un rapport. En 2017, c'est le tribunal de CONTAS du Portugal qui a effectué cette évaluation.

Peer Reviewer

Opinion: Agree

Comments: D'accord avec la réponse b) mais il convient de la compléter et l'actualiser. La Cour des Comptes est contrôlée de plusieurs façons selon elle, notamment (cf. <https://www.ccomptes.fr/fr/cour-des-comptes/role-et-activites#>) : - "une mission d'expertise est conduite chaque année par un cabinet d'expertise comptable désigné par le Conseil Supérieur de l'Ordre des Experts-Comptables afin de s'assurer de la maîtrise des processus financiers et des risques associés, de l'effectivité des dispositifs de contrôle interne financier et de la qualité de la gestion de l'exercice écoulé"; mais je n'ai pas trouvé trace d'un rapport publié de cette mission, ce qui exclut la réponse a). - "des institutions supérieures de contrôle étrangères sont régulièrement amenées à contrôler et à porter un regard critique sur le fonctionnement de la Cour, à sa demande, dans le cadre de « revues par les pairs ». (...) Le National Audit Office (NAO), l'institution supérieure de contrôle des finances publiques du Royaume-Uni, a mené entre septembre et décembre 2020 une revue par les pairs de la Cour des comptes française, à la demande de son Premier président (...)". Cette revue par les pairs semble avoir lieu environ tous les 3 ans (puisque elle a été précédée en 2017 par celle citée par le chercheur) et elle est bien accompagnée de la publication d'un rapport, ce qui justifie la réponse b). Le rapport de la NAO de février 2021 a en effet été publié sur le site de la cour des comptes (mais en mars 2021): <https://www.ccomptes.fr/system/files/2021-03/202102-UK-NAO-Peer-review-of-the-French-Cour-des-comptes-French.pdf>

Government Reviewer

Opinion:

IBP Comment

Le contexte supplémentaire fourni par l'examineur pair est bien noté.

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?

GUIDELINES:

Question 124 concerns the interaction between two important oversight actors and assesses how frequently the Supreme Audit Institution (SAI) made high-level inputs to the work of legislative committees. Many SAIs interact with the legislature in some form, but the nature and intensity of the interaction varies. This question probes this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the SAI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the SAI representative in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). You can refer to official records of legislative committees, websites and annual reports of the SAI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; "c" for once or twice, and "d" for never.

Answer:

a. Frequently (i.e., five times or more).

Source:

<https://www2.assemblee-nationale.fr/15/commissions-permanentes/commission-des-finances>

Comment:

Par exemple:

- Mercredi 18 novembre 2020: la commission a auditionné Pierre Moscovici, Premier président de la Cour des comptes sur le rapport public thématique de la Cour relatif à la gestion des finances publiques.
- Mercredi 14 octobre 2020: la commission a auditionné Pierre Moscovici, président du Conseil des prélèvements obligatoires sur le rapport sur les prélèvements obligatoires sur les entreprises dans un contexte mondialisé et numérisé.
- 30 juin 2020: La commission a auditionné Pierre Moscovici, Premier président, et Christian Charpy, président de la première chambre, sur le rapport de la Cour des comptes sur la situation et les perspectives des finances publiques.
- Mercredi 20 mai 2020: Bilan de la transformation de l'inspection du travail : rapport de la Cour des comptes
- Mercredi 29 avril 2020: La commission a auditionné, par visioconférence, Christian Charpy, président de la première chambre de la Cour des comptes et membre du Haut Conseil des finances publiques, sur le rapport de la Cour des comptes relatif aux résultats de la gestion budgétaire de

l'exercice 2019.

Peer Reviewer

Opinion: Agree

Comments: D'après le Rapport d'activité de la Cour des Comptes, en 2020 il y a eu 48 auditions auprès du Parlement (contre 75 en 2019 et 85 en 2018, donc en baisse en raison de la crise sanitaire, mais plus que la moyenne des 5 années précédentes), p. 35:

<https://www.ccomptes.fr/sites/default/files/2021-03/20210318-Rapport-Activite-2020.pdf>

Government Reviewer

Opinion:

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)?

GUIDELINES:

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:

https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf.

Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in the formulation of the annual budget, including annual pre-budget discussions. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as spending and tax policy, funding and revenue levels, and macro-fiscal planning .

To answer "a," the executive must use open participation mechanisms that involve the public in the formulation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government officials. Examples include public meetings and online deliberative exchanges.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that the all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a "c" response.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

c. 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).

Source:

Voir le budget participatif de Paris: <https://budgetparticipatif.paris.fr/bp/>

<https://www.modernisation.gouv.fr/nos-actions/gouvernement-ouvert/ouvrir-laction-publique-construisons-ensemble-le-plan-daction-gouvernement-ouvert-2021-2023-de-la-france>

<https://www.vie-publique.fr/rapport/276880-commission-nationale-du-debat-public-rapport-annuel-2019>

<https://www.vie-publique.fr/sites/default/files/rapport/pdf/276880.pdf>

Le document budgétaire "jaune" annexé au PLF 2021 intitulé: "Liste des commissions et instances consultatives ou délibératives placées directement auprès du Premier ministre ou des ministres"

<https://www.budget.gouv.fr/documentation/documents-budgetaires/exercice-2021/le-projet-de-loi-de-finances-et-les-documents-annexes-pour-2021>

Comment:

Il n'y a pas de consultation systématique avec le public sur la préparation du budget au niveau national.

