

Open Budget Survey 2017

Questionnaire

Tunisia

January 2018

COUNTRY QUESTIONNAIRE: TUNISIA

PBS-1: What is the fiscal year of the PBS evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer: FY 2016

Sources: Pas de références

Comments: Researcher: On a opté pour l'année fiscale 2016 étant donné la spécificité de la situation politique en Tunisie lors de la phase de préparation du Budget de l'Etat pour l'année 2017. En effet, un nouveau gouvernement a été mise en place en début septembre 2016. Selon l'article 66 de la composition, l'exécutif devrait soumettre au législatif le projet de budget au plus tard le 15 octobre de chaque année N-1. Le nouveau gouvernement avait ainsi un mois et demi pour préparer un budget. On s'est référé aux guidelines de l'OBS 2017 stipulant dans l'une de ses directives qu'il serait possible d'adopter le document budgétaire de l'année précédente si le document de l'année en cours n'est pas publié pour des raisons exceptionnelles liées à une élection ou un changement de gouvernement. Tel est le cas de la Tunisie.

Peer Reviewer

Opinion: Agree with Comments

Comments: Il s'agit de l'article 66 de la nouvelle Constitution de la République Tunisienne adoptée en janvier 2014 qui a arrêté la date buttoir du 15 octobre de l'année N-1 pour que l'Exécutif soumette le projet de budget de l'Etat au Législatif (Chambre des Représentants du Peuple CRP)

Government Reviewer

Opinion: Agree with Comments

Comments: la circulaire de préparation du budget 2016 a été publiée en avril 2015

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (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
- b. (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
- c. (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
- d. (0) The PBS is not released to the public, or is released less than one month before the Executive's Budget Proposal is introduced to the legislature

Answer: d.

Sources: No sources

Comments: Researcher: La Circulaire de préparation du Budget de l'Etat a été publiée sur le site web du MF le 30 avril 2015, soit avant plus de 4 mois de la date de soumission du Projet de budget au législatif, date fixée au 15 octobre de chaque année N-1 selon la constitution tunisienne. Toutefois, le contenu de la circulaire ne comprends pas les informations clés permettant de le considérer comme un rapport préalable au budget selon les normes de l'IBP. Ces informations concernent, entre autres, les hypothèses de base, les prévisions de recettes et dépenses totales, les taux d'intérêts, le taux d'inflation ainsi que les prévisions de la dette.

Peer Reviewer

Opinion: Agree with Comments

Comments: Le PBS n'est pas accessible au public. La circulaire relative à la préparation du projet de budget de l'année 2016 en date du 16/3/2015 est diffusée en interne, c'est à dire destinée aux différentes structures de l'Etat.

Government Reviewer

Opinion: Agree

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

PBS-3a: If the PBS is published, what is the date of publication of the PBS? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question “n/a.”

Answer: n/a

Sources: NS

Comments: Researcher: No comments

Peer Reviewer

Opinion: Agree with Comments

Comments: Le document n'est pas accessible au public

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

PBS-3b: In the box below, please explain how you determined the date of publication of the PBS. If the document is not published at all, researchers should mark this question “n/a.”

Answer: n/a

Sources: No sources

Comments: Researcher: NC

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

PBS-4: If the PBS is published, what is the URL or weblink of the PBS? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

Answer: n/a

Sources: No additional Information

Comments: Researcher: NC

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: d.

Sources: No additional information

Comments: Researcher: NC

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: d.

Sources: No sources

Comments: Researcher: Le document produit par le MF, intitulé "Circulaire de préparation du Budget de l'Etat pour l'année N", ne contient aucune des informations clés qui devraient être présentées dans un rapport préalable au budget selon les standards de l'IBP. Ainsi, il ne peut pas être considéré comme un RPB.

Peer Reviewer

Opinion: Agree with Comments

Comments: Les différents documents diffusés par le MF sont à usage interne et même la circulaire du Chef du Gouvernement relative à la préparation du projet de budget de l'année 2016 n'indiquent pas les prévisions macroéconomiques sur lesquelles le budget sera basé, ni les principales politiques et priorités en matière de recettes et de dépenses qui guideront l'élaboration des estimations détaillées pour le prochain budget, ni même les projections pluriannuelles des recettes et des dépenses. Il s'agit plutôt d'orientations d'ordre méthodologique et de calendrier de préparation. Ce n'est qu'à l'occasion des discussions directes des représentants du MF avec les différentes structures sur les projets de budgets soumis que ces précisions sont souvent fournies.

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

PBS-6b: If you selected option “c” or “d” in question PBS-6a above, please specify how you determined whether the PBS was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question PBS-6a, researchers should mark this question “n/a.”

Answer: Le contenu de la "circulaire de préparation du budget de l'Etat pour l'année 2016" a été examiné par le chercheur en collaboration avec les spécialistes de l'IBP. L'examen a permis de constater que le document ne contient aucune des informations basiques qui devraient être présentées dans un rapport préalable au budget. Ainsi, on a considéré que le RPB n'est pas produit.

Sources: NA

Comments: Researcher: NC

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

PBS-7: If the PBS is produced, please write the full title of the PBS. If the document is not produced at all, researchers should mark this question "n/a."

Answer: n/a

Sources: n/a

Comments: Researcher: NC

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

a. Yes

b. No

Answer: b.

Sources: NA

Comments: Researcher: Le Rapport Préalable du Budget n'est pas produit

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

EBP-1a: What is the fiscal year of the EBP evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer: FY 2017

Sources: Site web du Ministère des Finances

Comments: Researcher: NC

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

EBP-1b: When is the EBP submitted to the legislature for consideration? Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016.

Answer: 15 October 2016

Sources: Article 66 de la Constitution de la République Tunisienne. Diverses références journalistiques (voir lien)

<http://www.tunisienumerique.com/tunisie-le-projet-loi-de-fin...> (<http://www.tunisienumerique.com/tunisie-le-projet-loi-de-finances-2016-approuve-en-cm/269294>)

Comments: Researcher: Selon divers références journalistiques, le projet de loi de Finances pour l'année 2017 a été approuvé par le Conseil des Ministres le 14 octobre 2016. Dans la pratique, le projet de Budget est soumis normalement le lendemain de son approbation par le Conseil Ministériel. On pourrait ainsi déduire qu'il a été effectivement soumis au législatif le 15 octobre 2016.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) At least three months in advance of the budget year, and in advance of the budget being approved by the legislature
- b. (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
- c. (33) Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature
- d. (0) The EBP is not released to the public, or is released after the budget has been approved by the legislature

Answer: b. (67)

Sources: Site Web du Ministère des Finances

Comments: Researcher: Le projet de loi de Finances pour l'année 2017 a été publié le 16 octobre 2016, soit plus de 2 mois avant le début de l'année fiscale, fixé au premier janvier

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

EBP-3a: If the EBP is published, what is the date of publication of the EBP? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." In the comment boxes below, researchers should also list any supporting documents to the EBP and their date of publication.

Answer: 16 October 2016

Sources: Site Web du Ministère

Comments: Researcher: NC

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

EBP-3b: In the box below, please explain how you determined the date of publication of the EBP. If the document is not published at all, researchers should mark this question "n/a."

Answer: A travers la date de création du document sur le site web du Ministère des Finances.

Sources: Lien suivant (page pertinente du site du MF) http://finances.gov.tn/index.php?option=com_jdownloads&Itemid=306&view=viewdownload&catid=10&cid=1120&lang=fr

Comments: Researcher: NC

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

EBP-4: If the EBP is published, what is the URL or weblink of the EBP? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a." In the comment boxes below, researchers should also list any supporting documents to the EBP and their URL or weblink.

Answer: http://finances.gov.tn/index.php?option=com_jdownloads&Itemid=722&view=finish&cid=1120&catid=10&lang=ar-AA

Sources: Site Web du MF

Comments: Researcher: NC

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: No Add inf

Comments: Researcher: NC

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: NS

Comments: Researcher: Le document est disponible au public

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

EBP-6b: If you selected option “c” or “d” in question EBP-6a above, please specify how you determined whether the EBP was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question EBP-6a, researchers should mark this question “n/a.”

Answer: n/a

Sources: NS

Comments: Researcher: Le document est disponible au public.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

EBP-7: If the EBP is produced, please write the full title of the EBP. If the document is not produced at all, researchers should mark this question “n/a.” If there are any supporting documents to the EBP, please enter their full titles in the comment box below.

Answer: Projet de Loi de Finances pour l'année 2017.

Sources: Site Web du MF

Comments: Researcher: NC

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

EBP-8: Is there a “citizens version” of the EBP?

a. Yes

b. No

Answer: a.

Sources: Site Web du Ministère des finances.

Comments: Researcher: NC

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

EB-1a: What is the fiscal year of the EB evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: FY 2016

Sources: n/A

Comments: Researcher: NC

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

EB-1b: When was the EB approved (enacted) by the legislature? Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016.

Answer: 10 December 2015

Sources: - Article 66 de la Constitution - Diverses Sources médiatiques, comme par exemple: http://www.businessnews.com.tn/details_article.php?t=520&a=6... (http://www.businessnews.com.tn/details_article.php?t=520&a=60930&temp=3&lang=)

Comments: Researcher: La date d'approbation est conforme aux dispositions de l'article 66 de la Constitution mentionnant la date limite d'approbation du PLF, date fixée au 10 décembre de chaque année N-1

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Two weeks or less after the budget has been enacted
- b. (67) Between two weeks and six weeks after the budget has been enacted
- c. (33) More than six weeks, but less than three months, after the budget has been enacted
- d. (0) The EB is not released to the public, or is released more than three months after the budget has been enacted

Answer: b. (67)

Sources: Date de publication de la loi de Finances dans le Journal Officiel. Voir lien http://www.iort.gov.tn/WD120AWP/WD120Awp.exe/CTX_10340-249-Y... (http://www.iort.gov.tn/WD120AWP/WD120Awp.exe/CTX_10340-249-YNFKEKyuRP/PageRechercheAvance/SYNC_-409478265)

Comments: Researcher: La date de publication du Journal Officiel est le 29 décembre 2015, soit environ 20 jours après son adoption par le législatif

Peer Reviewer**Opinion:** Agree with Comments

Comments: En fait la nouvelle Constitution, selon l'article 66, confie à l'ARP la charge d'adopter et de clôturer le budget et ce conformément aux disposition prévues par la loi organique du budget(LOB). Les dates de présentation et d'adoption selon cette Constitution sont respectivement, au plus tard, les 15 octobre et 10 décembre de l'année N-1. La LOB stipule dans son article 28(nouveau) que la date limite de promulgation de la Loi de Finances au journal officiel de la République Tunisienne est fixée 31 décembre de l'année N-1.

Government Reviewer**Opinion:** Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

EB-3a: If the EB is published, what is the date of publication of the EB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September

2016. If the document is not published or not produced, please mark this question “n/a.” Note that the date of publication is not necessarily the same date that is printed on the document.

Answer: 29 December 2015

Sources: Le journal officiel de la république tunisienne. http://www.iort.gov.tn/WD120AWP/WD120Awp.exe/CTX_10340-249-Y...
(http://www.iort.gov.tn/WD120AWP/WD120Awp.exe/CTX_10340-249-YNFKEKyuRP/PageRechercheAvance/SYNC_-409478265)

Comments: Researcher: NC

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

EB-3b: In the box below, please explain how you determined the date of publication of the EB. If the document is not published at all, researchers should mark this question “n/a.”

Answer: Date de publication de la loi de Finances dans le Journal Officiel

Sources: Site Web de l'imprimerie officielle http://www.iort.gov.tn/WD120AWP/WD120Awp.exe/CTX_10340-249-Y...
(http://www.iort.gov.tn/WD120AWP/WD120Awp.exe/CTX_10340-249-YNFKEKyuRP/PAGERchercheMulticriteresResultat/SYNC_-409451000)

Comments: Researcher: NC

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

EB-4: If the EB is published, what is the URL or weblink of the EB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

Answer: http://www.iort.gov.tn/WD120AWP/WD120Awp.exe/CTX_10340-249-Y... (http://www.iort.gov.tn/WD120AWP/WD120Awp.exe/CTX_10340-249-YNFKEKyuRP/PageRechercheAvance/SYNC_-409478265)

Sources: Site Web de l'Imprimerie Officielle de la République Tunisienne (iort.gov.tn (<http://iort.gov.tn>))

Comments: Researcher: NC

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: b.

Sources: Site web du MF, voir lien: http://www.finances.gov.tn/index.php?option=com_content&view=article&id=121&Itemid=302&lang=fr (http://www.finances.gov.tn/index.php?option=com_content&view=article&id=121&Itemid=302&lang=fr)

Comments: Researcher: Des données quantitatives sont disponibles dans des formats exploitables, mais ces données n'accèdent pas au même niveau de détail que celles mentionnées dans la loi de finances, notamment en ce qui concerne les composantes des recettes ainsi que la répartition des dépenses.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: NA

Comments: Researcher: Le document est disponible au public

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

EB-6b: If you selected option "c" or "d" in question EB-6a above, please specify how you determined whether the EB was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question EB-6a, researchers should mark this question "n/a."

Answer: n/a

Sources: n/a

Comments: Researcher: Le document est disponible au public.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

EB-7: If the EB is produced, please write the full title of the EB. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: Loi n° 2015-53 du 25 décembre 2015, portant loi de finances pour l'année 2016

Sources: Intitulé de la loi dans le Journal Officiel daté du 29 Décembre 2016

Comments: Researcher: NC

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

EB-8: Is there a “citizens version” of the EB?

a. Yes

b. No

Answer: a.

