Section 1. Public Availability of Budget Docs. “Section One: The Availability of Budget Documents” contains a series of four tables that allow the researcher to examine and map the public availability and dissemination of its country's key budget documents (i.e., Pre-Budget Statement, Executive’s Budget Proposal (EBP) and Supporting EBP Documents, Citizens Budget, Enacted Budget, In-Year Reports, Mid-Year Review, Year-End Report, and Audit Report), as well as any national laws regulating budget processes and financial management. Once filled in, these tables will serve as a foundation for the completion of the rest of the questionnaire, as researchers will reference the specific documents cited in the tables to answer the questions contained in Sections 2-5 of the questionnaire.

Table 1. Key Budget Documents

<table>
<thead>
<tr>
<th>BUDGET DOCUMENT</th>
<th>Full Title</th>
<th>Fiscal Year the Budget Document Refers to</th>
<th>Date of Publication</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pre-Budget Statement</td>
<td>NA</td>
<td>NA</td>
<td>NA</td>
</tr>
<tr>
<td>Executive's Budget Proposal (EBP)</td>
<td>Projet de loi de finances pour l'année 2014 (Financial Law Project for the year 2014)</td>
<td>2014</td>
<td>7 novembre 2013</td>
</tr>
<tr>
<td>------------------------</td>
<td>-------------------------------------------------------------------------------------------------</td>
<td>------</td>
<td>----------------</td>
</tr>
<tr>
<td>Supporting EBP Document</td>
<td>NA</td>
<td>NA</td>
<td>NA</td>
</tr>
<tr>
<td>Supporting EBP Document</td>
<td>NA</td>
<td>NA</td>
<td>NA</td>
</tr>
<tr>
<td>Enacted Budget</td>
<td>Loi de Finances pour l'année 2014 (Financial Law for the year 2014)</td>
<td>2014</td>
<td>06 janvier 2014</td>
</tr>
<tr>
<td>Citizens Budget (for EBP or Enacted Budget)</td>
<td>Budget Citoyen pour l'année 2014, Citizen Budget for the year 2014 (both for EBP and EB)</td>
<td>2014</td>
<td>27 décembre 2013</td>
</tr>
<tr>
<td>In-Year Report</td>
<td>Résultats provisoires de l'exécution du Budget de l'Etat à fin juillet 2013, Provisional State Budget's Achievement, end July 2013.</td>
<td>2013</td>
<td>30 jours après la fin de la période prise en considération par le rapport.</td>
</tr>
<tr>
<td>Additional in-year report</td>
<td>Résultats provisoires de l'exécution du Budget de l'Etat à fin December 2013, Provisional State Budget's Achievement, end December 2013.</td>
<td>2013</td>
<td>30 jours après la fin de la période prise en considération par le rapport.</td>
</tr>
<tr>
<td>Mid-Year Review</td>
<td>NA</td>
<td>NA</td>
<td>NA</td>
</tr>
</tbody>
</table>
for the year 2012.

<table>
<thead>
<tr>
<th>Audit Report</th>
<th>NA</th>
<th>NA</th>
<th>NA</th>
</tr>
</thead>
</table>

**Sources:** 1) Comment on the audit report: The last document published was in 2011. Those of 2012 and 2013 have not yet been published. So we assume the audit report is not available. 2) Comment on the Citizens Budget. There are two versions of the Citizens Budget. The first is entitled the “Citizens Budget Proposal” and was published before the approval of the budget proposal. A second version, entitled the “Citizens Budget for 2014,” was published in January 2014, after the adoption of the budget by the legislative branch.”

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** Regarding the publication date of the Executive's Budget Proposal: according to the Head of Government's newsletter no. 29 from 08/27/2013 on the preparation of the State Budget proposals and the 2014 Finance Act, the schedule retained for the presentation of the two proposals to the legislative branch (NCA: National Constituent Assembly) was on 10/25/2013. Regarding the date the first version of the Citizens Budget was published, the official document was signed by the Minister of Finance on 01/03/2014 and was presented during the fifth meeting of the Joint Committee of Financial Transparency and Open Government”

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**Table 2a. Details about Availability**

**Tunisia**

<table>
<thead>
<tr>
<th>Budget Documents</th>
<th>Pre-Budget Statement</th>
<th>Executive’s Budget Proposal</th>
<th>Enacted Budget</th>
<th>Citizens Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Is it produced at all?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td></td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>Is it produced for internal purposes only?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td></td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>Is it published too late compared to the accepted timeframe?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td></td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>Is it available to the public in hard copy, with charge?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td></td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>Is it available to the public</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Question</td>
<td>Yes</td>
<td>No</td>
<td></td>
<td></td>
</tr>
<tr>
<td>-------------------------------------------------------------------------</td>
<td>-----</td>
<td>----</td>
<td></td>
<td></td>
</tr>
<tr>
<td>in hard copy, NO charge?</td>
<td>No</td>
<td>No</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Is it available to the public in soft copy, with charge?</td>
<td>Yes</td>
<td>Yes</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>No</td>
<td>No</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Is it available to the public in soft copy, NO charge?</td>
<td>Yes</td>
<td>Yes</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>No</td>
<td>No</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Is it available to the public online?</td>
<td>Yes</td>
<td>Yes</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>No</td>
<td>No</td>
<td></td>
<td></td>
</tr>
<tr>
<td>If available online, provide internet/URL address</td>
<td>NA</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Is it machine readable? [only for electronic copies]</td>
<td>Yes</td>
<td>Yes</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>No</td>
<td>No</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Is there a “citizens version” of the budget document?</td>
<td>Yes</td>
<td>Yes</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>No</td>
<td>No</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Sources:** Question 3: There are no legal references on the publication dates of the budgetary documents, except that of the Enacted Budget. Indeed, Article 28 of the Organic Budget Law stipulates that the Finance Act must be enacted at the latest on December 31 of the budgetary year. Furthermore, Law 93-64 sets the provisions of the publication of legislative texts in the Official Gazette of the Republic, which appears twice a week (each Tuesday and Friday). Through a legal interpretation associating both references, we could deduce that the publication date of the Finance Act should not exceed the first week of January of each year \(N\), even if this date is not explicitly mentioned in the text of a law.

**Comments:** Question 3: There are no legal references on the publication dates of the budgetary documents, except that of the Enacted Budget. Indeed, Article 28 of the Organic Budget Law stipulates that the Finance Act must be enacted at the latest on December 31 of the budgetary year. Furthermore, Law 93-64 sets the provisions of the publication of legislative texts in the Official Gazette of the Republic, which appears twice a week (each Tuesday and Friday). Through a legal interpretation associating both references, we could deduce that the publication date of the Finance Act should not exceed the first week of January of each year \(N\), even if this date is not explicitly mentioned in the text of a law.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

Table 2b. Details about Availability
## Sources
Comment concerning the timing of the publication of monthly execution reports: Normally, In-Year Reports are published after about one month (30 days) of the period covered by the reports (for example, the one up to the end of March is published on April 30). Nevertheless, we note a certain delay in the publication of some reports, including that at the end of December which was only published on April 24, 2014. Given that the majority of reports were published within reasonable timelines, we opted for the response “yes.”
Table 3. When Are the Key Budget Documents Made Available to the Public?

**Tunisia**

**Pre-Budget Statement: When is the Pre-Budget Statement made available to the public?**

- 100. At least four months in advance of the budget year, and at least one month before the executive’s budget proposal is introduced in the legislature
- 67. At least two months, but less than four months, in advance of the budget year, and at least one month before the executive’s budget proposal is introduced in the legislature
- 33. 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
- 0. Does not release to the public, or is released less than one month before the executive’s budget proposal is introduced to the legislature

**Executive Budget Proposal: When is the Executive Budget Proposal made available to the public?**

- 100. At least three months in advance of the budget year, and in advance of the budget being approved by the legislature
- 67. 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
- 33. Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature
- 0. Does not release to the public, or is released after the budget has been approved by the legislature

**Enacted Budget: When is the Enacted Budget made available to the public?**

- 100. Two weeks or less after the budget has been enacted
- 67. Between two weeks and six weeks after the budget has been enacted
- 33. More than six weeks, but less than three months, after the budget has been enacted
- 0. Does not release to the public, or is released more than three months after the budget has been enacted

**In-Year Report: When are In-Year Reports made available to the public?**

- 100. At least every month, and within one month of the period covered
- 67. At least every quarter, and within three months of the period covered
- 33. At least semi-annually, and within three months of the period covered
- 0. Does not release to the public

**Mid-Year Review: How long after the mid-point in the fiscal year (i.e., six months into the fiscal year) is the Mid-Year Review made available to the public?**
Year-End Report: How long after the end of the budget year is the Year-End Report made available to the public?

- 100. Six months or less after the end of the budget year
- 67. Nine months or less, but more than six months, after the end of the budget year
- 33. More than nine months, but within 12 months, after the end of the budget year
- 0. Does not release to the public, or is released more than 12 months after the end of the budget year

Audit Report: How long after the end of the fiscal year are the final annual expenditures of national departments audited and released (except for secret programs)?