Il existe des consultations systématiques qui ont lieu chaque année au niveau municipal/local: le budget participatif. Ces initiatives sont gérées par les villes et sont de plus en plus répandues et sophistiquées.

Par ailleurs, il y a lieu des débats et des consultations publiques sur des thèmes importants de politiques publiques qui ont donc des incidences fiscales et budgétaires significatives. Par exemple sur l'égalité hommes-femmes: <https://www.economie.gouv.fr/consultations-publiques/closes>; <https://about.make.org/egalite-economique-femme-homme-pourquoi-cette-consultation>. Cette consultation a abouti au prolongement du congé paternité en France.

En 2020, la division de la transformation de la fonction publique a été transformé en un Ministère de la Transformation et de la fonction publique. Il y a donc des efforts en France d'ouvrir l'espace publique à la participation citoyenne.

Il existe une commission du débat public qui suit les débats et les concertations publiques.

Dans le document budgétaire "jaune" annexé au PLF 2021, Liste des commissions et instances consultatives ou délibératives placées directement auprès du Premier ministre ou des ministres", une liste est émise. Certaines commissions ou concertations sont ouvertes aux partenaires sociaux et les incidences fiscales et budgétaires sont décrites. Les détails de ces concertations et les détails des participations n'est pas facilement accessible.

Ces mécanismes restent donc ad-hoc et l'exécutif sélectionne les participants.

Peer Reviewer

Opinion: Agree

Comments: D'accord avec la réponse c) mais sous réserve de quelques remarques ou compléments: -La 1ère "source" et le 2ème commentaire me paraissent hors sujet. -Au titre des "consultations", outre celle citée par le chercheur "égalité homme -femmes", il faut noter l'importante "convention citoyenne sur le climat": <https://contribuez.conventioncitoyennepourleclimat.fr/> dont les conclusions ont eu et vont avoir différentes conséquences budgétaires et fiscales.... et celle du "Grand Débat National" : <https://granddebat.fr/> sur les 4 thèmes : Démocratie et citoyenneté; Fiscalité et dépenses publiques; Organisation de l'État et des services publics; Transition écologique -Au sein du Ministère de la Transformation et de la Fonction Publique, noter aussi la création du "Centre interministériel de la participation citoyenne" : <https://www.modernisation.gouv.fr/associer-les-citoyens/le-centre-interministeriel-de-la-participation-citoyenne>. -Enfin voici l'URL de la "Liste des commissions et instances consultatives ou délibératives placées directement auprès du Premier ministre ou des ministres": <https://www.budget.gouv.fr/documentation/file-download/6886> Comme noté par le Peer Reviewer de l'OBS 2019, une partie de ces instances ou commissions sont internes aux administrations centrales; mais d'autres - dont certaines ont un objet en rapport avec le budget (politique salariale publique, projets d'investissement, aides à différents secteurs productifs, etc.) - sont ouvertes à des membres de la "société civile" choisis en fonction de leur activités professionnelles, compétences, représentativité, etc.

Government Reviewer

Opinion:

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?

GUIDELINES:

This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on the executive's efforts to seek out the views of members of the public from socially vulnerable groups and/or who are underrepresented in the process.

To answer "a," the executive must actively seek out individuals from at least one vulnerable and underrepresented community and/or civil society organization representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives of vulnerable/underrepresented groups.

Answer "b" applies if the executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

b. The requirements for an "a" response are not met.

Source:

N/A

Comment:

La participation à la préparation du budget des personnes vulnérables ou sous-représentées n'est pas recherchée et mise en oeuvre de manière concrète et régulière.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. 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.

Comments: -Bien que l' "IBP Comment" de l'OBS 2019 ait considéré comme inadéquate la réponse a), selon moi la réponse b) est quant à elle tout-à-fait excessive. Il est dommage que des réponses plus nuancées ne soient ici pas proposées, car : 1- de nombreux travaux de conseils et de commissions consultatifs et 2- la concertation et la coordination avec l'immense réseau associatif français, particulièrement actif en matière d'inclusion sociale, ... nourrissent en réalité a- les décisions budgétaires et fiscales relatives aux personnes vulnérables et défavorisées ; b- ainsi que leur mise en œuvre au cours de l'année et éventuellement leur adaptation - comme lors de la crise de la covid19 (cf. question 128)... -de sorte que la formulation du "commentaire" du chercheur est fautive. -Je renvoie pour ma part d'abord au long et détaillé document de politique transversale "Inclusion sociale" : <https://www.budget.gouv.fr/documentation/file-download/6910> dont je ne peux citer que quelques extraits faute de place: 1- Par exemple p. 86: "L'insécurité alimentaire pour raisons financières concerne près de 8 millions de personnes. Une des réponses apportées à cette situation est l'aide alimentaire, qui a pour objet la distribution de denrées. En 2018, les associations ont distribué 290 000 tonnes à 4,9millions de personnes. Les États Généraux de l'Alimentation de 2017, puis le rapport IGAS sur la lutte contre la précarité alimentaire de décembre 2019, ont mis en évidence la nécessité de renouveler la réponse à la précarité alimentaire : il s'agit notamment pour l'État de soutenir à la fois les dispositifs qui apportent une aide immédiate aux personnes (distribution de denrées de l'aide alimentaire) et ceux qui visent à prévenir la précarité alimentaire (groupements d'achats, coopératives solidaires, jardins ouvriers...). (...) Les crédits budgétaires de l'aide alimentaire proviennent du Programme 304 action 14 (en AE, 59,1M€ et 58,7M€ en CP en 2019) et du Fonds européen d'aide aux plus démunis (FEAD, 73,4M€ en 2019)..." 2- p. 249 sqq : "Le programme « Jeunesse et vie associative » regroupe une partie des crédits alloués aux politiques en faveur de la jeunesse, de l'éducation populaire et du développement de la vie associative. (...) Les politiques de jeunesse, comme celles qui accompagnent la vie associative ou l'éducation populaire, font l'objet d'une mobilisation interministérielle importante dont il est rendu compte sur le plan budgétaire dans deux documents annexés au projet de loi de finances : le document de politique transversale « Politiques en faveur de la jeunesse » et le budgetaire « Effort financier de l'État en faveur des associations ». Ces politiques revêtent également une dimension partenariale : elles sont construites en lien avec les services déconcentrés, en articulation avec l'ensemble des échelons des collectivités territoriales mais aussi en étroite collaboration avec les acteurs associatifs." 3- la p. 72, concerne la création envisagée d'un "revenu universel d'activité fusionnant « le plus grand nombre possible de prestations » « du RSA aux APL » et dont l'État serait « entièrement responsable ». L'objectif de cette réforme est d'avoir une allocation plus simple, plus juste, et mieux articulée avec le retour à une activité professionnelle. Une concertation associant les collectivités territoriales, les partenaires sociaux et les associations sur les thématiques des jeunes, du handicap et du logement a été organisée en cinq phases successives : principaux constats, grands principes et objectifs de la réforme, périmètre, parcours de l'allocataire, gouvernance et financement. Par ailleurs, une consultation citoyenne a été

