
Dr Aleksandra Rabrenović

Naučni saradnik, Instituta za uporedno pravo,
Beograd

PARLIAMENTARY CONTROL OF THE BUDGET IN FRANCE: IMPLICATIONS OF “NEW FINANCIAL CONSTITUTION”...

The paper analyses a substantive reform of the budget control framework in France enabled through the adoption of La loi organique relative aux lois de finances (LOLF) in 2001, so-called new French “Financial Constitution”.¹ The focus of the paper is on the increasing role of the Parliament in holding the Government to account for the stewardship of public money and improving the transparency of expenditure allocation. Under the new legal framework, MPs are given the right to make amendments to a modernised, programme budget framework and are provided with much better information on the overall economic, social and financial situation in the country at the time the budget is discussed. The LOLF also provides the Finance Committees of both Assemblies of the Parliament greater investigative and hearing powers.

Whereas the first signs of the LOLF implementation have been encouraging, especially regarding the Parliamentary power over the budget approval, it still remains to be seen whether the Parliament would have sufficient strength and capacity to effectively keep the executive to account after the money is spent. In this sense, the author argues for improvement of the relations between the Parliament and the Cour des Comptes and for strengthening of the role of Mission d’Evaluation et de Controle (MEC), as newly established subcommittee of the French Parliament Finance Committee, which should play an increasingly important part in holding the Government to account for the French taxpayers money.

Key words: *Parliamentary control, budget reform, France*

¹ Constitutional bylaw No. 2001-692 of 1 August 2001 on budget acts, ‘French Official Journal’ No. 177 of 2 August 2001, p. 12480.

Introduction

The right of Parliament to scrutinise public finances in France was established only at the beginning of the XIX century, following the development of a French parliamentary system. The foundations of the Parliamentary control over finances were set up almost a century and half later than in Britain, during the period of Restoration (1814-30), often in an attempt to imitate well established practices that existed in the British Isles at that time.² Thus, the Restoration law of 15 May 1818, for the first time stipulated the right of Parliament to pass two kinds of financial laws: *loi de finances*, which contains both envisaged revenues and expenditure of the Government for the next year (budget act), and *loi de reglement*, which comprises the consolidated government accounts (financial statements), prepared on the basis of the actual execution of the *loi de finances*, as an ex post control of government financial operations. At this time, this was of great political importance, since it enabled the Parliament to control the actions of the executive.³

During the III and IV Republics the means of control of Parliament over the executive were oscillating from rather strong position of the Parliament under the III republic and gradual lessening of its powers under the IV republic. Under the III Republic (1875-1940), Parliament was endowed with very real powers enabling it to influence the contents of the budget and thus control the Government. The debate on the proposed *loi de finances* allowed the Parliament to obtain extensive information about the policies of the government and to influence its activities in a desired direction.⁴ However, during the IV Republic Parliament was gradually losing its powers over finance, which resulted in further formal restrictions imposed after the establishment of the V Republic.⁵

² P. Lalumiere, "Parliamentary Control of the Budget in France", in D. Coombes et al., *The Power of the Purse*, (London George Allen & Unwin Ltd), 1976, pp. 126-127; A. Rabrenović, "Parlamentarna kontrola javne potrošnje u Velikoj Britaniji", *Strani pravni život*, 2/2008, pp. 178-194.

³ L. Saidj, "La loi de reglement et le deceloppement du controle parlementaire de la Restauration a nos jours", *Revue Francaise de Finances Publiques*, n 51, 1995, pp. 172-173.