- 100. Six months or less after the end of the budget year
- 67. 12 months or less, but more than 6 months, after the end of the budget year
- 33. More than 12 months, but within 18 months, after the end of the budget year
- 0. Does not release to the public, or is released more than 18 months after the end of the budget year

Sources: “Concerning the In-Year reports, they are normally published each year (one month after the covered period). Nevertheless, those of January, August and November were not published on time. There were included in the following months’ report. Furthermore, certain monthly reports were published beyond the timeline of a month after the covered period. Thus, we have opted for response “b” Regarding the audit report, the latest, which is available on the website, is that of 2011. The researcher contacted the Audit Court - through its official e-mail address- to request access to the 2012 report, but there was no response.” Concernant les rapports en cours d’année, ils sont publiés normalement chaque mois (après un mois de la période couverte). Toutefois, ceux de Janvier, août et novembre n’ont pas été publiés à temps. Ils ont été inclus dans les rapports des mois suivants. Par ailleurs, certains rapports mensuels sont publiés au-delà du délai d’un mois après la période couverte. Ainsi, nous avons opté pour la réponse “b” Quant au rapport d’audit, le dernier qui est disponible sur le site web est celui de 2011. Le chercheur a contacté la Cours des comptes - via son adresse email officielle- pour demander l’accès au rapport de 2012, mais il n’a pas eu de réponse.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

Table 4. General Questions

| Country | YES/NO | If yes, additional information; If no, please note N/A in the text box. |
---|---|---|
<p>| Tunisia | | |</p>
<table>
<thead>
<tr>
<th>Question</th>
<th>Yes</th>
<th>No</th>
<th>URL</th>
</tr>
</thead>
<tbody>
<tr>
<td>Is there a website or web portal for government fiscal information?</td>
<td>Yes</td>
<td>No</td>
<td><a href="http://www.courdescomptes.nat.tn/">http://www.courdescomptes.nat.tn/</a></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td><a href="http://www.finances.gov.tn">www.finances.gov.tn</a></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td><a href="http://www.iort.gov.tn">www.iort.gov.tn</a></td>
</tr>
<tr>
<td>Is there a law (or laws) guiding public financial management?</td>
<td>Yes</td>
<td>No</td>
<td><a href="http://www.courdescomptes.nat.tn/file/Loi68_fr.pdf">http://www.courdescomptes.nat.tn/file/Loi68_fr.pdf</a></td>
</tr>
<tr>
<td>• Access to information?</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>• Transparency?</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>• Citizens participation?</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Sources:** "Question 1: The governmental site, which contains the majority of documents/budgetary information is that of the MF (www.finances.gov.tn). Furthermore, the Audit Court's website publishes the Audit Report (report on the State Budget review). Finally, we can find the Enacted Budget on the website of the official printing house of the Tunisian Republic (www.iort.gov.tn) Question 2: The main law governing the management of Public Finances in Tunisia is the Organic Law on the Budget. Regarding the Audit Court's work (supervisory authority), it is governed by Law no. 68-8 of March 8, 1968 on the organization of the Court. Furthermore, the new Constitution includes two articles on the issue of Public Finance management, namely i) Article 66, setting the deadline for the legislative branch to submit the Budget Proposal, as well as that for its approval and ii) Article 117, referring to the qualities and prerogatives of the Audit Court (changed to the Court of Auditors). Question 3: The link regarding the decree-law on access to administrative documents (May 26, 2011)" Question 1: Le site gouvernemental qui contient la majorité des documents/informations budgétaires est celui du MF (www.finances.gov.tn). Par ailleurs, le site web de la Cours des Comptes publie le rapport d'audit (rapport sur le règlement du Budget de l'Etat). Enfin, on peut trouver le Budget approuvé sur le siteweb de l'imprimerie officielle de la République Tunisienne (www.iort.gov.tn) Question 2: La loi principale qui régit la gestion des Finances Publiques en Tunisie est la LoiOrganique du Budget. Quant au travail de la Cour des Comptes (instance de contrôle), il est régi par Loi n° 68-8 du 8 mars 1968 portant organisation de la Cour. Par ailleurs, la nouvelle Constitution comprend deux articles se rapportant à la question de la gestion des Finances Publiques, à savoir i) l'Article 66, fixant la date limite de soumission au législatif du Projet de Budget ainsi que celle de son approbation et ii) l'article 117 se rapportant aux qualités et aux prérogatives de la Cour des Comptes (changée au Tribunal des Comptes). Question 3: Le lien concerne le décret-loi d'accès aux documents administratifs (26 mai 2011)

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.
Section 2. Comprehensiveness of the Executive's Budget Proposal

001. 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)?

A. Yes, administrative units accounting for all expenditures are presented.
B. Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.
C. Yes, administrative units accounting for less than two-thirds of expenditures are presented.
D. No, expenditures are not presented by administrative unit.
E. Not applicable/other (please comment).

Tunisia

A.

Score: 100

Sources: Table C of the draft of the finance law (pages 240-245)

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, expenditures are presented by functional classification.
B. No, expenditures are not presented by functional classification.
C. Not applicable/other (please comment).

Tunisia

A.
Score: 100

Sources: In the draft of the finance law, the expenditures are only presented by administrative classification (by ministry). Nevertheless, the report on the draft of the finance law shows a detailed programmatic/functional breakdown of expenditures (pages 26-79). Pages 26-36 show in detail an administrative and functional breakdown of management expenditures (title 1), in particular the tables of pages 26 (second part), 29, 31, and 32 (including the narrative that follows it). Pages 36-79 present a program breakdown of the development expenditures (title 2); there is no table, the figures are presented in the narrative.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

003. 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?

A. Yes, the functional classification is compatible with international standards.

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

C. Not applicable/other (please comment).

Tunisia

A.

Score: 100

Sources: The functional classification is compatible with the approach proposed by the IMF in “Annex to Chapter 6: Classifications of the Functions of Government,” as well as with those of the United Nations (COFOG). (Pages 36-79 present a program breakdown of the expenditures of Title 2).

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Comments: Yes, the classification is compatible through a reprocessing.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
004. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by economic classification?

A. Yes, expenditures are presented by economic classification.
B. No, expenditures are not presented by economic classification.
C. Not applicable/other (please comment).

**Tunisia**

A.

**Score:** 100

**Sources:** Table C of the draft of the finance law (pages 240-243) shows an economic classification of all the state's expenditures, namely public remuneration, service resources, public interventions, public financing, direct investments and debt service (with a distinction between the principal and interest) as well as the expenditures of special treasury funds.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

005. 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?

A. Yes, the economic classification is compatible with international standards.
B. No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.
C. Not applicable/other (please comment).

**Tunisia**

B.

**Score:** 0

**Sources:** The economic classification of expenditures is not compatible with the standards of the IMF, as presented on page 179 of annex 4. Indeed, the economic classification does not include the depreciation of capital (consumption of fixed capital),
social benefits as well as the structure of compensations (subsidies) by type of beneficiary.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, programs accounting for all expenditures are presented.
B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.
C. Yes, programs accounting for less than two-thirds of expenditures are presented.
D. No, expenditures are not presented by program.
E. Not applicable/other (please comment).

Tunisia

A. Score: 100

Sources: In the report on the draft (annex document), we find a detailed breakdown of the state expenditures by program, particularly agriculture, fishing, water, forests, assistance to needy families, protection of the environment, integrated regional development, etc. The programs represent all expenditures.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Comments: The program breakdown (in the sense of public policies) only concerns the ministries experimenting with GBOs (performance budgeting) (9 ministries). If the program is accepted (not in the sense of public policies): this concerns the whole budget

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

007. 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)?
A. Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).

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

C. Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.

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

E. Not applicable/other (please comment).

Tunisia

Score: 0

Sources: There are no multi-year estimations of expenditures in the draft of the finance law nor in the report on the draft of the finance law (annex document).

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

008. 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?

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

B. Yes, multi-year estimates for programs accounting for at least two-thirds of, but not all, expenditures are presented.

C. Yes, multi-year estimates for programs accounting for less than two-thirds of expenditures are presented.

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

E. Not applicable/other (please comment).

Tunisia

Score: 0

Sources: The multi-year program estimations are not shown. les estimations pluriannuelles des programmes ne sont pas
009. 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?

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

B. Yes, individual sources of tax revenue accounting for at least two-thirds of, but not all, tax revenues are presented.

C. Yes, individual sources of tax revenue accounting for less than two-thirds of all tax revenues are presented.

D. No, individual sources of tax revenue are not presented.

E. Not applicable/other (please comment).

Tunisia

A. Score: 100

Sources: Table A of the project (pages 235-236) presents in detail the sources of the state's tax revenue. The total of these sources represents all tax revenues, about 17081.7 billion dinars.

010. 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?

A. Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.
B. Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.

C. Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.

D. No, individual sources of non-tax revenue are not presented.

E. Not applicable/other (please comment).

Tunisia

A. Score: 100

Sources: The second part of table A of the draft (pages 237-238) presents in detail the individual sources of all the non-tax revenue, about 10943.3 billion dinars.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

011. 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)?

A. Yes, multi-year estimates of revenue are presented by category.

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

C. Not applicable/other (please

Tunisia

B. Score: 0

Sources: No multi-year estimates of revenue.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: C.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
012. 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)?

A. Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.
B. Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.
C. Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.
D. No, multi-year estimates for individual sources of revenue are not presented.
E. Not applicable/other (please comment).

Tunisia

D. Score: 0

Sources: Multi-year estimates of individual sources of revenue are not presented.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

013. 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?

A. Yes, all three estimates related to government borrowing and debt are presented.
B. Yes, two of the three estimates related to government borrowing and debt are presented.
C. Yes, one of the three estimates related to government borrowing and debt are presented.
D. No, none of the three estimates related to government borrowing and debt are not presented.
E. Not applicable/other (please comment).
Tunisia

A.

Score: 100

Sources: 1) The total debt outstanding (2014 forecast) is presented on page 7 of the report on the draft finance law (annex document). 2) The estimated amount of the borrowing resources (domestic and foreign) is presented on the last part of the last part of Table A of the draft finance law (page 238). 3) The payment of interest of the public debt for 2014 is shown in the third page of Table C of the draft finance law (page 242).

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

014. 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.)

A. Yes, information beyond the core elements is presented for the composition of the total debt outstanding.

B. Yes, the core information is presented for the composition of the total debt outstanding.

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

D. No, information related to composition of total debt outstanding is not presented.

E. Not applicable/other (please comment).

Tunisia

C.

Score: 33

Sources: The last part of the report on the draft finance law is dedicated to the question of the public debt (pages 80-84). In it we can find information on the foreign/domestic nature of the public debt outstanding, as well as the structure by currency. No information on the interest rates.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
015. 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.)

A. Yes, information beyond the core elements is presented for the macroeconomic forecast.

B. Yes, the core information is presented for the macroeconomic forecast.

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

D. No, information related to the macroeconomic forecast is not presented.

E. Not applicable/other (please comment).

Tunisia

B.

Score: 67

Sources: The report on the draft finance law shows on page 4 some macroeconomic assumptions on the actual and nominal GDP growth, the exchange rate (including the budgetary impact of its fluctuation), as well as the expected price of a barrel of oil. Out of the 4 key pieces of information listed, only the interest rates are missing. Nevertheless, it is important to know: i) that a depreciation of only 1 cent of the Tunisian dinar (with regard to the USD) adds an additional expenditure to the budget of 30 million dinars and ii) an increase of 1 dollar of the price of a barrel of oil would cause additional expenditures of 40 million dinars. Given the very important budgetary impact of these two variables - much larger than those of interest rates - we can opt for response b, according to which the key information is presented in the macroeconomic assumptions.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
016. 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.)

A. Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.

B. Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.

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

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

E. Not applicable/other (please comment).

Tunisia

C.

Score: 33

Sources: The sensitivity analysis only concerns the variables that impact expenditures the most, namely the exchange rate and the price of a barrel of oil (report on the draft finance law, page 8).

