

Open Budget Survey 2019

Questionnaire

Tunisia

April 2020

Country Questionnaire: Tunisia

PBS-1. What is the fiscal year of the PBS evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:

FY 2019

Source:

NA

Comment:

NC

Peer Reviewer

Opinion: Agree

Comments: FY 2019

Government Reviewer

Opinion: Agree

Comments: L'année 2019 est en cours, on ne peut l'évaluer qu'après fin de l'exercice. On pourra évaluer alors l'année 2018 et le processus de la préparation de la LF 2019.

PBS-2. When is the PBS made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for a PBS to be considered publicly available, it must be made available to the public one month before the Executive's Budget Proposal is submitted to the legislature for consideration. If the PBS is not released to the public at least one month before the Executive's Budget Proposal is submitted to the legislature for consideration, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the PBS.

Answer:

d. The PBS is not released to the public, or is released less than one month before the Executive's Budget Proposal is introduced to the legislature

Source:

NS

Comment:

Le PBS n'est pas produit.

Peer Reviewer

Opinion: Agree

Comments: Le PBS n'est pas produit

Government Reviewer

Opinion: Disagree

Suggested Answer: c. Less than two months in advance of the budget year, but at least one month before the Executive's Budget Proposal is introduced in the legislature

Comments: Le projet de la loi des finances de l'année 2019 a été publié sur le site du ministère des finances juste après la validation du projet par un

conseil des ministres et avant sa transmission au parlement. En effet les projets des budgets 2019 des ministères sont aussi publiés sur le site du ministère des finances.

Researcher Response

Le document en question (Rapport préalable au budget) ne s'agit pas du Projet de loi de finances, ni de ses documents annexes. On se réfère là à un autre document qui devrait présenter les orientations budgétaires (y compris les hypothèses et les dépenses/recettes estimées). Selon les standards adoptés par l'EBO, ce document devrait être publié avant au moins un mois avant la publication du PLF.

PBS-3a. If the PBS is published, what is the date of publication of the PBS?

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

Answer:

Source:
N/A

Comment:
Le PBE n'est pas produit

Peer Reviewer

Opinion: Agree
Comments: Le PBE n'est pas produit

Government Reviewer

Opinion: Disagree
Suggested Answer: http://www.finances.gov.tn/fr/pap_rap http://www.finances.gov.tn/fr/loi_finance
<http://www.finances.gov.tn/fr/document/budget-citoyen-2019>

PBS-3b. In the box below, please explain how you determined the date of publication of the PBS.

If the document is not published at all, researchers should mark this question "n/a."

Answer:
n/a

Source:

Comment:

Peer Reviewer

Opinion: Agree
Comments: n/a

Government Reviewer

Opinion: Disagree
Suggested Answer: Après les discussions budgétaires pour le budget 2019, un conseil des ministres s'est tenu en fin du mois de novembre 2018 pour arrêter le projet de la LF. Le projet est publié juste après la date du conseil des ministres début octobre et la LF est transmise le 15 octobre 2018 au parlement pour entamer la phase examen de la LF 2019. Les documents annexés à la LF 2019, dont principalement les projets annuels de performances sont publiés dans les sites de chaque ministère sectoriel puis sur le site du ministère des finances et le site tunisien de la réforme budgétaire www.gbo.tn. http://www.gbo.tn/index.php?option=com_docman&task=cat_view&gid=110&Itemid=124&lang=fr

PBS-4. If the PBS is published, what is the URL or weblink of the PBS?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

Answer:

Source:
N/A

Comment:
NC

Peer Reviewer

Opinion: Agree
Comments: n/a

Government Reviewer

Opinion: Disagree
Suggested Answer:
Comments: http://www.gbo.tn/index.php?option=com_docman&task=cat_view&gid=110&Itemid=124&lang=fr
<http://www.finances.gov.tn/fr/document/budget-citoyen-2019> http://www.finances.gov.tn/fr/loi_finance

PBS-5. If the PBS is published, are the numerical data contained in the PBS available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the PBS is not published or not produced, therefore its machine readability cannot be assessed.

Answer:

d. Not applicable

Source:

Comment:
Le PBS n'est pas produit

Peer Reviewer

Opinion: Agree
Comments: Le PBS n'est pas produit

Government Reviewer

Opinion: Disagree
Suggested Answer: b. Yes, some of the numerical data are available in a machine readable format

PBS-6a. If the PBS is not publicly available, is it still produced?

If the PBS is not considered publicly available under the OBS methodology (and thus the answer to Question PBS-2 was "d"), a government may nonetheless

produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question PBS-2)

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

d. Not produced at all

Source:

Comment:

Le PBS n'est pas produit

Peer Reviewer

Opinion: Agree

Comments: Le PBS n'est pas produit

Government Reviewer

Opinion: Disagree

Suggested Answer: e. Not applicable (the document is publicly available)

PBS-6b. If you selected option "c" or "d" in question PBS-6a, please specify how you determined whether the PBS was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question PBS-6a, researchers should mark this question "n/a."

Answer:

La réponse "d" a été déterminée suite à:

-Une revue détaillée des documents disponibles sur les sites web du Ministère des Finances et de la Présidence du Gouvernement, montrant que le PBS n'est pas disponible.

-Une conversation d'ordre informel avec le Directeur Général du Budget au sein du MF.

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: Aucun site officiel, ni celui du ministère des finances ni celui de la présidence du gouvernement, ne mentionne la disponibilité du PBS

Government Reviewer

Opinion:

Comments: Produced but made available online to the public too late (published after the acceptable time frame)

PBS-7. If the PBS is produced, please write the full title of the PBS.

For example, a title for the Pre-Budget Statement could be "Proposed 2019 State Budget" or "Guidelines for the Preparation of Annual Plan and Budget for 2018/19."

If the document is not produced at all, researchers should mark this question "n/a."

Answer:
n/a

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: n/a

Government Reviewer

Opinion: Disagree

Suggested Answer: Le projet de la Loi des finances 2019

IBP Comment

As discussed earlier in this section, questions PBS-1 through PBS-8 cover the publication details of the Pre-Budget Statement, and not the Executive's Budget Proposal (which is the document cited by the Government Reviewer).

PBS-8. Is there a "citizens version" of the PBS?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.

Answer:
b. No

Source:

Comment:
Le PBS n'est pas produit

Peer Reviewer

Opinion: Agree

Comments: Le PBS n'est pas produit

Government Reviewer

Opinion: Disagree

Suggested Answer: a. Yes

Comments: <http://www.finances.gov.tn/fr/document/budget-citoyen-2019>

EBP-1a. What is the fiscal year of the EBP evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:
FY 2019

Source:

Comment:
No comment

Peer Reviewer
Opinion: Agree
Comments: FY 2019

Government Reviewer
Opinion:
Comments: exécution 2018-2019

EBP-1b. When is the EBP submitted to the legislature for consideration?

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

Answer:
15/10/2018

Source:
-L'article 66 de la Constitution de la République Tunisienne. <http://www.legislation.tn/sites/default/files/news/constitution-b-a-t.pdf>
-Le site officiel de l'Assemblée des Représentants du Peuple (ARP), http://www.arp.tn/site/projet/AR/fiche_proj.jsp?cp=103755
-Divers articles de presse, comme par exemple: <https://www.leconomistemaghreb.com/2018/10/16/projet-de-loi-de-finances-2019-2/>
-Conversation avec le Conseiller de la Commission Parlementaire des Finances.

Comment:
Selon l'article 66 de la Constitution, le PBE doit être soumis au législatif au plus tard le 15 octobre de chaque année N-1. Le PBE a été publié sur le site web officiel de l'ARP, mais les détails relatifs à la date exacte de sa publication ne sont pas accessibles. De diverses sources journalistiques prouvent que le PBE a été publié par l'Assemblée le 16 octobre 2018, ce qui veut dire que le document a été soumis au plus tard le 15 octobre, conformément aux délais constitutionnels. Pour s'assurer encore de la chose, nous avons contacté le conseiller de la commission parlementaire des Finances qui nous a confirmé la réception du PBE le 15 octobre 2018.

Peer Reviewer
Opinion: Agree
Comments: Le PBE a été soumis au parlement dans les délais impartis, c'est à dire le 15/10/2018

Government Reviewer
Opinion: Agree

EBP-2. When is the EBP made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an EBP to be considered publicly available, it must be made available to the public while the legislature is still considering it and before the legislature approves (enacts) it. If the EBP is not released to the public before the legislature approves it, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the EBP.

The OBS definition of an Executive's Budget Proposal is a document(s) that (i) the executive submits to the legislature as a formal part of the budget approval process and (ii) the legislature either approves or on which it approves proposed amendments.

The OBS will treat the Executive's Budget Proposal as "Not Produced," in the following cases:

- The executive does not submit the draft budget to the legislature; or
- The legislature receives the draft budget but does not approve it or does not approve recommendations on the draft budget;
- The legislature rejects the draft budget submitted by the executive, but the executive implements it without legislative approval; or
- There is no legislature, or the legislature has been dissolved.

Answer:

b. At least two months, but less than three months, in advance of the budget year, and in advance of the budget being approved by the legislature

Source:

La date de publication du PBE sur le site web du MF (indiquée au lien suivant)

http://www.finances.gov.tn/index.php?option=com_jdownloads&Itemid=306&view=viewdownload&catid=9&cid=1454&lang=fr

Comment:

Le document a été publié sur le site web du MF le 16 octobre 2018, soit plus de deux mois avant le début de l'année budgétaire 2019

Peer Reviewer

Opinion: Agree

Comments: Le PBE a été publié sur le site officiel du ministère des finances le 16/10/2018, soit plus de deux mois avant le début de l'année fiscale 2019

Government Reviewer

Opinion: Agree

EBP-3a. If the EBP is published, what is the date of publication of the EBP?

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

In the comment boxes below, researchers should also list any supporting documents to the EBP and their date of publication.

Answer:

16/10/2018

Source:

La page appropriée sur le site web du MF, indiquant la date de publication.

http://www.finances.gov.tn/index.php?option=com_jdownloads&Itemid=306&view=viewdownload&catid=9&cid=1454&lang=fr

Comment:

Le PBE a été publié le 16 octobre 2018.

Peer Reviewer

Opinion: Agree

Comments: Le PBE a été publié sur le site officiel du ministère des finances le 16/10/2018

Government Reviewer

Opinion: Agree

EBP-3b. In the box below, please explain how you determined the date of publication of the EBP.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

A travers la date de création du PBE sur le site web du MF.

Source:

http://www.finances.gov.tn/index.php?option=com_jdownloads&Itemid=306&view=viewdownload&catid=9&cid=1454&lang=fr

Comment:

N/C

Peer Reviewer

Opinion: Agree

Comments: A partir de la date de publication du PBE sur le site officiel du ministère des finances

Government Reviewer

Opinion: Agree

EBP-4. If the EBP is published, what is the URL or weblink of the EBP?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

In the comment boxes below, researchers should also list any supporting documents to the EBP and their URL or weblink.

Answer:

http://www.finances.gov.tn/index.php?option=com_jdownloads&Itemid=306&view=finish&cid=1454&catid=9&lang=fr

Source:

Site Web officiel du MF

http://www.finances.gov.tn/fr/loi_finance

(chercher le "Projet loi de finances pour l'année 2019 (Ar)")

Comment:

Le PBE est disponible uniquement en langue arabe.

Peer Reviewer

Opinion: Agree

Comments: Le PBE est publié sur le site officiel du ministère des finances(<http://www.finances.gov.tn>), seulement en langue arabe

Government Reviewer

Opinion: Agree

Comments: http://www.finances.gov.tn/sites/default/files/2018-11/___2019_-_2_0.pdf

EBP-5. If the EBP is published, are the numerical data contained in the EBP or its supporting documents available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

Option "d" applies if the EBP is not published or not produced, therefore its machine readability cannot be assessed.

Answer:

c. No

Source:

Comment:

Les données relatives au Projet de Loi de Finances pour l'année 2019 ne sont pas accessibles sous format numérique.

Peer Reviewer

Opinion: Agree

Comments: Les données du projet de loi des finances 2019 ne sont pas accessibles sous une forme numérique

Government Reviewer

Opinion: Disagree

Suggested Answer: b. Yes, some of the numerical data are available in a machine readable format

Comments: LE Projet est sous format PDF mais il est exploitable et des copier-coller pourroont être procédés mais pas sur les tableaux extraits des applications informatique de préparation du budget AMED

IBP Comment

Given the definition of "machine-readability" included in the guidelines, the response to this question remains unchanged ("c") because the document is in PDF format.

EBP-6a. If the EBP is not publicly available, is it still produced?

If the EBP is not considered publicly available under the OBS methodology (and thus the answer to Question EBP-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question EBP-2).

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

Le document est accessible au public

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-6b. If you selected option "c" or "d" in question EBP-6a, please specify how you determined whether the EBP was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question EBP-6a, researchers should mark this question "n/a."

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

EBP-7. If the EBP is produced, please write the full title of the EBP.

For example, a title for the Executive's Budget Proposal could be "Draft Estimates of Revenue and Expenditure for BY 2018-19, produced by the Ministry of Finance, Planning and Economic Development."

If there are any supporting documents to the EBP, please enter their full titles in the comment box below.

If the document is not produced at all, researchers should mark this question "n/a."

Answer:

Projet de loi de finances pour l'année 2019

Source:

http://www.finances.gov.tn/index.php?option=com_jdownloads&view=viewcategory&catid=9&Itemid=306&lang=fr

Comment:

Le titre du document tel il a été mentionné sur le site web du MF.

Peer Reviewer

Opinion: Agree

Comments: "Projet de loi des finances pour l'année 2019"

Government Reviewer

Opinion: Agree

EBP-8. Is there a "citizens version" of the EBP?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see:

<http://www.internationalbudget.org/opening-budgets/citizens-budgets>.

Answer:
b. No

Source:
http://www.finances.gov.tn/index.php?option=com_jdownloads&Itemid=321&view=finish&cid=1401&catid=8&lang=fr

Comment:
Il n'y a pas de version citoyenne du la PBE.

Peer Reviewer

Opinion: Agree

Comments: Malheureusement, il n'existe pas encore de version citoyenne du PBE

Government Reviewer

Opinion: Agree

Comments: LE PROJET d la LF voté est présenté en budget citoyen.

EB-1a. What is the fiscal year of the EB evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:
FY 2018

Source:
NA

Comment:
Nous utilisons 2018 car la loi de finances 2019 a été publié après le 31 décembre 2018, ce qui est la date limite de la recherche de l'OBS.

Voir: <https://www.leconomistemaghrebain.com/2019/01/02/telecharger-la-version-finale-de-la-loi-de-finances-2019/>

Peer Reviewer

Opinion: Agree

Comments: FY 2018

Government Reviewer

Opinion: Agree

EB-1b. When was the EB approved (enacted) by the legislature?

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

Answer:
9/12/2017

Source:
Archives de l'Assemblée des représentants du Peuple (ARP).
Divers articles de presse:
<http://www.businessnews.com.tn/arp--adoption-de-la-loi-de-finances-2018,520,76562,3>
<https://www.webmanagercenter.com/2017/11/22/412827/tunisie-larp-adopte-la-loi-de-finances-2018/>

Comment:

La date de l'adoption est conforme aux dispositions de la Constitution fixant le 10 décembre (N-1) comme dernier délai pour voter la loi de finances.

Peer Reviewer
Opinion: Agree
Comments: 09/12/2017

Government Reviewer
Opinion: Agree

EB-2. When is the EB made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an EB to be considered publicly available, it must be made available to the public three months after the budget is approved by the legislature. If the EB is not released to the public at least three months after the budget is approved by the legislature, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the EB.

Answer:

a. Two weeks or less after the budget has been enacted

Source:

<http://www.businessnews.com.tn/la-loi-de-finances-2018-a-telearger,525,76620,3>

Lien en arabe de la loi de finances pour l'année 2018

http://www.finances.gov.tn/index.php?option=com_jdownloads&Itemid=721&view=finish&cid=1372&catid=9&lang=fr

Pour la version française, je vous prie d'essayer le lien suivant vers le site de l'imprimerie officielle, puis télécharger le document en PDF

http://www.iort.gov.tn/WD120AWP/WD120Awp.exe/CTX_64172-74-khUjtjHJGA/RechercheTexte/SYNC_2011758344

Comment:

La date de publication du document est indiquée sur le site web du ministère, au lien suivant:

http://www.finances.gov.tn/index.php?option=com_jdownloads&Itemid=306&view=viewdownload&catid=9&cid=1372&lang=fr

Le document a été publié le 21 décembre 2017, soit moins de deux semaines après que le budget a été approuvé (le 09 décembre).

Peer Reviewer
Opinion: Agree
Comments: EB a été publié sur le site officiel du ministère des finances le 21/12/2017, soit moins de 2 semaines après la date de son approbation par l'Assemblée des Représentants du Peuple qui est le 09/12/2017. Par ailleurs, l'EB est publié sur le journal officiel de la république Tunisienne(JORT) dans son numéro 101 en date du 19/12/2017 (loi n 2017-66 du 18/12/2017).

Government Reviewer
Opinion: Agree

EB-3a. If the EB is published, what is the date of publication of the EB?

Note that the date of publication is not necessarily the same date that is printed on the document. Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

Answer:
21/12/2017

Source:
Le 21 décembre 2017, prière de voir le box à droite de la page suivante
http://www.finances.gov.tn/index.php?option=com_jdownloads&Itemid=306&view=viewdownload&catid=9&cid=1372&lang=fr

Comment:
La page du site web du MF, indique la date de publication du document.

Peer Reviewer

Opinion: Agree

Comments: Date de publication du EB est le 21/12/2017, sur le site officiel du ministère des finances. Par ailleurs, l'EB est publié sur le journal officiel de la république Tunisienne(JORT) dans son numéro 101 en date du 19/12/2017(loi n 2017-66 du 18/12/2017).

Government Reviewer

Opinion: Agree

EB-3b. In the box below, please explain how you determined the date of publication of the EB.

If the document is not published at all, researchers should mark this question "n/a."

Answer:
A travers la date de publication indiquée sur le page appropriée du site web du site de l'imprimerie officielle.

Source:
Le lien suivant montre les détails relatif au post du document sur le site web du MF (voir box à droite de la page)
http://www.finances.gov.tn/index.php?option=com_jdownloads&Itemid=306&view=viewdownload&catid=9&cid=1372&lang=fr

Comment:
Les versions de la LF diffusées par les médias juste après le vote, ne sont pas officielles. La version officielle et finale a été publiée par le MF le 21 décembre 2017
http://www.finances.gov.tn/index.php?option=com_jdownloads&Itemid=306&view=viewdownload&catid=9&cid=1372&lang=fr

Peer Reviewer

Opinion: Agree

Comments: La référence reste toujours le JORT, qui dans ce cas est en date du 19/12/2017 sous le numéro 101. A noter que la loi des finances pour l'année 2018 est en date du 18/12/2017 selon le JORT.

Government Reviewer

Opinion: Agree

EB-4. If the EB is published, what is the URL or weblink of the EB?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

Answer:
http://www.finances.gov.tn/index.php?option=com_jdownloads&Itemid=721&view=finish&cid=1372&catid=9&lang=fr

Source:
Lien pris du site web du MF.
http://www.finances.gov.tn/fr/loi_finance
Chercher la "Loi de finances pour l'annee 2019" version finale"

Comment:

NC

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree
Comments: <http://www.finances.gov.tn/sites/default/files/2019-02/lf2019vf.pdf>

EB-5. If the EB is published, are the numerical data contained in the EB available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the EB is not published or not produced, therefore its machine readability cannot be assessed.

Answer:

b. Yes, some of the numerical data are available in a machine readable format

Source:

http://www.finances.gov.tn/index.php?option=com_content&view=article&id=121&Itemid=302&lang=fr

Comment:

Quelques données relatives sur la répartition globale des dépenses et des recettes sont disponibles sur des formats numériques.

Lien vers les données concernant les ressources

http://www.finances.gov.tn/index.php?option=com_content&view=article&id=121&Itemid=302&lang=fr

Lien vers les données concernant les dépenses

http://www.finances.gov.tn/index.php?option=com_content&view=article&id=127&Itemid=303&lang=fr

Peer Reviewer
Opinion: Agree
Comments: Les principales données relatives au EB sont disponibles sur formats numériques

Government Reviewer
Opinion: Agree

EB-6a. If the EB is not publicly available, is it still produced?

If the EB is not considered publicly available under the OBS methodology (and thus the answer to Question EB-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question EB-2)

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

http://www.iort.gov.tn/WD120AWP/WD120Awp.exe/CTX_8144-3-odBHloYtIB/PAGERchercheMulticriteresResultat/SYNC_-966695421

Comment:

Le BA est publié après moins de deux semaines de son adoption, et ce conformément aux critères mentionnés dans le guide méthodologique de l'OBS

Peer Reviewer

Opinion: Agree

Comments: Le document est accessible au public après moins de 2 semaines de son adoption par l'Assemblée des Représentants du Peuple(Parlement)

Government Reviewer

Opinion: Agree

EB-6b. If you selected option "c" or "d" in question EB-6a, please specify how you determined whether the EB was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question EB-6a, researchers should mark this question "n/a."

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

EB-7. If the EB is produced, please write the full title of the EB.

For example, a title for the Enacted Budget could be "Appropriation Act n. 10 of 2018."

If the document is not produced at all, researchers should mark this question "n/a."

Answer:

Loi de Finances pour l'année 2018

Source:

http://www.finances.gov.tn/index.php?option=com_jdownloads&view=viewcategory&catid=9&Itemid=306&lang=fr

Comment:

Titre du document tel que mentionné sur le site web du MF.

Peer Reviewer

Opinion: Agree

Comments: "Loi des finances pour l'année 2018"

Government Reviewer

Opinion: Agree

EB-8. Is there a "citizens version" of the EB?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.

Answer:

a. Yes

Source:

http://www.finances.gov.tn/index.php?option=com_jdownloads&Itemid=321&view=viewdownload&catid=8&cid=1401&lang=fr

Comment:

Une version "citoyenne" de la loi de finances pour l'année 2018 est disponible.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-1. What is the fiscal year of the CB evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

If more than one Citizens Budget is produced, for each CB please indicate the document the CB simplifies/refers to, and the fiscal year.

Answer:

FY 2018

Source:

NS

Comment:

NC

Peer Reviewer

Opinion: Agree

Comments: FY 2018

Government Reviewer

Opinion: Agree

CB-2a. For the fiscal year indicated in CB-1, what is the public availability status of the CB?

If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document (Executive's Budget Proposal or Enacted Budget) you are referring to, and – in the same comment box – which other Citizens Budget is produced and its public availability status.

Remember that publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified by the OBS methodology and that all citizens are able to obtain free of charge. This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology
Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

Answer:

e. Not applicable (the document is publicly available)

Source:

http://www.finances.gov.tn/index.php?option=com_jdownloads&Itemid=321&view=viewdownload&catid=8&cid=1401&lang=fr

Comment:

Le Budget des Citoyens pour l'année 2018 est disponible au public selon les conditions prescrites par la méthodologie de l'EBO. La date de sa publication est le 16 février 2018.

Peer Reviewer

Opinion: Agree

Comments: Date de sa publication est bien le 16/02/2018

Government Reviewer

Opinion: Agree

CB-2b. If you selected option "c" or "d" in question CB-2a, please specify how you determined whether the CB was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question CB-2a, researchers should mark this question "n/a."

Answer:

Source:

Entretien informel avec un responsable à la DGRE

Comment:

NC

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

CB-3a. If the CB is published, what is the date of publication of the CB?

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budget is produced and its dates of publication.

Answer:
16/2/2018

Source:
http://www.finances.gov.tn/index.php?option=com_jdownloads&Itemid=321&view=viewdownload&catid=8&cid=1401&lang=fr

Comment:
La page indique la date à laquelle le document a été posté sur le site web du MF.

Peer Reviewer
Opinion: Agree
Comments: Date de publication du CB le 16/02/2018

Government Reviewer
Opinion: Agree

CB-3b. In the box below, please explain how you determined the date of publication of the CB.

If the document is not published at all, researchers should mark this question "n/a."

Answer:
A travers la date de publication du document sur le site web.

Source:
http://www.finances.gov.tn/index.php?option=com_jdownloads&Itemid=321&view=viewdownload&catid=8&cid=1401&lang=fr

Comment:
La page, copiée ci-dessus, indique la date à laquelle le document a été posté sur le site web du MF.

Peer Reviewer
Opinion: Agree
Comments: Date de publication déterminée à partir de la date de publication du CB sur le site officiel du ministère des finances

Government Reviewer
Opinion: Agree

CB-4. If the CB is published, what is the URL or weblink of the CB?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budget is produced and its URL or weblink.

Answer:
http://www.finances.gov.tn/index.php?option=com_jdownloads&Itemid=321&view=finish&cid=1401&catid=8&lang=fr

Source:

Site web du MF

Comment:

Le document correspond au Budget Approuvé de l'année 2018.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-5. If the CB is produced, please write the full title of the CB.

For example, a title for the Citizens Budget could be "Budget 2018 People's Guide" or "2019 Proposed Budget in Brief: A People's Budget Publication."

If the document is not produced at all, researchers should mark this question "n/a."

If more than one Citizens Budget is produced, for the other CB, indicate the document the CB refers to and, next to it, its full title.

Answer:

Budget Citoyen 2018

Source:

http://www.finances.gov.tn/index.php?option=com_jdownloads&Itemid=321&view=viewdownload&catid=8&cid=1401&lang=fr

Comment:

Titre du document tel que publié.

Peer Reviewer

Opinion: Agree

Comments: "Budget citoyen 2018"

Government Reviewer

Opinion: Agree

CB-6. If the CB is produced, please indicate which budget document it corresponds to.

If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budget is produced and which budget document it simplifies.

Answer:

Le CB correspond au Budget approuvé de l'année 2018

Source:

http://www.finances.gov.tn/index.php?option=com_jdownloads&Itemid=321&view=finish&cid=1401&catid=8&lang=fr

Comment:

NC

Peer Reviewer

Opinion:

Comments: Budget citoyen 2018 correspond au EB de 2018 relative à la loi des finances de l'année 2018

Government Reviewer

Opinion: Agree

IYRs-1. What is the fiscal year of the IYRs evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:

FY 2018

Source:

NS

Comment:

NC

Peer Reviewer

Opinion: Agree

Comments: FY 2018

Government Reviewer

Opinion: Agree

IYRs-2. When are the IYRs made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for IYRs to be considered publicly available, IYRs must be made available to the public no later than three months after the reporting period ends. If at least seven of the last 12 monthly IYRs, or at least three of the last four quarterly IYRs are not released to the public at least three months after the reporting period ends, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the IYRs.

Answer:

c. At least every quarter, and within three months of the period covered

Source:

http://www.finances.gov.tn/index.php?option=com_jdownloads&Itemid=581&view=viewdownload&catid=8&cid=1443&lang=fr

http://www.finances.gov.tn/index.php?option=com_jdownloads&Itemid=581&view=viewdownload&catid=8&cid=1433&lang=fr

http://www.finances.gov.tn/index.php?option=com_jdownloads&Itemid=581&view=viewdownload&catid=8&cid=1489&lang=fr

Comment:

Les liens ci-dessus indiquent les dates de publication des rapports trimestriels sur l'exécution du Budget de l'Etat. Il en ressort que ces rapports sont publiés avant 3 mois de la période couverte.

Peer Reviewer

Opinion: Agree

Comments: Les rapports sur l'exécution du EB sont trimestriels, soit d'une périodicité régulière, et sont publiés dans les 3 mois

Government Reviewer

Opinion: Agree

IBP Comment

The links to these documents stopped working, but the researcher confirmed the following working URLs:

http://www.finances.gov.tn/sites/default/files/2019-02/bulletin_execution_provisoire_de_budget_fin_mars_2018.pdf
http://www.finances.gov.tn/sites/default/files/2019-02/rsultats_provisoires_de_lexcution_du_budget_juin_2018.pdf
http://www.finances.gov.tn/sites/default/files/2019-02/rsultats_provisoires_de_lexcution_de_budget_fin_septembre_2018.pdf
http://www.finances.gov.tn/sites/default/files/2019-08/note_sur_lexcution_de_budget_fin_dcembre_2018.pdf

IYRs-3a. If the IYRs are published, what are the dates of publication of the IYRs?

Specifically: if quarterly In-Year Reports are published, indicate the dates of publication of at least three of the last four IYRs that were publicly available. If monthly IYRs are published, indicate the dates of publication of at least seven of the last 12 IYRs that were publicly available.

Note that the date of publication is not necessarily the same date that is printed on the document. Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2018 should be entered as 05 September 2018. If the document is not published or not produced, please mark this question "n/a."

Answer:

- Le rapport d'exécution du premier trimestre: 16 May 2018
- Le rapport d'exécution du deuxième trimestre: 29 August 2018
- Le rapport d'exécution du troisième trimestre; 05 November 2018

Source:

http://www.finances.gov.tn/index.php?option=com_jdownloads&Itemid=581&view=viewdownload&catid=8&cid=1443&lang=fr
http://www.finances.gov.tn/index.php?option=com_jdownloads&Itemid=581&view=viewdownload&catid=8&cid=1433&lang=fr
http://www.finances.gov.tn/index.php?option=com_jdownloads&Itemid=581&view=viewdownload&catid=8&cid=1489&lang=fr

Comment:

Les liens ci-dessus indiquent les dates de publication de chaque rapport

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-3b. In the box below, please explain how you determined the date of publication of the IYRs.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

A travers les dates à lesquelles les rapports ont été postés sur le site web du MF

Source:

http://www.finances.gov.tn/index.php?option=com_jdownloads&Itemid=581&view=viewdownload&catid=8&cid=1443&lang=fr
http://www.finances.gov.tn/index.php?option=com_jdownloads&Itemid=581&view=viewdownload&catid=8&cid=1433&lang=fr
http://www.finances.gov.tn/index.php?option=com_jdownloads&Itemid=581&view=viewdownload&catid=8&cid=1489&lang=fr

Comment:

Ces liens indiquent les dates de création des fichiers sur le site web du MF

Peer Reviewer

Opinion: Agree

Comments: Ce sont les dates de publication sur le site officiel du ministère des finances

Government Reviewer

Opinion: Agree

IYRs-4. If the IYRs are published, what is the URL or weblink of the IYRs?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Researchers should provide the weblink to the most recent In-Year Report in the space below, and – in the comment box underneath – the weblinks to older IYRs.

If the document is not published at all, researchers should leave this question blank.

Answer:

http://www.finances.gov.tn/index.php?option=com_jdownloads&Itemid=581&view=finish&cid=1489&catid=8&lang=fr

Source:

Site web du Ministère des Finances.

Comment:

Le rapport le plus récent est celui à fin septembre 2018

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-5. If the IYRs are published, are the numerical data contained in the IYRs available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the IYRs are not published or not produced, therefore their machine readability cannot be assessed.

Answer:

c. No

Source:

NS

Comment:

Les données mentionnées dans les rapports en cours d'année ne sont pas disponibles en des formats numériques.

Peer Reviewer

Opinion: Agree

Comments: Les données consignées dans les rapports ne sont pas disponibles en formats numériques

Government Reviewer

Opinion: Agree

IYRs-6a. If the IYRs are not publicly available, are they still produced?

If the IYRs are not considered publicly available under the OBS methodology (and thus the answer to Question IYRs-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question IYRs-2).

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

NS

Comment:

Le document est disponible au public.

Peer Reviewer

Opinion: Agree

Comments: Les rapports sont accessibles au public

Government Reviewer

Opinion: Agree

IYRs-6b. If you selected option "c" or "d" in question IYRs-6a, please specify how you determined whether the IYRs were produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question IYRs-6a, researchers should mark this question "n/a."

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

IYRs-7. If the IYRs are produced, please write the full title of the IYRs.

For example, a title for the In-Year Report could be "Budget Monitoring Report, Quarter 1" or "Budget Execution Report January-March 2018."

If In-Year Reports are not produced at all, researchers should mark this question "n/a."

Researchers should provide the full title of the most recent In-Year Report in the space below, and - in the comment box underneath - the full titles of older IYRs.

Answer:
Résultats Provisoires de l'Exécution du Budget de l'Etat à fin Mars/Juin/Septembre 2018

Source:
Titre des rapports tels que mentionnés sur le site web du MF.

Comment:
NC

Peer Reviewer

Opinion: Agree

Comments: "Résultats provisoires de l'exécution du budget de l'Etat à fin mars/juin/septembre 2018"

Government Reviewer

Opinion: Agree

IYRs-8. Is there a "citizens version" of the IYRs?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.

Answer:
b. No

Source:
NS

Comment:
NC

Peer Reviewer

Opinion: Agree

Comments: Il n'existe pas de version citoyenne du rapport d'exécution du Budget de l'Etat

Government Reviewer

Opinion: Agree

MYR-1. What is the fiscal year of the MYR evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:
FY 2018

Source:
NS

Comment:
NC

Peer Reviewer
Opinion: Agree
Comments: FY 2018

Government Reviewer
Opinion: Agree

MYR-2. When is the MYR made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an MYR to be considered publicly available, it must be made available to the public no later than three months after the reporting period ends (i.e., three months after the midpoint of the fiscal year). If the MYR is not released to the public at least three months after the reporting period ends, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the MYR.

Answer:

d. The MYR is not released to the public, or is released more than three months after the midpoint

Source:

http://www.finances.gov.tn/index.php?option=com_jdownloads&Itemid=321&view=viewdownload&catid=8&cid=1525&lang=fr

Comment:

Comme indiqué à travers le lien ci-dessus, le MYR, bien que produit, est publié le 10 janvier 2019, soit après plus de 3 mois du 30 juin 2018. De plus, son contenu ne répond pas aux critères méthodologiques de l'OBS. Il ne présente pas des prévisions sur les dépenses et les recettes en fin d'année.

Peer Reviewer
Opinion: Agree
Comments: Le MYR est produit et publié(janvier 2019) après plus de 3 mois de la période couverte(juin 2018)

Government Reviewer
Opinion: Agree

MYR-3a. If the MYR is published, what is the date of publication of the MYR?

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

Answer:

Source:

NS

Comment:

Le Rapport en milieu d'année n'est pas accessible au public.

Peer Reviewer

Opinion: Agree

Comments: Le MYR est inaccessible au public au cours de l'année fiscale FY 2018. Il n'a été publié que le 10/01/2019, soit plus de 6 mois après écoulement de la période couverte.

