

# FISCAL TRANSPARENCY AND PARTICIPATION IN TUNISIA

Current Status and Priorities for Reform





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October 2014

The Collaborative Africa Budget Reform Initiative (CABRI) is a professional network of senior budget officials from various African Ministries of Finance and/or Planning. CABRI aims to promote efficient and effective management of public finances in Africa. Specifically, the network seeks to:

- support senior budget officials in the management of public finance systems by developing appropriate approaches, procedures and practices;
- advance the development of member states by building capacity and promoting training and research in the field of public finance management; and
- develop and promote common African positions on budget-related issues of interest to Africa.

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# ACRONYMS AND ABBREVIATIONS

ADEB	Budget Decision Support System
AMED	Support System for the Preparation of the State Budget
APP	Annual Performance Plan
APR	Annual Performance Report
ARP	<i>Assemblée des Représentants du Peuple</i> (Assembly of People's Representatives)
CABRI	Collaborative Africa Budget Reform Initiative
CC	<i>Cour des Comptes</i> (Court of Auditors)
CCAG	Concerned Citizens of Abra for Good Government
CGABE	<i>Comité Générale d'Administration du Budget de l'État</i> (General Committee on State Budget Administration)
CGF	<i>Contrôle Général des Finances</i> (General Control of Finance)
COFOG	Classification of the Functions of Government
CSO	civil society organisation
DG	Directorate-General
DGAFF	<i>Direction Générale des Avantages Fiscaux et Financiers</i> (Directorate-General for Fiscal and Financial Concessions)
DGCDP	<i>Direction Générale de Contrôle des Dépenses Publiques</i> (Directorate-General for Public Expenditure Control)
DGCPR	<i>Direction Générale de la Comptabilité Publique et du Recouvrement</i> (Directorate-General for Public Accounting and Revenue Collection)
DGF	<i>Direction Générale du Financement</i> (Directorate-General for Financing)
DGGDPCF	<i>Directorate-General de la Gestion de la Dette Publique et de la Coopération Financière</i> (Directorate-General for Debt Management and Financial Co-operation)
DGI	<i>Direction Générale des Impôts</i> (Directorate-General for Taxes)
DGRE	<i>Direction Générale des Ressources et des Équilibres</i> (Directorate-General for Financial Resources and Equilibrium)
DGP	<i>Direction Générale des Participations</i> (Directorate-General for Equity Investment)
DGRPA	<i>Direction Générale Réformes et Prospectives Administratives</i> (Directorate-General for Administrative Reforms and Forecasts)
FB	Finance Bill (or Budget Bill or Budget Proposal)
IBP	International Budget Partnership
IMF	International Monetary Fund
INSAF	Computerisation of the administrative and financial system for the state personnel
IPSAS	International Public Sector Accounting Standards
MoDIC	Ministry of Development and International Cooperation
MoEF	Ministry of Economy and Finance
MoGFP	Ministry of Governance and Public Service
MTEF	Medium-Term Expenditure Framework
NCA	National Constituent Assembly
OBI	Open Budget Index
OBL	Organic Budget Law
OBS	Open Budget Survey
OECD	Organisation for Economic Co-operation and Development

PBB	Programme-Based Budgeting
PEFA	Public Expenditure and Financial Accountability
PFG	Public Finance Governance
PFM	Public Financial Management
SAI	supreme audit institutions
SDDS	Special Data Dissemination Standard
SIADe	Automated Information System on Public Debt
TFP	technical and financial partner
TOFE	Government Financial Operations Table



# EXECUTIVE SUMMARY

A joint team from the Collaborative Africa Budget Reform Initiative (CABRI), the International Budget Partnership (IBP) and the Tunisian Ministry of Economy and Finance worked in Tunis, Tunisia, from 26 to 30 May 2014 to analyse the current situation with regard to fiscal transparency and participation.

The team noted that there have been positive developments in terms of transparency and participation in Tunisia since 2011. This change has been made possible thanks to the efforts of various governmental stakeholders (National Constituent Assembly, Court of Auditors and government) as well as non-governmental stakeholders such as civil society organisations (CSOs).

This overall trend is more visible in the area of transparency than in the area of participation. In terms of transparency, the government has shown increasing openness by implementing a number of initiatives, in particular the production and publication by the Ministry of Economy and Finance (MoEF) of a number of budget documents, as well as budget reforms such as accounting reforms, and revisions to the budget classification and the Organic Budget Law (OBL). These dimensions and many others contribute significantly to increased transparency as measured by the Open Budget Index (OBI).

In terms of participation, the team notes that special attention is required in this regard to increase the participation of non-governmental stakeholders throughout the budget cycle (budget preparation and monitoring, accounting and financial reporting).

Initiatives led by the State Secretariat for Governance and Public Administration, such as the MoEF/CSO Joint Committee, the effectiveness of the right of access to information; the creation of an internet portal for public access to information; the existence of a circular on transparency etc., have to be consolidated by opening up other avenues of participation with non-governmental stakeholders, such as the creation of discussion forums with these stakeholders at all levels (national, regional and local).

Jointly with the main stakeholders with whom they held meetings, the team identified a few cross-cutting recommendations to improve transparency and participation in Tunisia. Their recommendations are as follows:

1. Explicitly entrench the principle of fiscal transparency and participation in the future OBL;
2. Enact a law instituting a Public Financial Governance (PFG) Transparency Code, similar to those observed in peer countries;<sup>1</sup>
3. Finalise and set up a communication policy with the different stakeholders to facilitate access to both financial and non-financial information;
4. Improve the content of certain documents that have been produced and published, such as the pre-budget statement;
5. Involve civil society in the planning, programming and formulation of draft sectoral budgets;
6. Institutionalise the MoEF/CSO Joint Committee, revise its composition, responsibilities and operating procedures;
7. Set up, on the initiative of the National Constituent Assembly (NCA), a working group consisting of the MoEF, the NCA and the Court of Auditors (CC), that shall be responsible for monitoring the implementation of the recommendations set forth in the audit reports (MoEF, NCA, CC).