⁴ P. Lalumiere, *ibid.*

⁵ *Ibid.*

The Constitution of the V Republic deliberately reduced the power of the Parliament, as a reaction to its omnipotence of previous times, which resulted in great instability of successive French Government cabinets. This has had a direct effect on the reduction of the Parliament's financial powers. Although the decline in Parliament's role arises from the provisions of the 1958 constitution, Parliament's 'power of the purse' was even more undermined by the 'organic' Constitutional Bylaw of 1959, popularly called the French "Financial Constitution".⁶ The main problem with the 1959 'Financial Constitution' lay in its requirements that Parliament must either accept or reject the *loi de finances* as a whole without ever getting into details of its provision. The budgetary debate was actually limited only to the "new measures" to be introduced in individual ministries, which amounted to around 10% of the overall budget.⁷ This has deprived the Parliament of real powers of political control. Similar situation was to be found for the discussion on the consolidated government accounts, presented in the *loi de reglement*, which was not perceived as a genuine instrument for scrutinising the executive or bringing any additional power to the Parliament and therefore provoked an even lesser degree of interest of the French MPs. In spite of numerous attempts at changing a fairly outdated budget framework of 1959 'organic' Constitutional Bylaw, (around 38 initiatives altogether), the executive has constantly refused to reform the budget process. This resistance to change is usually explained by strongly entrenched values of a mighty administrative state and structure of strong *Grands Corps* that appear to have stayed in control of most of the reforms, with their central roles not been seriously undermined.⁸

The very beginning of the 21st century has, however, witnessed a substantial reform of the budgeting, accounting and financial accountability framework enabled through the adoption of the new "Financial Constitution", so-called LOLF (*la loi organique relative aux lois de finances*) in 2001.⁹ The LOLF attempts to attain several objectives: increase accounta-

⁶ L'ordonnance N 59-2 du 2 janvier 1959, which ceased to be in effect from 1 January 2005.

⁷ F. Waintrop, C. Chol, op. cit., p. 3.

⁸ C. Pollitt, G. Bouckaert, op. cit., p. 230.

⁹ Constitutional bylaw No. 2001-692 of 1 August 2001 on budget acts, 'French Official Journal' No. 177 of 2 August 2001, p. 12480.

bility of managers, create a more active role for Parliament and improve the transparency of expenditure allocation and Government's performance.

It is interesting to note that the LOLF was adopted in the wake of the discovery of a tax fraud affair in 2000, which brought to bear significant pressure from the Parliament on the Government to overhaul the budgetary process.¹⁰ Furthermore, it may be argued that the requirements of the EU economic and monetary union have also had an impact on the need to improve public management and reduce fiscal deficit and provided an additional impetus for reforming the budgeting and financial accountability framework.¹¹ Finally, it should be noted that the LOLF was adopted in France only a year after the UK Parliament adopted the Government Resources and Accounts Act (2000), which the UK Treasury considers as the "biggest reform and modernisation programme in the management of the country's public finances since the Gladstone era".¹² However, although the importance of this Act for the enhancement of public expenditure control in UK cannot be disputed, the reforms undertaken by the LOLF have much more substantially changed the French financial accountability framework than it occurred under the Government Resources and Accounts Act 2000 in UK.

Substantive reforms of parliamentary accountability through LOLF

The LOLF has significantly increased the role of the Parliament holding the executive accountable for the use of the public money. Under the new legal framework, MPs are given the right to make amendments to the budg-

¹⁰ F. Waintrop, C. Chol, "France: The Challenge of a Systemic Reform", paper presented at the EGPA meeting of the Study Group on Productivity and Quality in the Public Sector, "Performance Measurement and Public Management Reform", in Ljubljana, Slovenia, September 2004.

¹¹ R. Hertzog, "Une grande premiere: la reforme du droit budgetaire de l'Etat par le Parlement", *Revue Francaise de Finances Publiques*, No. 73, January 2001, pp. 7-18; H. Enderlein, "Adjusting to EMU, The Impact of Supranational Monetary Policy on Domestic Fiscal and Wage-Setting Institutions", *European Union Politics*, Volume 7 (1), (Sage Publications), 2006, pp. 113-140.

¹² H.M. Treasury News Release 195/99. Cf. F. White, K. Hollingsworth, "Public finance reform: The Government Resource and Accounts Act 2000", *Public Law*, 2000, pp. 56-61.

et framework, as they are able to reallocate appropriations between the various programmes which constitute a particular mission, in accordance with the Article 43 of the LOLF. Parliament will thus be paying a much more substantial role in outlining public finance expenditure strategy and setting priorities of policy objectives. In order to strengthen the link between budget execution and parliamentary authorisation, Parliament has also been given the right to supervise the movements of appropriations, such as credit transfers, carry-overs to the next budget year, advances or cancellations or particular expenditure items.¹³

The enhancement of Parliament's role in financial matters should also be improved by providing MPs with much better information on the overall economic, social and financial situation in the country at the time the *loi de finances* is discussed. Thus, the LOLF requires that the Government, in addition to the list of missions, programmes and performance indicators for the following year's *loi de finance*, provide Parliament with several reports: an analysis of economic, social, financial situation and outlook; a description of its economic and fiscal policy guidelines with regard to France's European commitment and medium term evaluation of the State's resources and charges broken down by main functions.¹⁴ All this should enhance Parliament's understanding of the complex and comprehensive issues of Government finances.