Government Reviewer

Opinion: Agree

MYR-3b. In the box below, please explain how you determined the date of publication of the MYR.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

n/a

Source:

n/a

Comment:

NC

Peer Reviewer

Opinion: Disagree

Suggested Answer: La date de publication du MYR est déterminée par référence au site officiel du ministère des finances

Government Reviewer

Opinion: Agree

MYR-4. If the MYR is published, what is the URL or weblink of the MYR?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

Answer:

Source:

N/a

Comment:

Le document n'est pas disponible au public.

Peer Reviewer

Opinion: Disagree

Suggested Answer: Par référence au site officiel du ministère des finances http://www.finances.gov.tn/index.php?option=com_downloads&Itemid=321&view=viewdownload&catid=8&cid=1525&lang=fr

Government Reviewer

Opinion: Disagree

Suggested Answer: Un rapport sur l'exécution provisoire juin 2019 est publié http://www.finances.gov.tn/sites/default/files/2019-08/Resultatsjuin_1.pdf

Researcher Response

Le rapport provisoire sur l'exécution du Budget de l'Etat n'est pas considéré comme un rapport en milieu d'année. Il s'agit d'un rapport en cours d'année. D'ailleurs, il est élaboré suivant le même format que les rapports mensuels d'exécution. Concernant, le rapport publié en janvier 2019 intitulé "Rapport mi-annuel du Budget de l'Etat, juin 2018", il ne répond pas aux conditions minimales pour être considéré ainsi. Il ne contient pas une estimation des recettes et des dépenses estimées jusqu'à fin 2018, ni une mise à jour des hypothèses.

MYR-5. If the MYR is published, are the numerical data contained in the MYR available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

Option "d" applies if the MYR is not published or not produced, therefore its machine readability cannot be assessed.

Answer:

d. Not applicable

Source:

N/A

Comment:

Le document n'est pas accessible au public.

Peer Reviewer

Opinion: Disagree

Suggested Answer: c. No

Comments: Les données fournies ne sont pas accessibles en formats numériques

Government Reviewer

Opinion: Disagree

Suggested Answer: b. Yes, some of the numerical data are available in a machine readable format

MYR-6a. If the MYR is not publicly available, is it still produced?

If the MYR is not considered publicly available under the OBS methodology (and thus the answer to Question MYR-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question MYR-2).

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

d. Not produced at all

Source:

http://www.finances.gov.tn/index.php?option=com_jdownloads&Itemid=581&view=finish&cid=1525&catid=8&lang=fr

Comment:

Le MF a publié un document baptisé "rapport mi-annuel d'exécution du budget de l'Etat au premier semestre 2018", mais son contenu ne répond pas aux critères de la méthodologie de l'OBS. Il ne présente pas les prévisions de recettes et de dépenses en fin d'année.

Peer Reviewer

Opinion: Agree

Comments: Le MYR existe, il est publié après les délais, c'est à dire après plus de 6 mois et les données ne sont pas accessibles sous formats numériques.

Government Reviewer

Opinion: Disagree

Suggested Answer: a. Produced but made available online to the public too late (published after the acceptable time frame)

MYR-6b. If you selected option "c" or "d" in question MYR-6a, please specify how you determined whether the MYR was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question MYR-6a, researchers should mark this question "n/a."

Answer:

Après examen du contenu détaillé du rapport (lien ci-dessous), il s'avère qu'il ne répond pas aux critères méthodologiques de l'OBS. Entre autres, il ne présente pas les prévisions de dépenses et de recettes en fin d'année.

Source:

http://www.finances.gov.tn/index.php?option=com_jdownloads&Itemid=581&view=finish&cid=1525&catid=8&lang=fr

Comment:

NC

Peer Reviewer

Opinion: Agree

Comments: Le MYR ne répond pas aux critères méthodologiques de l'OBS et ne présente pas les prévisions de dépenses et recettes en fin d'année.

Government Reviewer

Opinion: Disagree

Suggested Answer: http://www.finances.gov.tn/sites/default/files/2019-08/Resultatsjuin_1.pdf

MYR-7. If the MYR is produced, please write the full title of the MYR.

For example, a title for the Mid-Year Review could be "Semi-annual Budget Performance Report, FY 2017/18" or "Mid-Year Report on the 2018 National Budget."

If the document is not produced at all, researchers should mark this question "n/a."

Answer:

n/a

Source:

n/a

Comment:

Le document n'est pas produit.

Peer Reviewer

Opinion: Disagree

Suggested Answer: "Rapport semestriel du budget de l'Etat à la fin du mois de juin 2018"

Government Reviewer

Opinion: Disagree

Suggested Answer: Résultats provisoires de l'Exécution du Budget de l'Etat

Comments: Résultats provisoire de l'exécution du budget de l'Etat

Researcher Response

Les résultats provisoire d'exécution du Budget à fin juin 2018 est un rapport en cours d'année qui ne répond pas aux critères requis pour être

considéré comme un rapport en milieu d'année. Il ne contient pas une mise à jour des hypothèses ni une estimation des niveaux finaux de recettes et de dépenses. De même, pour le rapport semestriel publié en janvier 2019 qui ne contient pas ces informations. Pour ces raisons, nous avons considéré que le document est indisponible.

MYR-8. Is there a "citizens version" of the MYR?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.

Answer:

b. No

Source:

NS

Comment:

NC

Peer Reviewer

Opinion: Agree

Comments: Il n'existe pas de version citoyenne du MYR

Government Reviewer

Opinion: Agree

YER-1. What is the fiscal year of the YER evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:

FY 2017

Source:

NS

Comment:

NC

Peer Reviewer

Opinion: Agree

Comments: FY 2017

Government Reviewer

Opinion: Disagree

Suggested Answer: FY 2018

IBP Comment

We welcome and acknowledge the Government Reviewer's comment. However, budget year 2018 ended on December 31, 2018, which is the cutoff date to include documents and information in the Open Budget Survey 2019. This means that the latest available Year-End Report for each country with fiscal year corresponding to calendar year is for BY 2017. The response remains unchanged.

YER-2. When is the YER made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an YER to be considered publicly available, it must be made available to the public no later than one year after the fiscal year to which it corresponds. If the YER is not released to the public within one year after the end of the fiscal year to which it corresponds, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the YER.

Answer:

a. Six months or less after the end of the budget year

Source:

http://www.finances.gov.tn/index.php?option=com_jdownloads&Itemid=321&view=viewdownload&catid=8&cid=1432&lang=fr

Comment:

Le lien ci-dessus indique la date de création du fichier dans le site web du MF. La date indiquée est le 13 avril 2018.

Peer Reviewer

Opinion: Agree

Comments: La date de publication du YER sur le site officiel du ministère des finances est bien le 13/04/2018

Government Reviewer

Opinion: Agree

Comments: http://www.finances.gov.tn/sites/default/files/2019-07/rsultats_provisoires_de_lexcution_de_budget_fin_dcembre_2018.pdf

YER-3a. If the YER is published, what is the date of publication of the YER?

Note that the date of publication is not necessarily the same date that is printed on the document. Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

Answer:

13/04/2018

Source:

http://www.finances.gov.tn/index.php?option=com_jdownloads&Itemid=321&view=viewdownload&catid=8&cid=1432&lang=fr

Comment:

Il s'agit de la date de création du fichier sur le site web du MF.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-3b. In the box below, please explain how you determined the date of publication of the YER.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

A travers la date de création du fichier approprié sur le site web du MF. Cette date est indiqué au lien ci-dessous.

Source:

http://www.finances.gov.tn/index.php?option=com_jdownloads&Itemid=321&view=viewdownload&catid=8&cid=1432&lang=fr

Comment:

NC

Peer Reviewer

Opinion: Agree

Comments: La date de publication du YER correspond à la date d'affichage sur le site officiel du ministère des finances, à savoir le 13/04/2018

Government Reviewer

Opinion: Agree

Comments: http://www.finances.gov.tn/sites/default/files/2019-07/rsultats_provisoires_de_lexcution_de_budget_fin_dcembre_2018.pdf

YER-4. If the YER is published, what is the URL or weblink of the YER?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

Answer:

http://www.finances.gov.tn/index.php?option=com_jdownloads&Itemid=581&view=finish&cid=1432&catid=8&lang=fr

Source:

Site web du MF

Comment:

NC

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: http://www.finances.gov.tn/sites/default/files/2019-07/rsultats_provisoires_de_lexcution_de_budget_fin_dcembre_2018.pdf

YER-5. If the YER is published, are the numerical data contained in the YER available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the YER is not published or not produced, therefore its machine readability cannot be assessed.

Answer:

b. Yes, some of the numerical data are available in a machine readable format

Source:

http://www.finances.gov.tn/index.php?option=com_content&view=article&id=121&Itemid=302&lang=fr

Comment:

Quelques données sur les niveaux de recettes et des dépenses finalement enregistrées (par catégorie) sont disponibles en format numérisé.

Les résultats d'exécution du budget 2017 sont indiqués à travers les deux liens suivants. Les données sont téléchargeables en format excel. Il suffit de cliquer sur le type de dépenses/recettes qu'on veut consulter, puis sur la rubrique en rouge "série". Dès lors, une nouvelle page s'ouvre, et vous pourrez exporter les données datant depuis 1986

Pour les recettes:http://www.finances.gov.tn/index.php?option=com_content&view=article&id=121&Itemid=302&lang=fr

Pour les dépenses

http://www.finances.gov.tn/index.php?option=com_content&view=article&id=127&Itemid=303&lang=fr

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

Comments: Source: Source: http://www.finances.gov.tn/index.php?option=com_content&view=article&id=121&Itemid=302&lang=fr Comment:

Quelques données sur les niveaux de recettes et des dépenses finalement enregistrées (par catégorie) sont disponibles en format numérisé. Les résultats d'exécution du budget 2018 sont indiqués à travers LE LIEN CITÉ suivants. Les données sont téléchargeables en format excel. Il suffit de cliquer sur le type de dépenses/recettes qu'on veut consulter, puis sur la rubrique en rouge "série". Dès lors, une nouvelle page s'ouvre, et vous

pourrez exporter les données datant depuis 1986 Pour les recettes:http://www.finances.gov.tn/index.php?option=com_content&view=article&id=121&Itemid=302&lang=fr

Pour les dépenses http://www.finances.gov.tn/index.php?option=com_content&view=article&id=127&Itemid=303&lang=fr

[option=com_content&view=article&id=127&Itemid=303&lang=fr](http://www.finances.gov.tn/index.php?option=com_content&view=article&id=127&Itemid=303&lang=fr)

YER-6a. If the YER is not publicly available, is it still produced?

If the YER is not considered publicly available under the OBS methodology (and thus the answer to Question YER-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question YER-2)

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

NS

Comment:

Le document est disponible au public

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

YER-6b. If you selected option "c" or "d" in question YER-6a, please specify how you determined whether the YER was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question YER-6a, researchers should mark this question "n/a."

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

YER-7. If the YER is produced, please write the full title of the YER.

For example, a title for the Year-End Report could be "Consolidated Financial Statement for the Year Ended 31 March 2018" or "Annual Report 2017 Published by the Ministry of Finance and Planning." If the document is not produced at all, researchers should mark this question "n/a."

Answer:

Rapport Semestriel du Budget de l'Etat (deuxième semestre 2018)

Source:

http://www.finances.gov.tn/index.php?option=com_jdownloads&Itemid=581&view=finish&cid=1432&catid=8&lang=fr

Comment:

Bien que baptisé "Rapport semestriel", le contenu du document correspond à celui d'un rapport de fin d'année, mentionnant les niveaux finaux des dépenses/recettes enregistrées et leur comparaison avec ceux prévus par le Budget approuvé. Le document contient également une analyse de la situation économique et présente les principaux indicateurs économiques influant le Budget de l'Etat.

Peer Reviewer

Opinion: Agree

Comments: "Rapport semestriel sur le budget de l'Etat à la fin du deuxième semestre de l'année 2017"

Government Reviewer

Opinion: Disagree

Suggested Answer: Résultats provisoires de l'Exécution du Budget de l'Etat a fin Décembre 2018

Comments: Résultats provisoires de l'Exécution du Budget de l'Etat a fin Décembre 2018

Researcher Response

Le commentaire en désaccord fait référence au rapport en cours d'année à fin décembre 2018 (in year report). Il ne s'agit pas d'un rapport de fin d'année. C'est un rapport d'exécution mensuel qui est élaboré selon le même format que les autres IYR. Voici le lien du rapport de fin d'année de 2017 http://www.finances.gov.tn/sites/default/files/2019-08/____2017.pdf Son contenu et son format est totalement différent du rapport d'exécution: il présente, en effet, les niveaux finaux des dépenses/recettes enregistrées et leur comparaison avec ceux prévus par le Budget approuvé. Le document contient également une analyse de la situation économique et présente les principaux indicateurs économiques influant le Budget de l'Etat.

YER-8. Is there a "citizens version" of the YER?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would

serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.

Answer:

b. No

Source:

NS

Comment:

Il n'y a pas de version "citoyenne" du rapport de fin d'année.

Peer Reviewer

Opinion: Agree

Comments: Il n'existe pas de version citoyenne du rapport de fin d'année

Government Reviewer

Opinion: Agree

AR-1. What is the fiscal year of the AR evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:

FY 2016

Source:

NS

Comment:

Le rapport d'audit de 2016 est le rapport le plus récent qui a été produit.

Peer Reviewer

Opinion: Agree

Comments: FY 2016

Government Reviewer

Opinion: Agree

AR-2. When is the AR made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an AR to be considered publicly available, it must be made available to the public no later than 18 months after the end of the fiscal year to which it corresponds. If the AR is not released to the public at least 18 months after the end of the fiscal year to which it corresponds, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the AR.

Answer:

d. Does not release to the public, or is released more than 18 months after the end of the budget year

Source:

http://www.courdescomptes.nat.tn/Ar/%D8%A5%D8%B5%D8%AF%D8%A7%D8%B1%D8%A7%D8%AA_59_3_0_0_0_0000_0000_eeeeee-ee-eee-eeeeee-eeeeee-eeee-2016_52

Comment:

Comme l'indique le lien ci-dessus, le rapport d'audit pour l'année 2016 (loi de règlement) est publié le 19 octobre 2018, soit après plus de 18 mois après la clôture de l'année.

Peer Reviewer

Opinion: Agree

Comments: Le rapport sur la clôture de l'exercice budgétaire de l'année 2016 a été publié le 19/10/2018, soit plus de 18 mois après la fin de l'exercice.

Government Reviewer

Opinion: Agree

Comments: http://www.courdescomptes.nat.tn/Fr/publications_59_3_0_0_0_0000_0000_loi-de-reglement-2016_52#?

AR-3a. If the AR is published, what is the date of publication of the AR?

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

Answer:

19/10/2018

Source:

Site web de la Cours des Comptes.

Comment:

NC

Peer Reviewer

Opinion: Agree

Comments: Le 19/10/2018 selon le rapport de la Cour des Comptes

Government Reviewer

Opinion: Agree

Comments: http://www.courdescomptes.nat.tn/Fr/publications_59_3_0_0_0_0000_0000_loi-de-reglement-2016_52#?

AR-3b. In the box below, please explain how you determined the date of publication of the AR.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

A travers la date de publication du rapport d'audit, indiquée dans le site web de la Cour des Comptes.

Source:

http://www.courdescomptes.nat.tn/Ar/%D8%A5%D8%B5%D8%AF%D8%A7%D8%B1%D8%A7%D8%AA_59_3_0_0_0_0000_0000_eeeeee-ee-eee-eeeeee-eeeeee-eeee-2016_52

eeeeeee-eeeeee-eeee-2016_52

Comment:
NC

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

AR-4. If the AR is published, what is the URL or weblink of the AR?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

Answer:
<http://www.courdescomptes.nat.tn/upload/loi%20reglement/reglement2016/reglement2016..pdf>

Source:
Site web de la Cour des Comptes

Comment:
NC

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:
Comments: http://www.courdescomptes.nat.tn/Fr/publications_59_3_0_0_0_0000_0000_loi-de-reglement-2016_52#?

AR-5. If the AR is published, are the numerical data contained in the AR available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the AR is not published or not produced, therefore its machine readability cannot be assessed.

Answer:
c. No

Source:
NS

Comment:
Les données du rapport d'audit ne sont pas disponibles en formats numérisés.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

AR-7. If the AR is produced, please write the full title of the AR.

For example, a title for the Audit Report could be "Annual General Reports of the Controller and Auditor General." If the document is not produced at all, researchers should mark this question "n/a."

Answer:

Rapport sur le Règlement du Budget de l'Etat pour l'année 2016

Source:

<http://www.courdescomptes.nat.tn/upload/loi%20reglement/reglement2016/reglement2016..pdf>

Comment:

Intitulé du document.

Peer Reviewer

Opinion: Agree

Comments: "Rapport sur la clôture de l'exercice du budget de l'Etat de l'année 2016"

Government Reviewer

Opinion: Agree

AR-8. Is there a "citizens version" of the AR?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.

Answer:

b. No

Source:

NS

Comment:

NC

Peer Reviewer

Opinion: Agree

Comments: Il n'existe pas de version citoyenne du rapport

Government Reviewer

Opinion: Agree

GQ-1a. Are there one or more websites or web portals for disseminating government fiscal information? If yes, please provide the necessary links in the comment/citation.

GQ-1a asks the researcher to list any government websites or portals where fiscal information can be found. For example, in New Zealand the Treasury website (<http://www.treasury.govt.nz/>) hosts important budget-related information, including the Pre-Budget Statement, the Executive's Budget Proposal, the Citizens Budget, In-Year Reports, the Mid-Year Review, and the Year-End Report. In addition, New Zealand's Parliamentary Counsel Office (<http://www.legislation.govt.nz/>) posts the Enacted Budget while the Controller and Auditor-General website (<http://www.oag.govt.nz/>) publishes the annual Audit Report. The New Zealand researcher would provide the links to each of these sites. Other countries have developed portals that include fiscal information, though not in the "documents" format. For example, these portals have been created by Mexico

(<https://www.transparenciapresupuestaria.gob.mx/>) and Brazil (<http://www.portaltransparencia.gov.br/>). Some countries have both a website and a portal. The Brazilian government, for example, apart from the Transparency Portal, has a dedicated website for the federal budget, where all key documents and other information can be found (www.orcamentofederal.gov.br). Researchers should include details about all of the relevant websites and/or portals that they can be used to access budget information.

Answer:
a. Yes

Source:
mizaniatouna.gov.tn
bct.gov.tn

Comment:
Le site gouvernemental mizaniatouna.gov.tn présente des données budgétaires et fiscales détaillées en des formats facilement exploitables offrant des possibilités de faire des corrélations et des croisements dynamiques. Par ailleurs, le site web de la Banque Centrale de Tunisie présente aussi des données budgétaires pertinentes.

Peer Reviewer

Opinion: Agree

Comments: Le site "mizaniatouna.gov.tn" ainsi que celui de la Banque Centrale de Tunisie présentent des données budgétaires pertinentes.

Government Reviewer

Opinion: Agree

GQ-1b. On these websites/portals, can revenue and/or expenditure data for the current fiscal year be downloaded as a consolidated file (or set of files)? If yes, please provide the necessary links in the comment/citation.

GQ-1b, GQ-1c, and GQ-1d ask about whether governments publish specific types of content on their websites/portals: (a) consolidated files that contain revenue and/or expenditure information for the current fiscal year; (b) consolidated files that contain revenue and/or expenditure information for multiple years in consistent formats; and (c) infographics/visualizations or other similar tools used to simplify data access and analysis. Researchers should provide the links to relevant webpages and some explanations of what they contain.

Answer:
a. Yes, both revenue and expenditure data can be downloaded as a consolidated file

Source:
http://isdatbank.info/boost_tunisia_fr/

Comment:
Le lien ci-dessus, extrait du site mizaniatouna, permet de télécharger les données relatives aux dépenses et aux recettes de l'Etat en fichier consolidé

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: http://isdatbank.info/boost_tunisia_fr/

GQ-1c. On these websites/portals, can consolidated revenue and/or expenditure data be downloaded for multiple years in consistent formats? If yes, please provide the necessary links and details in the comment/citation.

Answer:
a. Yes, both revenue and expenditure data can be downloaded for multiple years in consistent formats

Source:
http://www.mizaniatouna.gov.tn/tunisia/template_fr/tendances.php

Comment:
Les dépenses et les recettes peuvent être téléchargées pour plusieurs années (2008-2017)

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

GQ-1d. On these websites/portals, are infographics/visualizations or other similar tools used to simplify data access and analysis? If yes, please provide the necessary links and details in the comment/citation.

Answer:
a. Yes

Source:
http://isdatbank.info/boost_tunisia_fr/

Comment:
Ce lien, issu du site [mizaniatouna.gov.tn](http://www.mizaniatouna.gov.tn) permet des possibilités pour visualiser des tableaux à double entrée et de faire des corrélations. De plus, le même site permet facilement de visualiser des courbes concernant la répartition des dépenses et leur évolution dans le temps. Voici un exemple.
http://www.mizaniatouna.gov.tn/tunisia/template_fr/etablisements.php

Peer Reviewer
Opinion: Agree
Comments: http://www.mizaniatouna.gov.tn/tunisia/template_fr/etablisements.php

Government Reviewer
Opinion: Agree

GQ-2. Are there laws in place guiding public financial management and/or auditing? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where the law(s) contains specific provisions for budget transparency and/or participation.

GQ-2 asks about the existence of any national laws governing public financial management and auditing. These may include a public finance act, a section of the constitution, or an organic budget law. In some countries, fiscal responsibility legislation may also be relevant. For example, the Kenya researcher may include the link to its Public Finance Management Act, 2012 (<http://www.kenyalaw.org/lex/actview.xhtml?actid=No.%2018%20of%202012>), and the Macedonian researcher may include a link to its State Audit Law (<https://www.finance.gov.mk/files/u11/Audit%20law.pdf>). Researchers should provide links to websites where such laws are published, if possible, or an electronic copy of the law itself. They should also indicate if and where (e.g. which article) these laws include specific provisions for budget transparency and citizen participation in budget processes.

Answer:
a. Yes

Source:
La nouvelle loi organique du Budget, Article 8

Comment:
La nouvelle LOB définit les principes généraux de la gestion budgétaire et les attributions des institutions intervenantes. L'article 8 de la nouvelle loi évoque la question de la transparence comme un principe fondamental du management du Budget.

Loi 15-2019 datant du 13 février 2019:

http://www.iort.gov.tn/WD120AWP/WD120Awp.exe/CTX_64892-29-dGBuhrhQMT/RechercheTexte/SYNC_2014985938

L'article 8 de ladite loi impose le respect des principes de crédibilité et de transparence dans le processus budgétaire, y compris la publication à temps des documents pertinents. Malheureusement, le document n'est disponible qu'en arabe.

Peer Reviewer

Opinion: Agree

Comments: La nouvelle LOB adoptée le 13/02/2019 et notamment son article 8, mettant l'accent sur les prévisions et données relatives à la loi des finances qui devraient obéir aux principes de la sincérité et de la transparence. Le principe de la sincérité exige de ne pas sous-estimer ou surestimer les prévisions des charges et des recettes prévues par la loi des finances et de faire apparaître les éléments des actifs financiers et du patrimoine de l'Etat. Le principe de la transparence exige de clarifier le rôle des différentes structures de l'Etat, de fournir les informations sur le budget de l'Etat suivant les méthodes et procédures utilisées ainsi que des rapports sur l'exécution du budget de l'Etat et sur la performance et de les publier dans les délais. http://www.finances.gov.tn/images/LOB_2019.pdf

Government Reviewer

Opinion: Agree

Comments: L'article 8 de la LOB: " Article 8 : Les prévisions et les données relatives à la loi de finances doivent respecter les principes de la sincérité et de la transparence. Le principe de la sincérité exige de ne pas sous-estimer ou surestimer les prévisions des charges et des recettes prévues par la loi des finances et de faire apparaître les éléments des actifs financiers et du patrimoine de l'Etat. Le principe de la transparence exige de clarifier le rôle des différentes structures de l'Etat, de fournir les informations sur le budget de l'Etat suivant les méthodes et procédures utilisées ainsi que des rapports sur l'exécution du budget de l'Etat et sur la performance et de les publier dans les délais."

GQ-3. Are there additional laws regulating: (1) access to information; (2) government transparency; or (3) citizens participation? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where these laws contain specific provisions for budget transparency and/or participation.

The third and last question asks researchers to list any additional laws regulating access to information, transparency, or citizens' participation that are relevant for the promotion of budget transparency and citizen participation in budget processes. These might include legislation related to access to information, to planning processes, or to public administration more generally. India's Right to Information Act of 2005 (<https://www.ncess.gov.in/facilities/central-public-information-officer/rti-act-details.html>) is an example of this type of law. More information on access to information legislation (constitutional provisions, laws, and regulations), including examples of model laws, can be found here: <http://www.right2info.org/laws/constitutional-provisions-laws-and-regulations#section-1>.

Answer:

a. Yes

Source:

- Loi organique du 24 mars 2016 relative au droit d'accès à l'information.
- Article 32 de la Constitution attribuant à l'Etat la responsabilité de garantir le droit d'accès à l'information.
<http://www.legislation.tn/sites/default/files/news/constitution-b-a-t.pdf>

Comment:

Il s'agit de la loi 2016/22: http://www.iort.gov.tn/WD120AWP/WD120Awp.exe/CTX_64892-29-dGBuhrhQMT/RechercheTexte/SYNC_2015486813

Peer Reviewer

Opinion: Agree

Comments: L'article 32 de la nouvelle Constitution de 2014 qui attribue à l'Etat le devoir de garantir le droit à l'information et le droit d'accès à l'information, ainsi que la loi organique n° 2016-22 du 24 mars 2016 relative au droit d'accès à l'information.

Government Reviewer

Opinion: Agree

1. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?

GUIDELINES:

Question 1 addresses the presentation of expenditure by administrative unit. This information indicates which government entity (ministry, department, or

agency, or MDAs) will be responsible for spending the funds and, ultimately, held accountable for their use.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all administrative units, accounting for all expenditures, in the budget year. To answer "b," the administrative units shown individually, in the Executive's Budget Proposal or its supporting documentation, must account for at least two-thirds of all expenditures in the budget year. In other words, the sum of the expenditures assigned to the individual MDAs (education, health, infrastructure, interior, defense, etc.) must account for at least two-thirds of the total expenditure budgeted for that particular year. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents administrative units that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by administrative unit.

Answer:

a. Yes, administrative units accounting for all expenditures are presented.

Source:

Rapport sur le projet de Budget de l'Etat pour l'année 2019 (document annexe au Projet de loi de finances), page 38
http://www.finances.gov.tn/index.php?option=com_jdownloads&Itemid=721&view=finish&cid=1457&catid=9&lang=fr

Comment:

Le tableau présenté à la page 37 du rapport fait apparaître une classification de toutes les dépenses (40741 millions de dinars) par unité administrative.

Peer Reviewer

Opinion: Agree

Comments: Le projet de budget de l'Etat présente une classification des dépenses par unité administrative.

Government Reviewer

Opinion: Agree

2. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by functional classification?

GUIDELINES:

Question 2 addresses the presentation of expenditure by functional classification. This classification indicates the programmatic purpose, sector, or objective for which the funds will be used, such as health, education, or defense. Administrative units are not necessarily aligned with functional classifications. For instance, in one country all functions connected with water supply (which fall into the "Housing" function) may be undertaken by a single government agency, while in another country they may be distributed across the Ministries of Environment, Housing, and Industrial Development. In the latter case, three ministries have programs addressing water supply, so three ministries contribute to one function. Similarly, some administrative units may conduct activities that cut across more than one function. For instance, in the example above, some programs of the Ministry of Environment would also be classified in the "environmental protection" function.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for the budget year organized by functional classification.

Answer:

b. No, expenditures are not presented by functional classification.

Source:

NS

Comment:

Les dépenses ne sont pas présentées selon une classification fonctionnelle.

Peer Reviewer

Opinion: Agree

Comments: Les dépenses ne sont pas présentées selon une classification fonctionnelle

Government Reviewer

Opinion: Disagree

Suggested Answer:

Comments: Le budget 2020 est préparé selon une nouvelle nomenclature budgétaire en application à l'article 18 de la loi organique du budget et qui porte une nomenclature par destination/par programmes qui traduisent les grandes fonctions de l'ETAT. Ci dessous le lien vers l'arrêté de la nomenclature budgétaire, cette nomenclature a servi pour préparer le budget 2020. <http://www.gbo.tn/>

IBP Comment

We welcome and acknowledge the Government Reviewer's comment, but would like to note that the Executive's Budget Proposal taken into account in this research is for fiscal year 2019. The response remains therefore unchanged.

3. If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by functional classification, is the functional classification compatible with international standards?

GUIDELINES:

Question 3 asks whether a country's functional classification meets international standards. To answer "a," a country's functional classification must be aligned with the OECD and the UN's Classification of the Functions of Government (COFOG), or provide a cross-walk between the national functional presentation and COFOG.

The OECD Best Practices for Budget Transparency can be viewed at <http://www.oecd.org/gov/budgeting/Best%20Practices%20Budget%20Transparency%20-%20complete%20with%20cover%20page.pdf>

COFOG can be viewed at https://unstats.un.org/unsd/publication/SeriesM/SeriesM_84E.pdf or at <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/ch6ann.pdf>.

Answer:

b. No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.

Source:

NS

Comment:

Les dépenses ne sont pas présentées selon une classification fonctionnelle.

Peer Reviewer

Opinion: Agree

Comments: Les dépenses ne sont pas présentées selon une classification fonctionnelle

Government Reviewer

Opinion: Agree

4. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by economic classification?

GUIDELINES:

Question 4 asks whether the Executive's Budget Proposal or its supporting documentation presents expenditures for the budget year organized by economic classification. Economic classification provides information on the nature of the expenditure, such as whether funds are being used to pay for wages and salaries, capital projects, or social assistance benefits.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for the budget year organized by economic classification.

Answer:

a. Yes, expenditures are presented by economic classification.

Source:

Rapport sur le projet de Budget de l'Etat pour l'année 2019 (document annexe au Projet de loi de finances), page 37
http://www.finances.gov.tn/index.php?option=com_jdownloads&Itemid=721&view=finish&cid=1457&catid=9&lang=fr

Comment:

Le tableau fait apparaître une classification économique de toutes les dépenses.

Il s'agit d'un tableau à double entrée. En lignes, sont mentionnées les unités administratives (ministères...). En colonnes, il y a le type de dépense selon la classification économique (salaires, fonctionnement, interventions publiques, investissement, etc). Le tableau présente ainsi une

classification économique pour chaque unité administrative.

Peer Reviewer

Opinion: Agree

Comments: Le projet de budget de l'Etat présente les dépenses selon une classification économique

Government Reviewer

Opinion: Agree

5. If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by economic classification, is the economic classification compatible with international standards?

GUIDELINES:

Question 5 asks whether a country's economic classification meets international standards. To answer "a," a country's economic classification must be consistent with the International Monetary Fund's (IMF) 2001 Government Finance Statistics (GFS). The GFS economic classification is presented here: <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf>. To learn more about Government Finance Statistics also refer to the entire IMF 2001 GFS manual (<http://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf>).

Answer:

b. No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.

Source:

1) Appendix 4 of the IMF/GFS manual, page 179

2) Rapport sur le projet de Budget de l'Etat pour l'année 2019 (document annexe au Projet de loi de finances), page 37

http://www.finances.gov.tn/index.php?option=com_jdownloads&Itemid=721&view=finish&cid=1457&catid=9&lang=fr

Comment:

La classification économique n'est pas compatible avec les standards internationaux en la matière, dans la mesure où elle ne présente pas les prestations de la sécurité sociale.

Peer Reviewer

Opinion: Agree

Comments: La classification économique des dépenses inscrites dans le projet de budget de l'Etat n'est pas compatible avec les standards internationaux en la matière

Government Reviewer

Opinion: Agree

6. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the budget year?

GUIDELINES:

Question 6 asks whether expenditures are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should treat the term "program" as meaning any level of detail below an administrative unit – that is, any programmatic grouping that is below the ministry, department, or agency level. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable détaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, in the budget year. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures in the budget year. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.

Budget decisions for the upcoming year can also affect the parameters of future budgets. It is therefore useful to estimate revenues and expenditures for multi-year periods, understanding that these estimates might be revised as circumstances change. Sometimes referred to as a Medium Term Expenditure Framework (MTEF), a three-year period – that is, the budget year plus two more years – is generally considered an appropriate horizon for budgeting and planning.

Answer:

c. Yes, programs accounting for less than two-thirds of expenditures are presented.

Source:

Rapport sur le projet de Budget de l'Etat pour l'année 2019 (document annexe au Projet de loi de finances), pages 39-49 et 50-111
http://www.finances.gov.tn/index.php?option=com_jdownloads&Itemid=721&view=finish&cid=1457&catid=9&lang=fr

Comment:

La classification programmatique est présentée uniquement pour les dépenses de développement (investissement et équipements publics) mais elle n'est pas présentée pour salaires et les moyens de services), qui représentent près de 44% du budget, soit plus que 17 000 millions de dinars.

Peer Reviewer

Opinion: Agree

Comments: Le projet de budget de l'Etat présente les dépenses selon une classification programmatique, seulement pour les dépenses de développement (investissements publics).

Government Reviewer

Opinion: Disagree

Suggested Answer:

Comments: Depuis le budget 2019, tous les ministères présentent leurs budgets en mode programmatique (par programmes), pour toutes les catégories de dépenses (sauf les deux présidences du gouvernement et de république). ci joint le lien des documents des budgets ministériels par programme (en arabe) http://www.finances.gov.tn/fr/budgets_ministeres En 2020 le budget de l'Etat est présenté par missions/ programmes/sous programmes en application de la loi organique du budget de 2019

Researcher Response

Oui, les budgets des ministères sont annexés au projet de loi de finances et sont discutés aussi au parlement, mais je ne les avais pas considéré ainsi car ils ont été publiés après l'adoption de la loi de finances (en février 2019). Ils n'ont pas été disponibles sur le site web au même moment de la publication du PLF. A titre de comparaison, on peut remarquer maintenant que les projet des budgets des ministères pour l'année 2020 ne sont pas encore publiés sur le site du MF alors que le PLF 2020 a été soumis au législatif et publié sur le site. Voir lien http://www.finances.gov.tn/fr/budgets_ministeres?field_type_document_target_id=All&field_secteur_et_domaines_target_id=82&page=0

7. Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 7 asks if multi-year expenditure estimates are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates by all three of the expenditure classifications for at least two years beyond the budget year. To answer "b," multi-year expenditure estimates must be presented by two of these three classifications. A "c" answer applies if multi-year expenditure estimates are presented by one of the three classifications. Answer "d" applies if multi-year expenditure estimates are not presented by any of the three classifications.

Answer:

d. No, multi-year expenditure estimates are not presented by any expenditure classification.