These recommendations, in addition to those recommendations set out below, play an important role in highlighting the importance of fiscal transparency and participation in the context of the public finance reform strategy, whose main stakeholders are responsible for its implementation.

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1 Example: Burkina Faso.

## Box 1. Some extracts from the Transparency Code for the Management of Public Finances in Burkina Faso<sup>2</sup>

### Article 2:

'Fund raising and the use of Public Funds are subject to the principles of the Rule of Law, namely legality, transparency, democratic control and accountability.

State structures, as guardians of these principles, include their preservation and use in their missions and responsibilities, for the common good etc.

Citizens, who are both taxpayers and users of public services, should be clearly, regularly and comprehensively informed of everything pertaining to the governance and management of public funds. They are empowered to exercise their right to scrutinize all public expenditure etc.

### Article 14:

'Once a year, Parliament is called upon to deliberate on the State Budget proposal and its implementation. Members of Parliament have a right of unconditional access to information and communication regarding all aspects of Public Finance Management etc.'

### Article 15:

'The annual budget schedule for budget preparation shall be drawn up and published. More specifically, this schedule provides, that the Government, within a reasonable time frame prior to the submission of the Finance Bills, shall release its economic assumptions, its main pre-budget policies for the coming year and the key measures of the next executive budget proposal. This report is the subject of a parliamentary debate in accordance with the timeline set out by the Law on the Finance Act.'

### Article 18:

'Within three months of a political changeover, the overall status of Public Finance and especially the status of the State Budget and its debt position must be the subject of a report prepared by the Government, audited and published by the Court of Auditors.'

### Article 21:

'At least once every five years, the Government must prepare and publish a report on the long-term outlook for Public Finances which specifically allows for the assessment of their sustainability etc.'

### Article 24:

'The budget documents should include information regarding the consolidated financial position of local and regional authorities, social security bodies, companies and public institutions.'

### Article 38:

The final audited accounts, together with compliance reports, verify compliance with budget authorizations and state-owned assets. They must be prepared in accordance with internationally recognized principles, rules and accounting practices. These accounts must be presented to Parliament and published before the next budget is adopted etc.

### Article 43:

'The disclosure of information on Public Finances, within the relevant time limits, is defined as a legal obligation of the public authorities.'

### Article 44:

'The Advance Release Schedule for information on Public Finances must be announced at the beginning of each year and should be complied with.'

### Article 45:

'The regular provision of information to the public on the important stages of the budget process, and their economic, social and financial implications, should be organised with a view to ensuring an educational and objective approach.

The press, social partners and all the civil society stakeholders are encouraged to participate in the dissemination of information and the public debate on governance and public financial management etc.'

### Article 46:

'All information and documents concerning Public Finances as referred to in the present Act, are to be published by the competent institutions or structures on their websites, as soon as they become available etc.'

<sup>2</sup> Act N° 008-2013/AN.

# 1 INTRODUCTION



During the 47th Annual Meeting of the African Development Bank (AfDB) in 2012, the Ministries of Finance and the Governors of the Central Banks approved a declaration on good public financial governance (GFG).

Following this declaration, the Collaborative Africa Budget Reform Initiative (CABRI) and the International Budget Partnership (IBP) launched a joint three-year programme which involved countries participating in CABRI with a view to promoting compliance with their undertakings to improve fiscal transparency.

It was in this context that the Tunisian government initiated a CABRI/IBP review on fiscal transparency and participation in Tunisia. The review examined, in accordance with a pre-determined analytical model, which measures had worked well and which had not, and in which circumstances.

Based on these findings, the review provides forward-planning elements by making practical recommendations for improving fiscal transparency and participation. Specifically, the objectives of the review are to:

1. identify gaps in transparency and participation compared to internationally accepted standards;
2. assess how urgent it is to deal with the problems identified;
3. assess how easy it would be to deal with these problems, taking into account the current Public Finance Governance (PFG) systems; and
4. decide on priority measures which need to be taken in the short and medium terms, taking into account the above-mentioned assessments.

The review attempts to present an objective and independent assessment of the current state of fiscal transparency and citizen participation in Tunisia. The ultimate objective, however, is to develop joint concrete and practical recommendations on reform, which identify both what is important and what is feasible in the field of participation and transparency, taking into account the overall context of the reforms.

## Box 2. CABRI & IBP Project: Supporting Fiscal Transparency and Participation Reforms in Africa<sup>3</sup>

### What is the scope of the project?

Fiscal transparency and participation are crucial for good governance, macroeconomic stability and development outcomes. In the past decade, numerous studies have been published about the role of transparency in good governance. Greater budget transparency can lead the way to greater participation and oversight in the budget and policy process by citizens, civil society, parliaments and supreme audit institutions.

Effective transparency requires an open government, an active citizenry and strong civil society, supreme audit institutions and parliaments. These groups require comprehensive, reliable, timely and useful information on governments' fiscal actions to allow them to engage in public debates and hold their government to account. On the supply-side, one of the most crucial elements in promoting the agenda of fiscal transparency is government commitment and will to implement reforms in this area.

### What are the objectives of the project?

The project will work with up to four CABRI participating countries to define country-specific, achievable reform objectives and plans promoting fiscal transparency and participation, utilising African experience to assist countries to achieve these objectives. The goal is to achieve concrete improvements in the coverage and/or quality of fiscal information published in participating countries, while assisting them in developing strategies for managing a more open fiscal environment and moving towards effective transparency and participation in fiscal matters.

The key counterparts for the programme will be executive government and particularly senior budget officials in participating countries, but the programme will also engage civil society, donors, supreme audit institutions and legislative roleplayers.

