



Overall score: **87%** Provides extensive information to the public in its budget documents during the year.

## Highlights

### Information in Public Documents

France's score on the Open Budget Index shows that the government provides the public with extensive information on the central government's budget and financial activities during the course of the budget year. This gives citizens tools to hold government accountable for its management of the public's money.

The Open Budget Index 2008 evaluates the quantity and type of information that governments make available to their publics in the seven key budget documents that should be issued during the budget year. One of the most important documents is the executive's budget proposal. It should contain the executive's plans for the upcoming year along with the cost of the proposed activities. The proposal should be available to the public and to the legislature prior to being finalized, at least three months before the start of the budget year to allow for sufficient review and public debate.

In France, the proposal provides extensive information to the public, giving citizens a comprehensive picture of the government's plans for taxing and spending for the upcoming year.

However, it is somewhat difficult to track spending, revenue collection and borrowing during the year. Although France publishes exhaustive in-year reports, the government does not publish a mid-year review. Publishing this document would strengthen public accountability, since it would provide a more comprehensive update on how the budget is being implemented during the year.

It is fairly easy to assess budget performance in France once the budget year is over. A detailed year-end report is produced, allowing comparisons between what was budgeted and what was actually spent and collected. Also, France makes its audit report public and provides some information on whether the audit report's recommendations are successfully implemented. However, some details are excluded, and the executive is under no obligation to release this information.

Access to the highly detailed budget information needed to understand the government's progress in undertaking a specific project or activity is fairly forthcoming. France has codified the right to access government information into law, and citizens are generally able to enjoy this right in practice.

### Public Participation and Institutions of Accountability

Beyond improving access to key budget documents, there are other ways in which France's budget process could be made more open.

Opportunities for citizen participation in budget debates could be increased. For example, while the legislature holds public hearings on the budget, no testimony from the public is heard.

In addition, France's Supreme Audit Institution does not maintain any formal mechanisms of communication with the public.



#### Availability of Key Budget Documents and Citizens Budget (in order of expected release)

Pre-Budget Statement	<input checked="" type="radio"/> Yes
Executive's Budget Proposal	<input checked="" type="radio"/> Yes
Citizens Budget	<input checked="" type="radio"/> Yes
Enacted Budget	<input checked="" type="radio"/> Yes
In-year Reports	<input checked="" type="radio"/> Yes
Mid-Year Review	<input type="radio"/> No
Year-End Report	<input checked="" type="radio"/> Yes
Audit Report	<input checked="" type="radio"/> Yes

# Open Budget Index 2008



## France

The Open Budget Index evaluates the quantity and type of information available to the public in a country's budget documents. A country's placement within a performance category was determined by averaging the response to 91 questions on the Open Budget Questionnaire related to information contained in the eight key budget documents that all countries should make available to the public.

Research to complete the Open Budget Questionnaire was undertaken by:

Michel Bouvier  
 Groupement Européen de Recherches en Finances Publiques  
 GERFIP, Université Paris I Sorbonne,  
 12 Place du Panthéon, 75005 Paris, France  
 Tel: +331 440 77 689  
 Email: maupertuis284@gmail.com  
 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 2008, please visit [www.openbudgetindex.org](http://www.openbudgetindex.org)

