

France: the challenge of a systemic reform

Issues of the budgetary reform

Despite 38 attempts by French MPs to reform the Constitutional Bylaw of 1959, France's de-facto "Financial Constitution"¹, for many years, the executive branch steadfastly refused to challenge its existence. In 1989, when France followed the lead of other countries and launched a reform spearheaded by a comprehensive circular (Rocard circular²), it did not correlate the budget to improvement of public management. Was this the reason why the "civil service reform" failed to have a long term impact?

Yet at the end of the eighties, the budget became a topical issue in certain OECD countries and the problem of public efficiency was regularly on the agenda of the PUMA Committee³. France's participation in these meetings definitely helped spark awareness of the importance of the budget in the modernisation of public management.

In August 2001, the *Loi Organique relative aux Lois de Finances* (LOLF - Constitutional Bylaw on Budget Acts) was adopted unanimously by French Parliament, finally ending the reign of the Constitutional Bylaw of 1959. The new law pursues three basic objectives: increasing accountability of managers, creating a more active role for Parliament and improving the transparency of strategic choices in the area of public finances⁴. Effective from 2006, the LOLF imposes the obligation to present a budget based on programmes rather than types of expenditure. The budget submitted to Parliament will be accompanied by annual performance objectives and reports. The entire administration will help prepare these programmes. The new law was approved against a particular background: the discovery of a tax hoard and the emergence of a critical mass of people demanding abrogation of the Constitutional Bylaw of 1959 and wishing to improve public management. This said, the scope of reform varies according to whether the text is given a systemic interpretation or considered a technical overhaul of budgetary planning.

One-and-a-half years before it comes into effect, the budgetary mechanism is gradually coming onstream. However, it remains difficult to determine whether it will foster a performance culture. This said, we need to realise the importance of the political consensus on this reform text. And just as important as the LOLF will be the turning point when other modernisation issues are tabled, such as decentralisation, the new role of prefects, ministerial reform strategies, European directives, etc. The question is whether these developments will produce the expected results, will remain under control and will be managed as a coherent system. What makes this question particularly important is the fact that the State needs to show both its management skills and its strategic capacity.

¹ The Constitutional Bylaw of 1959 provides for the preparation, adoption and implementation of Budget Acts and sets out very precise rules for the powers of Parliament.

² Rocard Circular, a circular on the public service reform (23 February 1989).

³ The PUMA (PUBlic MAnagement) Committee has become the GOV Committee (public governance and territorial development).

⁴ Alain Lambert, Delegated Minister for the Budget and Budgetary Reform (2002), *Une révolution maîtrisée* (A Controlled Revolution), Editorial, *Lettre de la Moderfie*, no. 1, Ministry of the Economy, Finance and Industry. For further information, please see the web site on implementation of the new financial constitution: www.moderfie.finances.gouv.fr

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The LOLF offers the State an opportunity to review its activities. Its role is reflected in the programmes and their translation into projects. However, it must not fall into the trap of getting fixated on tools and considering the means an end in itself. If the tool becomes an ideological symbol we will miss an opportunity to effect a broader cultural change and to legitimatise the State's missions.

While it is difficult to imagine a State reform without budgetary reform, we may well ask whether a budgetary reform is enough to trigger broader measures capable of stimulating modernisation values.

This paper takes stock of the way the LOLF is implemented in the light of the following key question: is the LOLF the lever of change needed to clarify the State's missions, to rally public managers behind public policies, to get the stakeholders to take these policies into consideration and to streamline management?

This initial study is based upon a series of talks with senior government officials who played an important role in the adoption of the LOLF or are currently involved in its implementation. We also talked with representatives of French government unions in order to get the broadest possible impression of the LOLF's impact. Our objective is now to continue observing the implementation of this reform and to conduct a comparative study with countries focusing on budgetary considerations, such as the United States, or on performance, such as the United Kingdom.

The first part of this paper outlines the reasons for this law and clarifies its key aspects. Next we analyse the LOLF's implementation, particularly links with performance-based management, and awareness and control of the systemic aspects of the reform. The last part endeavours to show that a reform which clashes with its environment could paradoxically be considered an imposition and so remain without result.

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I- Background

Paris, 28 June 2001, the Senate. After forty years of controversy the Constitutional Bylaw of 1959 with regard to the conditions governing the preparation, adoption and implementation of Budget Acts was finally superseded. In a radical move, the National Assembly and the Senate - despite their political differences - approved the **Constitutional Bylaw on Budget Acts (LOLF)**⁵.

1- Parliament hampered in its missions

From its adoption in 1959 until 2001, members of Parliament never ceased to dispute the rigid and "authoritarian" character of France's "Financial Constitution". By 2001, Parliament had proposed no fewer than 38 reform bills for the Constitutional Bylaw of 1959, which was criticized from the outset.

⁵ Constitutional Bylaws are a class of laws provided for by the Constitution whose purpose is to set out the conditions on which the Constitution must be applied. In the hierarchy of legislative standards, Constitutional Bylaws rank higher than normal laws but are junior to the Constitution. A Constitutional Bylaw is adopted or amended according to a special procedure provided for in article 46 of the Constitution. This includes a period of reflection of at least 15 days after the bill is deposited or the proposal is made to Parliament, the need for an absolute majority in the National Assembly for a final vote in the case of a disagreement between the two houses, approval in the same terms by both houses if the Constitutional Bylaw concerns the Senate, and mandatory declaration of conformity by the Constitutional Council before promulgation of the Constitutional Bylaw. The LOLF is provided for in article 47 of the Constitution: "Parliament adopts budget bills on the conditions provided for by a Constitutional Bylaw".

A matter for specialists

Despite considerable efforts in the second half of the 90s and the adoption of "aggregates" - i.e. an informal presentation of appropriations for important public policies - the budget remained structured by type of expenditure, which made it difficult to assess the resources actually earmarked for public policies, even though this should logically have been the focus of budgetary discussions.

Marginal power of amendment

Under the rules laid down in the Constitution and strengthened by the Constitutional Bylaw of 1959, parliamentarians discussing Budget Acts could only present their wishes to the government and had no power to increase appropriations, even by offsetting such increases with savings in other areas of expenditure. Parliament was no more than an expenditure registry. Moreover, the budgetary debate was limited to the "new measures" of each ministry, i.e. less than 10% of the budget. Under the new system, Parliament is allowed to vote on appropriations for each programme from the first euro.

