

ENTITIES AND PUBLIC POLICIES

THE CONSERVATION AND RESTORATION OF THE CATHEDRAL OF NOTRE-DAME IN PARIS

First assessment

Thematic public report

Summary Report

September 2020



This summary is intended to facilitate the reading and use of the Cour des comptes'report.

Cour des comptes is only accountable for the report.

The responses from the administrative bodies and ministries concerned appear after the report.

Summary

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Introduction

The fire at Notre-Dame cathedral in Paris, occurring on the evening of 15 April 2019, sparked intense emotion equivalent to the importance of this monument in the history of France, but also to its global renown.



Photo: Loïc Salan / Shutterstock



A monument to complex management and entangled responsibilities, especially with regard to fire safety

The Cour des comptes investigation highlighted the exploded jurisdictions within a building dedicated to worship, but also visited by millions of visitors.

Visits to the Treasury give rise to the collection of an entry fee, without this organisation and the distribution of revenue being subject to an agreement enabling compliance with the provisions of the General Code of Public Property. To this is added a historical heritage that is also specific in the organisation of property ownership between central government and the Ville de Paris and in the origin and ownership of the objects

contained in the cathedral, the exact number of which is unclear.

The entanglement of responsibilities with regard to safety, and more particularly fire safety, also appears to be highly complex. The lack of forward planning for the expiry of the agreement that organises fire safety between the Architecte des Bâtiments de France, the Rector of the cathedral and the Centre des Monuments Nationaux and of the fire safety services contracts testifies to insufficient vigilance extended to these issues.



A monument in a worrying state leading to an ambitious works programme interrupted by the fire

The cathedral had only benefited from one works programme limited to €16 million between 2000 and 2016. This envelope of €1 million per year on average proved to be highly inadequate in view of its worrying state and the heritage emergencies identified in 2014 and 2015 and amounting to €87 million, of which €59.5 million is for the short and medium term.

These findings prompted in 2016 the implementation of a €58 million

restoration programme over ten years to address the most urgent needs, made possible by the contribution of private sponsorship within the framework of a partnership established in May 2017 between the Ministry of Culture and the Fondation Notre Dame. The full implementation of this programme, in progress during the fire, was, however, conditional on the Foundation's ability to mobilise €2 million in donations per year.





Mobilisation of central government departments, but an unusual lack of administrative investigation

In the aftermath of the fire, faced with the consequences of the fire threatening to ruin the cathedral, the Ile-de-France Regional Cultural Affairs Directorate (DRAC Direction régionale des affaires culturelles d'Île-de-France), whose leadership was vacant, immediately mobilised. It initially benefitted from the help of various Ministry of Culture departments, before recruiting a limited number of people externally. At the same time, project management has been hugely reinforced. After termination of the existing contracts, which had become irrelevant, new crisis situation contracts essential for the safeguarding of Notre-Dame were awarded by mutual agreement and most often with the same companies. The remuneration for the project management was able to be stopped belatedly in June 2020, by revising a request submitted by it that created many exemptions.

Nο administrative investigation has been launched by the Ministry Culture to determine shortcomings in the administrative organisation of contracting the authority and in the conduct of the work by the project manager. This Ministry did not bring civil action to the investigation opened by the Paris Public Prosecutor on the evening of the fire until very late, in June 2020, following the the Cour des Comptes investigation.

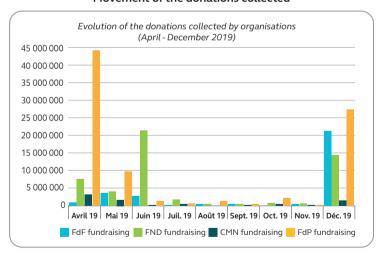


Funds raised amounting to €824 million, with international reverberations like never before

The national fundraising drive announced by the French President the evening of the fire, and organised by the law of 29 July 2019, enabled a considerable number of spontaneous donations in the very first days. This fundraising dynamic was manifested again at the end of the year, in particular thanks to the use of diversified digital media and online

payment. This exceptional outpouring of generosity from individual donors was supplemented by sponsorship contributions from companies, and these huge amounts appear to be completely unprecedented: as of 31 December 2019, 331,762 individuals had made an average donation of €196.50 and 6,012 companies provided average sponsorship €17,304.

Movement of the donations collected



Source: Fundraiser data, reprocessed by Cour des comptes

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Although launched on a national basis, the open fundraising drive also generated an unexpected influx of donations from nearly 140 other countries, either directly or through American foundations, testifying to the worldwide impact of the fire at the cathedral of Notre-Dame in Paris. The total amount reached €30.285 million and represented 16.38% of the funds received on 31 December 2019.