organisée en ligne et via des ateliers citoyens dans toute la France. Enfin, un jury citoyen, représentatif de la diversité de la population française, s'est réuni en février 2020 pour clôturer les phases de concertation initiales. Il a émis un avis sur les enjeux présentés lors des concertations institutionnelles et citoyennes." 4- A défaut de pouvoir les citer aussi plus longuement, cf. aussi les documents de politique transversale (DPT 2021): "Ville", p. 12 <https://www.budget.gouv.fr/documentation/file-download/6892>; "Politique en faveur de la jeunesse", p. 12-13 et p. 83 : <https://www.budget.gouv.fr/documentation/file-download/6934> -Ensuite, s'agissant de la présence dans différentes instances des personnes vulnérables concernées, on peut prendre l'exemple du Conseil national de la lutte contre la pauvreté et l'exclusion sociale (CNLE): <https://www.cnle.gouv.fr/liste-des-membres-du-cnle.html> Sa composition inclut "Huit représentants des personnes morales, autres que l'Etat et les collectivités territoriales, concourant à l'insertion et à la lutte contre les exclusions(...)" et "Trente-deux personnes en situation de pauvreté ou de précarité, nommées par le Premier ministre à la suite d'un appel à manifestation d'intérêt auprès des associations qui agissent dans le domaine de la lutte contre la pauvreté et l'exclusion sociale" (le rôle de ce conseil est notamment évoqué à la p. 138 du DPT "Inclusion sociale" pour la définition et l'évaluation des politiques correspondantes). -Enfin, quant aux missions et à leur impact sur le budget, on peut aussi citer l'exemple du "Haut Conseil de la famille, de l'enfance et de l'âge (HCFEA)" : https://www.hcfea.fr/IMG/pdf/hcfea_rapport_d_activite_2020.pdf. Dans son "rapport d'activité", le HCFEA indique: "Le Haut Conseil formule toute proposition de nature à garantir le respect des droits et la bien-traitance des personnes vulnérables à tous les âges de la vie. Il est chargé de rendre des avis et de faire des recommandations sur les objectifs prioritaires des politiques de la famille, de l'enfance, des personnes âgées et des personnes retraitées, de la prévention et de l'accompagnement de la perte d'autonomie". -Ces indications et citations - qui auraient pu être multipliées sans difficulté et qui indiquent certaines voies par lesquelles intervient la participation des personnes vulnérables dans le processus budgétaire même si, bien entendu, elle mériterait certainement d'être améliorée en France - me paraissent interdire la réponse b) à cette question. -C'est pourquoi, faute de mieux, je considère la réponse a) comme mieux appropriée et moins fautive, rejoignant l'avis et les commentaires du "peer reviewer" de l'OBS 2019 et en désaccord avec celui de l'IBP à la même question.

Government Reviewer

Opinion:

IBP Comment

Les commentaires et le contexte supplémentaire fournis par l'examineur pair sont bien notés. Étant donné que les pratiques n'ont pas sensiblement changé depuis l'OBS 2019, la réponse existante de « b » est maintenue.

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

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the formulation of the annual budget.

Please note that while the public engagement can/may cover other topics -- and for this reason the other questions assessing the executive's engagement with the public during budget formulation can be answered on the basis of engagement on topics other than the six listed above -- for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.

Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

b. The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics.

Source:

<https://about.make.org/egalite-economique-femme-homme-pourquoi-cette-consultation>

<http://www.consultations-publiques.developpement-durable.gouv.fr/consultation-du-public-sur-le-projet-revise-de-a2127.html>

Comment:

Au niveau de la préparation budgétaire, la concertation avec le public se fait très en amont et de manière très sélective principalement au sujet du développement de certaines politiques publiques et investissements publics phares. Cela se fait de manière ad-hoc et les consultations sont souvent entreprises au niveau ministériel.

Par exemple, dans les domaines des politiques sociales, on peut recenser en 2020 le débat sur l'égalité hommes-femmes.

Par rapport aux investissements publics, la transition écologique fait l'objet de consultation en 2020.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics.