No real control over execution of the budget

Execution of the Budget Act is the exclusive preserve of the executive branch by virtue of the principle of separation of powers. However, the executive must execute the budget within the framework laid down by Parliament, which alone has the power to authorise expenditure. In practice, however, the government could adopt regulations to make "budgetary cuts" during the year, allowing it implicitly to alter the priorities voted by Parliament, which, at the time of the Supplementary Budget Bill, could only "note, approve and validate" decisions formally under its jurisdiction.

During the nineties Parliament was not only up against this very strict constitutional and legislative framework, but also against the gradual transfer of legislative power to the European Union and against the emergence of multilateral international law.

The weakness of the budgetary powers vested in Parliament symbolises and indeed almost caricaturises the whole logic of the Vth Republic, which systematically grants primacy to the executive branch in order to remedy its endemic weakness during the previous regime. During the past forty years neither the letter nor the spirit of the Constitution of 1958 has allowed Parliament to take critical initiative or to exercise decisive oversight of the Nation's business. This has always hurt the institutional atmosphere, with members of Parliament frequently protesting hotly against the feeling of being an unavoidable relay point rather than a keystone of the institutional balance.

The tax hoard affair: too much is too much!

In 2000, observers began to see clearly that revenues far exceeded the appropriations used for the budget initially authorised by Parliament. The discovery of this tax hoard provided highly eloquent and unexpected support for the widespread criticism of France's institutional operation and for the reform proposals designed to restore the role of Parliament in the balance of power, particularly in budgetary matters. The executive could no longer ignore the initiatives taken since the beginning of the legislature by both the Assembly and the Senate to overhaul the rules organising budgetary procedure. The tax hoard was simply too much and indeed sparked a scandal far exceeding the relations between Parliament and the government.

2- An obsolescent public management system

The distrust between the executive and legislative branches was aggravated by an increasingly critical situation within the administration on itself.

Debasement of the "budget only" system

The Constitutional Bylaw of 1959 divided expenditure by type (operational, investment). Choices made on the basis of this system focused the entire discussion on appropriation volumes and were therefore partly disconnected from policy. The relations between the Ministry of Finance, traditionally very powerful in France, and the so-called spending ministries hinged entirely on budgetary issues. In other words, both the procedures themselves and the resulting implicit rules helped promote a "resource culture". This was reflected in efforts to obtain maximum appropriations in order to symbolise the importance of one's projects and to use appropriations "at any price" in order to "prove" the magnitude of one's activity.

Belated awareness in France

The secular and tightly structured "French administrative culture", the stripped-down parliamentarism of the Vth Republic and the traditional power of the Ministry of Finance all helped delay public management reforms longer than in other countries, whatever the political majority. This was in sharp contrast with the radical reforms introduced in the aftermath of financial crises in the United Kingdom, the Scandinavian countries, New Zealand, Australia and Canada.

Sudden activity

Yet in the 90s, behind the facade of what appeared to be an unalterable status quo, international dialogues and other channels had made public management players (academics, parliamentarians, senior officials) aware of the urgent need to modernise budgetary rules and procedures⁶. By the end of the 90s there was a "critical mass" of personalities who realised that France was no longer a model.

"An astral conjunction linked to the millennium!"⁷

After the controversy of the tax hoard affair, the Prime Minister announced plans to amend the Constitutional Bylaw of 2 January 1959 (in a televised address in March 2000), acknowledging the preparations already made by Parliament. As luck had it, many personalities belonging to the "critical mass" occupied influential decision-making positions allowing them to push through the reform⁸.

A unique occurrence in France: a reform supported by both sides of the political spectrum!

With the support of the President of the National Assembly, a law bill was prepared by Didier Migaud, general rapporteur of the National Assembly's Finance Committee. Its text had to be approved by both the Senate - in the opposition - and the National Assembly, making an agreement between government, Assembly and Senate a sine qua non. If only one of the parties decided to withdraw from the pact, the reform would fail. The fact that the government let Parliament take the initiative was probably the key to the overall success of the reform process. This was an act of great symbolic force in the French institutional context (as discussed above), defusing the atmosphere of tension and distrust which had reached its apex during the tax hoard affair. Thanks to close collaboration between the Ministry of the Budget and the MPs in both finance committees, interministerial meetings at the Prime Minister's office (Matignon) and the Government Audit Office's support and discrete advice for the finance committees, the law was adopted by both the majority and the opposition without need for a single amendment on

⁶ Stints at international organisations; OECD working groups on public management; the MPs who are most concerned and most aware of the impact of budgetary choices on the evolution of French society.

⁷ Comment by Pierre Joxe, Chief President of the Government Audit Office, about the tax hoard affair and the consensus of all decision makers on the reform of the Constitutional Bylaw of 1959.

⁸ The two houses of Parliament: finance committees and their chairmen, Prime Minister's office, ministerial offices, Government Audit Office, Minister of the Economy and Finance (the Minister and the Secretary of State for the Budget).

the part of the government. This was the first time in France that Parliament itself wrote a financial law defining its prerogatives. In the past, all important texts had been drafted by the executive.

II- LOLF, two revolutionary innovations

1- New procedures for strategic supervision of government action⁹

The goal of the LOLF is to focus management actions on results. Budgetary appropriations are approved for 47 main missions (such as security, health and culture) and 158 programmes whose appropriations are earmarked for specific public policies.

Missions, programmes, actions: a new architecture for the State budget

The new architecture of the State budget¹⁰ clarifies the State's functions and improves identification of the responsibilities of each stakeholder. It has a three-tier structure:

- **missions**, which identify State policies. Missions are assigned to "one or more services of one or more ministries" and form a "series of programmes contributing to a predetermined public policy". Certain missions are interministerial. Their programmes are run by different ministries but contribute to the same public policy (e.g. research and higher education, security, official development assistance).
- **programmes**, which are aggregates of "appropriations earmarked for an action or a consistent set of actions within the purview of a single ministry, together with precise objectives in the general interest and with expected results, subject to ex-post assessment". Programmes form the operational management framework for public policies. The way programmes are calibrated determines the degree of management flexibility available to the ministers to achieve their objectives. A programme manager is free to use his or her appropriations within the budget approved by Parliament, provided he or she does not exceed the amount agreed by Parliament for personnel expenses nor the ministerial cap on employment authorisations.
- **actions**, which identify the exact components of a public policy, methods of action and the functions performed by each player.