Sources: Site Web du Ministère (voir lien) http://www.finances.gov.tn/index.php?option=com_jdownloads&I...
(http://www.finances.gov.tn/index.php?option=com_jdownloads&Itemid=306&view=finish&cid=1062&catid=1&lang=fr)

Comments: Researcher: NC

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

CB-1: What is the fiscal year of the CB evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.” If more than one Citizens Budget is produced, for each CB please indicate the document the CB simplifies/refers to, and the fiscal year.

Answer: FY 2016

Sources: NA

Comments: Researcher: NC

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

CB-2a: For the fiscal year indicated above, what is the public availability status of the CB. If more than one Citizens Budget is produced, please complete this questions for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their public availability status.

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: na

Comments: Researcher: Le Budget Citoyen est accessible au Public dans des délais conformes aux notes d'orientation de la méthodologie de l'OBS. Toutefois, le document se rapporte uniquement aux informations mentionnées dans le Budget approuvé.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

CB-2b: If you selected option “c” or “d” in question CB-2a above, please specify how you determined whether the CB was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question CB-2a, researchers should mark this question “n/a.”

Answer: n/a

Sources: n/a

Comments: Researcher: NC

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

CB-3a: If the CB is published, what is the date of publication of the CB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question “n/a.” If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their dates of publication.

Answer: 04 February 2016

Sources: Site Web du MF (voir lien) http://www.finances.gov.tn/index.php?option=com_jdownloads&Itemid=306&view=viewdownload&catid=1&cid=1062&lang=fr (http://www.finances.gov.tn/index.php?option=com_jdownloads&Itemid=306&view=viewdownload&catid=1&cid=1062&lang=fr)

Comments: Researcher: NC

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

CB-3b: In the box below, please explain how you determined the date of publication of the CB. If the document is not published at all, researchers should mark this question "n/a."

Answer: A travers la date de création du Document sur le site web du MF

Sources: http://www.finances.gov.tn/index.php?option=com_jdownloads&Itemid=306&view=viewdownload&catid=1&cid=1062&lang=fr (http://www.finances.gov.tn/index.php?option=com_jdownloads&Itemid=306&view=viewdownload&catid=1&cid=1062&lang=fr)

Comments: Researcher: NC

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

CB-4: If the CB is published, what is the URL or weblink of the CB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a." If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their URL or weblink.

Answer: http://www.finances.gov.tn/index.php?option=com_jdownloads&Itemid=306&view=finish&catid=1062&cid=1&lang=fr (http://www.finances.gov.tn/index.php?option=com_jdownloads&Itemid=306&view=finish&catid=1062&cid=1&lang=fr)

Sources: Site Web du MF

Comments: Researcher: NC

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

CB-5: If the CB is produced, please write the full title of the CB. If the document is not produced at all, researchers should mark this question “n/a.” If more than one Citizens Budget is produced, for each CB, indicate the document the CB refers to and, next to it, its full title.

Answer: Budget Citoyen 2016

Sources: Intitulé du document dans la version française du site web du MF

Comments: Researcher: NC

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

CB-6: If the CB is produced, please indicate which budget document it corresponds to. If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and which budget documents they simplify.

Answer: Le Budget Citoyen 2016 correspond au Budget approuvé, c.a.d la loi de Finances pour l'année 2016

Sources: na

Comments: Researcher: NC

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

IYRs-1: What is the fiscal year of the IYRs evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: FY 2016

Sources: no add inf

Comments: Researcher: NC

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) At least every month, and within one month of the period covered
- b. (67) At least every quarter, and within one month of the period covered
- c. (33) At least every quarter, and within three months of the period covered
- d. (0) The IYRs are not released to the public, or are released more than three months after the period covered

Answer: c. (33)

Sources: Site Web du MF

Comments: Researcher: Les rapports périodiques de l'exécution du Budget de l'Etat sont trimestriels. Ils sont publiés après près de trois mois après la fin de la période couverte. Par exemple, le rapport du deuxième trimestre a été publié le 19 septembre 2016, celui du troisième trimestre a été publié le 2 décembre 2016.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

IYRs-3a: If the IYRs are published, what are the dates of publication of the IYRs? Specifically: if quarterly In-Year Reports are published, indicate the dates of publication of at least three of the last four IYRs that were publicly available. If monthly IYRs are published, indicate the dates of publication of at least seven of the last 12 IYRs that were publicly available. Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: 30 April 2016 (rapport trimestre 1) 19 September 2016 (rapport trimestre 2) 02 December 2016 (rapport du troisième trimestre)

Sources: Site web du MF.

Comments: Researcher: NC

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

IYRs-3b: In the box below, please explain how you determined the date of publication of the IYRs. If the document is not published at all, researchers should mark this question "n/a."

Answer: A travers la date de publication des documents sur le site web du MF

Sources: Exemple du rapport trimestre 3: http://finances.gov.tn/index.php?option=com_jdownloads&Itemid=581&view=viewdownload&catid=8&cid=1201&lang=ar-AA

Comments: Researcher: NC

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

IYRs-4: If the IYRs are published, what is the URL or weblink of the IYRs? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.” Researchers should provide the weblink to the most recent In-Year Report in the space below, and – in the comment box underneath – the weblinks to older IYRs.

Answer: trimestre 1: http://finances.gov.tn/index.php?option=com_jdownloads&view=... (http://finances.gov.tn/index.php?option=com_jdownloads&view=viewcategory&catid=8&Itemid=581&lang=ar-AA) trimestre 2: http://finances.gov.tn/index.php?option=com_jdownloads&Itemid=581... (http://finances.gov.tn/index.php?option=com_jdownloads&Itemid=581&view=finish&cid=1115&catid=8&lang=ar-AA) trimestre 3: http://www.finances.gov.tn/index.php?option=com_jdownloads&Itemid=581&view=finish&cid=1201&catid=8&lang=ar-AA)

Sources: No add inf

Comments: Researcher: NC

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: No add inf

Comments: Researcher: Les rapports d'exécution ne sont pas disponibles en formats exploitables

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all

e. Not applicable (the document is publicly available)

Answer: e.

Sources: NA

Comments: Researcher: Les documents sont disponibles au public

Peer Reviewer

Opinion: Agree with Comments

Comments: Les documents sont accessibles au public

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

IYRs-6b: If you selected option "c" or "d" in question IYRs-6a above, please specify how you determined whether the IYRs were produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question IYRs-6a, researchers should mark this question "n/a."

Answer: n/a

Sources: n/a

Comments: Researcher: Les documents sont disponibles au public

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

IYRs-7: If the IYRs are produced, please write the full title of the IYRs. If In-Year Reports are not produced at all, researchers should mark this question "n/a." Researchers should provide the full title of the most recent In-Year Report in the space below, and – in the comment box underneath – the full titles of older IYRs.

Answer: Résultats Provisoires de l'exécution du Budget de l'Etat à fin avril 2016. Résultats Provisoires de l'exécution du Budget de l'Etat à fin juin 2016. Résultats Provisoires de l'exécution du Budget de l'Etat à fin septembre 2016.

Sources: No add inf

Comments: Researcher: NC

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. Yes
- b. No

Answer: b.

Sources: No add inf

Comments: Researcher: Pas de versions citoyennes des rapports d'exécution du Budget

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

MYR-1: What is the fiscal year of the MYR evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer: FY 2016

Sources: No add inf

Comments: Researcher: NC

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Six weeks or less after the midpoint
- b. (67) Nine weeks or less, but more than six weeks, after the midpoint
- c. (33) More than nine weeks, but less than three months, after the midpoint
- d. (0) The MYR is not released to the public, or is released more than three months after the midpoint

Answer: d.

Sources: Site web du MF

Comments: Researcher: Le rapport mi-annuel a été publié le 19 septembre 2016, soit plus de 9 semaines, mais avant trois mois de la période couverte.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: The response to this question was changed from 'c' to 'd'. During the review of the questionnaire and discussion with the researcher, IBP came to the conclusion that the report that was previously considered as the Mid-Year-Review (see: http://www.finances.gov.tn/index.php?option=com_jdownloads&Itemid=321&view=finish&cid=1115&catid=8&lang=fr) does not respond to the minimum criteria of a MYR as defined in the OBS methodology. According to the OBS methodology, the MYR should contain the following information: "This review should assess the state of the economy relative to the initial macroeconomic forecast and update the economic projections for the remainder of the year. The MYR should also provide updated estimates of expenditure, revenue, and debt, reflecting the impact of actual experience to date and revised projections for the full fiscal year. Revised estimates in the MYR should reflect both economic and technical changes

as well as new policy proposals, including the reallocation of funds between administrative units, with a comprehensive explanation of any estimate adjustments. Issues such as cost increases due to inflation or any unexpected events should be identified and appropriate counter measures should be proposed." Because the report does not fulfill the minimum criteria, it is considered as not produced. Responses in Section 1 and Section 3 (questions 76-83) were adjusted accordingly. Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

MYR-3a: If the MYR is published, what is the date of publication of the MYR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: n/a

Sources: n/a

Comments: Researcher: NC

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Response changed to N/A. See comment under MYR-2. Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

MYR-3b: In the box below, please explain how you determined the date of publication of the MYR. If the document is not published at all, researchers should mark this question "n/a."

Answer: n/a

Sources: n/a

Comments: Researcher: NC

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Response changed to N/A. See comment under MYR-2. Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

MYR-4: If the MYR is published, what is the URL or weblink of the MYR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

Answer: n/a

Sources: n/a

Comments: Researcher: NC

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Response changed to N/A. See comment under MYR-2. Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: d.

Sources: n/a

Comments: Researcher: Le rapport mi-annuel est publié en format PDF. Les données ne sont pas exploitables.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Response changed from 'c' to 'd'. See comment under MYR-2. Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: d.

Sources: n/a

Comments: Researcher: Le rapport mi-annuel est disponible au public

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Response changed from 'e' to 'd'. See comment under MYR-2. Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

MYR-6b: If you selected option “c” or “d” in question MYR-6a above, please specify how you determined whether the MYR was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question MYR-6a, researchers should mark this question “n/a.”

Answer: n/a

Sources: n/a

Comments: Researcher: NC

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: See comment under MYR-2 for a detailed explanation of why the MYR is considered 'not produced'. Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

MYR-7: If the MYR is produced, please write the full title of the MYR. If the document is not produced at all, researchers should mark this question "n/a."

Answer: n/a

Sources: n/a

Comments: Researcher: Le document est publié uniquement en arabe. L'intitulé mentionné ci-dessus est une traduction du chercheur.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Response changed to n/a. See comment under MYR-2. Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

a. Yes

b. No

Answer: b.

Sources: n/a

Comments: Researcher: NC

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

YER-1: What is the fiscal year of the YER evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer: FY 2015

Sources: No add inf

Comments: Researcher: NC

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Six months or less after the end of the budget year
- b. (67) Nine months or less, but more than six months, after the end of the budget year
- c. (33) More than nine months, but within 12 months, after the end of the budget year
- d. (0) The YER is not released to the public, or is released more than 12 months after the end of the budget year

Answer: a. (100)**Sources:** Site Web du Ministère des Finances.**Comments:** Researcher: Le Rapport de fin d'année est publié le 13 juin 2016, soit avant 6 mois de la fin de l'année fiscale couverte par le rapport.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

YER-3a: If the YER is published, what is the date of publication of the YER? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: 13 June 2016**Sources:** No add inf**Comments:** Researcher: NC**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

YER-3b: In the box below, please explain how you determined the date of publication of the YER. If the document is not published at all, researchers should mark this question "n/a."

Answer: A travers la date de publication du document sur le site web du Ministère.**Sources:** Lien suivant: http://www.finances.gov.tn/index.php?option=com_jdownloads&Itemid=306&view=viewdownload&catid=8&cid=1097&lang=fr

Comments: Researcher: NC

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

YER-4: If the YER is published, what is the URL or weblink of the YER? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

Answer: http://www.finances.gov.tn/index.php?option=com_jdownloads&I... (http://www.finances.gov.tn/index.php?option=com_jdownloads&Itemid=321&view=finish&cid=1097&catid=8&lang=fr)

Sources: Site Web du MF

Comments: Researcher: le rapport de fin d'année était auparavant intitulé "Rapport sur les finances publiques pour l'année N". Lorsque le MF a commencé à publier le rapport de milieu d'année à partir de 2015, il a modifié le titre du rapport de fin d'année probablement par souci d'harmonisation des titres des documents. Quoi qu'il en soit, le rapport de fin d'année, bien que baptisé "rapport semestriel à fin décembre", comporte 40 pages contenant une revue de l'exécution du budget de l'Etat pour TOUTE l'année 2015. Son contenu est identique à celui des anciens rapports sur les finances publiques, c'est seulement le titre qui a changé. Il est même plus détaillé et exhaustif.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. Yes, all of the numerical data are available in a machine readable
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: b.

Sources: Site Web du MF http://finances.gov.tn/index.php?option=com_content&view=art... (http://finances.gov.tn/index.php?option=com_content&view=article&id=121&Itemid=302&lang=fr)

Comments: Researcher: Des informations sur les résultats d'exécution de l'exercice 2015 sont disponibles en format exploitable. Mais ces informations ne couvrent pas l'ensemble du contenu du rapport de fin d'année. Elles concernent uniquement les grands lignes budgétaires.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: No add inf

Comments: Researcher: Le document est disponible au public

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

YER-6b: If you selected option "c" or "d" in question YER-6a above, please specify how you determined whether the YER was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question YER-6a, researchers should mark this question "n/a."