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

017. 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?

A. Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.

B. Yes, estimates that show how all new policy proposals affect expenditures are presented, but a narrative discussion is not included.

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

D. No, information that shows how new policy proposals affect expenditure is not presented.
Tunisia

Score: 67

Sources: The annex document (pages 5 and 6) explains the impact of the main policy proposals on expenditures, particularly the budgetary impact of the control policy of fuel subsidies and wage expenditures, the capitalization program of public banks as well as new measures to promote the effectiveness of investment expenditures. Some analyses are presented according to a comparative approach with regard to the levels of expenditures in 2013. Nevertheless, the analysis is missing a lot of details and the narrative developments are insufficient.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

018. 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?

A. Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.
B. Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is not included.
C. Yes, information that shows how some but not all new policy proposals affect revenues are presented.
D. No, information that shows how new policy proposals affect revenues is not presented.
E. Not applicable/other (please comment).

Tunisia

Score: 33

Sources: Page 11 of the report on the draft finance law presents the impact of some new tax/policy measurements on revenue, particularly the new, approved fees (425 million dinars) and the issuance of “Islamic checks” (825 million dinars). La page 11 du rapport sur le projet de loi de Finances présente l’impact de quelques nouvelles mesures fiscales/politiques sur les recettes, notamment les nouvelles redevances approuvées (425 millions de dinars) et l’émission des “chèques islamiques” (825 millions de dinars).
019. 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)?

**A.** Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).

**B.** Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.

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

**D.** No, expenditure estimates for BY-1 are not presented by any expenditure classification.

**E.** Not applicable/other (please comment).

_Tunisia_

**C.**

**Score:** 33

**Sources:** The economic classification of expenditures for 2013 is presented on page 24 of the report on the draft finance law. The operational classification of expenditures for 2013 exists but does not capture all of the expenditures.

_GOVERNMENT REVIEWER_

**Opinion:** Yes, I agree with the score and have no comments to add.

_PEER REVIEWER_

**Opinion:** Yes, I agree with the score and have no comments to add.

020. 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)?

**A.** Yes, programs accounting for all expenditures are presented for BY-1.

**B.** Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.
C. Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.

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

E. Not applicable/other (please comment).

Tunisia

D.

Score: 0

Sources: The program classification exists in the annex document but only covers 2014 expenditures.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

021. 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?

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

B. No, expenditure estimates for BY-1 have not been updated from the original enacted levels.

C. Not applicable/other (please comment).

Tunisia

A.

Score: 100

Sources: The table on page 24 of the annex document (economic classification of expenditures) shows four columns, namely, respectively, the labeling of the expenditure, its expected level under the 2013 finance law, its 2013 updated level, its expected level in 2014, and its variation rate with regard to the updated 2013 level.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
022. 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)?

A. Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.

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

D. No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.

E. Not applicable/other (please comment).

Tunisia

C.

Score: 33

Sources: The expenditure estimates for 2012 are presented by an economic classification, in the table on page 9 of the annex document.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

023. 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)?

A. Yes, programs accounting for all expenditures are presented for BY-2 and prior years.

B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-2 and prior years.

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

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

E. Not applicable/other (please
**Tunisia**

**Score:** 0

**Sources:** Expenditures are not presented by program for the year 2012 and prior years.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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024. 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?

- **A.** Two years prior to the budget year (BY-2).
- **B.** Three years prior to the budget year (BY-3).
- **C.** Before BY-3.
- **D.** No actual data for all expenditures are presented in the budget or supporting budget documentation.
- **E.** Not applicable/other (please comment).

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**Tunisia**

**Score:** 100

**Sources:** The table on page 9 of the annex document shows the total actual expenditures in 2012.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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025. 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)?
A. Yes, revenue estimates for BY-1 are presented by category.

B. No, revenue estimates for BY-1 are not presented by category.

C. Not applicable/other (please comment).

Tunisia

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

B. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.

C. Yes, individual sources of revenue accounting for less than two-thirds of all revenues for BY-1 are presented.

D. No, individual sources of revenue are not presented for BY-1.

E. Not applicable/other (please comment).

**Score:** 100

**Sources:** The tables shown on pages 11, 12, 14, 16 and 18 of the annex document show that the individual sources of revenue in 2013 represent all the state revenue for this year, namely 27841 million dinars.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.
027. 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?

A. Yes, revenue estimates for BY-1 have been updated from the original enacted levels.
B. No, revenue estimates for BY-1 have not been updated from the original enacted levels.
C. Not applicable/other (please comment).

Tunisia

A. Score: 100

Sources: The tables showing on pages 11, 12, 14, 16 and 18 of the annex document distinguish between the initially approved revenue levels under the 2013 finance law and their updated levels under the supplemental finance law.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

028. 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)?

A. Yes, revenue estimates for BY-2 and prior years are presented by category.
B. No, revenue estimates for BY-2 and prior years are not presented by category.
C. Not applicable/other (please comment).

Tunisia

A. Score: 100
Sources: The table on page 9 of the annex document presents revenue estimates for the years 2010, 2011, and 2012, by category.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

029. 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)?

A. Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.
B. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented for BY-2 and prior years.
C. Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.
D. No, individual sources of revenue are not presented for BY-2 and prior years.
E. Not applicable/other (please comment).

Tunisia

A.

Score: 100

Sources: Pages 14, 16 and 18 of the annex budgetary document show the sources of revenue representing the total state revenue for 2012, 2013 and the forecasts for 2014.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

030. 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?
A. Two years prior to the budget year (BY-2).

B. Three years prior to the budget year (BY-3).

C. Before BY-3.

D. No actual data for all revenues are presented in the budget or supporting budget documentation.

E. Not applicable/other (please comment).

Tunisia

A. Score: 100

Sources: Tables pages 14, 16 and 18 of the annex budgetary document.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

031. Does the Executive's Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year proceeding 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.)

A. Yes, information beyond the core elements is presented for government debt.

B. Yes, the core information is presented for government debt.

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

D. No, information related to government debt is not presented.

E. Not applicable/other (please comment).

Tunisia

C.
Score: 33

Sources: Some key information is presented in the last chapter of the annex document (from page 79). Others are missing, namely interest rates and the maturity profile of the public debt.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

032. 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?

A. Two years prior to the budget year (BY-2).
B. Three years prior to the budget year (BY-3).
C. Before BY-3.
D. No actual data for government debt are presented in the budget or supporting budget documentation.
E. Not applicable/other (please comment).

Tunisia

A.

Score: 100

Sources: Report on the 2014 Finance Law, table on page 80

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

033. 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.)
A. Yes, information beyond the core elements is presented for all extra-budgetary funds.

B. Yes, the core information is presented for all extra-budgetary funds.

C. Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.

D. No, information related to extra-budgetary funds is not presented.

E. Not applicable/other (please comment).

Tunisia

D.

Score: 0

Sources: The draft of the 2014 finance law contains, on page 239, a table containing an exhaustive list of Special Treasury Funds as well as the forecasts of revenue for each of them for 2014. Nevertheless, these funds cannot be considered extra-budgetary funds to the extent that their revenues are included in the overall revenue of the budget as non-tax revenue.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

034. 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?

A. Yes, central government finances are presented on a consolidated basis.

B. No, central government finances are not presented on a consolidated basis.

C. Not applicable/other (please comment).

Tunisia

B.

Score: 0

Sources: .

Comments: No information on the extra-budgetary activities of the government in the draft finance law nor in the annex document.

GOVERNMENT REVIEWER
035. Does the Executive’s Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?

A. Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.
B. Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.
C. Yes, estimates of some but not all intergovernmental transfers are presented.
D. No, estimates of intergovernmental transfers are not presented.
E. Not applicable/other (please comment).

Tunisia

Score: 67

Sources: In the annex document, transfers to local authorities are presented on page 33.

036. 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?

A. Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
B. Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
C. Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.
D. No, alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.

E. Not applicable/other (please comment).

Tunisia

D.
Score: 0

Sources: No alternative presentation of expenditures is proposed to illustrate the financial impact of policies on different groups of citizens.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

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037. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of transfers to public corporations for at least the budget year?

A. Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.

B. Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all transfers to public corporations are presented.

D. No, estimates of transfers to public corporations are not presented.

E. Not applicable/other (please comment).

Tunisia

C.
Score: 33

Sources: Only transfers to public banks are specified (annex document page 9)

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
038. 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.)

A. Yes, information beyond the core elements is presented for all quasi-fiscal activities.
B. Yes, the core information is presented for all quasi-fiscal activities.
C. Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.
D. No, information related to quasi-fiscal activities is not presented.
E. Not applicable/other (please comment).

Tunisia

C.

Score: 33

Sources: The annex document contains information on the subsidy of fuel prices and basic food products as well as the coverage of transport fees for pupils and students. Nevertheless, this information is not detailed enough (no information on the subsidy of each product, nor on the beneficiary companies)

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

039. Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government? (The core information must include a listing of the assets, and an estimate of their value.)

A. Yes, information beyond the core elements is presented for all financial assets.
B. Yes, the core information is presented for all financial assets.
C. Yes, information is presented, but it excludes some core elements or some financial assets.
D. No, information related to financial assets is not presented.
E. Not applicable/other (please comment).
**Tunisia**

**C.**  
**Score: 33**  

**Sources:** The draft of the finance law and the annex document show an overall amount that represents the revenue forecasts for 2014 from shareholding of the state to companies. There is no detailed list of the state's financial assets for each of these companies.

**GOVERNMENT REVIEWER**  
**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**  
**Opinion:** Yes, I agree with the score and have no comments to add.

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**040. Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government? (The core information must include a listing of the assets by category.)**

- A. Yes, information beyond the core elements is presented for all nonfinancial assets.
- B. Yes, the core information is presented for all nonfinancial assets.
- C. Yes, information is presented, but it excludes some nonfinancial assets.
- D. No, information related to nonfinancial assets is not presented.
- E. Not applicable/other (please comment).

**Tunisia**

**D.**  
**Score: 0**  

**Sources:** No information on nonfinancial assets is presented.

**GOVERNMENT REVIEWER**  
**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**  
**Opinion:** Yes, I agree with the score and have no comments to add.
041. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?

A. Yes, estimates of all expenditure arrears are presented, along with a narrative discussion.
B. Yes, estimates of all expenditure arrears are presented, but a narrative discussion is not included.
C. Yes, estimates of some but not all expenditure arrears are presented.
D. No, estimates of expenditure arrears are not presented.
E. Not applicable/other (please comment).