Internal management of public policies must moreover be organised in a manner consistent with programme structure, which requires translation of strategic supervision at the level of both the devolved services and central government. This implies identification of a budget, objectives and performance indicators as well as assignment of management responsibility. This is the principle underlying the **programme operating budgets** (*budgets opérationnels de programme* - BOP), which cover all or part of a single programme within a given sphere of activity or territory. Responsibility for its development and implementation is vested in a manager - the BOP operator - appointed personally by the programme manager.

Commitment to results: Annual Performance Project (*Projet Annuel de Performance* - PAP)

The "annual performance project" of each programme is included in the annual Budget Act. The maximum number of project objectives and indicators is limited to facilitate understanding¹¹ and to

⁹ See *Rapport sur la préparation de la mise en œuvre de la Loi Organique no. 2001-692 du 1^{er} août 2001* (Report on Preparation of Implementation of Constitutional Bylaw no. 2001-692 of 1 August 2001), presented by Mr Sarkozy, Minister of State, Minister of the Economy, Finance and Industry, and Mr Bussereau, Secretary of State for the Budget and Budgetary Reform, Ministry of the Economy, Finance and Industry, June 2004.

¹⁰ See the web site on implementation of the new Financial Constitution with regard to a new budgetary framework for the State reform: www.moderfie.finances.gouv.fr

avoid dispersal of efforts and resources. PAPs include three types of performance objectives: socio-economic performance, service quality and efficiency objectives.

Reporting on results: Annual Performance Report (*Rapport Annuel de Performance* - RAP)

This document is attached to the Budget Review Act but examined during the first reading of the Budget Bill in year n+1. This allows the budgetary debate to cover results obtained by the various government services. The RAP includes a report on the results of each programme. It has the same presentation as the annual performance project in order to facilitate comparison and to measure gaps between projections and outturn. Interaction between PAPs and RAPs is intended to spark a rising spiral, from detailed definition of public policy objectives to outturn reports. Comparison between projects and outturn permits any necessary adjustment of public action. The annual performance report can also be seen as an obligation in return for increased management independence on the back of aggregated and fungible appropriations.

Increased accountability for managers

The new framework is not based upon appropriation by type of expenditure but upon achievement of public policy objectives. The appropriations for each programme are aggregated and fungible, giving managers more room to use the resources put at their disposal. Their fungibility is subject to only one restriction, i.e. a cap on staff and payroll expenses. Unused personnel appropriations may be earmarked for investments or operational activities but not the reverse. This is known as "asymmetrical fungibility".

Introducing the system throughout the general government

This general mechanism needs to become an integral part of the internal management of the ministries in order to ensure overall consistency of objectives, resources and results.

The role of the players and their relations are changing radically towards:

- more contractualisation;
- more strategy;
- assessment of results and performances.

2- Greater accountability of Parliament for public policies

The LOLF is not just intended to reform the presentation of the State budget. It is also intended to restore the balance of power between the legislative and the executive, previously largely against Parliament. The power of Parliament to take initiatives and to assess the scope of expenditure commitments have been strengthened to allow Parliament to take full responsibility for its budgetary authorisation role.

Enlargement of parliamentary powers of amendment and control

Parliament's right of amendment has been enlarged

Under the new law, Parliament may exercise its right of amendment within the framework of missions, whose appropriations form the voting unit. Parliament may amend appropriations and transfer them from one programme to another.

¹¹ Parliaments in all countries which have conducted a similar reform have stressed the need to limit the number of objectives and indicators to ensure comprehensibility of annual performance projects and reports.

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The powers of the finance committees have been strengthened

The chairmen and the general and special rapporteurs of the finance committees now have the right to:

- examine any financial and administrative information and document;
- hear any person (who can no longer conceal themselves behind professional secrecy);
- demand the government to reply within two months to any comment made officially by an audit and evaluation taskforce;
- request the Government Audit Office to carry out any investigation and to submit findings within eight months;
- sue in summary proceedings for disclosure of information withheld.

Budgetary documents enriched to provide parliamentarians with improved information

Enrichment of the economic, social and financial report (*rapport économique, social et financier* - RESF).

The government must base its Budget Bill on detailed economic assumptions for the next four years, which it is required to present.

Institutionalisation of the budgetary orientation debate (*débat d'orientation budgétaire* - DOB) introduced in 1996. During the last quarter of the ordinary session (June) the government sends Parliament a report on the national economic environment and on public finance orientations. This report must inter alia include an "analysis of economic developments observed" since the RESF. Parliament debates this report ahead of the debate on the Budget Review Bill. It is the first paper on the outturn of the Budget Act for the previous year.

New tools to measure the State's financial situation: introduction of accrual accounting and new missions for the Government Audit Office

The Constitutional Bylaw makes a distinction between:

- the budget, which is an authorisation act whose outturn is recorded in a cash-based accounting system,
- State accounts, which are prepared according to the rules of the general accounting plan.

At the time of the Budget Review Act, the government presents the State accounts and the State's off-balance sheet commitments (such as pension liabilities). These accounts are approved by the Government Audit Office. This system makes it possible to measure the cost of State services and the State's financial situation (balance sheet)¹².

The two objectives of accrual accounting are:

- *transparency*: the State's assets and financial situation are presented as fairly and accurately as possible to public finance observers. Assets, liabilities, income and charges are described according to the principles of general business accounting, adapted as necessary to the State's particularities.
- *measurement of costs*: public management can only be improved if management costs are known and can be compared in time and space (between comparable services).

¹² "The State accounting system is based upon the principle of recognition of rights and obligations. Transactions are recorded under the fiscal year to which they are attached, independently from their date of payment or collection", Article 30 of the Constitutional Bylaw on Budget Acts of 1 August 2001. This article of the Constitutional Bylaw has prompted a highly important study (taskforce on accounting standards). The accounting standards are being adapted in a novel way, based upon cooperation between public and private accountants. The idea was not to copy private sector accounting for public purposes but rather to consider the State's particularities: personnel expenditure, investments, subsidies, etc. and their allocation.

The combination of accrual accounting and management accounting should make it possible to calculate complete costs by manager and by programme. Moreover, knowledge of liabilities and off-balance sheet commitments ensures an overview of the general financial situation of the Nation.