Answer: n/a

Sources: n/a

Comments: Researcher: NC

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

YER-7: If the YER is produced, please write the full title of the YER. If the document is not produced at all, researchers should mark this question "n/a."

Answer: "Rapport Semestriel concernant l'exécution du budget de l'Etat à fin décembre 2015"

Sources: Site web du MF

Comments: Researcher: Le rapport est intitulé "Rapport Semestriel" mais son contenu se rapporte aux résultats d'exécution du Budget pour toute l'année 2015, avec des commentaires et des explications en narratifs.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

YER-8: Is there a “citizens version” of the YER?

- a. Yes
- b. No

Answer: b.

Sources: No add inf

Comments: Researcher: Pas de version citoyenne du rapport de fin d'année.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

AR-1: What is the fiscal year of the AR evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: FY 2014

Sources: No add inf

Comments: Researcher: NC

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Six months or less after the end of the budget year
- b. (67) 12 months or less, but more than six months, after the end of the budget year
- c. (33) More than 12 months, but within 18 months, after the end of the budget year
- d. (0) Does not release to the public, or is released more than 18 months after the end of the budget year

Answer: d.

Sources: Le site web de la cour des comptes en Tunisie, indiquant que le rapport sur le règlement du Budget de l'Etat pour l'année 2014 a été publié le 30 décembre 2016.

Comments: Researcher: NC

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to

judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

AR-3a: If the AR is published, what is the date of publication of the AR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: 30 décembre 2016

Sources: A travers le site web de la cour des comptes, courdescomptes.nat.tn (<http://courdescomptes.nat.tn>)

Comments: Researcher: NC

Peer Reviewer

Opinion: Agree with Comments

Comments: A travers le site de la Cour des comptes en version arabe

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

AR-3b: In the box below, please explain how you determined the date of publication of the AR. If the document is not published at all, researchers should mark this question "n/a."

Answer: A travers la date de publication du rapport sur le site web de la cour des comptes

Sources: courdescomptes.nat.tn (<http://courdescomptes.nat.tn>)

Comments: Researcher: NC

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

AR-4: If the AR is published, what is the URL or weblink of the AR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

Answer: <http://www.courdescomptes.nat.tn/upload/loi%20reglement/Rege...>
(<http://www.courdescomptes.nat.tn/upload/loi%20reglement/Regelement2014/Reglement2014.pdf>)

Sources: Site web de la cour des comptes

Comments: Researcher: Lorsque la loi de règlement est votée par le législatif, les députés reçoivent deux documents distincts, à savoir 1) le projet de loi de règlement proposé par le MF et 2) le rapport de la cour sur le projet de loi qui consiste à un rapport d'audit sur l'exercice fiscal en question. Ce dernier est bien le document auquel nous nous sommes référé pour cette question.

Peer Reviewer

Opinion: Agree with Comments

Comments: Le document de référence est en langue arabe

Government Reviewer**Opinion:** Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.**Sources:** No add inf**Comments:** Researcher: Les données contenues dans le rapport ne sont pas disponibles dans des formats exploitables.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

AR-6a: If the AR is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: a.**Sources:** No add inf**Comments:** Researcher: Le document est produit et disponible en ligne, mais après plus de 18 mois de la clôture de l'année fiscale.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

AR-6b: If you selected option “c” or “d” in question AR-6a above, please specify how you determined whether the AR was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question AR-6a, researchers should mark this question “n/a.”

Answer: n/a**Sources:** No add inf

Comments: Researcher: NC

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

AR-7: If the AR is produced, please write the full title of the AR. If the document is not produced at all, researchers should mark this question "n/a."

Answer: Rapport sur le règlement du Budget de l'Etat pour l'année 2014

Sources: No add inf

Comments: Researcher: NC

Peer Reviewer

Opinion: Agree with Comments

Comments: Rapport en langue arabe

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

a. Yes

b. No

Answer: b.

Sources: No add inf

Comments: Researcher: Pas de version citoyenne du rapport d'audit

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

a. Yes

b. No

Answer: a.

Sources: bct.gov.tn (<http://bct.gov.tn>) chambre-dep.tn (<http://chambre-dep.tn>)

Comments: Researcher: Outre le MF, le site web de la Banque Centrale de Tunisie ([bct.gov.tn \(http://bct.gov.tn\)](http://bct.gov.tn)) fournit des données pertinentes sur les principaux indicateurs des finances publiques en Tunisie. Par ailleurs, le site de l'Assemblée des Représentants du Peuple ([chambre-dep.tn \(http://chambre-dep.tn\)](http://chambre-dep.tn)) fournit les projets de lois soumis au législatif, y compris les projets de loi de finances ainsi que d'autres lois connexes, notamment le projet de la nouvelle loi organique du budget, les dispositions fiscales, etc.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

a. Yes

b. No

Answer: b.

Sources: Les sites web de la Banque Centrale de Tunisie et de l'Assemblée législative.

Comments: Researcher: Des données disponibles sont téléchargeables sur Excel (concernant celles fournies par la banque centrale) ou bien en fichiers PDF consolidés pour les données disponibles via le site web de l'Assemblée législatives. Toutefois, ces données ne se rapportent ni aux recettes ni aux dépenses publiques. Elles concernent d'autres indicateurs tels que le déficit budgétaire, la pression fiscale, l'investissement public et l'endettement.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

a. Yes

b. No

Answer: b.

Sources: No add inf

Comments: Researcher: Les sources supplémentaires d'information ne fournissent pas des données sur les recettes et les dépenses budgétaires.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. Yes
- b. No

Answer: b.

Sources: No add inf

Comments: Researcher: Pas d'illustrations/visualisation dans les sources supplémentaires d'information budgétaire.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. Yes
- b. No

Answer: a.

Sources: La loi organique du Budget de 2004. <http://www.finances.gov.tn/domaines/BUDG/cadre%20legal/Loi%20organique%20du%20Budget.pdf>

Comments: Researcher: La loi organique du Budget de 2004, décrit le calendrier budgétaire ainsi que les prérogatives des acteurs intervenants dans le processus budgétaire à travers ses quatre étapes relatives à l'élaboration, l'approbation, l'exécution et l'audit.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. Yes
- b. No

Answer: a.

Sources: Journal officiel de la République Tunisienne. La loi organique n°2016-22 du 26 mars 2016 relative au droit d'accès à l'information.

Comments: Researcher: NC

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, administrative units accounting for all expenditures are presented.
- b. (67) Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, administrative units accounting for less than two-thirds of expenditures are presented.
- d. (0) No, expenditures are not presented by administrative unit.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Projet de loi de finances pour l'année 2017. Tableau page 48.

Comments: Researcher: Le tableau présente en détails la répartition des dépenses publiques pour toutes les unités administratives (ministères).

Peer Reviewer

Opinion: Agree with Comments

Comments: Par référence au portail du Ministère des Finances tunisien(<http://www.finances.gov.tn/index.php> (<http://www.finances.gov.tn/index.php>)), la loi de finance pour l'année 2017 présente le dépenses par grandes rubriques: Dépenses de gestion (Rémunération publique, Moyens de services, Interventions publiques,...), Dépenses de développement (Investissements directs, Financement public, Imprévus, Dépenses sur ressources extérieures, Remboursement du principal de la dette publique). Le document du projet de loi des finances pour l'année 2017 indique dans sa page 48 la répartition des dépenses pour les unités administratives, en termes de ministères, hautes instances(Présidence, ARP, Conseil supérieur de la magistrature,...). En revanche, ce sont les fichiers consacrées au Budget de l'année 2017 relatif à chaque ministère où l'on retrouve les détails de la répartition des dépenses publiques par unité administrative (ministères et institutions publiques sous leurs tutelles).

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, expenditures are presented by functional classification.
- b. (0) No, expenditures are not presented by functional classification.
- c. Not applicable/other (please comment).

Answer: b.

Sources: no inf

Comments: Researcher: Le projet de loi de finances ne comporte pas une classification fonctionnelle des dépenses.

Peer Reviewer

Opinion: Agree with Comments

Comments: En effet la loi de finances pour l'année 2017 ne comporte pas une classification fonctionnelle des dépenses, par contre à la lecture des budgets relatifs aux unités administratives, à savoir les ministères, l'on constate qu'il y a introduction du concept de la gestion du budget par objectifs (GBO) où cette classification fonctionnelle est mise en exergue mais elle reste encore au sein d'une même unité administrative. Pour cela, il suffit de consulter le portail du ministère des finances ci-avant indiqué pour le constater.

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to

judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, the functional classification is compatible with international standards.
- b. (0) No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.
- c. Not applicable/other (please comment).

Answer: b.

Sources: No add inf

Comments: Researcher: Le projet de loi de finances ne comporte pas de classification fonctionnelle des dépenses.

Peer Reviewer

Opinion: Agree with Comments

Comments: En effet la loi de finances pour l'année 2017 ne comporte pas une classification fonctionnelle des dépenses, par contre à la lecture des budgets relatifs aux unités administratives, à savoir les ministères, l'on constate qu'il y a introduction du concept de la gestion du budget par objectifs (GBO) où cette classification fonctionnelle est mise en exergue mais elle reste encore au sein d'une même unité administrative. Pour cela, il suffit de consulter le portail du ministère des finances ci-avant indiqué pour le constater.

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, expenditures are presented by economic classification.
- b. (0) No, expenditures are not presented by economic classification.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Projet de loi de finances pour l'année 2017. Page 27.

Comments: Researcher: NC

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, the economic classification is compatible with international standards.
- b. (0) No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.
- c. Not applicable/other (please comment).

Answer: b.

Sources: GFS economic classification, Appendix 4, page 4. A titre d'exemples, la classification économique, telle que présentée dans le projet de loi de finances, ne mentionne pas les prestations sociales, ni les subventions accordées aux entreprises privées.

Comments: Researcher: La classification économique n'est pas conforme aux standards internationaux.

Peer Reviewer

Opinion: Agree with Comments

Comments: La classification économique des dépenses n'est pas compatible avec les normes du FMI, telles que présentées au niveau de l'annexe 4. En effet, la classification économique n'inclut pas la dépréciation du capital, les prestations sociales, la structure des compensations par type de bénéficiaire.

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, programs accounting for all expenditures are presented.
- b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented.
- d. (0) No, expenditures are not presented by program.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Projet de loi de finances pour l'année 2017.

Comments: Researcher: Le projet de loi de finances présente une répartition détaillée des dépenses d'investissement par programme. Toutefois, les dépenses de gestion (salaires, moyen de services, etc) ne sont pas réparties ainsi. Les dépenses d'investissement, dites de "développement", représentent moins de deux tiers du total des dépenses.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.
- c. (33) Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.
- d. (0) No, multi-year expenditure estimates are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: d.

Sources: No sources.

Comments: Researcher: Pas d'estimations multi-annuelles des dépenses dans le projet de loi de finances.

Peer Reviewer

Opinion: Agree with Comments

Comments: Les estimations pluriannuelles des dépenses ne sont pas présentées par classification de dépenses (administrative, économique ou fonctionnelle)

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, multi-year estimates for programs accounting for all expenditures are presented.
- b. (67) Yes, multi-year estimates for programs accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, multi-year estimates for programs accounting for less than two-thirds of expenditures are presented.
- d. (0) No, multi-year estimates for programs are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: No sources.

Comments: Researcher: Pas d'estimations multi-annuelles des dépenses dans le projet de loi de finances.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, individual sources of tax revenue accounting for all tax revenue are presented.
- b. (67) Yes, individual sources of tax revenue accounting for at least two-thirds of, but not all, tax revenues are presented.
- c. (33) Yes, individual sources of tax revenue accounting for less than two-thirds of all tax revenues are presented.
- d. (0) No, individual sources of tax revenue are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Projet de loi de finances pour l'année 2017. Pages 28-42

Comments: Researcher: Les recettes fiscales sont réparties par sources individuelles de revenus.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.
- b. (67) Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.
- c. (33) Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.
- d. (0) No, individual sources of non-tax revenue are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Projet de loi de finances, pages 28-42

Comments: Researcher: Le Projet de loi de finances présente une répartition des recettes non fiscales par sources de financement.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, multi-year estimates of revenue are presented by category.
- b. (0) No, multi-year estimates of revenue are not presented by category.
- c. Not applicable/other (please comment).

Answer: b.

Sources: No sources

Comments: Researcher: Pas d'estimation multi-annuelle des recettes dans le projet de loi de finances.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.
- b. (67) Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.
- c. (33) Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.
- d. (0) No, multi-year estimates for individual sources of revenue are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: No sources.

Comments: Researcher: Le projet de loi finances ne présente pas d'estimation multi-annuelle des recettes.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Pages 40–42, projet de loi de finances pour l'année 2017

Comments: Researcher: Le projet présente seulement deux parmi les trois informations requises, à savoir le montant prévu au titre de l'endettement, ainsi que l'encours de la dette publique prévue à la fin de l'année. Les taux d'intérêts s'y rapportant ne sont pas présentés.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

14: Does the Executive’s Budget Proposal or any supporting budget documentation present information related to the composition of the total debt outstanding at the end of the budget year? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

- a. (100) Yes, information beyond the core elements is presented for the composition of the total debt outstanding.
- b. (67) Yes, the core information is presented for the composition of the total debt outstanding.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to composition of total debt outstanding is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Projet de loi de finances pour l'année 2017, page 40-42

Comments: Researcher: Les échéanciers de la dette et les taux d'intérêts ne sont pas présentés. Toutefois, des informations sur la décomposition (interne/externe) de l'encours de la dette sont disponibles.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

15: Does the Executive’s Budget Proposal or any supporting budget documentation present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a

discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

- a. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
- b. (67) Yes, the core information is presented for the macroeconomic forecast.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Projet de loi de finances, 2017, page 23.