The scope of the fiscal transparency and participation programme is :

- To address fiscal transparency shortfalls in selected countries by identifying improvements that can be made quickly to achieve greater transparency given existing government systems, as well as improvements that require improving the underlying government systems, given the country's fiscal history, budget practices and political economy;
- To go beyond technical reforms to analyse and create supportive conditions for effective transparency by working with government, legislatures and civil society to build capacity for a more transparent and participatory fiscal environment;
- To distil lessons on different pathways to good public financial governance for dissemination to all CABRI countries.

<sup>3</sup> Promoting Fiscal Transparency – CABRI-IBP Workshop: Supporting Fiscal Transparency and Participation Reforms in Africa, Accra (Ghana) 22–23 November 2012, Information Note.

## 1.1 STAGES OF THE REVIEW

The joint review was undertaken by a team comprising senior government officials from the Ministries of Finance of Tunisia, Burkina Faso, Mali, Niger and Mauritius, as well as civil society representatives from Burkina Faso, Mali, Niger and Tunisia, representatives from the CABRI and IBP Secretariats, and a consultant in Public Financial Management (PFM).

From 26 to 30 May 2014, the team engaged in a dialogue and conducted an interactive survey of the current status of fiscal transparency and participation. The review was informed by a preparatory memo that presented findings prior to the transparency and participation mission in Tunisia, based on an analysis of the existing budget documents and secondary sources, such as the 2010 PEFA (Public Expenditure and Financial Accountability) report, the 2013 OECD report, 'Consolidating fiscal transparency for better public governance in Tunisia' and the 2012 Open Budget Survey.

Based on the conclusions of the various reports mentioned above, the approach adopted by the review team in order to assess fiscal transparency and participation, was specific and somewhat different. They chose a participatory approach, involving the Tunisian government to a large extent, which led to the development of a road map for reforms.

The present report presents a summary of the observations and recommendations of the joint review, as discussed with the MoEF and the CSOs at the concluding workshop. The objective of the report is to serve as a basis for subsequent decisions made by the government and the Tunisian CSOs for the improvement of fiscal transparency and participation.

## 1.2 DEFINITION OF TRANSPARENCY

For the purposes of this review, transparency is defined as 'the extent to which citizens can observe government's fiscal and budget strategies and decisions and their outcomes. It implies easy and timely access to reliable, comprehensive, understandable and comparable information on the intentions with regard to budget policy and public sector accounts and forecasts.'<sup>4</sup>

This suggests that fiscal transparency is assessed according to the following two fundamental aspects:

1. The availability of comprehensive budget data on budget policies and outcomes; and
2. The quality of information in terms of reliability, accessibility, understandability, comprehensiveness and timeliness.

The best practices as internationally accepted with regard to fiscal transparency (OECD) add to these factors the concept of standard documentation required which should be available throughout the budget process. The Open Budget Survey (OBS) of the IBP refers to this concept which makes it possible to evaluate countries on the timely availability of standardised budget documentation throughout the budget cycle and on the information covered in this documentation.

To guide its activities, the review drew from good practices (including those of the OECD and the IMF) on fiscal transparency and participation, and from the OBS-IBP framework. This framework requires public access to eight key documents at specific stages in decision and review throughout the budget cycle and determines the (financial) information parameters that must be included in each of the documents in order to achieve these objectives of transparency in public finances.

## 1.3 DEFINITION OF PARTICIPATION

Best practices for the participation of the public require that transparency must be accompanied by significant opportunities for civil society and citizens to participate actively in decision-making and budget monitoring, as well as a strong independent and institutionalised oversight.

Given the lack of standards in this area, the IBP<sup>5</sup> has developed six basic principles which will serve as a reference for the assessment of citizen participation throughout the budget cycle. These principles are:

1. There should be participation throughout the budget process. Public engagement should happen in all of the four stages of the budget cycle (budget preparation, formulation, execution and reporting);

4 CABRI, Fiscal Transparency and Participation in Africa: A Status Report, Alta Fölscher and Emilie Gay, October 2012, p4.

5 IBP, Open Budget Survey 2012, see page 31 and following.

2. There should be participation of all parts of the government at all levels. Public engagement should complement and support the roles of legislatures and supreme audit institutions in budget oversight and of the executive in budget formulation and execution;
3. Participation should have a legal basis. The government should be obligated under law or public policy to engage with the public during budget decision making, and it should not discriminate against individuals or communities in such engagement processes;
4. The purposes for public engagement should be publicised in advance. The government should clearly specify the scope of the consultation. It should also provide adequate notice of the consultation and make sufficient background information available in advance so that members of the public may participate in an informed manner;
5. Multiple mechanisms for public engagement should be implemented. The government should use appropriate forums at different points of time to obtain public inputs. It should also consider appropriate occasions for consultation with various sectors of the public;
6. The public should be provided with feedback on their inputs. The government should publish reports that present the inputs received from its public consultations and explain how these inputs have been used in budget decisions, execution and oversight.

Participation can take several forms (information, consultation, coordination and cooperation) and should occur throughout the budget process (preparation, execution, monitoring and financial reporting). Numerous public participation mechanisms should be introduced and implemented, and citizens should be given feedback on their comments and recommendations by government.

**“ Since the revolution, the Tunisian people have expressed a very strong demand for democracy, good governance, transparency and participation ”**

## 1.4 CONTEXT OF THE REVIEW

Since the revolution, the Tunisian people have expressed a very strong demand for democracy, good governance, transparency and participation to which the National

Constituent Assembly (NCA) and the transitional government have sought to respond in a positive manner.

This review has been carried out at a time when Tunisia is in a transitional phase that has been conducive to the significant progress recorded since 2011 (year of the last OBS by the IBP), particularly in the area of increased fiscal transparency.