Tunisia

A.

Score: 100

**Sources:** Estimates of all of the payment arrears are presented in the annex report (pages 82-84). These arrears are regarded as the estimated budget deficit the BY. The funding plan for this deficit is well articulated through a table presenting the sources of loans. An analysis on the narrative mode explains, among others, the effect of the variation in the exchange rate on the volume of arrears/deficits.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**Suggested Answer:** c.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

042. Does the Executive’s Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs? (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.)

A. Yes, information beyond the core elements is presented for all contingent liabilities.
B. Yes, the core information is presented for all contingent liabilities.
C. Yes, information is presented, but it excludes some core elements or some contingent liabilities.

D. No, information related to contingent liabilities is not presented.

E. Not applicable/other (please comment).

Tunisia

D.

Score: 0

Sources: No information on the contingent liabilities, including guarantees made by the state to other companies.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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043. 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.)

A. Yes, information beyond the core elements is presented to assess the government’s future liabilities and the sustainability of its finances over the longer term.

B. Yes, the core information is presented to assess the government’s future liabilities and the sustainability of its finances over the longer term.

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

D. No, information related to future liabilities and the sustainability of finances over the longer term is not presented.

E. Not applicable/other (please comment).

Tunisia

D.

Score: 0

Sources: No information on future liabilities of the government and on the long-term sustainability of their financing is
044. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind?

A. Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.
B. Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.
C. Yes, estimates of some but not all sources of donor assistance are presented.
D. No, estimates of the sources of donor assistance are not presented.
E. Not applicable/other (please comment).

Tunisia

D.

Score: 0

Sources: No information on the source of donor assistance.

045. 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.)

A. Yes, information beyond the core elements is presented for all tax expenditures.
B. Yes, the core information is presented for all tax expenditures.

C. Yes, information is presented, but it excludes some core elements or some tax expenditures.

D. No, information related to tax expenditures is not presented.

E. Not applicable/other (please comment).

**Tunisia**

D. Score: 0

**Sources:** No information on the loss of revenue in terms of tax revenue caused by the exemption and incentive measures to investments.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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046. Does the Executive’s Budget Proposal or any supporting budget documentation present estimates of earmarked revenues?

A. Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.

B. Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all earmarked revenues are presented.

D. No, estimates of earmarked revenues are not presented.

E. Not applicable/other (please comment).

**Tunisia**

A. Score: 100

**Sources:** In virtue of some provisions of the draft finance bill, several tax measures are proposed. Some of them, named “Royalties” fall under the framework of funding specific expenditures (such as subsidy expenditures). Each of these new measures is introduced by a narrative explaining its motives and reasons. Furthermore, table C of the draft (page 241) presents “development expenditures on foreign allocated resources” by ministry. In the annex document, we find an estimate of allocated revenue (excluding foreign resources), including the part of the “Algerian Gas Royalty” which will be allocated to the National Electricity Company.
047. 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?

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.

B. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, but a narrative discussion is not included.

C. Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for the budget year is presented.

D. No, information on the link between the budget and the government's stated policy goals for the budget year is not presented.

E. Not applicable/other (please comment).

Tunisia

A.

Score: 100


Comments: Since the revolution, the governments that followed one another no longer produced “five-year development plans.” However, the Ministry of Development and International Cooperation annually distributes a document called “Economic Budget” (attached file) which lists the government's development objectives for the year to come. It establishes a link between the government's objectives and the state budget by referring to specific development projects based on certain topics/objectives, with an analysis on the narrative mode. After verification, it turns out that these same projects show in the annex budgetary document (report on the draft 2014 finance law). In addition, the annex budgetary document covers some analyses on the narrative mode from the Economic Budget. Thus, we can affirm that the government policy plans are well translated in the budgetary information included in the Budget Proposal and the annex document.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
048. 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)?

A. Yes, estimates that show how the proposed budget is linked to all the government’s policy goals for a multi-year period are presented, along with a narrative discussion.

B. Yes, estimates that show how the proposed budget is linked to all the government’s policy goals for a multi-year period are presented, but a narrative discussion is not included.

C. Yes, information that shows how the proposed budget is linked to some but not all of the government’s policy goals for a multi-year period is presented.

D. No, information on the link between the budget and the government’s stated policy goals for a multi-year period is not presented.

E. Not applicable/other (please comment).

Tunisia

D.

Score: 0

Sources: No, no information on the link between the budget and the policy objectives listed by the government for a multi-year period is presented.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: c.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

049. 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?

A. Yes, nonfinancial data on inputs to be acquired are provided for each program within all administrative units (or functions).

B. Yes, nonfinancial data on inputs to be acquired are presented for all administrative units (or functions) but not for all (or any) programs.
C. Yes, nonfinancial data on inputs to be acquired are presented for some programs and/or some administrative units (or functions).

D. No, nonfinancial data on inputs to be acquired are not presented.

E. Not applicable/other (please comment).

**Tunisia**

D. Score: 0

**Sources**: .

**Comments**: Non-financial data on the acquisition of inputs is not presented.

**GOVERNMENT REVIEWER**

**Opinion**: Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion**: Yes, I agree with the score and have no comments to add.

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050. 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?

A. Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).

B. Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.

C. Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).

D. No, nonfinancial data on results are not presented.

E. Not applicable/other (please comment).

**Tunisia**

B. Score: 67

**Sources**: Pages 38-79 of the annex document present the results of the main programs for each of the functional units (one unit can group one or several ministries). Although all the units are mentioned in it, the results only cover the largest programs.

**GOVERNMENT REVIEWER**

**Opinion**: Yes, I agree with the score and have no comments to add.
051. Are performance targets assigned to nonfinancial data on results in the Executive’s Budget Proposal or any supporting budget documentation?

A. Yes, performance targets are assigned to all nonfinancial data on results.
B. Yes, performance targets are assigned to most nonfinancial data on results.
C. Yes, performance targets are assigned to some nonfinancial data on results.
D. No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.
E. Not applicable/other (please comment).

Tunisia

D.

Score: 0

Sources: .

Comments: The draft of the finance law and the annex document do not present this type of data. The performance indicators on the results only figure in the detailed budgets of the ministries (in performance budgeting mode), which are published independently from the Budget Proposal.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Suggested Answer: c.

Comments: 9 ministries (40% of the budget) are experimenting with performance budgeting, because of this they must present annual performance drafts including objectives and performance indicators.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

052. 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?
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.

B. Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.

D. No, estimates of policies that are intended to benefit directly the country's most impoverished populations are not presented.

E. Not applicable/other (please comment).

Tunisia

C.

Score: 33

Sources: The report on the 2014 draft finance law presents expenditure estimates on certain policies for the poorest, such as the “promotion of limited-income families” program, the coverage of transport fees by the state for certain vulnerable social classes, and social transfers being made under the “shipyard worker regime” managed by the Regional Development Councils. Other policies for the poor do not appear in the budget, such as those managed by the Social Security Funds.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

053. 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)?

A. Yes, a detailed timetable is released to the public.

B. Yes, a timetable is released, but some details are excluded.

C. Yes, a timetable is released, but it lacks important details.

D. No, a timetable is not issued to the public.

E. Not applicable/other (please comment).
Section 3. Comprehensiveness of Other Key Budget Documents

054. 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.)

A. Yes, information beyond the core elements is presented for the macroeconomic forecast.
B. Yes, the core information is presented for the macroeconomic forecast.
C. Yes, information is presented, but it excludes some core elements.
D. No, information related to the macroeconomic forecast is not presented.
E. Not applicable/other (please comment).

Tunisia

D.

Score: 0

Sources: The preliminary report is not available.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: c.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
055. 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.)

A. Yes, information beyond the core elements is presented for the government's expenditure policies and priorities.

B. Yes, the core information is presented for the government's expenditure policies and priorities.

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

D. No, information related to the government's expenditure policies and priorities is not presented.

E. Not applicable/other (please comment).

Tunisia

D.
Score: 0

Sources: The preliminary budget report is not available.

Comments: The circular contains directives addressed to public administrators on the setting of their expenditure forecasts, in conjunction with the governmental priorities. There is no estimate of total expenditures.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

056. 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.)

A. Yes, information beyond the core elements is presented for the government's revenue policies and priorities.

B. Yes, the core information is presented for the government's revenue policies and priorities.

C. Yes, information is presented, but it excludes some core elements.
D. No, information related to the government's revenue policies and priorities is not presented.

E. Not applicable/other (please comment).

Tunisia

D. Score: 0

Sources: The preliminary budget report is not available.

Comments: No information on the estimates of revenues in the 2014 State Budget Preparation Circular.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

057. 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?

A. Yes, all three estimates related to government borrowing and debt are presented.

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

C. Yes, one of the three estimates related to government borrowing and debt are presented.

D. No, none of the three estimates related to government borrowing and debt are not presented.

E. Not applicable/other (please comment).

Tunisia

D. Score: 0

Sources: The preliminary report is not available.

Comments: None of the three estimates is presented.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
058. Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?

A. Yes, multi-year expenditure estimates are presented.
B. No, multi-year expenditure estimates are not presented.
C. Not applicable/other (please comment).

Tunisia

B.

Score: 0

Sources: .

Comments: Multi-year expenditure estimates are not presented.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: a.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

059. Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
B. Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.
C. Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.
D. No, the Enacted Budget does not present expenditure estimates by any expenditure classification.
E. Not applicable/other (please comment).
Tunisia

B.

Score: 67

Sources: Finance act, pages 3705-3706 Loi de Finances, pages 3705-3706

Comments: The cross-tabulations of table C show both an economic and administrative classification of the expenditure forecasts for 2014.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

060. Does the Enacted Budget present expenditure estimates for individual programs?

A. Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.

B. Yes, the Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.

C. Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.

D. No, the Enacted Budget does not present expenditure estimates by program.

E. Not applicable/other (please comment).

Tunisia

C.

Score: 33

Sources: The 2014 Finance Law, Table D, from page 3708. The total expenditures distributed by program represent close to 4400 million dinars, less than two thirds of total expenditures estimated at 28000 million dinars.

Comments: The Finance Law presents expenditure estimations for programs representing close to 4600 million dinars, less than two thirds of all expenditures.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
061. Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?

A. Yes, the Enacted Budget presents revenue estimates by category.
B. No, the Enacted Budget does not present revenue estimates by category.
C. Not applicable/other (please comment).

Tunisia

A.

Score: 100

Sources: 2014 Finance Law, Table A, pages 3700-3703.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

062. Does the Enacted Budget present individual sources of revenue?

A. Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.
B. Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
C. Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.
D. No, the Enacted Budget does not present individual sources of revenue.
E. Not applicable/other (please comment).