Source:

NS

Comment:

Le projet de loi de finances et le rapport sur le projet de budget de l'Etat ne comprennent pas une estimation des dépenses pour les prochaines années.

Peer Reviewer

Opinion: Agree

Comments: Le projet de budget de l'Etat ne présente pas les dépenses de manière pluriannuelle

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.

Comments: CONCERNANT le budget de 2019, les projets annuels de performance qui sont annexés à la loi des finances 2019, présentent par ministère le cadre de dépense à moyen terme 2019-2021: selon une nomenclature par programmes (fonctionnelle) et par nature économique de la dépenses. Les projets annuels de performance (PAP) 2019 sont publiés sur le site du ministère des finances et sur le site de la réforme budgétaire (GBO) http://www.finances.gov.tn/fr/pap_rap A partir du budget 2020, et en application de la nouvelle loi organique du budget (article 46) le ministère des finances présentera comme annexe budgétaire le cadre budgétaire à moyen terme CBMT 2020-2022 et les budgets des ministères seront accompagnés des cadres de dépenses à moyen terme CDMT 2020-2022 selon une classification programmatique et par nature économique.

Researcher Response

Il est vrai que les PAP sont disponibles sur le site web de la réforme budgétaire, mais ils ne font pas partie des documents annexes au projet de loi de finances. La preuve: ils ont été mise en ligne entre à partir du 24 janvier 2019. Pour certains ministères, la date de publication a été en avril 2019 (voir lien en bas indiquant clairement les dates de mise en ligne) http://www.gbo.tn/index.php?option=com_docman&task=cat_view&gid=110&Itemid=124&lang=fr C'est à dire qu'ils ont été publiés bien après l'adoption de la loi de finances 2019.

Avec l'entrée en vigueur de la nouvelle loi organique du budget en 2020, l'exécutif devra annexer obligatoirement les CBMT au projet de loi de finances, et ce en vertu des dispositions de l'article 46, mais cela n'a pas été le cas pour le PLF 2019. Voir article 46 de la lob au lien suivant en français <http://www.gbo.tn/images/LOB-V-Fr.pdf>

7b. Based on the response to Question 7, check the box(es) to identify which expenditure classifications have estimates for a multi-year period in the Executive's Budget Proposal?

Answer:

None of the above

Source:

NS

Comment:

Le projet de loi de finances et le rapport annexe ne contiennent pas d'estimations des dépenses concernant les prochaines années.

Peer Reviewer

Opinion: Agree

Comments: Le projet de budget de l'Etat ainsi que le rapport annexe ne contiennent pas d'estimation des dépenses pluriannuelles

Government Reviewer

Opinion: Disagree

Suggested Answer: Les cadres de dépenses à moyen terme sectoriels (CDMT sectoriels) sont inclus dans les projets annuels de performance et sont présentés pour chaque ministère par programmes et par nature économique http://www.finances.gov.tn/fr/pap_rap http://www.gbo.tn/index.php?option=com_docman&task=cat_view&gid=110&Itemid=124&lang=fr

8. Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by program?

GUIDELINES:

Question 8 asks if multi-year expenditure estimates are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable détaillé*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all

expenditures, for at least two years beyond the budget year. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures over the multi-year period. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents multi-year estimates for programs that account for less than two-thirds of expenditures. Answer "d" applies if multi-year estimates are not presented by program.

Revenues generally are separated into two major categories: "tax" and "non-tax" revenues. Taxes are compulsory transfers that result from government exercising its sovereign power. The largest sources of tax revenue in some countries are taxes on personal and business income and taxes on goods and services, such as sales or value-added taxes. The category of non-tax revenues is more diverse, ranging from grants from international institutions and foreign governments to funds raised through the sale of government-provided goods and services. Note that some forms of revenue, such as contributions to social security funds, can be considered either a tax or non-tax revenue depending on the nature of the approach to these contributions. Particularly because different revenues have different characteristics, including who bears the burden of paying the tax and how collections are affected by economic conditions, it is helpful when estimates for revenues are disaggregated and displayed based on their sources.

For more information, please refer to the 2001 GFS manual, in particular Appendix 4 (<http://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf>).

Answer:

d. No, multi-year estimates for programs are not presented.

Source:

NS

Comment:

Les deux documents ne comprennent pas une estimation des dépenses pour les prochaines années.

Peer Reviewer

Opinion: Agree

Comments: Le projet de budget de l'Etat ainsi que le rapport annexe ne contiennent pas des prévisions de dépenses des pluriannuelles par programme

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, multi-year estimates for programs accounting for all expenditures are presented.

Comments: les cadres de dépenses à moyen terme sectoriels 2019-2021 (CDMT SECTORIELS) sont insérés dans les projets annuels de performance de 2019 et sont présentés par programme pour toutes les catégories de dépenses. http://www.gbo.tn/index.php?option=com_docman&task=cat_view&gid=110&Itemid=124&lang=fr

http://www.finances.gov.tn/fr/pap_rap

Researcher Response

Il est vrai que les PAP sont disponibles sur le site web de la réforme budgétaire, mais ils ne font pas partie des documents annexes au projet de loi de finances. Ils ont été mise en ligne entre à partir à partir du 24 janvier 2019. Pour certains ministères, la date de publication a été en avril 2019 (voir lien en bas indiquant clairement les dates de mise en ligne) http://www.gbo.tn/index.php?option=com_docman&task=cat_view&gid=110&Itemid=124&lang=fr C'est à dire qu'ils ont été publiés bien après l'adoption de la loi de finances 2019.

Avec l'entrée en vigueur de la nouvelle loi organique du budget en 2020, l'exécutif devra annexer obligatoirement CBMT au projet de loi de finances, en vertu des dispositions de l'article 46, mais cela n'a pas été le cas pour le PLF 2019. Voir article 46 de la lob au lien suivant en français <http://www.gbo.tn/images/LOB-V-Fr.pdf>

9. Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of tax revenue (such as income tax or VAT) for the budget year?

GUIDELINES:

Question 9 assesses the degree to which the individual sources of "tax" revenue are disaggregated in the budget. The largest sources of tax revenue in some countries are taxes on personal and business income and taxes on goods and services, such as sales or value-added taxes.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present all individual sources of tax revenue for the budget year, and "other" or "miscellaneous" revenue must account for three percent or less of all tax revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present individual sources of tax revenue that when combined account for at least two-thirds of all tax revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents individual sources of tax revenue that account for less than two-thirds of tax revenues. Answer "d" applies if individual sources of tax revenue are not presented.

Answer:

a. Yes, individual sources of tax revenue accounting for all tax revenue are presented.

Source:

Rapport sur le projet de Budget de l'Etat pour l'année 2019, pages 27-30

http://www.finances.gov.tn/index.php?option=com_jdownloads&Itemid=721&view=finish&cid=1457&catid=9&lang=fr

Comment:

L'ensemble des recettes fiscales est présenté par source individuelle.

Peer Reviewer

Opinion: Agree

Comments: Chaque recette fiscale est présentée par source d'une manière individuelle

Government Reviewer

Opinion: Agree

10. Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of non-tax revenue (such as grants, property income, and sales of government-produced goods and services) for the budget year?

GUIDELINES:

Question 10 assesses the degree to which the individual sources of "non-tax" revenue are disaggregated in the budget. The category of non-tax revenues is diverse, and can include revenue ranging from grants from international institutions and foreign governments to funds raised through the sale of government-provided goods and services.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present all individual sources of non-tax revenue for the budget year, and "other" or "miscellaneous" revenue must account for three percent or less of all non-tax revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present individual sources of non-tax revenue that when combined account for at least two-thirds of all non-tax revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents individual sources of non-tax revenue that account for less than two-thirds of non-tax revenues. Answer "d" applies if individual sources of non-tax revenue are not presented.

Answer:

a. Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.

Source:

Rapport sur le projet de Budget de l'Etat pour l'année 2019, pages 30-31

http://www.finances.gov.tn/index.php?option=com_jdownloads&Itemid=721&view=finish&cid=1457&catid=9&lang=fr

Comment:

L'ensemble des recettes non fiscales (crédits extérieurs, bénéfiques venant de la participation de l'Etat dans les entreprises publiques, dons...) sont présentées par source individuelle.

Peer Reviewer

Opinion: Agree

Comments: Chaque recette non fiscale (crédit extérieur,...) est présentée par source d'une manière individuelle

Government Reviewer

Opinion: Agree

11. Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for a multi-year period (at least two-years beyond the budget year)?

GUIDELINES:

Question 11 evaluates whether revenue estimates are presented for a multi-year period (at least two years beyond the budget year) by "category," that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of revenues classified by category for at least two years following the budget year in question.

Answer:

b. No, multi-year estimates of revenue are not presented by category.

Source:
NS

Comment:
Il n'existe pas d'estimation concernant les recettes fiscales et non fiscales pour les prochaines années.

Peer Reviewer

Opinion: Agree

Comments: Le projet de budget de l'Etat et ses annexes ne présentent pas des estimations pluriannuelles des recettes fiscales et non fiscales

Government Reviewer

Opinion:

Comments: LA NOUVELLE LOI ORGANIQUE DU BUDGET DE 2019 prévoit que cette année (budget 2020) le ministère des finances présente au parlement et comme annexe au budget 2020 le cadre budgétaire à moyen terme global et sa déclinaison sectorielle (qui porte les estimations des recettes et des dépenses sur 3 ans- article 1 et article 46)

12. Does the Executive's Budget Proposal or any supporting budget documentation present estimates for individual sources of revenue presented for a multi-year period (at least two-years beyond the budget year)?

GUIDELINES:

Question 12 evaluates whether revenue estimates for individual sources of revenue are presented for a multi-year period (at least two years beyond the budget year). The question applies to both tax and non-tax revenue.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of all sources of revenue individually, accounting for all revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents multi-year estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" applies if individual sources of revenue are not presented for a multi-year period.

Answer:

d. No, multi-year estimates for individual sources of revenue are not presented.

Source:
NS

Comment:
Il n'y a pas d'estimation des recettes pour les prochaines années.

Peer Reviewer

Opinion: Agree

Comments: Le projet de budget de l'Etat et ses annexes ne présentent pas des estimations des recettes, source par source, sur plusieurs années

Government Reviewer

Opinion: Agree

Comments: Pour le budget 2020 cette condition est validée!

13. Does the Executive's Budget Proposal or any supporting budget documentation present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

GUIDELINES:

Question 13 asks about three key estimates related to borrowing and debt that the budget should include:

- the amount of net new borrowing required during the budget year;*
- the central government's total debt burden at the end of the budget year; and*

· the interest payments on the outstanding debt for the budget year.

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens and banks and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the IMF.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present all three estimates of borrowing and debt. For a "b" answer, the Executive's Budget Proposal or its supporting documentation must present two of those three estimates. For a "c" answer, the Executive's Budget Proposal or its supporting documentation must present one of the three estimates. Answer "d" applies no information on borrowing and debt is presented for the budget year.

Answer:

b. Yes, two of the three estimates related to government borrowing and debt are presented.

Source:

Rapport sur le projet de Budget de l'Etat pour l'année 2019, pages 31, 32 et 113

http://www.finances.gov.tn/index.php?option=com_jdownloads&Itemid=721&view=finish&cid=1457&catid=9&lang=fr

Comment:

Dans les pages citées, sont présentées les prévisions des montants contractés au titre d'endettement (extérieur et intérieur), une estimation de l'encours de la dette rapporté au PIB (page 31 et 32), et une estimation du service de la dette, y compris celle au titre d'intérêts (page 113)

Peer Reviewer

Opinion: Agree

Comments: Le projet de budget de l'Etat et ses annexes présentent les prévisions des montants contractés au titre de l'endettement (extérieur et intérieur), une estimation de l'encours de la dette rapporté au PIB, et une estimation du service de la dette, y compris celle au titre des intérêts

Government Reviewer

Opinion: Agree

Researcher Response

Le montant du PIB n'étant pas indiqué dans le document, je change la réponse de "a" à "b".

13b. Based on the response to Question 13, check the box(es) below to identify which estimates of government borrowing and debt are presented in the Executive's Budget Proposal:

Answer:

The amount of net new borrowing required during the budget year

The interest payments on outstanding debt for the budget year

Source:

Rapport sur le projet de Budget de l'Etat pour l'année 2019, pages 31, 32 et 113

http://www.finances.gov.tn/index.php?option=com_jdownloads&Itemid=721&view=finish&cid=1457&catid=9&lang=fr

Comment:

Dans les pages citées, sont présentées les prévisions de la dette au titre d'endettement pour 2019 (extérieur et intérieur), une estimation de l'encours de la dette rapporté au PIB (page 31 et 32), et une estimation du service de la dette, y compris celle au titre d'intérêts (page 113)

Peer Reviewer

Opinion: Agree

Comments: Le projet de budget de l'Etat et ses annexes présentent: -les prévisions de la dette au titre de l'endettement (extérieur et intérieur), -une estimation de l'encours de la dette rapporté au PIB, - une estimation du service de la dette, y compris celle au titre des intérêts

Government Reviewer
Opinion: Agree

IBP Comment

In alignment with the change of response for Q.13, the variable "central government total debt burden at the end of the year" has been deselected because such variable is only presented as percentage of GDP, and the GDP value is not included in the EBP documentation.

14. "Does the Executive's Budget Proposal or any supporting budget documentation present information related to the composition of the total debt outstanding at the end of the budget year?"

(The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)"

GUIDELINES:

Question 14 focuses on the composition of government debt at the end of the budget year, asking whether "core" information related to its composition is presented. These core components include:

- *interest rates on the debt;*
- *maturity profile of the debt; and*
- *whether the debt is domestic or external.*

The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 13, domestic debt is held by a country's citizens, banks, and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country's debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.

Beyond these core elements, a government may also provide additional information related to the composition of its debt, including for instance: whether interest rates are fixed or variable; whether debt is callable; the currency of the debt; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); an analysis of the risk associated with the debt; and where appropriate, what the debt is being used to finance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to the composition of government debt at the end of the budget year as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the composition of government debt is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on the composition of the debt outstanding at the end of the budget year.

Answer:

c. Yes, information is presented, but it excludes some core elements.

Source:

Rapport sur le projet de budget pour l'année 2019, page 32

http://www.finances.gov.tn/index.php?option=com_jdownloads&Itemid=721&view=finish&cid=1457&catid=9&lang=fr

Comment:

La composition de l'encours de la dette est présentée uniquement par rapport à sa provenance (domestique/extérieure).

Peer Reviewer

Opinion: Agree

Comments: Effectivement, la composition de l'encours de la dette est présentée seulement par rapport à sa provenance(intérieure ou extérieure)

Government Reviewer

Opinion: Agree

14b. Based on the response to Question 14, check the box(es) to identify which elements of the composition of the total debt outstanding are are presented in the Executive's Budget Proposal:

Answer:
Whether the debt is domestic or external

Source:
Rapport sur le Projet de Budget pour l'année 2019, page 32
http://www.finances.gov.tn/index.php?option=com_jdownloads&Itemid=721&view=finish&cid=1457&catid=9&lang=fr

Comment:
La composition de l'encours de la dette est présentée uniquement par rapport à sa provenance (domestique/extérieure)

Peer Reviewer

Opinion: Agree

Comments: Le projet du budget de l'Etat présente la composition de l'encours de la dette par rapport à sa provenance, intérieure ou extérieure, seulement

Government Reviewer

Opinion: Agree

15. "Does the Executive's Budget Proposal or any supporting budget documentation present information on the macroeconomic forecast upon which the budget projections are based?"

(The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)"

GUIDELINES:

Question 15 focuses on the macroeconomic forecast that underlies the budget's revenue and expenditure estimates, asking whether "core" information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:

- nominal GDP level;
- inflation rate;
- real GDP growth; and
- interest rates.

While the core macroeconomic information should be a standard feature of the Executive's Budget Proposal, the importance of some types of macroeconomic assumptions may vary from country to country. For example, the budget estimates of some countries are particularly affected by changes in the price of oil and other commodities.

Beyond these core elements, some governments also provide additional information related to the economic outlook, including for instance: short and long-term interest rates; rate of employment and unemployment; GDP deflator; price of oil and other commodities; current account; exchange rate; and composition of GDP growth.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to the macroeconomic forecast as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the macroeconomic forecast is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the macroeconomic forecast is presented.

Answer:
c. Yes, information is presented, but it excludes some core elements.

Source:
Rapport sur le Projet de Budget de l'Etat pour l'année 2019, pages 20, 23

http://www.finances.gov.tn/index.php?option=com_jdownloads&Itemid=721&view=finish&cid=1457&catid=9&lang=fr

Comment:
Le rapport présente uniquement les prévisions de croissance du PIB réel en 2019 (3.1%) (page 20), ainsi que le niveau du PIB nominal (page 23). Il est cependant important de dire que la valeur du PIB nominal n'est pas explicitement mentionnée. Elle peut être facilement calculée à travers le niveau du déficit budgétaire (4512 millions) et son taux par rapport au PIB nominal (3.9%) (page 23). LE PIB nominal serait donc de 115 692 millions de dinars.

Peer Reviewer

Opinion: Agree

Comments: Le projet de budget de l'Etat présente les prévisions de croissance du PIB réel ainsi que son niveau nominal que l'on peut déduire en terme de valeur se référant au niveau du déficit budgétaire et son taux par rapport au PIB nominal. Le projet de l'année 2019 prévoit une croissance du PIB de 3,1 %, le déficit budgétaire est estimé à 4512 MTD (3,9 %), le PIB nominal serait d'une valeur estimée à 115692 MTD

Government Reviewer

Opinion: Agree

15b. Based on the response to Question 15, check the box(es) to identify which elements of the macroeconomic forecast are included in the Executive's Budget Proposal:

Answer:

Nominal GDP level

Real GDP growth

Information beyond the core elements (please specify)

Source:

Rapport sur le Projet de Budget de l'Etat pour l'année 2019, pages 20 et 23

http://www.finances.gov.tn/index.php?option=com_jdownloads&Itemid=721&view=finish&cid=1457&catid=9&lang=fr

Comment:

- Le taux de croissance du PIB réel est fixé à 3.1%.

- la valeur du PIB nominal n'est pas explicitement mentionnée. Elle peut être facilement calculée à travers le niveau du déficit budgétaire (4512 millions) et son taux par rapport au PIB nominal (3.9%) (page 23). LE PIB nominal serait donc de 115 692 millions de dinars.

- D'autres informations sont présentées, à savoir le prix annuel moyen du prix de pétrole et le taux de croissance des importations.

Peer Reviewer

Opinion: Agree

Comments: Le projet du budget de l'Etat mentionne les hypothèses sur la base desquelles sont effectuées les prévisions macroéconomiques. Le projet de budget de l'année 2019 a fait les prévisions sur la base de: 3,1 % comme taux de croissance du PIB, 75 US\$ le prix annuel du baril de pétrole brut, 8,1 % comme taux de croissance des importations.

Government Reviewer

Opinion: Agree

16. "Does the Executive's Budget Proposal or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget?"

(The core information must include estimates of the impact on expenditures, revenue, and debt of different assumptions for the inflation rate, real GDP growth, and interest rates.)"

GUIDELINES:

Question 16 focuses on the issue of whether the Executive's Budget Proposal shows how different macroeconomic assumptions affect the budget estimates (known as a "sensitivity analysis"). It asks whether "core" information related to a sensitivity analysis is presented, estimating the impact on expenditures, revenue, and debt of different assumptions for:

- *inflation rate;*
- *real GDP growth; and*
- *interest rates.*

A sensitivity analysis shows the effect on the budget of possible changes in some macroeconomic assumptions, and is important for understanding the impact of the economy on the budget; for instance, what would happen to revenue collections if GDP growth were slower than what is assumed in the budget proposal? Or what would happen to expenditure if inflation were higher than estimated? Or how will revenue be affected by a decrease in the price of oil?

As noted for Question 15, changes in certain macroeconomic assumptions, such as the price of oil and other commodities, can have a significant impact on the budget estimates. As a result, some sensitivity analyses may also examine the impact on the budget estimates of changes in assumptions such as the price of oil that are beyond the core elements of the inflation rate, real GDP growth, and interest rates.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to a "sensitivity analysis" as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to a "sensitivity analysis" is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on "sensitivity analysis" is presented.

Answer:

d. No, information related to different macroeconomic assumptions is not presented.

Source:

NS

Comment:

Les hypothèses ne sont pas accompagnées par une analyse d'impact sur les recettes et les dépenses.

Peer Reviewer

Opinion: Agree

Comments: Il n'y a pas d'analyse de sensibilité de l'impact des différentes hypothèses macroéconomiques sur le projet de budget de l'Etat pour l'année 2019

Government Reviewer

Opinion: Agree

Comments: Des analyses d'impact sont élaborées au ministère des finances mais il n'ya pas une publication;

17. Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect expenditures?

GUIDELINES:

Questions 17 and 18 ask about new policy proposals in the budget. In any given year, most of the expenditures and revenues in the budget reflect the continuation of existing policies. However, much of the attention during the budget debate is focused on new proposals – whether they call for eliminating an existing program, introducing a new one, or changing an existing program at the margins. Typically, these new proposals are accompanied by an increase, a decrease, or a shift in expenditures or revenues. Because these changes may have different impacts on people's lives, the budget proposal should present sufficient detail about new policies and their budgetary impact.

Question 17 asks about new expenditure policies, and Question 18 asks about new revenue policies. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how all new policy proposals affect expenditures (for Question 17) or revenues (for Question 18) and a narrative discussion of the impact of these new policies. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show the impact of all new policy proposals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show the impact of only some, but not all, policy proposals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on the impact of new policy proposals.

Answer:

c. Yes, information that shows how some but not all new policy proposals affect expenditure is presented.

Source:

Rapport sur le Projet de Budget de l'Etat pour l'année 2019, pages 39-111.

http://www.finances.gov.tn/index.php?option=com_jdownloads&Itemid=721&view=finish&cid=1457&catid=9&lang=fr

Comment:

Dans les pages citées, sont présentés des narratifs expliquant l'impact budgétaires de nouvelles politiques/orientations sur les dépenses de gestion (pages 39 à 49), et les dépenses de développement (pages 49 à 111). Toutefois, il y a de nouvelles orientations/politiques qui ne sont pas budgétisées. Elles concernent spécifiquement les dépenses de développement relevant du ministère de l'Enseignement Supérieur et du ministère des technologies de l'information.

Peer Reviewer

Opinion: Agree

Comments: Certaines informations montrent comment des nouvelles propositions de politique, mais pas toutes, affectent les dépenses présentées dans le projet de budget de l'Etat.

Government Reviewer

Opinion: Agree

18. Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect revenues?

GUIDELINES:

Questions 17 and 18 ask about new policy proposals in the budget. In any given year, most of the expenditures and revenues in the budget reflect the continuation of existing policies. However, much of the attention during the budget debate is focused on new proposals – whether they call for eliminating an existing program, introducing a new one, or changing an existing program at the margins. Typically, these new proposals are accompanied by an increase, a decrease, or a shift in expenditures or revenues. Because these changes may have different impacts on people's lives, the budget proposal should present sufficient detail about new policies and their budgetary impact.

Question 17 asks about new expenditure policies, and Question 18 asks about new revenue policies. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how all new policy proposals affect expenditures (for Question 17) or revenues (for Question 18) and a narrative discussion of the impact of these new policies. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show the impact of all new policy proposals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show the impact of only some, but not all, policy proposals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on the impact of new policy proposals.

Prior-year information constitutes an important benchmark for assessing the proposals for the upcoming budget year. Estimates of prior years should be presented in the same formats (in terms of classification) as the budget year to ensure that year-to-year comparisons are meaningful. For example, if the budget proposes shifting responsibility for a particular program from one administrative unit to another – such as shifting responsibility for the training of nurses from the health department to the education department – the prior-year figures must be adjusted before year-to-year comparisons of administrative budgets can be made.

Typically, when the budget proposal is submitted, the year prior to the budget year (BY-1), also known as the current year, has not ended, so the executive will provide estimates of the anticipated outcome for BY-1. The soundness of these estimates is directly related to the degree to which they have been updated to reflect actual expenditures to date, legislative changes that have occurred, and anticipated changes in macroeconomic, caseload, and other relevant factors for the remainder of the year.

The first year that can reflect actual outcomes, therefore, is generally two years before the budget year (BY-2). Thus the OECD recommends that data covering at least two years before the budget year (along with two years of projections beyond the budget year) are provided in order to assess fully the trends in the budget.

Answer:

d. No, information that shows how new policy proposals affect revenues is not presented.

Source:

Projet de loi de finances pour l'année 2019

http://www.finances.gov.tn/index.php?option=com_jdownloads&Itemid=721&view=finish&cid=1454&catid=9&lang=fr

Comment:

Le PLF pour l'année 2019 contient plus que 60 nouvelles dispositions, dont une majorité qui est à caractère fiscal impactant ainsi les recettes. Dans le PLF, comme dans le rapport annexe, il n'existe aucune information traitant l'impact budgétaire de ces nouvelles mesures.

Peer Reviewer

Opinion: Agree

Comments: Le projet du budget de l'Etat pour l'année 2019 contient plusieurs nouvelles dispositions pour l'amélioration des recettes et qui sont surtout d'ordre fiscal. Néanmoins, il n'y a pas d'informations sur leurs impacts.

Government Reviewer

Opinion: Agree

19. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 19 asks if expenditure estimates for the year prior to the budget year (BY-1) are presented by one of the three expenditure classifications – by administrative, economic, and functional classifications. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. (See Questions 1-5 above.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-1 by all three of the expenditure classifications. To answer "b," expenditure estimates for BY-1 must be presented by two of these three classifications. A "c" answer applies if expenditure estimates for BY-1 are presented by one of the three classifications. Answer "d" applies if expenditure estimates for BY-1 are not presented by any of the three classifications.

Answer:

c. Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.

Source:

Rapport sur le Projet de Budget de l'Etat pour l'année 2019, p37

http://www.finances.gov.tn/index.php?option=com_jdownloads&Itemid=721&view=finish&cid=1457&catid=9&lang=fr

Comment:

Les estimations de dépenses relatives à l'année 2018 sont présentées uniquement selon une classification économique.

Peer Reviewer

Opinion: Agree

Comments: Les estimations des dépenses de l'année n-1, dans ce cas celles de l'année 2018, sont présentées dans le projet de budget de l'Etat pour l'année 2019 seulement selon une classification économique.

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.

Comments: Mais aussi par classification programmatique

IBP Comment

We welcome the Government Reviewer's comment, and would like to clarify that BY-1 program-level classification is assessed in question 20.

20. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?

GUIDELINES:

Question 20 asks if expenditure estimates for the year before the budget year (BY-1) are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable détaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-1. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures for BY-1. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for only less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.

Answer:

d. No, expenditures are not presented by program for BY-1.

Source:

Projet de loi de finances pour l'année 2019.

Rapport sur le projet de budget pour l'année 2019.

Comment:

Les dépenses ne sont pas présentées par programme pour l'année 2018.

Peer Reviewer

Opinion: Agree

Comments: Le projet de budget de l'Etat pour l'année 2019 ne présente pas les dépenses par programme de l'année écoulée (2018).

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.

Comments: En 2019, et dans les projets annuels de performance toutes les dépenses pour tous les ministères sont présentés par programmes pour sauf la présidence du gouvernement et la présidence de la république! Plus que 98% du budget (des dépenses) 2018 et 2019 sont présentés par programmes. http://www.finances.gov.tn/fr/pap_rap

Researcher Response

Les PAP ne font pas partie des documents annexes au PLF. Ils ont été publiés à partir de janvier/février 2019, c'est à dire après l'adoption de la loi, tel que le montre le lien suivant indiquant la date de publication des PAP http://www.gbo.tn/index.php?option=com_docman&task=cat_view&gid=110&Itemid=124&lang=fr

21. In the Executive's Budget Proposal or any supporting budget documentation, have expenditure estimates of the year prior to the budget year (BY-1) been updated from the original enacted levels to reflect actual expenditures?

GUIDELINES:

Question 21 asks whether the expenditure estimates for the year before the budget year (BY-1) have been updated from the original enacted levels. Updates can reflect actual experience to date; revised estimates due to shifting of funds by the executive, as permitted under the law; enactment of supplemental budgets; and revised assumptions regarding macroeconomic conditions, caseload, and other relevant factors for the remainder of the year.

Answer "a" applies if the estimates have been updated; answer "b" applies if the original estimates are still being used.

Answer:

a. Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.

Source:

Rapport sur le projet de budget de l'Etat pour l'année 2019, page 37

http://www.finances.gov.tn/index.php?option=com_jdownloads&Itemid=721&view=finish&cid=1457&catid=9&lang=fr

Comment:

Le tableau présenté au niveau de la page 37 fait apparaître deux colonnes relatives, respectivement, aux dépenses approuvées en vertu de la loi de finances 2018, et aux dépenses effectives estimées à fin 2018.

Peer Reviewer

Opinion: Agree

Comments: Le projet de budget de l'Etat pour l'année 2019 présente les dépenses prévues pour l'année 2018, selon la loi des finances de l'année 2018 telle que adoptée par le parlement, le niveau des dépenses enregistré à la fin du mois d'août 2018, ainsi qu'une estimation des dépenses attendues à fin 2018.

Government Reviewer

Opinion: Agree

22. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure for more than one year prior to the budget year (that is, BY-2 and prior years) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 22 asks if expenditure estimates for more than one year prior to the budget year (BY-2 and prior years) are presented by any of the three expenditure classifications – by administrative, economic, and functional classifications. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. (See Questions 1-5 above.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-2 and prior years by all three of the expenditure classifications. To answer "b," expenditure estimates for BY-2 and prior years must be presented by two of these three classifications. A "c" answer applies if expenditure estimates for BY-2 and prior years are presented by one of the three classifications. Answer "d" applies if expenditure estimates for BY-2 and prior years are not presented by any of the three classifications

Answer:

c. Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.

Source:

Rapport sur le projet de budget de l'Etat pour l'année 2019, pages 16 et 17
http://www.finances.gov.tn/index.php?option=com_jdownloads&Itemid=721&view=finish&cid=1457&catid=9&lang=fr

Comment:

Les deux tableaux situés au niveau des pages 16 et 17 présentent les dépenses publiques pour l'année 2017, mais uniquement selon une classification économique.

Peer Reviewer

Opinion: Agree

Comments: Le projet de budget de l'Etat pour l'année 2019 présente les dépenses enregistrées en 2017(l'année n-2), mais seulement selon une classification économique.

Government Reviewer

Opinion: Agree

22b. Based on the response to Question 22, check the box(es) to identify which expenditure classifications have estimates for more than one year prior to the budget year in the Executive Budget Proposal:

Answer:

Economic classification

Source:

Rapport sur le projet de budget de l'Etat pour l'année 2019, pages 16 et 17
http://www.finances.gov.tn/index.php?option=com_jdownloads&Itemid=721&view=finish&cid=1457&catid=9&lang=fr

Comment:

Les dépenses effectives relatives aux années fiscales 2016 et 2017 sont présentées uniquement selon une classification économique.

Peer Reviewer

Opinion: Agree

Comments: Le projet de budget de l'Etat pour l'année 2019 présentent les dépenses effectives relatives aux années 2016 et 2017, mais seulement selon une classification économique.

Government Reviewer

Opinion: Agree

23. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for more than one year preceding the budget year (that is, BY-2 and prior years)?

GUIDELINES:

Question 23 asks if expenditure estimates for more than one year before the budget year (BY-2 and prior years) are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable détaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-2 and prior years. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures for BY-2 and prior years. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for only less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.

Answer:

d. No, expenditures are not presented by program for BY-2 and prior years.

Source:

Rapport sur le projet de budget de l'Etat pour l'année 2019,
Projet de loi de finances pour l'année 2019.

Comment:

Les dépenses ne sont pas présentées par programme pour l'année 2017.

Peer Reviewer

Opinion: Agree

Comments: Le projet de budget de l'Etat pour l'année 2019 ne présente pas les dépenses par programme pour l'année 2017(année n-2).

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, programs accounting for less than two-thirds of expenditures are presented for BY-2 and prior years.

Comments: En 2017, 19 ministères sur un total de 24 ont présentés leurs budgets en mode programmatique. Plus que 80% du budget de l'Etat (dépenses) sont présentés par programmes EN 2017; Les notes budgétaires de 2017 et les PAP 2017 sont présentés en programmes; les Projets annuels de performance de 2019 présentent les exécutions de 2017 en mode programmatique. http://www.gbo.tn/index.php?option=com_docman&task=cat_view&gid=110&Itemid=124&lang=fr

IBP Comment

We acknowledge and welcome the Government Reviewer's comment, but would like to clarify that this questions aims at knowing whether the BY budget proposal (in this case the 2019 Executive's Budget Proposal) *includes* BY-2 information - and not whether the relevant information was included in the BY-2 budget proposal. The response remains therefore unchanged.

24. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?

GUIDELINES:

Question 24 asks for which year the actual outcomes for expenditures are shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated all its expenditure data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.

For an "a" answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.

Answer:

a. Two years prior to the budget year (BY-2).

Source:

Rapport sur le projet de budget de l'Etat pour l'année 2019, pages 16 et 17
http://www.finances.gov.tn/index.php?option=com_jdownloads&Itemid=721&view=finish&cid=1457&catid=9&lang=fr

Comment:

Les deux tableaux situées au niveau des pages 16 et 17 font apparaître le niveau des dépenses effectivement réalisées pour l'année 2017. Les dépenses y sont présentées par classification économique.

Peer Reviewer

Opinion: Agree

Comments: Le projet de budget de l'Etat de l'année 2019 présente les dépenses effectives réalisées en 2017, c'est à dire l'année n-2. Ces dépenses sont présentées selon une classification économique.

Government Reviewer

Opinion: Agree

25. Does the Executive's Budget Proposal or any supporting budget documentation present revenue by category (such as tax and non-tax) for the year preceding the budget year (BY-1)?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

a. Yes, revenue estimates for BY-1 are presented by category.

Source:

Rapport sur le Projet du Budget de l'Etat pour l'année 2019, pages 12 et 13.

http://www.finances.gov.tn/index.php?option=com_jdownloads&Itemid=721&view=finish&cid=1457&catid=9&lang=fr

Comment:

Les deux tableaux situés au niveau des pages 12 et 13 présentent la composition des recettes par catégorie.

Peer Reviewer

Opinion: Agree

Comments: Le projet de budget de l'Etat de l'année 2019 présente la composition des recettes, fiscale et non fiscale, par catégorie.

Government Reviewer

Opinion: Agree

26. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for the year preceding the budget year (BY-1)?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

a. Yes, individual sources of revenue accounting for all revenue are presented for BY-1.