The post-revolution phase is characterised by a proliferation of CSOs, which create real opportunities for participation in the budget process. These opportunities are offered not only to citizens and CSOs but also to the media.

The review has been conducted in a national context characterised by the right to vote and the promulgation of the new Constitution of 27 January 2014 that offers real opportunities for transparency and participation, and that enshrines the following, specifically in:

1. Article 15, the principles of impartiality, equality and the continuity of public services in accordance with the rules of transparency, integrity, efficiency and accountability;
2. Article 32, the right to information and the right of access to information;
3. Article 117, the principle of the sound management of public funds in accordance with the principles of legality, efficiency and transparency.

Furthermore, the Constitution provides for the establishment of two Constitutional bodies:

4. The Commission for Sustainable Development and the Rights of Future Generations (Article 129) that must be consulted on draft laws related to economic, social and environmental issues as well as development plans; and
5. The Good Governance and Anti-corruption Commission (Article 30) which is composed of independent members and is responsible for monitoring the implementation and dissemination of these policies, the promotion of a culture of good governance, and the consolidation of the principles of transparency, integrity and accountability.

In regard to participation, the Constitution provides in Article 139 that:

6. ‘Local authorities shall adopt the mechanisms of participatory democracy and the principles of open governance to ensure the broadest participation of

citizens and of civil society in the preparation of development programmes and land use planning, and to monitor their implementation, in compliance with the law.'

Moreover, the joint review took place at a time when the MoEF was in the middle of revising the entire budget system and the technical mechanism required for performance-based budgeting. The process began several years ago and the first outputs are expected soon, particularly as regards the revision of the Organic Budget Law (OBL), accounting reforms and the revision of the budget classification.

# 2 TRANSPARENCY AND PARTICIPATION IN THE CURRENT BUDGET REFORM





In Tunisia, the budget reform known as the 'Programme-Based Budgeting (PBB)' system, affects a number of budgetary aspects, but this section will only deal with reforms that relate directly to the promotion of fiscal transparency and participation, namely budget documents, budget classification and the revision of the OBL.

It should be noted that the review team observed some confusion between the concept of transparency and participation, and similar concepts such as performance and reliability, which constitutes an obstacle to systemisation and a more open approach.

## 2.1 PROGRAMME-BASED BUDGETING AND IMPROVEMENT IN THE READABILITY OF BUDGET DOCUMENTS

In addition to the advantages arising from results-based management (or performance-based management), the PBB reform generates a budget that is easier to read, using public policy implementation approaches, or programmes. The budget is no longer presented according to the type of expenditure (salaries, average costs of services provided, public aid and investments) but according to the purpose of the expenditure, that is, by programme. The future Assembly of People's Representatives (ARP) as well as ordinary citizens will thus be in a position to assess all of the methods employed for the implementation of each state policy (fishing policy, water policy, etc.)

This is reflected in the preparation of Annual Performance Plan (APP) programmes that set forth the resources allocated to the various programmes, the expected results and the performance indicators, and in the preparation of Annual Performance Reports (APR) that show the results obtained against the expectations. The preparation of APPs and APRs contributes to a better understanding and greater readability of the budget documents and moreover provides financial information contained in the resource budget and non-financial information on public policy implementation approaches.

The revision team recommends an improvement in the content of the APPs and the APRs in order to introduce additional information concerning the procedures for the operational implementation of programmes. On a practical level, this means that the activities and/or actions required for the achievement of the programme objectives should appear in the programmes, thus facilitating monitoring, evaluation and accountability.

### Box 3. Budget Reform by Programme-Based Budgeting (PPB)

#### Objectives of the reform

The PBB reform aims to develop a budget approach based on performance which will strengthen budget management in line with the following guidelines:

- Ensuring overall budget discipline, namely compliance of the budget and the expenditure programmes with macro-economic objectives;
- Allocating resources between sectors in an efficient manner, in accordance with the strategic priorities defined in the five-year plan and the relevant strategic documents;
- Providing efficient public services.

#### Components of the reform

- Strengthening budget procedures, including the preparation of a Medium-Term Expenditure Framework (MTEF);
- Gradually phasing in performance-based budget management, performance monitoring and the gradual development of management control;
- Modernising management control which should include: (i) an examination of the provisions concerning the management of payment appropriations within the Executive; (ii) the establishment of internal controls within line ministries; and (iii) the development of internal audits;
- Improving transparency and accountability of the executive, in particular by means of better budget documents and budget reports, a shortening of the time required for the preparation of the Budget Review Act and actions aimed at building the capacity of Parliament and the Court of Auditors.

#### Piloting structures and reform management

- The interministerial piloting committee;
- The Task Monitoring and Evaluation Committee assigned to the PBB unit;
- The (central) programme-based budgeting (PPB) unit responsible for coordinating the reform. This unit is linked to the MoEF, and is responsible for the Secretariat of the Monitoring and Evaluation Committee and for the interministerial piloting group. Some of its tasks include the production of supporting and background documents, assisting and advising the PBB units of the sectoral ministries, managing technical assistance for the establishment of the PBB system, and coordinating the activities of the working groups;
- The PBB units of ministries established within line ministries;
- Working groups that discuss cross-cutting themes such as legislative and regulatory frameworks, accounting, budget classification, controls, performance, information systems, communication and training.

## 2.2 ACCOUNTING REFORM

The Directorate-General for Public Accounting and Collection (DGCPR) is at the heart of financial and budget information regarding income and expenditure. The DGCPR is involved in the entire budget process, especially in the implementation and review stages of the budget, and more particularly the production of the Budget Review Act.

The DGCPR is responsible for the implementation of the state's accounting reform that seeks to develop accrual basis accounting, the use of rules derived from international accounting standards, particularly the International Public Sector Accounting Standards (IPSAS), and to link accounting to the budget. The implementation of the IPSAS will increase the relevance of the budget information that will henceforth be contained in government financial statements (balance sheets, performance statements, and state assets statements, etc.)