Comments: -La réponse appropriée est b. -En effet, en dehors de l'item 4 (déficit et dette), les thèmes les plus divers donnent lieu à débats et consultations publiques, et pas seulement les 2 retenus par le chercheur. Notamment (curieusement l'OBS néglige le thème essentiel de l'écologie et du climat : il faudrait actualiser le questionnaire !!): 1, 2, 3, 5 et 6 : <https://www.vie-publique.fr/consultations/272036-convention-citoyenne-pour-le-climat-vous-avez-la-parole> 2 : <https://www.economie.gouv.fr/consultation-reforme-impot-sur-societes> 1 et 2 et 3 : <https://www.debatpublic.fr/plan-strategique-national-de-la-pac-2021-2027-politique-agricole-commune-995> 5 et 6: <https://www.debatpublic.fr/revision-de-la-programmation-pluriannuelle-de-lenergie-1959> 3 et 6: <https://www.vie-publique.fr/consultations/272116-consultation-publique-aupres-parents-1000-premiers-jours-de-leur-enfant> 3: <https://www.vie-publique.fr/consultations/276294-consultation-citoyenne-strategie-de-lutte-contre-les-cancers-2021-2031> 5: <http://www.consultations-publiques.developpement-durable.gouv.fr/projet-de-strategie-a-long-terme-pour-mobiliser-a2136.html> -NB les sites principaux sont: <https://www.debatpublic.fr/> (Commission Nationale du Débat Public) <https://www.vie-publique.fr/consultations/> <https://www.economie.gouv.fr/consultations-publiques> <http://www.consultations-publiques.developpement-durable.gouv.fr/>

Government Reviewer

Opinion:

Researcher Response

Les consultations ont en effet bien lieu mais leur nature est souvent de haut niveau/stratégique et le lien budgétaire n'est pas clairement fait. Mais on peut opter pour la réponse "b" en argumentant que les consultations auront des répercussions budgétaires. A noter que la source 2 citée par le peer reviewer date de 2018.

IBP Comment

À la lumière du commentaire de l'examineur pair et de la réaction de suivi du chercheur, la réponse est révisée de « c » à « b ».

128. Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?

GUIDELINES:

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:

https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf.

Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in monitoring the implementation of the annual budget. If the executive has designated a central coordinating agency to implement participation mechanisms throughout the national budget process, researchers may consider these mechanisms. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the implementation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenue administration, public service delivery, public investment project implementation, including procurement, and the administration of social transfer schemes.

To answer "a," the executive must use open participation mechanisms that involve the public in the implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings, online, deliberative exchanges, procurement complaint mechanisms, and social monitoring and dialogue.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input on the implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include public hearings, surveys, focus groups, report cards, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to provide input on budget implementation, but:

1) The mechanisms are not structured, happen only on ad-hoc basis, or not regularly.

and/or

2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", the researcher must have evidence that the government is holding participation mechanisms that have some sort of public record (held in public, minutes of meetings released to public) so that all CSOs and members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples include hotlines, Facebook announcements, one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a "c" response.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

N/A

Comment:

En 2020, les consultations restent ponctuelles et non-ciblées sur la mise en oeuvre du budget de l'Etat.

Peer Reviewer

Opinion: Agree

Comments: -Selon moi, il y a de nombreux mécanismes et canaux de participation publique à la mise en œuvre du budget (ils sont étudiés par ce qu'on appelle dans les milieux académiques "l'analyse des politiques publiques") qui peuvent avoir un impact en retour sur le montant et la structure du budget, mais ils sont généralement ad hoc et ouverts à seulement certaines organisations choisies (associations, syndicats, etc.) et dans des domaines spécifiques, notamment social, sportif, etc. Or l'OBS précise "participation mechanisms used only by line ministries should not be used to answer this question." Dans ces conditions, je suis d'accord avec la réponse d) retenue par le chercheur.

Government Reviewer

Opinion:

129. With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and underrepresented parts of the population on the implementation of the annual budget?

GUIDELINES:

This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on national government's efforts to obtain input from members of the public who are from socially vulnerable groups and/or underrepresented in national processes during the implementation of the annual budget.

To answer "a," the executive must actively seek out individuals from at least one vulnerable and underrepresented community and/or civil society organization representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives from vulnerable/underrepresented groups.

Answer "b" applies if the national executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

b. The requirements for an "a" response are not met.

Source:

N/A

Comment:

Il existe des institutions, telles que le Haut conseil de la famille, de l'enfance et de l'âge, le Conseil National Consultatif des Personnes Handicapées et le Conseil national des politiques de lutte contre la pauvreté et l'exclusion sociale. Ces institutions entreprennent des travaux consultatifs mais il n'est pas clair que ceux-ci ont des liens directs avec les politiques publiques mises en œuvre dans une année budgétaire donnée.

Peer Reviewer

Opinion: Agree

Comments: -Il y a une ambiguïté dans cette question: si elle prolonge la question 128, elle se réfère à la participation des personnes vulnérables (ou de leurs représentants) à "l'implémentation du budget" au niveau du seul "ministère des finances". Dans ce cas, je suis d'accord avec le chercheur que la réponse appropriée est b). -Sinon, voir la question suivante (130) qui pourrait justifier d'examiner la pertinence de la réponse a).

Government Reviewer

Opinion:

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

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the implementation of the annual budget.

Please note that while the public engagement can/may cover other topics -- and for this reason the other questions assessing the executive's engagement with the public during budget implementation can be answered on the basis of engagement on topics other than the six listed above -- for the purpose of answering this question, "key topics" are considered to be ONLY the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.

Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

N/A

Comment:

En 2020, les consultations restent ponctuelles et non-ciblées sur la mise en oeuvre du budget de l'Etat.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. The executive's engagement with citizens covers at least one (but less than three) of the above-mentioned topics.

Comments: -Selon moi des mécanismes de participation publique à la mise en œuvre du budget existent dans différentes missions du budget de l'Etat. J'en ai retenu au moins 2 qui justifient la réponse c) : -Item 4: En m'en tenant à un seul exemple, dans le prolongement de ma réponse à la question 126, le DTP "Inclusion sociale 2021" (<https://www.budget.gouv.fr/documentation/file-download/6910>) indique p. 12 "la crise sanitaire de la COVID 19 et ses effets économiques et sociaux majeurs, touchant en premier lieu les foyers les plus vulnérables, a nécessité la mobilisation de moyens dédiés. Le gouvernement a mis en place différentes mesures, entre les mois de mars et d'août, pour y répondre : 144 M€ de crédits exceptionnels ont été mobilisés pour aider les associations d'aide alimentaire à faire face à l'augmentation des besoins et pour financer l'achat de chèques-services qui ont été délivrés aux personnes hébergées et aux personnes situées dans des territoires en tension d'autre part. (...) Au niveau national, un dialogue régulier a été mené avec les réseaux associatifs afin d'échanger sur l'évolution de la situation tout au long de la crise, et a conduit à la création d'un comité national de coordination de la lutte contre la précarité alimentaire interministériel, incluant les réseaux associatifs et les collectivités locales." -Item 2: voir dans le "Partenariat pour un gouvernement ouvert", le détail du "Plan d'Action National 2018-2020" (<https://www.etalab.gouv.fr/wp-content/uploads/2018/04/PlanOGP-FR-2018-2020-VF-FR.pdf>), notamment pp. 9-13.

Government Reviewer

Opinion:

IBP Comment

Pour l'indicateur 128, il n'y avait aucun mécanisme acceptable du Ministère des finances pour la phase de mise en œuvre du cycle budgétaire annuel (avec lequel l'examineur était d'accord). Ainsi, les lignes directrices de cet indicateur appellent à sélectionner la réponse « d » ; la réponse existante est donc maintenue.

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

GUIDELINES:

This question relates to the GIFT principle of "Openness," and addresses whether the executive provides relevant information on the process of the engagement before public participation takes place, in order to help citizens engage effectively. The question addresses whether the "rules of the public engagement" are clearly spelled out, in advance and in detail, so that those members of the public who want to engage know how to do so, in terms of when they can do so, what they are expected to provide input on, by when, to whom, etc. This question does not cover the substance of the engagement, which is covered by questions 127 and 130.

Non-comprehensive information means that the government provides information that includes at least one but less than three of the elements listed above.

Purpose refers to a brief explanation of why the public engagement is being undertaken, including the executive's objectives for its engagement with the public.

Scope refers to what is within the subject matter of the engagement as well as what is outside the subject matter of the engagement. For example, the scope may include how a current policy is administered but exclude the specifics of the policies themselves.

Constraints refers to whether there are any explicit limitations on the engagement. An example of a constraint could be that any policy changes must not cost (or forgo revenue) more than a specific amount or have no net fiscal cost.

Intended outcomes refers to what the executive hopes to achieve as a result of the engagement. Examples of intended outcomes could be revising a policy to better reflect citizen or service-user views or to improve the way in which a particular program is administered.

Process refers to the methods by which the public engagement will take place and the discrete steps in the process. For example, the process may simply be a one-off Internet-based consultation, with a summary published of public inputs and the official response. The process may involve simultaneous or overlapping steps, and may be conducted in one round or in two or more rounds of engagement.

Timeline refers to the specific dates on which the discrete steps in the process will take place, or during which they will be completed, and clear start and end dates for the overall engagement.

Answer "d" applies if the executive does not use public participation mechanisms during the budget implementation or formulation stage.

Answer:

c. Information is provided in a timely manner in both or one of the two phases, but it is not comprehensive.

Source:

<https://make.org/FR/consultation/egalite-femmes-hommes/results>

Comment:

Par exemple, en 2020, la consultation sur l'égalité femmes-hommes était publique et ouverte à tous. La consultation a été organisée de manière à fournir certaines des informations mais pas pas toutes (par exemple timeline, champs d'application et contraintes). Par ailleurs, le lien direct avec les impacts fiscaux et budgétaires est rarement fait.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received, which ones are used in the formulation of the annual budget, and how/why.

By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.

Answer "a" applies when the executive provides a written document with:

- *The inputs (e.g., a written transcript) received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)*

Answer "b" applies when the executive provides a written document that includes:

- *The inputs (e.g., a written transcript) received from the public and*
- *A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used.*

Answer "c" applies when the executive provides a written document that includes:

- *The inputs (e.g., a written transcript) received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

N/A

Comment:

Aucun rapport ne rend compte de façon systématique de l'influence des consultations publiques sur les politiques publiques et leur impact budgétaire.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received during the implementation of the annual budget, which ones are taken into account to improve budget monitoring, and how/why.

By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.

Answer "a" applies when the executive provides a written document with:

- *The inputs (e.g., a written transcript) received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)*

Answer "b" applies when the executive provides a written document that includes:

- *The inputs received (e.g., a written transcript) from the public and*
- *A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were or were not taken into account by the executive during budget monitoring.*

Answer "c" applies when the executive provides a written document that includes:

- *The inputs (e.g., a written transcript) received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

N/A

Comment:

N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

134. Are participation mechanisms incorporated into the timetable for formulating the Executive's Budget Proposal?

GUIDELINES:

This question reflects the GIFT principles on "Sustainability," "Timeliness" and "Complementarity" and addresses whether the executive is able to link participation mechanisms to the administrative processes that are used to create the annual budget.

