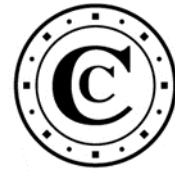




FINANCE,  
GENERAL ECONOMY  
AND BUDGETARY CONTROL COMMITTEE

Cour des comptes



28th October 2020

## PRESS RELEASE

The Finance, General Economy and Budgetary Control committee, chaired by [Mr. Éric Woerth](#) (*Les Républicains, Oise*) examined, during its meeting on 28th October 2020, an investigation report requested from the Cour des comptes under Section 2 of Article 58 of the Constitutional Bylaw on Budget Acts, relating to **civil service overtime**, which covers the three “sides” of the civil service. This study was based on analysis of payslips from the Central Government civil service and, for the territorial civil service and the hospital civil service, on a specific quantitative study carried out by the Cour des comptes to create and use a database for 2018.

The report sets out the cost of compensated overtime, which is evaluated, for 2018, at 2.3 billion Euros (incl. 1.6 billion Euros for Central Government), and the volume of stored overtime (neither compensated nor transferred), which exceeds 50 million hours, for a potential cost of over one billion Euros (principally and equally shared between the Central Government Civil Service and the hospital Civil Service).

For Central Government, the cost of overtime is stable for the 2010-2018 period and three ministries alone account for 94 % of the total overtime (Education, Interior and Justice). Depending on the administrations, these hours are either compensated, at a lower hourly cost than normal hours (case of Education), or conversely accrued to give rise to deferred transfer (case of the Police). Compensation is predominantly favoured in the territorial civil service. Conversely, public hospital institutions predominantly favour overtime transfer, for budgetary and work time regulation reasons (less than 30 % of hours are compensated).

The report underlines the flexibility of overtime measures and the significant additional remuneration that this can provide for officers. It particularly underlines the fact that, when these hours are not compensated but transferred, their budgetary cost is significantly increased (at a ratio of 2 to 2.5), with the maximum increase effect in the case of end-of-career transfer.

The Cour des comptes considers that working time organisations and regimes should be revised in order to limit the use of non-essential recurring overtime. It particularly

underlines the possibility of resorting to variable hours and infra-annual transfers to limit the amount of overtime and recommends the analysis of any premiums granted.

It also underlines the human, operational and budgetary risks linked to the excessive accumulation of overtime, and consequently recommends the introduction of more efficient regulation, by capping the deferred transfer mechanisms, favouring compensation, and setting aside any hours that are neither compensated nor transferred.

The video of the hearing during which the report was presented to the Finance committee is available on the [Assemblée Nationale \(National Assembly\) website](#).

The report is available on the [Cour des comptes website](#).