It is important to note that the scrutinising role of the Parliament has also been very strongly emphasised by the LOLF. In accordance with Article 57, the Finance Committees of both Assemblies of the Parliament have greater investigative and hearing powers. They have the right to conduct on-the-spot investigations on particular matters and refer them to the Cour des Comptes and other bodies as part of their control and assessment remit. Article 57 also explicitly requires public officials to attend the Committee's hearings, if requested by the Committee's chairman, in order to account for the results achieved with the resources allocated to them.¹⁵

¹³ Ministère de l'Économie des Finances et de l'Industrie, *Budget Reform and State Modernisation in France*, available at www.minefi.gouv.fr

¹⁴ Article 48 and Article 50 of the LOLF.

¹⁵ Minister of the Economy, Finance and Industry et al, *The Performance-Based Approach: Strategy, Objectives, Indicators – A methodological guide for applying the Constitutional bylaw of August 1st 2001 on budget acts*, available at <http://www.minefi.gouv.fr/lolf>.

The first effects of the LOLF were experienced through the adoption of the *loi de finances* for 2006, the first French budget based on the introduction of programme budgeting and with substantively reformed powers of the Parliament. As expected, the Parliamentary debate on the basis of the LOLF was much more substantial than in the previous years and have prompted a significant reaction of the French MPs, who have submitted around 1100 amendments to the *loi de finances* proposal, 400 being related to the revenue issues and around 700 regarding issues of expenditure.¹⁶ The debate on the *loi de finances* was held over around 30 sessions of the Parliament (14 of them related only to issues of expenditure),¹⁷ which provided room for detailed analysis of particular missions and definitely revived the Parliament's 'power of the purse' in France.

Whereas the first signs of the LOLF implementation have been encouraging (as regards the Parliamentary power to approve expenditure and revenue), it still remains to be seen whether the Parliament will have enough strength and capacity to effectively keep the executive to account for the effective implementation of the modernised expenditure framework. Attainment of true Parliamentary accountability will, of course, require much more than changing the legislation. It will definitely necessitate the change of culture in the French Parliament from the legislative role towards strengthening its scrutinising role, which has been widely suppressed throughout decades in the fear of reestablishment of the fragile III French Republic.

Enhancing Parliamentary Scrutiny through UK recipe – creation of MEC

In order to further strengthen the parliamentary powers in controlling the public expenditure execution, French Parliamentarians have recently established a special subcommittee "Mission d'Evaluation et de Controle". The origin of this institution can be traced back to 1990s, when, due to growing international dialogue with other countries and within the EU,

¹⁶ Assemblée Nationale, *Loi De Finances Pour 2006 (No 2540) Deuxieme parties, Amendments*, Available at http://assemblee-nationale.fr/12/pdf/amendments/adts_PLF2.pdf

¹⁷ Assemblée Nationale, *Calendrier de la discussion en séance publique de la second partie du project de loi de finances pour 2006*. http://www.assemblee-nationale.fr/12/dossiers/loi_finances_2006-calend2.asp

French parliamentarians become increasingly aware of the need to introduce substantive changes in their system of parliamentary control of public expenditure. The first natural reaction of the French parliamentarians was to look up at the UK model of accountability and control to try to find solutions that would fit the existing restrictive legislative framework. Thus, in 1998, a parliamentary report on reforming scrutiny of financial legislation was produced, devoted considerable attention to a study of the House of Commons Public Account Committee (PAC).¹⁸ This led a year later to the establishment of a “Mission d’Evaluation et de Controle”, MEC, as a sub-committee of the Parliament’s Finance Committee, modelled on the UK PAC.¹⁹

The main objective of the MEC is to examine the cost effectiveness of public policies and to give the government the incentive needed to shift from efforts to accumulate resources to a culture based on spending results.²⁰ In order to perform its tasks effectively, the French have introduced basic rules of operation of the UK PAC with some slight modifications.