3- New structures, new players

The Directorate for Budgetary Reform (*Direction de la Réforme Budgétaire* - DRB) manages and supervises reform activities

This new Directorate was created within the Ministry of the Economy, Finance and Industry to implement the budgetary reform. It programs reform projects, oversees the general project, monitors the timetable and verifies the consistency of decisions made about the various reform projects (particularly accounting standards, the role of the different players and information systems). It has four basic missions:

1/ budgetary modernisation

This mission coordinates reforms connected with the new contents of ministerial budgets and the development of new standards and tools for budgetary procedures. It verifies the consistency of decisions on the same subject for different ministries and provides ministries with advice and assistance in managing the changeover to the Budget Bill for 2006 (PLF 2006).

2/ accounting standards

The Accounting Standards Mission (*Mission Normes Comptables* - MNC) is responsible for developing the State's accounting reference base. Under the new system, the State is obliged to comply with business accounting rules¹³ (except for particular features requiring special rules). These standards will provide the general framework to work out how to treat transactions which are not or only partly recognised in business accounting, such as tax revenues and receivables, certain assets and social security liabilities.

3/ accounting modernisation

The Accounting Modernisation Mission (*Mission de Modernisation Comptable* - MMC) helps develop and determine the application conditions of State accounting standards. It defines and implements the State's new financial and accounting information system.

4/ communication and training

In collaboration with the relevant government services this mission determines the interministerial communication system needed for the budgetary and accounting reform as well as the attendant training policy and sees to their implementation.

Interministerial structures and ministerial mechanisms

Interministerial Steering Committee

Moderated by the Director for Budgetary Reform, the Interministerial Steering Committee for implementation of the Constitutional Bylaw on Budget Acts consists of the 15 Financial Affairs Directors at the ministries as well as the Director General for Public Accounting, the Director of the Budget and the Delegate for Modernisation of Public Management and State Structures. This Committee approves new concepts as they are developed¹⁴.

¹³ According to article 30 of the Constitutional Bylaw.

¹⁴ The committee oversees reform projects and exercises ownership through the Delegation for Modernisation of Public Management and State Structures, the Delegation for Users and Administrative Simplifications, the Budget Directorate, the General Public Accounting Directorate and/or the Directorate for Budgetary Reform, depending upon the project in question.

Interministerial Programme Audit Committee (*Comité interministériel d'audit des programmes* - CIAP)

Upstream from the Budget Bill, before the State budget is presented to Parliament (in September), the CIAP checks the quality of programmes proposed by the ministers to the Minister Delegate for the Budget and Budgetary Reform. These "initial audits" are part of the validation process of the Budget Act. The year after the budgetary outturn, before the Budget Review Act is presented to Parliament, the CIAP audits the annual performance reports (RAP) submitted by the ministries. It guarantees the accuracy of reported figures and the objectiveness of the accompanying comments. The CIAP is an internal government structure. Its 14 inspectors general are taken from the staff of each of the ministries. The chairman is appointed by the Minister of the Economy, Finance and Industry. The CIAP also provides the ministries with methodological tools.

Ministerial project teams

Each ministry appoints a full-time reform project manager answerable to the Director for Financial Affairs (*Directeur des Affaires Financières* - DAF) who coordinates and monitors implementation of the Constitutional Bylaw. One of his functions is to circulate information produced by the Directorate for Budgetary Reform (*Direction de la Réforme Budgétaire* - DRB) and to send this Directorate any information and questions received from the central and devolved government services of his ministry. The project team, led by the project manager, provides internal support for implementation of the budgetary reform. In addition to the DAF and the project manager, the team includes a training correspondent and a communication correspondent.

III- From budgetary mechanics to performance

There is no doubt that the budget for 2006 will be presented in the form of missions and programmes. The objectives and indicators are ready and so is the operational translation of programmes into programme operating budgets. By contrast, our interviewees had as yet no idea whether this budgetary architecture will really foster a new look at public action. In other words, will it change our culture? The first step clearly had to be the construction of a new budgetary system, automatically focusing attention on mechanics. The new law *inter alia* provides a functional interface between the political and the administrative spheres. It sets out their reciprocal responsibilities, reflecting the need for transparency which gave rise to the LOLF in the first place.

But the advocates of the LOLF are not only highlighting the increased importance of the budget in the new system, they also expect the LOLF to replace the existing culture of resources with a culture of results. So why do so many stakeholders have the impression that there may be a missing ingredient to spark a genuinely radical reform?

The potential momentum generated by the LOLF may be hampered by two factors:

- isn't the French government's use of the English word *performance* a primary source of ambiguities? The first ambiguity lies in the fact that the word, as used in French, means competition, i.e. quantity at any price, whereas its English use implies achievement. The second ambiguity is this: whereas the term *performance* was first introduced to express the basic meaning of the reform - providing citizens

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with the best possible service - it is currently limited in official documents to three types of indicators¹⁵.

Put in such blunt terms, this may seem a negative assessment. The obligation to set objectives together with efficiency and service quality indicators may induce government units to pay more attention to the beneficiaries of their services. This is where performance would come into its own.

- doesn't the decision of the French general government to combine performance management with the new budgetary architecture - quite novel compared with many foreign experiments - generate rigidities? Initially, analysis focuses automatically on budgetary aspects, which are the most visible issue. The risk is that the tool will be considered an ideological end in itself instead of a means to improve public management. However, focus on the budgetary mechanism also helps make up for lack of vision.

These brakes on the momentum could generate a feeling of frustration, sparked by the conclusion that the French general government continues to look inward, that it does not exploit the abundant literature produced by foreign governments which have conducted similar reforms, which could enable it to build the necessary "vision", or in any case, to determine and prepare the inevitable reform projects.

Isn't the most striking example that of senior management? Foreign management reforms were also directed at decentralisation of the decision-making process, greater management independence and accountability for results. They were underpinned by senior managers capable of shouldering and managing the change.

These countries maintained a close correlation between reforms and the review of the senior management structure in order to point up manager and leader profiles capable of driving their government reforms, reporting on results and communicating with users.

Overhauling their senior management echelon was not limited to modifying the profile of senior officials. It included the creation of a separate group of strategically managed officials trained to deal with the new constraints.

The French Ministry for the Civil Service and State Reform (*Ministère de la Fonction Publique et de la Réforme de l'État*) has conducted some analyses (including reform of the *École Nationale d'Administration*¹⁶, the introduction of contractually agreed objectives, etc.). However, so far no real measures have been taken. This said, the competencies of senior management are gradually coming back to the foreground: programme managers and managers of the programme operating budgets will be managing a fungible aggregate of appropriations and negotiating its impact on jobs. The French government is beginning to ask the same question as governments in other countries: where will we

¹⁵ "Performance: a term summarising the achievement of government programme objectives. Public management performance is primarily determined in the light of the following three key factors:

- the impact or final result of public action (effectiveness);
- improvement of the resources consumed/results ratio (efficiency);
- the quality of user service;

The annual performance projects (*projets annuels de performance* - PAP) attached to the Budget Act express the performances recorded in past years and expected in the year ahead as each programme is completed.