Comments: Researcher: Le taux de croissance du PIB à prix constants est présenté. Les taux d'intérêts prévisionnels et le taux d'inflation ne sont pas disponibles.

Peer Reviewer

Opinion: Agree with Comments

Comments: Faut-il ajouter comme hypothèses macroéconomiques sur lesquelles reposent les projections budgétaires en Tunisie, le prix moyen du baril de pétrole(en dollar US) et le prix de référence de la monnaie locale(dinar par rapport au dollar US).

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

16: Does the Executive's Budget Proposal or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget? (The core information must include estimates of the impact on expenditures, revenue, and debt of different assumptions for the inflation rate, real GDP growth, and interest rates.)

- a. (100) Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.
- b. (67) Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to different macroeconomic assumptions is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: No sources

Comments: Researcher: Les incidences budgétaires des trois hypothèses macroéconomiques de base n'y sont pas présentées.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how all new policy proposals affect expenditures are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect expenditure is presented.
- d. (0) No, information that shows how new policy proposals affect expenditure is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Des tableaux/graphiques suivis de narratifs expliquent comment les nouvelles mesures/politiques affecteraient les dépenses de l'Etat (pages 51-60 pour les dépenses de fonctionnement, et pages 61-110 pour les dépenses de développement)

Comments: Researcher: NC

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect revenues are presented.
- d. (0) No, information that shows how new policy proposals affect revenues is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: PLF 2017.

Comments: Researcher: Le projet ne présente pas l'impact de plusieurs nouvelles mesures fiscales sur les recettes, comme par exemple les dispositions prévues par l'article 13 et l'article 30.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.
- c. (33) Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.
- d. (0) No, expenditure estimates for BY-1 are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: PLF. Pages 12-23

Comments: Researcher: Les prévisions de dépenses effectives pour 2016 sont présentées uniquement par classification économique.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, programs accounting for all expenditures are presented for BY-1.
- b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.
- c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.
- d. (0) No, expenditures are not presented by program for BY-1.
- e. Not applicable/other (please comment).

Answer: d.

Sources: No sources

Comments: Researcher: Les dépenses pour l'année 2016 ne sont pas présentées par programme.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.
- b. (0) No, expenditure estimates for BY-1 have not been updated from the original enacted levels.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: PLF, pages 12-23

Comments: Researcher: Le projet de loi a actualisé les dépenses attendues de 2016 par rapport à leurs niveaux prévues par la loi de finances de 2016. A cet égard, des tableaux présentent clairement les écarts constatés pour chaque type de dépenses.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.
- c. (33) Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.

- d. (0) No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.
e. Not applicable/other (please comment).

Answer: c. (33)

Sources: PLF, pages 12-23.

Comments: Researcher: Les dépenses effectives de 2015 sont présentées seulement selon une classification économique.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, programs accounting for all expenditures are presented for BY-2 and prior years.
b. (67) Yes, programs accounting for at Least two-Thirds of, but not all, expenditures are presented for BY-2 and prior years.
c. (33) Yes, programs accounting for less than two-Thirds of expenditures are presented for BY-2 and prior years.
d. (0) No, not expenditures are presented by program for BY-2 and prior years.
e. Not applicable/other (please comment).

Answer: d.

Sources: No sources

Comments: Researcher: Pas d'informations sur les dépenses par programme en 2015

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Two years prior to the budget year (BY-2).
b. (67) Three years prior to the budget year (BY-3).
c. (33) Before BY-3.
d. (0) No actual data for all expenditures are presented in the budget or supporting budget documentation.
e. Not applicable/other (please comment).

Answer: a. (100)

Sources: PLF pages 12-23

Comments: Researcher: Le PLF 2017 contient des informations détaillées sur l'état d'exécution des dépenses pour l'année 2015.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, revenue estimates for BY-1 are presented by category.
- b. (0) No, revenue estimates for BY-1 are not presented by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Pages 12-23 du PLF 2017

Comments: Researcher: Les pages précitées font apparaître une composition détaillée par catégorie des recettes fiscales et non fiscales en 2016.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-1.
- b. (67) Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.
- c. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues for BY-1 are presented.
- d. (0) No, individual sources of revenue are not presented for BY-1.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Page 12-23, du PLF 2017

Comments: Researcher: Les informations sont disponibles pour chaque source de recettes pour l'année 2016.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, revenue estimates for BY-1 have been updated from the original enacted levels.
- b. (0) No, revenue estimates for BY-1 have not been updated from the original enacted levels.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Pages 12-23 du PLF 2017

Comments: Researcher: Les estimations des recettes pour 2016 sont actualisées par rapport à leurs niveaux préalablement fixés par la loi de finances 2016

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, revenue estimates for BY-2 and prior years are presented by category.
- b. (0) No, revenue estimates for BY-2 and prior years are not presented by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Page 12-23 du PLF 2017

Comments: Researcher: Les estimations des recettes fiscales et non fiscales en 2015 sont disponibles par catégorie.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.
- b. (67) 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. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.
- d. (0) No, individual sources of revenue are not presented for BY-2 and prior years.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Pages 12-23 du PLF 2017

Comments: Researcher: Les recettes fiscales et non fiscales pour l'année 2015 sont présentées par sources individuelles.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for all revenues are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Page 12-23 du PLF 2017

Comments: Researcher: Les recettes effectivement encaissées sont présentées pour l'année 2015, par catégorie et par source.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

31: Does the Executive's Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1)? (The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

- a. (100) Yes, information beyond the core elements is presented for government debt.
- b. (67) Yes, the core information is presented for government debt.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to government debt is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Pages 12-23 du PLF 2017

Comments: Researcher: Toutes les informations de base sur la dette publique en 2016 sont disponibles, à l'exception des taux d'intérêts par instrument.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for government debt are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Page 12-23 du PLF 2017

Comments: Researcher: Les informations sur le service de la dette pour l'année 2015 sont disponibles.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

33: Does the Executive's Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year? (The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)

- a. (100) Yes, information beyond the core elements is presented for all extra-budgetary funds.
- b. (67) Yes, the core information is presented for all extra-budgetary funds.
- c. (33) Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.
- d. (0) No, information related to extra-budgetary funds is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: No sources.

Comments: Researcher: Aucune information sur les recettes extra budgétaires dans le PLF 2017, y compris les données relatives aux caisses de sécurité sociale.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

34: Does the Executive's Budget Proposal or any supporting budget documentation present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year?

- a. (100) Yes, central government finances are presented on a consolidated basis.
- b. (0) No, central government finances are not presented on a consolidated basis.
- c. Not applicable/other (please comment).

Answer: b.

Sources: No sources.

Comments: Researcher: Les informations budgétaires et extra budgétaires ne sont pas présentées dans une base de données consolidée.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

35: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?

- a. (100) Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all intergovernmental transfers are presented.
- d. (0) No, estimates of intergovernmental transfers are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: page 55, PLF 2017.

Comments: Researcher: Le total de tous les transferts publics au profit des collectivités locales sont disponibles, avec un narratif expliquant la répartition de ce total.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

36: Does the Executive's Budget Proposal or any supporting budget documentation present alternative displays of expenditures (such as by gender, by age, by income, or by region) to illustrate the financial impact of policies on different groups of citizens, for at least the budget year?

- a. (100) Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- b. (67) Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- c. (33) Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.
- d. (0) 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).

Answer: d.

Sources: No sources.

Comments: Researcher: Les dépenses ne sont pas présentées par catégories de bénéficiaires.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all transfers to public corporations are presented.
- d. (0) No, estimates of transfers to public corporations are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Pages 54, 58 et 60, PLF 2017

Comments: Researcher: Le PLF prévoit des dotations exceptionnelles au profit des sociétés publiques de transport. Ces dotations sont présentées par société, avec un narratif descriptif. Il prévoit également des dotations au profit de la Caisse Nationale de la Retraite et de la Protection Sociale (CNSS), la Société Tunisienne d'Electricité et de Gaz (STEG), et la Société Tunisienne des Industries de Raffinage (STIR).

Peer Reviewer

Opinion: Agree with Comments

Comments: La dotation pour la caisse de sécurité sociale, c'est au profit de la CNRPS et non la CNSS.

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

38: Does the Executive's Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year? (The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)

- a. (100) Yes, information beyond the core elements is presented for all quasi-fiscal activities.
- b. (67) Yes, the core information is presented for all quasi-fiscal activities.
- c. (33) Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.
- d. (0) No, information related to quasi-fiscal activities is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: No sources

Comments: Researcher: Aucune information sur les activités quasi-fiscales dans le PLF, notamment en ce qui concerne les deux entreprises publiques de distribution de l'électricité et de l'eau (STEG et SONEDE). Le projet de loi de finances présente uniquement les dotations de l'Etat au profit des entreprises publiques.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

39: 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. (100) Yes, information beyond the core elements is presented for all financial assets.
- b. (67) Yes, the core information is presented for all financial assets.
- c. (33) Yes, information is presented, but it excludes some core elements or some financial assets.
- d. (0) No, information related to financial assets is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: No sources

Comments: Researcher: Pas d'informations sur les actifs financiers de l'Etat dans le PLF 2017.

Peer Reviewer

Opinion: Agree

Government Reviewer**Opinion:** Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

40: 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. (100) Yes, information beyond the core elements is presented for all nonfinancial assets.
- b. (67) Yes, the core information is presented for all nonfinancial assets.
- c. (33) Yes, information is presented, but it excludes some nonfinancial assets.
- d. (0) No, information related to nonfinancial assets is not presented.
- e. Not applicable/other (please comment).

Answer: d.**Sources:** No sources.**Comments:** Researcher: Pas d'informations sur les actifs non financiers dans le PLF.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

41: Does the Executive’s Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?

- a. (100) Yes, estimates of all expenditure arrears are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all expenditure arrears are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all expenditure arrears are presented.
- d. (0) No, estimates of expenditure arrears are not presented.
- e. Not applicable/other (please comment).

Answer: d.**Sources:** No sources**Comments:** Researcher: Pas d'informations sur les dépenses arriérées dans le PLF.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

42: Does the Executive’s Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs? (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. (100) Yes, information beyond the core elements is presented for all contingent liabilities.
- b. (67) Yes, the core information is presented for all contingent liabilities.
- c. (33) Yes, information is presented, but it excludes some core elements or some contingent liabilities.

- d. (0) No, information related to contingent liabilities is not presented.
e. Not applicable/other (please comment).

Answer: d.

Sources: No sources.

Comments: Researcher: Aucune information sur les engagements budgétaires conditionnels dans le PLF, y compris concernant les garanties fournies par l'Etat au profit d'autres acteurs économiques.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

43: Does the Executive's Budget Proposal or any supporting budget documentation present projections that assess the government's future liabilities and the sustainability of its finances over the longer term? (The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)

- a. (100) 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. (67) Yes, the core information is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.
c. (33) Yes, information is presented, but it excludes some core elements.
d. (0) No, information related to future liabilities and the sustainability of finances over the longer term is not presented.
e. Not applicable/other (please comment).

Answer: d.

Sources: No sources

Comments: Researcher: Aucune information sur la soutenabilité des finances à long terme dans le PLF.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

44: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind?

- a. (100) Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.
b. (67) Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.
c. (33) Yes, estimates of some but not all sources of donor assistance are presented.
d. (0) No, estimates of the sources of donor assistance are not presented.
e. Not applicable/other (please comment).

Answer: c. (33)

Sources: PLF 2017. Page 39.

Comments: Researcher: Les dons financiers sont présentés (100 millions d'euros), mais pas d'informations sur les dons en nature.

Peer Reviewer

Opinion: Agree

Government Reviewer**Opinion:** Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

45: Does the Executive's Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year? (The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)

- a. (100) Yes, information beyond the core elements is presented for all tax expenditures.
- b. (67) Yes, the core information is presented for all tax expenditures.
- c. (33) Yes, information is presented, but it excludes some core elements or some tax expenditures.
- d. (0) No, information related to tax expenditures is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: No sources

Comments: Researcher: Aucune information sur les dépenses fiscales dans le PLF.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

46: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues?

- a. (100) Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all earmarked revenues are presented.
- d. (0) No, estimates of earmarked revenues are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: No sources.

Comments: Researcher: Le système des finances publiques en Tunisie obéit à la règle de la "non affectation" écartant la possibilité de l'utilisation d'une recette déterminée pour financer une dépense déterminée.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey. The response was changed from 'e' to 'd'. The EBP does not present estimates of earmarked revenues. Currently, a reform is underway to reduce earmarked revenues, but some revenues are still being earmarked. Cf. <https://www.imf.org/external/pubs/ft/scr/2016/cr16138.pdf> (<https://www.imf.org/external/pubs/ft/scr/2016/cr16138.pdf>)

47: Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for the budget year?

- a. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: a. (100)

Sources: PLF 2016, pages 5-8

Comments: Researcher: Le PLF comprend un narratif de 4 pages expliquant l'articulation entre les mesures budgétaires/fiscales et les objectifs politiques du gouvernement. Par ailleurs, les dispositions fiscales de la loi de finances sont regroupées par thématiques, conformément aux objectifs précités.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

48: Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for a multi-year period (for at least two years beyond the budget year)?

- a. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: c. (33)

Sources: Pages 5-8, PLF 2017.