Source:

Rapport sur le Projet du Budget de l'Etat pour l'année 2019, pages 12 et 13.

http://www.finances.gov.tn/index.php?option=com_jdownloads&Itemid=721&view=finish&cid=1457&catid=9&lang=fr

Comment:

Les deux tableaux situés au niveau des pages 12 et 13 indiquent les sources individuelles des recettes fiscales (Impôts sur les revenus, taxes à la consommations, TVA, etc), ainsi que celles des recettes non fiscales (revenus de participation de l'Etat aux Entreprises Publiques, les redevances, recettes de privatisation, etc). Le total des montants présentés par sources individuelles constituent l'ensemble des recettes.

Peer Reviewer

Opinion: Agree

Comments: Le projet de budget de l'Etat de l'année 2019 indique les sources individuelles de toutes les recettes fiscales et non fiscales de l'exercice de l'année d'avant (l'année n-1).

Government Reviewer

Opinion: Agree

27. In the Executive's Budget Proposal or any supporting budget documentation, have the original estimates of revenue for the year prior to the budget year (BY-1) been updated to reflect actual revenue collections?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

a. Yes, revenue estimates for BY-1 have been updated from the original enacted levels.

Source:

Rapport sur le Projet du Budget de l'Etat pour l'année 2019, pages 12 et 13.

http://www.finances.gov.tn/index.php?option=com_jdownloads&Itemid=721&view=finish&cid=1457&catid=9&lang=fr

Comment:

Dans les tableaux des pages 12 et 13, sont présentés deux colonnes indiquant, respectivement, les recettes préalablement prévues par le budget approuvé de 2018, et une estimation des recettes effectives réalisées en fin d'année.

Peer Reviewer

Opinion: Agree

Comments: Le projet de budget de l'Etat de l'année 2019 présente les recettes prévisibles de l'année 2018 telles que adoptées par le Parlement, ainsi qu'une estimation des recettes attendues à fin 2018.

Government Reviewer

Opinion: Agree

28. Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for more than one year prior to the budget year (that is, BY-2 and prior years)?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

a. Yes, revenue estimates for BY-2 and prior years are presented by category.

Source:

Rapport sur le Projet du Budget de l'Etat pour l'année 2019, pages 12 et 13.

http://www.finances.gov.tn/index.php?option=com_jdownloads&Itemid=721&view=finish&cid=1457&catid=9&lang=fr

Comment:

Les deux tableaux des pages 12 et 13 présentent le montant des recettes fiscales et non fiscales relatives aux années 2016 et 2017.

Peer Reviewer

Opinion: Agree

Comments: Le projet de budget de l'Etat de l'année 2019 présente le montant des recettes fiscales et non fiscales des exercices précédents relatifs aux années 2017 et 2016.

Government Reviewer

Opinion: Agree

29. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for more than one year prior to the budget year (that is, BY-2 and prior years)?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

a. Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.

Source:

Rapport sur le Projet du Budget de l'Etat pour l'année 2019, pages 12 et 13.

http://www.finances.gov.tn/index.php?option=com_jdownloads&Itemid=721&view=finish&cid=1457&catid=9&lang=fr

Comment:

Les deux tableaux présentent les sources individuelles de toutes les recettes fiscales et non fiscales relatives aux années 2016 et 2017.

Peer Reviewer

Opinion: Agree

Comments: Le projet de budget de l'Etat de l'année 2019 présente les sources individuelles des recettes fiscales et non fiscales des exercices précédents relatifs aux années 2017 et 2016

Government Reviewer

Opinion: Agree

30. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

a. Two years prior to the budget year (BY-2).

Source:

Rapport sur le Projet du Budget de l'Etat pour l'année 2019, pages 12 et 13.

http://www.finances.gov.tn/index.php?option=com_jdownloads&Itemid=721&view=finish&cid=1457&catid=9&lang=fr

Comment:

Les deux tableaux présentent les recettes effectivement réalisées pour l'année 2017. Ces recettes sont présentées par sources individuelles.

Peer Reviewer

Opinion: Agree

Comments: Le projet de budget de l'Etat de l'année 2019 présente les recettes de l'année 2017, soit l'année N-2, comme étant la dernière année reflétant les résultats réels de l'ensemble des revenus.

Government Reviewer

Opinion: Agree

31. "Does the Executive's Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1)?"

(The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)"

GUIDELINES:

Question 31 focuses on prior-year debt information, rather than on prior-year expenditures or revenues, asking whether "core" information is provided on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1).

The "core" information includes:

- total debt outstanding at the end of BY-1;

- amount of net new borrowing required during BY-1;
- interest payments on the debt;
- interest rates on the debt instruments;
- maturity profile of the debt; and
- whether it is domestic or external debt.

This core information for BY-1 is consistent with the budget year information for borrowing and debt, which is examined in Questions 13 and 14.

In addition, some governments provide information beyond the core elements, such as gross new borrowing required during BY-1; currency of the debt; whether the debt carries a fixed or variable interest rate; whether it is callable; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); where appropriate, what the debt is being used to finance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to government borrowing and debt, including its composition, for BY-1 as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to government borrowing and debt, including its composition, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on government borrowing and debt for BY-1.

Answer:

c. Yes, information is presented, but it excludes some core elements.

Source:

Rapport sur le projet de Budget de l'Etat pour l'année 2019. Pages 14, 18 et 32.

http://www.finances.gov.tn/index.php?option=com_jdownloads&Itemid=721&view=finish&cid=1457&catid=9&lang=fr

Comment:

Les trois tableaux situés au niveau des trois pages citées présentent successivement une estimation des besoins en endettement à fin 2018 (domestique et extérieur), le service de la dette, y compris les paiements des intérêts, et le profil de maturité de la dette (domestique et extérieure). Parmi les informations basiques requises, il ne manque que les taux d'intérêts.

Peer Reviewer

Opinion: Agree

Comments: Le projet de budget de l'Etat de l'année 2019 présente des informations sur les emprunts et la dette publique de l'année 2018, y compris sa composition, intérieure et extérieure, le service de la dette et le paiement de la dette. Il est aussi précisé une estimation des besoins en matière d'emprunt à fin 2018. Néanmoins il y manque tous les détails concernant les taux d'intérêt.

Government Reviewer

Opinion: Agree

32. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?

GUIDELINES:

Question 32 asks for which year the actual outcome for debt is shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated its debt data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.

For an "a" answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.

It is essential that all government activities that may have an impact on the budget – in the current budget year or in future budget years – be fully disclosed to the legislature and the public in budget documents. In some countries, for instance, entities outside central government (such as public corporations) undertake fiscal activities that could affect current and future budgets. Similarly, activities that can have a significant impact on the budget, such as payment arrears and contingent liabilities, sometimes are not properly captured by the regular presentations of expenditure, revenue, and debt.

Answer:

a. Two years prior to the budget year (BY-2).

Source:

Rapport sur le Projet de Budget de l'Etat pour l'année 2019. page 32

Comment:

Le tableau fait apparaître les résultats effectifs concernant l'endettement au titre de l'année 2017.

Peer Reviewer

Opinion: Agree

Comments: Le projet de budget de l'Etat de l'année 2019 présente les résultats effectifs concernant l'endettement au titre de l'année 2017, soit l'année N-2.

Government Reviewer

Opinion: Agree

33. "Does the Executive's Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year?

(The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)"

GUIDELINES:

Question 33 focuses on extra-budgetary funds, asking whether "core" information related to these funds, which exist outside the budget, are presented. These core components include:

- *a statement of purpose or policy rationale for the extra-budgetary fund (i.e., why was a particular fund set up? what is it used for?); and*
- *estimates of its income, expenditure, and financing. (These estimates should be presented on a gross basis so that it is possible to tell how much money flows through each extra-budgetary fund.)*

In most countries, governments engage in certain budgetary activities that are not included in the central government's budget. Known as extra-budgetary funds, they can range in size and scope. For example, countries frequently set up pension and social security programs as extra-budgetary funds, where the revenues collected and the benefits paid are recorded in a separate fund outside the budget. Another example of an extra-budgetary fund can be found in countries dependent on hydrocarbon/mineral resources, where revenues from producing and selling those resources are channeled through systems outside the annual budget.

In some cases, the separation engendered by an extra-budgetary fund serves a legitimate political purpose, and the finances and activities of these funds are well documented. In other cases, however, this structure is used for obfuscation, and little or nothing is known about a fund's finances and activities.

The availability of information related to extra-budgetary funds is essential for a comprehensive understanding of the government's true fiscal position. In addition to the core information, other information about extra-budgetary funds is also desirable. Such information includes a discussion of the risks associated with the extra-budgetary fund; expenditures classified by economic, functional, or administrative unit; and the rules and procedures that govern the operations and management of the extra-budgetary fund.

For more information about extra-budgetary funds, see the Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 2.1.1 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to extra-budgetary funds as well as some additional information beyond the core elements. A "b" answer applies if the Executive's Budget Proposal or supporting documentation presents all of the core information. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to extra-budgetary funds is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on extra-budgetary funds.

Answer:

d. No, information related to extra-budgetary funds is not presented.

Source:

Rapport sur le Projet de Budget de l'Etat pour l'année 2019.

Comment:

Aucune information sur les fonds extra-budgétaires n'est présentée.

Peer Reviewer

Opinion: Agree

Comments: Le projet de budget de l'Etat de l'année 2019 ne mentionne aucune indication sur les fonds extra-budgétaires.

Government Reviewer

Opinion: Agree

34. Does the Executive's Budget Proposal or any supporting budget documentation present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year?

GUIDELINES:

Question 34 asks whether the Executive's Budget Proposal or supporting documents present the finances of the central government on a consolidated basis, showing both its budgetary and extra-budgetary activities. Virtually all of the questions in the OBS questionnaire focus on budgetary central government – the activities of the ministries, departments, or agencies of central government. In addition, Question 33 asks about extra-budgetary funds, such as social security funds that are not included in the budget.

Coverage is an important aspect of fiscal reporting. Budget documents should cover the full scope of government's financial activity. In many countries, extra-budgetary activities are substantial, and can represent a sizable share of the central government's activities. To get a full picture of the central government's finances, therefore, it is necessary to examine both activities that are included in the budget and those that are extra-budgetary. This question asks whether such a consolidated presentation of central government finances is provided.

The central government is only one component of the overall public sector. The public sector also includes other levels of government, such as state and local government, and public corporations. (See Box 2.1 under Principle 1.1.1 of the IMF's Fiscal Transparency Handbook (2018): <https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>. For the purpose of answering this question, please consider only the central government level.

In order to answer "a," the Executive's Budget Proposal or supporting documentation must present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year.

Answer:

b. No, central government finances are not presented on a consolidated basis.

Source:

Rapport sur le Projet de Budget de l'Etat pour l'année 2019.

Comment:

Aucune information sur les fonds extra-budgétaires n'est présentée.

Peer Reviewer

Opinion: Agree

Comments: Le projet de budget de l'Etat de l'année 2019 ne mentionne aucune indication sur les fonds extra-budgétaires.

Government Reviewer

Opinion: Agree

35. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?

GUIDELINES:

Question 35 asks about intergovernmental transfers. In many cases, the central government supports the provision of a good or service by a lower level of government through an intergovernmental transfer of funds. This is necessary because, independent from the level of administrative decentralization that exists in a given country, the capacity for revenue collection of a local government is unlikely to be sufficient to pay for all its expenses. However, because the activity is not being undertaken by an administrative unit of the central government, it is unlikely to receive the same level of review in the budget. Thus it is important to include in the budget proposal a statement that explicitly indicates the amount and purposes of these transfers.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all intergovernmental transfers and a narrative discussing these transfers. If a narrative discussion is not included, but estimates for all intergovernmental transfers are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, intergovernmental transfers (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of intergovernmental transfers are presented.

Answer:

c. Yes, estimates of some but not all intergovernmental transfers are presented.

Source:

Rapport sur le projet de budget de l'Etat pour l'année 2019. Pages 59 et 60.

Comment:

Les pages précitées font apparaître les prévisions de transferts budgétaires au profit du "fonds des prêts et de soutien aux collectivités locales". La présentation est suivie par un narratif descriptif.

Il y a le montant global des transferts et sa composition avec un narratif indiquant les objectifs de ces transferts et leur liens avec les politiques de l'Etat, ainsi que des informations sur les sources de financement (les donateurs). Il n'y a pas une liste des transferts individuels.

Voir: https://ar.leaders.com.tn/uploads/FCK_files/Rapport%20LF2019%20vendredi%2012%20oct%202018%20%20s.pdf

Peer Reviewer

Opinion: Agree

Comments: Le projet de budget de l'Etat de l'année 2019 présente les prévisions des transferts budgétaires au profit des collectivités locales (les Communes en tant que autorités locales).

Government Reviewer

Opinion: Agree

IBP Comment

Given the researcher's observation that there isn't a list of all individual transfers, the response is changed from "a" to "c," to maintain consistency of responses across countries and with the OBS methodology.

36. Does the Executive's Budget Proposal or any supporting budget documentation present alternative displays of expenditures (such as by gender, by age, by income, or by region) to illustrate the financial impact of policies on different groups of citizens, for at least the budget year?

GUIDELINES:

Question 36 asks about "alternative displays" of expenditures that highlight the financial impact of policies on different groups of citizens. As discussed above, expenditures are typically presented by at least one of three classifications – administrative, functional, and economic classifications (see Questions 1-5) – and by individual program (Question 6). In addition, governments can provide alternative displays to emphasize different aspects of expenditure policies and to show who benefits from these expenditures.

For the purpose of answering this question, the alternative presentation must differ from the presentations (such as administrative, functional, or economic classifications or presentation by program) used to answer other questions. The alternative display can cover all expenditures or only a portion of expenditures. For instance, it can show how all expenditures are distributed according to geographic region or it can show how selected expenditures (such as the health budget or the agriculture budget) are distributed to different regions. But such a geographic display must be something different than the presentation of intergovernmental transfers used to answer question 35. One exception is when a country includes a special presentation of all policies intended to benefit the most impoverished populations (and is used to answer Question 52) then that can be considered an alternative display for purposes of answering this question as well. Finally, brief fact sheets showing how proposals in the budget benefit particular groups would be insufficient; only more detailed presentations would be considered.

The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?" (<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of the importance of alternative displays of budget information and provides a number of examples. For instance,

- *Bangladesh in its 2017-18 Budget included a detailed supplementary Gender Budgeting Report, which presents the spending dedicated to advancing women across various departments. (<https://mof.portal.gov.bd/site/page/3bb14732-b5b1-44df-9921-efedf1496295>).*
- *The UK's 2017 budget included a supplementary analysis that provided a distributional analysis of the budget by households in different income groups (see https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/661465/distributional_analysis_autumn_budget_2017.pdf).*
- *South Africa's 2017 Budget Review goes beyond the standard presentation of intergovernmental transfers, discussing the redistribution that results from national revenue flowing to the provinces and municipalities and presenting the allocations on a per capita basis (see chapter 6, <http://www.treasury.gov.za/documents/national%20budget/2017/review/FullBR.pdf>).*

To answer "a," the Executive's Budget Proposal or supporting documentation must include at least three different presentations that illustrate the financial impact of policies on different groups of citizens for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must include at least two different alternative displays of expenditures. A "c" applies if only one type of alternative display of expenditure is presented. Answer "d" applies if no alternative display of expenditure is presented.

Answer:

d. No, alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.

Source:

Rapport sur le projet de budget de l'Etat pour l'année 2019. pages 44 et 45, et pages 97, 98 et 99.

Comment:

Au niveau des pages 44 et 45, sont présentées les prévisions des dépenses additionnelles au profit des familles pauvres, et aux personnes handicapées. Au niveau des pages 97, 98 et 99, sont présentées les prévisions de dépenses dans le cadre du "programme des personnes âgées" et du "programme de protection de l'enfance", deux programmes sous le patronage du ministère des affaires de la femme, de la famille et de l'enfance.

Peer Reviewer

Opinion: Agree

Comments: Le projet de budget de l'Etat de l'année 2019 présente les prévisions des dépenses au profit des familles nécessiteuses et aux handicapés, aux personnes âgées, à l'enfance et la promotion économique de la femme et particulièrement la femme rurale.

Government Reviewer

Opinion: Agree

IBP Comment

Ici on doit clarifier ce qu'on vise à trouver dans cette question. Il ne s'agit pas seulement de trouver des programmes spécifiques pour les populations ciblées, mais de voir si le gouvernement fournit une présentation « horizontale » des dépenses à travers du budget entier (à travers de tous ses ministères) de quelles sont les dépenses qui bénéficient une certaine population ciblée. Having further discussed this question with the researcher, he agreed that the appropriate response is "d" and not "a."

36b. Based on the response to Question 36, select the box(es) below to identify which types of alternative displays are included in the Executive's Budget Proposal:

Answer:

None of the above

Source:

Rapport sur le projet de budget de l'Etat pour l'année 2019. pages 44 et 45, et pages 97, 98 et 99.

Comment:

-Revenu: La page 44 fait apparaître l'impact attendu sur le revenu mensuel des familles pauvres qui devrait atteindre 180 dinar tunisien, augmentés d'une dotation de 10 dinar pour chaque enfant scolarisé et 30 dinars pour chaque enfant handicapé.

- Genre: Les pages 97 et 98 font apparaître une description du "programme de la femme" indiquant son budget ainsi que ses composantes (femme rurale, femme entrepreneuse...)

- Age: Les pages 98 et 99 indiquent les détails du programme des personnes âgées, y compris les résultats attendus et les composantes.

- Handicapés: A la page 45, sont présentés les impacts du programme de soutien aux handicapés (distribution de 250000 cartes de soin gratuit, aides pour création de microprojets, subventions aux associations des handicapés, etc)

Peer Reviewer

Opinion: Agree

Comments: Le projet de budget de l'Etat de l'année 2019 donne des précisions sur les programmes d'aide ou de promotion de certaines catégories de la population: femme rurale, femme entrepreneur, personnes âgées, handicapés, enfance...

Government Reviewer

Opinion: Agree

IBP Comment

This response has been revised in light of the response provided for question 36.

37. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of transfers to public corporations for at least the budget year?

GUIDELINES:

Question 37 asks about transfers to public corporations. It is often the case that governments have a stake in enterprises that manage resources that are particularly relevant for the public good (such as electricity, water, and oil). While these public corporations can operate independently, in some cases the government will provide direct support by making transfers to these corporations, including to subsidize capital investment and operating expenses.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all transfers to public corporations and a narrative discussing the purposes of these transfers. If a narrative discussion is not included, but estimates for all transfers to public corporations are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, transfers to public corporations (regardless of whether it also includes a narrative discussion). Answer "c" also applies if estimates of transfers to public corporations are presented as a single line item. Answer "d" applies if no estimates of transfers to public corporations are presented.

Answer:

d. No, estimates of transfers to public corporations are not presented.

Source:

Rapport sur le projet de Budget de l'Etat pour l'année 2019

Comment:

Les transferts budgétaires au profit des entreprises publiques ne sont pas présentés.

Peer Reviewer

Opinion: Agree

Comments: Le projet de budget de l'Etat de l'année 2019 ne présente pas les transferts budgétaires destinés aux entreprises publiques.

Government Reviewer

Opinion: Agree

Comments: Les transferts vers les entreprises sont déclinés dans les notes du budget. La consolidation n'est pas faite actuellement dans un document annexe à la loi des finances mais la nouvelle loi organique du budget prévoit dans son article 46 qu'un rapport sur les entreprises publiques

38. Does the Executive's Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year?

(The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)

GUIDELINES:

Question 38 focuses on quasi-fiscal activities, asking whether "core" information related to such activities is presented. These core components include:

- A statement of purpose or policy rationale for the quasi-fiscal activity (i.e., what is the reason for engaging in this activity?);
- The identification of intended beneficiaries of the quasi-fiscal activity.

The term "quasi-fiscal activities" refers to a broad range of activities that are fiscal in character and could be carried out through the regular budget process but are not. For example, a quasi-fiscal activity could take place if, instead of providing a direct subsidy through the budget for a particular activity, a public financial institution provides an indirect subsidy by offering loans at below-market rates for that activity. Similarly, it is a quasi-fiscal activity when an enterprise provides goods or services at prices below commercial rates to certain individuals or groups to support the government's policy goals.

The above examples are policy choices that may be approved by the government and legislature. However, quasi-fiscal activities can also involve activities that violate or circumvent a country's budget process laws or are not subject to the regular legislative approval process for expenditures. For example, the executive may issue an informal order to a government entity, such as a public commercial enterprise, to provide the executive with goods and services that normally would have to be purchased with funding authorized by the legislature. All quasi-fiscal activities should be disclosed to the public and subject to public scrutiny.

Beyond the core information, some governments may also provide other information about quasi-fiscal activities, including for example: the anticipated duration of the quasi-fiscal activity; a quantification of the activity and the assumptions that support these estimates; and a discussion of the fiscal significance and potential risks associated with the activity, including the impact on the entity carrying out the activity. Principle 3.3.2 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) provides examples of quasi-fiscal activities that can be consulted as needed. And more details on quasi-fiscal activities can be found in the Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to all quasi-fiscal activities for at least the budget year as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to quasi-fiscal activities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on quasi-fiscal activities.

If quasi-fiscal activities do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question.

Answer:

d. No, information related to quasi-fiscal activities is not presented.

Source:

Rapport sur le projet de Budget de l'Etat pour l'année 2019

Comment:

Les informations concernant les activités quasi budgétaires ne sont pas présentées.

Peer Reviewer

Opinion: Agree

Comments: Le projet de budget de l'Etat de l'année 2019 ne présente aucune information sur les activités quasi-budgétaires.

Government Reviewer

Opinion: I choose not to review this question

39. Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government for at least the budget year?

(The core information must include a listing of the assets, and an estimate of their value.)

GUIDELINES:

Question 39 focuses on financial assets held by the government, asking whether "core" information related to these assets is presented. These core components include:

- *A listing of the financial assets; and*
- *An estimate of their value.*

Governments own financial assets such as cash, bonds, or equities. Unlike private sector businesses, however, few governments maintain balance sheets that show the value of their assets and liabilities.

Beyond the core information, some governments may also provide other information about financial assets, including for example: a discussion of their purpose; historical information on defaults; differences between reported values and market values; and a summary of financial assets as part of the government's balance sheet.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year all of the core information related to all financial assets held by the government as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to financial assets is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on financial assets held by the government.

Answer:

d. No, information related to financial assets is not presented.

Source:

Rapport sur le projet de Budget de l'Etat pour l'année 2019

Comment:

Pas d'informations sur les actifs financiers

Peer Reviewer

Opinion: Agree

Comments: Le projet de budget de l'Etat de l'année 2019 ne présente aucune information sur les actifs financiers.

Government Reviewer

Opinion: I choose not to review this question

40. Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government for at least the budget year?

(The core information must include a listing of the assets by category.)

GUIDELINES:

Question 40 focuses on nonfinancial assets held by the government, asking whether "core" information related to these assets is presented. The core information is a listing of nonfinancial assets, grouped by the type (or category) of asset.

Nonfinancial assets are things of value that the government owns or controls (excluding financial assets) such as land, buildings, and machinery. The valuation of public nonfinancial assets can be problematic, particularly in cases where the asset is not typically available on the open market (such as a government monument). In these cases, it is considered acceptable to provide summary information in budget documents from a country's register of assets. But, in some cases, governments are able to value their nonfinancial assets; some present a summary of nonfinancial assets as part of their balance sheets. For an example of how nonfinancial assets are presented in one of the many supporting documents to the New Zealand Executive's Budget Proposal, see the Forecast Financial Statement 2011, Notes to the Financial Statements (Continued), Note 14, accessible here: <https://treasury.govt.nz/sites/default/files/2011-05/befu11-pt6of8.pdf>.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year a listing by category of all nonfinancial assets held by the government as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to nonfinancial assets is presented, but some nonfinancial assets are not included. Answer "d" applies if no information is presented on nonfinancial assets held by the government.

Answer:

d. No, information related to nonfinancial assets is not presented.

Source:

Rapport sur le projet de Budget de l'Etat pour l'année 2019

Comment:

Il n'y a aucune information concernant les actifs non financiers.

Peer Reviewer

Opinion: Agree

Comments: Le projet de budget de l'Etat de l'année 2019 ne présente aucune information sur les actifs non financiers.

Government Reviewer

Opinion: I choose not to review this question

41. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?

GUIDELINES:

Question 41 asks about estimates of expenditure arrears, which arise when government has entered into a commitment to spend funds but has not made the payment when it is due. (For more information see sections 3.49-3.50 of the IMF's GFS Manual 2001, <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf> (page 29)). Though equivalent to borrowing, this liability is often not recorded in the budget, making it difficult to assess fully a government's financial position. Moreover, the obligation to repay this debt affects the government's ability to pay for other activities.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all expenditure arrears and a narrative discussing the arrears. If a narrative discussion is not included, but estimates for all expenditure arrears are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, expenditure arrears (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of expenditure arrears are presented.

If expenditure arrears do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question. Public expenditure management laws and regulations often will allow for reasonable delays, perhaps 30 or 60 days, in the routine payment of invoices due. Expenditure arrears impacting a small percentage of expenditure that are due to contractual disputes should not be considered a significant problem for the purpose of answering this question.

Answer:

d. No, estimates of expenditure arrears are not presented.

Source:

Rapport sur le projet de Budget de l'Etat pour l'année 2019.

Comment:

Le Projet de budget ne fait pas apparaître les arriérés des dépenses. D'ailleurs le système budgétaire tunisien repose sur les principes de "comptabilité de caisse" et non pas sur ceux de la comptabilité à partie double (actif/passif).

Peer Reviewer

Opinion: Agree

Comments: Le projet de budget de l'Etat de l'année 2019 ne présente aucune information sur les arriérés de dépenses

Government Reviewer

Opinion: I choose not to review this question

42. Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs, for at least the budget year?

(The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)

GUIDELINES:

Question 42 focuses on contingent liabilities, asking whether "core" information related to these liabilities is presented. These core components include:

- *a statement of purpose or policy rationale for each contingent liability;*
- *the new contingent liabilities for the budget year, such as new guarantees or insurance commitments proposed for the budget year; and*
- *the total amount of outstanding guarantees or insurance commitments at the end of the budget year. This reflects the gross exposure of the government in the case that all guarantees or commitments come due (even though that may be unlikely to occur).*

Contingent liabilities are recognized under a cash accounting method only when the contingent event occurs and the payment is made. An example of such liabilities is the case of loans guaranteed by the central government, which can include loans to state-owned banks and other state-owned commercial enterprises, subnational governments, or private enterprises. Under such guarantees, government will only make a payment if the borrower defaults. Thus a key issue for making quantitative estimates of these liabilities is assessing the likelihood of the contingency occurring.

In the budget, according to the OECD, "[w]here feasible, the total amount of contingent liabilities should be disclosed and classified by major category reflecting their nature; historical information on defaults for each category should be disclosed where available. In cases where contingent liabilities cannot be quantified, they should be listed and described."

Beyond the core information, some governments may also provide other information about contingent liabilities, including for example: historical default rates for each program, and likely default rates in the future; the maximum guarantee that is authorized by law; any special financing associated with the guarantee (e.g., whether fees are charged, whether a reserve fund exists for the purpose of paying off guarantees, etc.); the duration of each guarantee; and an estimate of the fiscal significance and potential risks associated with the guarantees.

For more details on contingent liabilities, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and page 59 (Box 11) and Principle 3.2.3 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year all of the core information related to contingent liabilities as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to contingent liabilities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on contingent liabilities.

Answer:

d. No, information related to contingent liabilities is not presented.

Source:

Rapport sur le projet de Budget de l'Etat pour l'année 2019.

Comment:

Le projet de Budget ne fait pas apparaître des informations sur les "éventuels passifs", y compris les garanties de l'Etat au profit d'entreprises privées bénéficiant de prêts bancaires.

Peer Reviewer

Opinion: Agree

Comments: Le projet de budget de l'Etat de l'année 2019 ne présente aucune information sur les éventuels passifs, tels que les garanties de prêts ou programmes d'assurance.

Government Reviewer

Opinion: I choose not to review this question

43. Does the Executive's Budget Proposal or any supporting budget documentation present projections that assess the government's future liabilities and the sustainability of its finances over the longer term?

(The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)

GUIDELINES:

Question 43 focuses on government's future liabilities and the sustainability of its finances over the longer-term, asking whether "core" information related to these issues is presented. These core components must include:

- *Projections that cover a period of at least 10 years.*
- *The macroeconomic and demographic assumptions used in making the projections.*
- *A discussion of the fiscal implications and risks highlighted by the projections. Good public financial management calls for budgets to include fiscal sustainability analyses.*

The IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) recommends that governments regularly publish the projected evolution of the public finances over the longer term (see Principle 3.1.3.). Future liabilities are a particularly important element when assessing the sustainability of public finances over the long term. Future liabilities are the result of government commitments that, unlike contingent liabilities, are virtually certain to occur at some future point and result in an expenditure. A typical example consists of government obligations to pay pension benefits or cover health care costs of future retirees. Under a cash accounting system, only current payments associated with such obligations are recognized in the budget. To capture the future impact on the budget of these liabilities, a separate statement is required.

Beyond the core information, some governments may also provide other information about the sustainability of their finances, including for example: projections that cover 20 or 30 years; multiple scenarios with different sets of assumptions; assumptions about other factors (such as the depletion of natural resources) that go beyond just the core macroeconomic and demographic data; and a detailed presentation of particular programs that have long time horizons, such as civil service pensions.

For more details on future liabilities, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to future liabilities and the sustainability of government finances over the longer term as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to future liabilities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on future liabilities and the sustainability of government's finances

Answer:

d. No, information related to future liabilities and the sustainability of finances over the longer term is not presented.

Source:

Rapport sur le projet de Budget de l'Etat pour l'année 2019.

Comment:

Le projet de budget n'inclut pas d'informations sur les futurs passifs et la soutenabilité financière du Budget de l'Etat.

Peer Reviewer

Opinion: Agree

Comments: Le projet de budget de l'Etat de l'année 2019 ne présente aucune information sur les futurs passifs et la soutenabilité financière du budget.

Government Reviewer

Opinion: I choose not to review this question

44. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and

in-kind, for at least the budget year?

GUIDELINES:

Question 44 asks about estimates of donor assistance, both financial and in-kind assistance. Such assistance is considered non-tax revenue, and the sources of this assistance should be explicitly identified. In terms of in-kind assistance, the concern is primarily with the provision of goods (particularly those for which there is a market that would allow goods received as in-kind aid to be sold, thereby converting them into cash) rather than with in-kind aid like advisors from a donor country providing technical assistance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all donor assistance and a narrative discussing the assistance. If a narrative discussion is not included, but estimates for all donor assistance are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, donor assistance (regardless of whether it also includes a narrative discussion). Answer "c" also applies if the sources of donor assistance are not presented, but the total amount of donor assistance is presented as a single line item. Answer "d" applies if no estimates of donor assistance are presented. Select answer "e" if your country does not receive donor assistance.

Answer:

d. No, estimates of the sources of donor assistance are not presented.

Source:

Rapport sur le projet de Budget de l'Etat pour l'année 2019.

Comment:

Le document ne contient aucune information sur les sources d'assistance financière et en nature.

La Tunisie, en tant que pays à revenu intermédiaire, reçoit peu de dons (par rapport au volume de crédits). Dans l'enquête 2017, il y avait une mention sur un don de la part de l'Union Européenne de 100 millions d'euros. Ce n'est pas le cas en 2019. Je ne sais pas si on ne reçoit plus de dons, ou bien l'information est indisponible.

Peer Reviewer

Opinion: Agree

Comments: Le projet de budget de l'Etat de l'année 2019 ne présente pas d'informations sur les sources d'aides financières et non financières des donateurs.

Government Reviewer

Opinion: I choose not to review this question

45. Does the Executive's Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year?

(The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)

GUIDELINES:

Question 45 focuses on tax expenditures, asking whether "core" information related to these tax preferences is presented. These core components must include for both new and existing tax expenditures:

- a statement of purpose or policy rationale;
- a listing of the intended beneficiaries; and
- an estimate of the revenue foregone.

Tax expenditures arise as a result of exceptions or other preferences in the tax code provided for specified entities, individuals, or activities. Tax expenditures often have the same impact on public policy and budgets as providing direct subsidies, benefits, or goods and services. For example, encouraging a company to engage in more research through a special tax break can have the same effect as subsidizing it directly through the expenditure side of the budget, as it still constitutes a cost in terms of foregone revenues. However, expenditure items that require annual authorization are likely to receive more scrutiny than tax breaks that are a permanent feature of the tax code.

Beyond the core information, some governments may also provide other information about tax expenditures, including for example: the intended beneficiaries by sector and income class (distributional impact); a statement of the estimating assumptions, including the definition of the benchmark against which the foregone revenue is measured; and a discussion of tax expenditures as part of a general discussion of expenditures for those program areas that receive both types of government support (in order to better inform policy choices). For more details on tax expenditures, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 1.1.4 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, all of the core information related to tax expenditures as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to tax expenditures is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on tax expenditures.

Answer:

d. No, information related to tax expenditures is not presented.

Source:

Rapport sur le projet de Budget de l'Etat pour l'année 2019.

Comment:

Le document ne comporte aucune information sur les dépenses fiscales, y compris le manque à gagner des exonérations/avantages fiscaux au profit de quelques entreprises/secteurs d'activités.

Peer Reviewer

Opinion: Agree

Comments: Le projet de budget de l'Etat de l'année 2019 ne présente aucune information sur les dépenses fiscales, ni le manque à gagner suite aux exonérations et avantages fiscaux à octroyer aux entreprises.

Government Reviewer

Opinion: I choose not to review this question

46. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues for at least the budget year?

GUIDELINES:

Question 46 asks about estimates of earmarked revenues, which are revenues that may only be used for a specific purpose (for example, revenues from a tax on fuel that can only be used for building roads). This information is important in determining which revenues are available to fund the government's general expenses, and which revenues are reserved for particular purposes.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all earmarked revenues and a narrative discussing the earmarks. If a narrative discussion is not included, but estimates for all earmarked revenues are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, earmarked revenues (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of earmarked revenues are presented. An "e" response applies if revenue is not earmarked or the practice is disallowed by law or regulation.

Answer:

d. No, estimates of earmarked revenues are not presented.

Source:

Rapport sur le projet de Budget de l'Etat pour l'année 2019.

Comment:

Le projet de budget ne présente aucune information sur les recettes fiscales affectées à des destinations spécifiques.

Peer Reviewer

Opinion: Agree

Comments: Le projet de budget de l'Etat de l'année 2019 ne précise pas l'affectation des recettes fiscales à des postes de dépenses particulières.

Government Reviewer

Opinion: I choose not to review this question

47. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for the budget year?