Please note that "timetable" refers to 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. This document is sometimes referred to as the budget calendar and is the same document referenced in Question 53.

Answer "a" applies if the national executive establishes a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget. For answer choice "a", the timetable must be available to the public prior to the budget preparation process beginning.

Answer "b" applies if the executive does not establish a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget or if the executive does not use public participation mechanisms during the budget formulation or implementation stage.

Answer:

b. The requirements for an "a" response are not met.

Source:

N/A

Comment:

Les mécanismes de participation ne sont pas systématiques, réguliers et institutionnalisés de manière à s'inscrire dans un calendrier budgétaire.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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?

GUIDELINES

While questions 125 – 134 focus only on participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency currently use to allow the public to participate in the national budget process, this question asks about participation mechanisms used by line ministries to allow the public to participate in national budget processes. Thus, participation mechanisms used by the Ministry of Finance, lead budget agency, or central coordinating agency should not be used to answer this question. If there is more than one mechanism used by a line ministry or if multiple line ministries use participation mechanisms, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation and/or implementation of the annual budget.

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:

https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf

To answer "a," a line ministry must use open participation mechanisms that involve the public in the formulation or implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings and online deliberative exchanges.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation or implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which a line ministry seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if a line ministry has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) A line ministry consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the line ministry determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that the all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

The researcher must present evidence to support selection of a "c" response.

Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

Answer:

c. 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).

Source:

<https://solidarites-sante.gouv.fr/affaires-sociales/lutte-contre-l-exclusion/lutte-pauvrete-gouv-fr/la-mise-en-oeuvre/faciliter-l-acces-aux-droits/revenu-universel-d-activite-la-concertation/article/les-ateliers-citoyens>

<https://solidarites-sante.gouv.fr/actualites/presse/communiqués-de-presse/article/resultat-de-la-consultation-citoyenne-sur-le-revenu-universel-d-activite>

Comment:

De nombreuses consultations, y compris certaines formelles et instituées, sont effectuées par différents ministères, mais le choix des personnes y participant est défini par des règles (décrets, voire arrêtés en général régissant les nominations dans les commissions, comités, etc.) ou bien "ad-hoc".

Par exemple, le ministère des solidarités et de la santé a entrepris une consultation sur la lutte contre la pauvreté et le revenu universel. Des ateliers citoyens ont eu lieu. Il n'est pas clair comment ces ateliers et cette consultation a pu influencé la politique publique ou la préparation du budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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)?

GUIDELINES:

This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislative are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.

Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) has put in place and is using to allow the public to participate in their deliberations on the annual budget. This includes deliberations during the pre-budget phase (i.e., when the executive is still in the process of formulating the draft budget) and the budget discussions after the budget has been tabled to parliament and before it is approved. In the comment box, please specify during which stage of the budget cycle the legislature has put in place a public participation mechanism.

Mechanisms through which members of the public reach out to individual Members of Parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.

If there is more than one mechanism, please select a mechanism that best shows/reflects the legislature's efforts to incorporate citizens into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenues, policy selection, and macro-fiscal planning (please note that the issue of coverage is covered in a subsequent question).

To answer "a," the legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).

Answer "b" should be selected if the following applies:

- *The legislature holds public hearings on the budget;*
- *Testimony is not allowed from members of the public or CSOs; but*
- *There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.*

Answer "c" should be selected if the following applies:

- *The legislature holds public hearings on the budget;*
- *Testimony is not allowed from members of the public or CSOs;*
- *No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, but*
- *The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)*
- *The legislature has a provision (via standing orders or in law) through which the public can submit their inputs, and members of the public or CSOs actively use it to submit opinions on the budget.*

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget

Answer:

c. Yes, public hearings on the budget 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).

Source:

<https://lcp.fr/collection/seance-publique-lassemblee-nationale/285191>

Voir également: <https://lcp.fr/programmes/seance-publique-a-l-assemblee-nationale/finances-pour-2021-projet-de-loi-37988>

Comment:

Des audiences publiques ont lieu. Aucun témoignage du public n'est fourni lors des audiences publiques et il n'y a pas d'autres mécanismes par lesquels les contributions du public sont reçues, mais l'assemblée législative invite des individus ou des groupes spécifiques à témoigner ou à donner leur avis.

A noter que des efforts de réformes sont en cours: <https://www2.assemblee-nationale.fr/static/reforme-an/Plan%20daction%20Assembl%C3%A9e%20nationale%20PGO%202018-2020.pdf>

Peer Reviewer

Opinion: Agree

Comments: D'accord avec la réponse c) mais la "source" adaptée me paraît être (concernant l'Assemblée nationale): https://www.assemblee-nationale.fr/dyn/15/dossiers/loi_de_finances_pour_2021?etape=15-AN1

Government Reviewer

Opinion:

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

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider the range of mechanisms currently used by the legislature to promote public participation during legislative deliberations on the annual budget.

Please note that while the public engagement can/may cover other topics, for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the legislature's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.

Answer:

a. The legislature seeks input on all six topics.