Comments: Researcher: L'introduction du PLF montre le lien entre le budget et quelques objectifs du plan quinquennal (2016-2020) du gouvernement (seulement 2 objectifs globaux). Le lien entre le budget et les objectifs sectoriels du plan n'est pas explicité.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

49: Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on inputs to be acquired for at least the budget year?

- a. (100) Yes, nonfinancial data on inputs to be acquired are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on inputs to be acquired are presented for all administrative units (or functions) but not for all (or any) programs.
- c. (33) Yes, nonfinancial data on inputs to be acquired are presented for some programs and/or some administrative units (or functions).
- d. (0) No, nonfinancial data on inputs to be acquired are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: No sources

Comments: Researcher: Pas de données non-financières dans le projet de loi de finances.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

50: Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on results (in terms of outputs or outcomes) for at least the budget year?

- a. (100) Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.
- c. (33) Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).
- d. (0) No, nonfinancial data on results are not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Projet de loi de finances pour l'année 2017, pages 61-101

Comments: Researcher: Des données non financières sont disponibles concernant les résultats attendus de quelques programmes. A titre d'exemples, le projet de budget mentionne, entre autres: (traduction du chercheur): - page 96 (partie qui décrit les programmes du ministère de l'emploi: "...L'allocation d'un montant de 18 millions de dinars pour la modernisation des Centres de Formation Professionnelle. Cet investissement permettrait d'augmenter le nombre total des jeunes formés à 67 000, et le nombre de diplômés à 10 000 jeunes " - page 65 (partie dédiée aux programmes du ministère de l'agriculture) "...L'allocation de 200 millions de dinars à titre du programme de promotion des ressources en eau, à travers la connexion de 38 unités de descellement d'eau avec une capacité individuelle de 2000 m3 par jour."

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

51: Are performance targets assigned to nonfinancial data on results in the Executive's Budget Proposal or any supporting budget documentation?

- a. (100) Yes, performance targets are assigned to all nonfinancial data on results.
- b. (67) Yes, performance targets are assigned to most nonfinancial data on results.
- c. (33) Yes, performance targets are assigned to some nonfinancial data on results.
- d. (0) 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).

Answer: d.

Sources: Non sources.

Comments: Researcher: Pas d'indicateurs de résultats sur les données non-financières. Pourtant, la Tunisie a entamé une réforme budgétaire baptisée "Gestion Budgétaire par Objectifs" mais cette réforme n'est pas encore reflétée dans le projet de loi de finances.

Peer Reviewer

Opinion: Agree with Comments

Comments: La nouvelle approche de gestion du Budget par Objectifs (GBO) est restée limitée à certaines unités(ministères) et non encore bien appliquée de manière à mettre en valeur des indicateurs de performance.

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

52: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations in at least the budget year?

- a. (100) 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. (67) 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. (33) Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.
- d. (0) 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).

Answer: a. (100)

Sources: PLF pages 54-59

Comments: Researcher: Des estimations de tous les transferts sociaux au profit des catégories vulnérables sont présentés avec des narratifs descriptifs. Ces transferts, budgétisés à titre d'interventions publiques, concernent notamment des aides aux familles nécessiteuses, les subventions alimentaires, de carburant et de transport ainsi que les bourses pour les étudiants.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

53: Does the executive release to the public its timetable for formulating the Executive's Budget Proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation)?

- a. (100) Yes, a detailed timetable is released to the public.
- b. (67) Yes, a timetable is released, but some details are excluded.
- c. (33) Yes, a timetable is released, but it lacks important details.
- d. (0) No, a timetable is not issued to the public.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Loi Organique du Budget de 2004. Constitution de la république tunisienne.

Comments: Researcher: L'article 23 de la loi organique du budget ainsi que l'article 66 de la constitution tunisienne fixent clairement le calendrier relatif à la préparation du budget de l'Etat et son adoption par le législatif.

Peer Reviewer

Opinion: Agree with Comments

Comments: En plus des références institutionnelles réglementant l'obligation de respect du calendrier selon les articles de la Constitution et de la LOB, la circulaire du Chef de gouvernement portant sur la préparation du projet de loi de finances et du budget de l'Etat arrête un calendrier précis des différentes étapes à suivre.

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

54: Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

- a. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
- b. (67) Yes, the core information is presented for the macroeconomic forecast.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: NS

Comments: Researcher: Le rapport préalable au budget n'est pas produit

Peer Reviewer

Opinion: Agree with Comments

Comments: La circulaire du Chef de gouvernement donne certaines orientations qui devraient guider l'élaboration du projet de budget.

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

55: Does the Pre-Budget Statement present information on the government's expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)

- a. (100) Yes, information beyond the core elements is presented for the government's expenditure policies and priorities.
- b. (67) Yes, the core information is presented for the government's expenditure policies and priorities.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the government's expenditure policies and priorities is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: NS

Comments: Researcher: Le rapport préalable au Budget n'est pas produit.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

56: Does the Pre-Budget Statement present information on the government's revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)

- a. (100) Yes, information beyond the core elements is presented for the government's revenue policies and priorities.
- b. (67) Yes, the core information is presented for the government's revenue policies and priorities.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the government's revenue policies and priorities is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: NS

Comments: Researcher: Le rapport préalable au budget n'est pas produit.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

57: Does Pre-Budget Statement present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: NS

Comments: Researcher: Le rapport préalable au budget n'est pas produit.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

58: Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?

- a. (100) Yes, multi-year expenditure estimates are presented.
- b. (0) No, multi-year expenditure estimates are not presented.
- c. Not applicable/other (please comment).

Answer: b.

Sources: NS

Comments: Researcher: Le rapport préalable au budget n'est pas produit.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Enacted Budget does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: b. (67)**Sources:** Loi de Finances pour l'année 2016. Annexe C, page 3171.**Comments:** Researcher: Le tableau C présente une répartition des dépenses selon des classifications administrative et économique.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

60: Does the Enacted Budget present expenditure estimates for individual programs?

- a. (100) Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Enacted Budget does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

Answer: a. (100)**Sources:** Tableau D, loi de finances pour l'année 2016. A partir de la page 3175 (version en français, fichier téléchargé ci-dessous).**Comments:** Researcher: Le tableau D présente tous les détails concernant les "crédits programmes" par unité administrative.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

61: Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?

- a. (100) Yes, the Enacted Budget presents revenue estimates by category.
- b. (0) No, the Enacted Budget does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Tableau A de la loi de finances 2016, à partir de la page 3625

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

62: Does the Enacted Budget present individual sources of revenue?

- a. (100) Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Enacted Budget does not present individual sources of revenue.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Tableau A de la loi de finances, à partir de la page 3625.

Comments: Researcher: Le tableau A présente en détails les sources de revenus pour l'ensemble des recettes budgétaires.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

63: Does the Enacted Budget present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Loi de Finances pour l'année 2017. page 3627

Comments: Researcher: La loi de finances ne présente que le montant net prévu de l'endettement.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

64: What information is provided in the Citizens Budget? (The core information must include expenditure and revenue totals, the main policy initiatives in the budget, the macroeconomic forecast upon which the budget is based, and contact information for follow-up by citizens.)

- a. (100) The Citizens Budget provides information beyond the core elements.
- b. (67) The Citizens Budget provides the core information.
- c. (33) The Citizens Budget provides information, but it excludes some core elements.
- d. (0) The Citizens Budget is not published.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Budget Citoyen pour l'année 2016.

Comments: Researcher: Le Budget Citoyen 2016 présente les 4 informations de base, en plus d'autres informations pertinentes relatives à la répartition détaillée des recettes et des dépenses.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

65: How is the Citizens Budget disseminated to the public?

- a. (100) 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. (67) 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. (33) A Citizens Budget is disseminated only by using one means of dissemination.
- d. (0) A Citizens Budget is not published.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: NS

Comments: Researcher: Le budget citoyen 2016 n'est disséminé qu'à travers le site web du ministère des finances.

Peer Reviewer

Opinion: Agree with Comments

Comments: La première version du budget citoyen pour 2014, a été présentée au cours de la cinquième réunion de la commission mixte de la transparence financière et de la gouvernance ouverte. Le budget citoyen 2016 et le portail du budget ouvert « mizaniatouna » ont été présentés le mardi 15 décembre 2015 à la société civile tunisienne, lors de la huitième réunion de cette commission mixte. Le Portail du Budget Ouvert présente des données budgétaires relatives au budget de l'Etat. Ces données présentées sous forme simplifiée et avec graphiques concernent les recettes et dépenses de l'Etat, des fonds du Trésor, et des établissements publics à caractère administratif, et ce depuis 2008. Ces données ont été en grande partie extraites du système d'information de gestion financière ADEB (Aide à la Décision Budgétaire) du Ministère des Finances, en recourant à la méthodologie de l'outil BOOST élaborée par la Banque Mondiale.

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

66: Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?

- a. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: d.

Sources: L'exécutif n'adopte pas de mécanismes pour identifier les priorités du citoyen en matière d'informations budgétaires.

Comments: Researcher: L'exécutif n'adopte pas de mécanismes pour identifier les priorités du citoyen en matière d'informations budgétaires. En 2012, le MF avait facilité la création d'une commission mixte "MF/société civile" pour identifier les besoins prioritaires en informations budgétaires. A l'époque, IBP a élaboré une enquête par questionnaire auprès d'une centaine d'OSCs, se voulant un outil d'identification du contenu potentiel du budget citoyen. Mais les travaux de cette commission ont été gelés à partir de 2014.

Peer Reviewer

Opinion: Agree with Comments

Comments: L'exécutif n'a pas mis en place des mécanismes pour identifier les besoins du public en matière d'information budgétaire dans le Budget citoyen.

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

67: Are "citizens" versions of budget documents published throughout the budget process?

- a. (100) A citizens version of budget documents is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit).
- b. (67) A citizens version of budget documents is published for at least two of the four stages of the budget process.
- c. (33) A citizens version of budget documents is published for at least one stage of the budget process.
- d. (0) No citizens version of budget documents is published.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: NS

Comments: Researcher: Des versions citoyennes sont diffusées lors de deux étapes du processus budgétaire, à savoir l'adoption et l'exécution.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).

- b. (67) Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.
- c. (33) Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.
- d. (0) No, the In-Year Reports do not present actual expenditures by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Rapport du troisième trimestre 2016 sur l'exécution du budget de l'Etat. Pages 9, 10, 11 et 12. http://finances.gov.tn/index.php?option=com_jdownloads&Itemid=581&view=finish&cid=1201&catid=8&lang=ar-AA

Comments: Researcher: Les rapports trimestriels ne présentent que la classification économique des dépenses.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

69: Do the In-Year Reports present actual expenditures for individual programs?

- a. (100) Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.
- b. (67) Yes, the In-Year Reports present actual expenditures for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the In-Year Reports do not present actual expenditures by program.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Les rapports trimestriels d'exécution du Budget de l'Etat.

Comments: Researcher: Les dépenses ne sont pas présentées par programme dans les rapports trimestriels.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

70: Do the In-Year Reports compare actual year-to-date expenditures with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

- a. (100) Yes, comparisons are made for expenditures presented in the In-Year Reports.
- b. (0) No, comparisons are not made for expenditures presented in the In-Year Reports.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Rapports trimestriels d'exécution du budget de l'Etat.

Comments: Researcher: Les rapports présentent une comparaison des dépenses effectives à la fin de la période couverte avec les niveaux de dépenses prévues par le budget approuvé.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, In-Year Reports present actual revenue by category.
- b. (0) No, In-Year Reports do not present actual revenue by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Rapports trimestriels d'exécution du budget de l'Etat.

Comments: Researcher: Les recettes y sont présentées par catégorie.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

72: Do In-Year Reports present the individual sources of revenue for actual revenues collected?

- a. (100) Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.
- b. (67) Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.
- d. (0) No, In-Year Reports do not present individual sources of actual revenue.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Rapports trimestriels d'exécution du budget de l'Etat.

Comments: Researcher: Toutes les recettes sont présentées par source individuelle de revenu.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

73: Do the In-Year Reports compare actual year-to-date revenues with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

- a. (100) Yes, comparisons are made for revenues presented in the In-Year Reports.
- b. (0) No, comparisons are not made for revenues presented in the In-Year Reports.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Rapports trimestriels d'exécution du budget de l'Etat.

Comments: Researcher: Les rapports présentent une comparaison des revenus effectifs (à la fin de la période couverte) avec les niveaux prévus par le budget approuvé ainsi que ceux de la même période de l'année précédente.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

74: Do In-Year Reports present three estimates related to actual government borrowing and debt: the amount of net new borrowing; the total debt outstanding; and interest payments?

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Les rapports trimestriels de l'exécution du budget de l'Etat.

Comments: Researcher: Les rapports présentent deux informations: 1) La dette contractée jusqu'à la fin de la période couverte par le rapport, et 2) Une estimation de la dette à contracter jusqu'à la fin de l'année.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

75: Do In-Year Reports present information related to the composition of the total actual debt outstanding? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

- a. (100) Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.
- b. (67) Yes, the core information is presented for the composition of the total actual debt outstanding.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to composition of total actual debt outstanding is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: NS

Comments: Researcher: Il n'y a aucune information sur l'encours de la dette dans les rapports trimestriels d'exécution.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) 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. (67) 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. (33) 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. (0) No, the estimates for macroeconomic forecast have not been updated.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Comments: Researcher: Le rapport semestriel ne présente pas une mise à jour des indicateurs et des hypothèses macroéconomiques.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: The MYR is considered not produced. See comment under MYR-2. Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

77: Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?

