



COURT OF BUDGETARY AND FINANCIAL DISCIPLINE



France

Eric THEVENON
Court of Accounts



PERSONS SUBJECT TO THE COURT

- Members of ministerial cabinets
- Public employees (State, local authorities, Social security)
- Agents of any company or association subject to Court of accounts control



PERSONS NOT SUBJECT TO THE COURT

- Members of Government
- Elected representatives of local authorities



MAIN OFFENCES

- **Breach of the public rules applied to expenditure or receipt**
 - ✓ National accounting
 - ✓ Procurement (lack of competition which confers an unfounded benefit)
 - ✓ Illegal or unauthorised wages
 - ✓ Unauthorised loan.....
- **Commitment of expenditure without authorisation (budget, contract...)**
- **Tax evasion (or Social security)**
- **Irregular application of payment in order to conceal a lack of credit**



MAIN OFFENCES

- Lack of monitoring which facilitates an offence



SANCTIONS

- Aggravating (personal profit, repetition...) or extenuating circumstances
- Fines: minimum 150€, maximum one or two years of wage according to the offence
- No appeal
- Cassation (Council of State)



PROCEDURE

- ❑ Authorities competent to submit Court's Prosecutor
 - President of Parliament
 - President of Senate
 - Prime minister
 - Minister in charge of finance
 - Other ministers for agents under their authority
 - Court of accounts and regional courts of accounts
 - Court's Prosecutor himself



PROCEDURE

- Powers of Court's Prosecutor: prosecute or dismiss
- Termination by operation of the law after 5 years
- Investigation by a judge designated by Court's President (hearing of implicated persons, witnesses, memorandums, final written report...)
- Trial (public hearing, counsels)



ORGANISATION OF THE COURT

- President (President of the Court of Accounts), vice President (President of Council of State's section of finance), 2 sections with 6 judges (parity Court of Accounts/Council of State)
- Clerk of the Court