The MEC is comprised of the members of both ruling party(ies) and opposition and relies in its work on the expertise of the French prestigious Supreme Audit Institution, the Cour des Comptes. Unlike the UK PAC, the composition of the MEC does not rest on the proportional representation of the political parties in the parliament. Instead, in order to minimise possibilities of partisanship, political parties have equal representation on the committee.²¹ Furthermore, the MEC is co-presided by the President of the Finance Committee or his/her representative, who comes from the majority party and one representative of the opposition parties. According to the initial agreement, the Cour des Comptes pays close attention to work of the

¹⁸ Assemblée Nationale, Groupe de travail sur l’efficacite de la depense publique et le controle parlementaire, Rapport, 1998. Cf. H.B. Street, “MPs Attitudes towards Scrutiny in Britain and France”, draft prepared for the ECPR workshop on the renewal of Parliaments, March 2002, Turin (permission to quote obtained from the author), p. 3.

¹⁹ Assemblée Nationale, *Rapport de la Commission des Finances, de l’Economie Generale et du Plan en conclusion des travaux d’une mission d’évaluation et de controle constituée le 3 février 1999*, Repport, No. 1781, July 1999.

²⁰ D. Migaud, “Des progres incontestables en droit et dans la pratique du controle parlementaire sous la XI legislature. La Mission d’évaluation et de controle: un exemple parmi d’autres”, *Revue Francaise de Finances Publiques*, No 77, 2002, pp. 47-54.

²¹ SIGMA papers 33: *Relations between Supreme Audit Institutions and Parliamentary Committees*, OECD/SIGMA, Paris, 2002, pp. 36-37.

MEC and its representatives are continuously present at the MEC's meetings. Work of the Cour des Comptes is thus perceived as one of the key elements for successful functioning of the Committee.²²

The statute establishing the MEC stipulates that MEC members conduct their investigations not only on the basis of written evidence, which has been the case with the Finance Committee, but also can hold hearings of responsible administrators.²³ This kind of examination requires again the assistance of the Cour des Comptes in preparation of its hearings. MEC also cooperates in its work and communicates its findings to other parliamentary committees (especially the Financial Committee), so that all the institutionalised parliamentary bodies can be involved in the process of financial scrutiny.

The MEC examination methods have demonstrated the ambition of MEC to examine use of public funds on a regular basis, assessing not only the regularity of expenditure, but also efficiency and effectiveness of public spending. This has been proved by the majority of MEC's reports, in which questions of efficiency and effectiveness investigations occupy the most prominent place.²⁴ The MEC members have also ensured that their work is open towards media and the public and its reports regularly published and represented in the broadcasting media, which should facilitate effective follow up on its findings and recommendations.²⁵

Although the first years of MEC's operation have shown satisfactory results, serious challenges still remain to be faced. This is primarily due to overall attitude of the French Parliament which perceives itself mainly as a legislator and much less as a scrutiniser of Government activity, which does not provide a good environment for the MEC's work. The

²² J.D. Charpantier, "L'assistance de la Cour des Comptes au Parlement", (Institut d'Etudes Politiques de Grenoble Université Pierre Mendès France), 2000, pp. 173-175.

²³ Ibid.

²⁴ For example cf. Assemblée Nationale, *Rapport d'Information par la Commission des Finances, de L'Economie Generale et du Plan en conclusions des travaux de la Mission d'évaluation et de contrôle (MEC) sur la gouvernance des Universités dans le contexte de la LOLF*, Rapport No. 3160, Juin 2006, all MEC reports are available at the website of the French National Assembly: <http://assemblee-nationale.fr>

²⁵ D. Hochedes, „La mission d'évaluation et de contrôle (MEC) Une volonté de retour aux sources du Parlement : la défense du citoyen – contribuable“, *Revue française de finances publiques*, No. 68/999.