- a. (100) Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.
- b. (67) Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.
- c. (33) Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.
- d. (0) No, expenditure estimates have not been updated.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Comments: Researcher: Le montant total des dépenses n'est pas actualisé dans le rapport semestriel.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: The MYR is considered not produced. See comment under MYR-2. Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

78: 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. (100) Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.

- c. (33) Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: The response was changed from 'c' to 'd' because the MYR is considered not produced. See comment under MYR-2. Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

79: Does the Mid-Year Review of the budget present expenditure estimates for individual programs?

- a. (100) Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Mid-Year Review presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Mid-Year Review does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: The MYR is considered not produced. See comment under MYR-2. Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.
- b. (67) Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.
- c. (33) Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.
- d. (0) No, revenue estimates have not been updated.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: The MYR is considered not produced. See comment under MYR-2. Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, the Mid-Year Review presents revenue estimates by category.
- b. (0) No, the Mid-Year Review does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: b.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: The response was changed from 'a' to 'b' because the MYR is considered not produced. See comment under MYR-2. Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

82: Does the Mid-Year Review of the budget present individual sources of revenue?

- a. (100) Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Mid-Year Review presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Mid-Year Review does not present individual sources of revenue.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: The response was changed from 'a' to 'd' because the MYR is considered not produced. See comment under MYR-2. Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) 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. (67) 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. (33) 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. (0) No, estimates of government borrowing and debt have not been updated.

e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: The MYR is considered not produced. See comment under MYR-2. Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

84: Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?

- a. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.
- b. (67) 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. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all expenditures are presented.
- d. (0) No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Rapport d'exécution du budget de l'Etat à fin décembre 2015. Pages 23-36

Comments: Researcher: Les différences entre toutes dépenses effectives et celles prévues par le budget approuvé, est présentée dans le rapport avec des narratifs expliquant les origines de ces différences.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

85: Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Year-End Report does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Rapport d'exécution du Budget à fin décembre 2015. Pages 23-36

Comments: Researcher: Les estimations des dépenses sont présentées par classification administrative et économique.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

86: Does the Year-End Report present expenditure estimates for individual programs?

- a. (100) Yes, the Year-End Report presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Year-End Report does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

Answer: d.

Sources: NS

Comments: Researcher: Les estimations de dépenses ne sont pas présentées par programme dans le rapport de fin d'année.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

87: Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?

- a. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.
- b. (67) 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. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all revenues are presented.
- d. (0) No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Rapport d'exécution du Budget à fin décembre 2016. Pages 8-22

Comments: Researcher: Des estimations des différences entre toutes les recettes effectives et celles prévues par le budget approuvé sont présentées, avec un narratif expliquant les sources de ces différences.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

88: Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?

- a. (100) Yes, the Year-End Report presents revenue estimates by category.
- b. (0) No, the Year-End Report does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Pages 8-22

Comments: Researcher: Le rapport de fin d'année présente les recettes estimées par catégorie.

Peer Reviewer

Opinion: Agree with Comments

Comments: Rapport d'exécution du Budget à fin décembre 2016, pages 8-22

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

89: Does the Year-End Report present individual sources of revenue?

- a. (100) Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Year-End Report presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Year-End Report does not present individual sources of revenue.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Pages 8-22

Comments: Researcher: Le rapport de fin d'année présente une répartition de toutes les recettes par source individuelle de revenu.

Peer Reviewer

Opinion: Agree with Comments

Comments: Rapport d'exécution du Budget à fin décembre 2016, pages 8-22

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

90: Does the Year-End Report present the differences between the original estimates of government borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year?

- a. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: c. (33)

Sources: Page 21

Comments: Researcher: Une estimation de la différence entre l'ensemble de la dette effectivement contractée et celle prévue dans le budget approuvé, est présentée. Toutefois, les informations concernant les taux d'intérêt des prêts ne sont pas disponibles.

Peer Reviewer

Opinion: Agree with Comments

Comments: Rapport d'exécution du Budget à fin décembre 2016, page 21

Government Reviewer**Opinion:** Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

91: Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

- a. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: d.

Sources: NS

Comments: Researcher: Pas d'estimations concernant les différences entre les indicateurs macroéconomiques effectifs et ceux originellement prévus par le budget approuvé.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: d.

Sources: No sources.

Comments: Researcher: Aucune information sur les données non financières dans le rapport de fin d'année.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: d.

Sources: NS

Comments: Researcher: Pas de données non financières dans le rapport de fin d'année.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

94: Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations and the actual outcome?

- a. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: d.

Sources: NS

Comments: Researcher: Les dépenses publiques effectives dans le cadre des programmes ciblant les catégories pauvres et vulnérables sont présentées en détails, mais sans aucune référence aux montants initialement prévus en vertu du budget approuvé.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: d.

Sources: NS

Comments: Researcher: Le rapport de fin d'année ne présente pas d'informations sur les fonds extra-budgétaires.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, a financial statement is part of the Year-End Report or is released as a separate report.
- b. (0) No, a financial statement is neither part of the Year-End Report nor released as a separate report.
- c. Not applicable/other (please comment).

Answer: b.

Sources: NS

Comments: Researcher: Les états financiers ne font partie du rapport de fin d'année, ni publiés séparément.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

97: What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?

- a. (100) The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.
- b. (67) The SAI has conducted two of the three types of audits, and made them available to the public.
- c. (33) The SAI has conducted one of the three types of audits, and made them available to the public.
- d. (0) 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).

Answer: b. (67)

Sources: 1) Rapport sur le règlement du budget de l'Etat pour l'année 2014. <http://www.courdescomptes.nat.tn/upload/loi%20reglement/Rege...> (<http://www.courdescomptes.nat.tn/upload/loi%20reglement/Regelement2014/Reglement2014.pdf>) 2) Rapports annuels de la cour des comptes (ci-dessous un lien vers le dernier rapport annuel). http://www.courdescomptes.nat.tn/Fr/publications_59_3_0_0_0_... (http://www.courdescomptes.nat.tn/Fr/publications_59_3_0_0_0_0000_0000_vingt-neuvieme-rapport-annuel_48)

Comments: Researcher: La cour des comptes élabore deux types d'audits: 1) un audit de conformité, en ligne avec les dispositions de la loi organique du budget et du code de la comptabilité publique, et 2) un audit financier présenté dans le rapport annuel de la cour conformément aux cadres réglementaires applicables.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) All expenditures within the SAI's mandate have been audited.
- b. (67) Expenditures representing at least two-thirds of, but not all, expenditures within the SAI's mandate have been audited.
- c. (33) Expenditures representing less than two-thirds of expenditures within the SAI's mandate have been audited.
- d. (0) No expenditures have been audited.
- e. Not applicable/other (please comment).

Answer: d.**Sources:** NS**Comments:** Researcher: La loi de règlement du Budget est publié après plus de 18 mois de l'exercice fiscal objet d'audit. Ainsi, la loi de règlement est considérée comme "non produite".**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

99: What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?

- a. (100) All extra-budgetary funds within the SAI's mandate have been audited.
- b. (67) 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. (33) 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. (0) No extra-budgetary funds have been audited.
- e. Not applicable/other (please comment).

Answer: d.**Sources:** Le 29 ème rapport annuel de la Cour des comptes, 2014**Comments:** Researcher: Le rapport annuel de la cour porte, en partie, sur l'audit de quelques dépenses relevant de fonds extra-budgétaires, à l'égard de la Caisse Nationale de l'Assurance Maladie ainsi que d'autres fonds (collectivités locales et entreprises publiques, etc). Ces fonds faisant objet d'audit représentent moins de deux tiers du total des fonds.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey. The response to this question was changed from 'c' to 'd', because the AR is considered not publicly available (cf. Section 1).

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

- a. (100) Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.
- b. (0) No, the annual Audit Report(s) does not include an executive summary.
- c. Not applicable/other (please comment).

Answer: b.

Sources: 1) Rapport sur le règlement du budget de l'Etat pour l'année 2014. (résumé disponible seulement en arabe au lien suivant: <http://www.courdescomptes.nat.tn/upload/loi%20reglement/Rege...> (<http://www.courdescomptes.nat.tn/upload/loi%20reglement/Regelement2014/01part01.pdf>) 2) Rapports annuels de la cour des comptes (résumé disponible au lien suivant): http://www.courdescomptes.nat.tn/Fr/publications_59_3_0_0_0_... (http://www.courdescomptes.nat.tn/Fr/publications_59_3_0_0_0_0000_0000_vingt-neuvieme-rapport-annuel_48#)?
Comments: Researcher: Les deux rapports publiés par la cour des comptes contiennent un résumé exécutif.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey. The response to this question was changed from 'a' to 'b', because the AR is considered not publicly available (cf. Section 1).

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. (100) Yes, the executive reports publicly on what steps it has taken to address audit findings.
- b. (67) Yes, the executive reports publicly on most audit findings.
- c. (33) Yes, the executive reports publicly on some audit findings.
- d. (0) No, the executive does not report on steps it has taken to address audit findings.
- e. Not applicable/other (please comment).

Answer: d.

Sources: 1) Rapport sur le règlement du budget de l'Etat pour l'année 2014. 2) Rapports annuels de la cour des comptes.
Comments: Researcher: Les rapports contiennent des recommandations mais ne se prononcent pas sur les étapes à suivre pour les implémenter.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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. (100) Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.
- b. (67) Yes, the SAI or legislature reports publicly on most audit recommendations.
- c. (33) Yes, the SAI or legislature reports publicly on some audit recommendations.
- d. (0) No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.
- e. Not applicable/other (please comment).

Answer: d.

Sources: NS

Comments: Researcher: Ni le législatif ni l'instance d'audit ne rapportent publiquement sur les mesures concrètes entreprises par l'exécutif pour adresser les recommandations émanant de l'audit.

Peer Reviewer

Opinion: Agree with Comments

Comments: Haut comité du contrôle administratif et financier créé en 1993 et relevant directement de la présidence de la république occupe une place centrale dans le paysage institutionnel de contrôle qui lui donne un regard horizontal sur la gestion publique dans sa globalité. Son rôle consiste à coordonner les interventions des autres corps de contrôle, en l'occurrence la cour des comptes, les organes qui sont chargés du contrôle général à la présidence du gouvernement et aux ministères des Finances et Domaines de l'Etat en plus des inspections départementales des différents ministères. Le Haut comité assure également le suivi des rapports des missions de contrôle et veille à l'application des recommandations de ces missions. Il peut procéder à l'audition des gestionnaires ayant enfreint aux bonne règles de gestion et est censé transmettre les cas de mauvaise gestion à la chambre de répression financière ou aussi à la justice pénale.

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

103: Is there an Independent Fiscal Institution (IFI) that conducts budget analyses for the budget formulation and/or approval process?

- a. (100) Yes, there is an IFI, its independence is set in law, and it has sufficient staffing and resources, including funding, to carry out its tasks.
- b. (67) Yes, there is an IFI, but either its independence is not set in law or its staffing and resources, including funding, are insufficient to carry out its tasks.
- c. (33) Yes, there is an IFI, but its independence is not set in law and its staffing and resources, including funding, are insufficient to carry out its tasks.
- d. (0) No, there is no IFI.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Article 4 du code des droits et procédures fiscaux portant création du Conseil National de la Fiscalité.

Comments: Researcher: Le Conseil est chargé de l'évaluation du système fiscal et de sa conformité aux objectifs fixés notamment en matière d'équilibre des finances publiques d'efficience économique et d'équité fiscale. Il émet son avis sur toutes les questions d'ordre fiscal qui lui sont soumises. Toutefois, il manque d'indépendance dans la mesure ou il est présidé par le ministre des finances et sa direction est assurée par une direction générale au sein du ministère des finances. Par ailleurs, il ne dispose pas de budget autonome et de staff lui permettant d'entamer des recherches indépendantes.

Peer Reviewer

Opinion: Agree with Comments

Comments: La composition du Conseil est paritaire, l'administration est représentée par avec 13 membres ainsi que les organisations et ordres professionnels représentants.

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

104: Does the Independent Fiscal Institution (IFI) publish macroeconomic and/or fiscal forecasts?

- a. (100) Yes, the IFI publishes its own macroeconomic and fiscal forecasts.
- b. (67) Yes, the IFI publishes its own macroeconomic or fiscal forecast.
- c. (33) No, the IFI does not publish its own macroeconomic or fiscal forecast, but it does publish an assessment of the official macroeconomic and/or fiscal forecasts produced by the executive.
- d. (0) No, there is no IFI, or the IFI neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts produced by the executive.
- e. Not applicable/other (please comment).

Answer: d.

Sources: NS

Comments: Researcher: Le Conseil National de la fiscalité ne publie pas d'analyses macroéconomiques, ni ses commentaires sur les prévisions fiscales du gouvernement.

Peer Reviewer

Opinion: Agree with Comments

Comments: Le Conseil ne publie pas ses analyses macroéconomiques, ni ses commentaires sur les prévisions fiscales.

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

105: Does the Independent Fiscal Institution (IFI) publish its own costings of new policy proposals, to assess their impact on the budget?

- a. (100) Yes, the IFI publishes its own costings of all new policy proposals.
- b. (67) Yes, the IFI publishes its own costings of major new policy proposals.
- c. (33) Yes, the IFI publishes its own costings of a limited number of new policy proposals.
- d. (0) No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.
- e. Not applicable/other (please comment).

Answer: d.

Sources: NS

Comments: Researcher: Le Conseil National de la Fiscalité ne produit pas de publications.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

106: In the past 12 months, how frequently did the head or a senior staff member of the Independent Fiscal Institution (IFI) take part and testify in hearings of a committee of the legislature?