The strategic guidelines of the new accounting system project were approved by the interministerial committee for PBB reform piloting, as well as the application of international accounting standards to the public sector and the creation of a National Council on Public Sector Accounting Standards (Public Finance Act of 2014).

**“ These accounting reforms have contributed to the improvement of financial reporting and to its being available in a timely manner.**

These accounting reforms have contributed to the improvement of financial reporting and to its release in a timely manner for the preparation and tabling of government accounts and the Budget Review Act.

The review recommends expediting accounting reform, including the implementation of the IPSAS and the creation of the National Council on Public Sector Accounting Standards, as well as the involvement of CSOs, professional associations and academics in the design and implementation of this reform. For this purpose, the review team recommends that civil society representatives, and in particular the Institute of Chartered Accountants and/or well-known academics, should be represented in the National Council on Public Sector Accounting Standards.

## 2.3 REVISION OF THE BUDGET CLASSIFICATION SYSTEM

The revision of the budget classification system in Tunisia consists mainly in the introduction of an exclusively programme-based classification by means of which the budget may be entirely managed in PBB mode; this requires the prior modification of the relevant information systems, ADEB (a budget decision-support system that manages the implementation of the expenditure circuit) and AMED (a support system for the preparation of the state budget).

Over and above the programme-based approach, the classification of expenses should also be a combination of basic nomenclatures, or segments of the classification system, by means of which the objectives assigned this nomenclature can be achieved. It must be emphasised that a homogeneous nomenclature based on the economic nature of the expense is required for day-to-day management, analysis and adequate data processing.

Furthermore, the classification should also make it possible to produce analytical reports that comply with the international standards found in the 2001 IMF Government Finance Statistics Manual. To this end, the review team has proposed expediting the development of an economic classification in line with that of the accounts in the chart of accounts, and starting preparatory work for introducing COFOG, the UN Classification of the Functions of Government (approved by the 2013 IC-PBB), which presents expenses according to their main purposes, i.e. their socio-economic objectives, allowing analytical reports to be produced.

## 2.4 REVISION OF THE ORGANIC BUDGET LAW

The new draft OBL submitted to the review team also reflects the traditional principles governing public finances as well as other principles such as reliability (Article 3), and a true and fair presentation of state assets and of the financial position of government accounts (Article 23). The review team notes that this project does not explicitly recognise the principles of transparency and participation.

As regards the deadline for the submission of Finance Bills to the ARP, the draft OBL provides (Article 34) that the submission of the Finance Bill to the ARP must take place no later than 15 October of each year (a constitutional provision) but also limits (Article 40) the review period for

the Finance Bill to 10 December at the latest. This gives the NCA a period of 55 days to review and vote on the bill. The review team considers this to be a very tight deadline and much lower than the 90-day period granted by international standards.

Moreover, the review team notes that the draft OBL, unlike the Finance Bill, does not set a deadline for the presentation of the draft Budget Review Act. The inclusion of such a provision will substantially reduce the delay in drafting this bill (in June 2014, the previous Budget Review Act, pertaining to management, had been published in 2011).

# 3 OBSERVATIONS AND RECOMMENDATIONS OF THE REVIEW TEAM



The following observations and recommendations on the subject of transparency and participation fall into two categories, namely 'cross-cutting' recommendations and more specific recommendations. Although they overlap, other recommendations are presented according to the budget cycle.

### 3.1 CROSS-CUTTING OBSERVATIONS AND RECOMMENDATIONS

Tunisia, which is in the process of becoming a democratic nation in the run-up to the elections scheduled to take place at the end of 2014, is currently enjoying an environment conducive to greater progress in the areas of fiscal transparency and the participation of civil society. The new Constitution opens the way for the promotion of transparency and participation as the country's political class is highly responsive and in favour of such advances and civil society is both well-organised and willing to contribute to the formulation and decision-making process in terms of political, economic and social choices.

The review team notes that there are no legal or regulatory obstacles preventing the promotion of transparency and participation. On the contrary, the government is about to endow the NCA with the legal framework that will contribute to the promotion of transparency and participation, namely the draft Organic Law on access to information,<sup>6</sup> which was submitted to public consultation after its preparation.<sup>7</sup>

Article 1 of the draft Organic Law establishes 'the right of any natural or legal person to access information held by public entities for the following purposes:

- Strengthening the principles of transparency and accountability in the public sector;
- Improving the quality of public services and building the confidence of citizens in public institutions;
- Improving the decision-making process by promoting public participation in the drafting of public policies;
- Improving methods for the organisation, classification and management of documents produced or received by public entities.'

<sup>6</sup> <http://interieur.gov.tn/fr/catalog/projet-de-loi-organique-sur-le-droit-d-acces-a-l-information>

<sup>7</sup> [http://www.consultations-publiques.tn/index.php?option=com\\_content&view=article&id=208:2013-07-24-11-02-59&catid=75:2013-07-24-10-47-56](http://www.consultations-publiques.tn/index.php?option=com_content&view=article&id=208:2013-07-24-11-02-59&catid=75:2013-07-24-10-47-56)

After perusing the said draft Organic Law, the review team recommended that the number of exceptions to the right of access to information listed in Chapter IV should be reduced.

Measures taken to promote transparency and participation could be supported by the technical and financial partners (TFPs) who have indicated, during meetings, that they would make every effort to uphold the recommendations of the review team in this matter.

Although the draft Organic Budget Law enshrines the principles of performance, reliability and accountability, this bill, considered to be the financial constitution of the state, does not explicitly confirm the principles of transparency and participation.

