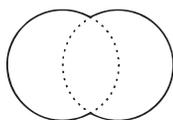


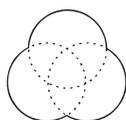
## Overview



### Transparency:

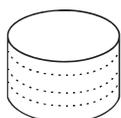
**16** /100

(Open Budget Index score)



### Public Participation:

**4** /100



### Budget Oversight:

**12** /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.

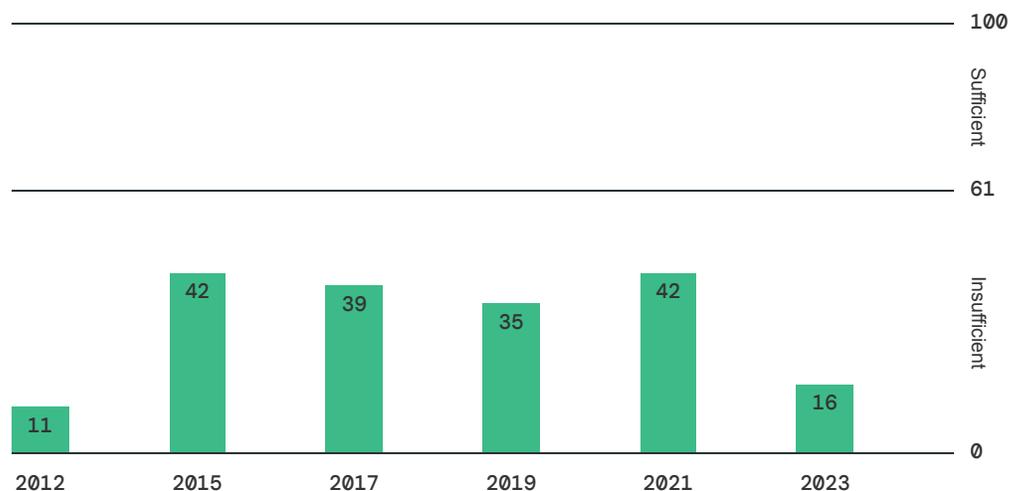
**The Open Budget Survey (OBS)** is the world’s only independent, comparative and fact-based research instrument that uses internationally accepted criteria to assess public access to central government budget information; formal opportunities for the public to participate in the national budget process; 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 9th edition of the OBS covers 125 countries.

Visit [www.internationalbudget.org/open-budget-survey](http://www.internationalbudget.org/open-budget-survey) for more information, including the full OBS methodology, the 2023 Global Report, 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	2023
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>	<span style="color: yellow;">●</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>	<span style="color: red;">⊘</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>	<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>	<span style="color: yellow;">●</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>	<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>	<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>	<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>	<span style="color: red;">⊘</span>

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

KEY	
<span style="color: green;">●</span>	61-100 / 100
<span style="color: yellow;">●</span>	41-60 / 100
<span style="color: red;">●</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.	2023	Internal Use
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.	2023	Not Produced
Enacted Budget	The budget that has been approved by the legislature.	2022	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.	2022	Published Late
In-Year Reports	Include information on actual revenues collected, actual expenditures made, and debt incurred at different intervals; issued quarterly or monthly.	2022	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.	2022	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.	2021	45
Audit Report	Issued by the supreme audit institution, this document examines the soundness and completeness of the government's year-end accounts.	2020	Not Produced

Tunisia's transparency score of **16** in the OBS 2023 is substantially lower than its score in 2021.

## What changed in OBS 2023?

Tunisia has decreased the availability of budget information by:

- Failing to publish the Citizens Budget online in a timely manner.
- Not meeting the criteria for a publicly available Executive's Budget Proposal (Projet de loi de finances), as no legislature was seated to review and approve the draft FY 2023 budget. With the Assembly of the Representatives of the People having been re-convened in March 2023, it is in place to review, analyze, and approve the FY 2025 draft budget in the latter half of 2024.

## Recommendations

Tunisia should prioritize the following actions to improve budget transparency:

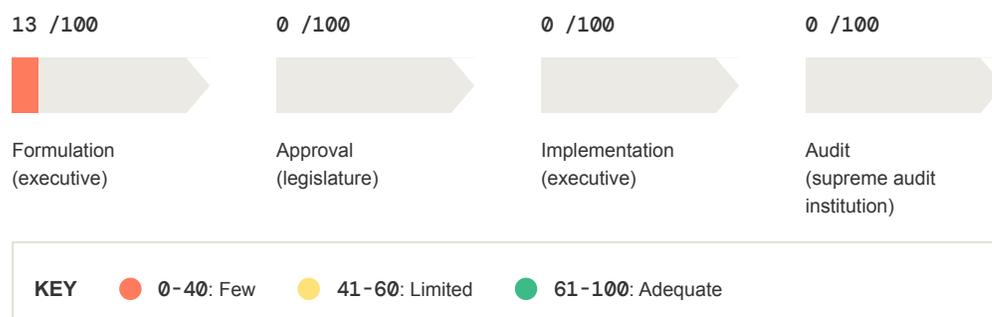
- Publish the Pre-Budget Statement (note d'orientation budgétaire) and the Citizens Budget online in a timely manner.