- a. (100) Frequently (i.e., five times or more).
- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.
- e. Not applicable/other (please comment).

Answer: d.

Sources: NS

Comments: Researcher: Le Conseil est présidé par le ministre des finances qui assiste fréquemment aux travaux de la commission des finances et aux assemblée générale législative. Toutefois, sa présence est en sa qualité de ministre et non pas en tant que Président du Conseil

Peer Reviewer

Opinion: Agree with Comments

Comments: Le Conseil National de la Fiscalité n'a pas d'interactions avec le Législatif. Son président qui est le ministre des finances est fréquemment sollicité pour débattre des questions relatives à la fiscalité, notamment à l'occasion des discussions budgétaires au sein de l'Assemblée des Représentants du Peuple(Parlement).

Government Reviewer**Opinion:** Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

107: Does the full legislature and/or a legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal?

- a. (100) Yes, the full legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- b. (67) Yes, a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- c. (33) Yes, the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but it does not approve recommendations for the upcoming budget.
- d. (0) No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.
- e. (0) Not applicable/other (please comment).

Answer: d.**Sources:** Revue du calendrier des travaux de la commission des finances durant les deux dernières années.**Comments:** Researcher: Une revue du calendrier des travaux de la commission des finances durant les deux dernières années montre que celle-ci ne se réunit qu'à la suite de la soumission du projet de loi de finances pour discuter du budget de l'Etat.**Peer Reviewer****Opinion:** Agree with Comments**Comments:** Ni la législature ni aucun comité législatif n'ont débattu de la politique budgétaire avant le dépôt du projet de loi et de budget de l'exécutif.**Government Reviewer****Opinion:** Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.
- b. (67) The legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year.
- c. (33) The legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year.
- d. (0) The legislature receives the Executive's Budget Proposal less than one month before the start of the budget year, or does not receive it all.
- e. Not applicable/other (please comment).

Answer: b. (67)**Sources:** La Constitution de la République Tunisienne de 2014. <http://www.businessnews.com.tn/Tunisie-%E2%80%93-Projet-de-L...>

(http://www.businessnews.com.tn/Tunisie-%E2%80%93-Projet-de-Loi-de-Finances-2016-%C3%A0-t%C3%A9l%C3%A9charger;520,59657,3)

Comments: Researcher: Selon la Constitution, le projet de la loi de finances devrait être soumis au législatif au plus tard le 15 octobre de chaque année N-1. Dans la pratique, ce délai a été respecté pour les 3 années précédentes. A titre d'exemple, le PLF 2017 a été soumis au parlement le 15 octobre 2016.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

109: When does the legislature approve the Executive's Budget Proposal?

- a. (100) The legislature approves the budget at least one month in advance of the start of the budget year.
- b. (67) 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. (33) The legislature approves the budget less than one month after the start of the budget year.
- d. (0) 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).

Answer: b. (67)

Sources: La Constitution de la République Tunisienne de 2014 Suivi de l'actualité parlementaire. <http://www.businessnews.com.tn/arp--adoption-de-la-loi-de-fi...> (<http://www.businessnews.com.tn/arp--adoption-de-la-loi-de-finances-2017,520,68923,3>)

Comments: Researcher: La Constitution fixe la date limite au 10 décembre N-1 pour adopter le projet de loi de finances. Dans la pratique, le budget 2017 a été adopté le 10 décembre 2016.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

110: Does the legislature have the authority in law to amend the Executive's Budget Proposal?

- a. (100) Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.
- b. (67) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.
- c. (33) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.
- d. (0) No, the legislature does not have any authority in law to amend the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Loi Organique du Budget, article 30.

Comments: Researcher: Selon ledit article, le législatif a le droit d'amender le budget mais ce droit est limité ainsi: "Toute proposition de dépenses nouvelles doit être assortie d'une proposition de recettes correspondantes ou d'une proposition d'économie, d'égal montant, sur l'ensemble des dépenses. Les articles additionnels ou amendements qui contreviennent à ces dispositions, sont disjoints de plein droit."

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

111: During the most recent budget approval process, did the legislature use its authority in law to amend the Executive's Budget Proposal?

- a. (100) Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.
- b. (67) Yes, the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but no amendments were adopted.
- c. (33) No, while the legislature has the authority in law to propose amendments to the Executive's Budget Proposal, no amendments were offered.
- d. (0) No, the legislature does not have any such authority.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Suivi des résolutions des discussions parlementaires sur le projet de budget 2017. - Rejet de l'article 29 portant révision du régime fiscal applicable aux professions libérales: <http://femmesetrealites.com.tn/fr/2016/12/09/arp-rejet-de-la...> (<http://femmesetrealites.com.tn/fr/2016/12/09/arp-rejet-de-larticle-29-projet-de-loi-de-finances-2017-plf/>) - Rejet de l'article 13 portant exonération fiscale des entreprises Offshore: <http://fr.allafrica.com/stories/201611060136.html> (<http://fr.allafrica.com/stories/201611060136.html>) - Rejet de l'article 37 portant levée du secret bancaire: <http://www.businessnews.com.tn/levee-du-secret-bancaire--lis...> (<http://www.businessnews.com.tn/levee-du-secret-bancaire--liste-des-elus-qui-ont-vote-contre,520,68272,3>)

Comments: Researcher: Trois amendements ont été effectués sur le projet de loi de finances pour l'année 2017. Ces amendements figurent dans la version finale de ladite loi. Un quatrième amendement a été présenté par un groupe parlementaire. Il consiste à l'ajout d'un article supplémentaire fixant un plafond pour les transactions commerciales en "Cash", mais il n'a pas été adopté par la plénière. Quant aux trois premiers - adoptés par l'assemblée - ils concernent respectivement les articles 13, 29 et 37. L'unique amendement à implication budgétaire significative est celui qui concerne l'article 13 portant exonération fiscale totale des entreprises offshore de l'Impôt sur les Sociétés (IS) alors qu'elles étaient assujettis auparavant à 10%. Cet amendement devrait impacter positivement les recettes fiscales de l'Etat d'un montant estimé à 150 millions de dinars (70 millions de dollars US).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

112: During the last budget approval process, did a specialized budget or finance committee in the legislature examine the Executive's Budget Proposal?

- a. (100) Yes, a specialized budget or finance committee had at least one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
- b. (67) Yes, a specialized budget or finance committee had less than one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
- c. (33) Yes, a specialized budget or finance committee examined the Executive's Budget Proposal, but it did not publish a report with findings and recommendations prior to the budget being adopted.
- d. (0) No, a specialized budget or finance committee did not examine the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Suivi de l'actualité parlementaire concernant l'adoption de la loi de finances 2017.

Comments: Researcher: Lors du processus d'adoption du budget 2017, la commission des finances a examiné le projet de loi de finances pendant plus d'un mois (entre le 15 octobre et le 7 décembre 2016). Ses travaux donnent lieu à un rapport récapitulatif des principaux enseignements et les recommandations. Ce rapport a été publié le 5 décembre 2016, et avant la traduction du projet de loi à la plénière.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

113: During the last approval process, did legislative committees, responsible for particular sectors (e.g., health, education, defense, etc.), examine spending in the Executive's Budget Proposal related to the sector for which they are responsible?

- a. (100) Yes, sector committees had at least one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
- b. (67) Yes, sector committees had less than one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
- c. (33) Yes, sector committees examined the Executive's Budget Proposal, but they did not publish reports with findings and recommendations prior to the budget being adopted.

- d. (0) No, sector committees did not examine the Executive's Budget Proposal.
e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Actualité parlementaire. Siteweb de l'Assemblée des Représentants du Peuple (ARP).

Comments: Researcher: Les 9 commissions permanentes examinent les Budgets ministériels et produisent des rapports récapitulant les commentaires, avant l'adoption du Budget. Les Budgets de quelques ministères sont examinés dans le cadre des commissions spéciales à l'égard des commissions du développement régional et de la sécurité. Il n'y a pas de délais fixés par la loi. Dans la pratique, les commissions sectorielles, prennent plus de 30 jours pour examiner les projets de budgets. Cette année, les projets de budgets ministériels ont été mis à la disposition des députés pertinents le 15 octobre 2016 (puisque ces budgets sont envoyés le même jour que le PLF). Ils ont pris le temps jusqu'à quelques jours avant le 5 décembre, date à laquelle le projet de budget a été approuvé par la commission des finances avant d'être traduit en plénière. Voir article de presse prouvant la date d'adoption du PLF par la commission: <http://www.webmanagercenter.com/2016/12/05/399909/tunisie-lo...> (<http://www.webmanagercenter.com/2016/12/05/399909/tunisie-loi-de-finances-2017-adoptee-en-commission/>) - Voici aussi, à titre d'exemple, un lien vers le rapport de la commission des droits et des relations étrangères sur le projet de budget 2017 du ministère des affaires étrangères: <http://www.kadhanews.com/images/24112016/2017-161123180341.p...> (<http://www.kadhanews.com/images/24112016/2017-161123180341.pdf>). Ce rapport a été publié le 24 novembre 2016, soit après plus d'un mois après la réception des budgets sectoriels par les députés. --

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

114: In the past 12 months, did a committee of the legislature examine in-year implementation of the Enacted Budget during the relevant budget execution period?

- a. (100) Yes, a committee examined in-year implementation on at least three occasions during a fiscal year, and it published reports with findings and recommendations.
b. (67) Yes, a committee examined in-year implementation on one or more occasion (but less than three times), and it published a report with findings and recommendations.
c. (33) Yes, a committee examined in-year implementation, but it did not publish any report with findings and recommendations.
d. (0) No, a committee did not examine in-year implementation.
e. Not applicable/other (please comment).

Answer: d.

Sources: Suivi de l'actualité parlementaire.

Comments: Researcher: D'après les informations disponibles sur le site web de l'assemblée et les médias pertinents, la commission des finances n'a jamais tenu des réunions en cours de l'année pour débattre l'exécution du budget de l'Etat.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

115: Does the executive seek approval from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, and it does so in practice.
b. (67) The executive obtains approval from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.

- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds before obtaining approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to shifting funds between administrative units, and in practice the executive shifts funds between administrative units before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Loi Organique du Budget, Article 35.

Comments: Researcher: La loi autorise les transferts de crédits d'une unité administrative (ministère) à une autre, sans l'approbation du législatif. Toutefois, cette autorisation est conditionnée par la non modification de la répartition des crédits par article. Si cette condition n'est pas respectée, la loi oblige le gouvernement à procéder à une loi de finances complémentaire. Mais, le budget est voté après que les transferts/changements aient lieu.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

116: Does the executive seek approval from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, but in practice the executive spends these funds before obtaining approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to spending excess revenues, and in practice the executive spends these funds before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Loi Organique du Budget de 2004.

Comments: Researcher: Il n'y a aucune disposition légale obligeant l'exécutif à obtenir l'approbation du législatif pour dépenser un éventuel excédant de recettes par rapport aux niveaux initialement prévus par la loi de finances.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

117: Does the executive seek approval from the legislature prior to reducing spending below the levels in the Enacted Budget in response to revenue shortfalls (that is, revenues lower than originally anticipated) or other reasons during the budget execution period, and is it legally required to do so?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below the enacted levels in response to revenue shortfalls or other reasons, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to reducing spending below enacted levels, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below enacted levels, but in practice the executive implements these cuts before seeking approval from the legislature.

- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to reducing spending below enacted levels, and in practice the executive implements these spending cuts before seeking prior approval from the legislature.
- e. Not applicable/other (please comment).

Answer: d.

Sources: NS

Comments: Researcher: Il n'y a pas de dispositions légales contraignant l'exécutif à obtenir l'approbation du législatif dans la réduction des niveaux de dépenses.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

118: Did a committee of the legislature examine the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI)?

- a. (100) Yes, a committee examined the Audit Report on the annual budget within three months of its availability, and it published a report with findings and recommendations
- b. (67) Yes, a committee examined the Audit Report on the annual budget within six months (but more than three months) of its availability, and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined the Audit Report on the annual budget, but it did so after the report had been available for more than six months or it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine the Audit Report on the annual budget.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Loi Organique du Budget, article 38. Règlement intérieur de l'ARP. Entretien avec un député membre de la commission des finances.

Comments: Researcher: La loi de règlement du budget est examinée par la commission parlementaire des finances. Cet examen est suivi par la production d'un rapport récapitulatif des commentaires et les recommandations s'y rapportant. Toutefois, la loi de règlement pour l'année 2013 n'a pas été encore examinée par la commission.

Peer Reviewer

Opinion: Agree with Comments

Comments: Il s'agit de l'article 48 de la Loi Organique sur le Budget, et non 38.

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

119: Was the process of appointing (or re-appointing) the current head of the SAI carried out in a way that ensures his or her independence?

- a. (100) Yes, the head of the SAI may only be appointed by the legislature or judiciary, or the legislature or judiciary must give final consent before the appointment takes effect.
- b. (0) No, the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.
- c. Not applicable/other (please comment).

Answer: b.

Sources: Loi 68-8 portant organisation de la cour des comptes. Article Premier.