MEC has, naturally, still not achieved the prestige of the UK PAC and will need time to impose itself as an important guardian of public money. Furthermore, the cooperation between the MEC and the Cour has not been satisfactory, as will be pointed out in more detail later. Although there is no need that the Cour establish too close a relationship with the Parliament, modelled on the National Audit Office/House of Commons, a high degree of cooperation will be necessary in order for MEC to function properly. Furthermore, it is very important for MEC to enhance collegial work within its membership in order to reduce possible political partisanship and be able to more effectively convey its findings both to the Parliament and citizens.²⁶

Against such a background, it will be essential to further strengthen the role of the MEC in controlling the public expenditure. It needs to be ensured that the MEC members are adequately trained to perform their investigative duties and to impose their work to members of Parliament as well as the wider public. In this sense, it would be helpful if the MEC would obtain the status of the standing Committee of the French Parliament, instead of its current status of the Financial Committee sub-committee, which has to some extent kept the operations of the MEC in the shadow of its Finance Committee big brother. Furthermore, it is essential to establish good working relations between the MEC and the Cour, which highly professional staff would be able to continuously provide the MEC with reliable information on the Government's financial performance. This, however, will not be such an easy task, as it may look at the first sight, the reasons of which will be examined in the next section.

Emerging alliance between the Parliament and the Cour des Comptes?

Unlike in Britain, the Supreme Audit Institution of France, the *Cour des Comptes* (hereinafter the Cour), is traditionally not closely related to the Parliament, but represents a prestigious institution in its own right. Article 47 of the French Constitution of 1958 proclaims that "The Cour assists Parliament

²⁶ Assemblée Nationale, *Rapport de la Commission des Finances, de l'Economie Generale et du Plan en conclusion des travaux d'une mission d'évaluation et de contrôle constituée le 20 décembre 2000*, Rapport No. 3664, 2002.

and the Government in the control of the execution of *loi de finances*.” However, the Cour has never become a close ally of the representative body. Its essential characteristic is strong judicial independence, dedicated to a task of financial control, as the servant of neither the executive nor legislature, but only of “the nation”.²⁷

The LOLF has recognized a need for a stronger alliance between the Parliament and the Cour in order to enhance Parliamentary control of public expenditure. In this sense, there have been two major aspects of reform. The first is a requirement that the Cour more actively responds to the requests of the Parliament in carrying out its audits. The second is an obligation of the Cour to provide MPs with additional sources of information on execution of the new budgetary framework, especially on the state of the Government accounts.

The LOLF has defined the need for a more proactive assistance of the Cour to the Parliament in scrutinising the implementation of the *loi de finances* through the following requirements:

the obligation of the Cour to respond to assistance requests from the chairman and the general rapporteur of each assembly’s finance committee for the audit and evaluation mission (MEC);²⁸ the obligation of the Cour to carry out any investigation requested by the National Assembly and Senate financial committees on the managements of agencies or bodies it supervises. The conclusions of these investigations must be communicated within eight months of the formulation of the request to the committee issuing the request, which rules on their publication.²⁹

In spite of a clearly defined legal framework, the cooperation between the Parliament and the Cour has not been functioning well. This perhaps should not be surprising as these provisions of the LOLF do infringe the Cour’s independence in defining its own work, which has been the traditional feature of this prestigious institution. In order to ‘defend’ its independence, the Cour has consistently refused to respond to Parliamentary request for carrying out specific investigations. This has provoked strong reaction from the MP’s and especially the President of a Finance Committee (who is at the same time the President of MEC) who

²⁷ E.L. Normanton, *The Accountability and Audit of Governments*, op. cit, p. 19.

²⁸ Article 58, paragraph 1 of the LOLF.

²⁹ Article 58, paragraph 2 of the LOLF.

have characterised the Cour's refusals for cooperation as 'shocking'.³⁰ It is further argued that although the Cour should certainly have independence in carrying out its duties, this independence must have its limits, especially in relation to an institution of democratic audit, such as the Parliament. In the President's own words: "The democracy requests the controllers also to be sometimes controlled".³¹

The adversarial relation between the Parliament and the Cour is certainly not a good sign for the future development of the French financial accountability system. Clearly, contrary to the presupposed intention of the LOLF to develop strong working relations between the Cour and the Parliament, the opposite is happening at the moment, which may have an adverse effect on both functioning of the Parliament as a scrutiniser of the executive's behaviour and the Cour's ability to follow up on its recommendations. Therefore, there is an obvious need for establishment of a more cordial relationship between the Cour and the Parliament in their day-to-day work.