The annual performance reports (*rapports annuels de performance* - RAP) attached to the Budget Review Act express actual performances compared with the "projects" included in the Budget Act for the same fiscal year."

Definition given in the *L'essentiel de la modernité* (Basic Terms of the Implementation of the French Financial Constitution).

¹⁶ National School for Public Officials.

find and how should we manage our managers, our strategists, the communicators who need to become the senior managers of the future?

The frustration may also be due to the difficulty of evaluating the results of the experiments conducted at all ministries. The government services conducting these experiments were fully behind the approach laid down in the LOLF. However, according to the unions, management was hesitant and finally produced little useful information since there were no major innovations except perhaps "the purchase of a few additional computers" (according to the CGT union).

Their experiments have nevertheless created a gap between those involved in the experiments and the central government services, which are obliged to advance and to change their attitude. Once this spirit of innovation is introduced in all general government services, will it be adopted as-is by the government services which have to implement the reform? In other words, will changeover to the "industrial phase" permit preservation of the LOLF's pioneering spirit?

IV- The systemic challenge

The French general government is subjected to pressures of all kinds, including decentralisation, the need to translate certain European directives into French law and the demographic trend. Without exception, the interviewees considered the LOLF the best reform vector. This contrasts sharply with past perception by government managers, who used to have a less than enthusiastic view of the modernisation drive (study conducted by IGPDE for the Second International Meetings on Public Management¹⁷).

Why does implementation of this text give the impression of a changeover to a new culture?

Is it because it is a law approved by Parliament and, what is more, at the initiative of Parliament? In other words, is it because government modernisation has cast off the shackles of past regulation (Rocard circular - 1989; Juppé circular - 1995; recommendations of the interministerial State reform committees - 1995 to 2002¹⁸) and has therefore become a democratic issue instead? Or is it because the legislative instrument - the law - supported for once by both sides of the political spectrum, has the symbolic force needed to convince officials that a genuine and large change is at hand?

Lastly, does the changeover seem inevitable because the budgetary reform includes the obligation to present a budget based on programmes, performance projects and performance reports by 2006?

Our interviews showed that these factors have turned the LOLF into the lever of change needed to modernise structures and organisation, management of human resources, oversight and even the labour-management dialogue and core values...

¹⁷ Questionnaire sent to 220 senior government managers during the second International Meetings on Public Management organised in Paris on 22 and 23 May 2003 by *Institut de la Gestion Publique et du Développement Economique* (Research, Studies, Trend Watch department). According to this questionnaire, the government had been "modernised a little", particularly by implementing a number of tools (new technologies, etc.), without giving the impression of moving towards a systemic change.

¹⁸ Rocard circular of 23 February 1989 on the public service reform; Juppé circular of 26 July 1995 with regard to the preparation and implementation of State and public service reforms; the most recent interministerial State reform committee reports are available on the web site of the Ministry for the Civil Service and State Reform: www.fonction-publique.gouv.fr.

1- Structures and organisations

The numbers and spheres of French ministries vary frequently according to election results. This helps make public action incomprehensible as the division into ministries does not always reflect analysis of public policies. The LOLF is quickly expected to clarify and establish ministerial structures once and for all (?). Why not organise these structures around missions? Even more relevant is the question of ministry programmes. Do these foreshadow a new breakdown between ministry directorates?

Moreover, globalisation and fungible appropriations will strengthen the input of programme managers in financial and human resource management and so could weaken the position of financial affairs and human resource directors. In fact, it is the programme manager who manages and takes decisions in these two areas. Indeed, the DRB is considering changing his line from financial affairs directors to programme and BOP managers once all programme managers are appointed.

In France, human resource management remains governed by national statutes. We may therefore well ask which weight the programmes and BOPs will have. Employment and the competencies needed to achieve results will be managed at the level of programmes and BOPs whereas the statutes remain at interministerial level and corps management at ministerial and directorate level. Similarly, labour-management relations are organised at national and ministerial level whereas appropriations will be fungible and jobs and resources will be determined at programme or BOP level.

Missions, programmes and BOPs will therefore clash with more traditional structures. Practices, channels, decision-making points and centres of power are likely to shift and to change the existing rules of the game.

2- New management methods, new managers

Alongside the organisational changes, the role of programme managers and BOP operators has been reviewed. Appointed by the minister, the programme manager steers his programme, commits himself to its objectives, reports to the minister and enjoys full discretion to appropriate resources. Moreover, translation of national **programmes** into **BOPs** involves the appointment of a BOP operator responsible for implementation.

Both will become important players and will assume greater responsibility on the back of fungible appropriations. They will be able to decide independently which qualifications and how many jobs they need, formerly the responsibility of the Budget Directorate.

Another player will also become more important, namely the prefect (the State's regional representative). The decree of 29 April 2004¹⁹ hails the end of a two-year "fight" by the Ministry of Home Affairs to counter the vertical structure introduced by the LOLF, reflected in the order not to use the same authorising officer for more than one programme. This decree allows each prefect to stress the local priorities he considers essential. He may determine a BOP's content upstream from translation of programmes into BOPs²⁰. Once the Budget Act is approved and appropriations are available, prefects are charged with verifying the outturn of their BOPs and ensuring results are accurately measured²¹.

¹⁹ Decree no. 2004-374 (29 April 2004) with regard to the powers of prefects, the organisation and action of State services in the regions and *departments*, whose application is governed by a circular of 16 June 2004, published in *Journal officiel* (government gazette) of 13 July 2004. Articles 20 et seq. in particular are relevant for the purposes of our discussion.

²⁰ Article 25 of the decree: "When several devolved services or parts of devolved services contribute to the implementation of the same State policy, they may be merged fully or partly".

²¹ Article 22 of the decree: "The prefect makes sure the devolved services of the civil central government administrations factor in the objectives [...].He guarantees measurement of the results obtained, based upon the information produced by these services for the annual performance reports stipulated in Article 54, point 4, of the same Constitutional Bylaw".

How will relations between these new players be balanced? How will they join the traditional State administration landscape?