Tunisia

A.

Score: 100


GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
063. 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?

A. Yes, all three estimates related to government borrowing and debt are presented.
B. Yes, two of the three estimates related to government borrowing and debt are presented.
C. Yes, one of the three estimates related to government borrowing and debt are presented.
D. No, none of the three estimates related to government borrowing and debt are not presented.
E. Not applicable/other (please comment).

Tunisia

C.

Score: 33


Comments: Only the net borrowing amounts is presented in it. No information on interests nor the debt outstanding is presented.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

064. 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.)

A. The Citizens Budget provides information beyond the core elements.
B. The Citizens Budget provides the core information.
C. The Citizens Budget provides information, but it excludes some core elements.

D. The Citizens Budget is not published.

E. Not applicable/other (please comment).

Tunisia

A.

Score: 100


Comments: Other than the 4 key aspects, the Citizens Budget presents other information such as the structure of direct taxes by taxpayer category (companies, employees, etc.), the budgetary impact of the macroeconomic assumptions, a glossary explaining the technical terms, structure by currency of foreign loans, etc.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

065. How is the Citizens Budget disseminated to the public?

A. A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, etc.).

B. A Citizens Budget is published by using at least two, but less than three, means of dissemination, but no other dissemination efforts are undertaken by the executive.

C. A Citizens Budget is disseminated only by using one means of dissemination.

D. A Citizens Budget is not published.

E. Not applicable/other (please comment).

Tunisia

B.

Score: 67

Sources: .

Comments: The Citizens Budget is distributed through the website. Furthermore, the Ministry of Finance distributed a large number of printed copies to the regions as well as via civil society organizations.
066. Has the executive established mechanisms to identify the public’s requirements for budget information prior to publishing the Citizens Budget?

A. Yes, the executive has established mechanisms to identify the public’s requirements for budget information in the Citizen’s Budget, and these mechanisms are accessible and widely used by the public.

B. Yes, the executive has established mechanisms to identify the public’s requirements for budget information in the Citizen’s Budget; while these mechanisms are accessible they are not widely used by the public.

C. Yes, the executive has established mechanisms to identify the public’s requirements for budget information in the Citizen’s Budget, but these mechanisms are not accessible.

D. No, the executive has not established any mechanisms to identify the public’s requirements for budget information in the Citizen’s Budget.

E. Not applicable/other (please comment).

Tunisia

C.

Score: 33

Sources: The MF has established a mechanism to identify budgetary information needs, but this was done in a restricted framework, that of the Joint Commission MF/Civil Society involving around ten organizations (including IBP). However, it is important to note that the Citizens Budget was prepared, among others, in the light of a questionnaire survey developed by the IBP for 98 Tunisian CSOs. The introduction of the Citizens Budget refers to this questionnaire (page 3).
B. A citizens version of budget documents is published for at least two of the four stages of the budget process.
C. A citizens version of budget documents is published for at least one stage of the budget process.
D. No citizens version of budget documents is published.
E. Not applicable/other (please comment).

Tunisia

B. Score: 67

Sources: .

Comments: Two versions of the Citizens Budget were published. The first one, called the “2014 Citizens Budget Proposal” was published when the Budget Proposal was being discussed in the Assembly. The second, called the “2014 Citizens Budget,” was published in January 2014, both on the website and in a printed version.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

068. Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).
B. Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.
C. Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.
D. No, the In-Year Reports do not present actual expenditures by any expenditure classification.
E. Not applicable/other (please comment).

Tunisia

C. Score: 33

Sources: Provisional results of the Execution of the State Budget at the End of (Month) 2013, page 16.
069. Do the In-Year Reports present actual expenditures for individual programs?

A. Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.
B. Yes, the In-Year Reports present actual expenditures for programs accounting for at least two-thirds of, but not all, expenditures.
C. Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.
D. No, the In-Year Reports do not present actual expenditures by program.
E. Not applicable/other (please comment).

Tunisia

D.

Score: 0

Sources: Provisional Results of the Execution of the State Budget at the End of (Month) 2013.

Comments: No information on expenditures by program.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

070. 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?

A. Yes, comparisons are made for expenditures presented in the In-Year Reports.
B. No, comparisons are not made for expenditures presented in the In-Year Reports.

C. Not applicable/other (please comment).

Tunisia

A.

Score: 100

Sources: Provisional Results of the Execution of the State Budge at the End of (Month) 2013, pages 16 and 17.

Comments: Comparisons of actual expenditures were carried out with regard to the levels initially estimated by the Finance Law. Other comparisons with actual expenditures during the same period in the prior year are also presented in it.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

071. Do In-Year Reports present actual revenue by category (such as tax and non-tax)?

A. Yes, In-Year Reports present actual revenue by category.

B. No, In-Year Reports do not present actual revenue by category.

C. Not applicable/other (please comment).

Tunisia

A.

Score: 100

Sources: Provisional results of the Execution of the State Budget at the End of (Month) 2013, pages 12-15.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

072. Do In-Year Reports present the individual sources of revenue for actual revenues collected?
A. Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.

B. Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.

C. Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.

D. No, In-Year Reports do not present individual sources of actual revenue.

E. Not applicable/other (please comment).

**Tunisia**

A. Score: 100

Sources: Provisional Results of the Execution of the State Budge at the End of (Month) 2013, pages 12-15.

Comments: The Execution Reports present individual sources of all actual revenue.

**GOVERNMENT REVIEWER**

Opinion: Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

Opinion: Yes, I agree with the score and have no comments to add.

073. 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?

A. Yes, comparisons are made for revenues presented in the In-Year Reports.

B. No, comparisons are not made for revenues presented in the In-Year Reports.

C. Not applicable/other (please comment).

**Tunisia**

A. Score: 100

Sources: Provisional Results of the Execution of the State Budge at the End of (Month) 2013, pages 12-15.

Comments: Comparisons were presented for both the revenue estimates of the 2013 Finance Law and the actual revenue at the end of the same period of the prior year.
074. 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?

A. Yes, all three estimates related to government borrowing and debt are presented.
B. Yes, two of the three estimates related to government borrowing and debt are presented.
C. Yes, one of the three estimates related to government borrowing and debt are presented.
D. No, none of the three estimates related to government borrowing and debt are not presented.
E. Not applicable/other (please comment).

Tunisia

A. Score: 100

Sources: Provisional Results of the Execution of the State Budget at the End of (Month) 2013, pages 15 and 17

Comments: On pages 15 and 17 we find the three key estimates on borrowing and debt.

075. 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.)

A. Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.
B. Yes, the core information is presented for the composition of the total actual debt outstanding.
C. Yes, information is presented, but it excludes some core elements.

D. No, information related to composition of total actual debt outstanding is not presented.

E. Not applicable/other (please comment).

Tunisia

C.

Score: 33

Sources: Provisional Results of the Execution of the State Budget at the End of (Month) 2013, page 17. Résultats Provisoires de l'Exécution du Budget de l'Etat à fin (mois) 2013, page 17

Comments: Only a classification of the debt outstanding by domestic/foreign type is presented.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

076. Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?

A. Yes, the estimates for the macroeconomic forecast have been updated, and an explanation of all of the differences between the original and updated forecasts is presented.

B. Yes, the estimates for macroeconomic forecast have been updated, and an explanation of some of the differences between the original and updated forecasts is presented.

C. Yes, the estimates for macroeconomic forecast have been updated, but an explanation of the differences between the original and updated forecast is not presented.

D. No, the estimates for macroeconomic forecast have not been updated.

E. Not applicable/other (please comment).

Tunisia

D.

Score: 0

Sources: The Mid-Year Review is not produced.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
077. Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?

A. Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.

B. Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.

C. Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.

D. No, expenditure estimates have not been updated.

E. Not applicable/other (please comment).

Tunisia

Score: 0

Sources: The Mid-Year Review is not produced.

078. Does the Mid-Year Review of the budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.

C. Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.

D. No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.
079. Does the Mid-Year Review of the budget present expenditure estimates for individual programs?

A. Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.
B. Yes, the Mid-Year Review presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
C. Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.
D. No, the Mid-Year Review does not present expenditure estimates by program.
E. Not applicable/other (please comment).

Tunisia

D. Score: 0

Sources: The Mid-Year Review is not produced.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

080. Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?

E. Not applicable/other (please comment).
A. Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.

B. Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.

C. Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.

D. No, revenue estimates have not been updated.

E. Not applicable/other (please comment).

Tunisia

D.

Score: 0

Sources: The Mid-Year Review is not produced.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

081. Does the Mid-Year Review of the budget present revenue estimates by category (such as tax and non-tax)?

A. Yes, the Mid-Year Review presents revenue estimates by category.

B. No, the Mid-Year Review does not present revenue estimates by category.

C. Not applicable/other (please comment).

Tunisia

B.

Score: 0

Sources: The Mid-Year Review is not produced.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
082. Does the Mid-Year Review of the budget present individual sources of revenue?

A. Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.
B. Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
C. Yes, the Mid-Year Review presents individual sources of revenue accounting for less than two-thirds of all revenues.
D. No, the Mid-Year Review does not present individual sources of revenue.
E. Not applicable/other (please comment).

Tunisia

D.

Score: 0

Sources: The Mid-Year Review is not produced.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

083. Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway?

A. Yes, estimates of government borrowing and debt have been updated, and information on all of the differences between the original and updated estimates is presented.
B. Yes, estimates of government borrowing and debt have been updated, and information on some of the differences between the original and updated estimates is presented.
C. Yes, estimates of government borrowing and debt have been updated, but information on the differences between the original and updated estimates is not presented.
D. No, estimates of government borrowing and debt have not been updated.
E. Not applicable/other (please comment).
Tunisia

D.

Score: 0

Sources: The Mid-Year Review is not produced.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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084. 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?

A. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.

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.

C. Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all expenditures are presented.

D. No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.

E. Not applicable/other (please comment).

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Tunisia

B.

Score: 67


Comments: The tables on pages 8-11 present the variances between actual expenditures and those included in the Enacted Budget, without an analysis in the narrative fashion.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
085. Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
B. Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.
C. Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.
D. No, the Year-End Report does not present expenditure estimates by any expenditure classification.
E. Not applicable/other (please comment).

Tunisia

C.

Score: 33


Comments: The expenditures are only presented by economic classification.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

086. Does the Year-End Report present expenditure estimates for individual programs?

A. Yes, the Year-End Report presents estimates for programs accounting for all expenditures.
B. Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
C. Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.
D. No, the Year-End Report does not present expenditure estimates by program.
E. Not applicable/other (please comment).

