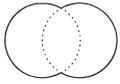


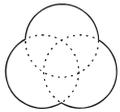
## Overview



### Transparency:

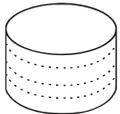
**42** /100

(Open Budget Index score)



### Public Participation:

**15** /100



### Budget Oversight:

**53** /100

## About the survey

Government budget decisions – what taxes to levy, what services to provide, and how much debt to take on – have important consequences for all people in society. When governments provide information and meaningful channels for the public to engage in these decisions, we can better ensure public money is spent on public interests.

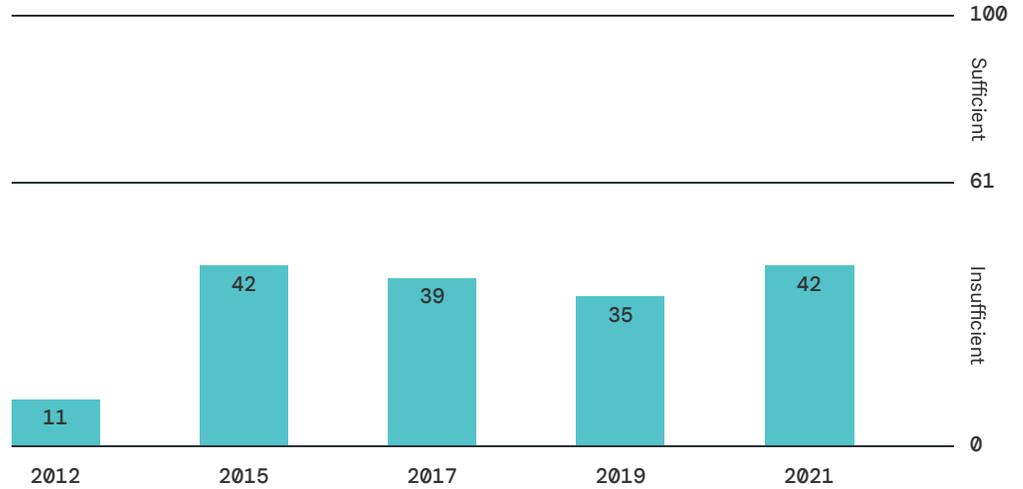
**The Open Budget Survey (OBS)** is the world’s only independent, comparative and fact-based research instrument that uses internationally accepted criteria to assess public access to central government budget information; formal opportunities for the public to participate in the national budget process; and the role of budget oversight institutions, such as legislatures and national audit offices, in the budget process.

The survey helps local civil society assess and confer with their government on the reporting and use of public funds. This 8th edition of the OBS covers 120 countries.

Visit [www.internationalbudget.org/open-budget-survey](http://www.internationalbudget.org/open-budget-survey) for more information, including the full OBS methodology, the 2021 Global and Regional Reports, findings for all surveyed countries, and the Data Explorer.



# How has the transparency score for Tunisia changed over time?



## Public availability of budget documents in Tunisia

KEY	
<span style="color: green;">●</span>	Available to the Public
<span style="color: yellow;">●</span>	Published Late, or Not Published Online, or Produced for Internal Use Only
<span style="color: red;">⊘</span>	Not Produced

Document	2012	2015	2017	2019	2021
Pre-Budget Statement	<span style="color: red;">⊘</span>	<span style="color: red;">⊘</span>	<span style="color: red;">⊘</span>	<span style="color: red;">⊘</span>	<span style="color: red;">⊘</span>
Executive's Budget Proposal	<span style="color: yellow;">●</span>	<span style="color: green;">●</span>	<span style="color: green;">●</span>	<span style="color: green;">●</span>	<span style="color: green;">●</span>
Enacted Budget	<span style="color: green;">●</span>	<span style="color: green;">●</span>	<span style="color: green;">●</span>	<span style="color: green;">●</span>	<span style="color: green;">●</span>
Citizens Budget	<span style="color: red;">⊘</span>	<span style="color: green;">●</span>	<span style="color: green;">●</span>	<span style="color: green;">●</span>	<span style="color: green;">●</span>
In-Year Reports	<span style="color: green;">●</span>	<span style="color: green;">●</span>	<span style="color: green;">●</span>	<span style="color: green;">●</span>	<span style="color: green;">●</span>
Mid-Year Review	<span style="color: red;">⊘</span>	<span style="color: red;">⊘</span>	<span style="color: red;">⊘</span>	<span style="color: red;">⊘</span>	<span style="color: red;">⊘</span>
Year-End Report	<span style="color: green;">●</span>	<span style="color: green;">●</span>	<span style="color: green;">●</span>	<span style="color: green;">●</span>	<span style="color: green;">●</span>
Audit Report	<span style="color: green;">●</span>	<span style="color: red;">⊘</span>	<span style="color: yellow;">●</span>	<span style="color: yellow;">●</span>	<span style="color: yellow;">●</span>