GUIDELINES:

Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government's policy goals are reflected in its budget choices. For an example of a discussion of a government's policy goals in the budget, see pages 13-18 of New Zealand's 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.

In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive's Budget Proposal. So the question is examining whether government policy plans are "translated" into revenue and expenditure figures in the actual budget documents.

Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.

Answer:

a. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, along with a narrative discussion.

Source:

Projet de loi de finances pour l'année 2019, pages 2-16.

http://www.finances.gov.tn/index.php?option=com_jdownloads&Itemid=721&view=finish&cid=1454&catid=9&lang=fr

NB: Document à ne pas confondre avec le rapport sur le projet de budget pour l'année 2019

Comment:

Lesdites pages présentent les objectifs gouvernementaux du projet de budget, à savoir:

- Booster l'investissement privé et promouvoir la compétitivité des entreprises.
- Adopter les normes internationales en matière fiscale.
- Elargir l'assiette fiscale et lutter contre l'évasion fiscale
- Renforcer les dispositions à caractère social.

Pour chacun de ces objectifs, les nouvelles dispositions sont présentées, accompagnées d'un narratif les vulgarisant.

Peer Reviewer

Opinion: Agree

Comments: Le projet de loi des finances de l'année 2019 présente les objectifs de la politique du Gouvernement et les nouvelles dispositions nécessaires pour leurs concrétisations.

Government Reviewer

Opinion: I choose not to review this question

48. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for a multi-year period (for at least two years beyond the budget year)?

GUIDELINES:

Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government's policy goals are reflected in its budget choices. For an example of a discussion of a government's policy goals in the budget, see pages 13-18 of New Zealand's 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.

In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive's Budget Proposal. So the question is examining whether government policy plans are "translated" into revenue and expenditure figures in the actual budget documents.

Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.

Answer:

d. No, information on the link between the budget and the government's stated policy goals for a multi-year period is not presented.

Source:

NS

Comment:

Le projet de budget n'inclue pas une présentation du lien entre les nouvelles dispositions et les objectifs politiques du gouvernement à moyen terme. Il s'agit d'un changement par rapport à l'Enquete 2017 (reponse "c"): le rapport sur le projet de loi de finances n'utilise pas de format standard. La qualité de l'information diffère d'une année à une autre. Ceci peut être expliqué par les changements des personnes au sein de la Direction du Budget.

Peer Reviewer

Opinion: Agree

Comments: Le projet de budget de l'Etat de l'année 2019 ne précise pas les liens entre les nouvelles dispositions et les objectifs de la politique du Gouvernement à moyen terme.

Government Reviewer

Opinion: I choose not to review this question

49. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on inputs to be acquired for at least the budget year?

GUIDELINES:

Question 49 asks about the availability of nonfinancial data on inputs for the budget year. (Nonfinancial data on outputs and outcomes are addressed in Question 50.)

The budget should disclose not only the amount of money that is being allocated on a program but also any information needed to analyze that expenditure. Nonfinancial data and performance targets associated with budget proposals are used to assess the success of a given policy. For example, even when allocated funds are spent according to plan, there remains the question of whether the policy delivered the results that it aimed to achieve.

Nonfinancial data can include information on:

Inputs - These are the resources assigned to achieve results. For example, in regards to education, nonfinancial data on inputs could include the number of books to be provided to each school or the materials to be used to build or refurbish a school.

Outputs - These are products and services delivered as a result of inputs. For example, the number of pupils taught every year; the number of children that received vaccines; or the number of beneficiaries of a social security program.

Outcomes - These are the intended impact or policy goals achieved. For example, an increase in literacy rates among children under 10, or a reduction in rates of maternal mortality.

In addition, governments that set performance targets must use nonfinancial data for outputs and outcomes to determine if these targets have been met.

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on inputs for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on inputs for each individual program is organized by functions. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on inputs for all administrative units or all functions, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on inputs are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on inputs is presented.

Answer:

d. No, nonfinancial data on inputs are not presented.

Source:

NS

Comment:

Le projet de budget n'inclut pas d'informations sur les inputs

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

50. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on results (in terms of outputs or outcomes) for at least the budget year?

GUIDELINES:

Question 50 asks about the availability of nonfinancial data on results for the budget year. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 49).

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on results for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on results for each individual program is organized by functional classification. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on results for all administrative units or all functional classifications, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on results are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on results is presented.

Answer:

c. Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).

Source:

Rapport sur le projet du Budget de l'Etat pour l'année 2019, page 44 et page 110 (par exemples)

Comment:

A titre d'exemple:

- La page 4 indique que le programme de soutien aux familles nécessiteuses profiterait à près de 285 mille familles.
- La page 110 indique que le programme de formation professionnelle de base bénéficierait à près de 70 mille apprentis et près de 30 000 jeune diplômé.

Peer Reviewer

Opinion: Agree

Comments: Le projet de budget de l'Etat de l'année 2019 mentionne des données non financières sur les résultats pour certains programmes notamment sociaux.

Government Reviewer

Opinion: I choose not to review this question

51. Are performance targets assigned to nonfinancial data on results in the Executive's Budget Proposal or any supporting budget documentation?

GUIDELINES:

Question 51 asks about performance targets assigned to nonfinancial data on results for the budget year. The question applies to those nonfinancial results shown in the budget, and that were identified for purposes of Question 50.

To answer "a," the Executive's Budget Proposal or supporting documentation must assign performance targets to all nonfinancial data on results shown in the budget for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must assign performance targets to a majority (but not all) of the nonfinancial data on results shown in the budget. A "c" response applies performance targets are assigned only to less than half of the nonfinancial data on results. Answer "d" applies if no performance targets are assigned to nonfinancial data on results shown in the budget, or the budget does not present nonfinancial results.

Answer:

b. Yes, performance targets are assigned to most nonfinancial data on results.

Source:

Rapport sur le projet de budget de l'Etat pour l'année 2019

Comment:

Les niveaux ciblés de performance ne sont pas indiqués concernant les données non-financières.

Peer Reviewer

Opinion: Agree

Comments: Le projet de budget de l'Etat de l'année 2019 ne présente pas le niveau de performance des objectifs assignés pour certains programmes et qui soient liés aux données non financières.

Government Reviewer

Opinion: I choose not to review this question

Researcher Response

En revisant les sources pour la question 50, on trouve des cibles ("targets") pour les objectives, c'est-à-dire : les *285 mille* familles, les *70 mille* apprentis et les *30 000* jeune diplômé sont des cibles. J'opte pour la réponse "b" car il y a une concordance entre les objectifs de la question 50 et les cibles s'y rapportant.

52. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations in at least the budget year?

GUIDELINES:

Question 52 asks whether the budget highlight policies, both new and existing, that benefit the poorest segments of society. This question is intended to assess only those programs that directly address the immediate needs of the poor, such as through cash assistance programs or the provision of housing, rather than indirectly, such as through a stronger national defense. This information is of particular interest to those seeking to bolster government's commitment to anti-poverty efforts. For purposes of answering this question, a departmental budget (such for the Department of Social Welfare) would not be considered acceptable. In general, this question is asking whether the EBP includes a special presentation that pulls together estimates of all the relevant policies in one place. However, if the country uses "program budgeting," where programs are presented as expenditure categories with specific and identified objectives, and it identifies anti-poverty programs within each administrative unit, then that is also acceptable for this question.

The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?"

(<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of countries that have provided information on how its policies affect the poor.

For instance, Pakistan provides a detailed breakdown of pro-poor expenditure as part of its 2017-18 budget proposal. In one document, the government sets out policy priorities, expected outputs, and estimates of past and future spending for several programs aimed at poverty alleviation. Another supporting document provides a comprehensive overview of ongoing policies, including a chapter on social safety nets, covering both financial and performance information of poverty alleviation schemes over a period of eight years. (http://www.finance.gov.pk/budget/mtbf_2018_21.pdf and http://www.finance.gov.pk/survey_1718.html).

To answer "a," the Executive's Budget Proposal or supporting documentation must for at least the budget year both present estimates covering all policies that are intended to benefit the most impoverished populations and include a narrative discussion that specifically addresses these policies. (For countries using program budgeting that breaks out individual anti-poverty programs, there should be a separate narrative associated with each such program.) Answer "b" if a narrative discussion is not included, but estimates for all policies that are intended to benefit the most impoverished populations are presented. Answer "c" if the presentation includes estimates covering only some, but not all, policies that are intended to benefit the most impoverished populations (regardless of whether it also includes a narrative discussion). Answer "d" if no estimates of policies that are intended to benefit the most impoverished populations are presented.

Answer:

a. Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, along with a narrative discussion.

Source:

Rapport sur le projet de budget de l'Etat pour l'année 2019. pages 44-45

Comment:

Le projet de budget comporte un seul programme de lutte contre la pauvreté, à savoir le PAFN (programme d'appui aux familles nécessiteuses) d'un budget équivalent à 759 millions de dinars. Au niveau des pages 44 et 45, sont présentés les composantes budgétaires de ce programme, incluant:

- Versement d'une prime mensuelle de 180 dinars au profit de 285000 familles pauvres.
- Prime spéciale à l'occasion de la rentrée scolaire (14 millions de dinars)
- Prime de 36 dinars par famille à l'occasion des fêtes religieuses (36 millions de dinars)
- Distribution de 250 mille cartes de soin gratuites.

Peer Reviewer

Opinion: Agree

Comments: Le projet de budget de l'Etat de l'année 2019 mentionne les programmes d'aide destinés aux catégories pauvres. En guise d'exemples, le programme national de lutte contre la pauvreté(PNAFN: programme national d'aide aux familles nécessiteuses), qui est un programme annuel et pour lequel il lui est alloué, en 2019, 759 MTD, ainsi que la distribution de cartes de soins médicaux gratuits au profit des familles à faible revenu.

Government Reviewer

Opinion: I choose not to review this question

Researcher Response

Il s'agit d'une erreur de frappe de ma part. La réponse est "a". Tous les programmes destinés aux pauvres sont présentés avec un narratif assez consistant

IBP Comment

Response changed from "b" to "a."

53. Does the executive release to the public its timetable for formulating the Executive's Budget Proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation)?

GUIDELINES:

Question 53 asks about the budget timetable. An internal timetable is particularly important for the executive's management of the budget preparation process, in order to ensure that the executive accounts for the views of the different departments and agencies in the proposed budget. The timetable would, for instance, set deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation. So that civil society is aware of the various steps in the budget formulation process, and when opportunities may exist to engage the executive, it is essential that this timetable be made available to the public.

To answer "a," the executive must prepare a detailed budget timetable and release it to the public. A "b" answer applies if the timetable is made public, but some details are not included. A "c" response applies if the timetable is made public, but many important details are excluded, reducing its value for those outside government. Answer "d" applies if no timetable is made available to the public. As long as a timetable for formulating the Executive's Budget Proposal is released, answer "a," "b," or "c" may be selected, even if the Executive's Budget Proposal is not made publicly available.

Answer:

a. Yes, a detailed timetable is released to the public.

Source:

Circulaire de Préparation du Budget de l'Etat pour l'année 2019, pages 12 et 13

<http://www.legislation.tn/sites/default/files/18-14.pdf>

NB: Il s'agit d'un site gouvernemental rattaché à la Présidence du Gouvernement.

Comment:

Le calendrier budgétaire détaillé y est présenté, indiquant, entre autres, les deadlines pour chacune des étapes du processus.

Peer Reviewer

Opinion: Agree

Comments: La circulaire du président du Gouvernement (n 14 en date du 16 avril 2018), adressée à tous les départements gouvernementaux et institutions publiques, a entre autres arrêté un calendrier précis à respecter pour chacune des étapes de préparation du projet de budget de l'Etat pour l'année 2019.

Government Reviewer

Opinion: I choose not to review this question

54. Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based?

(The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

GUIDELINES:

Question 54 focuses on the macroeconomic forecast that underlies the Pre-Budget Statement, asking whether "core" information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:

- *nominal GDP level;*
- *inflation rate;*
- *real GDP growth; and*
- *interest rates.*

Beyond these core elements, some governments also provide additional information related to the economic outlook, including for instance: short- and long-term interest rates; the rate of employment and unemployment; GDP deflator; price of oil and other commodities; current account; exchange rate; and composition of GDP growth.

To answer "a," the Pre-Budget Statement must present all of the core information related to the macroeconomic forecast as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the macroeconomic forecast is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the macroeconomic forecast is presented.

Answer:

d. No, information related to the macroeconomic forecast is not presented.

Source:

NS

Comment:

Le rapport préalable au Budget n'est pas disponible.

Peer Reviewer

Opinion: Agree

Comments: Le rapport préalable au projet de budget de l'Etat n'est pas disponible.

Government Reviewer

Opinion: I choose not to review this question

55. Does the Pre-Budget Statement present information on the government's expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget?

(The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)

GUIDELINES:

Question 55 focuses on the government's expenditure policies and priorities in the Pre-Budget Statement, asking whether "core" information related to these policies is presented. These core components include:

- *a discussion of expenditure policies and priorities; and*
- *an estimate of total expenditures.*

Although a Pre-Budget Statement is unlikely to include detailed programmatic proposals (such detailed information is typically only presented in the budget itself), it should include a discussion of broad policy priorities and a projection of at least total expenditures associated with these policies for the budget year. The Pre-Budget Statement can include some detail, for instance, estimates provided by any of the three expenditure classifications – by administrative, economic, and functional classifications.

To answer "a," the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government's expenditure policies and priorities as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the government's expenditure policies and priorities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the government's expenditure policies and priorities is presented.

Answer:

d. No, information related to the government's expenditure policies and priorities is not presented.

Source:

NS

Comment:

Le rapport préalable au Budget n'est pas disponible.

Peer Reviewer

Opinion: Agree

Comments: Le rapport préalable au projet de budget de l'Etat pour l'année 2019 n'est pas disponible

Government Reviewer

Opinion: I choose not to review this question

56. Does the Pre-Budget Statement present information on the government's revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget?

(The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)

GUIDELINES:

Question 56 focuses on the government's revenue policies and priorities in the Pre-Budget Statement, asking whether "core" information related to these policies is presented. These core components include:

- *a discussion of revenue policies and priorities; and*
- *an estimate of total revenue.*

Although a Pre-Budget Statement is unlikely to include detailed revenue proposals, it should include a discussion of broad policy priorities and a projection of at least the total revenue associated with these policies for the budget year. The Pre-Budget Statement can also include more detail, for instance, with estimates provided by revenue category – tax and non-tax – or some of the major individual sources of revenue, such as the Value Added Tax or the income tax.

To answer "a," the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government's revenue policies and priorities as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the government's revenue policies and priorities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the government's revenue policies and priorities is presented.

Answer:

d. No, information related to the government's revenue policies and priorities is not presented.

Source:

NS

Comment:

Le rapport préalable au Budget n'est pas disponible.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

57. Does Pre-Budget Statement present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

GUIDELINES:

Question 57 asks whether the Pre-Budget Statement includes three key estimates related to borrowing and debt:

- *the amount of net new borrowing needed in the upcoming budget year;*
- *the central government's total debt burden at the end of the upcoming budget year; and*
- *the interest payments on the outstanding debt for the upcoming budget year.*

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens, banks, and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments,

or international financial institutions such as the World Bank and the International Monetary Fund.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," the Pre-Budget Statement must present all three estimates of borrowing and debt for at least the upcoming budget year. For a "b" answer, the Pre-Budget Statement must present two of those three estimates. For a "c" answer, the PBS must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the PBS.

Answer:

d. No, none of the three estimates related to government borrowing and debt are not presented.

Source:

NS

Comment:

Le rapport préalable au Budget n'est pas disponible.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

58. Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?

GUIDELINES:

Question 58 asks about multi-year expenditure estimates in the Pre-Budget Statement.

To answer "a," expenditure estimates for at least two years beyond the upcoming budget year must be presented. The estimates must be for at least total expenditures, but could include more detail than just the aggregate total.

Answer:

b. No, multi-year expenditure estimates are not presented.

Source:

NS

Comment:

Le rapport préalable au Budget n'est pas disponible.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

59. Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 59 asks if expenditure estimates in the Enacted Budget are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer “a,” the Enacted Budget must present expenditure estimates by all three of the expenditure classifications. To answer “b,” expenditure estimates must be presented by two of the three classifications. A “c” answer applies if expenditure estimates are presented by one of the three classifications. Answer “d” applies if expenditure estimates are not presented by any of the three classifications.

Answer:

b. Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.

Source:

Loi de finances pour l'année 2018, Tableau C. pages 29 et 30

NB: Pour faciliter l'appréciation des réponses aux évaluateurs des réponses, prière de trouver le même document traduit en français au lien suivant: http://www.iort.gov.tn/WD120AWP/WD120Awp.exe/CTX_74028-166-bpUjSJcedB/PAGERchercheMulticriteresResultat/SYNC_-807962701

NB: les paginations dans les deux documents sont différentes.

Comment:

Les pages 29 et 30 présentent un tableau synthétique synthétisant les crédits de paiement répartis par unité administrative d'une part, et par destination économique d'autre part.

Peer Reviewer

Opinion: Agree

Comments: La loi des finances précise les estimations des dépenses (crédits de paiement) selon une classification administrative et économique.

Government Reviewer

Opinion: I choose not to review this question

59b. Based on the response to Question 59, check the box(es) to identify which expenditure classifications are included in the Enacted Budget:

Answer:

Administrative classification

Economic classification

Source:

Loi de finances pour l'année 2018. Tableau C. Pages 29 et 30

Comment:

Les pages 29 et 30 présentent un tableau synthétique synthétisant les crédits de paiement répartis par unité administrative d'une part, et par destination économique d'autre part.

Peer Reviewer

Opinion: Agree

Comments: La loi des finances précise les estimations des dépenses selon une classification administrative et économique.

Government Reviewer

Opinion: I choose not to review this question

60. Does the Enacted Budget present expenditure estimates for individual programs?

GUIDELINES:

Question 60 asks if expenditure estimates in the Enacted Budget are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

A note for francophone countries: "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable détaillé*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Enacted Budget must present all programs, which account for all expenditures, in the budget year. To answer "b," the Enacted Budget must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Enacted Budget presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Enacted Budget.

Answer:

c. Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.

Source:

Loi de finances pour l'année 2019. Tableau D. pages 33-105

Comment:

Le tableau D présente les crédits de programmes pour chacune des unités administratives. Le montant global de ces crédits est près de 10 milliards de dinars, soit moins de deux tiers du total des dépenses estimé à 35 milliards de dinars.

Peer Reviewer

Opinion: Agree

Comments: La loi des finances précise les estimations des dépenses des programmes pour chacune des unités administratives. Le volume global des crédits alloués à ces programmes représente moins des deux tiers des dépenses prévues (10/35 milliards TD).

Government Reviewer

Opinion: I choose not to review this question

61. Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?

GUIDELINES:

Question 61 asks whether revenue estimates in the Enacted Budget are presented by "category"— that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Enacted Budget must present revenue estimates classified by category.

Answer:

a. Yes, the Enacted Budget presents revenue estimates by category.

Source:

Loi de finances pour l'année 2018. Pages 24-27

Comment:

Toutes les estimations de recettes sont présentées par catégorie et par source individuelle.

Peer Reviewer

Opinion: Agree

Comments: La loi des finances présente les revenus estimés par catégorie et par source.

Government Reviewer

Opinion: I choose not to review this question

62. Does the Enacted Budget present individual sources of revenue?

GUIDELINES:

Question 62 asks whether revenue estimates for individual sources of revenue are presented in the Enacted Budget. The question applies to both tax and non-tax revenue.

To answer "a," the Enacted Budget must present all individual sources of revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Enacted Budget must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Enacted Budget presents individual sources of revenue that account for less than two-thirds of revenues. Answer "d" applies if individual sources of revenue are not presented.

Answer:

a. Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.

Source:

Loi de finances pour l'année 2018

Comment:

Toute les estimations de recettes sont présentées par catégorie et par source individuelle.

Peer Reviewer

Opinion: Agree

Comments: La loi des finances présente les revenus par catégorie et par source individuelle.

Government Reviewer

Opinion: I choose not to review this question

63. Does the Enacted Budget present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

GUIDELINES:

Question 63 asks about three key estimates related to borrowing and debt:

- the amount of net new borrowing required during the budget year;
- the total debt outstanding at the end of the budget year;
- the interest payments on the outstanding debt for the budget year.

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens, banks, and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," the Enacted Budget must present all three estimates of borrowing and debt. For a "b" answer, the Enacted Budget must present two of those three estimates. For a "c" answer, the Enacted Budget must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the Enacted Budget.

Answer:

c. Yes, one of the three estimates related to government borrowing and debt are presented.

Source:

Loi de finances pour l'année 2018. page 27 (page 4 du Tableau A)

Comment:

La loi de finances présente uniquement les estimations des ressources d'emprunt pour l'année 2018

Peer Reviewer
Opinion: Agree
Comments: La loi des finances présente l'estimation des ressources en matière d'emprunt.

Government Reviewer
Opinion: I choose not to review this question

64. What information is provided in the Citizens Budget?

(The core information must include expenditure and revenue totals, the main policy initiatives in the budget, the macroeconomic forecast upon which the budget is based, and contact information for follow-up by citizens.)

GUIDELINES:

Question 64 focuses on the content of the Citizens Budget, asking whether "core" information is presented. These core components include:

- *expenditure and revenue totals;*
- *the main policy initiatives in the budget;*
- *the macroeconomic forecast upon which the budget is based; and*
- *contact information for follow-up by citizens.*

To answer "a," the Citizens Budget or supporting documentation must present all of the above core information as well as some additional information beyond the core elements. To answer "b," the Citizens Budget must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if the Citizens Budget includes some of the core components above, but other core pieces of information are not included. Answer "d" applies if a Citizens Budget is not published.

Answer:

a. The Citizens Budget provides information beyond the core elements.

Source:

Le Budget des Citoyens pour l'année 2018

http://www.finances.gov.tn/index.php?option=com_jdownloads&Itemid=321&view=viewdownload&catid=8&cid=1401&lang=fr

Comment:

Au delà des quatre informations de base, le document fournit d'autres informations relatives au service de la dette, aux grands projets de l'Etat et à la compensation des prix de carburants.

Peer Reviewer
Opinion: Agree
Comments: Le budget citoyen prése les information relatives à l'ensemble des dépenses et des recettes, la compensation des prix du carburant le service de la dette, les grands projets, les principales initiatives politiques préconisée,les prévisions macroéconomiques sur lesquelles repose le budget, et les indications de contact pour le suivi par les citoyens.

Government Reviewer
Opinion: I choose not to review this question

65. How is the Citizens Budget disseminated to the public?

GUIDELINES:

Question 65 asks how the Citizens Budget is disseminated to the public. Citizens Budgets should be made available to a variety of audiences. Therefore paper versions and an Internet posting of a document might not be sufficient.

To answer "a," the executive must use three or more different types of creative media tools to reach the largest possible share of the population, including those who otherwise would not normally have access to budget documents or information. Dissemination would also be pursued at the very local level, so that the coverage is targeted both by geographic area and population group (e.g., women, elderly, low income, urban, rural, etc.). Option "b" applies if significant dissemination efforts are made through a combination of two means of communications, for instance, both posting the Citizens Budget on the executive's official website and distributing printed copies of it. Option "c" applies if the Citizens Budget is disseminated through only posting on the executive's official

website. Option "d" applies when the executive does not publish a Citizens Budget.

Answer:

c. A Citizens Budget is disseminated only by using one means of dissemination.

Source:

Lien vers le Budget du Citoyen

http://www.finances.gov.tn/index.php?option=com_jdownloads&Itemid=581&view=finish&cid=1401&catid=8&lang=fr

Comment:

Le document est disséminé uniquement via le site web du Ministère des Finances

Peer Reviewer

Opinion: Agree

Comments: Le budget citoyen est disséminé essentiellement à travers le site officiel du ministère des finances. Il est à noter que la première version du budget citoyen a été présentée par le ministre des finances, le 03 janvier 2014, à l'occasion de la tenue de la cinquième réunion de la commission mixte de la transparence financière et de l'open gov.

Government Reviewer

Opinion: I choose not to review this question

66. Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?

GUIDELINES:

Question 66 asks whether the executive has established mechanisms to identify the public's requirements for budget information before publishing a Citizens Budget. What the public wants to know about the budget might differ from the information the executive includes in technical documents that comprise the Executive's Budget Proposal or the Enacted Budget; similarly, different perspectives might exist on how the budget should be presented, and this may vary depending on the context. For this reason the executive should consult with the public on the content and presentation of the Citizens Budget.

To answer "a," the executive must have established mechanisms to consult with the public, and these mechanisms for consultation are both accessible and widely used by the public. Such mechanisms can include focus groups, social networks, surveys, hotlines, and meetings/events in universities or other locations where people gather to discuss public issues. In countries where Citizens Budgets are consistently produced and released, it may be sufficient for the government to provide the public with contact information and feedback opportunities, and subsequently use the feedback to improve its management of public resources.

Option "b" applies if the executive has established mechanisms for consultation that are accessible to the public, but that the public nonetheless does not use frequently. That is, the public does not typically engage with the executive on the content of the Citizens Budget, even though the executive has created opportunities for such consultation. Option "c" applies if the executive has established mechanism for consultation with the public, but they are poorly designed and thus not accessible to the public. Option "d" applies if the executive has not created any mechanisms to seek feedback from the public on the content of the Citizens Budget.

Answer:

d. No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.

Source:

NS

Comment:

Le MF n'a établi aucun mécanisme pour identifier les besoins du public en matières d'informations budgétaires.

Peer Reviewer

Opinion: Agree

Comments: Le pouvoir exécutif et notamment le ministère des finances n'a prévu aucun mécanisme pour identifier les besoins du public en matière d'informations budgétaires avant la publication du Budget citoyens.

Government Reviewer

Opinion: I choose not to review this question

67. Are "citizens" versions of budget documents published throughout the budget process?

GUIDELINES:

Question 67 asks if "citizens" versions of budget documents are published throughout the budget process. While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle.

To answer "a," a citizens version of at least one budget document is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit) – for a total of at least four citizens budget documents throughout the process. Option "b" applies if a citizens version of a budget document is published for at least two of the four stages of the budget process. Option "c" applies if a citizens version of a budget document is published for at least one of the four stages of the budget process. Select option "d" if no "citizens" version of budget documents is published.

Answer:

c. A citizens version of budget documents is published for at least one stage of the budget process.

Source:

http://www.finances.gov.tn/index.php?option=com_jdownloads&Itemid=581&view=finish&cid=1401&catid=8&lang=fr

Comment:

Une seule version du Budget des Citoyens est publiée. Elle concerne le budget approuvé. Pourtant, en 2017, il y a eu deux versions du BC (la première est baptisée "Projet de Budget du Citoyen"). Ce n'est plus le cas en 2018.

Peer Reviewer

Opinion: Agree

Comments: Une seule version du budget citoyen est publiée et qui correspond à la dernière étape du processus budgétaire.

Government Reviewer

Opinion: I choose not to review this question

68. Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 68 asks if expenditure estimates in In-Year Reports are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above.

Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," In-Year Reports must present actual expenditures by all three of the expenditure classifications. To answer "b," actual expenditures must be presented by two of these three classifications. A "c" answer applies if actual expenditures are presented by one of the three classifications. Answer "d" applies if actual expenditures are not presented by any of the three classifications in In-Year Reports.

Answer:

c. Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.

Source:

A titre d'exemple: Résultats Provisoires de l'Exécution du Budget de l'Etat à fin Septembre 2018. Page 9

http://www.finances.gov.tn/index.php?option=com_jdownloads&Itemid=581&view=finish&cid=1489&catid=8&lang=fr

Comment:

Le rapport d'exécution présente les dépenses uniquement selon une classification économique.

Peer Reviewer

Opinion: Agree

Comments: Le rapport d'exécution du budget de l'Etat en cours d'année présente les dépenses réelles selon une classification économique.

Government Reviewer

Opinion: I choose not to review this question

68b. Based on the response to Question 68, check the box(es) to identify which expenditure classifications are included in the In-Year Reports:

Answer:

Economic classification

Source:

A titre d'exemple: Résultats Provisoires de l'Exécution du Budget de l'Etat à fin Septembre 2018. Page 9

http://www.finances.gov.tn/index.php?option=com_jdownloads&Itemid=581&view=finish&cid=1489&catid=8&lang=fr

Comment:

Le rapport d'exécution présente les dépenses uniquement selon une classification économique.

Peer Reviewer

Opinion: Agree

Comments: Le rapport d'exécution du budget de l'Etat en cours d'année présente les dépenses selon une classification économique.

Government Reviewer

Opinion: I choose not to review this question

69. Do the In-Year Reports present actual expenditures for individual programs?

GUIDELINES:

Question 69 asks if expenditure estimates in In-Year Reports are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable détaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," In-Year Reports must present actual expenditures for all individual programs, accounting for all expenditures. To answer "b," In-Year Reports must present actual expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if In-Year Reports present actual expenditures for programs that account for less than two-thirds of expenditures. Answer "d" applies if actual expenditures are not presented by program in In-Year Reports.

Answer:

d. No, the In-Year Reports do not present actual expenditures by program.

Source:

A titre d'exemple: Résultats Provisoires de l'Exécution du Budget de l'Etat à fin Septembre 2018.

http://www.finances.gov.tn/index.php?option=com_jdownloads&Itemid=581&view=finish&cid=1489&catid=8&lang=fr

Comment:

Le rapport d'exécution ne présente pas une répartition des dépenses par programme.

Peer Reviewer

Opinion: Agree

Comments: Le rapport d'exécution du budget de l'Etat en cours d'année ne présente pas à fin septembre 2018 une répartition des dépenses par programme.

Government Reviewer
Opinion: I choose not to review this question

70. Do the In-Year Reports compare actual year-to-date expenditures with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

GUIDELINES:

Question 70 asks whether In-Year Reports compare actual expenditures to-date with either the enacted levels or actual expenditures for the same period in the previous year.

The OECD recommends that the reports contain the total year-to-date expenditures in a format that allows for a comparison with the budget's forecast expenditures (based on enacted levels) for the same period.

To answer "a," comparisons must be made for expenditures presented in the In-Year Reports

Answer:

a. Yes, comparisons are made for expenditures presented in the In-Year Reports.

Source:

A titre d'exemple: Résultats Provisoires de l'Exécution du Budget de l'Etat à fin Septembre 2018. Page 9

http://www.finances.gov.tn/index.php?option=com_jdownloads&Itemid=581&view=finish&cid=1489&catid=8&lang=fr

Comment:

Le rapport présente une comparaison des dépenses effectives avec les niveaux de dépenses effectuées à la même période de l'année précédente.

Peer Reviewer

Opinion: Agree

Comments: Le rapport d'exécution du budget de l'Etat de l'année en cours présente les dépenses effectives à fin septembre 2018 et les compare avec celles enregistrées à la même période de l'année précédente.

Government Reviewer

Opinion: I choose not to review this question

71. Do In-Year Reports present actual revenue by category (such as tax and non-tax)?

GUIDELINES:

Questions 71 asks whether In-Year Reports present actual revenues by "category"— that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," In-Year Reports must present revenue estimates classified by category.

Answer:

a. Yes, In-Year Reports present actual revenue by category.

Source:

A titre d'exemple: Résultats Provisoires de l'Exécution du Budget de l'Etat à fin Septembre 2018. Pages 6, 7 et 8

http://www.finances.gov.tn/index.php?option=com_jdownloads&Itemid=581&view=finish&cid=1489&catid=8&lang=fr

Comment:

Le rapport présente la répartition des recettes fiscales par catégorie.

Peer Reviewer

Opinion: Agree

Comments: Le rapport d'exécution du budget de l'Etat de l'année en cours présente à fin septembre 2018 les recettes fiscales réparties par catégorie.

Government Reviewer

Opinion: I choose not to review this question

72. Do In-Year Reports present the individual sources of revenue for actual revenues collected?

GUIDELINES:

Question 72 asks whether In-Year Reports present actual collections of individual sources of revenue (such as income taxes, VAT, etc.). The question applies to both tax and non-tax revenue.

To answer "a," In-Year Reports must present actual collections for all individual sources of revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," In-Year Reports must present actual collections for individual sources of revenue that when combined account for at least two-thirds of all revenue collected, but not all revenue. A "c" answer applies if In-Year Reports present individual sources of actual revenue that account for less than two-thirds of all revenue collected. Answer "d" applies if individual sources of actual revenue are not presented.

Answer:

a. Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.

Source:

A titre d'exemple: Résultats Provisoires de l'Exécution du Budget de l'Etat à fin Septembre 2018. Pages 6, 7 et 8

http://www.finances.gov.tn/index.php?option=com_jdownloads&Itemid=581&view=finish&cid=1489&catid=8&lang=fr

Comment:

Le rapport présente les sources individuelles de toutes les recettes (Impôt sur le revenu, Impôts sur les Sociétés, TVA, Taxes à la consommation, Droits de douane, etc)

Peer Reviewer

Opinion: Agree

Comments: Le rapport d'exécution du budget de l'Etat en cours d'année présente à fin septembre 2018 les sources individuelles de toutes les recettes (impôt sur le revenu, impôt sur les sociétés, TVA, ...).

Government Reviewer

Opinion: I choose not to review this question

73. Do the In-Year Reports compare actual year-to-date revenues with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

GUIDELINES:

Question 73 asks whether In-Year Reports compare actual revenues to-date with either the enacted levels or actual revenues for the same period in the previous year.

The OECD recommends that the reports contain the total year-to-date revenues in a format that allows for a comparison with the budget's forecast revenues (based on enacted levels) for the same period.

To answer "a," comparisons must be made for revenues presented in the In-Year Reports.

Answer:

a. Yes, comparisons are made for revenues presented in the In-Year Reports.

Source:

A titre d'exemple: Résultats Provisoires de l'Exécution du Budget de l'Etat à fin Septembre 2018. Pages 6, 7 et 8

http://www.finances.gov.tn/index.php?option=com_jdownloads&Itemid=581&view=finish&cid=1489&catid=8&lang=fr

Comment:

Le rapport fournit une comparaison entre les revenus effectivement collectés avec ceux de la même période de l'année précédente.

Peer Reviewer

Opinion: Agree

Comments: Le rapport d'exécution du budget de l'Etat en cours d'année présente à fin septembre 2018 les revenus collectés et les comparent avec ceux de la même période de l'année précédente.

Government Reviewer

Opinion: I choose not to review this question

74. Do In-Year Reports present three estimates related to actual government borrowing and debt: the amount of net new borrowing; the total debt outstanding; and interest payments?