Tunisia

D.
087. 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?

A. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.

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.

C. Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all revenues are presented.

D. No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.

E. Not applicable/other (please comment).

Tunisia

A. 

Score: 100

Sources: Report on Public Finances for 2012, pages 4-11.

Comments: The differences between the approved levels and actual revenue results, including an analysis in the narrative fashion.
088. Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?

A. Yes, the Year-End Report presents revenue estimates by category.
B. No, the Year-End Report does not present revenue estimates by category.
C. Not applicable/other (please comment).

Tunisia

A.

Score: 100

Sources: Report on Public Finances for 2012, pages 4-8.

Comments: The report presents revenue by category.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

089. Does the Year-End Report present individual sources of revenue?

A. Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.
B. Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
C. Yes, the Year-End Report presents individual sources of revenue accounting for less than two-thirds of all revenues.
D. No, the Year-End Report does not present individual sources of revenue.
E. Not applicable/other (please comment).

Tunisia

A.

Score: 100

Sources: Report on Public Finances for 2012, pages 4-8.

Comments: The Report presents individual sources of revenue representing all revenue.
090. 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?

A. Yes, estimates of the differences between all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.

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.

D. No, estimates of the differences between the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year is not presented.

E. Not applicable/other (please comment).

Tunisia

C. Score: 33

Sources: Report on Public Finances for 2012, pages 10 and 11.

Comments: The estimates of the differences, regarding loans and debt, are presented in the table without an analysis in the narrative fashion. Furthermore, there is no information on the composition of the debt (maturity, interest rate, etc).

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

091. Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?
A. Yes, estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.

C. Yes, 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.

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.

E. Not applicable/other (please comment).

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**Tunisia**

C. Score: 33

**Sources:** Report on Public Finances for 2012, pages 2 and 3.

**Comments:** Estimates of differences between certain original economic forecasts for the fiscal year and the actual results for this year are presented. This regards particularly the price of a barrel of oil and the exchange rate of the Tunisian dinar. Economic growth and inflation estimates and their actual levels are nonexistent.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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092. Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?

A. Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented.

D. No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.

E. Not applicable/other (please comment).
Tunisia

D.

Score: 0

Sources: No information on nonfinancial data.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

093. Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?

A. Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented.

D. No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.

E. Not applicable/other (please comment).

Tunisia

D.

Score: 0

Sources: No information on nonfinancial data.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
094. 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?

A. Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented.

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.

E. Not applicable/other (please comment).

Tunisia

D.

Score: 0

Sources: Estimates of the differences between the levels of approved financing for policies that are designed to benefit directly the poorest populations and the actual results are not presented.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

095. Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?

A. Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented.
D. No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.

E. Not applicable/other (please comment).

Tunisia

D. Score: 0

Sources: No information on the extra-budgetary funds in the Year-End Report.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
Suggested Answer: c.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

096. Is a financial statement included as part of the Year-End Report or released as a separate report?

A. Yes, a financial statement is part of the Year-End Report or is released as a separate report.
B. No, a financial statement is neither part of the Year-End Report nor released as a separate report.
C. Not applicable/other (please comment).

Tunisia

B. Score: 0

Sources: The executive branch does not publish a financial statement.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

097. What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?
A. The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.

B. The SAI has conducted two of the three types of audits, and made them available to the public.

C. The SAI has conducted one of the three types of audits, and made them available to the public.

D. The SAI has not conducted any of the three types of audits, or has not made them available to the public.

E. Not applicable/other (please comment).

Tunisia

D.
Score: 0

Sources: The 2012 Audit Report is not available.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: a.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

098. What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?

A. All expenditures within the SAI's mandate have been audited.

B. Expenditures representing at least two-thirds of, but not all, expenditures within the SAI's mandate have been audited.

C. Expenditures representing less than two-thirds of expenditures within the SAI's mandate have been audited.

D. No expenditures have been audited.

E. Not applicable/other (please comment).

Tunisia

D.
Score: 0

Sources: The last Audit Report dates to 2011.

GOVERNMENT REVIEWER
099. What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?

A. All extra-budgetary funds within the SAI's mandate have been audited.

B. 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.

C. Extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.

D. No extra-budgetary funds have been audited.

E. Not applicable/other (please comment).

Tunisia

D.

Score: 0

Sources: Audit Report not published

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

100. Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?

A. Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.

B. No, the annual Audit Report(s) does not include an executive summary.

C. Not applicable/other (please comment).

Tunisia
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?

A. Yes, the executive reports publicly on what steps it has taken to address audit findings.
B. Yes, the executive reports publicly on most audit findings.
C. Yes, the executive reports publicly on some audit findings.
D. No, the executive does not report on steps it has taken to address audit findings.
E. Not applicable/other (please comment).

Tunisia

D.

Score: 0

Sources: No, the executive does not report on steps it has taken to address audit findings.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The report of the Court of Accounts on the results of its work inspecting public institutions is annually submitted to the President of the Republic, who orders a follow-up on the implementation of the recommendations to the High Committee of Administrative and Financial Monitoring, which is subordinate to the executive branch, and the mission of which is to monitor the execution of the recommendations made to tackle the shortcomings and faults found in the inspection reports that it receives. It regards, in particular, the Court of Accounts' annual report, as well as the reports of the general supervisory institutions and certain ministerial inspections.
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?

A. Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.

B. Yes, the SAI or legislature reports publicly on most audit recommendations.

C. Yes, the SAI or legislature reports publicly on some audit recommendations.

D. No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.

E. Not applicable/other (please comment).

**Tunisia**

D.

**Score:** 0

**Sources:** Neither the SAI nor the legislature has published any report on the measures taken in response to the audit's recommendations.

**GOVERNMENT REVIEWER**

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: c.

**PEER REVIEWER**

Opinion: Yes, I agree with the score and have no comments to add.

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**Section 4. Strength of Oversight Institutions**

103. Does the legislature have internal capacity to conduct budget analyses or use independent research capacity for such analyses?

A. Yes, there is a specialized budget research office/unit attached to the legislature, and it has sufficient staffing, resources, and analytical capacity to carry out its tasks.

B. Yes, there is a specialized budget research office, but its staffing and other resources, including adequate funding, are insufficient to carry out its tasks.

C. Yes, there are independent researchers outside the legislature that can perform budget analyses and the legislature takes advantage of this capacity, but there is no specialized office attached to the legislature.
D. No, the legislature has neither internal capacity nor access to independent research capacity for budget analyses.

E. Not applicable/other (please comment).

**Tunisia**

**B.**

**Score:** 67

**Sources:**

**Comments:** Each legislative committee has administrative staff, whose main task is to provide technical support to the members of the committee. Regarding the Finance Committee, it has three administrative officers, including a Public Finance Adviser. According to interviews with a member of the Assembly, this support structure plays a critical role in supporting the elected officials in the discussion of draft laws. Nevertheless, it lacks resources allowing it to carry out its mission.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

104. Does the legislature debate budget policy prior to the tabling of the Executive’s Budget Proposal?

**A.** Yes, the legislature both debates budget policy prior to the tabling of the Executive's Budget Proposal and approves recommendations for the budget, and the executive is obliged to reflect the legislature's recommendations in the budget.

**B.** Yes, the legislature both debates budget policy prior to the tabling of the Executive's Budget Proposal and approves recommendations for the budget, but the executive is not obliged to reflect the legislature's recommendations in the budget.

**C.** Yes, the legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, but the legislature does not approve recommendations for the budget.

**D.** No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.

**E.** Not applicable/other (please comment).

**Tunisia**

**D.**

**Score:** 0

**Sources:** Interview with the Adviser of the Finance Committee.

**Comments:** Informal meetings are held between members of the committee and the state's key officials to discuss the
budgetary objectives as well as the macroeconomic hypotheses prior of the translation of the proposal to the legislative branch. But these meetings are not official.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

105. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?

A. Yes, the executive holds consultations with a wide range of legislators.
B. Yes, the executive holds consultations with a range of legislators, but some key members are excluded.
C. Yes, the executive holds consultations with only a limited number of legislators.
D. No, the executive does not consult with members of the legislature as part of the budget preparation process.
E. Not applicable/other (please comment).

Tunisia
C.
Score: 33

Sources: Interview with the Adviser of the Finance Committee.

Comments: The executive branch (including the Central Bank) conducts consultations that only involve a limited number of parliamentary members of the Finance Committee.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Comments: These consultations are rather informal.

106. How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?

A. The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.
B. The legislature receives the Executive's Budget Proposal at least six weeks, but less than three months, before the start of the budget year.

C. The legislature receives the Executive's Budget Proposal less than six weeks before the start of the budget year.

D. The legislature does not receive the Executive's Budget Proposal before the start of the budget year.

E. Not applicable/other (please comment).

Tunisia

C.

Score: 33

Sources: The Organic Budget Law, Article 23 (Attached)

Comments: According to Article 23, the executive branch should submit the Budget Proposal to the Assembly at the latest on October 25 of each year, more than two months from the start of the fiscal year. Nevertheless, this time frame was not respected regarding the submission of the 2014 draft finance law, which was submitted to the Assembly on November 7, 2013.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Suggested Answer: b.

Comments: Parliament receives the budget proposal at the latest the 25th of October 25 (deadline set forth by the Organic Budget Law), so between two and three months.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

107. When does the legislature approve the Executive’s Budget Proposal?

A. The legislature approves the budget at least one month in advance of the start of the budget year.

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.

C. The legislature approves the budget less than one month after the start of the budget year.

D. The legislature approves the budget more than one month after the start of the budget year, or does not approve the budget.

E. Not applicable/other (please comment).

Tunisia
B.

**Score:** 67

**Sources:** The Organic Budget Law, Article 28.

**Comments:** According to the provisions of Article 28, the Enacted Budget should be submitted to the President of the Republic for enactment at the latest the 31st of December of each year. In practice, the budget is generally approved during the last week of December.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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108. Does the legislature have the authority in law to amend the Executive’s Budget Proposal?

- **A.** Yes, the legislature has unlimited authority in law to amend the Executive’s Budget Proposal.
- **B.** Yes, the legislature has authority in law to amend the Executive’s Budget Proposal, with some limitations.
- **C.** Yes, the legislature has authority in law to amend the Executive’s Budget Proposal, but its authority is very limited.
- **D.** No, the legislature does not have any authority in law to amend the Executive’s Budget Proposal.
- **E.** Not applicable/other (please comment).