The latter must also be published in a version (or versions) which takes into account the specific needs of the population.

- Produce and publish the Executive's Budget Proposal (Projet de loi de finances), the Mid-Year Review and the Budget Settlement Bill (Projet de loi de règlement du budget) within the deadlines provided for by the organic budget law.
- Include in the Year-End Report detailed actual outcomes for expenditures and comparisons between planned nonfinancial outcomes and actual outcomes.
- While awaiting the implementation of the new portal, set up an online tool to provide access to budgetary and financial information.
- Enrich the content of the reports annexed to the finance bill, in particular that dedicated to tax expenditures, by including recommendations to improve the transparency, efficiency and fairness of tax expenditures, including proposals for reform or elimination of certain tax expenditures.



# 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 they remain limited and not inclusive. To further strengthen public participation in the budget process, the Ministry should also prioritize the following actions:

- Establish 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 vulnerable communities and those with specific needs in the budget process, directly or through CSOs.
- Organize awareness campaigns and public forums to inform and educate citizens on budgetary issues and encourage them to actively participate.
- Establish online tools and participatory platforms to allow citizens to monitor public spending and provide feedback on fiscal policies.

As it has now been re-convened since March 2023, Tunisia's Assembly of the Representatives of the People should prioritize the following actions:

- Allow members of the public or civil society organizations 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 Audit should prioritize the following actions to improve public participation in the budget process:

- Establish consultation mechanisms allowing the public and civil society to participate in the preparation of the audit report.

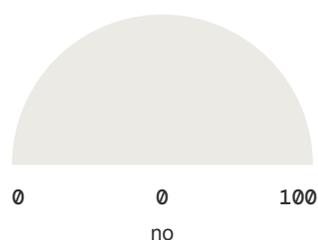
- Public consultation: The Court of Audit could organize periodic public consultations to seek public comments and contributions on areas to be included in the Audit Report. This would make it possible to identify citizens' concerns and priorities in terms of public finance management.
- Publication of preliminary reports: Before finalizing the Audit Report, the Court of Audit could publish preliminary versions or summaries of the findings and recommendations. This would allow the public to review the findings and provide comments before the final publication of the report.
- Consultation with external experts: The Court of Audit could also consult independent experts and civil society organizations specializing in financial governance to benefit from their contributions and perspectives when preparing the Audit Report.
- Awareness Sessions: Organize awareness sessions and workshops to inform the public about the content and importance of Audit Reports, as well as how citizens can contribute to the audit process and use the resulting information to promote government accountability and transparency.

# Budget Oversight

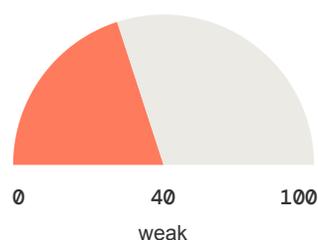
The OBS examines the role that legislatures and supreme audit institutions (SAIs) play in the budget process and the extent to which they provide oversight; each country is scored on a scale from 0 to 100 based on 18 equally weighted indicators. In addition, the survey collects supplementary information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

The legislature and supreme audit institution in Tunisia, together, provide weak oversight during the budget process, with a composite oversight score of **12** (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

As Tunisia's Assembly of the Representatives of the People was suspended and then formally dissolved for the entirety of 2022, it provided no oversight during the planning stage of the budget cycle and no oversight during the implementation stage. Following the Assembly's reinstatement in March 2023, the following actions should be prioritized to improve legislative oversight:

- The legislature should debate budget policy before the Executive's Budget Proposal is tabled and approve recommendations for the upcoming budget.
- The Executive's Budget Proposal should be submitted to legislators at least two months before the start of the budget year.
- Legislative committees should examine the Executive's Budget Proposal and publish reports with their analysis online.

- The legislature should approve the Executive's Budget Proposal before the start of the budget year.
- A legislative committee should examine in-year budget implementation and publish reports with their findings online.
- In practice, ensure the legislature 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 Tunisia's Court of Audit, the following actions are recommended:

- Require legislative or judicial approval to appoint the head of the Court.
- 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 2022 were assessed in the OBS 2023.
- The survey is based on a questionnaire completed in each country by an independent budget expert:  
Karim Trabelsi, Universitaire, expert en Finances Publiques  
Consultant  
  
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.