As regards the second sets of obligations of the Cour towards the Parliament, the LOLF further requires the Cour to provide the Parliament with three annual reports: the preliminary report on developments in the national economy and public finance trends,³² (which is to assist the Government to prepare for the Parliamentary discussion on the *loi de finances* for the next year)³³; the report regarding the consolidated financial statements of the Government, which in particular, analyses the utilisation of appropriations by mission and by programme; and report on certification that the State's accounts are lawful, faithful and present a true and fair view.³⁴ This certification are annexed to the *loi de reglement* (law on consolidated Government accounts) and are accompanied by the report on the audits conducted.³⁵ Up

³⁰ Cf. Assemble Nationale, "Rapport d'Information par la Commission des Finances, de l'Economie General et du plan sur le suivi de preconisations de la Cour des comptes et de la Mission e'evaluation et de controle," Report No. 2298, of May 2005., available at <http://assemblee-nationale.fr>, p. 61.

³¹ Ibid.

³² Article 58 paragraph 4 of the LOLF.

³³ Article 48 of the LOLF.

³⁴ Article 58, paragraph 6 of the LOLF.

³⁵ Article 58, paragraph 5 of the LOLF.

to now, the Cour has finalized three annual reports for the past two years: 2006³⁶ and 2007³⁷ (reports for 2008 have not been finalized yet).

Whereas the request for presenting the first two kinds of annual reports is obviously in line with the desire to enhance the role of the Parliament in holding the executive to account for better financial performance, one may wonder what is the logic behind requesting the Cour to provide the certification/assurance that the Government accounts present a fair view. This requirement may seem a bit surprising, as the Cour has lately not experienced any significant problems with respect to accuracy of the public accounts. It is interesting to note that the concept of provision of certification/assurance of the accuracy and fairness of accounts has for some time been present in the framework of the EU financial management, as will be analysed in more detail in the next chapter. The European Court of Auditors has for the last 11 years been request to provide statement of assurance (*déclaration d'assurance-DAS*) on reliability of the EU accounts and its underlying transactions. This is one of example of how EU concepts and instruments affect areas of traditional national competence. However, whereas the reasons for the introduction of the DAS in the EU system stem from complexities and weaknesses of the EU financial accountability framework, the logic behind the introduction of certification in the French system is certainly different.

Reasons for requiring the Cour to produce certification of the accounts and submit it to the Parliament become quite apparent when one takes into account the LOLF's intention to introduce accrual accounting in the French Government. Introduction of accrual accounting, as a part of overall changes introduced by the LOLF, represents a big challenge to the French Government, as faithful representation of transactions and events under the resource accounting requirements will be much more complex and demanding. Although already the budget of 2006 had elements of resource accounting, the transition towards the

³⁶ Cour des Comptes: *Certification des Comptes de l'Etat, Exercice, 2006*, available at: <http://www.ccomptes.fr>

³⁷ Cour des Comptes: *Certification des Comptes de l'Etat, Exercice, 2007*, available at: <http://www.ccomptes.fr>

introduction of a true accrual accounting is a long-term project and will take at least another two years to be fully successfully implemented.³⁸

Furthermore, it may be argued that the imposed request to the Cour to carry out certification of the accounts has a much deeper meaning than it may look at first sight. Namely, concept of certification implies a sort of technical examination of the accounts, rather than deciding on a personal responsibility of accounts, which is the basis of French financial accountability system.³⁹ Certification is a process in which a certifier has to be assured that there are no significant errors in the quality of accounts, which comprises the assessment of risks and internal audit and control processes in the organization.⁴⁰ Therefore, certification is a much broader concept than traditional Cour's judgment of accuracy of accounts and their legality and regularity and is expected to provide a much comprehensive view of the state of accounts both to Parliament and the general public and in this way enhance democratic means of control of public expenditure in France.

Conclusion

Over the last couple of years, France experienced a substantive reform of its budget control framework. The passage of the LOLF in 2001 has endowed the Parliament with much more substantive role in holding the executive to account for the use of the public money and has therefore introduced a fully new dimension of public expenditure control and accountability in France.

The strengthening of the role of the Parliament, through enhancement of its powers to decide on the allocation of expenditure as well as to scrutinise its implementation through specialised Parliamentary Committees (MEC), demonstrates the recognition of all French authorities of the importance of democratic accountability mechanisms in the stewardship of public money.

³⁸ International Federation of Accountants, "The Modernisation of Government Accounting in France: the current situation, the issues, the outlook, January 2003", available at <http://www.ifac.org>

³⁹ P. J-R. Alventosa, "La nouveau role de la Cour des comptes," *ENA mensuel*, June 2002, No. 322, pp. 9-11.

⁴⁰ Ministere de l'Economie des Finances et de L'Industrie, *La reforme des comptes de l'Etat*, available at www.minefi.gouv.fr

However, the relations between the key guardian institutions of financial accountability, the Parliament and the Supreme Audit Institution, the Cour des Comptes, are still not functioning well, which may have an adverse affect on the effectiveness of the overall financial accountability system. Therefore, it will be important to work on establishing better working relations between different financial accountability actors. It would also be important to enhance the role of the “Mission d’Evaluation et de Controle” (MEC), to extend its mandate and provide it a status of a standing parliamentary committee.

This analysis of reform of public expenditure control in France also demonstrates that, in spite of strong influence of New Public Management ideas based on performance logic and the doctrine of enhanced managerial freedoms, the French financial accountability system will not let go easily its traditional values based on primary respect for legal rules and compliance with established procedures. But it could, perhaps, provide an affirmative example on how traditional values of compliance could be well coupled with modern ideas of performance.

Dr Aleksandra Rabrenović;

*Naučni saradnik Instituta za uporedno pravo,
Beograd*

PARLIAMENTARY CONTROL OF THE BUDGET IN FRANCE: IMPLICATIONS OF “NEW FINANCIAL CONSTITUTION”...

U radu se analizira sveobuhvatna reforma kontrole budžeta u Francuskoj nakon donošenja Zakona o budžetskom sistemu 2001. godine, tzv. novog francuskog »Finansijskog Ustava«. ⁴¹ Posebna pažnja posvećena je sve većoj ulozi parlamenta u kontroli budžeta i pozivanju Vlade da položi raču-

⁴¹ Constitutional bylaw No. 2001-692 of 1 August 2001 on budget acts, ‘French Official Journal’ No. 177 of 2 August 2001, p. 12480. w

ne za trošenje budžetskih sredstava, kao i povećanju transparentnosti alokacije javnih rashoda. Novi Zakon o budžetskom sistemu daje poslanicima pravo da daju amandmane na novi, modernizovani, programski budžet, kao i da zahtevaju od Vlade mnogo bolje informacije o sveukupnoj ekonomskoj, socijalnoj i finansijskoj situaciji u zemlji, što bi trebalo da im omogući mnogo bolji uvid u budžetsku problematiku. Novi Zakonom takođe su data mnogo veća investigatorska ovlašćenja Odborima za finansije oba doma Parlamenta.

Iako su prvi koraci u implementaciji Zakona u budžetskom sistemu ohrabrujući, pogotovo kada su u pitanju ovlašćenja Parlamenta prilikom usvajanja budžeta, i dalje ostaje da se vidi da li će Parlament imati dovoljno snage i kapaciteta da kontroliše i izvršenje budžeta. U tom smislu, autor se zalaže za uspostavljanje što boljih odnosa između Parlamenta i Računskog suda, kao glavnih institucija zaduženih za kontrolu budžeta, i posebno za jačanje uloge nedavno ustanovljene Misije za evaluaciju i kontrolu (podkomiteta Odbora za finansije), koja bi trebalo da odigra sve značajniju ulogu u kontroli trošenja novca francuskih poreskih obveznika.

Ključne reči. Parlamentarna kontrola, budžetska reforma; Francuska