In addition to the Treasury, the law had designated four fundraisers: the Centre des Monuments Nationaux, the Fondation de France, the Fondation du Patrimoine, and the Fondation Notre Dame, whose networks have proven to complement each other very well. The last two organisations have concentrated in particular the largest

share of donations, by individuals with regard to the Fondation du patrimoine and by companies and major donors with regard to the Fondation Notre Dame.

As at 31 December 2019, the outcome of the national fundraising drive amounted to €824.756 million, an unprecedented amount, far higher in particular than the income from the calls for donations launched during the tsunami of December 2004 in Indonesia (€328 million) and the earthquake in Haiti in January 2010 (€123 million), which also sparked a strong movement of generosity. In total, 338,086 donors had contributed €184.398 million as of 31 December 2019 and had committed to pledges of €640.358 million.

Fundraising results (in €)

Fundraisers	Amounts raised as at 31 December 2019	Pledges (companies and communities)	Pledges (protected foundations)
Fondation du patrimoine	87 099 391 €	140 717 882 €	S.O
Fondation Notre Dame	51 376 380 €	282 340 000 €	15 000 000 €
Fondation de France	29 965 882€		800 000 €
CMN	7 659 634 €	S.O.	S.O.
Ministry of Culture	7 550 000 €	500 000 €	
the Treasury	747 000 €		S.O.
Total	184 398 287 €	423 557 882 €	15 800 000 €

Source: Cour des comptes using data from fundraisers

¹ In addition, fundraising was carried out in 2019 by the American charitable foundation Friends of Notre Dame raising \$8 million, the payment of which will be made to the *Fondation Notre Dame* after signature of the grant agreement, which is currently being drawn up. This sum is not taken into account in the outcome of the latter, but will be added to the funds raised by them.



Requirements for transparency in the use of the funds to be observed

The amount of the pledges makes the national fundraising campaign very particular. It reflects to the mobilisation of companies and big sponsors to support the reconstruction of the Cathedral over the long term, beyond just the emergency safeguarding and conservation work undertaken as of 16 April 2019. Despite the agreements made by the fundraising bodies to secure these contributions secure with the big sponsors, the risk cannot be completely ruled out that the economic crisis triggered by the Covid-19 pandemic will weaken the realisation of some of the pledges registered.

Donations from private individuals will benefit from the derogatory tax regime (deduction of 75% of their amount up to a limit of €1,000) established by law until 31 December 2019. It is not yet possible to determine its impact in terms of tax expenditure for central government (of around €48 million at most) nor that of corporate sponsorship contributions, which will continue in the years to come, according to commitments made, in terms of the progress of the site.

Of the €184.398 million fundraised as at 31 December 2019, €71.8 million was contributed before the end of the year by the various fundraisers, with the notable exception of Fondation de France, and from the moment

the law of 29 July 2019 was enacted for most, into the two ear-marked accounts created by the Decree of 16 April 2019, according to the terms and conditions defined by framework agreements and their financial amendments. These payments made it possible to refinance the budget appropriations committed sensu to the first emergency works, including decentralised appropriations from the DRAC provided for the ongoing restoration operations of Notre-Dame. The first immediate emergency projects were therefore fully funded by donors, who also ensured the continuation safeguarding and conservation works, initially estimated at €65 million in May 2019 and now valued at €165 million in July 2020.

The Law of 29 July 2019 suffers from two weaknesses, noted by the Cour des Comptes, which make its implementation complex and may be sources of difficulties in case of a lack of clarification. These difficulties relate, on the one hand, to the cost of organising the fundraising and, on the other hand, to the nature of the expenditure that can be financed by the proceeds thereof.

Thus, the framework agreements between the Ministry and the fundraising bodies, which differ from one another, although they relate to

Requirements for transparency in the use of the funds to be observed

the same purpose (the safeguarding and reconstruction of Notre-Dame de Paris), contractually provide for the possibility of charging to the fundraised donations. On the one hand, management costs to the benefit of the institutions concerned according to variable conditions and, on the other hand, project ownership costs for the conservation restoration work supported by central government. These provisions raise questions about the compliance of the Government's commitments before the Council of State to free fundraising operations, even if Cour des Comptes notes that the foundations have applied costs that have been reduced and are lower than in their ordinary practice. Above all, the financing of project management by donations appears to be in contradiction with the very terms of the law, which reserve the use of the funds raised to be for work "exclusively", without prejudice to their partial use for the restoration of only movable objects belonging to central government and for training in the heritage professions.

The very general information procedures set out in these agreements do not appear much to enable the fundraising bodies to fulfil their obligations with the necessary degree of accuracy and compliance, obligations both legislative

contractual in terms of reporting to donors on the employment of their donations. However, the size in number and in amount of donations received from France as well as from abroad, and in particular from two American charitable foundations requires complete transparency and continuous information on the uses of the funds received and donated to the ear-marked accounts put in place by central government.