GUIDELINES:

Question 74 asks about three key estimates related to borrowing and debt:

- *the amount of net new borrowing so far during the year;*
- *the central government's total debt burden at that point in the year; and*
- *the interest payments to-date on the outstanding debt.*

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens and banks and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," In-Year Reports must present all three estimates of borrowing and debt. For a "b" answer, In-Year Reports must present two of those three estimates. For a "c" answer, IYRs must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in In-Year Reports.

Answer:

a. Yes, all three estimates related to government borrowing and debt are presented.

Source:

A titre d'exemple: Résultats Provisoires de l'Exécution du Budget de l'Etat à fin Septembre 2018. Page 8 et page 10

http://www.finances.gov.tn/index.php?option=com_jdownloads&Itemid=581&view=finish&cid=1489&catid=8&lang=fr

Comment:

Le tableau de la page 8 présente, entre autres, le total de la dette contractée à fin septembre 2018.

Le tableau de la page 10 présente, entre autres, l'encours de la dette publique à fin septembre 2018, ainsi que les dépenses au titre de paiement des intérêts.

Peer Reviewer

Opinion: Agree

Comments: Le rapport d'exécution du budget de l'Etat de l'année en cours présente à fin septembre 2018 le total de la dette contractée, l'encours de la dette publique, et les dépenses au titre de paiement des intérêts.

Government Reviewer

Opinion: I choose not to review this question

75. Do In-Year Reports present information related to the composition of the total actual debt outstanding?

(The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

GUIDELINES:

Question 75 focuses on the composition of government debt, asking whether "core" information related to its composition is presented. These core components include:

- interest rates on the debt;
- maturity profile of the debt; and
- whether the debt is domestic or external.

The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 74, domestic debt is held by a country's citizens and banks and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country's debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.

Beyond these core elements, a government may also provide additional information related to the composition of its debt, including for instance: whether interest rates are fixed or variable; whether debt is callable; the currency of the debt; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); an analysis of the risk associated with the debt; and where appropriate, what the debt is being used to finance.

To answer "a," In-Year Reports must present all of the core information related to the composition of government debt to-date as well as some additional information beyond the core elements. To answer "b," In-Year Reports must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the composition of government debt is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on the composition of the debt outstanding in In-Year Reports.

Answer:

c. Yes, information is presented, but it excludes some core elements.

Source:

A titre d'exemple: Résultats Provisoires de l'Exécution du Budget de l'Etat à fin Septembre 2018. Page 10

http://www.finances.gov.tn/index.php?option=com_jdownloads&Itemid=581&view=finish&cid=1489&catid=8&lang=fr

Comment:

Le rapport présente uniquement l'encours de la dette, qu'il s'agisse d'une dette extérieure ou intérieure.

Peer Reviewer

Opinion: Agree

Comments: Le rapport d'exécution du budget de l'Etat de l'année en cours présente à fin septembre 2018 seulement l'encours de la dette extérieure et intérieure.

Government Reviewer

Opinion: I choose not to review this question

76. Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?

GUIDELINES:

Question 76 asks whether the Mid-Year Review includes an updated macroeconomic forecast for the budget year, and provides an explanation of the update.

Refer to Question 15 for the components of the macroeconomic forecast presented in the Executive's Budget Proposal.

To answer "a," the Mid-Year Review must include an updated macroeconomic forecast and explain all of the differences between the initial forecast presented in the Executive's Budget Proposal and the updated forecast. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the macroeconomic forecast must be updated, but only some of the differences between the initial and updated forecasts are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes an updated macroeconomic forecast, but does not provide an explanation for the revisions. A "d" response applies if the macroeconomic forecast has not been updated.

Answer:

d. No, the estimates for macroeconomic forecast have not been updated.

Source:

NS

Comment:

La revue en milieu d'année n'est pas disponible.

Peer Reviewer

Opinion: Agree

Comments: La revue en milieu d'année du budget de l'Etat n'est pas disponible.

Government Reviewer

Opinion: I choose not to review this question

77. Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?

GUIDELINES:

Question 77 asks whether the Mid-Year Review includes updated estimates of expenditure for the budget year, and provides an explanation of the update.

To answer "a," the Mid-Year Review must include updated expenditure estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. The expenditure estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated expenditure estimates, but does not provide an explanation for the revisions. A "d" response applies if the expenditure estimates have not been updated.

Answer:

d. No, expenditure estimates have not been updated.

Source:

NS

Comment:

La revue en milieu d'année n'est pas disponible

Peer Reviewer

Opinion: Agree

Comments: La revue en milieu d'année du budget de l'Etat n'est pas disponible.

Government Reviewer

Opinion: I choose not to review this question

78. Does the Mid-Year Review of the budget present expenditure estimates for the budget year underway by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 78 asks if expenditure estimates in the Mid-Year Review are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Mid-Year Review must present expenditure estimates by all three of the expenditure classifications. To answer "b," expenditure estimates must be presented by two of these three classifications. A "c" answer applies if expenditure estimates are presented by one of the three classifications. Answer "d" applies if expenditure estimates are not presented by any of the three classifications in the Mid-Year Review.

Answer:

d. No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.

Source:
NS

Comment:
La revue en milieu d'année n'est pas disponible.

Peer Reviewer

Opinion: Agree
Comments: La revue en milieu d'année du budget de l'Etat n'est pas disponible.

Government Reviewer

Opinion: I choose not to review this question

78b. Based on the response to Question 78, check the box(es) to identify which expenditure classifications are included in the Mid-Year Review:

Answer:
None of the above

Source:
NS

Comment:
La revue en milieu d'année n'est pas disponible.

Peer Reviewer

Opinion: Agree
Comments: La revue en milieu d'année du budget de l'Etat n'est pas disponible.

Government Reviewer

Opinion: I choose not to review this question

79. Does the Mid-Year Review of the budget present expenditure estimates for the budget year underway for individual programs?

GUIDELINES:

Question 79 asks if expenditure estimates in the Mid-Year Review are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Mid-Year Review must present expenditures for all individual programs, accounting for all expenditures. To answer "b," the Mid-Year Review must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Mid-Year Review presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Mid-Year Review.

Answer:
d. No, the Mid-Year Review does not present expenditure estimates by program.

Source:
NS

Comment:

La revue en milieu d'année n'est pas disponible.

Peer Reviewer

Opinion: Agree

Comments: La revue en milieu d'année du budget de l'Etat n'est pas disponible.

Government Reviewer

Opinion: I choose not to review this question

80. Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?

GUIDELINES:

Question 80 asks whether the Mid-Year Review includes updated estimates of revenue for the budget year, and provides an explanation of the update.

To answer "a," the Mid-Year Review must include updated revenue estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the revenue estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated revenue estimates, but no explanation for the revisions is provided. A "d" response applies if the revenue estimates have not been updated.

Answer:

d. No, revenue estimates have not been updated.

Source:

NS

Comment:

La revue en milieu d'année n'est pas disponible.

Peer Reviewer

Opinion: Agree

Comments: La revue en milieu d'année du budget de l'Etat n'est pas disponible.

Government Reviewer

Opinion: I choose not to review this question

81. Does the Mid-Year Review of the budget present revenue estimates for the budget year underway by category (such as tax and non-tax)?

GUIDELINES:

Question 81 asks whether revenue estimates in the Mid-Year Review are presented by "category"— that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Mid-Year Review must present revenue estimates classified by category.

Answer:

b. No, the Mid-Year Review does not present revenue estimates by category.

Source:

NS

Comment:

La revue en milieu d'année n'est pas disponible.

Peer Reviewer

Opinion: Agree

Comments: La revue en milieu d'année du budget de l'Etat n'est pas disponible.

Government Reviewer

Opinion: I choose not to review this question

82. Does the Mid-Year Review of the budget present individual sources of revenue for the budget year underway?

GUIDELINES:

Question 82 asks whether revenue estimates for individual sources of revenue are presented in the Mid-Year Review. The question applies to both tax and non-tax revenue.

To answer "a," the Mid-Year Review must present all sources of revenue individually, accounting for all revenues, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Mid-Year Review must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Mid-Year Review presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" applies if individual sources of revenue are not presented in the Mid-Year Review.

Answer:

d. No, the Mid-Year Review does not present individual sources of revenue.

Source:

NS

Comment:

La revue en milieu d'année n'est pas disponible.

Peer Reviewer

Opinion: Agree

Comments: La revue en milieu d'année du budget de l'Etat n'est pas disponible.

Government Reviewer

Opinion: I choose not to review this question

83. Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway?

GUIDELINES:

Question 83 asks whether the Mid-Year Review includes updated estimates of borrowing and debt, including its composition, for the budget year, and provides an explanation of the update.

Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:

- *The amount of net new borrowing required during the budget year;*
- *The central government's total debt burden at the end of the budget year; and*
- *The interest payments on the outstanding debt for the budget year.*

Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:

- *interest rates on the debt;*
- *maturity profile of the debt; and*
- *whether the debt is domestic or external.*

To answer "a," the Mid-Year Review must include an updated estimates of borrowing and debt, including its composition, and explain all of the differences between the initial estimates presented in the Executive's Budget Proposal (or Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the

estimates of borrowing and debt must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated estimates, but no explanation for the revisions is provided. A "d" response applies if the estimates of borrowing and debt have not been updated.

Answer:

d. No, estimates of government borrowing and debt have not been updated.

Source:

NS

Comment:

La revue en milieu d'année n'est pas disponible.

Peer Reviewer

Opinion: Agree

Comments: La revue en milieu d'année du budget de l'Etat n'est pas disponible.

Government Reviewer

Opinion: I choose not to review this question

84. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?

GUIDELINES:

Question 84 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual expenditures for the year, and whether these estimates are accompanied by a narrative discussion.

To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all expenditures, along with a narrative discussion. Answer "b" if estimates of the differences for all expenditures are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all expenditures, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report

Answer:

b. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, but a narrative discussion is not included.

Source:

Rapport mi-annuel du Budget de l'Etat à fin du deuxième semestre 2017. Pages 15-19

http://www.finances.gov.tn/index.php?option=com_jdownloads&Itemid=321&view=finish&cid=1432&catid=8&lang=fr

Comment:

Les tableaux figurant aux pages précitées présentent les différences entre les dépenses effectives à fin 2017 et celles prévues par la loi de finances complémentaire pour l'année 2017. Ces informations ne sont pas accompagnées par un narratif explicatif.

Peer Reviewer

Opinion: Agree

Comments: Le rapport sur l'exécution du budget de l'Etat du deuxième semestre de l'année 2017 présente les différences entre les dépenses réelles à fin 2017 et celles adoptées, y compris les modifications approuvées en cours d'exercice (loi des finances complémentaires). Ces informations ne sont pas accompagnées par un narratif explicatif.

Government Reviewer

Opinion: I choose not to review this question

85. Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 85 asks if expenditure estimates in the Year-End Report are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Year-End Report must present expenditure estimates by all three of the expenditure classifications. Answer "b" if expenditure estimates are presented by two of these three classifications. Answer "c" if expenditure estimates are presented by one of the three classifications. Answer "d" if expenditure estimates are not presented by any of the three classifications in the Year-End Report.

Answer:

c. Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.

Source:

Rapport mi-annuel du Budget de l'Etat à fin du deuxième semestre 2017. Pages 15-19

http://www.finances.gov.tn/index.php?option=com_jdownloads&Itemid=321&view=finish&cid=1432&catid=8&lang=fr

Comment:

Les dépenses sont présentées uniquement selon une classification économique.

Changement par rapport à l'Enquete 2017 (reponse "b"): contrairement aux rapports en cours d'année, le MF n'adopte pas de format standard/constant pour les rapports de fin d'année. La qualité de l'information diffère d'une année à une autre.

Peer Reviewer

Opinion: Agree

Comments: Le rapport sur l'exécution du budget de l'Etat du deuxième semestre de l'année 2017 présente les dépenses à fin 2017 selon une classification économique.

Government Reviewer

Opinion: I choose not to review this question

85b. Based on the response to Question 85, check the box(es) to identify which expenditure classifications are included in the Year-End Report:

Answer:

Economic classification

Source:

Rapport mi-annuel du Budget de l'Etat à fin du deuxième semestre 2017. Pages 15-19

http://www.finances.gov.tn/index.php?option=com_jdownloads&Itemid=321&view=finish&cid=1432&catid=8&lang=fr

Comment:

NC

Peer Reviewer

Opinion: Agree

Comments: Le rapport sur l'exécution du budget de l'Etat du deuxième semestre de l'année 2017 présente les dépenses à fin 2017 selon une classification économique.

Government Reviewer

Opinion: I choose not to review this question

86. Does the Year-End Report present expenditure estimates for individual programs?

GUIDELINES:

Question 86 asks if expenditure estimates in the Year-End Report are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

A note for francophone countries: "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable détaillé*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Year-End Report must present expenditure estimates for all individual programs, accounting for all expenditures. Answer "b" if the Year-End Report presents expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. Answer "c" if the Year-End Report presents programs that account for only less than two-thirds of expenditures. Answer "d" if expenditures are not presented by program in the Year-End Report.

Answer:

d. No, the Year-End Report does not present expenditure estimates by program.

Source:

Rapport mi-annuel du Budget de l'Etat à fin du deuxième semestre 2017. Pages 15-19

Comment:

Le rapport ne présente pas une répartition programmatique des dépenses.

Peer Reviewer

Opinion: Agree

Comments: Le rapport sur l'exécution du budget de l'Etat du deuxième semestre de l'année 2017 ne présente pas les dépenses à fin 2017 selon les programmes.

Government Reviewer

Opinion: I choose not to review this question

87. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?

GUIDELINES:

Question 87 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual revenues for the year, and whether these estimates are accompanied by a narrative discussion.

To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all revenues, along with a narrative discussion. Answer "b" if estimates of the differences for all revenues are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all revenues, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report.

Answer:

b. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, but a narrative discussion is not included.

Source:

Rapport mi-annuel du Budget de l'Etat à fin du deuxième semestre 2017. Pages 10-14

http://www.finances.gov.tn/index.php?option=com_jdownloads&Itemid=321&view=finish&cid=1432&catid=8&lang=fr

Comment:

Changement par rapport à l'Enquête 2017 (réponse "a"). Contrairement aux rapports en cours d'année, le MF n'adopte pas de format standard/constant pour les rapports de fin d'année. La qualité de l'information diffère d'une année à une autre.

Peer Reviewer

Opinion: Agree

Comments: Le rapport sur l'exécution du budget de l'Etat du deuxième semestre de l'année 2017 présente les estimations des différences entre les niveaux adoptés et les résultats réels à fin 2017 pour tous les revenus, mais sans narratif explicatif.

Government Reviewer

Opinion: I choose not to review this question

88. Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?

GUIDELINES:

Question 88 asks whether revenue estimates in the Year-End Report are presented by "category"—that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Year-End Report must present revenue estimates classified by category.

Answer:

a. Yes, the Year-End Report presents revenue estimates by category.

Source:

Rapport mi-annuel du Budget de l'Etat à fin du deuxième semestre 2017. Pages 10-14

http://www.finances.gov.tn/index.php?option=com_jdownloads&Itemid=321&view=finish&cid=1432&catid=8&lang=fr

Comment:

Le rapport présente une estimation des revenus par catégorie (fiscale, non fiscales, ressources d'emprunts), et par source individuelle (IR, IS, Droits de consommation, droits de douane, TVA, etc)

Peer Reviewer

Opinion: Agree

Comments: Le rapport sur l'exécution du budget de l'Etat du deuxième semestre de l'année 2017 présente les estimations des revenus par catégorie (fiscale, non fiscale, emprunts).

Government Reviewer

Opinion: I choose not to review this question

89. Does the Year-End Report present individual sources of revenue?

GUIDELINES:

Question 89 asks whether revenue estimates for individual sources of revenue are presented in the Year-End Report. The question applies to both tax and non-tax revenue.

To answer "a," the Year-End Report must present all sources of revenue individually, accounting for all revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. Answer "b" if the Year-End Report presents individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. Answer "c" if the Year-End Report presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" if individual sources of revenue are not presented in the Year-End Report.

Answer:

a. Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.

Source:

Rapport mi-annuel du Budget de l'Etat à fin du deuxième semestre 2017. Pages 10-14

http://www.finances.gov.tn/index.php?option=com_jdownloads&Itemid=321&view=finish&cid=1432&catid=8&lang=fr

Comment:

Le rapport présente une estimation de tous les revenus par catégorie (fiscale, non fiscales, ressources d'emprunts), et par source individuelle (IR, IS, Droits de consommation, droits de douane, TVA, etc)

Peer Reviewer

Opinion: Agree

Comments: Le rapport sur l'exécution du budget de l'Etat du deuxième semestre de l'année 2017 présente les estimations des revenus par source individuelle (impôt sur les revenus, impôt sur les sociétés, TVA,...)

Government Reviewer

Opinion: I choose not to review this question

90. Does the Year-End Report present the differences between the original estimates of government borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year?

GUIDELINES:

Question 90 asks whether the Year-End Report includes estimates of the differences between the original estimates and the actual outcome for the fiscal year for borrowing and debt, including its composition, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:

- the amount of net new borrowing required during the budget year;
- the central government's total debt burden at the end of the budget year; and
- the interest payments on the outstanding debt for the budget year.

Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:

- interest rates on the debt;
- maturity profile of the debt; and
- whether the debt is domestic or external.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

c. Yes, estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented.

Source:

Rapport mi-annuel du Budget de l'Etat à fin du deuxième semestre 2017. Page 9

Comment:

- Le tableau de la page 9 présente les ressources d'emprunts effectivement encaissées comparées au niveau prévu par la loi de finances complémentaire pour l'année 2017.

Peer Reviewer

Opinion: Agree

Comments: Le rapport sur l'exécution du budget de l'Etat du deuxième semestre de l'année 2017 présente les ressources d'emprunts effectivement encaissées, comparées avec les niveaux prévus y compris les modifications approuvées en cours d'exercice (loi des finances complémentaires).

Government Reviewer

Opinion: I choose not to review this question

90b. Based on the response to Question 90, check the box(es) to identify which estimates of government borrowing and debt, including its composition, have the differences between the original forecast and the actual outcome for the year presented in the Year-End Report:

Answer:

The amount of net new borrowing required during the budget year

Source:

Rapport mi-annuel du Budget de l'Etat à fin du deuxième semestre 2017. Page 9

Comment:

- Le tableau de la page 9 présente les ressources d'emprunts effectivement encaissées comparées au niveau prévus par la loi de finances complémentaire pour l'année 2017.

Peer Reviewer

Opinion: Agree

Comments: Le rapport sur l'exécution du budget de l'Etat du deuxième semestre de l'année 2017 présente les ressources d'emprunts effectivement encaissées, comparées avec les niveaux prévus y compris les modifications approuvées en cours d'exercice (loi des finances complémentaires).

Government Reviewer

Opinion: I choose not to review this question

91. Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

GUIDELINES:

Question 91 asks whether the Year-End Report includes estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 15 for the components of the macroeconomic forecast in the Executive's Budget Proposal. Core components include estimates of the nominal GDP level, inflation rate, real GDP growth, and interest rates, although the importance of other macroeconomic assumptions, such as the price of oil, can vary from country to country.

To answer "a," the Year-End Report must include estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

d. No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented.

Source:

Rapport mi-annuel du Budget de l'Etat à fin du deuxième semestre 2017

Comment:

Les premières pages du rapport présentent une analyse de la conjoncture économique, y compris les indicateurs d'ordre macroéconomique impactant les recettes et les dépenses budgétaires. Toutefois, il n'y a pas d'informations sur les différences entre ces indicateurs et ceux prévus par la loi de finances.

Peer Reviewer

Opinion: Agree

Comments: Le rapport sur l'exécution du budget de l'Etat du deuxième semestre de l'année 2017 présente une analyse de la conjoncture économique à partir des indicateurs macroéconomiques et leurs effets sur les ressources et dépenses publiques. Cette analyse ne contient pas d'éléments comparatifs sur les différences entre les niveaux de ces indicateurs et ceux prévus par la loi des finances.

Government Reviewer

Opinion: I choose not to review this question

91b. Based on the response to Question 91, check the box(es) to identify which elements of the macroeconomic forecast have the differences between the original forecast and the outcome for the year presented in the Year-End Report:

Answer:

None of the above

Source:
Rapport mi-annuel du Budget de l'Etat à fin du deuxième semestre 2017

Comment:
NC

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: I choose not to review this question

92. Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?

GUIDELINES:

Question 92 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 49 for the nonfinancial data on inputs included in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

d. No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.

Source:
Rapport mi-annuel du Budget de l'Etat à fin du deuxième semestre 2017

Comment:
Le rapport ne présente aucune information sur les données non financière.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: I choose not to review this question

93. Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?

GUIDELINES:

Question 93 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 92).

Refer to Question 50 for the nonfinancial data on results included in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

d. No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.

Source:

Rapport mi-annuel du Budget de l'Etat à fin du deuxième semestre 2017

Comment:

Le rapport ne présente aucune information sur les données non financières.

Peer Reviewer

Opinion: Agree

Comments: Le rapport sur l'exécution du budget de l'Etat du deuxième semestre de l'année 2017 ne fournit pas d'informations sur les données non financières.

Government Reviewer

Opinion: I choose not to review this question

94. Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations and the actual outcome?

GUIDELINES:

Question 94 asks whether the Year-End Report includes estimates of the differences between the enacted level of funds for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 52 for assistance to the most impoverished populations in the Executive's Budget Proposal.

To answer "a," the Year-End Report must present estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit the country's most impoverished populations and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

d. No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are not presented.

Source:

Rapport mi-annuel du Budget de l'Etat à fin du deuxième semestre 2017

Comment:

Le rapport ne présente pas une estimation de la différence entre le budget approuvé dans le cadre des politiques au profit de la population pauvre, et le niveau des dépenses effectives.

Peer Reviewer

Opinion: Agree

Comments: Le rapport sur l'exécution du budget de l'Etat du deuxième semestre de l'année 2017 ne présente pas une estimation de la différence entre les crédits alloués au profit des populations pauvres et les dépenses effectives les concernant.

Government Reviewer

Opinion: I choose not to review this question

95. Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?

GUIDELINES:

Question 95 asks whether the Year-End Report presents estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 33 for estimates of extra-budgetary funds in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented

Answer:

d. No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.

Source:

Rapport mi-annuel du Budget de l'Etat à fin du deuxième semestre 2017

Comment:

Le rapport ne présente aucune information sur les fonds extra-budgétaires.

Peer Reviewer

Opinion: Agree

Comments: Le rapport sur l'exécution du budget de l'Etat du deuxième semestre de l'année 2017 ne présente aucune information sur les fonds extra-budgétaires.

Government Reviewer

Opinion: I choose not to review this question

96. Is a financial statement included as part of the Year-End Report or released as a separate report?

GUIDELINES:

Question 96 asks whether a financial statement is included as part of the Year-End Report, or whether it is released as a separate report. The financial statement can include some or all of the following elements: a cash flow statement, an operating statement, a balance sheet, and notes on accounting. For purposes of responding to this question, the financial statement in question does not need to be audited. For an example of a financial statement, see the document "Financial Statements of the Government of New Zealand 2013" (<https://treasury.govt.nz/sites/default/files/2013-10/fsgnz-year-jun13.pdf>)

To answer "a," a financial statement must either be included in the Year-End Report or must be released as a separate report. Answer "a" applies if a financial statement is released as a separate report, even if the Year-End Report is not publicly available. Answer "b" applies if no financial statement is released either as part of the Year-End Report or as a separate report.

Answer:

b. No, a financial statement is neither part of the Year-End Report nor released as a separate report.

Source:

Rapport mi-annuel du Budget de l'Etat à fin du deuxième semestre 2017

Comment:

Les états financiers ne sont pas produits.

Peer Reviewer

Opinion: Agree

Comments: Le rapport sur l'exécution du budget de l'Etat du deuxième semestre de l'année 2017 ne présente pas un état financier de l'exercice, ni le publie en tant que rapport séparé.

Government Reviewer

Opinion: I choose not to review this question

97. What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?

GUIDELINES:

Question 97 asks about the types of audits conducted by the Supreme Audit Institution (SAI). There are three basic types of audits:

- Financial audits are intended to determine if an entity's financial information is accurate (free from errors or fraud) and presented in accordance with the applicable financial reporting and regulatory framework. See ISSAI 200 (<http://www.issai.org/issai-framework/3-fundamental-auditing-principles.htm>) for more detail.
- Compliance audits look at the extent to which the relevant regulations and procedures have been followed. See ISSAI 400 (<http://www.issai.org/issai-framework/3-fundamental-auditing-principles.htm>) for more details.
- Performance audits assess whether activities are adhering to the principles of economy, efficiency, and effectiveness. See ISSAI 300 (<http://www.issai.org/issai-framework/3-fundamental-auditing-principles.htm>) for more details. ≈

Financial and compliance audits are more common than performance audits, which usually occur only once a performance framework has been agreed upon. In some countries, the SAI's mandate limits the type of audit it can conduct.

To answer "a," the SAI must have conducted all three types of audit – financial, compliance, and performance – and made all of them available to the public. A "b" response applies if the SAI has conducted two of the three audit types, and a "c" applies if it has conducted only one type of audit. Answers "b" and "c" may be selected even if the Audit Report is not publicly available, as long as the SAI has conducted compliance or performance audits and made them available to the public. A "d" response applies if the SAI has not conducted any of the three types of audits, or has not made them available to the public.

Answer:

d. The SAI has not conducted any of the three types of audits, or has not made them available to the public.

Source:

NS

Comment:

Le rapport d'audit 2016 n'est pas accessible au public a temps. Il était publié le 19 octobre 2018, soit après plus de 18 mois après la clôture de l'année.

Peer Reviewer

Opinion: Agree

Comments: Le rapport d'audit n'est pas accessible au public.

Government Reviewer

Opinion: I choose not to review this question

98. What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?

GUIDELINES:

Question 98 focuses on the coverage of audits by the Supreme Audit Institution (SAI), asking what percentage of expenditures within the SAI's mandate has been audited.

The SAI's mandate is typically defined in statute. Only expenditures related to budgetary central government (ministries, departments, and agencies) that are within the SAI's mandate should be considered for this question. (Question 99 addresses audits of extra-budgetary funds.) Further, the question does not apply to "secret programs" (for example, security-related expenditures that are confidential). Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.

Only the Audit Report identified in Section 1 should be used to answer this question. Financial audits and compliance audits, or a hybrid of the two, can be taken into account to answer this question. Performance audits should not be considered for this question.

To answer "a," all expenditures within the SAI's mandate must be audited. A "b" response applies if at least two-thirds, but not all, expenditures within the SAI's mandate have been audited. A "c" response is appropriate when less than two-thirds of expenditures within the SAI's mandate have been audited. A "d" response applies when no expenditures have been audited.

Answer:

d. No expenditures have been audited.

Source:

NS

Comment:

Le rapport d'audit 2016 n'est pas disponible au public a temps. Il était publié le 19 octobre 2018, soit après plus de 18 mois après la clôture de l'année.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

99. What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?

GUIDELINES:

Question 99 focuses on audits of extra-budgetary funds, asking what percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited. These funds, although technically outside the budget, are governmental in nature and thus should be subject to the same audit requirement as other government programs.

The SAI's mandate is typically defined in statute. Only expenditures related to extra-budgetary funds within the SAI's mandate should be considered for this question. (Question 98 addresses audits of budgetary central government.) Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.

To answer "a," all extra-budgetary funds within the SAI's mandate must be audited. A "b" response applies if extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "c" response applies if extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "d" response applies if extra-budgetary funds have not been audited.

Answer:

d. No extra-budgetary funds have been audited.

Source:

NS

Comment:

Le rapport d'audit 2016 n'est pas disponible au public a temps. Il était publié le 19 octobre 2018, soit après plus de 18 mois après la clôture de l'année.

Peer Reviewer

Opinion: Agree

Comments: Le rapport d'audit n'est pas disponible au public

Government Reviewer

Opinion: I choose not to review this question

100. Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?

GUIDELINES:

Question 100 asks whether the annual Audit Report includes an executive summary. Only the Audit Report identified in Section 1 should be used to answer this question. The Audit Report can be a fairly technical document, and an executive summary of the report's findings can help make it more accessible to the media and the public.

To answer "a," the Audit Report must include at least one executive summary summarizing the report's content. Answer "b" applies if the Audit Report does not include an executive summary, or the Audit Report is not made publicly available.

Answer:

b. No, the annual Audit Report(s) does not include an executive summary.

Source:
NS

Comment:
Le rapport d'audit n'est pas disponible. Il était publié le 19 octobre 2018, soit après plus de 18 mois après la clôture de l'année.

Peer Reviewer

Opinion: Agree
Comments: Le rapport d'audit n'est accessible au public

Government Reviewer

Opinion: I choose not to review this question

101. Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?

GUIDELINES:

Question 101 asks whether the executive reports to the public on the steps it has taken to address audit recommendations made by the Supreme Audit Institution (SAI). The ultimate purpose of audits is to verify that the budget was executed in a manner consistent with existing law, and to hold the government accountable for this execution and its future improvement. The extent to which audits achieve the latter depends on whether there is adequate and timely follow-up on the recommendations provided in the SAI's audit reports.

To answer "a," the executive must report publicly on the steps it has taken to address all audit findings. A "b" response applies if the executive reports publicly on the steps it has taken to address most, but not all, audit findings. A "c" response applies if the executive reports publicly on the steps it has taken to address only some audit findings. As long as the executive reports publicly on the steps it has taken to address audit finding, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if the executive does not report at all on its steps to address audit findings.

Answer:

d. No, the executive does not report on steps it has taken to address audit findings.

Source:
NS

Comment:
L'exécutif ne fait pas de reporting sur les mesures prises pour mettre en oeuvre les recommandations issues du rapport d'audit.

Peer Reviewer

Opinion: Agree
Comments: L'exécutif ne rend pas compte des mesures qu'il a prises pour donner suite aux constatations de l'audit.

Government Reviewer

Opinion: I choose not to review this question

102. Does either the Supreme Audit Institution (SAI) or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?

GUIDELINES:

Question 102 asks whether the Supreme Audit Institution (SAI) or the legislature track actions by the executive to address audit recommendations. After audit results and recommendations are discussed and validated by the legislature, the executive is normally asked to take certain actions to address the audit findings. For accountability purposes, the public needs to be informed about the status of those actions, and steps the executive has taken to address audit recommendations. In addition to the executive reporting on its actions (see Question 101), the SAI and legislature – as the key oversight institutions – have a responsibility to keep the public informed by tracking the executive's progress in addressing audit recommendations.

To answer "a," the SAI or legislature must report publicly on what steps the executive has taken to address all audit findings. A "b" response applies if the SAI or legislature reports publicly on what steps the executive has taken to address most, but not all, audit findings. A "c" response applies if the SAI or legislature

reports publicly on what steps the executive has taken to address only some audit findings. As long as the SAI or legislature reports publicly on the steps the executive has taken, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if neither the SAI nor the legislature reports on the executive's steps to address audit findings.

Answer:

d. No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.

Source:

NS

Comment:

Ni la Cour, ni le parlement ne rapportent publiquement sur les mesures prises par l'exécutif pour mettre en oeuvre les recommandations d'audit.

Peer Reviewer

Opinion: Agree

Comments: Ni la Cour des comptes(SAI), ni la Parlement ne rapportent sur les mesures prises par l'Exécutif pour donner suite aux recommandations d'audit.

Government Reviewer

Opinion: I choose not to review this question

103. Is there an Independent Fiscal Institution (IFI) that conducts budget analyses for the budget formulation and/or approval process?

GUIDELINES:

Question 103 examines whether an Independent Fiscal Institution (IFI) exists that contributes budget analyses to the budget formulation and/or approval process. According to the Principles for Independent Fiscal Institutions, adopted by the OECD Council in 2014, "independent fiscal institutions are publicly funded, independent bodies under the statutory authority of the executive or the legislature which provide non-partisan oversight and analysis of, and in some cases advice on, fiscal policy and performance", and with "a forward-looking ex ante diagnostic task". In practice, they come in two main forms:

- *Parliamentary budget offices (also known as PBOs) such as the Congressional Budget Office in the United States (<https://www.cbo.gov/>), the Parliamentary Budget Office in South Africa (<https://www.parliament.gov.za/parliamentary-budget-office>), and the Center for Public Finance Studies in Mexico (Centro de Estudios de las Finanzas Públicas, <http://www.cefp.gob.mx/>); or*
- *Fiscal councils such as the Office for Budget Responsibility in the United Kingdom (<https://obr.uk/>), the Fiscal Policy Council in Sweden (Finanspolitiska Rådet, <http://www.finanspolitiskaradet.com/>), and the High Council for Public Finances in France (Haut Conseil des finances publiques, <https://www.hcfp.fr/>).*

For more information, see von Trapp et al. 'Principles for Independent Fiscal Institutions and Case Studies', OECD Journal on Budgeting 15:2 (special issue, 2016), <https://doi.org/10.1787/budget-15-5jm2795tv625>.

To answer "a," there must be an IFI, and its independence must be set in law. In addition, it must have sufficient staffing and resources, including funding, to carry out its tasks. Answer "b" applies if an IFI exists, but either its independence is not set in law or its staffing and resources are insufficient to carry out its tasks. Answer "c" applies if an IFI exists, but its independence is not set in law and it lacks sufficient staffing and resources. Answer "d" applies if no IFI exists.

If the answer is "a," "b," or "c," please specify in the comments the name and type of IFI that exists (e.g., parliamentary budget office or fiscal council). If the answer is "a" or "b," identify the law that guarantees its independence, and provide evidence in support of the assessment of the adequacy of its staffing and resources. This can include the IFI's total budget allocation over recent years, any press reports that discuss perceived funding shortfalls, assessments by international organizations, and/or information from interviews with staff of the IFI.

Answer:

d. No, there is no IFI.

Source:

http://www.finances.gov.tn/index.php?option=com_content&view=article&id=85&Itemid=393&lang=fr

Comment:

Il s'agit du Conseil National de la Fiscalité créé en vertu de l'article 4 du code des droits et procédures fiscaux. Etant donné qu'il est présidé par le ministre des finances lui-même, le Conseil n'est pas indépendant. Par ailleurs, il ne publie pas les rapports de ses réunions.

Peer Reviewer

Opinion: Agree

Comments: Il n'y a pas d'institution fiscale indépendante. Le Conseil National de la Fiscalité est présidé par le ministre des finances, il ne peut être indépendant. Les rapports et les recommandations de ce Conseil ne sont pas publiés.