The review team notes a delay in the drafting of the Budget Review Act which, according to the MoEF, is due to technical constraints (extension and processing payments from external funds in ADEB). It should however be noted that this delay is due to a legal and regulatory problem – as there is no legal obligation that stipulates the deadline for the production and transmission of the draft Budget Review Act – and to a budget schedule problem, as the schedule does not stipulate which activities are linked to the production, transmission and publication of the draft Budget Review Act.

#### **Interviews with stakeholders clearly indicated that the concept of participation was not sufficiently dissociated from the concept of transparency**

Interviews with stakeholders clearly indicated that the concept of participation was not sufficiently dissociated from the concept of transparency, and that there is a constant concern regarding the best way to disseminate transparency principles and implement participation.

The review team notes with pleasure the progress made in the area of transparency and in particular the publication of documents by the MoEF in spite of the fact that the publication of some documents did not meet previously announced deadlines.

Although the 15th of October deadline for the transmission of the Finance Bill to the ARP is determined by the Constitution, the review team considers that, even with this new provision, the time period allotted to the legislative authority for reviewing and voting on the Finance Act is still

less than the international standard of three months. The team therefore suggests that the 30th of September should be included in the draft OBL as the deadline for the submission of the Finance Bill to the legislative authority, which cannot, under any circumstances, be construed as a breach of any constitutional provisions. The Constitution sets 15 October as the deadline to be met if the executive is to submit this Bill not later than 30 September.

The Code of Good Practice on Fiscal Transparency and the 2007 IMF Manual on Fiscal Transparency require ‘the budget to be presented to the legislative body and made available to the public no less than three months prior to the start of the fiscal year’. The PEFA framework goes even further and provides that ‘the public can obtain a full set of documents by appropriate means at the time of their submission to Parliament’.

The review team recommends repeating the 2013 experience by making a full set of documents relating to the Finance Bill available to the public and the media (free of charge and easily accessible) before it is submitted to the ARP (the Assembly of the People’s Representatives to be established after the dissolution of the NCA) for review and voting.

### 3.2 SPECIFIC REMARKS AND RECOMMENDATIONS ON TRANSPARENCY

The interviews conducted by the review team and the documents that they provided and/or consulted, evince a positive trend over the past two years in the area of transparency. The latest ranking of Tunisia in the 2012 OBS provided a strong motivation for the government and especially the MoEF to promote transparency. This is reflected in the production and publication of a certain number of documents by the MoEF in Arabic and French.

As regards the eight documents required by the OBS, Tunisia has made considerable progress since the previous survey conducted in 2011 and published in 2012. This progress consists more particularly in:

- The production and publication of a citizen’s budget in Arabic. However, this budget needs to be simplified so that the information contained therein is more accessible to the public;
- The publication of the annual budget preparation circular (CAPP). This circular reviews the economic situation of the country, dictates broad guidelines for

operating expenses and development/investment expenditure, prescribes the general guidelines for the preparation of the APPs and the APRs, and determines deadlines and budget preparation activities;

- The publication of the Finance Bill before submission to the legislative authority;
- The publication of monthly budget implementation reports: these reports are sometimes published late (the most recent report concerns the state budget outturn at the end of February 2014). This delay is due to demonstrations that disrupted the production of the latest monthly reports.

In spite of the progress accomplished as regards the production and publication of documents, considerable efforts are still needed to improve the content and comprehensiveness of the information contained therein.

The annual budget preparation circular should contain information on the parameters that define the draft budget, such as the budget deficit rate calculated as a percentage of GDP, and the credit ceilings for each ministry. Moreover, in the absence of the production and publication of budget guidelines, the CAPP (annual budget preparation circular) should provide the credit ceilings for each ministry or the projections of the overall MTEF should be annexed to the circular.

#### Box 4. Information to be included in Finance Bills according to the IMF

The budget documents contained in the Finance Bill, including the accounts (state’s general account) and other published fiscal reports (Budget Review Act), should cover all budgetary and extra-budgetary activities of the central government (IMF, 2007).

Statements describing the nature and fiscal significance of central government tax expenditure, contingent liabilities, and quasi-fiscal activities should be part of the budget documentation, together with an assessment of all other major fiscal risks (IMF, 2007).

As to specific inclusions, the budget documents should report the fiscal position of local authorities and the finances of public corporations, etc. In addition to the other transparency rules inherent to the publication of financial statements, which should be implemented by state enterprises, they must also make sure to include in the budget documentation the requisite information concerning their financial position, including operating balances, and this information should be sufficiently detailed to allow for a correct assessment of the financial risks involved (IMF, 2007).

**Table 1: Availability of key budget documents in Tunisia**

Document	Document description	Publication status (OBS 2012)	Publication status (2014)	Remarks
PBS	Pre-Budget Statement: Provides information that links government policies and budgets and typically sets forth the broad parameters that will define the budget proposal presented to the legislature.	Not produced	Published	Budget preparation circular with a few enhancements and/or publication of the initial overall MTEF
EBP	Executive's Budget Proposal: Presents the government plans to raise revenues through taxes and other sources and spend these monies to support its priorities, thus transforming policy goals into action.	Produced for internal use only	Published	Finance Bill
EB	Enacted Budget: The legal instrument authorizing the executive to raise revenues, make expenditures, and incur debt.	Published	Published	Public Finance Act
CB	Citizens Budget: A nontechnical presentation for a broad public understanding of government's plans for raising revenues and spending public funds to achieve policy goals.	Not produced	Published	Requires simplification
YIR	In-Year Reports: Periodic (monthly or quarterly) measures of the trends in actual revenues, expenditures, and debt, which allow for comparison with budget figures and adjustments.	Published	Published	Follow-up monthly statements on budget execution
MYR	Mid-Year Review: An overview of the budget's effects at the midpoint of a budget year; it discusses any changes in economic assumptions that affect approved budget policies.	Not produced	Not produced	Activity does exist but not formalised in a report
YER	Year-End Report: Information comparing the actual budget execution with the Enacted Budget.	Published	Published	Analytical data to be improved
AR	Audit Report: Independent evaluation of the government's accounts by a country's supreme audit institutions. Generally, this report evaluates the extent to which revenues were collected and actual expenditures made by the executive in accordance with the authorised budget and whether the revenue and expenditure accounts reported by the government are accurate. The audit report provides an accurate picture of the financial situation.	Published	Not produced	Delay in the production and publication of the CC notice on the BRA draft, but delay up to 24 months of the end of the fiscal year allowed by OBS