**Tunisia**

B.

**Score:** 67

**Sources:** The Organic Budget Law, Article 30.

**Comments:** According to the provisions of Article 30 relative to the amendment of the budget, any proposal for new expenditures must be accompanied by a proposal for corresponding revenue or a savings proposal, of an equal amount, on all expenditures.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** Article 30 of the Organic Budget Law specifies the conditions to amend an article or a draft finance law. Nevertheless, the legislative body has the right to amend any bill, including the one relative to the budget proposal.
109. Does the executive seek input 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?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds between administrative units, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds without seeking prior approval or input from the legislature.

D. The executive shifts funds between administrative units without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

Tunisia

D. Score: 0

Sources: The Organic Budget Law, Article 35.

Comments: According to Article 35 of the Organic Budget Law, the transfer of funds, of a chapter to another, required by a governmental or administrative reform, can be made by decree, provided that they do not modify it by the nature of expenditure and the distribution of funds by item.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

110. Does the executive seek input from the legislature prior to shifting funds within administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds within administrative units, and it does so in practice.
B. The executive obtains approval or input from the legislature prior to shifting funds within administrative units, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds within administrative units, but in practice the executive shifts funds without seeking prior approval or input from the legislature.

D. The executive shifts funds within administrative units without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

Tunisia

D.

Score: 0

Sources: .

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Comments: According to Article 35 of the Organic Budget Law, the transfer of funds, of a chapter to another, required by a governmental or administrative reform, can be made by decree, provided that they do not modify it by the nature of expenditure and the distribution of funds by item.

111. Does the executive seek input 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?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending excess revenues, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending excess revenue, but in practice the executive spends these funds without seeking prior approval or input from the legislature.

D. The executive spends excess revenues without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

Tunisia
Comments: The executive spends these funds without asking for the prior approval or opinion of the legislative body, and there is no law or regulation requiring it to obtain such an approval or opinion from the legislative branch.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Suggested Answer: a.
Comments: In practice, there are additional finance laws that allow one to obtain the authorization to either spend new revenue or reallocate the initial authorization. However, the executive can sometimes, in case of unexpected revenue, carry out an anticipated settlement of a loan without waiting for parliamentary authorization.

PEER REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.
Comments: Even if the Organic Budget Law did not explicitly specify in this example, nevertheless, several articles are in line to determine that the executive must have the approval of the legislative branch before using any new funds. First, in its first article the OBL (Organic Budget Law) stipulates that “the finance law lays down and authorizes, for each year, all of the state's expenses and resources as a part of the development plan objectives, taking into account the economic and financial equilibrium defined by the economic budget.” According to Article 42 (new) of said OBL, emergency expenditures, in the event of disaster or imperative necessities of national interest, can be covered by additional appropriations, by advance decree, beyond the allocations falling under the unexpected expenditures chapter. These credits must be ratified by an additional finance law to be submitted without delay for the approval of the Chamber of Deputies under the same conditions as the finance law. Likewise and according to Article No. 48 of the OBL, the draft of the state budget review law was submitted to a vote by the Chamber of Deputies under the same conditions as the draft finance law. Article No. 43 (new) of the Organic Budget Law stipulates that the modifications of the finance law that occur during the budget year must be subject to additional finance laws, submitted under the same conditions as the finance law, to the Chamber of Deputies. In fact, in practice, in this case, the government is supposed to submit new funds in a suspense account with the General Treasury until their potential usage is approval by an additional finance law.

IBP COMMENT
Nous sommes d'accord avec le chercheur, le commentaire du peer reviewer montre qu'un telle loi n'existe pas

112. When was the most recent supplemental budget approved?

A. The most recent supplemental budget was approved before the funds were expended.

B. The most recent supplemental budget was approved after the funds were expended, or the executive implemented the supplemental budget without ever receiving approval from the legislature (please specify).

C. Not applicable/other (please comment).
Tunisia

**A.**

**Score:** 100


**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** This regards Law no. 2014-54 of August 19, 2014, on the supplemental finance law for 2014

**IBP COMMENT**

We agree with the researcher, the peer reviewer’s comment shows that such a law does not exist.

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113. Does the executive seek input from the legislature prior to spending contingency funds or other funds for which no specific purpose was identified in the Enacted Budget, and is it legally required to do so?

**A.** The executive is required by law or regulation to obtain approval or input from the legislature prior to spending contingency funds, and it does so in practice.

**B.** The executive obtains approval or input from the legislature prior to spending contingency funds, but is not required to do so by law or regulation.

**C.** The executive is required by law or regulation to obtain approval or input from the legislature prior to spending contingency funds, but in practice the executive spends these funds without seeking prior approval or input from the legislature.

**D.** The executive spends contingency funds without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

**E.** Not applicable/other (please comment).

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Tunisia

**D.**

**Score:** 0

**Sources:**

**Comments:** The executive spends contingency funds without asking for the prior approval or opinion of the legislative body,
and there is no law or regulation requiring it to obtain such an approval or opinion from the legislative branch.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.
Comments: Given that the executive must ultimately submit the state budget settlement proposal to the legislative branch for its approval (article no. 48 of the OBL), it goes without saying that Parliament's approval is vital to justify any spending of contingency funds. Especially since article no. 43 (new) of the Organic Budget Law stipulates that the modifications of the finance act occurring during the budget year must be subject to additional finance laws, submitted under the same conditions as the finance law, to the Chamber of Deputies.

RESEARCHER'S RESPONSE
I propose keeping the response (d) for the two following reasons: - According to Article 42, it is not a matter of using an additional finance act, except for the appropriations that exceed the amount set in the Enacted Budget for unexpected expenditures. This means that the unexpected expenditures can be spent without the prior approval of the legislative branch. My understanding is that the question refers to the funds falling under the Enacted Budget. - For the finance settlement act, it is submitted to the legislative branch after the closure of the fiscal year. However, the question speaks of a prior agreement of the spending.

IBP COMMENT
We agree with the researcher.

114. Does a committee of the legislature hold public hearings to review and scrutinize Audit Reports?

A. Yes, a committee holds public hearings to review and scrutinize a wide range of Audit Reports.
B. Yes, a committee holds public hearings to review and scrutinize the main Audit Reports.
C. Yes, a committee holds public hearings to review and scrutinize a small number of Audit Reports.
D. No, a committee does not hold public hearings to review and scrutinize Audit Reports.
E. Not applicable/other (please comment).

Tunisia

D.

Score: 0

Sources: .

Comments: No, a legislative committee does not hold public consultations to examine the audit reports in detail.
115. Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

A. The SAI has full discretion to decide which audits it wishes to undertake.
B. The SAI has significant discretion, but faces some limitations.
C. The SAI has some discretion, but faces considerable limitations.
D. The SAI has no discretion to decide which audits it wishes to undertake.
E. Not applicable/other (please comment).

Tunisia

A.
Score: 100

Sources: Law no. 68-8 of March 8, 1968 on the organization of the Court of Accounts, Articles 3 and 4 (file attached)

Comments: According to the provisions of these two articles, the Court has the power to decide on and carry out audits on all public establishments, without exception or restriction.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Comments: By Law no. 68-8 of March 8, 1968, on the organization of the Court of Accounts, and particularly Articles 3 and 4, the Court has the power to decide on and carry out audits on all public establishments, without exception or restriction. Nevertheless, in practice, certain limitations exist, which means that the highest court does not address audits on acquisitions or privatizations.

116. Has the Supreme Audit Institution (SAI) established a monitoring system to provide on-going, independent evaluations of its audit processes (a quality assurance system)?
A. Yes, the SAI has established a quality assurance system, and both a sample of completed audits are reviewed annually and the findings of these reviews are made available to the public.

B. Yes, the SAI has established a quality assurance system, but either a sample of completed audits are not reviewed annually or the findings of these reviews are not made available to the public.

C. Yes, the SAI has established a quality assurance system, but neither a sample of completed audits are reviewed annually nor are the findings of these reviews made available to the public.

D. No, the SAI has not established a quality assurance system.

E. Not applicable/other (please comment).

Tunisia

A.

Score: 100

Sources: The Court's Strategic Plan http://www.courdescomptes.nat.tn/template.php?code=12

Comments: In its strategic plan, the Court has adopted a certain number of ethical rules directed towards the values of independence, integrity and transparency. The detailed results of the sampled audits are made available to the public in the Court's annual report.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

117. 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?

A. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.

B. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.

C. Not applicable/other (please comment).

Tunisia

B.

Score: 0
Comments: The Prime Minister can dismiss the First President of the Court of Accounts without the legislature's consent.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: According to Decree no. 6-70 from September 26, 1970, the First President of the Court of Accounts is appointed by decree among the state's high-ranking officials. He or she is therefore appointed (designated) and dismissed (removed from office) by decree from the executive power.

118. Who determines the budget of the Supreme Audit Institution (SAI)?

A. The budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.

B. The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.

C. The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.

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.

E. Not applicable/other (please comment).

Tunisia

D.

Score: 0

Sources: Administratively, the Court of Accounts is an establishment attached to the Presidency of the Government (Prime Minister). It does not have budgetary autonomy. In Law 68 on the organization of the Court, there is no reference made to the Court's budget system. The serious delay in the publication of settlement reports, on one hand, and the low level of funds allocated by the Prime Minister (1 million dinars in 2014), on the other, are two objective indicators that demonstrate a certain insufficiency of resources made available to the Court.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Suggested Answer: b.

Comments: The Court of Accounts has seen its budget increased during the past years, which has allowed it to undertake considerable recruitments.
Section 5. Public Engagement in the Budget Process

119. Does the executive make available to the public clear (accessible, nontechnical) definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?

A. Yes, clear definitions of all key budget terms are provided.
B. Yes, definitions are provided for all key budget terms, but they are not always clear.
C. Yes, definitions are provided for some but not all key budget terms.
D. No, definitions are not provided.
E. Not applicable/other (please comment).

Tunisia

A. Score: 100


GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: This is an initial experience, starting in 2014, which is substantial on the Ministry of Finance's part through the publication of the Citizens Budget, which contains sufficiently detailed definitions to be accessible to a broad public.

120. Is the executive formally required to engage with the public during the formulation and execution phases of the budget process?

A. A law, a regulation, or a formal procedural obligation requires the executive to engage with the public during both the formulation and execution phases of the budget process.
B. A law, a regulation, or a formal procedural obligation requires the executive to engage with the public during either the formulation or the execution phase of the budget process but not both.