Government Reviewer

Opinion: I choose not to review this question

104. Does the Independent Fiscal Institution (IFI) publish macroeconomic and/or fiscal forecasts?

GUIDELINES:

Question 104 assesses whether an Independent Fiscal Institution (IFI) has a role in producing the macroeconomic forecast (e.g., GDP growth, inflation, interest rates, etc.) and/or the fiscal forecast (revenues, expenditure, deficits, and debt), and if so, what kind of role it has. Macroeconomic and/or fiscal forecasting is a typical core function across IFIs, but their role in forecasting takes several forms (von Trapp et al. 2016, p. 17 and Table 2). Some IFIs produce just a macroeconomic forecast, while others produce a complete fiscal forecast (which also typically requires an underlying macroeconomic forecast). In some cases, the fiscal forecast reflects continuation of current budget policies; such forecasts can be used by the legislature, the media, or the public to assess the projections in the executive's budget reflecting the government's policy proposals.

Some IFIs produce the official macroeconomic and fiscal forecasts used in the executive's budget. In other cases, IFIs do not prepare their own independent forecasts, but rather produce an assessment of the official estimates, or provide an opinion on, or endorsement of, the government's forecasts. Some others have no role at all in forecasting.

To answer "a," there must be an IFI that publishes both its own macroeconomic AND fiscal forecasts. Answer "b" applies if an IFI publishes its own macroeconomic OR fiscal forecast (but not both). Answer "c" applies if the IFI does not publish a macroeconomic or fiscal forecast, but rather publishes an assessment of the official forecasts produced by the executive and used in the budget. Choose option "d" if there is no IFI; or if there is an IFI that neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts for the budget.

Macroeconomic forecasts may include indicators relating to economic output and economic growth, inflation, and the labor market, amongst others. Fiscal forecasts may include estimates of revenues, expenditures, the budget balance, and debt. If the answer is "a" or "b," please specify which indicators and estimates are included in the forecasts and whether the forecast is used by government as the official forecast. If the answer is "c," please describe the nature and depth of the assessment (e.g., the length of the commentary, or whether it covers both economic and fiscal issues).

Answer:

d. No, there is no IFI; or the IFI neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts produced by the executive.

Source:

NS

Comment:

Le Conseil National de la Fiscalité ne satisfait pas toutes les conditions pour être vu comme une IFI.

Toutefois, pour information, le Conseil ne publie pas ses propres prévisions macroéconomiques, ni commente celles de l'exécutif.

Peer Reviewer

Opinion: Agree

Comments: Il n'existe pas d'institution fiscale indépendante et le Conseil National de la Fiscalité ne publie pas ses rapports.

Government Reviewer

Opinion: I choose not to review this question

105. Does the Independent Fiscal Institution (IFI) publish its own costings of new policy proposals, to assess their impact on the budget?

GUIDELINES:

Question 105 assesses whether an Independent Fiscal Institution (IFI) has a costing function that involves assessing the budgetary implications of new policy proposals for both revenues and expenditures, and if so, what kind of role it has. Many IFIs have a costing role, but with substantial diversity in the nature and extent of this work (von Trapp et al 2016, pp. 17-18 and Table 2). Some assess virtually all new policy proposals, while others cost only a selection of new policy proposals. Others only publish opinions on, or scrutinize the costings of, budget measures produced by the executive.

To answer "a," the IFI must publish its own costings of all (or virtually all) new policy proposals. Answer "b" applies if the IFI publishes its own costings, but only for major new policy proposals – for instance, only those proposals that cost or save above a certain amount. Answer "c" applies if the IFI publishes its own costings, but only on a limited number of proposals. This could occur, for instance, if the IFI lacked the capacity to assess proposals dealing with certain

sectors. Instead of producing a cost estimate, it can also publish an assessment of the estimates produced by the executive. Answer "d" applies if there is no IFI; or if the IFI does not publish its own costings of new policy proposals or provide an assessment of the official costings of new policy proposals.

Answer:

d. No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.

Source:

NS

Comment:

Le Conseil National de la Fiscalité ne satisfait pas toutes les conditions pour être vu comme une IFI. Toutefois, pour information, le Conseil ne publie pas l'impact des nouvelles politiques fiscales/budgétaires.

Peer Reviewer

Opinion: Agree

Comments: Il n'existe pas d'institution fiscale indépendante et le Conseil National de la Fiscalité ne publie pas ses rapports.

Government Reviewer

Opinion: I choose not to review this question

106. In the past 12 months, how frequently did the head or a senior staff member of the Independent Fiscal Institution (IFI) take part and testify in hearings of a committee of the legislature?

GUIDELINES:

Question 106 concerns the interaction between two important oversight actors and assesses how frequently the Independent Fiscal Institution (IFI) made high-level inputs to the work of legislative committees. Almost all IFIs interact with the legislature in some form (von Trapp et al 2016, p. 18), but the intensity of the interaction varies. This question assesses this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the IFI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the IFI staff member in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). As evidence to support your answer, you can refer to official records of legislative committees, websites and annual reports of the IFI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; and "c" for once or twice. Answer "d" should be selected if the head or a senior staff member of the IFI never took part and testified in hearings of a committee of the legislature, or if there is no IFI.

Answer:

d. Never, or there is no IFI.

Source:

http://www.finances.gov.tn/index.php?option=com_content&view=article&id=85&Itemid=393&lang=fr

Comment:

Le Conseil National de la Fiscalité ne satisfait pas toutes les conditions pour être vu comme une IFI.

Toutefois, pour information, le CNF est présidé par le Ministre des Finances. Durant les 12 derniers mois, il est venu souvent au Parlement dans le cadre de la discussion du projet de Budget 2019, mais il n'est jamais venu en sa qualité de Président du Conseil

Peer Reviewer

Opinion: Agree

Comments: Il n'existe pas d'institution fiscale indépendante. Par contre le ministre des finances s'est rendu plusieurs fois devant le Parlement, durant les 12 derniers mois, soit pour répondre à des questions des députés ou pour présenter des projets de textes de lois.

Government Reviewer

Opinion: I choose not to review this question

107. Does the full legislature and/or a legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal?

GUIDELINES:

Question 107 asks whether the legislature debates budget policies prior to the tabling of the Executive's Budget Proposal. In general, prior to discussing the Executive's Budget Proposal for the coming year, the legislature should have an opportunity to review the government's broad budget priorities and fiscal parameters. Often times this information is laid out in a Pre-Budget Statement, which the executive presents to the legislature for debate. (See Questions 54-58.)

A number of countries conduct a pre-budget debate in the legislature around six months before the start of the budget year. In some cases, they adopt laws that guide the upcoming budget, for example the Budget Guidelines Law in Brazil and the Spring Fiscal Policy Bill in Sweden. A pre-budget debate can serve two main purposes: 1) to allow the executive to inform the legislature of its fiscal policy intentions by presenting updated reports on its annual and medium-term budget strategy and policy priorities; and 2) to establish "hard" multi-year fiscal targets or spending ceilings, which the government must adhere to when preparing its detailed spending estimates for the upcoming budget year.

To answer "a," the full legislature must debate budget policy prior to the tabling of the Executive's Budget Proposal and approve recommendations for the upcoming budget.

Answer "b" applies if a legislative committee (but not the full legislature) debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the budget. Option "b" also applies if, in addition to the action by the committee, the full legislature also debates budget policy in advance of the budget, but does not approve recommendations.

Answer "c" applies if the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but does not approve recommendations for the budget. Answer "d" applies if neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.

In your comment, please indicate the dates of the budget debate, and if both the full legislature and a legislative committee held a debate. Note that a debate does not need to be open to the public, but a public record of the meeting or a public notice that the meeting occurred is required. In addition, please indicate whether the budget debate was focused on a Pre-Budget Statement published by the Executive. If the Executive did not publish a Pre-Budget Statement, then please indicate what served as the focus of the legislature's debate (for instance, a report released by an IFI or some other institution).

Answer:

c. Yes, the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but it does not approve recommendations for the upcoming budget.

Source:

http://www.mdici.gov.tn/wp-content/uploads/2019/01/BE_2019_Ar.pdf

Conversation téléphonique avec le Conseiller de la Commission parlementaire des finances.

Comment:

Une semaine environ avant la discussion du Projet de loi de finances. La commission des finances au sein de l'Assemblée discute un document baptisé "Le Budget Economique" qui a pour objectif de corréler le Budget annuel aux politiques publiques découlant de la vision du gouvernement. Le Budget économique est préparé et soumis par le Ministère de Développement et de la Coopération Internationale. Il est également débattu en plénière. Ne prenant pas la forme d'une loi, il n'est pas voté. Il sert seulement de cadrage pour la discussion du budget annuel qui va suivre. Selon une conversation avec le Conseiller de la Commission des Finances, les rapports ressortant des discussions sur le Budget Economique ne contiennent pas de recommandations.

Peer Reviewer

Opinion: Agree

Comments: La commission des finances au sein du Parlement discute avec l'Exécutif de la situation socio économique dans le pays et des nouvelles orientations de la politique du Gouvernement et ce sur la base d'un document élaboré par les services du ministère du Développement, de l'Investissement et de la Coopération Internationale, intitulé " Budget Économique". Ce document est élaboré par référence aux objectifs du Plan de développement quinquennal adopté par le Parlement, ses réalisations ainsi que le budget de l'Etat. D'autre part la nouvelle loi organique du Budget de 2019 (LOB n° 2019-15 du 13 février 2019,) stipule dans son article 40 que: "ministre chargé des finances prépare, sous l'autorité du Chef du Gouvernement, le projet de loi de finances de l'année conformément à un calendrier fixé par arrêté du ministre chargé des finances. Le Gouvernement présente à l'Assemblée des Représentants du Peuple, avant la fin du mois de juillet de chaque année, les hypothèses et les grandes orientations du budget de l'Etat pour l'année suivante".

Government Reviewer

Opinion: I choose not to review this question

108. How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?

GUIDELINES:

Question 108 examines how far in advance of the start of the budget year the legislature receives the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be submitted to the legislature far enough in advance to allow the legislature time to review it properly, or at least three months prior to the start of the fiscal year. (See, for instance, Principle 2.2.2 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

For the purposes of responding to this question, if – and only if – the most recent budget submission occurred later than usual as a result of a particular event, such as an election, please use a more normal year as the basis for the response. If, however, delays have been observed for more than one budget year, and the legislature has not received the Executive's Budget Proposal in a timely manner on more than one occasion in the last three years, then "d" will be the appropriate answer.

To answer "a," the legislature must receive the Executive's Budget Proposal at least three months in advance of the start of the budget year. Answer "b" applies if the legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year. Answer "c" applies if the legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year. Answer "d" applies if the legislature does not receive the Executive's Budget Proposal at least one month prior to the start of the budget year, or does not receive it at all.

Answer:

b. The legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year.

Source:

L'article 66 de la Constitution de la République Tunisienne.
Divers articles de presse

Comment:

Selon la Constitution, le Projet de loi de finances devrait être soumis à l'Assemblée au plus tard le 15 octobre de chaque année N-1. Selon de diverses sources journalistiques, ce délai a été respecté pour le Projet de loi de finances 2019.
https://www.ilboursa.com/marches/projet-loi-de-finances-2018-presentation-des-mesures-fiscales-relatives-a-lirpp-et-a-lis_12647

Peer Reviewer

Opinion: Agree

Comments: Aussi bien la nouvelle Constitution de la République Tunisienne de 2014, selon son article 66, que la loi organique du Budget (LOB, n° 2019-15 du 13 février 2019) dans son article 42, exige que le projet de loi de finances de l'année doit être présenté à l'Assemblée des Représentants du Peuple par le Chef du Gouvernement dans un délai ne dépassant pas le 15 octobre de l'année précédant l'année relative à son exécution.

Government Reviewer

Opinion: I choose not to review this question

109. When does the legislature approve the Executive's Budget Proposal?

GUIDELINES:

Question 109 examines when the legislature approves the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be approved by the legislature before the start of the fiscal year the budget proposal refers to. This gives the executive time to implement the budget in its entirety, particularly new programs and policies.

In some countries, the expenditure and revenue estimates of the Executive's Budget Proposal are approved separately; for purposes of this question, at least the expenditure estimates must be approved. Further, approval of the budget implies approval of the full-year budget, not just a short-term continuation of spending and revenue authority.

To answer "a," the legislature must approve the Executive's Budget Proposal at least one month before the start of the budget year. Answer "b" applies if the legislature approves the Executive's Budget Proposal less than one month in advance of the start of the budget year, but at least by the start of the budget year. Answer "c" applies if the legislature approves the Executive's Budget Proposal less than one month after the start of the budget year. Answer "d" applies if the legislature approves the Executive's Budget Proposal more than one month after the start of the budget year, or does not approve the budget.

Answer:

b. The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year.

Source:

Article 66 de la constitution de la république tunisienne

Comment:

Ledit article stipule que le Projet de Budget doit être approuvé au plus tard le 10 décembre de chaque année N-1. Dans la pratique, ce délai a été respecté pour le budget de 2018, tel que le prouve le lien suivant, par exemple. <http://www.businessnews.com.tn/loi-de-finances-2018-ce-qui-faut-retenir,519,76567,3>

Peer Reviewer

Opinion: Agree

Comments: L'article 66 de la nouvelle Constitution de la république Tunisienne de 2014, ainsi que l'article 47 de la LOB 2019 stipulent que :

l'Assemblée des Représentants du Peuple adopte le projet de la loi de finances de l'année qui lui est présenté au plus tard le 10 décembre de l'année précédant celle relative à l'exécution de la loi de finances présentée et le transmet au Président de la République au plus tard le lendemain de son approbation.

Government Reviewer

Opinion: I choose not to review this question

110. Does the legislature have the authority in law to amend the Executive's Budget Proposal?

GUIDELINES:

Question 110 examines the legislature's power to amend—as opposed to simply accept or reject—the budget proposal presented by the executive. This question is about legal authority rather than actions the legislature takes in practice. The legislature's powers to amend the budget can vary substantially across countries.

The "a" response is appropriate only if there are no restrictions on the right of the legislature to modify the Executive's Budget Proposal, including its right to change the size of the proposed deficit or surplus. The "b" response would be appropriate if, for instance, the legislature is restricted from changing the deficit or surplus, but it still has the power to increase or decrease funding and revenue levels. The more limited "c" response would apply if, for instance, the legislature can only re-allocate spending within the totals set in the Executive's Budget Proposal or can only decrease funding levels or increase revenues. Finally, response "d" would apply if the legislature may not make any changes (or only small technical changes), or if amendments must first be approved by the executive. In these cases, the legislature is essentially only able to approve or reject the budget as a whole. If the answer is "b" or "c", please indicate the nature of the amendment powers available to the Parliament and how they are limited.

Answer:

b. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.

Source:

L'article 49 de la nouvelle loi organique du Budget datée du 13 février 2019

http://www.iort.gov.tn/WD120AWP/WD120Awp.exe/CTX_66712-2-sDwXCZpstj/RechercheTexte/SYNC_1991006516

Comment:

Selon ledit article, le droit d'amendement est lié à l'une des 3 conditions suivantes:

- La réduction des dépenses ou l'augmentation des recettes.
- Propositions d'augmentation des dépenses, à condition de proposer la contrepartie au niveau des recettes.
- La répartition des crédits entre les différents programmes (conditionnée par l'ajustement des indicateurs de performance appropriés).

Peer Reviewer

Opinion: Agree

Comments: La LOB de 2019 dans son article 49, donne droit à l'autorité législative d'introduire des amendements au projet de loi de finances de l'année ou de proposer de nouveaux articles dans les cas suivants: -pour réduire des dépenses ou augmenter des recettes ; -pour proposer de nouvelles dépenses sous réserve de proposer des recettes additionnelles ou une économie des dépenses couvrant les dépenses additionnelles ; - pour introduire des modifications sur la répartition des crédits entre les programmes moyennant les modifications correspondantes au niveau des objectifs et des indicateurs des programmes concernés par les modifications.

Government Reviewer

Opinion: I choose not to review this question

111. During the most recent budget approval process, did the legislature use its authority in law to amend the Executive's Budget Proposal?

GUIDELINES:

Question 111 assesses whether any formal authority of the legislature to amend the Executive's Budget Proposal is used in practice. The responses to this question should be determined based on action by the legislature related to the Enacted Budget used in the OBS. Choose answer "a" if the legislature used its authority in law to amend the Executive's Budget Proposal during the most recent budget approval process, and amendments were adopted (all, or at least some of them). Answer "a" also applies if the legislature used its authority in law to amend the Executive's Budget Proposal, but the amendments were rejected by executive veto. Answer "b" applies if the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but none of these amendments were adopted. Answer "c" applies if the legislature has the authority in law to amend the budget, but no amendments were proposed during its consideration. Answer "d" applies when the legislature does not have any authority to amend the budget (that is, Question 110 is answered "d").

If the answer is "a" or "b", please specify in the comments the number of amendments introduced by the legislature (and in the case of an "a" response, the number adopted, or if applicable, information about an executive veto) and describe their nature. For example, did the amendments result in an increase or decrease of the deficit? What were the most significant amendments to revenues and to expenditures in terms of the sums involved? How did amendments

affect the composition of expenditures? If the answer is "a," please specify which amendments were adopted, and provide evidence for it.

Answer:

a. Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.

Source:

-Rapport de la commission parlementaire des finances sur le projet de loi de finances pour l'année 2019 (disponible sur le site de l'assemblée).

http://arp.tn/site/servlet/Fichier?code_obj=104540&code_exp=1&langue=1

-Loi de finances pour l'année 2019.

Comment:

A partir de la page 24 du rapport, sont présentés les différents amendements exercés par la commission (article par article). Il en a des dizaines, y compris des articles qui ont été complètement rejetés. En faisant le recoupement d'information avec la version définitive du Budget approuvé, on remarque que la quasi totalité de ces amendements ont été adoptés.

Peer Reviewer

Opinion: Agree

Comments: Le rapport de la Commission des finances au sein du parlement portant sur la projet de budget de l'Etat pour l'année 2019 présente l'ensemble des amendements introduits par ladite Commission dont la plupart ont été retenus et adoptés par l'ARP. Lequel rapport est disponible sur le site officiel de l'ARP.

Government Reviewer

Opinion: I choose not to review this question

112. During the last budget approval process, did a specialized budget or finance committee in the legislature examine the Executive's Budget Proposal?

GUIDELINES:

Question 112 assesses the role of a specialized budget or finance committee during the budget approval stage. Effective committee involvement is an essential condition for legislative influence in the budget process. Specialized committees provide opportunities for individual legislators to gain relevant expertise, and to examine budgets and policy in depth. Yet, the involvement of committees differs across legislatures. Some legislatures have separate committees to examine spending and tax proposals, while others have a single finance committee. Not all legislatures have a specialized budget or finance committee to examine the budget. In addition, there can be differences in the time available for the committee's analysis of the budget.

A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, therefore it must be published before the legislature has adopted the budget.

Response "a" requires that, in the last budget approval process, a specialized budget or finance committee had one month or more to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted. Response "b" applies where such a committee examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if a committee examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where a specialized budget or finance committee did not examine the Executive's Budget Proposal.

Please specify in your comment the name of the committee and the number of days it had available to examine the budget and to publish a report. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a copy of the report. Please note also if a report is published, but only after the budget has been adopted.

Answer:

a. Yes, a specialized budget or finance committee had at least one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.

Source:

Rapport de la commission des finances sur le projet de loi de finances pour l'année 2019.

http://arp.tn/site/servlet/Fichier?code_obj=104540&code_exp=1&langue=1

Comment:

Au niveau de la page 17 du rapport, est présenté le planning des séances qui ont eu lieu dans le cadre des travaux de la commission. Ceux-ci ont commencé le 08 novembre 2018 et ont pris fin après le 08 décembre 2018. Le rapport intégral des travaux de la commission est disponible sur le site web de l'Assemblée.

Peer Reviewer

Opinion: Agree

Comments: La Commission des finances au sein du Parlement a tenu ses travaux durant un mois (du 08/11/2018 au 08/12/2018) pour discuter du projet de budget de l'Etat de l'année 2019. Cette commission spécialisée a publié son rapport qui est disponible sur le site officiel de l'ARP.

Government Reviewer

Opinion: I choose not to review this question

113. During the last approval process, did legislative committees, responsible for particular sectors (e.g., health, education, defense, etc.), examine spending in the Executive's Budget Proposal related to the sector for which they are responsible?

GUIDELINES:

Question 113 assesses the role of committees of the legislature that are responsible for particular sectors (e.g., health, education, defense, etc.) during the budget approval stage. The role of sectoral committees differs across legislatures. Some legislatures do not involve them in the budget approval process, while others do. In addition, the time available for committee analysis differs.

A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, so therefore must be published before the legislature has adopted the budget. Response "a" requires that sector committees had one month or more to examine the Executive's Budget Proposal, and published a report with findings and recommendations prior the budget being adopted. Response "b" applies where such committees examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if sectoral committees examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where sectoral committees did not examine the Executive's Budget Proposal.

Please provide in the comments a brief overview of the committee structure and specify the number of days that sectoral committees had available to examine the budget and to publish their reports. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a sample copy of at least one of the reports. Please note if a report is published, but only after the budget has been adopted.

For purposes of responding to this question, use those sectoral committees that are best performing – that is, the ones that examine the budget the longest and that publish reports.

Answer:

a. Yes, sector committees had at least one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.

Source:

Rapports des commissions parlementaires. <http://arp.tn/site/servlet/ResultRapport>

Comment:

Selon le conseiller de la commissions des finances, les projets de budget par ministère est déposé au bureau d'ordre de l'assemblée en même temps que le projet de budget, à savoir le 15 octobre (au plus tard) de chaque année N-1. Les rapports des commissions spécialisées ont été publiés entre le 29 et le 04 décembre 2018, ce qui veut dire que les commissions ont eu plus d'un mois pour examiner les projets de budgets ministériels. Le lien ci-dessus donne l'exemple des rapports publiés par la commission de l'Agriculture, de la sécurité alimentaire, du commerce et des services qui examine les projets de budget de 4 ministères (l'Agriculture, le transport, le commerce et le tourisme).

Peer Reviewer

Opinion: Agree

Comments: Les commissions sectorielles ont eu au moins un mois pour examiner le projet de budget de l'exécutif de l'année 2019 et elles ont publié des rapports contenant leurs conclusions et recommandations avant l'adoption du budget.

Government Reviewer

Opinion: I choose not to review this question

114. In the past 12 months, did a committee of the legislature examine in-year implementation of the Enacted Budget during the relevant budget execution period?

GUIDELINES:

Question 114 is about legislative oversight of budget execution. It assesses whether and how often a committee examined the implementation of the budget during the budget execution period (i.e., financial year) for which it was approved, and whether this resulted in an official report with findings and recommendations. This question does not apply to the ex post review of implementation following the end of the budget year as part of the audit stage, which

is assessed separately. Nor does it apply to the legislature's review of the budget that it may undertake as part of the process of considering a supplemental budget during the year. In-year monitoring by the legislature will be affected by the frequency that the executive publishes In-Year Reports.

To answer "a," a committee must have examined in-year implementation of the Enacted Budget at least three times during the course of the relevant budget year and published reports with findings and recommendations. Answer "b" applies where this occurred only once or twice during the year.

Exception: If a legislature is in session only twice during the year, and it examines the implementation of the budget during both sessions, then it would be eligible for an "a" response.

Choose "c" if a committee examined in-year implementation (without regard to frequency), but did not publish any report with findings and recommendations. Answer "d" applies where no committee examined in-year implementation.

If the answer is "a" or "b," please specify the name of the committee and when it reviewed budget implementation, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation.

For purposes of responding to this question, if more than one committee holds in-year reviews of the budget, use the committee that is best performing – that is, the one that examines in-year implementation the most times and that publishes a report.

Answer:

d. No, a committee did not examine in-year implementation.

Source:

Loi Organique du Budget
Conversation avec le conseiller de la commission des finances

Comment:

Sur le site web de l'ARP, il n'y a aucune référence sur le suivi de l'exécution du budget durant les 12 derniers mois, information confirmée par le conseiller de la commission des finances.

Peer Reviewer

Opinion: Agree

Comments: Aucune information n'indique que l'autorité législative ait examiné, au cours des 12 derniers mois, la mise en œuvre en cours d'année du budget adopté durant la période d'exécution du budget concerné.

Government Reviewer

Opinion: I choose not to review this question

115. Does the executive seek approval from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

GUIDELINES:

Question 115 examines whether the executive seeks approval from the legislature prior to shifting funds between administrative units, and whether it is legally required to do so.

In some countries, the executive has the power in law to adjust funding levels for specific appropriations during the execution of the budget. This question examines rules around shifting funds between administrative units (ministries, departments, or agencies) or whatever funding unit (or "vote") is specified in the Enacted Budget.

The conditions under which the executive may exercise its discretion to shift funds should be clearly defined in publicly available regulations or law. In addition, the amount of funds that the executive is allowed to transfer between administrative units should not be so excessive as to undermine the accountability of the executive to the legislature.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before shifting funds between administrative units, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before shifting funds between administrative units, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before shifting funds, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to shift funds between administrative units and the executive does not obtain legislative approval in practice. Answer "d" also applies if the executive is authorized to shift an amount considered so excessive as to undermine accountability (roughly equal to 3 percent of total budgeted expenditures). A "d" response applies if the legislature only approves the shifting of funds after it has already occurred.

In the comments, please indicate any law or regulation that provides the executive with standing authority to shift funds between administrative units and, if so, describe that authority. Similarly, legislative approval for shifting funds between administrative units typically occurs with the adoption of legislation such as a supplemental budget. But if other formal procedures for gaining approval from the legislature exist, then please provide information about that approval process.

Answer:

d. There is no law or regulation requiring the executive to obtain approval from the legislature prior to shifting funds between administrative units, and in practice the executive shifts funds between administrative units before obtaining approval from the legislature.

Source:

Titre 4 de la nouvelle loi organique du Budget

http://www.iort.gov.tn/WD120AWP/WD120Awp.exe/CTX_66152-2-BqoplLcqa/RechercheTexte/SYNC_1994750594

Comment:

Selon les dispositions du titre 4 de la loi organique du budget, l'exécutif peut procéder à des transferts de crédits selon des conditions précises, mais n'a pas l'obligation d'obtenir une approbation préalable de la part du législatif. Les modifications sont présentées à posteriori (après la clôture de l'année) par décret ou arrêté selon le type de transfert (articles 52 à 56)

Peer Reviewer

Opinion: Agree

Comments: Aucune loi ou réglementation n'oblige l'exécutif à obtenir l'approbation du pouvoir législatif avant de transférer des fonds entre unités administratives et, dans la pratique, il transfère les fonds entre unités administratives avant d'obtenir l'approbation du pouvoir législatif. La LOB de 2019 indique dans le titre IV (articles 52 à 56) les cas de transfert de crédits et les modalités de leurs exécutions.

Government Reviewer

Opinion: I choose not to review this question

116. Does the executive seek approval from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?

GUIDELINES:

Question 116 examines whether the executive receives approval from the legislature prior to spending excess revenue, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if additional revenue is collected unexpectedly during the year, which often happens in oil/mineral-dependent countries, and it was not accounted for in the Enacted Budget, there should be a procedure in place to ensure that the legislature approves any proposed use of these "new" funds. If such requirements are not in place, the executive might deliberately underestimate revenue in the budget proposal it submits to the legislature, in order to have additional resources to spend at the executive's discretion, with no legislative control.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before spending any funds resulting from higher-than-expected revenues, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before spending excess revenue, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before spending excess revenue, but does not do so in practice. Answer "d" applies if prior legislative approval is not legally required for the executive to spend excess revenue and the executive does not obtain legislative approval in practice. A "d" response applies if the legislature only approves the additional spending after it has already occurred.

Typically, legislative approval of additional spending beyond what was reflected in the Enacted Budget would occur with the adoption of a supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.

Answer:

d. There is no law or regulation requiring the executive to obtain approval from the legislature prior to spending excess revenues, and in practice the executive spends these funds before obtaining approval from the legislature.

Source:

Loi Organique du Budget.

Comment:

En cas de recettes excédentaires, il n'y a aucune disposition dans la loi exigeant l'obtention d'une approbation préalable de la part du législatif.

Peer Reviewer

Opinion: Agree

Comments: Il n'y a aucune disposition réglementaire obligeant l'Exécutif d'obtenir une autorisation préalable de la part du Législatif pour dépenser des recettes excédentaires.

Government Reviewer

Opinion: I choose not to review this question

117. Does the executive seek approval from the legislature prior to reducing spending below the levels in the Enacted Budget in response to revenue shortfalls (that is, revenues lower than originally anticipated) or other reasons during the budget execution period, and is it legally required to do so?

GUIDELINES:

Question 117 examines whether the executive receives approval from the legislature prior to cutting spending below the levels in the Enacted Budget in response to revenue shortfalls or for any other reason, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if less revenue is collected unexpectedly during the year, the legislature should approve or reject any proposed reductions in expenditures that are implemented as a result. If such requirements are not in place, the executive might substantially change the composition of the budget at the executive's discretion, with no legislative control.

Typically, legislative approval of proposals to reduce spending below the levels reflected in the Enacted Budget would occur as part of the supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before implementing spending cuts in response to revenue shortfalls or for other reasons, and it does so in practice. Answer "b" applies if the executive received legislative approval before implementing such cuts, but is not legally required to do so. Answer "c" applies if the executive is legally required to obtain legislative approval before implementing such cuts, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to implement such cuts and the executive does not obtain such approval in practice. A "d" response applies if the legislature only approves the spending cuts after they have already occurred.

Answer:

d. There is no law or regulation requiring the executive to obtain approval from the legislature prior to reducing spending below enacted levels, and in practice the executive implements these spending cuts before seeking prior approval from the legislature.

Source:

Les lois de finances complémentaires de 2011 à 2018.

http://www.finances.gov.tn/index.php?option=com_jdownloads&view=viewcategory&catid=9&Itemid=306&lang=fr

Comment:

Depuis 2011, le cas de réduction des dépenses effectives par rapport à leur niveaux prévues se répète annuellement. Pour ce faire, le gouvernement a eu recours à des lois de finances complémentaires (LFC) qui sont votés par l'Assemblée mais après avoir procédé effectivement aux modifications. Dans la pratique, les LFC sont approuvées en fin d'année (parfois en même temps de la discussion du projet de budget de l'année prochaine).

Peer Reviewer

Opinion: Agree

Comments: Aucune loi ni aucun règlement n'obligent l'Exécutif à obtenir l'approbation du Législatif avant de réduire les dépenses au-dessous des montants approuvés, et dans la pratique, l'Exécutif met en œuvre ces réductions de dépenses avant de demander l'approbation préalable du Législatif. Depuis l'année 2011 l'Exécutif a eu recours à des lois de finances complémentaires qui sont soumis à l'approbation du Législatif après coup, généralement en fin d'année.

Government Reviewer

Opinion: I choose not to review this question

118. Did a committee of the legislature examine the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI)?

GUIDELINES:

Question 118 is about ex post oversight following the implementation of the budget. It probes whether a committee examined the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI), and whether this resulted in an official report with findings and recommendations. A key issue is how soon after the SAI releases the report does it legislature review it. This question does not apply to the legislative scrutiny of in-year implementation of the Enacted Budget during the relevant budget execution period, which is assessed separately. Also, the question is asking specifically about the SAI's annual report on the execution of the budget, not about other audit reports that the SAI may produce. (This is the Audit Report used for responding to Question 98.)

To answer "a," a legislative committee must have examined the annual Audit Report within three months of it being released by the SAI, and then published a report (or reports) with findings and recommendations. (Note that the three-month period should only take into account time when the legislature is in session.)

Answer "b" applies when the committee examines it within six months of it being released (but more than three months), and then published a report with its findings and recommendations. Choose "c" if a committee examined the annual Audit Report more than six months after it became available or it did not publish any report with findings and recommendations. Answer "d" applies where no committee examined the annual Audit Report.

If the answer is "a" or "b," please specify the name of the committee and when it reviewed the Audit Report, and provide a copy of its report(s). If the answer is

"c," please specify the name of the committee and when it reviewed budget implementation. Answers "a," "b," or "c" may be selected if the Audit Report is produced by the SAI but not made publicly available.

Answer:

a. Yes, a committee examined the Audit Report on the annual budget within three months of its availability, and it published a report with findings and recommendations.

Source:

Date de publication du rapport de la cours des comptes sur le règlement du Budget de l'Etat pour l'année 2016

http://www.courdescomptes.nat.tn/Fr/accueil_46_6

Date de la soumission du rapport à l'assemblée

http://arp.tn/site/servlet/Fichier?code_obj=103317&code_exp=1&langue=1

Comment:

L'examen du rapport de la cours des comptes par la commission des finances a commencé avant que la cours le publie sur son siteweb. Les deux sources indiquées ci-dessus indiquent que la cours a rendu public son rapport le 19 octobre 2018, alors qu'elle l'a soumis à l'assemblée le 21 juin 2018. La commission a publié son rapport le 23 juillet 2018.

Peer Reviewer

Opinion: Agree

Comments: La Commission des finances au sein du Législatif a examiné, entre juin et juillet 2018, le rapport d'audit sur le budget de l'Etat de l'année 2016, produit par l'institution supérieure de contrôle(la Cour des Comptes).

Government Reviewer

Opinion: I choose not to review this question

119. Was the process of appointing (or re-appointing) the current head of the SAI carried out in a way that ensures his or her independence?

GUIDELINES:

Question 119 concerns the appointment process of the current head of the Supreme Audit Institution (SAI). Appointment procedures vary greatly across countries, as well as across different types of SAIs. Moreover, conventions and informal practices can greatly affect the de facto independence of the head of the SAI. While these factors make it difficult to devise a single metric against which all SAIs can be assessed with regard to this particular aspect, this question focuses on whether the legislature or judiciary must appoint or approve the appointment of the head of the SAI as a way to ensure the SAI's independence from the executive. However, if the appointment is carried out in another way that nonetheless ensures the independence of the SAI head, then that approach could be also considered.

To answer "a," the legislature or judiciary must appoint (or re-appoint) the head of the SAI, or approve the recommendation of the executive, as a way that ensure his or her independence from the executive. (As noted above, alternative approaches may also be acceptable.) Choose "b" if the appointment process does not ensure the independence of the head of the SAI, e.g. the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.

Irrespective of which answer you selected, provide a description of how the head of the SAI is appointed.

Answer:

b. No, the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.

Source:

Décret Présidentiel 2017-80

<http://www.legislation.tn/sites/default/files/fraction-journal-officiel/2017/2017F/048/Tf20170823.pdf>

Comment:

Le Premier Président de la Cour des Comptes est désigné par décret présidentiel sans consentement avec le législatif ni les instances juridiques indépendantes.