# How comprehensive is the content of the key budget documents that Tunisia makes available to the public?

KEY	
<span style="color: #007060;">●</span>	61-100 / 100
<span style="color: #00A08A;">●</span>	41-60 / 100
<span style="color: #90EE90;">●</span>	1-40 / 100

Key budget document	Document purpose and contents	Fiscal year assessed	Document content score
Pre-Budget Statement	Discloses the broad parameters of fiscal policies in advance of the Executive's Budget Proposal; outlines the government's economic forecast, anticipated revenue, expenditures, and debt.	2021	Not Produced
Executive's Budget Proposal	Submitted by the executive to the legislature for approval; details the sources of revenue, the allocations to ministries, proposed policy changes, and other information important for understanding the country's fiscal situation.	2021	52
Enacted Budget	The budget that has been approved by the legislature.	2020	83
Citizens Budget	A simpler and less technical version of the government's Executive's Budget Proposal or the Enacted Budget, designed to convey key information to the public.	2020	42
In-Year Reports	Include information on actual revenues collected, actual expenditures made, and debt incurred at different intervals; issued quarterly or monthly.	2020	67
Mid-Year Review	A comprehensive update on the implementation of the budget as of the middle of the fiscal year; includes a review of economic assumptions and an updated forecast of budget outcomes.	2020	Not Produced
Year-End Report	Describes the situation of the government's accounts at the end of the fiscal year and, ideally, an evaluation of the progress made toward achieving the budget's policy goals.	2019	33
Audit Report	Issued by the supreme audit institution, this document examines the soundness and completeness of the government's year-end accounts.	2018	Published Late

Tunisia's transparency score of **42** in the OBS 2021 is moderately higher than its score in 2019.

## What changed in OBS 2021?

Tunisia has increased the availability of budget information by:

- Increasing the information provided in the Executive's Budget Proposal.

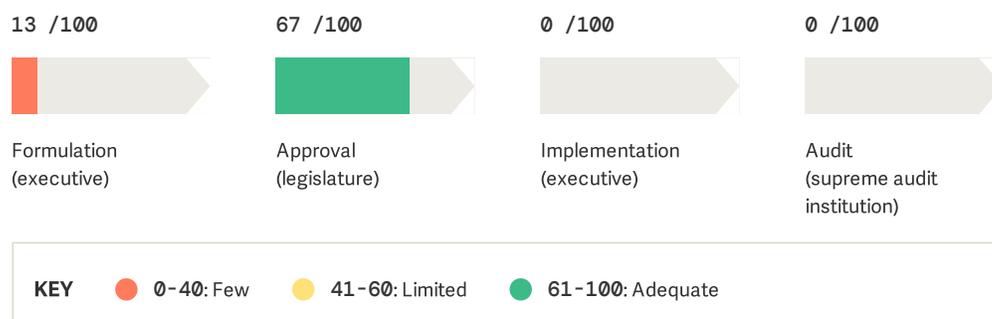
## Recommendations

Tunisia should prioritize the following actions to improve budget transparency:

- Publish the Audit Report online in a timely manner.
- Produce the Pre-Budget Statement and Mid-Year Review, and publish them online in a timely manner.
- Include information in the Executive's Budget Proposal that shows how new policy proposals affect revenues; present central government finances (both budgetary and extra-budgetary) on a consolidated basis; and provide estimates of transfers to public corporations, quasi-fiscal activities, contingent liabilities, and earmarked revenues.
- Include information in the Year-End Report on: expenditure estimates by administrative and functional classifications, as well as by individual program; estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome; and the differences between the original estimates of nonfinancial inputs/results and actual outcomes.
- Improve the comprehensiveness of the Citizens Budget (CB) by: distributing the CB via additional means of dissemination, establishing accessible mechanisms to identify the public's requirements for budget information in the CB, and publishing "citizens" versions of other key budget documents published throughout the budget cycle.