Particular attention must be paid to production and publication deadlines for periodic reports on the State budget outturn, such as:

- Monthly reports (the last report was published in February 2014)<sup>8</sup>;
- Year-end reports (the latest year-end report for 2012 was published in November 2013)<sup>9</sup> and
- The opinion of the Court of Auditors on the draft Budget Review Act (the one for the 2011 budget year, was published in 2014)<sup>10</sup>;

8 [http://www.finances.gov.tn/index.php?option=com\\_jdownload&view=finish&cid=694&catid=8&lang=fr](http://www.finances.gov.tn/index.php?option=com_jdownload&view=finish&cid=694&catid=8&lang=fr)

9 [http://www.finances.gov.tn/index.php?option=com\\_jdownload&view=finish&cid=481&catid=8&lang=fr](http://www.finances.gov.tn/index.php?option=com_jdownload&view=finish&cid=481&catid=8&lang=fr)

10 [http://www.courdescomptes.nat.tn/rapport\\_details.php?rapport=6](http://www.courdescomptes.nat.tn/rapport_details.php?rapport=6)

Improvement is needed in the following areas: the content of the financial information and the integration of non-financial information, particularly in regard to tax expenditure, the assessment of public debt sustainability and the debt sustainability analysis contained in the monthly and year-end reports.

The delays that have occasionally been noted in the production and publication of such reports, in particular the draft Budget Review Act, are due to the extension which sometimes allows payments to be made after this period (from the perspective of Tunisian legislation, payment orders related to a given budget year may be authorised during an extension period lasting up to 20 days after the end of the following budget year. This expenditure is automatically entered in the accounts for the same budget year.

These delays are also due to the processing of payments made out of external funds in ADEB, and to the absence of a legal or regulatory provision establishing the production and publication deadlines for such reports.

#### Box 5. Description of payment procedures from external funds<sup>11</sup>

The draw-down request is submitted by the project manager via the Automated Information System on Public Debt (SIADE) and forwarded to the donors, after which there is a transfer of funds either to the special account or a direct payment to the supplier.

At the same time, the project manager is required to enter the information relating to the payment order in the SIADE computer application. At this stage, the SIADE application does not automatically transfer any of the accounting entries to the ADEB application.

Thereafter, the donor sends a debit advice, summarising all the payments that have been made, to the project manager and to the Directorate-General for Debt Management and Financial Cooperation (DGGDCF).

On receiving this advice, the project manager is required to adjust any discrepancies arising for the most part from the exchange rate. All the expenditure and revenue accounting entries are then automatically transferred by the SIADE application to the ADEB application. If there are any delays at this stage, they are usually due to a delay in adjusting such possible discrepancies.

The lack of compliance with the established procedure accounts for the duration of the extension (for the most part). This situation would be improved by determining in the draft OBL the latest commitment, authorisation and payment dates during the extension, and the latest dates for the production and publication of Budget Review Acts.

The review team proposes a radical solution for the processing of payments from external funds by imposing a systematic, simultaneous entry of payments in SIADE and ADEB at the time when the funds are used, or, if need be, the systematic transfer of the payment documents to the MoEF.

The review team, with a view to a greater level of compliance with OBI requirements, strongly recommends the production and publication of a mid-year review document that provides an overview of the effects of the budget half-way through the budget year and examines the changes in economic assumptions that may influence the approved budget policies.

In the medium term, the review team urges the MoEF to activate the development of the budget data platform (BOOST) where budget outcomes are systematically published and updated so that any citizen or other interested party can edit, print and/or query the available data for the desired period (monthly, quarterly, semi-annually or annually).

### 3.3 SPECIFIC REMARKS AND RECOMMENDATIONS ON PARTICIPATION

In terms of participation, the citizen's budget for 2014 was prepared with the participation of CSOs in the context of the MoEF/CSO Joint Committee, which had been set up on 1 March 2014. This committee is tasked with supporting and accompanying the endeavours of the MoEF to ensure compliance with fiscal transparency and participation requirements and to submit the proposals and recommendations that it considers appropriate in this regard.

The Committee aims to promote dialogue and consultation with the various components of civil society, and is specifically tasked with monitoring the publication of budgets as well as monitoring the publication of detailed and updated data on the budgetary implementation of revenue and expenditure operations, and with the preparation of the citizen's budget.

The Joint Committee holds bi-monthly meetings that are chaired by the Minister of Economy and Finance (or his representative). A civil society representative and a MoEF representative act jointly as the secretariat of the committee.

Interviews with the members of the Joint Committee and civil society representatives indicate that there is a strong demand to reassess the frequency of joint committee meetings (monthly rather than bi-monthly meetings) in order to optimise exchanges. Hence, the Minister of Economy and Finance has undertaken to organise monthly meetings, to set up the requisite follow-up mechanisms and to organise open house events to foster the accessibility of published information to the users.

The review team recommends that the efficient running of the meetings of the Joint Committee be ensured by means of a clear and precise agenda focused on priority themes, and proposes that the structure and leadership of the committee should be representative and inclusive (co-chairing the committee) with civil society representation.

<sup>11</sup> Data derived from meetings with the MoEF.