C. There is no formal requirement for the executive to engage with the public during either the formulation or the execution phase of the budget process, but informal procedures exist to enable the public to engage with the executive during the formulation or execution phase of the budget process or during both phases.

D. There is no formal requirement and the executive does not engage with the public during the budget process.

E. Not applicable/other (please comment).

Tunisia

D.

Score: 0

Sources: There is no formal requirement and the executive does not have the public participate during the budgetary process.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: c.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Outside of Parliament and high-level consultation structures, there is no process to involve the public in discussions on budget formulation and execution.

121. When the executive engages with the public during the budget formulation process, does it articulate what it hopes to achieve from the engagement and provide other information far enough in advance so that the public can participate in an informed manner?

A. The executive provides sufficient information (including what it hopes to achieve from its engagement with the public) in advance of the engagement.

B. The executive provides information to the public, but it is either insufficient or is not provided in advance of the engagement.

C. The executive provides information to the public, but it is neither sufficient nor provided in advance of the engagement.

D. The executive does not provide information, or does not engage with the public during the budget process.

E. Not applicable/other (please comment).

Tunisia
122. When the executive engages with the public during the budget execution process, does it articulate what it hopes to achieve from the engagement and provide other information far enough in advance so that the public can participate in an informed manner?

A. The executive provides sufficient information (including what it hopes to achieve from its engagement with the public) in advance of the engagement.

B. The executive provides information to the public, but it is either insufficient or is not provided in advance of the engagement.

C. The executive provides information to the public, but it is neither sufficient nor provided in advance of the engagement.

D. The executive does not provide information, or does not engage with the public during the budget process.

E. Not applicable/other (please comment).
123. Has the executive established mechanisms to identify the public’s perspective on budget priorities?

A. Yes, the executive has established mechanisms to identify the public’s perspective on budget priorities, and these mechanisms are accessible and widely used by the public.

B. Yes, the executive has established mechanisms to identify the public’s perspective on budget priorities; while these mechanisms are accessible they are not widely used by the public.

C. Yes, the executive has established mechanisms to identify the public’s perspective on budget priorities, but these mechanisms are not accessible.

D. No, the executive has not established any mechanisms to identify the public’s perspective on budget priorities.

E. Not applicable/other (please comment).

Tunisia

C.

Score: 33

Sources: 1) Meetings are held as a part of the Regional Development Councils, involving a number of CSOs in the regions. Discussed in them, among other topics, are public investment projects granted to the region while the Budget Proposal is being prepared. Nonetheless, this mechanism is not inclusive and is limited to a reduced number of CSOs selected and invited by the government of the region. 2) The MF/CS Joint Committee is an interesting space for exchange on questions related to access to budget information. Nevertheless, the number of CSOs involved in it is reduced (about 7). 3) The National Economic Dialogue, initiated by the government in April 2014, has 5 working committees, one of which relates to public finance. Nevertheless, participants in this dialogue are limited to political parties and large national organizations (unions, employers and farmers).

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Unfortunately, public involvement mechanisms for budget questions are not formal and were established to deal with issues of execution of public investments, which were weak in the course of the last two years.

124. Has the executive established mechanisms to identify the public’s perspective on budget execution?

A. Yes, the executive has established mechanisms to identify the public’s perspective on budget execution, and these mechanisms are accessible and widely used by the public.

B. Yes, the executive has established mechanisms to identify the public’s perspective on budget execution; while these
mechanisms are accessible they are not widely used by the public.

**C.** Yes, the executive has established mechanisms to identify the public’s perspective on budget execution, but these mechanisms are not accessible.

**D.** No, the executive has not established any mechanisms to identify the public’s perspective on budget execution.

**E.** Not applicable/other (please comment).

**Tunisia**

**D.**

**Score:** 0

**Sources:** The executive has not put in place any mechanisms to identify the public's perspective on the execution of the budget.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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125. Does the executive provide formal, detailed feedback to the public on how its inputs have been used to develop budget plans and improve budget execution?

**A.** Yes, the executive issues reports on the inputs it received from the public and provides detailed feedback on how these inputs have been used.

**B.** Yes, the executive issues reports on the inputs it received from the public, but provides only limited feedback on how these inputs have been used.

**C.** Yes, the executive issues reports on the inputs it received from the public, but provides no feedback on how these inputs have been used.

**D.** No, the executive does not issue reports on the inputs it received from the public or provide feedback on how these inputs have been used.

**E.** Not applicable/other (please comment).

**Tunisia**

**D.**

**Score:** 0

**Sources:** The executive does not publish a report on the contributions that it has received from the public.
126. Does a legislative committee (or committees) hold public hearings on the macroeconomic and fiscal framework presented in the budget in which testimony from the executive branch and the public is heard?

A. Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and a wide range of constituencies.

B. Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and some constituencies.

C. Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony from the executive branch is heard, but no testimony from the public is heard.

D. No, public hearings are not held on the macroeconomic and fiscal framework in which testimony from the executive branch and the public is heard.

E. Not applicable/other (please comment).

Tunisia

A.

Score: 100

Sources: [http://majles.marsad.tn/fr/chroniques/53beeac912bdab5f354b21b003](http://majles.marsad.tn/fr/chroniques/53beeac912bdab5f354b21b003) Above there is a link to an article by the "Marsad" observatory of Albawsala which ensures the monitoring of the Assembly's work since 2011. The article describes in detail the process of the first hearing of the Ministry of the Economy concerning the presentation of the draft of the supplemental finance law.

Comments: The Committee holds public hearings on budgetary questions. An administrative delegation from the Ministry of Finance attends, in addition to parliamentary members of the committee. Other hearings are held in the presence of high-ranking officials of the Central Bank and independent experts. These audiences are open to the public, including the press and the civil society.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: In fact, only the plenary sessions are open to the public. En fait, seulement les séances plénières sont ouverts au public.
RESEARCHER'S RESPONSE
The works of the commissions are open to the public. According to Article 54 of the rules of procedure of the Constituent Assembly: “the committee meetings are public [...] The committee publishes the dates of its meetings and its agenda on the Assembly's website.”

127. Do legislative committees hold public hearings on the individual budgets of central government administrative units (i.e., ministries, departments, and agencies) in which testimony from the executive branch is heard?

A. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a wide range of administrative units.

B. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of the main administrative units.

C. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a small number of administrative units.

D. No, public hearings in which testimony from the executive branch is heard are not held on the budgets of administrative units.

E. Not applicable/other (please comment).

Tunisia

D. Score: 0

Sources: No public hearings related to the Ministry Budgets.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

128. Do legislative committees hold public hearings on the individual budgets of central government administrative units (i.e., ministries, departments, and agencies) in which testimony from the public is heard?

A. Yes, public hearings in which testimony from the public is heard are held on the budgets of a wide range of administrative units.
B. Yes, public hearings in which testimony from the public is heard are held on the budgets of some administrative units.

C. Yes, public hearings in which testimony from the public is heard are held on the budgets of a small number of administrative units.

D. No, public hearings in which testimony from the public is heard are not held on the budgets of administrative units.

E. Not applicable/other (please comment).

**Tunisia**

D. Score: 0

**Sources:** Public hearings are not held on the ministry's budgets.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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129. Do the legislative committees that hold public hearings on the budget release reports to the public on these hearings?

A. Yes, the committees release reports, which include all written and spoken testimony presented at the hearings.

B. Yes, the committees release reports, which include most testimony presented at the hearings.

C. Yes, the committees release reports, but they include only some testimony presented at the hearings.

D. No, the committees do not release reports, or do not hold public hearings.

E. Not applicable/other (please comment).

**Tunisia**

A. Score: 100

**Sources:** Link to the Assembly's website in which the legislative committee work reports are published http://www.anc.tn/site/rapport/AR/index.jsp http://www.anc.tn/site/servlet/Fichier?code_obj=81651&code_exp=1&langue=1

**Comments:** Legislative committees, including the Finance Committee, publish periodical reports in which the contributions of the stakeholders (associations, experts, etc.)

**GOVERNMENT REVIEWER**
130. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can assist in formulating its audit program (by identifying the agencies, programs, or projects that should be audited)?

A. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program, and these mechanisms are accessible and widely used by the public.

B. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program; while these mechanisms are accessible, they are not widely used by the public.

C. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program, but these mechanisms are not accessible.

D. No, the SAI does not have formal mechanisms through which the public can assist in formulating its audit program.

E. Not applicable/other (please comment).

Tunisia

D. Score: 0

Sources: No, the SAI has not put in place mechanisms accessible to the participation of the public through which the public can contribute in the preparation of its audit program.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

131. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can participate in audit investigations (as respondents, witnesses, etc.)?

A. Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations, and these mechanisms are accessible and widely used by the public.

B. Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations; while these
mechanisms are accessible, they are not widely used by the public.

C. Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations, but these mechanisms are not accessible.

D. No, the SAI does not have formal mechanisms through which the public can participate in audit investigations.

E. Not applicable/other (please comment).

**Tunisia**

D. Score: 0

**Sources:** The Court of Accounts has not established accessible mechanisms for the participation of the public.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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132. Does the Supreme Audit Institution (SAI) maintain any communication with the public regarding its Audit Reports beyond simply making these reports publicly available?

A. Yes, in addition to publishing Audit Reports, the SAI maintains other mechanisms of communication to make the public aware of audit findings (such as maintaining an office that regularly conducts outreach activities to publicize previously released audit findings).

B. No, the SAI does not maintain any formal mechanisms of communication with the public beyond publishing Audit Reports.

C. Not applicable/other (please comment).

**Tunisia**

B. Score: 0

**Sources:** The Court of Accounts maintains no formal communication mechanism with the public except for the publication of audit reports.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**Suggested Answer:** a.

**PEER REVIEWER**
Opinion: Yes, I agree with the score and have no comments to add.

133. Does the Supreme Audit Institution (SAI) provide formal, detailed feedback to the public on how their inputs have been used to determine its audit program or in Audit Reports?

A. Yes, the SAI issues reports on the inputs it received from the public and provides detailed feedback on how these inputs have been used.

B. Yes, the SAI issues reports on the inputs it received from the public but provides only limited feedback on how these inputs have been used.

C. Yes, the SAI issues reports on the inputs it received from the public but provides no feedback on how these inputs have been used.

D. No, the SAI does not issue reports on the inputs it received from the public through public consultations.

E. Not applicable/other (please comment).

Tunisia

D.

Score: 0

Sources: The Court does not publish reports on the contributions that it has received through public consultations.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.