3- Human resource management

The LOLF does not cover the matter of human resources explicitly. No report of either Parliament or senior officials²² refers to this area. Yet it turned out to be a central topic during the interviews. Human resource management can therefore be considered a vital issue...

It is true that France is one of the last countries to have a career civil service and therefore to have the obligation to "manage a stock of civil servants for 40 years". To ensure "employability", i.e. adequacy between needs and individual competencies, what is needed is management flexibility, greater mobility, recognised training, etc. This need is difficult to satisfy because of corps-based management with all this entails, such as different bonuses and joint labour-management committees in each ministry, the obligation to provide parallel careers, etc. It is not so much the status of the civil service which is called into question, insofar as it guarantees the neutrality of the civil servant, as the segregated management structure built up since 1946. It seems necessary to rediscover the principle of separation of rank and employment. A civil servant "owns" his rank but not his job. This view permits a career in different functions or even different ministries.

The report issued in 2003 by the *Conseil d'État*, the guardian of the civil service temple, already pointed out the urgency of reform and traced the way. One of the solutions suggested by the *Conseil d'État* was "in a way, to rebuild civil service staff management structures and to replace the existing corps, with **"broad frameworks for functions"** based upon the following two ideas:

- giving full value to the concepts of employment and function in addition to the concept of rank; the introduction of a "function framework" would provide an opportunity to review the almost automatic career guarantees resulting from rank;
- grouping civil servants not according to narrow competencies but according to vast spheres reflecting the major civil service functions to be assumed (general government services, finance, etc.).²³

The programme-based management instituted by the LOLF shows even more acutely that the corps-based management system is outdated. Which leeway will be available to the programme managers²⁴? How much room will there be for the special competencies or profiles required to achieve results? How will a programme manager be able to commit himself to results with teams he does not really control (e.g. when he needs a management controller and the job is given to a lawyer)?

²² General Inspectorate of Finance (2000), "Taskforce for comparative analysis of performance-based management systems and their interface with the State budget," report by H. Guillaume, Inspector General of Finance, report no. 99-M048-09, Ministry of the Economy, Finance and Industry, February 2000.

²³ Marcel Pochard (2003), "Perspectives pour la fonction publique en France" (Outlook for the Civil Service in France), *Futuribles*, no. 291, p. 5-24

²⁴ Marcel Pochard (2003), op. cit.

"It is time to lay the groundwork for a qualitative leap in human resource management and particularly to determine how to get out of the corps organisation [...] since it is one of the most stifling management elements. It scatters management resources at the expense of overall recognition of administration needs and prohibits a genuine distinction between rank and employment."

"The keyword of this law is accountability of ministers and thus service heads at all levels for the programme objectives in return for genuine control over all the resources put at their disposal by Parliament to achieve these objectives."

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What makes it especially important to answer these questions is the fact that "the civil service has operated for many years without assuming the obligations of effectiveness and performance, or of optimum use of resources as required from the rest of society, sparking accusations of "cushy jobs", "corporatism" and inefficiency"²⁵. It may be urgent to show that the system has changed.

The introduction of a new employment framework would make it possible to revolutionise the system of promotions, which used to involve mandatory geographical mobility within the same directorate or ministry. An employment framework would facilitate interministerial mobility as it would make it possible to change jobs within the same region.

Regardless of the chosen management method, there needs to be a link between programme management and the management of civil servants. At the same time, human resource departments need to focus on three functions:

- they need to act as service providers by upgrading their professionalism, shortening recruitment times (to assist line managers) and engaging actively in career management;
- they need to have a strategic vision of the competencies required in the long term in order to ensure that staff remains employable;
- they need to guarantee sound management of status rules.

Compared with the European average, France currently has a surfeit of specialised human resource management departments (4% of total staff), each of which works according to its own tailor-made approach to status procedures. It is time to redefine the human resource function.

Will the LOLF be a vector of change, given that progress in the civil service will be held back by an inertia triggered by the reassuring but inevitable effort of many civil servants to fall back upon corporatist management methods, which gives them minimum identity and conceals a lack of line and career management?

Will this advance have to be forced by adopting a special Constitutional Bylaw for the civil service as has already been mooted (Ministry for the Civil Service and State Reform)?

Which "complementary" leverage will be generated by the translation into French law of European directives going against French statutory principles²⁶: concept of fixed-term contracts, concept of public employer and obligation to conduct negotiations weakening the unilateral character of administrative acts?

4- The need to establish a labour-management dialogue

Can a reform of this size succeed without staff ownership? Is it possible, within this framework, to do without the involvement or at least the approval of the unions?

Government labour-management relations are formal, rigid and in accordance with firmly established rituals. Civil servants are in a regulatory and statutory position. Their career is governed by unilateral acts of the public authority (laws, decrees, regulations). The contractual agreements between the State and the unions have no legal force unless laid down in a law or decree. They are applied partly and variably according to the ministry in question, which raises the problem of the State's capacity to keep its promises. While the administrative vocabulary includes the term labour-management dialogue to designate information and dialogue meetings with the unions, one of our interviewees called this a

²⁵ Marcel Pochard (2003), op. cit.

²⁶ Council Directive no. 1999/70/EC of 28 June 1999 concerning the framework agreement on fixed-term work signed on 18 March 1999 between general professional organisations.

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relation of "shared autism". The administrations prepare presentations prior to such meetings, based upon the internal balance of power. This leaves unions no other option than to counter with a claim, which does not facilitate the negotiation of a compromise.

The LOLF demonstrates these tensions and misunderstandings. The administration and unions are blaming each other once again for the failure of the dialogue. Yet the need for transparency and a more democratic political and administrative life, as reflected in the LOLF, could lay the groundwork for a dialogue. Indeed, certain unions have expressed the wish to be involved in the process and, if they are not allowed to negotiate, at least to give an opinion upstream from the choice of objectives and indicators.

While senior government officials are not trained to dialogue with the unions and do not have a genuine negotiating culture, the unions, represented by delegates elected to joint administrative committees²⁷, have entrenched themselves in a corporatist system. They often seem to hesitate and to back off from change.

According to our interviewees, improvement of the labour-management dialogue would require adjustment of the system used to calculate representation percentages. In addition to this change, demanded unsuccessfully for the last ten years, the transposition of the European directive on short-term contracts²⁸ into French law could make this long-awaited advance in the labour-management dialogue possible.