Comments: Researcher: Le Président de la cour est membre du Conseil Supérieur de l'Etat présidé par le Président de la République. Même si la loi ne dit rien à propos de qui désigne le Président de la cour, dans la pratique, il est désigné par le Président du Gouvernement via un communiqué. Voici un

lien prouvant que l'actuel Président de la cour a été nommé par l'exécutif: <http://www.kapitalis.com/politique/21259-tunisie-politique-l...>
(<http://www.kapitalis.com/politique/21259-tunisie-politique-le-gouvernement-procede-a-de-nouvelles-nominations-dans-l-administration.html>)

Peer Reviewer

Opinion: Agree with Comments

Comments: Selon l'article 117 de la nouvelle Constitution de la république (janvier 2014), la justice financière est composée de la Cour des comptes et de ses différents organes. La Cour des comptes est compétente pour contrôler la bonne gestion des deniers publics conformément aux principes de légalité, d'efficacité et de transparence. Elle juge la comptabilité des comptables publics. Elle évalue les modes de gestion et sanctionne les fautes y afférentes. Elle assiste le pouvoir législatif et le pouvoir exécutif dans le contrôle de l'exécution des lois de finances et de règlement du budget. La Cour des comptes établit un rapport général annuel qu'elle soumet au Président de la République, au Président de l'Assemblée des représentants du peuple, au Chef du Gouvernement et au président du Conseil supérieur de la magistrature. Par ailleurs, selon le décret n°6 du 26 septembre 1970 le premier président de la Cour des Comptes est nommé par décret parmi les hauts fonctionnaires de l'Etat. Il est donc nommé et dénommé par le pouvoir exécutif, qui est actuellement détenu par le Chef du Gouvernement.

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

120: Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?

- a. (100) 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. (0) 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).

Answer: b.

Sources: NS

Comments: Researcher: Le Président du Gouvernement peut changer le Président de la Cour sans un accord préalable de la part du législatif ou des pouvoirs judiciaires.

Peer Reviewer

Opinion: Agree with Comments

Comments: Selon le décret n°6 du 26 septembre 1970 le premier président de la Cour des Comptes est nommé par décret parmi les hauts fonctionnaires de l'Etat. Il est donc nommé et dénommé par le pouvoir exécutif, qui est actuellement détenu par le Chef du Gouvernement. De ce fait tout changement peut s'effectuer sans recours préalable aux instances législatives ou judiciaires.

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

121: Who determines the budget of the Supreme Audit Institution (SAI)?

- a. (100) The SAI determines its own budget (i.e., submits it to the executive, which accepts it with little or no change, or directly to the legislature), or the budget of the SAI is determined 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. (67) 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. (33) 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. (0) 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).

Answer: d.

Sources: Budget détaillé de la Présidence du gouvernement 2017. http://finances.gov.tn/index.php?option=com_jdownloads&Itemid=712&view=finish&cid=1168&catid=1&lang=fr

Comments: Researcher: La Cour des comptes est un établissement public à caractère administratif sous la tutelle de la présidence du gouvernement. Son budget est déterminée par cette dernière. Des témoignages de la part de magistrats au sein de la cour permettent de constater l'insuffisance des ressources mis à la disposition de la cour.

Peer Reviewer

Opinion: Agree with Comments

Comments: De par la loi, la Cour des Comptes est l'institution supérieure de contrôle des finances des collectivités locales (municipalités), des établissements publics dont le budget est rattaché au budget de l'Etat, et des entreprises publiques à caractère non administratif, ainsi que tout organisme dont l'Etat détient une partie du capital. La Cour des Comptes arrête son programme d'inspection et de contrôle des institutions publiques ou para publiques annuellement en fonction de ses moyens humains et matériels.

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

122: Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

- a. (100) The SAI has full discretion to decide which audits it wishes to undertake.
- b. (67) The SAI has significant discretion, but faces some limitations.
- c. (33) The SAI has some discretion, but faces considerable limitations.
- d. (0) The SAI has no discretion to decide which audits it wishes to undertake.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Loi 68-8 portant organisation de la cour des comptes, articles 2, 3 et 21. Lien vers les dispositions pertinentes de la loi sur le site web officiel de la cour des comptes: <http://www.courdescomptes.nat.tn/Fr/competence-de-la-cour-de-...> (http://www.courdescomptes.nat.tn/Fr/competence-de-la-cour-des-comptes_11_40)

Comments: Researcher: Selon Lesdits articles, la cour des comptes a le plein pouvoir de procéder à n'importe quel audit au sein des établissements publics administratifs et non administratifs ainsi que les entreprises à laquelle l'Etat est actionnaire. Par ailleurs, l'article 21 stipule que "La cour a pouvoir d'entendre tout fonctionnaire, tout gestionnaire exerçant dans les administrations, établissements, entreprises et organismes soumis à sa juridiction, son contrôle ou son appréciation".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

123: Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?

- a. (100) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI on an annual basis.
- b. (67) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI at least once in the past five years, but not annually.
- c. (33) No, but a unit within the SAI conducts a review of the audit processes of the SAI on a regular basis.
- d. (0) No, the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: site web de la cour. courdescomptes.nat.tn (<http://courdescomptes.nat.tn>)

Comments: Researcher: L'organigramme de la Cour comprend une unité de conseil qui est représentée au sein du conseil supérieur de la cour. Son rôle est d'assurer des tâches de vérification et de contrôle. Des études peuvent, en outre, leur être confiées.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

124: In the past 12 months, how frequently did the head or a senior staff member of the Supreme Audit Institution (SAI) take part and testify in hearings of a committee of the legislature?

- a. (100) Frequently (i.e., five times or more).
- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.
- e. Not applicable/other (please comment).

Answer: d.

Sources: NS

Comments: Researcher: Le Président de la cour n'a pas pris part à une audition au sein de la commission des finances durant les 12 derniers mois.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

125: Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) Yes, the executive uses participation mechanisms during the budget formulation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: NS

Comments: Researcher: L'exécutif n'adopte pas de mécanismes de consultation avec le public lors de la phase de préparation du Budget de l'Etat.

Peer Reviewer**Opinion:** Agree with Comments**Comments:** Avant soumission du projet de budget au parlement, l'Exécutif ne prévoit pas de consultation avec le public.**Government Reviewer****Opinion:** Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

126: With regard to the mechanism identified in question 125, does the executive take concrete steps to include vulnerable and under-represented parts of the population in the formulation of the annual budget?

- a. (100) Yes, the executive takes concrete steps to include individuals and/or CSOs representing vulnerable and underrepresented parts of the population in the formulation of the annual budget.
- b. (0) The requirements for an “a” response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: NS

Comments: Researcher: L'exécutif n'adopte pas de mécanismes de consultation avec le public lors de la préparation du Budget de l'Etat.

Peer Reviewer

Opinion: Agree with Comments

Comments: L'exécutif ne prend pas de mesures concrètes pour la participation de représentants des catégories de la population vulnérable dans la préparation du budget annuel.

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

127:

During the budget formulation stage, which of the following key topics does the executive’s engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

- a. (100) The executive’s engagement with citizens covers all six topics
- b. (67) The executive’s engagement with citizens covers at least three (but less than six) of the above-mentioned topics
- c. (33) The executive’s engagement with citizens cover at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a “c” response or above are not met
- e. Not applicable (please comment)

Answer: d.

Sources: NS

Comments: Researcher: L'exécutif n'adopte pas de mécanismes de consultation avec les citoyens.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

128: Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on budget implementation.
- b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on budget implementation.
- c. (33) Yes, the executive uses participation mechanisms during the budget implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: NS

Comments: Researcher: L'exécutif n'adopte pas de mécanismes à travers lesquels les citoyens peuvent assurer le suivi budgétaire.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

129: With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and under-represented parts of the population on the implementation of the annual budget?

- a. (100) Yes, the executive takes concrete steps to receive input from individuals from and/or organizations representing vulnerable and underrepresented parts of the population on the implementation of the annual budget.
- b. (0) The requirements for an “a” response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: NS

Comments: Researcher: L'exécutif n'adopte pas de mécanismes participatifs avec les citoyens, y compris les groupes vulnérables, dans la phase d'implémentation du budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

130:

During the implementation of the annual budget, which of the following topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Changes in macroeconomic circumstances
2. Delivery of public services
3. Collection of revenue
4. Implementation of social spending
5. Changes in deficit and debt levels

6. Implementation of public investment projects

- a. (100) The executive's engagement with citizens covers all six topics
- b. (67) The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics
- c. (33) The executive's engagement with citizens cover at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: NS

Comments: Researcher: L'exécutif n'adopte aucun mécanisme de consultation avec les citoyens lors de la phase de l'implémentation du Budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

131:

When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner?

Comprehensive information must include at least three of the following elements:

1. Purpose
2. Scope
3. Constraints
4. Intended outcomes
5. Process and timeline

- a. (100) Comprehensive information is provided in a timely manner prior to citizens engagement in both budget formulation and implementation phases.
- b. (67) Comprehensive information is provided in a timely manner prior to citizens engagement only prior to one of the two phases (formulation OR implementation).
- c. (33) Information is provided in a timely manner in both or one of the two phases, but it is not comprehensive.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (Please comment).

Answer: d.

Sources: NS

Comments: Researcher: L'exécutif ne s'engage pas avec le public durant toutes les phases du processus budgétaire.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

132: With regard to the mechanism identified in question 125, does the executive provide the public with feedback on how citizens' inputs have been used in the formulation of the annual budget?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used in the formulation of the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used in the formulation of the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: NS

Comments: Researcher: L'exécutif n'adopte pas de mécanismes de concertation avec les citoyens.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

133: With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens’ inputs have been used to assist in monitoring the implementation of the annual budget?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used to assist in monitoring the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to assist in monitoring the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: NS

Comments: Researcher: L'exécutif n'adopte pas de mécanismes de consultation avec les citoyens.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

134: Are participation mechanisms incorporated into the timetable for formulating the Executive’s Budget Proposal?

- a. (100) Yes, the executive incorporates participation into its timetable for formulating the Executive’s Budget Proposal and the timetable is available to the public.
- b. (0) The requirements for an “a” response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: NS

Comments: Researcher: L'exécutif n'engage pas de consultation avec les citoyens et ne publie pas de calendrier s'y rapportant.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

135: Do one or more line ministries use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget?

- a. (100) Yes, at least one line ministry uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, at least one line ministry uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) Yes, at least one line ministry uses participation mechanisms during the budget formulation or implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: NS

Comments: Researcher: Aucun ministère n'adopte un mécanisme participatif avec les citoyens lors de la formulation du Budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

136: Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?

- a. (100) Yes, public hearings are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings are held. No testimony from the public is provided during the public hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings are held. No testimony from the public is provided during the public hearings, and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

Answer: c. (33)

Sources: Suivi de l'actualité parlementaire (octobre-décembre 2016)

Comments: Researcher: Lors de la phase d'adoption du budget, la commission parlementaire des finances, a organisé plus d'une dizaine d'audience sur le projet de loi de finances 2017. Ces audiences ont impliqué plusieurs organisations de la société civile, les syndicats... Toutes les séances ont été ouvertes au public, y compris les médias.

Peer Reviewer

Opinion: Agree with Comments

Comments: Le rapport de la Commission au sein de l'Assemblée des Représentants du Peuple chargée des Finances, du Plan et du Développement mentionne dans la page 24 que la Commission, lors de l'étude du projet de loi des finances 2017, a tenu une série de séances d'écoute avec diverses organisations et associations nationales, entre le 27 octobre et le 3 novembre 2016, portant sur le contenu du projet de loi des finances pour l'année 2017, et recueilli leurs remarques et suggestions, ce qui a permis d'apporter des ajustements convenus par la suite avec l'Exécutif.

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

137:

During the legislative deliberations on the annual budget (pre-budget or approval stages), which of the following key topics does the legislature’s (or relevant legislative budget committee) engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

- a. (100) The legislature seeks input on all six topics
- b. (67) The legislature seeks input on at least three (but less than six) of the above-mentioned topics
- c. (33) The legislature seeks input on at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: NS

Comments: Researcher: Le législatif ne débâte pas ces questions avec les citoyens, mais uniquement avec la société civile et les organisations nationales.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

138: Does the legislature provide feedback to the public on how citizens’ inputs have been used during legislative deliberations on the annual budget?

- a. (100) Yes, the legislature provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used during legislative deliberations on the budget.
- b. (67) Yes, the legislature provides a written record which includes both the list of inputs received and a summary of the how the inputs were used.
- c. (33) Yes, the legislature provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: NS

Comments: Researcher: Le législatif n'organise pas de concertation avec les citoyens mais seulement avec des groupes spécifiques.

Peer Reviewer

Opinion: Agree with Comments

Comments: Le législatif organise des concertations avec des représentants de syndicats, d'organisations professionnelles, d'associations concernées.

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

139: Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?

- a. (100) Yes, public hearings on the Audit Report are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: NS

Comments: Researcher: Le législatif n'adopte pas de mécanismes à travers lesquels le public peut réagir au rapport d'audit.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

140: Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI's audit program (for example, by bringing ideas on agencies, programs, or projects that could be audited)?

- a. (100) Yes, the SAI maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program
- b. (0) The requirements for an “a” response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: NS

Comments: Researcher: La cour des comptes n'adopte pas de mécanismes formels permettant au public de suggérer les domaines de l'Audit.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

141: Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens' inputs have been used to determine its audit program?

- a. (100) Yes, the SAI provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used to determine its audit program.

- b. (67) Yes, the SAI provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to determine its audit program.
- c. (33) Yes, the SAI provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: NS

Comments: Researcher: La cour des comptes n'adopte pas de mécanismes impliquant le public dans le processus d'Audit.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

142: Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

- a. (100) Yes, SAI maintains formal mechanisms through which the public can contribute to audit investigations.
- b. (0) The requirements for an “a” response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: NS

Comments: Researcher: La cour des comptes n'adopte pas de mécanismes formels à travers lesquels les citoyens peuvent contribuer aux investigations.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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