Source:

Tous les rapports se trouvent via le lien suivant: [https://www2.assemblee-nationale.fr/15/commissions-permanentes/commission-des-finances/\(block\)/72744/\(instance_leg\)/15/\(init\)/10-serviceRechercheAN-15](https://www2.assemblee-nationale.fr/15/commissions-permanentes/commission-des-finances/(block)/72744/(instance_leg)/15/(init)/10-serviceRechercheAN-15)

Comment:

La commission des finances de l'assemblée générale entreprend des auditions avec les partenaires sociaux pendant son étude du projet de loi de finances 2021. Chaque rapporteur général organise des auditions (voir les personnes auditionnés dans les rapports).

1. Macroéconomie (annexe commerce extérieur): https://www.assemblee-nationale.fr/dyn/15/rapports/cion_fin/l15b3399-tiii-a21_rapport-fond
2. Recettes, politiques et administration (Annexe: Administration générale et territoriale de l'état): https://www.assemblee-nationale.fr/dyn/15/rapports/cion_fin/l15b3399-tiii-a3_rapport-fond#_Toc256000032
3. Dépenses sociales (Annexe logement et hébergement d'urgences): https://www.assemblee-nationale.fr/dyn/15/rapports/cion_fin/l15b3399-tiii-a8_rapport-fond
4. Dette et déficit (annexe engagements financiers de l'état): https://www.assemblee-nationale.fr/dyn/15/rapports/cion_fin/l15b3399-tiii-a23_rapport-fond
5. Investissements publics: https://www.assemblee-nationale.fr/dyn/15/rapports/cion_fin/l15b3399-tiii-a18_rapport-fond#_Toc256000052
6. Services publique (annexe enseignement scolaire): https://www.assemblee-nationale.fr/dyn/15/rapports/cion_fin/l15b3399-tiii-a24_rapport-fond#_Toc256000066

Peer Reviewer

Opinion: Agree

Comments: En complément de la réponse du chercheur, voici les URL des personnes consultées pour les items 1, 3 et 4 cités par lui: 1- https://www.assemblee-nationale.fr/dyn/docs/RAPPANR5L15B3399-tIII-a21.raw#_Toc256000036 3- https://www.assemblee-nationale.fr/dyn/docs/RAPPANR5L15B3399-tIII-a8.raw#_Toc256000043 4- https://www.assemblee-nationale.fr/dyn/docs/RAPPANR5L15B3399-tIII-a23.raw#_Toc256000047

Government Reviewer

Opinion:

138. Does the legislature provide feedback to the public on how citizens' inputs have been used during legislative deliberations on the annual budget?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the legislature provides information to citizens on which public inputs were received and how inputs were used during legislative deliberations (please note that these deliberations can refer to the pre-budget and approval phases). By "written record" in this question, we mean a document that is produced and released by the legislature.

Answer "a" applies when the legislature provides a written document with:

- *The inputs received from the public (e.g., a written transcript) and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).*

Answer "b" applies when the legislature provides a written document that includes:

- *The inputs received from the public (e.g., a written transcript) and*
- *A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used in legislative deliberations on the annual budget (please note that these deliberations refer to the pre-budget and approval phases).*

Answer "c" applies when the legislature makes available a video recording of the relevant legislative session or provides a written document that includes:

- *The inputs received from the public (e.g., a written transcript) or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its

deliberations on the annual budget.

Answer:

c. 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.

Source:

[https://www2.assemblee-nationale.fr/15/commissions-permanentes/commission-des-finances/\(block\)/72744/\(instance_leg\)/15/\(init\)/0-15](https://www2.assemblee-nationale.fr/15/commissions-permanentes/commission-des-finances/(block)/72744/(instance_leg)/15/(init)/0-15)

Comment:

Les rapports mentionnés à la question précédente (137) incluent la liste des personnes consultées mais, sauf exceptions, ne précisent pas de quelle façon leur contribution a été utilisée par les parlementaires (rapporteurs ou commissions).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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?

GUIDELINES:

This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislative are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.

A key constitutional role of the legislature in almost all countries is to oversee the government's management of public resources. While the Supreme Audit Institution is responsible for checking the government's accounts and publishing the outcome of their audits, for accountability purposes it is essential that the legislature reviews and scrutinizes those reports, and checks on whether the executive is taking the appropriate corrective actions based on the Supreme Audit Institution's recommendations.

Holding public hearings to review audit findings allows the public to learn more about how the government has managed its resources for the budget years that have ended, and demand accountability in case of mismanagement and irregularities. Reviewing and discussing those reports in public is therefore a key responsibility of a legislature.

Please note that by "Audit Report" we refer to the same audit report assessed in the transparency section of this Survey, i.e., one of the eight key budget documents that all governments (in this case, the Supreme Audit Institution) must produce, according to best practice.

Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) have put in place and using to allow the public to participate in their deliberations on the Audit Report.

Mechanisms through which members of the public reach out to individual members of parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.

To answer "a," the national legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).

Answer "b" should be selected if the following applies:

- *The legislature holds public hearings on the budget;*
- *No testimony is allowed from the public; BUT*
- *There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.*

Answer "c" should be selected if the following applies:

- *The legislature holds public hearings on the budget;*
- *No testimony is allowed from the public;*
- *No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, BUT*
- *The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)*

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the Audit Report.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

https://www.assemblee-nationale.fr/dyn/15/comptes-rendus/cion_fin/115cion_fin1920083_compte-rendu

http://videos.assemblee-nationale.fr/video.9284725_5efc38b45f6ef?timecode=1126443

Comment:

Le public n'est pas invité à donner son avis lors de la présentation et de la discussion du Rapport d'Audit au Parlement. Seuls y participent les parlementaires, les responsables de la Cour des Comptes, puis le Gouvernement.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. 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).