5- How to position control

Like the word *performance*, the word *control* is ambiguous. In French, it expresses the idea of verifying compliance whereas the English refers to the idea of command. The LOLF undeniably shifts the concept of "control" towards the idea of command since it switches from ex-ante control to ex-post control and from compliance control to quality control, and gives more weight to political control by Parliament.

The LOLF repositions financial control (by the Budget Directorate).

It transforms the accountant's role. Under the new system, the accountant will be responsible for producing and constructing the general accrual accounting (previously constructed statistically at the end of the fiscal year). This new type of control, based upon both a hierarchy (size of amounts and risk analysis) and partnership relations (in conjunction with the authorising officer) will promote control by the manager.

It will affect ex-post control, which may be replaced by an accounting opinion and/or a "quality" certificate. It will also affect the nature of ex-post control, which will focus on performance and programme reviews and will be ordered by another manager, since the programme manager will be authorised to request audits.

²⁷ In the State's civil service, CAPs are made up of corps. There can be several levels of CAPs (national and devolved). Their membership consists in equal numbers of administration and personnel representatives. They are consulted about civil service career issues such as:

- transfer, secondment, temporary assignment, availability, etc.;
- advancement, changeover to another echelon, promotion;
- refusal to grant a title, dismissal;
- disciplinary penalties, etc.

²⁸Council Directive no. 199/70/EC of 28 June 1999, op.cit.

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The success of this development will also depend upon the repositioning of internal inspections, which will play a vital role in the change of culture.

The repositioning of internal inspections raises the question which role will be played by the other players involved in the control process, including Parliament, the Government Audit Office and the Interministerial Programme Audit Committee (*Comité interministériel d'audit des programmes*).

Parliament will be responsible for stepping up budgetary and therefore political control, made all the more necessary by the fact that the fungibility of appropriations is asymmetric.

The Government Audit Office will preserve its powers (technical reports on public expenditure) but will shift the focus of its opinion to the relevance of expenditure and will have to give an opinion on the State's accounts. As with inspections, the change management process will be driven by the Government Audit Office's willingness to assume responsibility for the reform and ownership of the performance culture. According to certain interviewees, the Office could take an increasing interest in qualitative aspects and gradually assume assessment responsibility.

Programme quality control upstream from presentation to Parliament is clearly a necessity. This mission has been entrusted to the CIAP and involves two types of audit: initial audits to verify the technical quality of programme projects ("quality opinion") and outturn audits to verify the accuracy of the figures presented in the draft annual performance reports and the objectiveness of the accompanying comments, without evaluating performance, which will be the responsibility of Parliament.

The stage is set, the actors are ready, now we will just have to wait and see how the play turns out...

6- Management

The LOLF provides a framework for the implementation and dissemination of a performance culture. Everything will depend on the way this tool is used. The programme and BOP managers will play the most important role. The way in which they use their operating leeway will determine the development of innovative practices and the emergence of a more effective management method.

As suggested by one of the interviewees, France is still a "republican monarchy" where people avoid looking at production mechanisms, at the processes required to achieve results... and therefore at the administrative machinery. The management competencies of senior management have not been reformed or even analysed in depth. This raises the question how the reform will be led. How must the change be managed? How must it be communicated in order to achieve agreement on management choices?

What makes this particularly paradoxical is the fact that implementation of the LOLF will require managers to take decisions and therefore risks, which runs counter to the safe environment of every French civil servant.

Pilots show that managers in services at *département* level are nevertheless already beginning to use the flexibility offered by the LOLF. Let us not forget, however, that the pilots were volunteers and therefore part of a population which was in principle receptive to change.

Stimulated by this new responsibility and the potentially resulting freedom of action, certain managers are becoming gradually more interested in management tools allowing them to combine strategic and

operational considerations²⁹ with service production processes and quality³⁰. The obligation to provide effectiveness, efficiency and service quality indicators helps strengthen their interest in management. As explained by Yves Cottereau in *La lettre du Management Public* ³¹, "However, the main unknown factor at this time is how the pilot, so far run and managed by the Directorate of Finance, will be taken on board by the programme directors. Right now the vital question is definitely which degree of responsibility is actually left to the managers of the programme operating budgets."

The Directorate for Budgetary Reform, charged with monitoring the pilots, wants to support innovations allowing programme directors to draw decision-making powers to themselves and is therefore concerned about the reservations of certain central administrations.

V- Risk of a paradoxical injunction

A reform can only succeed if it does not come into conflict with the existing system except insofar as necessary to lay the foundations of the new system. This is one of the big questions regarding the LOLF. Does this reform lay the groundwork for a new paradigm?

To answer this question, we need to look beyond implementation of the new budgetary structure and related reform projects at three elements which should be the centre of our concerns: values, change management and message.

1- Values

The principles guiding France's public administration explain why it falls outside the sphere of ordinary law. They are: equality, neutrality, continuity, mutability. The statutes lay down the principle of impartiality of civil servants. These values were at the root of the very idea of public service and are still considered very important by civil servants. By contrast, management values seem merely imported from the private sector. This feeling is strengthened by the words used in connection with the LOLF. People either talk about performance, merit, effectiveness or efficiency or limit themselves to a highly technical vocabulary (budgetary framework, indicators, accounting standards).

To make sure the reform does not bog down because of lack of interest or even passive resistance, it is advisable to communicate values that do not challenge the underlying principles of public service and yet factor in the new needs of a modern and effective administration. Why not talk about responsibility, accountability³²) and transparency, referring to articles 14 and 15 of the Human and Citizen's Rights Declaration? For example, the Canadian administration has identified a number of traditional and new values on which to base performance management. Indeed, Canada even has an office of public service values and ethics, which is attached to the secretariat of the Treasury Board.

²⁹ One of the most striking examples is the use of or at least the interest in Balanced Scorecards at the French Ministry of Defence, the Ministry of the Economy, Finance and Industry, etc.

³⁰ The word quality refers here to the concept of total quality through audit and the use of self-assessment references, such as Civil Service Self-Assessment Framework and the European Foundation for Quality and Management (EFQM)

³¹ Y. Cottereau (2004), "The first steps of the BOPs in applying the LOLF, piloting BOPs at the Rennes Academy", *La Lettre du Management Public*, no. 50, March/April 2004, p. 7-8. Yves Cottereau is an Inspector General at the Ministry of National Education.

³² This being so, quality reporting is one of the basic principles of military operations. The Ministry of Defence can therefore be said to have a performance culture.

