

France

Open Budget Index 2006



Open Budget Index Highlights

France scores 89 percent out of a possible 100 percent on the *Open Budget Index 2006*. The *Index* evaluates the quantity of information provided to citizens in the seven key budget documents that all governments should make public during the course of the budget year. France's performance indicates that the government provides citizens with **extensive information** on the central government's budget and financial activities; however there is some room for improvement.

Public Availability of Key Budget Documents	
Budget Document	Availability
Pre-Budget Statement	
Executive's Budget Proposal	
Citizens' Budget	
In-Year Reports	
Mid-Year Review	
Year-End Report	
Auditor's Report	
Available to the Public	Produced but for internal Use Only
	
	Not Produced
	

The **executive's budget proposal** is one of the most important documents released during the budget year. France's proposal provides extensive information to the public, scoring 86 percent out of a possible 100 percent of the information needed to present the public with a comprehensive picture of the government's financial activity. This score is high, but it suggests that there is still some room for improvement.

Governments should report to citizens regularly during the budget year on their spending, revenue collection and borrowing with **in-year reports**. France provides extensive information in its in-year reports as well as a comprehensive **mid-year review**. This document provides the public with updates on what can be expected for the second half of the budget year. The mid-year review needs some improvement to be up to par with the rest of the budget documents. The executive releases a **year-end report** in a timely manner, which facilitates comparisons between enacted levels and actual outcomes. And while France does make its **audit report** public, it does not provide any information on whether the audit report's recommendations are successfully implemented.

Citizens require both access to information, and opportunities during the budget's consideration to use that information, to ensure their informed participation in budget debates. France's score on the *Open Budget Index* suggests that the public's access to information could be improved. The researcher also found that

opportunities for citizen participation could be increased. For example, the legislature does hold public hearings on the budget – but the public cannot participate in such hearings.

Research to complete the Open Budget Questionnaire was undertaken by:
Michel Bouvier
Groupement Européen de Recherches en Finances Publiques

Université Paris 1 Panthéon-Sorbonne 1 rue d'ulm, 75005 Paris, France
Tel: +33 (0) 1 44 07 76 89
E-mail: gerfip@univ-paris1.fr
Website: www.gerfip.org

The International Budget Project was established as part of the Center on Budget and Policy Priorities, a Washington, DC-based non-partisan non-profit research organization, in 1997 to support civil society organizations around the world interested in strengthening public budget processes, institutions and outcomes. For more information on the IBP and the Open Budget Initiative 2006, please visit www.openbudgetindex.org