Peer Reviewer

Opinion: Agree

Comments: Le premier président de la Cour des Comptes est désigné par décret présidentiel en concertation avec le chef du Gouvernement(Exécutif) sans recourir à l'avis du Législatif. Le décret de nomination en question fait référence à l'article 106 de la nouvelle Constitution de la république Tunisienne, le rapport du Conseil de la magistrature financière et l'extrait des délibérations de l'assemblée plénière du Conseil supérieur de la magistrature tenue le 22 mai 2017. Le premier président de la Cour des Comptes étant considéré comme un magistrat et les magistrats sont nommés par décret présidentiel sur avis conforme du Conseil supérieur de la magistrature.

Government Reviewer

Opinion: I choose not to review this question

120. Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?

GUIDELINES:

Question 120 covers the manner in which the head or senior members of the SAI may be removed from office. This question draws on best practices identified in the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>), including measures intended to guarantee the office's independence from the executive.

To answer "a," the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before the head of the SAI is removed. For example, the legislature or judiciary may give final consent following a certain external process, such as a criminal proceeding. So while the executive may initiate a criminal proceeding, the final consent of a member of the judiciary – or a judge – is necessary to render a verdict of wrongdoing that may lead to the removal from office of the head of the SAI. Answer "b" applies if the executive may remove the head of the SAI without the final consent of the judiciary or legislature.

Answer:

b. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.

Source:

Loi Organique 34-2016 portant sur le Conseil National de la magistrature
http://www.iort.gov.tn/WD120AWP/WD120Awp.exe/CTX_67272-79-BreXeiyfha/RechercheTexte/SYNC_2001260922
Chapitre 3 de la Constitution Tunisienne fixant les prérogatives du pouvoir législatif
<http://www.legislation.tn/sites/default/files/news/constitution-b-a-t.pdf>

Comment:

Il n'y a aucune disposition légale contraignant le Conseil National de la Magistrature ou l'Assemblée à être consultée avant que le Premier Président de la cours soit démis de ses fonctions. Dans la pratique, nous n'avons trouvé aucune référence le prouvant.

Peer Reviewer

Opinion: Agree

Comments: L'Exécutif peut démettre le premier président de la Cour des Comptes sans consulter au préalable le Législatif, par contre l'avis du Conseil supérieur de la magistrature est déterminent par référence à la loi organique n° 2016-34 du 28 avril 2016, relative au conseil supérieur de la magistrature qui stipule dans son article 54 que: "Il ne peut être mis fin aux fonctions des magistrats qu'en vertu d'une décision motivée du conseil supérieur de la magistrature, publiée au Journal Officiel de la République Tunisienne". Et le premier président de la Cour des Compte étant un magistrat.

Government Reviewer

Opinion: I choose not to review this question

121. Who determines the budget of the Supreme Audit Institution (SAI)?

GUIDELINES:

Question 121 asks who determines the budget of the Supreme Audit Institution (SAI). To ensure objective audits of government budgets, another important component of the SAI's independence from the executive is the extent to which the SAI's budget is determined by a body other than the executive, and whether the SAI has adequate resources to fulfill its mandate.

Answer "a" applies if the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate, AND either the SAI determines its own budget and then submits it to the executive (which accepts it with little or no change) or directly to the legislature, or the budget of the SAI is determined directly by the legislature or judiciary (or some independent body). Answer "b" applies if the SAI's budget is determined by the executive (absent a recommendation from the SAI), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. Answer "c" applies if the legislature or judiciary (or some independent body) determines the SAI's budget, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Answer "d" applies if the executive determines the SAI's budget, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Please provide evidence in support of the assessment that the funding level is or is not broadly consistent with the resources the SAI needs to fulfill its mandate.

Answer:

d. The budget of the SAI is determined by the executive, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate.

Source:

Tableau C des annexes à la loi de finances 2019

http://www.iort.gov.tn/WD120AWP/WD120Awp.exe/CTX_67272-79-BreXeiyfha/RechercheTexte/SYNC_2002339954

Comment:

Ledit tableau montre que le budget de la cour est rattaché à celui de la présidence du gouvernement, contrairement à ceux d'autres institutions indépendantes jouissant d'une budget autonome (instance des élections, conseil supérieur de la magistrature, instances constitutionnelles indépendantes, etc). Des contacts d'ordre informel effectués avec des fonctionnaires à la cour confirment que les ressources financières et humaines mis à la disposition de la cour demeurent insuffisantes par rapport aux aspirations.

Peer Reviewer

Opinion: Agree

Comments: Le budget alloué à la Cour des comptes est arrêté par le pouvoir exécutif sur la base de son programme annuel proposé. Généralement les budgets alloués sont en deçà de ce qui est demandé.

Government Reviewer

Opinion: I choose not to review this question

122. Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

GUIDELINES:

Question 122 explores the scope of the investigative powers of the Supreme Audit Institution (SAI) as prescribed in law.

Question 97 asks which of the three types of audits – financial, compliance, and performance – the SAI conducts. This question asks if the SAI is constrained by law (rather than by a lack of capacity or an inadequate budget) from undertaking any form of audit or investigating irregularities in any program or activity.

There are numerous examples of limitations. For instance, some SAIs are not permitted by their legal mandate to audit joint ventures or other public-private arrangements. Others are only allowed to undertake financial audits, precluded from conducting performance or value-for-money audits. The SAIs in some countries do not have the legal mandate to review arrangements involving oil or stabilization funds, or other types of special or extra-budgetary funds. The SAI may also not have the ability to audit commercial projects involving the public and private sector.

To answer "a," the SAI must have full discretion in law to decide which audits to undertake. Answer "b" applies if some limitations exist, but the SAI enjoys significant discretion to undertake those audits it wishes to. Answer "c" applies if the SAI has some discretion, but significant legal limitations exist. Answer "d" applies if the SAI has no power at all to choose which audits to undertake

Consulting the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>) may be useful in answering this question as its provisions serve to define the appropriate scope of a SAI's legal mandate and jurisdiction.

Answer:

a. The SAI has full discretion to decide which audits it wishes to undertake.

Source:

Articles 3 et 21 de la loi organique 3-2008 portant organisation de la cour des comptes.

<http://www.courdescomptes.nat.tn/upload/ReferencesJuridiques/AR/LOI%20ORGANIQUE%202008%20A.pdf>

Comment:

Selon lesdits articles, la cour a le pouvoir discrétionnaire d'auditer toutes les institutions publiques (à caractère administratif ou non administratif) les collectivités locales ainsi que toutes les entreprises marchandes impliquant l'Etat en tant qu'actionnaire (Article 3) . La cour a également le pouvoir de demander à tous les établissements publics les documents se rapportant à la gestion de l'argent public (article 21)

Peer Reviewer

Opinion: Agree

Comments: La Cour des comptes a, de par la loi, le droit d'entreprendre les audits qu'elle souhaite. La loi organique n° 2008-3 du 29 janvier 2008, modifiant et complétant la loi n° 68-8 du 8 mars 1968 portant organisation de la Cour des Comptes lui accorde le pouvoir discrétionnaire d'auditer toutes les institutions publiques à caractère administratif ou non administratif, les collectivités locales ainsi que toutes les entreprises marchandes impliquant l'Etat en tant qu'actionnaire. La Cour des comptes a également le pouvoir de demander à tous les établissements publics les documents se rapportant à la gestion des deniers publics.

Government Reviewer

Opinion: I choose not to review this question

123. Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?

GUIDELINES:

Question 123 assesses whether and to what extent the audit processes of the Supreme Audit Institution (SAI) are subject to review by an independent agency. The latter could be a peer SAI, an international organization, an academic institution with relevant expertise, or an independent domestic agency with quality assurance functions in the area of financial reporting.

To answer "a," an independent agency must conduct and publish a review of the audit processes of the SAI on an annual basis. Answer "b" applies if a review was carried out within the past five years, and published, but it is not conducted annually, but. Choose answer "c" if the SAI has an internal unit that reviews the audit processes of the SAI on a regular basis, but an independent agency does not conduct such a review. Answer "d" applies if the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.

If the answer is either "a" or "b," please specify the name of the independent agency and when last it conducted such a review, and provide a copy of the published report. If the answer is "c," please specify the name of the unit within the SAI that is tasked with conducting such reviews.

Answer:

d. No, the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.

Source:

Article 8 de la loi organique 34-2016 portant sur le Conseil Supérieur de la Magistrature
http://www.legislation.tn/detailtexte/Loi-num-2016-34-du---jort-2016-035__2016035000341

Comment:

La loi organique prévoit la création d'un Conseil de la magistrature financière (parmi les structures au sein du Conseil Supérieur) qui a pour fonction de superviser et d'accompagner le processus de l'audit. Toutefois, cette structure n'est pas encore effective dans la pratique.

Peer Reviewer

Opinion: Agree

Comments: Les processus d'audit de la Cour des Comptes ne sont pas examinés par un organisme indépendant. La loi organique n° 2016-34 portant sur le Conseil supérieur de la magistrature a prévu la création d'un Conseil de la magistrature financière qui devrait assurer la mission de superviser et d'accompagner le processus d'audit.

Government Reviewer

Opinion: I choose not to review this question

Researcher Response

En fait, l'unité a été élue en 2017, nous avons ainsi considéré qu'elle est déjà effective, voici un lien qui le montre:

<https://news.gnet.tn/archives/actualites-nationales/le-juge-najib-ktari-elu-president-du-conseil-de-la-magistrature-financiere/id-menu-958.html> Mais, depuis deux ans il y a une vacance de poste au sein de la composition du Conseil. L'instance des élections a été obligée d'organiser des élections partielles. Le problème a duré jusqu'à 2019 (<https://www.businessnews.com.tn/article,520,85975,3>), ce qui a entravé considérablement l'opérationnalisation du travail du conseil. On avait répondu "c" en 2017 parce que ce conseil venait d'être créé, et qu'il s'est déjà réuni à l'époque comme le montre ce Procès Verbal par exemple (en arabe) publié sur le site de la cour des comptes en 2017:

http://www.courdescomptes.nat.tn/upload/actualite/PV_CMF.pdf C'est le seul Procès Verbal de ce Conseil depuis 2017. Cela montre qu'il n'a pas été effectif depuis.

124. In the past 12 months, how frequently did the head or a senior staff member of the Supreme Audit Institution (SAI) take part and testify in hearings of a committee of the legislature?

GUIDELINES:

Question 124 concerns the interaction between two important oversight actors and assesses how frequently the Supreme Audit Institution (SAI) made high-level inputs to the work of legislative committees. Many SAIs interact with the legislature in some form, but the nature and intensity of the interaction varies. This question probes this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the SAI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the SAI representative in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). You can refer to official records of legislative committees, websites and annual reports of the SAI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; "c" for once or twice, and "d" for never.

Answer:

b. Sometimes (i.e., three times or more, but less than five times).

Source:

Conversation avec le Conseiller de la commission des finances au sein de l'ARP

Comment:

Les rapports publiés par la commission des finances ne contiennent pas de mentions spécifiques à des séances d'audition impliquant la cour des comptes. Pour cela, nous avons contacté le conseiller auprès de la commission qui a confirmé que des responsables de la cour sont venus trois fois durant les 12 derniers mois, et ce dans le cadre des discussions relatives à la nouvelle loi organique du budget, le projet de budget 2019, et la loi de règlement du budget de l'Etat pour l'année 2016

Peer Reviewer

Opinion: Agree

Comments: Au cours des 12 derniers mois, des représentants de la Cour des comptes se sont rendus à l'ARP pour assister aux discussions tenues au sein de la Commission parlementaire des finances et qui ont porté sur la nouvelle loi organique sur le budget (LOB), le projet du budget de l'Etat de l'année 2019 et la loi de règlement du budget de l'Etat pour l'année 2016.

Government Reviewer

Opinion: I choose not to review this question

125. Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?

GUIDELINES:

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:

https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf.

Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in the formulation of the annual budget, including annual pre-budget discussions. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as spending and tax policy, funding and revenue levels, and macro-fiscal planning.

To answer "a," the executive must use open participation mechanisms that involve the public in the formulation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government officials. Examples include public meetings and online deliberative exchanges.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that the all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples of mechanisms that might qualify as a “c” response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a “c” response.

Answer “d” applies if the requirements for a “c” response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

c. Yes, the executive uses participation mechanisms during the budget formulation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).

Source:

Avis de la part des partenaires sociaux.

Comment:

Durant la phase de préparation du budget, les partenaires sociaux, particulièrement l'Union Générale Tunisienne du Travail, et l'Union Tunisienne de l'Industrie, du Commerce et de l'Artisanat sont sollicitées pour présenter leur proposition dans le cadre du budget. Des réunions bilatérales entre le MF et chacune de ces deux organisations ont été tenues.

Peer Reviewer

Opinion: Agree

Comments: L'Exécutif se consulte lors de la préparation du projet de budget de l'Etat avec certains partenaires sociaux pour recueillir leurs avis et propositions. Il s'agit notamment des principales organisations syndicales, ouvrière (UGTT) et patronale (UTICA).

Government Reviewer

Opinion: I choose not to review this question

IBP Comment

Upon further consultations with researcher, IBP agrees with response C. IBP understands that Ministry of Finance held bilateral consultations with several groups including UGTT (representative of workers) and UTICA (representative of employers). The focus of the bilateral meetings (held in September 2018) was to discuss the draft Finance Bill for 2019. For more information, see links below: <http://www.finances.gov.tn/fr/actualites-evenements/le-plf-2019-objet-dune-rencontre-entre-le-ministre-des-finances-et-le-bureau> <https://news.gnet.tn/archives/actualites-nationales/chahed-ouvriera-vendredi-une-conference-nationale-sur-le-plf-2019/id-menu-958.html>

126. With regard to the mechanism identified in question 125, does the executive take concrete steps to include vulnerable and under-represented parts of the population in the formulation of the annual budget?

GUIDELINES:

This question reflects the GIFT principle of “Inclusiveness”, and examines the executive’s effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on the executive’s efforts to seek out the views of members of the public from socially vulnerable groups and/or who are underrepresented in the process.

To answer “a,” the executive must actively seek out individuals from vulnerable and underrepresented communities and/or civil society organizations representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government’s efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives of vulnerable/underrepresented groups.

Answer “b” applies if the executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

b. The requirements for an “a” response are not met.

Source:

NS

Comment:

L'exécutif n'entreprind pas d'initiatives impliquant les groupes vulnérables dans la préparation du budget

Peer Reviewer

Opinion: Agree

Comments: Lors de la préparation du projet de budget, l'Exécutif n'entreprind pas d'initiatives de concertation avec les catégories vulnérables. L'Union Générale Tunisiens des Travailleurs(UGTT) est le partenaire social qui est généralement considérée comme étant le porte parole des catégories vulnérables (familles nécessiteuses, ouvriers de chantiers, chômeurs,...).

Government Reviewer

Opinion: I choose not to review this question

127. During the budget formulation stage, which of the following key topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the formulation of the annual budget.

Please note that while the public engagement can/may cover other topics – and for this reason the other questions assessing the executive's engagement with the public during budget formulation can be answered on the basis of engagement on topics other than the six listed above – for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

b. The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics.

Source:

NS

Comment:

Les consultations préalables se limitent à seulement deux ou trois organisations, n'accédant pas au niveau d'un engagement effectif avec le public.

Peer Reviewer

Opinion: Agree

Comments: Au cours de la préparation du projet de budget, il n'y a pas réellement de sujet clé couvert par l'engagement de l'Exécutif auprès des citoyens.

Government Reviewer

Opinion: I choose not to review this question

Researcher Response

J'ai compris que la question se réfère à l'engagement avec les citoyens, et non avec les organisations. Si on peut citer des domaines d'engagement des organisations: ca sera 1) les prévisions des dépenses, 2) dépenses sociales, et 3) Projet d'investissement, on change la réponse à "b."

IBP Comment

To maintain consistency of responses across countries, the response is changed from "d" to "b."

128. Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?

GUIDELINES:

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the

executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:

https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf.

Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in monitoring the implementation of the annual budget. If the executive has designated a central coordinating agency to implement participation mechanisms throughout the national budget process, researchers may consider these mechanisms. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the implementation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenue administration, public service delivery, public investment project implementation, including procurement, and the administration of social transfer schemes.

To answer "a," the executive must use open participation mechanisms that involve the public in the implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings, online, deliberative exchanges, procurement complaint mechanisms, and social monitoring and dialogue.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input on the implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include public hearings, surveys, focus groups, report cards, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to provide input on budget implementation, but:

1) The mechanisms are not structured, happen only on ad-hoc basis, or not regularly.

and/or

2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", the researcher must have evidence that the government is holding participation mechanisms that have some sort of public record (held in public, minutes of meetings released to public) so that all CSOs and members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples include hotlines, Facebook announcements, one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a "c" response.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

NS

Comment:

L'exécutif n'adopte pas de mécanismes à travers lesquels le public peut fournir des inputs sur l'exécution du budget.

Peer Reviewer

Opinion: Agree

Comments: L'exécutif ne dispose pas de mécanismes de participation par lesquels le public peut contribuer au suivi de l'exécution du budget annuel.

Government Reviewer

Opinion: I choose not to review this question

129. With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and underrepresented parts of the population on the implementation of the annual budget?

GUIDELINES:

This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on national government's efforts to obtain input from members of the public who are from socially vulnerable groups and/or underrepresented in national processes during the implementation of the annual budget.

To answer "a," the executive must actively seek out individuals from vulnerable and underrepresented community and/or civil society organizations representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives from vulnerable/underrepresented groups.

Answer "b" applies if the national executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

b. The requirements for an "a" response are not met.

Source:

NS

Comment:

L'exécutif n'entreprind pas d'initiatives permettant aux groupes vulnérables de fournir des inputs sur le suivi de l'exécution du budget

Peer Reviewer

Opinion: Agree

Comments: L'Exécutif ne prend pas des mesures concrètes pour recueillir l'avis des couches vulnérables et sous-représentées de la population sur l'exécution du budget annuel.

Government Reviewer

Opinion: I choose not to review this question

130. During the implementation of the annual budget, which of the following topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Changes in macroeconomic circumstances
2. Delivery of public services
3. Collection of revenue
4. Implementation of social spending
5. Changes in deficit and debt levels
6. Implementation of public investment projects

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the implementation of the annual budget.

Please note that while the public engagement can/may cover other topics -- and for this reason the other questions assessing the executive's engagement with the public during budget implementation can be answered on the basis of engagement on topics other than the six listed above -- for the purpose of answering this question, "key topics" are considered to be ONLY the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

NS

Comment:

Il n'y a pas de mécanismes engageant les citoyens durant l'implémentation du Budget.

Peer Reviewer

Opinion: Agree

Comments: L'exécutif ne dispose pas de mécanismes de participation par lesquels le public peut contribuer au suivi de l'exécution du budget annuel.

Government Reviewer

Opinion: I choose not to review this question

131. When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner?

Comprehensive information must include at least three of the following elements:

1. Purpose
2. Scope
3. Constraints
4. Intended outcomes
5. Process and timeline

GUIDELINES:

This question relates to the GIFT principle of "Openness," and addresses whether the executive provides relevant information on the process of the engagement before public participation takes place, in order to help citizens engage effectively. The question addresses whether the "rules of the public engagement" are clearly spelled out, in advance and in detail, so that those members of the public who want to engage know how to do so, in terms of when they can do so, what they are expected to provide input on, by when, to whom, etc. This question does not cover the substance of the engagement, which is covered by questions 127 and 130.

Non-comprehensive information means that the government provides information that includes at least one but less than three of the elements listed above.

Purpose refers to a brief explanation of why the public engagement is being undertaken, including the executive's objectives for its engagement with the public.

Scope refers to what is within the subject matter of the engagement as well as what is outside the subject matter of the engagement. For example, the scope may include how a current policy is administered but exclude the specifics of the policies themselves.

Constraints refers to whether there are any explicit limitations on the engagement. An example of a constraint could be that any policy changes must not cost (or forgo revenue) more than a specific amount or have no net fiscal cost.

Intended outcomes refers to what the executive hopes to achieve as a result of the engagement. Examples of intended outcomes could be revising a policy to better reflect citizen or service-user views or to improve the way in which a particular program is administered.

Process refers to the methods by which the public engagement will take place and the discrete steps in the process. For example, the process may simply be a one-off Internet-based consultation, with a summary published of public inputs and the official response. The process may involve simultaneous or overlapping steps, and may be conducted in one round or in two or more rounds of engagement.

Timeline refers to the specific dates on which the discrete steps in the process will take place, or during which they will be completed, and clear start and end dates for the overall engagement.

Answer "d" applies if the executive does not use public participation mechanisms during the budget implementation or formulation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

NS

Comment:

L'exécutif ne fournit pas d'informations exhaustives sur le processus de participation

Peer Reviewer

Opinion: Agree

Comments: Le processus de participation du public au projet de budget n'est pas évident. Aucune information n'est disponible qui prouve que le

public a été consulté sur une question ou un engagement relatifs au projet de budget.

Government Reviewer

Opinion: I choose not to review this question

132. With regard to the mechanism identified in question 125, does the executive provide the public with feedback on how citizens' inputs have been used in the formulation of the annual budget?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received, which ones are used in the formulation of the annual budget, and how/why.

By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.

Answer "a" applies when the executive provides a written document with:

- *The inputs (e.g., a written transcript) received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)*

Answer "b" applies when the executive provides a written document that includes:

- *The inputs (e.g., a written transcript) received from the public and*
- *A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used.*

Answer "c" applies when the executive provides a written document that includes:

- *The inputs (e.g., a written transcript) received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

NS

Comment:

L'exécutif ne fournit pas de feedback sur la manière par laquelle les inputs des citoyens ont été pris en considération

Peer Reviewer

Opinion:

Comments: L'exécutif n'informe pas le public de l'utilisation des contributions des citoyens dans la formulation du budget annuel.

Government Reviewer

Opinion: I choose not to review this question

133. With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens' inputs have been used to assist in monitoring the implementation of the annual budget?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received during the implementation of the annual budget, which ones are take into account to improve budget monitoring, and how/why.

By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.

Answer "a" applies when the executive provides a written document with:

- The inputs (e.g., a written transcript) received from the public and
- A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)

Answer "b" applies when the executive provides a written document that includes:

- The inputs received (e.g., a written transcript) from the public and
- A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were or were not taken into account by the executive during budget monitoring.

Answer "c" applies when the executive provides a written document that includes:

- The inputs (e.g., a written transcript) received from the public or
- A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

NS

Comment:

L'exécutif ne fournit pas d'information sur la manière par laquelle les avis des citoyens ont été pris en considération dans l'implémentation du budget

Peer Reviewer

Opinion: Agree

Comments: L'exécutif n'informe pas le public de la manière dont les citoyens ont été impliqués pour aider à suivre l'exécution du budget annuel.

Government Reviewer

Opinion: I choose not to review this question

134. Are participation mechanisms incorporated into the timetable for formulating the Executive's Budget Proposal?

GUIDELINES:

This question reflects the GIFT principles on "Sustainability," "Timeliness" and "Complementarity" and addresses whether the executive is able to link participation mechanisms to the administrative processes that are used to create the annual budget.

Please note that "timetable" refers to a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation. This document is sometimes referred to as the budget calendar and is the same document referenced in Question 53.

Answer "a" applies if the national executive establishes a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget. For answer choice "a", the timetable must be available to the public prior to the budget preparation process beginning.

Answer "b" applies if the executive does not establish a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget or if the executive does not use public participation mechanisms during the budget formulation or implementation stage.

Answer:

b. The requirements for an "a" response are not met.

Source:

Circulaire de préparation du Budget de l'Etat pour l'année 2019 présentant le calendrier budgétaire. <https://legislation-securite.tn/ar/node/104256>

Comment:

Le calendrier budgétaire n'incorpore pas d'indications sur la participation.

Peer Reviewer

Opinion:

Comments: La circulaire du président du Gouvernement n 14 du 16/04/2018 relative à la préparation du projet de budget de l'Etat pour l'année 2019 n'a pas inscrit dans le calendrier du processus d'élaboration des dates, ni des délais afférentes à la participation.

Government Reviewer

Opinion: I choose not to review this question

135. Do one or more line ministries use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget?

GUIDELINES

While questions 125 – 135 focus only on participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency currently use to allow the public to participate in the national budget process, this question asks about participation mechanisms used by line ministries to allow the public to participate in national budget processes. Thus, participation mechanisms used by the Ministry of Finance, lead budget agency, or central coordinating agency should not be used to answer this question. If there is more than one mechanism used by a line ministry or if multiple line ministries use participation mechanisms, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation and/or implementation of the annual budget.

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:

https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf

To answer "a," a line ministry must use open participation mechanisms that involve the public in the formulation or implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings and online deliberative exchanges.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation or implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which a line ministry seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if a line ministry has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) A line ministry consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the line ministry determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that the all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

The researcher must present evidence to support selection of a "c" response.

Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

Answer:

d. The requirements for a "c" response or above are not met.

Source:
NS

Comment:
Les principes du budget participatif ne sont pas adoptés au niveau des ministères

Peer Reviewer

Opinion: Agree

Comments: Les principes de budget participatif ne sont pas adoptés par aucun ministère.

Government Reviewer

Opinion: I choose not to review this question

136. Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?

GUIDELINES:

This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislative are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.

Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) has put in place and is using to allow the public to participate in their deliberations on the annual budget. This includes deliberations during the pre-budget phase (i.e., when the executive is still in the process of formulating the draft budget) and the budget discussions after the budget has been tabled to parliament and before it is approved. In the comment box, please specify during which stage of the budget cycle the legislature has put in place a public participation mechanism.

Mechanisms through which members of the public reach out to individual Members of Parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.

If there is more than one mechanism, please select a mechanism that best shows/reflects the legislature's efforts to incorporate citizens into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenues, policy selection, and macro-fiscal planning (please note that the issue of coverage is covered in a subsequent question).

To answer "a," the legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).

Answer "b" should be selected if the following applies:

- *The legislature holds public hearings on the budget;*
- *Testimony is not allowed from members of the public or CSOs; but*
- *There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.*

Answer "c" should be selected if the following applies:

- *The legislature holds public hearings on the budget;*
- *Testimony is not allowed from members of the public or CSOs;*
- *No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, but*
- *The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)*

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget

Answer:

c. Yes, public hearings are held. No testimony from the public is provided during the public hearings, and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).

Source:

Plusieurs sources journalistiques; comme par exemple
<https://www.webmanagercenter.com/2018/12/07/428033/larp-entame-lexamen-du-projet-de-loi-de-finances-2019/>

Comment:

Selon les sources mentionnées ci-dessus, plus d'une vingtaine de séances d'audition ont été tenues par la commission des finances au sein de l'Assemblée dans le cadre de la discussion du projet de loi de finances pour l'année 2019. Ces consultations concernent uniquement quelques organisations de la société civile spécialisées et des organisations professionnelles (Ordre de métiers, associations scientifiques, syndicats, patronat...)

Peer Reviewer

Opinion:

Comments: Il n'y a pas de mécanismes par lesquels les contributions du public sont reçues, mais l'Assemblée des Représentants du peuple (Législatif) invite dans les travaux de la Commission des finances des personnalités ou des groupes spécifiques (Syndicats ouvrier et patronat, corporations professionnelles,..) pour les consulter et prendre leur avis sur certains éléments du projet de budget.

Government Reviewer

Opinion: I choose not to review this question

137. During the legislative deliberations on the annual budget (pre-budget or approval stages), which of the following key topics does the legislature's (or relevant legislative budget committee) engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider the range of mechanisms currently used by the legislature to promote public participation during legislative deliberations on the annual budget.

Please note that while the public engagement can/may cover other topics, for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the legislature's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.

Answer:

b. The legislature seeks input on at least three (but less than six) of the above-mentioned topics.

Source:

Contacts avec des responsables de l'Union Générale Tunisienne du Travail, l'Union Tunisienne de l'Industrie, du Commerce et de l'Artisanat, le Conseil d'analyse économique.

Comment:

Les auditions qui ont été tenues ont porté spécifiquement sur les prévisions macroéconomiques, les dépenses sociales, les politiques publiques en matière d'encouragement de l'investissement et le financement du déficit budgétaire.

Peer Reviewer

Opinion: Agree

Comments: Dans ses auditions lors de la discussion du projet de budget de l'Etat de l'année 2019, la Commission des finances au sein de l'ARP a débattu avec notamment les partenaires sociaux (UGTT et UTICA) sur les prévisions macroéconomiques, les dépenses sociales, les politiques publiques en matière d'encouragement de l'investissement et le financement du déficit budgétaire.

Government Reviewer

Opinion: I choose not to review this question

138. Does the legislature provide feedback to the public on how citizens' inputs have been used during legislative deliberations on the annual budget?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the legislature provides information to citizens on which public inputs were received and how inputs were used during legislative deliberations (please note that these deliberations can refer to the pre-budget and approval phases). By "written record" in this question, we mean a document that is produced and released by the legislature.

Answer "a" applies when the legislature provides a written document with:

- *The inputs received from the public (e.g., a written transcript) and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).*

Answer "b" applies when the legislature provides a written document that includes:

- *The inputs received from the public (e.g., a written transcript) and*
- *A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used in legislative deliberations on the annual budget (please note that these deliberations refer to the pre-budget and approval phases).*

Answer "c" applies when the legislature provides a written document that includes:

- *The inputs received from the public (e.g., a written transcript) or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.

Answer:

a. Yes, the legislature provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used during legislative deliberations on the budget.

Source:

Rapport de la commission des finances sur le projet de loi de finances pour l'année 2019. Pages 115-149
http://arp.tn/site/servlet/Fichier?code_obj=104540&code_exp=1&langue=1

Comment:

En annexe, le rapport présente une matrice exhaustive de toutes les propositions venant de la vingtaine d'OSC consultées (par article du projet de loi et par organisation). Dans un deuxième annexe, le rapport présente une version modifiée du projet de loi montrant comment ces propositions ont été prises en considération

Peer Reviewer

Opinion: Agree

Comments: Le Législatif, à travers la Commission des finances au sein de l'ARP, fournit dans son rapport un compte rendu écrit comprenant à la fois la liste des contributions des organisations de la société civile(UTICA, OEC,...) et un rapport détaillé sur la manière dont leurs contributions ont été utilisées lors des délibérations législatives sur le budget.

Government Reviewer

Opinion: I choose not to review this question

139. Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?

GUIDELINES:

This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislative are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.

A key constitutional role of the legislature in almost all countries is to oversee the government's management of public resources. While the Supreme Audit Institution is responsible for checking the government's accounts and publishing the outcome of their audits, for accountability purposes it is essential that the

legislature reviews and scrutinizes those reports, and checks on whether the executive is taking the appropriate corrective actions based on the Supreme Audit Institution's recommendations.

Holding public hearings to review audit findings allows the public to learn more about how the government has managed its resources for the budget years that have ended, and demand accountability in case of mismanagement and irregularities. Reviewing and discussing those reports in public is therefore a key responsibility of a legislature.

Please note that by "Audit Report" we refer to the same audit report assessed in the transparency section of this Survey, i.e., one of the eight key budget documents that all governments (in this case, the Supreme Audit Institution) must produce, according to best practice.

Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) have put in place and using to allow the public to participate in their deliberations on the Audit Report.

Mechanisms through which members of the public reach out to individual members of parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.

To answer "a," the national legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).

Answer "b" should be selected if the following applies:

- The legislature holds public hearings on the budget;
- No testimony is allowed from the public; BUT
- There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.

Answer "c" should be selected if the following applies:

- The legislature holds public hearings on the budget;
- No testimony is allowed from the public;
- No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, BUT
- The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the Audit Report.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

NS

Comment:

Le législatif n'adopte pas de mécanismes participatifs par rapport au rapport d'audit

Peer Reviewer

Opinion: Agree

Comments: Le Législatif ne dispose pas de mécanismes de participation permettant au public de donner son avis lors de ses délibérations publiques sur le rapport de vérification.

Government Reviewer

Opinion: I choose not to review this question

140. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI's audit program (for example, by bringing ideas on agencies, programs, or projects that could be audited)?

GUIDELINES:

This question assesses whether the Supreme Audit Institution (SAI) has established mechanisms through which the public can provide suggestions on issues/topics to be included in its audit program. When deciding its audit agenda, the SAI may undertake audits for a sample of agencies, projects, and programs in the country; and such a selection could be based on complaints and suggestions made by members of the public. To receive such suggestions, the SAI may create formal mechanisms, like setting up a website, hotline, or office (or assigning staff to liaise with the public).

Answer:

b. The requirements for an "a" response are not met.

Source:

NS

Comment:

La cour des comptes n'adopte pas de mécanismes permettant au public de s'impliquer dans l'identification des secteurs/thématiques faisant l'objet d'audit.

Peer Reviewer

Opinion: Agree

Comments: La Cour des Comptes ne dispose pas de mécanismes de participation permettant au public de suggérer des problèmes / sujets à inclure dans son programme d'audit.

Government Reviewer

Opinion: I choose not to review this question

141. Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens' inputs have been used to determine its audit program?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the Supreme Audit Institution provides information to citizens on which public inputs were received, which ones are used to determine the Supreme Audit Institution's audit program. By "written record" in this question, we mean a document that is produced and released by the Supreme Audit Institution.

Answer "a" applies when the Supreme Audit Institution provides a written document with:

- *The inputs received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).*

Answer "b" applies when the SAI provides a written document that includes:

- *The inputs received from the public and*
- *A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used to determine the SAI's annual audit program.*

Answer "c" applies when the SAI provides a written document that includes:

- *The received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

Answer "d" applies if requirements for a "c" response or above are not met or if maintain formal mechanisms through which the public can suggests issues/topics to include in the SAI's audit program.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

NS

Comment:

La cour ne fournit pas de feedbacks sur comment les inputs du public ont été prises en compte

Peer Reviewer

Opinion: Agree

Comments: La Cour des Comptes ne dispose pas de mécanismes de participation du public et ne fournit aucun enregistrement écrit comprenant soit la liste des contributions reçues, soit un rapport ou un résumé de la manière dont elles ont été utilisées.

Government Reviewer

Opinion: I choose not to review this question

142. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

GUIDELINES:

This question mirrors question 140, but instead of covering public assistance in formulating the SAI's audit program, it focuses on whether the Supreme Audit Institution has established mechanisms through which the public can participate in audit investigations. In addition to seeking public input to determine its audit agenda, the SAI may wish to provide formal opportunities for the public and civil society organizations to participate in the actual audit investigations, as witnesses or respondents.

Answer:

b. The requirements for an "a" response are not met.

Source:

NS

Comment:

La cour n'adopte pas de mécanismes permettant au public de prendre part au processus d'investigation

Peer Reviewer

Opinion: Agree

Comments: La Cour des Comptes ne dispose pas de mécanismes permettant au public de participer au processus d'audit.

Government Reviewer

Opinion: I choose not to review this question