As there was not a meeting before 17 July 2020, i.e. fifteen months after the fire and the launch of the national fundraising drive, of the monitoring committee, up by the agreements concluded with the fund raisers, appears in this respect abnormal, as does the late implementation at the end of June 2020 by the public establishment of the donor committee, instituted by its implementing order. The compliance of the meetings of these committees and the accuracy of the information provided are essential to enable fundraisers to inform donors in a precise manner about the use of the funds. Otherwise, there is a risk that public confidence will be eroded, with a consequence impact of the fulfilment of pledges and the mobilisation of sponsorship resources abroad.



The choice of a specific public establishment financed exclusively by donations to run the work

On 17 April 2019, the Head of State appointed a special representative for the safeguarding and restoration of Notre-Dame, General Georgelin, who was subsequently entrusted with the mission of promoting the public establishment created by the law to provide project ownership of the work. and then was appointed its chairman. The promotional phase enabled the public establishment to be introduced in proper conditions as at 1 December 2019 after the publication of the Decree of 28 November specifying its organisation and operations and the transfer to its benefit of the project ownership of the monument restoration project.

establishment's new implementing decree entrusts with broad missions, institutes a governance marked by the weight at all levels of its executive chairman. and provides for its financing by resources from public generosity in the main, either by contribution in the form of grants for fundraised donations as part of the national fundraising campaign and transferred to ear-marked accounts, or directly fundraised by the establishment. The Board of Directors, meeting for the first time on 3 December 2019, set up the employment framework, whose

ceiling was set at 39 people, without the procedures for determining this target workforce appearing to be clearly established.

A budget for operating expenditure only was voted for the month of December 2019, the construction site expenditure being ensured by the DRAC, from the credits received from the ear-marked accounts, until the end of the budget year. The 2020 budget includes operating expenditure based on a full year's workforce, while recruitments will only be carried out gradually. It also includes the payment of rent for the occupied premises in the Cité Martignac in the 7th arrondissement of Paris in derogation from the usual practice in this regard for public administrative establishments.

As the entire budget of the establishment is provided by donations, both for operations and for investment, the establishment must quickly set up an accounting system that allows the precise tracing of the uses of the funds, in particular in order to be able to report to donors.

Thus, in these first budgets, unlike other central government project ownership establishments, in particular in the culture sector, there is

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no provision for an operating subsidy from the actual budget appropriations of the Ministry of Culture. The complete debudgeting that results is very questionable in principle with regard to a public establishment, but also and more substantially in relation to the text of the Law of 29 July 2019 which reserves the use of the funds raised to be exclusively for the work. The conventional agreement given not without reluctance by certain fundraising bodies for the charging of all or part of the project ownership costs to the donations received, one of them however being totally opposed to it, is not enough to justify that all the operating expenditure of the public establishment, routinely of the order of €5 million per year, be financed by the fundraising resulting from the national fundraising drive. This financing arrangement seems all the less well founded as some of the missions assigned to the public establishment, and which are

intended to mobilise nearly a quarter of its staff, do not as such relate to the scope of conservation and restoration of the cathedral, in particular the enhancement of its surroundings.

This is in view of the essential requirement of complete continuous transparency in the use of funds resulting from an immense outpouring of generosity from the public, from the people with modest incomesto the holders of the greatest fortunes, individuals as well companies of any size, to personally contribute to the conservation and restoration of the cathedral of Notre-Dame in Paris, as in the light of the outcome obtained, for which the Cour des Comptes will regularly assess the choice made by the public authorities to have a specific establishment created to carry out the operation, which is in all respects emblematic, of reconstruction of the cathedral of Notre-Dame in Paris.

Recommendations

- 1. Begin, without waiting for the reopening of the cathedral, the discussions between all the parties involved in the ownership and operation of the monument, in particular in order to implement the provisions of the agreement of 18 October 2019 concluded between the Ministry of Culture and the Centre for National Monuments (Ministry of Culture, Centre des monuments nationaux).
- **2.** Proceed with stocktaking for all the objects contained in the cathedral in order to clarify the distribution of responsibilities for their restoration (Ministry of Culture).
- **3.** Expedite an administrative investigation into the circumstances in which the fire of 15 April 2019 occurred; failing this, identify without delay with all stakeholders concerned, beyond the Ministry

- departments only, the lessons to be learned operationally at all levels of this disaster (Ministry of Culture).
- 4. Set up analytical accounting within the public establishment allowing for providing of detailed information on the use of funds resultina from the national fundraising drive to each of the organisations collecting donations which meets obligations of French legislation on public generosity as well as than the specific rules of foreign foundations (Ministry of Culture, Public Establishment).
- **5.** Provide directly from budgetary appropriations to the public establishment in charge of the conservation and restoration work of Notre-Dame an annual subsidy for public service expenditure intended to finance all of its operating costs (*Ministry of Culture*).