# Extent of opportunities for public participation in the budget process



## Recommendations

Tunisia's Ministry of Finance has established pre-budget deliberations during budget formulation but, to further strengthen public participation in the budget process, should also prioritize the following actions:

- Pilot mechanisms to monitor budget implementation.
- Expand mechanisms during budget formulation to engage any civil society organization or member of the public who wishes to participate.
- Actively engage with vulnerable and underrepresented communities, directly or through civil society organizations representing them.

Tunisia's Assembly of the Representatives of the People had established public hearings related to the approval of the annual budget. Following its dissolution on 30 March 2022, it is urgent that it be reinstated in order to restore the normal checks and balances of Tunisia's budget process. After its reinstatement, furthermore, the following actions should be prioritized to improve opportunities for public participation:

- Allow any member of the public or any civil society organization to testify during its hearings on the budget proposal prior to its approval.
- Allow members of the public or civil society organizations to testify during its hearings on the Audit Report.

Tunisia's Court of Accounts should prioritize the following actions to improve public participation in the budget process:

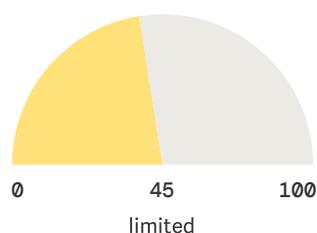
- Establish formal mechanisms for the public to assist in developing its audit program and to contribute to relevant audit investigations.

# Budget Oversight

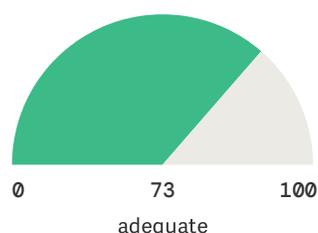
The OBS examines the role that legislatures and supreme audit institutions (SAIs) play in the budget process and the extent to which they provide oversight; each country is scored on a scale from 0 to 100 based on 18 equally weighted indicators. In addition, the survey collects supplementary information on independent fiscal institutions (see Box).

The legislature and supreme audit institution in Tunisia, together, provide limited oversight during the budget process, with a composite oversight score of **53** (out of 100). Taken individually, the extent of each institution's oversight is shown below:

## Legislative oversight



## Audit oversight



**KEY** ● 0-40: Few ● 41-60: Limited ● 61-100: Adequate

## Recommendations

When Tunisia's Assembly of the Representatives of the People was in session, it provided adequate oversight during the planning stage of the budget cycle and no oversight during the implementation stage. Following its dissolution on 30 March 2022, it is urgent that the Assembly of the Representatives of the People be reinstated in order to restore the normal checks and balances of Tunisia's budget process. After its reinstatement, furthermore, the following actions should be prioritized to improve legislative oversight:

- A legislative committee should examine in-year budget implementation and publish reports with their findings online.

- In practice, ensure the Assembly of the Representatives of the People is consulted before the executive shifts funds specified in the Enacted Budget between administrative units; spends any unanticipated revenue; or reduces spending due to revenue shortfalls during the budget year.
- A legislative committee should examine the Audit Report and publish a report with their findings online.

To strengthen independence and improve audit oversight by the Tunisia Court of Accounts, the following actions are recommended:

- Ensure audit processes are reviewed by an independent agency.

### **The emerging practice of establishing independent fiscal institutions**

Tunisia does not have an independent fiscal institution (IFI). IFIs are increasingly recognized as valuable independent and nonpartisan information providers to the Executive and/or Parliament during the budget process.

*\*These indicators are \*not\* scored in the Open Budget Survey.*

# Methodology

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- Only documents published and events, activities, or developments that took place through 31 December 2020 were assessed in the OBS 2021.
- The survey is based on a questionnaire completed in each country by an independent budget expert:  
Karim Trabelsi  
Consultant  
32, Rue Jallouli Fares, Ennasr 1, Ariana, Tunisia, 2037  
krimtrabelsi@gmail.com
- To further strengthen the research, each country's draft questionnaire is also reviewed by an anonymous independent expert, and in Tunisia by a representative of the Ministry of Finance.