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| Traditional and new values in Canada |
| <u>Ethics values</u> : integrity, honesty, impartiality, fairness <u>Professional values</u> : the traditional values of neutrality, merit and efficiency are complemented by innovation, creativity, quality, horizontality, customer service, teamwork. <u>People values</u> : empathy, respect, tolerance, sincerity, humanity, courage |

2- Change management:

While the trail to presentation of a programme-based budget in 2006 has been very clearly blazed and the reform has been taken on board by the DRB and the ministers, the question of reform ownership by civil servants remains unclear. As with values, failure to factor in staff expectations and ambitions can result in lack of interest or even passive resistance. Shouldn't a reform be reflected first of all in improvement of the job environment? How can staff be rallied behind the reform if analysis of the budgetary framework does not mean simplification of routine financial management duties but manipulation of increasingly complicated information or reporting systems? Where is the interest for staff if the need for efficiency is not accompanied by simplification of procedures and staff empowerment?

How can the change be negotiated at the level of the organisation or even the unit if the new management system goes against long-established working habits? This bottom-up vision of change management is only taken into consideration at units whose managers looked from inception at the consequences of the reform. It is not or not entirely taken into account at national level.

More generally, how should staff be motivated and rallied? It is necessary to develop a message that gives meaning to the reform, makes staff feel useful and appeals to its pride. As one of the interviewees said, "We need a flame to motivate people". But who should communicate this message? The manager, obviously, but shouldn't it also be communicated at a political level?

Finally, at a time when measurement is the centre of attention (objectives, indicators, figures), there is the risk that staff will focus only on tools, which would thus become an end in themselves at the expense of two other pillars, i.e. "balanced staff relations" (labour-management dialogue, confidence, etc.) and values (core values: a sense of public service, etc.).

3- A single reform message

While everybody agrees about the LOLF, there have been no real explanations of the budgetary reform issues. The initial idea was to take advantage of agreed positions and to avoid dissension and therefore to postpone more qualitative issues to a later date. Some interviewees ascribed this to the existence of a narrow window of reform opportunity - reform advocates in key positions - or to conservative fears.

Moreover, the focus on budgetary mechanics made it possible to delay the moment when the development of a message and explanation of the "vision" connected with the reform would become necessary. But do we need a "vision"? Examination of the literature on foreign experiences suggests that a vision is essential. The current choice seems to be to consider the budgetary reform the gradual outcome of lessons learned from experiments. This is another way of looking at it.

Implementation of the LOLF by experimenting may therefore seem obvious and logical but less so when we consider the many other measures launched as part of the modernisation process, including:

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- ministerial reform strategies run by the Minister of State for State Reform, which consist in systematically reviewing missions and the accompanying structures, developing quality procedures and overhauling the human resource management system;
- the decentralisation bill, intended to increase the weight and power of local governments, managed by the Office of the Prime Minister and by the Ministry of the Interior, Internal Security and Local Freedoms;
- the European directive with regard to fixed-term contracts, managed by the Ministry for the Civil Service and State Reform;
- the bill for a Constitutional Bylaw on the Civil Service, managed by the Ministry for the Civil Service and State Reform.

It is not difficult to conduct several reforms head-on, provided each reform is actively managed and has the structure and overall vision needed to maintain links and consistence between the various reform projects. Nor is this incompatible with the idea that each ministry has its own practices and implementation methods. What is needed is a single message, which shows the commitment of the government, like the presidential priorities in the United States, the government priorities in Italy or the Speech from the Throne in Canada. It is up to politicians to define a strategy and to develop a message. It is up to the administrations to translate these into operational terms. It is also up to the administrations to assume ownership of the current concern with modernisation and efficiency in order to make sure they are not forwarded only by dedicated reform units.

Without a single message covering the many different reform projects and their interconnections, without clarifying the meaning of the reforms, we run the risk of a paradoxical injunction: the administration and the staff will be hearing the message "don't do it." A single message also means making sure that all reforms are part of a system and avoiding the sentiment observed in both the administration and the unions that "the first to move is dead".

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The programme-based presentation of the budget and the fact that Parliament votes on all appropriations are progress towards greater transparency and accountability and therefore democracy, especially since MPs will not only get involved in the finance committees of the two houses but also in other matters. Their involvement will undeniably be linked to the resources available to Parliament, i.e. the production of and access to alternative performance information. This very important aspect will become obvious from the first budgetary debates and will therefore be the subject of the next phase of this study.

Françoise Waintrop et Céline Chol
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APPENDIX

List of persons interviewed

André BARILARI, Inspector General of Finance (Ministry of the Economy, Finance and Industry), Chairman, Interministerial Programme Audit Committee

Véronique BÉDAGUE, Financial Affairs Director (City Hall of Paris), former advisor on budgetary affairs to Laurent Fabius (Minister of the Economy, Finance and Industry) and Florence Parly (Minister of the Budget)

Yves CHEVALIER, *chef de service*, General Directorate for Administration and the Civil Service (Ministry for the Civil Service and State Reform)

François FAYOL, general secretary, Union Confédérale des Cadres (CFDT, a French union)

Marc GAZAVE, head of the Office of Budgetary Reform and Management Control (Ministry of the Economy, Finance and Industry)

Hélène GOSSELIN, national secretary, Union des Fédérations de Fonctionnaires et Assimilées (CFDT, a French union)

Jean-Louis GRÉGOIRE, general secretary, Fédération de Finances (CGT, a French union)

Françoise KLEIN, *chargée de mission*, Directorate for Budgetary Reform (Ministry of the Economy, Finance and Industry)

Brice LANNAUD, *chargée de mission*, Directorate for Budgetary Reform (Ministry of the Economy, Finance and Industry)

Christophe LANNELONGUE, Inspector General for Social Affairs (Ministry for Employment, Labour and Social Cohesion), member, Interministerial Programme Audit Committee

Anne-Marie LEROY, *Conseiller d'État (Conseil d'État)*, former advisor for State reform to the Prime Minister

Gérard NOGUÈS, general secretary, Fédération Générale des Fonctionnaires (CGT-Force Ouvrière, a French union)

Florence PARLY, former Secretary of State for the Budget

Marcel POCHARD, *Conseiller d'État* (magistrate, *Conseil d'État*)

Jean-Yves RAUDE, General Tax Receiving Office, Orne region (General Public Accounting Directorate), former technical advisor to Laurent Fabius (Minister of the Economy, Finance and Industry) and Florence Parly (Minister of the budget)