Comments: -Selon moi, la réponse appropriée est c). -Il me semble qu'il y a une erreur d'interprétation du chercheur, comme d'ailleurs du peer reviewer et de l'IBP dans le l'OBS 2019. En effet, le Rapport d'Audit de la cour des comptes ne fait pas l'objet en France d'une "délégation" parlementaire en tant que telle mais seulement d'une réception du document et d'une audition de son "1er Président" par la commission des finances (cf. le compte-rendu dans la "source" citée par le chercheur), comme je l'ai précisé dans mon "commentaire à la question 118. -En revanche, a été créé à l'Assemblée Nationale, depuis 2018, un "Printemps de l'évaluation" qui couvre l'examen du "Projet de Loi de Règlement" (YER) et celui du Rapport d'Audit (AR) de la cour des comptes (SAI)- inclus globalement et mission par mission - et qui donne finalement lieu à un examen et un débat en séance publique par tous les députés. Cette nouveauté avait été soulignée à juste titre par le chercheur de l'OBS 2019 mais à propos de la question 138 (qu'elle concerne peu) alors qu'elle me semble s'appliquer plus justement à cette question-ci (139). -Ainsi, en 2020 par exemple (malgré la crise de la Covid 19 qui a restreint le nombre des auditions), "la commission des finances adopte en début d'année un programme d'évaluation. Dans ce cadre, chaque rapporteur spécial travaille sur un thème d'évaluation qu'il a proposé, en procédant aux enquêtes et auditions nécessaires. Tous les ministres sont ensuite auditionnés par la commission des finances fin mai-début juin et interrogés sur les performances des politiques publiques dont ils ont la charge. Enfin, trois jours sont consacrés à ces questions en séance publique au cours desquels prennent place des séances de questions, des débats et, surtout, la discussion et l'adoption de propositions de résolution": <https://www2.assemblee-nationale.fr/15/commissions-permanentes/commission-des-finances/printemps-de-l-evaluation/printemps-de-l-evaluation-edition-2020> -Dans le cadre de cet exercice, ont lieu de nombreuses auditions de personnalités (dont des rapporteurs de la cour des comptes), choisies pour leur fonction, leur compétence, leur représentativité, etc. Par exemple en 2019: [https://www2.assemblee-nationale.fr/15/commissions-permanentes/commission-des-finances/printemps-de-l-evaluation/edition-2019/\(block\)/55717](https://www2.assemblee-nationale.fr/15/commissions-permanentes/commission-des-finances/printemps-de-l-evaluation/edition-2019/(block)/55717) -Mais leur apport aux rapports d'évaluation publiés n'est en général pas précisé et ces travaux ne sont pas ouverts au "public" au sens large, c'est ce qui me conduit à considérer la réponse c) comme la plus appropriée.

Government Reviewer

Opinion:

Researcher Response

Il ne semble pas que les acteurs invités soient des représentants non-gouvernementaux, ce qui confirme selon la méthodologie de l'OBS, la réponse "d", qui reste donc inchangé.

IBP Comment

Le commentaire de suivi du chercheur est bien noté. Pour garantir l'application cohérente de la méthodologie d'enquête dans tous les pays, la réponse existante de « d » est maintenue.

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)?

GUIDELINES:

This question assesses whether the Supreme Audit Institution (SAI) has established mechanisms through which the public can provide suggestions on issues/topics to be included in its audit program. When deciding its audit agenda, the SAI may undertake audits for a sample of agencies, projects, and programs in the country; and such a selection could be based on complaints and suggestions made by members of the public. To receive such suggestions, the SAI may create formal mechanisms, like setting up a website, hotline, or office (or assigning staff to liaise with the public).

Please note that formal mechanisms that do not explicitly seek the public's input in the audit program (such as general comment submission boxes on the SAI's website) should not be considered for this question.

Answer:

b. The requirements for an "a" response are not met.

Source:

N/A

Comment:

Il n'existe pas de mécanismes formels par lesquels le public peut proposer à l'ISC des sujets dans le programme d'audit.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

141. Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens' inputs have been used to determine its audit program?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the Supreme Audit Institution provides information to citizens on which public inputs were received, which ones are used to determine the Supreme Audit Institution's audit program. By "written record" in this question, we mean a document that is produced and released by the Supreme Audit Institution.

Answer "a" applies when the Supreme Audit Institution provides a written document with:

- *The inputs received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).*

Answer "b" applies when the SAI provides a written document that includes:

- *The inputs received from the public and*
- *A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used to determine the SAI's annual audit program.*

Answer "c" applies when the SAI provides a written document that includes:

- *The received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

Answer "d" applies if requirements for a "c" response or above are not met or if maintain formal mechanisms through which the public can suggests issues/topics to include in the SAI's audit program.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

N/A

Comment:

Il n'existe pas de mécanismes formels par lesquels le public peut proposer à l'ISC des sujets dans une programme d'audit.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

142. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

GUIDELINES:

This question mirrors question 140, but instead of covering public assistance in formulating the SAI's audit program, it focuses on whether the Supreme Audit Institution has established mechanisms through which the public can participate in audit investigations. In addition to seeking public input to determine its audit agenda, the SAI may wish to provide formal opportunities for the public and civil society organizations to participate in the actual audit investigations, as witnesses or respondents.

Answer:

b. The requirements for an "a" response are not met.

Source:

N/A

Comment:

Le public ne contribue pas aux enquêtes d'audit de l'ISC.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: