



**MINISTÈRE
DE L'ÉCONOMIE,
DES FINANCES
ET DE LA SOUVERAINETÉ
INDUSTRIELLE ET NUMÉRIQUE**

*Liberté
Égalité
Fraternité*

Conseil de normalisation
des comptes publics

ANNUAL REPORT 2023



ANNUAL REPORT

2023

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CHAIRMAN'S MESSAGE



As in previous years, in 2023 the Public Sector Accounting Standards Council (*Conseil de normalisation des comptes publics*, "Council" or CNOCP) completed the programme it had set for itself.

The CNOCP bodies, the Board, the committees and working groups met at regular intervals – about 60 times – and some of the CNOCP's members took part in some thirty national and international meetings. More than 200 individuals still continue to contribute to the work of accounting standardisation in the public sector.

New content was added to the Accounting Standards Manuals for social security organisations, national public establishments and local public entities in 2023, with the respective inclusion of a new standard applicable to combined financial statements for social security branches, new provisions for finance leases and new provisions for transferring the management of Central Government property dykes to local authorities.

The Council also continues to respond to the consultations of the IPSAS Board whose focus of work has shifted to environmental sustainability reporting issues.

2023 also saw the publication in November of the Local Public Entities Accounting Standards Manual in the form of an interministerial order, completing the framework by granting the same status to the four Accounting Standards Manuals for public entities falling within the Council's area of competence.

At a time when many international and European bodies are working to enhance financial reporting on sustainability issues, the Council's area of competence has been expanded. The Order of 28 November 2016 relating to the Public Sector Accounting Standards Council was amended by the Order of 4 December 2023. As a result, the CNOCP can now make proposals concerning the content and presentation of sustainability disclosures provided to supplement the financial statements of public entities.

The work of the CNOCP's small team involves the participation of many experts. I would like to thank them for their commitment, and I hope that we can continue to discuss and explore the new domain of sustainability reporting with the same drive and productive action.



Presentation of the Public Sector Accounting Standards Council

Creation of the Public Sector Accounting Standards Council

The Public Sector Accounting Standards Council (CNOCP) was created in the wake of the reform of the French private-sector accounting standards system, which resulted in the creation in 2009 of a new independent administrative authority with regulatory powers: the Authority for Accounting Standards (*Autorité des normes comptables* or "ANC"), specialised in business entities. In June 2008, at the request of the Minister for the Budget and Public Accounts, Michel Prada submitted a report calling for the creation of an accounting standard-setter for the non-market public sector. The opinions issued and submitted by this body to the Minister for the Budget and Public Accounts and other relevant ministers are intended to be adopted as regulations by Order.

Article 115 of the Supplementary Budget Act of 30 December 2008 gave form to this proposal by creating the Public Sector Accounting Standards Council. The Council, which took up its functions on 7 September 2009, is in charge of setting the accounting standards of all entities engaged in non-market activities and that depends primarily on public funding, including compulsory levies.

Reference texts

- **The Prada Report of June 2008 on the creation of a Public Sector Accounting Standards Council**
- **Article 136 of the 2002 Budget Act as amended by Article 115 of the 2008 Supplementary Budget Act no. 2008-1443 of 30 December 2008**
- **Order of 28 November 2016 relating to the Public Sector Accounting Standards Council, amended by the Order of 4 December 2023**

The Council's areas of competence

The Council is an advisory body under the authority of the Minister for the Budget and Public Accounts. The Council

proposes new accounting requirements for public entities for which it is competent (Central Government, public establishments, local authorities and social security organisations) by issuing opinions that may be given regulatory status by the ministers concerned. The Opinions of the Public Sector Accounting Standards Council are a matter of public record.

The Council also issues Preliminary Opinions on all legislative and regulatory texts containing accounting provisions applicable to public entities.

The Council also plays an active role in discussions concerning international accounting standards, is involved in the European Commission's work on public sector accounting standards and gives feedback in response to consultations carried out by the IPSASB¹.

Presentation of the Council Bodies

The Council is led by a Chair appointed by the Minister for the Budget and Public Accounts. The current Chair, Michel Prada, was appointed on 28 July 2009. His tenure was renewed by Order of the Minister Delegate reporting to the Minister for the Economy, Finance and Recovery, with responsibility for Public Accounts on 22 September 2021.

The Council's functions are exercised by a Board consisting of 19 members, including eleven statutory members and eight external experts. The Chair and the Board are supported by an Advisory Committee and five standing committees: "Central Government and Government-Controlled Organisations", "Local Authorities and Local Public Establishments", "Social Security and Similar Organisations" and "International Accounting Standards" and "Sustainability".

The departments of the Public Sector Accounting Standards Council are headed by a director-general responsible for preparing and monitoring technical work and administrative management. The Director-General reports to the Chair of the Council who appoints them. Marie-Pierre Calmel was appointed Director-General on 22 December 2023, having previously acted as General Secretary since 2009.

¹ IPSAS Board: International Public Sector Accounting Standards Board.



Background and Key Events in 2023

Broadening of the CNOCP's area of competence to include sustainability reporting for the public sector

At a time when many international and European bodies are working to enhance financial reporting on sustainability issues – particularly in relation to the environment – the Order of 28 November 2016 relating to the Public Sector Accounting Standards Council (CNOCP) was amended to broaden the CNOCP's area of competence so that the CNOCP can initiate discussions regarding the public sector, following on from a similar endeavour undertaken in the private sector.

Various Europe-wide and international initiatives have been launched for businesses. For example, at a global level, the International Sustainability Standards Board (ISSB), announced by the IFRS Foundation during the COP26 Climate Change Conference, published two standards in June 2023: the IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information and IFRS S2 Climate-related Disclosures.

In addition, as part of the EU's Corporate Sustainability Reporting Directive (CSRD), EFRAG¹, the technical advisor to the European Commission, developed the European Sustainability Reporting Standards (ESRS) which were adopted by delegated acts in late July 2023 to establish a common language to be used by businesses in the new field of sustainable reporting.

In the public sector, the IPSAS Board, for its part, was invited by the World Bank in 2022 to lead a public consultation on developing a framework for the reporting of sustainability information to public authorities. Given the positive reception from the many stakeholders, in June 2023 the IPSAS Board decided to continue its work by developing two standards based on the same scope as ISSB standards (general requirements on sustainability reporting

and climate-related disclosures) and by initiating work on the recognition of natural resources.

The French Accounting Standards Authority (*Autorité des normes comptables* – ANC) has also addressed the matter of standardising sustainability reporting for quite some time, having heavily contributed to EFRAG's work on the ESRS. In December 2023 the ANC's role was expanded to cover corporate sustainability reporting matters as part of the CSRD implementing acts.

In this respect discussions need to also centre on the public sector, and they must internalise the role of the sovereign state by establishing public policies, since such analysis must amount to more than merely transposing the same requirements imposed on businesses (the environmental impact of their activity and the impact of environmental and sustainability issues on their activity).

The CNOCP's constitutive instruments were therefore amended to broaden its area of competence. The Order of 28 November 2016 relating to the Public Sector Accounting Standards Council was amended by the Order of 4 December 2023, published in the Official Journal on 21 December 2023. The CNOCP is now able to make proposals on the content and presentation of sustainability disclosures provided to supplement the financial statements of public entities.

The members of the Board have increased in number to include the Commissioner-General of Sustainable Development (CGDD) and an expert in sustainability.

Sustainability reporting is a cross-cutting issue, involving all government entities: the Central Government – in respect of its sovereign power – and also local authorities with a strong commitment to environmental matters. Sustainability reporting also requires a specific skillset that is different from those of the CNOCP's four Standing Committees that handle accounting information.

¹ EFRAG: *European Financial Reporting Advisory Group*.

It is for these reasons that a proposal to set up a fifth ad hoc committee, tasked with handling sustainability reporting, has been made.

Work will initially focus on the environmental component of this issue.

Regulatory status of the Local Public Entities Accounting Standards Manual

Accounting Standards Manuals for the Central Government, national public establishments and social security organisations are regulatory in nature. Under the Order of 13 November 2023, the Minister Delegate with responsibility for Public Accounts and the Minister Delegate with responsibility for Local and Regional Authorities granted this regulatory status to the fourth manual for local public entities, completing the set of standards applicable to the non-market public sector.



Accounting Standards Manual for Social Security Organisations

Opinion No. 2023-01 relating to the standard applicable to combined financial statements of social security branches

This opinion, adopted by the CNOCP Board on 12 January 2023, rounds out the Social Security Organisations Accounting Standards Manual. The standard updates the process of preparing combined financial statements for social security branches without fundamentally changing the underlying principles.

National organisations that manage a mandatory basic social security scheme and have a network of local or regional funds, are subject to a yearly reporting obligation for combined financial statements pursuant to legislative provisions.

The standard sets out the method for combining the financial statements of social security branches and schemes.

The scope of combining financial statements comprises a “combining” entity – the national organisation – and the “combined” entities – local and regional funds – forming a “combined body”. Other entities dependent on one or more of the combined body entities may also fall within the scope of combination if they are primarily funded directly or indirectly by the combined body and comply with the guidelines of one of the combined body’s entities.

The combination principles, as detailed in a 2006 order that will be repealed and included in the standard, are standard and remain unchanged: consolidated assets and liabilities, income and expenses (after any restatement and/or reclassification), and elimination of intra-combined body profits or losses, transactions and reciprocal accounts.

This standard was formulated without any change being made to existing legislation. However, during the course of work, the issue of preparing combined financial statements

with a broader scope was raised. Discussions on this matter could therefore be continued at a later date.

The provisions of this CNOCP Opinion were granted a regulatory status by order from the Minister Delegate with responsibility for Public Accounts and the Minister for Health of 22 March 2023.

Opinion No. 2023-04 relating to the determination of the assets or groups of assets for which the impairment test is conducted by social security organisations

This opinion, adopted by the Board on 13 December 2023, sets out the method of impairment of groups of assets for social security organisations.

When the present value of an asset on its own cannot be calculated, this opinion makes it possible to determine the present value of the group of assets to which the asset belongs.

These French Chart of Accounts provisions that were applied by social security organisations had not been included in the Social Security Organisations Accounting Standards Manual.

In this light, the CNOCP proposes to round out Standard 6 “Tangible Assets” in this manual with the specification that, where the present value of an asset on its own cannot be determined, the present value of the group of assets to which the asset belongs should instead be calculated.

The introduction to Standard 6 outlines the method for calculating assets and groups of assets for which the impairment test is conducted at the end of the financial year.

These provisions are directly taken from the French Chart of Accounts, with no substantive changes made.

By the Order of 27 December 2023, the Minister Delegate responsible for Public Accounts and the Minister for Health granted these provisions a regulatory status, applicable as from 1 January 2023.

Opinion on the Chart of Accounts of the Unions for Health Insurance Funds Management (*Unions pour la gestion des établissements des caisses maladie – UGECAM*)

On 18 April 2023, the CNOCP responded to a referral from the accounting and finance department of the National Health Insurance Fund relating to a request for derogation from the Chart of Accounts of the social security organisations for the establishments of the UGECAM network.



Accounting Standards Manual for Local Public Entities

Opinion No. 2023-03 relating to the accounting treatment of Central Government property dykes

This opinion, adopted by the CNOCP Board on 19 October 2023, provides further guidance on the recognition of Central Government property dykes in the financial statements of the local authorities once their management is transferred by the Central Government.

The obligation to maintain these dykes on a consistent and regular basis to protect resident populations must be recognised in the financial statements.

Given the wide variety of Central Government property dykes, with some being much older and others newer, the opinion proposes an alternative method for recognising this obligation that is now entrusted to local public entities:

- > By recognising depreciation for the obsolescence of the construction, with this depreciation also being able to, from a budgetary standpoint, cover the costs resulting from this maintenance obligation by allowing to spread them across the construction's expected useful life with a view to a sustainable management of resources and infrastructure. Depreciation helps to foster a responsible management of public finances and also ensures effective multi-year expenditure programming.

- > Or, if no depreciation of the dykes is provided for – given that some entities may deem that the useful life of these constructions cannot be determined and that a depreciation period cannot be calculated – and since there is an obligation to maintain these dykes on a consistent and regular basis, by recognising a provision for expenses. A provision for expenses reflects this obligation and would be recognised as and when the constructions deteriorate for the amount of the work completed to repair the actual deterioration at the end of the financial year.

The CNOCP recommends that the provisions of this opinion be applied with immediate effect, since by law the Central Government property dykes must be transferred to the local authorities no later than 28 January 2024.



Public Establishments

Accounting Standards Manual

Opinion No. 2023-02 relating to finance leases of national public establishments

On 29 June 2023, the CNOCP approved an opinion proposing new provisions concerning the accounting treatment of finance leases in the financial statements of public establishments.

These provisions round out Standard 6 of the Public Establishments Accounting Standards Manual. Unlike the Central Government Accounting Standards Manual, this standard did not include provisions regarding the recognition of finance leases.

The opinion introduces a distinction between the accounting treatment of operating leases and that of finance leases. The property that is the subject of a finance lease is recognised as an asset for the lessee, with a financial debt item recorded as a liability.

A distinction is also made between a lease and a service contract in a dedicated paragraph.

To complete the framework applicable to the Central Government, a paragraph was added in the introduction to Standard 6 of the Central Government Accounting Standards Manual on this distinction, making no substantive changes to the requirements.

The provisions of this opinion do not apply to the individual financial statements of public establishments liable for corporation tax that are required to apply, under tax law, the provisions of the French Chart of Accounts.

The CNOCP proposes the application of the new provisions relating to finance leases by public establishments not liable for corporation tax on a retrospective basis as from 1 January 2028 (financial year ending 31 December 2028), with the possibility of earlier implementation. However, for the sake of simplicity, these new provisions will be able to be applied prospectively for leases entered into as from 1 January 2028. Justification will need to be provided in the notes to the financial statements to apply this simplification measure.

The Public Establishments Accounting Standards Manual and the Central Government Accounting Standards Manual were updated with an order from the Minister Delegate responsible for Public Accounts so as to incorporate the provisions of Opinion No. 2023-02 issued by the CNOCP on 29 June 2023 relating to finance leases.



Participation of the CNOCP in the Work of the IPSAS Board

Responses to Consultations of the IPSAS Board

In 2023, the CNOCP gave feedback in response to two consultations carried out by the IPSAS Board.

■ 12 January 2023 - Exposure Draft “ED 83 - Reporting Sustainability Program Information – RPGs 1 and 3 : Additional Non Authoritative Guidance”.

On 12 January 2023, the CNOCP approved the comment letter on the IPSAS Board’s consultation relating to amendments to documents that do not have an accounting standard status but have the status of recommended practice guidelines (RPG) on extra-financial sustainability reporting.

The CNOCP welcomes the additional information that the IPSAS Board has proposed to include in two guides: RPG1, Reporting on the Long-Term Sustainability of an Entity’s Finances, published in 2013, and RPG 3, Reporting Service Performance Information, published in 2015.

In a rapidly changing environment, IPSAS Board proposes adding illustrative examples to these two guides, relating to ordinary green transactions such as the issue of green bonds, carbon taxes, investment in infrastructure to curb the impacts of global warming and green tax credits.

■ 18 April 2023 - Exposure Draft “ED 84 – Concessionary Leases and Right-of-Use Assets in Kind”.

On 18 April 2023, the CNOCP approved the comment letter responding to the IPSAS Board’s consultation on concessionary leases and rights-of-use assets in kind.

The CNOCP has expressed its concern about the fact that the requirements for the lessee do not match those for the lessor and about the lack of value added generated by the rights-based approach among entities in the public sector.

The Council has also noted the complexity of a method based on market prices in the public sector.

Translation of IPSAS Board Standards into French

Although IPSAS standards do not apply in France, the CNOCP supports the IPSAS Board’s initiative to develop international accounting standards. Accordingly, the CNOCP launched a major revision of the French translation of these standards in tandem with the International Federation of Accountants (IFAC) and its two French members, the National Company of Auditors (CNCC), and the Superior Order of Chartered Accountants (CSOEC).

In december 2023, the translation of the 2022 Handbook of International Public Sector Accounting Standards (“2022 Handbook”) was completed. The focus has now shifted in 2024 to the translation of the “2024 Handbook”.

It should be noted that these translations are carried out with the financial support of the CNCC and CSOEC.

The translations of IPSAS Board standards are of particular interest to French-speaking African countries.

IPSAS Board meetings

The CNOCP prepares meetings in close cooperation with the French member of the IPSAS Board and attends them as an external observer. This allows the CNOCP to maintain relations with all members of the IPSAS Board, as well as with institutional observers (World Bank, IMF, Eurostat, OECD). The CNOCP is also able to take part in discussions at the earliest possible stage. In 2023, the Board met four times in Washington, Toronto and Zurich for four-day sessions and three one-day meetings held by videoconference.

Meetings of the IPSAS Board Consultative Advisory Group

In 2016, the CNOCP was appointed as a member of the IPSAS Board Consultative Advisory Group (CAG). Since 12 June 2023, the Consultative Advisory Group has been chaired by Fabienne Colignon. The CAG comprises about twenty members. It acts as an advisor to the IPSAS Board on its strategy and work programme and provides advice on any matter of relevance to the standard-setting activities of the IPSAS Board. The CAG is involved in an advisory capacity and does not have a decision-making role. The CAG met in June and December 2023.



Participation of the CNOCP

in the Work of the European Commission

The European Commission launched the EPSAS (European Public Sector Accounting Standards) project in the wake of its report assessing the suitability of International Public Sector Accounting Standards for Member States, drawn up in application of the provisions of Article 16-3 of Council Directive 2011/85/EU of 8 November 2011 on requirements for budgetary frameworks of the Member States.

Eurostat presides and coordinates the work of different bodies on behalf of the European Commission. A Working Group, recently renamed Expert Group, gathers representatives from all Member States, as well as observers, mainly from international institutions and organisations. There are also cells which serve as think tanks and are designed to tackle specific issues through the contribution of a limited number of members. The "Cell on principles related to EPSAS standards" pursued the work it had started in March 2016. With a draft conceptual framework in place, members are tasked with reviewing compliance of IPSAS standards with the conceptual framework and the "European Public Good". Based on the documents prepared by the consulting firms hired by Eurostat, the IPSAS standards assessed were found to be compliant.

The Council is a member of the French delegation. It takes part in meetings held by the Expert Group and is also represented in the cells.

Eurostat's objective is to create an EPSAS Framework that could serve as a basis for a European regulatory framework were the project to be completed.

The Expert Group responsible for preparing the EPSAS Framework met in May by videoconference and in November 2023 in Luxembourg.

Currently a decision from the European Commission is pending for four options developed by Eurostat:

- > Option 1: binding conceptual framework and binding set of standards;
- > Option 2: binding conceptual framework together with a non-binding set of standards;
- > Option 3: non-binding conceptual framework together with a non-binding set of standards;
- > Option 4: cancellation of the project.

The CNOCP takes part in this work in liaison with the Interdirectorate Committee for International Public Sector Accounting Standards, which is responsible for coordinating the positions of French participants. The CNOCP acts as secretary to this Committee. This committee is chaired by Jean-Pierre Menanteau.



Other International Activities

International Forum of Public Sector Accounting Standard Setters

The International Forum of Public Sector Accounting Standard Setters met for the first time in 2016 in Norwalk (United States) and a second time in Zurich in 2017. The third edition of this Forum was held in Toronto in June 2019 and the fourth edition in September 2022 in Lisbon. The CNOCP is a member of the Forum, which provides an opportunity to network with other national standard setters. It also offers the possibility to bring important issues to the attention of the IPSAS Board. The fourth edition of the Forum, originally planned for September 2020, was held in Lisbon in September 2022.

OECD Symposium on the Annual Accounts of Public Entities

Each year, the Council has the opportunity to provide input to all public sector standard setting issues at the OECD meeting initially called "Annual OECD Public Sector Accruals Symposium" which has since been renamed "Annual OECD Meeting of Senior Financial Management and Reporting Officials Symposium". It provides an opportunity for the representatives of the ministries of finance of OECD countries to discuss current accounting reforms. The symposium had been chaired by Michel Prada for ten years until 2022.

EU Advisory Group of Experts

In September 2020, the CNOCP was invited to sit on the EU Expert Advisory Group on the accounting rules applying to the European Commission as an institution (which should be distinguished from the accounting rules that may be recommended or imposed on Member States in the framework of the above-mentioned EPSAS project). The Group did not meet since 2022.

Translation of CNOCP documents into English

In the context of the debate on public sector standard setting in international bodies and as part of the EPSAS project managed by the European Commission, the Central Government Accounting Standards Manual and the Public Establishments Accounting Standards Manual were translated into English in order to make all stakeholders aware of the accounting framework adopted in France. In addition, all other CNOCP documents that must be communicated to stakeholders in the context of international discussions – in particular, the Conceptual Framework for Public Accounts, the CNOCP annual reports and CNOCP work programmes – are also translated into English.




International Cooperation Projects

The Council receives invitations to participate in international cooperation projects in countries wanting to modernise their systems of public administration and standardise accounting across their public sector. Members of the General Secretariat team are invited to share their experience gained in the French public system or provide training on public sector accounting standards. Delegations from these countries also travel to France, and some have taken part in the Council's meetings.

The following delegations came to France in 2023:

- > a Cameroonian delegation in March;
- > an Italian delegation in October;
- > a Gabonese delegation in October.



Appendix 1

Council Bodies

at 31 December 2023

Board Members

at 31 December 2023

In accordance with the provisions of Article 8 of the Order of 28 November 2016 relating to the Public Sector Accounting Standards Council, amended by the Order of 4 December 2023, the Board adopts Preliminary Opinions, Opinions on accounting standards, proposals relating to sustainability reporting, the responses to international consultations and other proposals, including the work programme, by a majority vote of the members present. The Chairman has the casting vote in the event of a tie. Dissenting opinions are recorded. A quorum of nine members present is required for decisions to be taken. Since the aforementioned order was published in the Official Journal on 21 December 2023, the sustainability expert had not been appointed as at 31 December 2023.

Chair of the Public Sector Accounting Standards Council	Michel Prada
The first president of the Government Audit Office or a magistrate appointed by the latter	Jean-Pierre Viola
The chair of the Local Finance Committee or a representative	Philippe Laurent
Head of the Inspectorate General of Finance or a representative	Jean-Pierre Menanteau
The Director-General of Local Authorities or a representative	Yoann Geneslay
The Director of Social Security or a representative	Morgan Delaye
The Director-General of the Treasury or a representative	Clovis Kerdrain
The Director-General of Public Finances or a representative	Bastien Llorca
The Director of the Budget or a representative	Stéphane Robin
The Director of the National Institute of Statistics and Economic Studies (INSEE) or a representative	Guillaume Houriez
The Commissioner-General of Sustainable Development or his representative	Thomas Lesueur
The Chair of the Authority for Accounting Standards or his representative	Robert Ophèle
One member of the Board of the Authority for Accounting Standards appointed by its chair	N...
Three experts in private-sector accounting	Éric Godeau Emmanuelle Levard-Guilbault Isabelle Sapet
Three experts in public finances	Danièle Lajoumard Frank Mordacq Jacques Perreault

Members of the Advisory Committee at 31 December 2023

In accordance with the provisions of Article 15 of the Order of 28 of November 2016 relating to the Public Sector Accounting Standards Council, the Advisory Committee is presided by the Chair of the Public Sector Accounting Standards Council. The Committee deals with all issues relevant to standard-setting strategy and in particular those related to the nature and extent of convergence of public sector standards with those of business entities. It expresses an opinion on the CNOCP's work programme.

The Committee comprises twelve members appointed by the Chair of the Public Sector Accounting Standards Council, after consulting the Board. Board members are not eligible for the Advisory Committee.

Since the aforementioned order was published in the Official Journal on 21 December 2023, the members of the new Advisory Committee will be decided in 2024. The members listed below are those of the committee which met on 22 November 2023.

Chair of the Public Sector Accounting Standards Council	Michel Prada
Six experts in private-sector accounting	Odile Barbe Muriel de Szilberecky Jérôme Dumont William Nahum Dominique Nechelis N...
Five experts in public finances	Yuri Biondi Julien Dubertret François Ecalte Sophie Mahieux Philippe Masquelier N...
Six university professors	Michel Bouvier Bernard Colasse Matthieu Conan Sébastien Kott Évelyne Lande N...

Members of Standing Committees

In accordance with the provisions of Article 12 of the Order of 28 November 2016 relating to the Public Sector Accounting Standards Council, amended by the Order of 4 December 2023, five Standing Committees are responsible for preparing the deliberations of the Board:

- > the Central Government and Government-Controlled Organisations Committee;
- > the Local Authorities and Local Public Establishments Committee;
- > the Social Security and Similar Organisations Committee;
- > the International Accounting Standards Committee;
- > the Sustainability Committee.

Draft Preliminary Opinions, Opinions on accounting standards, proposals concerning sustainability reporting, responses to international consultations and pronouncements are examined by the committees before submission to the Board. The work of the committees is reported to the Board by their Chairs.

The members of each of the five CNOCP committees are determined pursuant to the by-laws. The by-laws will be updated in 2024 to include the amendments to the aforementioned Order of 28 November 2016.

**Members of the
Central Government and Government-Controlled Organisations Committee
at 31 December 2023**

Chair	Jean-Pierre Menanteau
A magistrate appointed by the first president of the Government Audit Office	Laurent Zérah
A representative from the General Economic and Financial Audit Department	Pascal Chevremont
A representative from the Public Finances Directorate General	Emmanuelle Chouvelon
A representative from the Directorate General of the Treasury	N...
A representative from the Budget Directorate	Marie Delaunay
A representative from the Ministry of Defence	Chloé Mirau
A representative from the ministry with responsibility for infrastructure	Christophe Bigand
Three representatives from government-controlled organisations appointed by the Chair of the Council after consulting the Board	Christophe Berthelin Fernando de Almeida N...
Two public accountants appointed by the Council's Chair following the proposal of the Public Finances Directorate General	Claude Bréchar Michel Conan
Four experts in the areas of finance and accounting for Central Government and government-controlled organisations, or in private accounting, appointed by the Chair of the Council after consulting the Board	Bernard Adans Estelle Even Jérôme Mourroux Valérie Riou

**Members of the
Local Authorities and Local Public Establishments Committee
at 31 December 2023**

Chairman	Jacques Perreault
A representative of the local authorities appointed by the Chair of the Public Sector Accounting Standards Council after consulting the Local Finance Committee	N...
A magistrate appointed by the first president of the Government Audit Office	Thierry Vught
A representative from the Public Finances Directorate General	Emmanuelle Chouvelon
A representative from the Budget Directorate	Thibaut Roulon
A representative from the Local Authorities Directorate General	Yoann Geneslay
Two representatives appointed by the French Mayors Association	Nathalie Brodin Aurélien Philippot
A representative appointed by the Assembly of French Départements	Thierry Tardy-Covet
A representative appointed by the French Regions Association	William Tissandier
A representative from the health and welfare sector appointed by the Council's Chair on a proposal by the Directorate General for Social Action	N...
Two representatives from the hospital sector appointed by the Council's Chair on a proposal by the Department of Hospitalisation and Health-Care Organisation	Camille Cotis Anne Ferrer
Two public accountants appointed by the Council's Chair on a proposal by the Public Finances Directorate General	Marie-Christine Baranger Jean-Luc Blanc
Four experts in the areas of local authority finances and accounting or private sector accounting appointed by the Council's Chair after consulting the Board	Hélène Baron Bruno Gérard Jean-Michel Levraux Loïc Muller

Members of the Social Security and Similar Organisations Committee

at 31 December 2023

Chairman	Frank Mordacq
A magistrate appointed by the first president of the Government Audit Office	Laure Terrasse
A representative from the Social Security Audit Board	N...
A representative from the General Inspectorate of Social Affairs	N...
A representative from the Social Security Directorate	Dorastella Filidori
A representative from the Public Finances Directorate General	Emmanuelle Chauvelon
A representative from the Budget Directorate	Louis Nouaille-Degorce
A representative from the ministry with responsibility for agriculture	Olivier Dague
Six representatives of Social Security Funds appointed by the Public Sector Accounting Standards Council's Chair on a proposal by the Social Security Directorate	Thierry Dufant Thomas Gagniarre Camille L'Hernault Régine Laurence Marc Scholler N...
A representative from the body responsible for unemployment insurance	Arnaud Maurer
A representative from the associations for supplementary retirement schemes for employees and managers	Gaëlle Piadé
Four experts in finance and accounting for social organisations or private sector accounting appointed by the Council's Chair after consulting the Board	Philippe Borgat Cyril Brogniart Jean-Philippe Mathorez Nicolas Robert

Members of the International Accounting Standards Committee

at 31 December 2023

Chair	Isabelle Sapet
A magistrate appointed by the first president of the Government Audit Office	Lionel Vareille
A representative from the Public Finances Directorate General	Emmanuelle Chouvelon
A representative from the Directorate General of the Treasury	N...
A representative from the Budget Directorate	Marie Delaunay
A representative from the National Institute of Statistics and Economic Studies (INSEE)	Bastien Virely
A representative from the General Secretariat of European Affairs	Morgane Bastardie
A representative from the Social Security Directorate	Dorastella Filidori
A representative from the Local Authorities Directorate General	Yoann Geneslay
Four experts in international accounting standard setting for the public or private sector appointed by the Chair of the Public Sector Accounting Standards Council, after consulting the Board	Patrick Aumeras Édouard Fossat Emmanuelle Guyomard Benoît Lebrun

Members of the Sustainability Committee

The members of this new committee, set up under the Order of 28 November 2016, amended by the Order of 4 December 2023, will be determined in 2024 when the by-laws are updated.

**Director-General
and Services**
at 31 December 2023

Director-General	Marie-Pierre Calmel
Project managers	Caroline Baller Fabienne Colignon Laurence Morgana Emmanuelle Reitz
Adviser to the Chair	Jean-Paul Milot
Administrative and Financial Manager	Danielle Gervais
Assistant to the Chair	Gisèle Jouve
Assistant to the Director-General	Valérie Degenève

Appendix 2

Activity of the CNOCP in 2023

Council Publications

	2021	2022	2023
Opinions completing or amending existing standards	3	7	4
Preliminary opinions on draft legislative and regulatory texts and responses to referrals	1	1	1
Responses to the consultations of the IPSAS Board	8	4	2
Draft standards for the future Accounting Standards Manual for Social Security Organisations ¹	3		
Total	15	12	7

¹ Before publication of Accounting Standard in 2022

Number of members

The various Public Sector Accounting Standard Council bodies have more than one hundred members.

	Board	Advisory Committee	Central Government and Government-Controlled Organisations Committee	Social Security and Similar Organisations Committee	Local Authorities and Local Public Establishments Committee	International Accounting Standards Committee	Total
Number of members	20	12	17	20	19	13	101

In addition, around 100 experts and specialists from government departments and the accounting profession took part in the Council's work. In total, around 200 people took part in the discussions held in 2023.

Number of meetings held in 2023

Board, Advisory Committee and Standing Committees

Number of meetings	2021	2022	2023
Board	4	4	5
Advisory Committee	1	1	1
Central Government and Government-Controlled Organisations Committee	4	4	3
Social Security and Similar Organisations Committee	4	3	4
Local Authorities and Local Public Establishments Committee	2	4	3
International Accounting Standards Committee	6	4	3
Total	21	20	19

Working groups

Name of the committees to which the working groups report	2021		2022		2023	
	Number of groups	Number of meetings	Number of groups	Number of meetings	Number of groups	Number of meetings
Central Government and Government-Controlled Organisations Committee	5	17	5	6	4	14
Social Security and Similar Organisations Committee	4	5	2	5	4	5
Local Authorities and Local Public Establishments Committee	3	10	4	8	2	6
International Accounting Standards Committee	4	12	5	16	5	8
Total	16	44	16	35	15	33

CNOCP's participation in the work of international bodies

The CNOCP takes an active part in international public sector standard-setting projects, work that mobilizes the Services of the CNOCP. Meetings are generally held abroad. Meetings were held on site again in 2023.

The following data is expressed in man-days. In 2023, 4 man-days were counted for the European project and 25 man-days for participation in meetings relating to international accounting standard-setting work (excluding preparation time of at least the same duration).

EPSAS Project (man-days)

	2021	2022	2023
Working Group	4	4	4
Cell Standards	3		
Total	7	4	4

Participation in the work of the IPSAS Board (man-days)

	2021	2022	2023
IPSAS Board meetings	23	19	20
Consultative Advisory Group (CAG) meetings	2	2	2
CAG conference calls	2	2	3
National Standard Setter Forum		1	
Total	27	25	25

Appendix 3

Presentation of Working Groups in 2023

The Chairs of the Public Sector Accounting Standards Council and the standing committees set up working groups to deal with the topics allocated to them.

These working groups are set up in response to a referral or at the initiative of the Board or one of the standing committees. For certain topics, the working groups may work for all of the committees.

The Chairs of the working groups are chosen among the members of the Board, the Advisory Committee, the Standing Committees and experts on the topic being examined. The working groups are supported by the resources of the CNOCP.

They regularly report on their work to the standing committees and to the Board, which validates this work.

- Four working groups of the **“Central Government and Government-Controlled Organisations Committee”** were active throughout 2023.

Topic dealt with by the working group	Chair of the working group	Project managers	Date of approval by the Board
Accounting treatment of Central Government property dykes	Claude Bréchar	Emmanuelle Reitz Laurence Morgana	19 October 2023
Finance leases of national public establishments	Benoît Lebrun	Fabienne Colignon	29 June 2023
Central Government sovereign revenues	Claude Bréchar	Caroline Baller Laurence Morgana	
Funds without legal personality	Benoît Lebrun	Caroline Baller	

- Four working groups of the **“Social Security and Similar Organisations Committee”** were active throughout 2023.

Topic dealt with by the working group	Chair of the working group	Project managers	Date of approval by the Board
Combined accounts of social security organisations	Dorastella Filidori	Emmanuelle Reitz	12 January 2023
UGEAM	Marc Scholler	Emmanuelle Reitz	18 April 2023
Agirc-Arrco supplementary pension schemes combined financial statements	Nicolas Robert	Emmanuelle Reitz	
Pension scheme analysis	Marc Scholler	Caroline Baller	

- Two working groups of the **“Local Authorities and local Public Establishments Committee”** were active throughout 2023.

Topic dealt with by the working group	Chair of the working group	Project managers	Date of approval by the Board
Standard 6 “Tangible Assets”	Benoît Lebrun	Fabienne Colignon	
Development operations in the local public sector	Claude Bréchar	Caroline Baller	

- Five working groups of the **“International Accounting Standards Committee”** were active throughout 2023. Two working groups met in 2023 to prepare the CNOCP’s responses to the consultations of the IPSAS Board. The working group that prepares each IPSAS Board meeting continues to meet on a regular basis (3 times in 2023) with the French representative of the IPSAS Board. Lastly, the translation of IPSAS Board standards - the 2022 Handbook – was finalised.

Topic dealt with by the working group	Chair of the working group	Project managers	Date of approval by the Board
ED 83 Sustainability reporting	Jean-Paul Milot	Fabienne Colignon	12 January 2023
ED84 Leases Phase II	Emmanuelle Guyomard	Fabienne Colignon	18 April 2023
IPSASB Strategy and Work Program 2024-2028	Patrick Aumeras	Fabienne Colignon	
Translation of IPSAS Board accounting standards into French	Marie-Pierre Calmel	Laurence Morgana	
Preparation of meeting IPSAS Board	Hervé-Adrien Metzger	Fabienne Colignon	

Appendix 4

Texts published since 2009

Opinions of the Public Sector Accounting Standards Council

■ Opinions published in 2010

- > Opinion no. 2010-01 of 9 February 2010 relating to the funding of accumulated social security deficits by the CADES, the organisation responsible for amortising France's social security debt.
- > Opinion no. 2010-02 of 30 June 2010 relating to changes in accounting policy, changes in accounting estimates and the correction of errors in National Public Establishments subject to budgetary, financial and accounting regulations M 9-1 and M 9-3. OPINION REPEALED
- > Opinion no. 2010-03 of 30 June 2010 relating to the accounting rules for making provisions applicable to the Additional Retirement Scheme Institution for the Civil Service (ERAFP).
- > Opinion no. 2010-04 of 17 November 2010 relating to the deletion of the annual utilisation expense from Standard 6 "Tangible Assets" in the Central Government Accounting Standards Manual.
- > Opinion no. 2010-05 of 17 November 2010 relating to minor changes to Standard 1 "Financial Statements", Standard 5 "Intangible Assets", Standard 7 "Financial Assets" and Standard 11 "Financial Debts and Derivative Financial Instruments" in the Central Government Accounting Standards Manual.
- > Recommendation no. 2010-01 of 17 November 2010 relating to the accounting treatment of self-employed professionals' social contributions by social security organisations.

■ Opinions published in 2011

- > Opinion no. 2011-01 of 15 March 2011 relating to the depreciation periods for subsidies provided by the local authorities, subject to budgetary and accounting regulations M 14, M 52, M 61 and M 71.

- > Opinion no. 2011-02 of 15 March 2011 on the removal of the notion of operator from Central Government policies and minor amendments to Standard 7 "Financial Assets" in the Central Government Accounting Standards Manual.
- > Opinion no. 2011-03 of 15 March 2011 relating to the accounting treatment of property assets with an indeterminate useful life (general-purpose property) and two minor modifications to Standard 6 "Tangible Assets" in the Central Government Accounting Standards Manual.
- > Opinion no. 2011-04 of 27 May 2011 relating to changes in accounting policy, changes in accounting estimates and the correction of errors in public healthcare establishments subject to budgetary and accounting regulation M 21. OPINION REPEALED
- > Opinion no. 2011-05 of 8 July 2011 relating to the disclosure of financial debts and derivative instruments of public accounting entities within the scope of the General Code of Local Authorities, the Code for Social Action and Families, the Code of Public Health and the Code of Construction and Housing.
- > Opinion no. 2011-06 of 8 July 2011 relating to Government segment reporting.
- > Opinion no. 2011-07 of 8 July 2011 relating to the definition of deferral accounts in the Central Government Accounting Standards Manual.
- > Opinion no. 2011-09 of 17 October 2011 relating to the definition and the recognition of expenses and two minor changes to Standard 2 "Expenses", Standard 12 renamed "Non-Financial Liabilities" and Standard 13 "Commitments to be Disclosed in the Notes to the Financial Statements" of the Central Government Accounting Standards Manual.
- > Opinion no. 2011-10 of 8 December 2011 relating to the presentation and measurement of asset funding by public establishments.

- > Opinion no. 2011-11 of 8 December 2011 relating to the treatment of contracts for the provision of public services in the accounts of public entities.
- **Opinions published in 2012**
- > Opinion no. 2012-01 of 17 February 2012 relating to the recognition at the reporting date of leave entitlement, time savings accounts, overtime and additional time in public establishments within the scope of budgetary, financial and accounting regulations M 9-1, M 9-3 and M 9-5.
 - > Opinion no. 2012-02 of 4 May 2012 relating to the accounting treatment on initial recognition of tangible assets not previously recognised due to particular circumstances.
 - > Opinion no. 2012-03 of 3 July 2012 relating to the inclusion of the requirements of Opinion no. 2011-11 of 8 December 2011 in the Central Government Accounting Standards Manual and to minor amendments to Standard 6 "Tangible Assets" and Standard 5 "Intangible Assets" of the same Manual.
 - > Opinion no. 2012-04 of 3 July 2012 relating to accounting for financial debts and derivative instruments of public accounting entities within the scope of the General Code of Local Authorities, the Code for Social Action and Families, the Code of Public Health and the Code of Construction and Housing.
 - > Opinion no. 2012-05 of 18 October 2012 relating to changes in accounting policies, changes in accounting estimates and the correction of errors.
 - > Opinion no. 2012-06 of 18 October 2012 on Central Government Accounting Standard 14, renamed "Changes in accounting policies and accounting estimates, and correction of errors".
 - > Opinion no. 2012-07 of 18 October 2012 relating to heritage assets.
- **Opinions published in 2013**
- > Opinion no. 2013-01 of 14 January 2013 relative to the intervention expenses of public accounting entities within the scope of the General Code of Local Authorities, the Code for Social Action and Families, the Code of Public Health and the Code of Construction and Housing.
 - > Opinion no. 2013-02 of 14 January 2013 relative to intangible and tangible assets jointly controlled by several entities.
 - > Opinion no. 2013-03 of 14 January 2013 incorporating the requirements of Opinion no. 2012-07 of 18 October 2012 relative to heritage assets (new Standard 17) into the Central Government Accounting Standards Manual.
 - > Opinion no. 2013-04 of 12 April 2013 relative to tangible asset transfers between public sector entities.
 - > Opinion no. 2013-05 of 5 July 2013 relative to the intervention schemes of certain public establishments.
 - > Opinion no. 2013-06 of 25 October 2013 relative to intangible and tangible assets jointly controlled by several public accounting entities within the scope of the General Code of Local Authorities, the Code for Social Action and Families, the Code of Public Health and the Code of Construction and Housing.
- **Opinions published in 2014**
- > Opinion no. 2014-01 of 17 October 2014 relating to the classification and reporting date measurement of Central Government's tangible assets.
 - > Opinion no. 2014-02 of 17 October 2014 relating to Central Government Accounting Standard 18 on contracts for the provision of public services.
- **Opinions published in 2015**
- > Opinion no. 2015-01 of 15 January 2015 relating to Central Government Accounting Standard 21 on greenhouse gas emission allowances.
 - > Opinion no. 2015-02 of 15 January 2015 concerning Standard 21 of the future Public Establishments Accounting Manual on greenhouse gas emission allowances.
 - > Opinion no. 2015-03 of 15 January 2015 on greenhouse gas emission allowances held by public entities other than Central Government and Public Establishments.
 - > Opinion no. 2015-04 of 15 January 2015 relating to Central Government Accounting Standard 8 "Inventories".
 - > Opinion no. 2015-05 of 8 April 2015 relating to the Public Establishments Accounting Standard Manual.
 - > Opinion no. 2015-06 of 3 July 2015 relating to Central Government Accounting Standard 10 "Cash Components".
 - > Opinion no. 2015-07 of 3 July 2015 relating to Central Government Accounting Standard 11 "Financial debts and derivative financial instruments".

- > Opinion no. 2015-08 of 10 December 2015 relating to control restrictions or exclusions for Central Government equity investments.
 - > Opinion no. 2015-09 of 10 December 2015 relating to certain provisions of the Budget and Accounting Regulation M21 for Public Health Establishments.
- **Opinions published in 2016**
- > Opinion no. 2016-01 of 14 April 2016 on the accounting treatment for pensions in the financial statements of scheme managers.
 - > Opinion no. 2016-02 of 4 July 2016 on the Conceptual Framework for Public Accounts.
 - > Opinion no. 2016-03 of 17 October 2016 on comparative information for Central Government.
- **Opinions published in 2017**
- > Opinion no. 2017-01 of 3 July 2017 on the exceptional levy on the working capital of public establishments.
- **Opinions published in 2018**
- > Opinion no. 2018-01 of 19 January 2018 on certain accounting provisions for the pension fund for pharmacists (CAPV).
 - > Opinion no. 2018-02 of 19 January 2018 concerning the date of the entry into force of the Public Establishments Accounting Standards Manual.
 - > Opinion no. 2018-03 of 19 January 2018 on the accounting treatment for the deduction at source of income tax and social security contributions based on investment income.
 - > Opinion no. 2018-04 of 19 January 2018 relating to events giving rise to social contributions.
 - > Opinion no. 2018-05 of 5 April 2018 on the valuation of the provision for time savings accounts in the accounts of public health establishments.
 - > Opinion no. 2018-06 of 3 July 2018 concerning the introduction of the Central Government Accounting Standards Manual.
 - > Opinion no. 2018-07 of 3 July 2018 concerning the deletion of the cash flow statement for public entities.
 - > Opinion no. 2018-08 of 3 July 2018 concerning the introduction of the Public Establishments Accounting Standards Manual.
 - > Opinion no. 2018-09 of 3 July 2018 concerning Standard 23 on development operations under the Public Establishments Accounting Standards Manual.
- > Opinion no. 2018-10 of 11 October 2018 relating to amendments to Standards 1 "Financial statements" and 13 "Commitments to be disclosed in the notes" of the Public Establishments Accounting Standards Manual.
- **Opinions published in 2019**
- > Opinion no. 2019-01 of 4 July 2019 concerning the presentation of the cash flow statement in the accounts of social security organisations.
- **Opinions published in 2020**
- > Opinion no. 2020-01 of 17 January 2020 relating to the accounting treatment of transfers of control in the public sector.
 - > Opinion no. 2020-02 of 17 January 2020 relating to Standard 24, "Acquisitions of Property for Subsequent Resale to a Third Party" of the Public Establishments Accounting Standards Manual.
- **Opinions published in 2021**
- > Opinion no. 2021-01 of 13 April 2021 relating to the Accounting Standards Manual for Local Public Entities.
 - > Opinion No. 2021-02 of 6 July 2021 relating to the presentation of European Union resources in the financial statements of the Central Government.
 - > Opinion No. 2021-03 of 6 July 2021 relating to New Standard on the Consolidated Financial Statements of Public Establishments.
 - > Opinion No. 2021-04 of 14 October 2021 relating to Standard 6 ("Tangible Assets") in the Central Government Accounting Standards.
- **Opinions published in 2022**
- > Opinion No. 2022-01 of 13 January 2022 relating to the Accounting Standards Manual for Social Security Organisations.
 - > Opinion No. 2022-02 of 13 January 2022 relating to the recognition of tuition fees for public higher education institutions
 - > Opinion No. 2022-03 of 13 January 2022 relating to a clarification on Standard 4 "Revenue".
 - > Opinion No. 2022-04 of 5 July 2022 relating to the presentation of the cash flow statement in Standard 1 "Financial Statements"
 - > Opinion No. 2022-05 of 5 July 2022 relating to industrial and commercial public services.

- > Opinion No. 2022-06 of 18 October 2022 relating to the financial statements of public healthcare establishments referred to in the Healthcare System Organisation and Transformation Act of 24 July 2019. Disclosures required in the notes to the annual accounts.
- > Opinion No. 2022-07 of 18 October 2022 relating to Standard 18 "Contracts for the Provision of Public Services".

■ Opinions published in 2023

- > Opinion No. 2023-01 of 12 January 2023 relating to the standard applicable to combined financial statements of social security branches.
- > Opinion No. 2023-02 of 29 June 2023 relating to finance leases of national public establishments.
- > Opinion No. 2023-03 of 19 October 2023 relating to the accounting treatment of Central Government property dykes.
- > Opinion No. 2023-04 of 13 December 2023 relating to the determination of the assets or groups of assets for which the impairment test is conducted by social security organisations.

Preliminary opinions on regulatory texts

■ Preliminary opinions published in 2009

- > 18 November 2009: draft decree relating to the financial requirements applicable to healthcare establishments.

■ Preliminary opinions published in 2010

- > 9 April 2010: draft decree relating to prices charged by institutions accommodating elderly dependent people and to the financial and budgetary regulations of social and medical care institutions.
- > 15 April 2010: clarification of the wording of two articles in the Social Security Code.
- > 30 June 2010: draft decree relating to combined accounts for local hospital communities.

■ Preliminary opinions published in 2011

- > 11 July 2011: nomenclature of the budgetary and accounting regulation M 9-3 relating to public establishments of a scientific, cultural and professional nature (EPSCP).

- > 17 October 2011: Opinion no. 2011-08 on the draft decree relating to public budgetary and accounting management.

■ Preliminary opinions published in 2012

- > 13 April 2012: draft decree amending certain requirements relating to the time savings account and annual leave in the public hospital sector.
- > 25 October 2012: Opinion relating to the accounting framework for the network of chambers of trade and crafts.
- > 25 October 2012: response to the request for a preliminary opinion on the draft order relating to the financial account of public healthcare establishments.
- > 17 December 2012: preliminary opinion on a draft decree modifying the system of time savings accounts for hospital practitioners.

■ Preliminary opinions published in 2013

- > 11 February 2013: response to the request for a preliminary opinion on the order relating to the application by IRCANTEC of the Single Chart of Accounts for Social Security Organisations, adapted to the activities of the supplementary pension scheme.
- > 5 July 2013: response to the request for a preliminary opinion on the draft decree of the Conseil d'État (French Supreme Administrative Court) relating to the requirements for auditing the accounts of public health establishments.
- > 5 July 2013: response to the request for a preliminary opinion on the nomenclature regulation M 9-6 relating to the budgetary and accounting framework for local public educational establishments ("EPLÉ").
- > 25 October 2013: response to the request for a preliminary opinion on two draft regulations, one on accounting for subsidies received by National Public Establishments (EPN), the other on multi-year transactions.
- > 25 October 2013: response to the request for a preliminary opinion on the draft orders defining the accounting treatment and the transfer of rights in respect of a time savings accounts for established and non-established hospital civil servants, established and non-established hospital civil servants carrying out their activity in public social and social health-care establishments and medical staff, chemists and dentists in public health-care establishments.

- > 22 November 2013: response to the request for a preliminary opinion on a draft regulation relating to recognition at the reporting date of leave entitlement, time savings accounts, overtime and additional time in National Public Establishments and National Public Interest Groups.

■ Preliminary opinions published in 2014

- > 16 January 2014: response to the request for a Preliminary Opinion on the draft order relating to the creation of a subsidiary ledger in the accounts of the Mandatory Liability Insurance Guarantee Fund (FGAO) used for recording transactions resulting from the extinction of the funding obligation for the legal indexation of pensions.
- > 12 June 2014: response to the request for a preliminary opinion on the draft decree of the French Supreme Administrative Court (“Conseil d’État”) amending the articles of the Construction and Housing Code relating to the financial and accounting provisions applicable to social housing organisations (HLM) and on the implementing order for the articles relating to publicly funded housing offices.
- > 17 October 2014: response to the request for a preliminary opinion on a simple draft decree amending article R. 423-1-x of the Construction and Housing Code relating to the impairment of amounts due from the tenants of social housing organisations for rental, service and associated expense.

■ Preliminary opinions published in 2015

- > 15 January 2015: the CNOCP published a preliminary opinion on the draft budget, financial and accounting regulation M9-9 for local public educational and agricultural training establishments.

Responses to referrals

■ Responses to referrals in 2014

- > 1st July 2014: response to the referral by the Agency for the Management and Recovery of Seized and Confiscated Assets (AGRASC) on the accounting circuits and procedures implemented by AGRASC to monitor seized and confiscated assets under its management, to record “non-disbursement” charges, and to record and assess certain risks.
- > 1st October 2014: response to the referral from the Directorate General of Public Finances (DGFIP) on the discontinuation of management accounting practices at Agence France Trésor (AFT).

■ Responses to referrals in 2015

- > 10 December 2015: response to the referral by the Chief Accountant of the “Air Control and Operations” Annex Budget at the Directorate General for Civil Aviation.

■ Responses to referrals in 2016

- > 14 April 2016: response to a referral by the Public Finances Directorate (DGFIP) on the accounting framework for Municipal Credit Banks.
- > 4 July 2016: response to a referral by the Public Finances Directorate (DGFIP) and the General Directorate for the Provision of Healthcare (DGOS) on the method for recognising investments in Territorial Hospital Groups (GHT).

■ Responses to referrals in 2018

- > 3 July 2018: opinion relating to certain regulatory provisions of the General Code of Local Authorities.

■ Responses to referrals in 2020

- > 14 December 2020: response to a referral on the accounting treatment of advances repayable to mobility organisation authorities.

■ Responses to referrals in 2021

- > 14 October 2021: response to a referral by the Public Finances Directorate (DGFIP) on the simplification accounting regulation at the Social rental housing guarantee fund (GGLS).

■ Responses to referrals in 2022

- > 13 January 2022: response to the referral by the Inspectorate General of Finance on the accounting framework for the Guarantee Fund for Victims of Terrorist Acts and Other Offences (FGTI).

■ Responses to referrals in 2023

- > 18 April 2023: response to a referral from the accounting and finance department of the National Health Insurance Fund relating to a request for derogation from the Chart of Accounts of the social security organisations for the establishments of the UGECAM network.

Council responses to other international consultations

■ Council responses to other international consultations in 2012

- > May 2012 - Consultation by Eurostat in response to the European Commission's requirement to assess the suitability of the IPSASs for the needs of Member States.
- > July 2012 - IFAC - "Public consultation on the governance (with special focus on organisational aspects, funding, composition and the roles) of the Monitoring Group, the PIOB, the standard setting boards and Compliance Advisory Panel operating under the auspices of IFAC".

■ Council responses to other international consultations in 2013

- > March 2013 - International Valuation Standards Council (IVSC) - "Exposure Draft on Valuations of Specialised Service Assets".
- > September 2013 - International Federation of Accountants - "Good Governance in the Public Sector - Consultation Draft for an International Framework".

■ Council responses to other international consultations in 2014

- > February 2014 - European Commission - Eurostat - "Towards implementing European Public Sector Accounting Standards (EPSAS) for EU Member States - Public consultation on future EPSAS governance principles and structures".
- > April 2014 - IMF, OECD, World Bank - "The future governance of the IPSAS Board (or International Public Sector Accounting Standards Board)".

■ Council responses to other international consultations in 2020

- > 24 February 2020 - OECD - "IPSAS Board Governance Survey".
- > July 2014 - Consultation on the IPSAS Board's strategy and work program for 2015-2019.

Responses of the Council to the consultations of the IPSAS Board

■ Responses of the Council to the consultations of the IPSAS Board in 2009

- > June 2009 - Exposure Draft "ED 36 - Agriculture".
- > June 2009 - Exposure Draft "ED 41 - Entity Combinations from Exchange Transactions".
- > June 2009 - Exposure Drafts "ED 37, 38, 39 - Financial Instruments: Presentation, Recognition and Measurement, Disclosures".
- > July 2009 - Exposure Draft "ED 40 - Intangible Assets".
- > October 2009 - Exposure Draft "ED 42 - Improvements to IPSASs".

■ Responses of the Council to the consultations of the IPSAS Board in 2010

- > June 2010 - Consultation Paper "Reporting on the Long-Term Sustainability of Public Finances".
- > June 2010 - Exposure Draft "ED 43 - Service Concession Arrangements: Grantor".
- > June 2010 - Exposure Draft "ED 44 - Improvements to IPSASs".

■ Responses of the Council to the consultations of the IPSAS Board in 2011

- > June 2011 - General comments concerning consultations relating to the Conceptual Framework for Public Sector Entities.
- > June 2011 - Exposure Draft, phase 1 "Conceptual Framework".
- > June 2011 - Consultation Paper, phase 2 "Conceptual Framework for General Purpose Financial Reporting by Public Sector Entities: Measurements of Assets and Liabilities in Financial Statements".
- > June 2011 - Consultation Paper, phase 3 "Conceptual Framework for General Purpose Financial Reporting by Public Sector Entities: Elements and Recognition in Financial Statements".
- > July 2011 - Exposure Draft "ED 45 - Improvements to IPSASs 2011".
- > August 2011 - Exposure Draft "Key Characteristics of the Public Sector with Potential Implications for Financial Reporting".

■ Responses of the Council to the consultations of the IPSAS Board in 2012

- > February 2012 - Exposure Draft "ED 46 - Reporting on the long-term sustainability of a public sector entity's finances".
- > May 2012 - Consultation Paper "Conceptual Framework for General Purpose Financial Reporting by Public Sector Entities: Presentation in General Purpose Financial Reports".
- > May 2012 - Consultation Paper "Reporting Service Performance Information".
- > July 2012 - Exposure Draft "ED 47 - Financial Statement Discussion and Analysis".
- > October 2012 - Consultation Paper "Public Sector Combinations".
- > October 2012 - Consultation on the work program of the IPSASB for 2013-2014.

■ Responses of the Council to the consultations of the IPSAS Board in 2013

- > April 2013 - Consultation Paper "IPSASs and Government Finance Statistics Reporting Guidelines".
- > April 2013 - Exposure Draft "ED2 - Conceptual Framework for General Purpose Financial Reporting by Public Sector Entities: Elements and Recognition in Financial Statements".
- > April 2013 - Exposure Draft "ED3 - Conceptual Framework for General Purpose Financial Reporting by Public Sector Entities: Measurements of Assets and Liabilities in Financial Statements".
- > July 2013 - Exposure Draft "ED4 - Conceptual Framework for General Purpose Financial Reporting by Public Sector Entities: Presentation in General Purpose Financial Reports".

■ Responses of the Council to the consultations of the IPSAS Board in 2014

- > February 2014 - Exposure Draft "ED 53 - First Time Adoption for Accrual Basis International Public Sector Accounting Standards (IPSASs)".
- > February 2014 - Exposure Draft "ED 48 to ED 52 - Interests in Other Entities".
- > May 2014 - Exposure Draft "ED 54 - Proposed Recommended Practice Guideline - Reporting Service Performance Information".

- > July 2014 - Consultation on the IPSAS Board's strategy and work program for 2015-2019.
- > October 2014 - Consultation on the applicability of IPSASs to Government Business Enterprises and other public sector entities.

■ Responses of the Council to the consultations of the IPSAS Board in 2015

- > 10 December 2015 - Exposure Draft "ED 58 - Improvements to IPSASs 2015".
- > 10 December 2015 - Exposure Draft "ED 57 - Impairment of Revalued Assets".
- > 10 December 2015 - Exposure Draft "ED 56 - The Applicability of IPSASs".
- > 18 December 2015 - Consultation Paper « Recognition and Measurement of Social Benefits ».

■ Responses of the Council to the consultations of the IPSAS Board in 2016

- > 29 April 2016 - Exposure Draft "ED 59 - Amendments to IPSAS 25, Employee Benefits".
- > 4 July 2016 - Exposure Draft "ED 60 - Public Sector Combinations".

■ Responses of the Council to the consultations of the IPSAS Board in 2017

- > 23 January 2017 - Consultation Paper "Public sector specific financial instruments".
- > 7 July 2017 - Consultation Paper "Financial reporting for heritage in the public sector".

■ Responses of the Council to the consultations of the IPSAS Board in 2018

- > 19 January 2018 - Consultation Paper "Accounting for Revenue and Non-Exchange Expenses"
- > 19 January 2018 - Exposure Draft "ED 62 - Financial Instruments".
- > 12 April 2018 - Exposure Draft "ED 63 - Social Benefits".
- > 3 July 2018 - Exposure Draft "Strategy and Work Plan 2019-2023".
- > 3 July 2018 - Exposure Draft "ED 64 - Leases".

■ Responses of the Council to the consultations of the IPSAS Board in 2019

- > 11 April 2019 - Exposure Draft "ED 67 - Collective and Individual Services and Emergency Relief (Amendments to IPSAS 19)".
- > 17 October 2019 - Consultation Paper "Measurement".

■ Responses of the Council to the consultations of the IPSAS Board in 2020

- > 6 March 2020 - Exposure Draft "Public Sector Specific Financial Instruments: Amendments to IPSAS 41, Financial Instruments".
- > 20 October 2020 - Exposure Draft "ED 70 - Revenue with Performance Obligations".
- > 20 October 2020 - Exposure Draft "ED 71 - Revenue without Performance Obligations".
- > 20 October 2020 - Exposure Draft "ED 72 - Transfer Expenses".

■ Responses of the Council to the consultations of the IPSAS Board in 2021

- > 14 January 2021 - Exposure Draft "ED 74 - IPSAS 5, Borrowing Costs - Non Authoritative Guidance".
- > 13 April 2021 - Exposure Draft "ED 75 - Leases".
- > 23 July 2021 - Response to the Request for Information on "Concessionary Leases and Other Arrangements Similar to Leases".
- > 14 October 2021 - Exposure Draft "ED 76 - Conceptual Framework Update: Chapter 7, Measurement of Assets and Liabilities in Financial Statements".
- > 14 October 2021 - Exposure Draft "ED 77 - Measurement".
- > 14 October 2021 - Exposure Draft "ED 78 - Property, Plant and Equipment".
- > 14 October 2021 - Exposure Draft "ED 79 - Non-current Assets Held for Sale and Discontinued Operations".
- > 8 December 2021 - Response to the IPSAS Board "Mid-Period Work Program Consultation".

■ Responses of the Council to the consultations of the IPSAS Board in 2022

- > 12 April 2022 - Exposure Draft "ED 81 - Conceptual Framework Update: Chapter 3, Qualitative Characteristics and Chapter 5, Elements in Financial Statements".
- > 5 July 2022 - Consultation Paper "Advancing Public Sector Sustainability Reporting".
- > 18 July 2022 - Exposure Draft "ED 82 Retirement Benefit Plans".
- > 18 October 2022 - Consultation Paper "Natural Resources".

■ Responses of the Council to the consultations of the IPSAS Board in 2023

- > 12 January 2023 - Exposure Draft "ED 83 - Reporting Sustainability Program Information - RPGs 1 and 3: Additional Non Authoritative Guidance".
- > 18 April 2023 - Exposure Draft "ED 84 - Concessionary Leases and Right-of-Use Assets in Kind (Amendments to IPSAS 43 and IPSAS 23)".

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