This will strengthen accountability for monitoring the implementation of the recommendations and ensure the legitimacy of this committee.

Except for the work done by the MoEF/CSO joint committee, participation in budget preparation, formulation, monitoring of budget implementation and

financial reporting remains limited. In terms of the six principles of participation, the review team would like to make the following observations:

In view of the very limited citizen participation in the budget process, and in order to promote such participation, the review team recommends as a matter of

Six principles of participation	Team's comments
Participation should occur throughout the budget process	<p>Prior to the revolution, Tunisia had an Economic and Social Council (CES), comprising civil society representatives, who participated in the preparation and formulation of the budget.</p> <p>After the dissolution of the CES following the revolution, professional associations continued to participate in the preparation and formulation of the budget via the National Fiscal Council.</p> <p>At present, civil society plays almost no role in budget preparation, formulation, monitoring and financial reporting processes.</p>
Public engagement should complement and support the roles of legislatures and supreme audit Institutions in budget oversight and of the executive in budget formulation and execution	<p>As to the NCA, the review team notes that its contacts with civil society are very limited. The NCA does not have sufficient time to get involved and lacks strategy and reactivity.</p> <p>As to the CC and CGF, contact with civil society is non-existent.</p>
Participation should have a legal basis	<p>The Constitution affirms the principle of the participation of local authorities.</p> <p>There is no legal framework regulating citizen participation in public finances.</p> <p>A draft law which is currently being prepared imposes an obligation on public entities to consult all the stakeholders when preparing any draft legal text.</p>
The purposes of public engagement should be publicised in advance. The government should clearly specify the scope of the consultation.	Not done
There should be multiple mechanisms for public engagement at different stages of the process and for consultation with the various sectors of the population	Not done
It is important to explain to the public how its inputs have been used in budget decisions, execution and oversight	Not done

priority that a legal framework be put in place to regulate citizen participation throughout the budget cycle. Once the law is passed, public administration and especially the MoEF should be informed.

The review team recommends that the NCA, the supreme audit institutions (SAIs) and the MoEF should set up and develop communication channels for civil society participation, and initiate a cycle of budget preparation, formulation, implementation, monitoring and financial reporting in which citizens may take part.

This could take the form, for example, of creating discussion forums with CSOs, establishing an office within the NCA specifically dedicated to receiving budget-related proposals from civil society, ensuring the regular and timely publication of parliamentary activities, developing sub-committees within the joint committee to work on specific topics (strengthening of fiscal transparency, establishing the National Bond, etc.)

In view of the increasing number of CSOs, the review team recommends the development and establishment of a

strategy and plan for building the capacity of these organisations (expert knowledge of financial legislation, budget analysis, the use of reports, monitoring, execution and evaluation, etc.) so that they may become a real source of proposals and contributions to economic and social development efforts.

The review team also recommends capacity building for the ARP in the area of financial analysis and the creation of a technical secretariat attached to the Planning and Finance Committee, similar to the Parliamentary Budget Office in Kenya. A greater level of professionalism from the members of the Planning and Finance Committee is required if this committee is to play its role in the budget process (developing common positions on certain topics for example).

The CSOs should form coalitions or forums in order to take advantage of their combined forces and participate in the entire budget process, including the budget preparation phases, and to promote social responsibility at the inter-sectoral or intra-sectoral level. Technical support is required before starting with the creation of a public finance group.

**“ The review team proposes the development of a dissemination strategy for information and published documents, via a number of channels**

In addition to the publication of these documents, the review team proposes the development of a dissemination strategy for information and published documents via a number of channels (particularly the media), as well as the modernisation of the MoEF websites' functionalities and the organisation of monthly press conferences, etc.

It is necessary to improve the common understanding of transparency and participation by adopting and disseminating the definitions provided in this report, disseminating transparency and participation instruments and tools such as the citizen's budget and including them in the draft OBL and in all other framework documents (the Transparency Charter, for instance).

The review team recommends that the necessary steps be taken to give full substance to the provisions of Article 139 of the Constitution on participatory democracy mechanisms, open governance and citizen participation at the level of the local authorities, by promoting the publication of the local authorities' budget documents, and the involvement of civil society in the preparation and monitoring of the local authorities' budgets.

### 3.4 SPECIFIC REMARKS AND RECOMMENDATIONS ON BUDGET PROCESS

The purpose of this section is to take stock of the current situation and make specific recommendations, grouped according to the different stages of the budget process (budget preparation and budget implementation, monitoring, accounting and financial reporting).

#### Budget preparation process

The budget preparation process is not conducive to the development of a transparent and participatory approach. The draft budgets of the line ministries are prepared without prior notification of the appropriation ceilings and inter-sectoral arbitrage takes place over a relatively short period that provides very little leeway for adjustments.

Budget documents are increasingly comprehensive, and unreported government transactions, such as off-budget expenditure are not very significant. Information on income/expenditure related to donor-funded projects is increasingly comprehensive and the public is gaining greater access to the main budget information, especially on the MoEF website, which was launched in April 2013.

Budget documents submitted to the legislative authority for consideration and voting are still incomplete and should include, inter alia, the preliminary Government Financial Operations Table (TOFE), financial analyses (analysis of contingent risks and liabilities, in particular), a tax expenditure report, the budget implementation status for the previous financial year presented in the same format as the budget proposal, etc.

### Box 6. Information to be included in the mandatory annexes to the Finance Laws, in accordance with the PEFA Performance Measurement Framework<sup>12</sup>

1. Macro-economic assumptions, including at least estimates of aggregate growth, inflation and exchange rate;
2. Fiscal deficit, defined according to the IMF's Government Finance Statistics Manual (GFSM) standards or any other internationally recognised standard;
3. Deficit financing, describing anticipated composition;
4. Debt stock, including details at least for the beginning of the current year;
5. Financial Assets 12, including details at least for the beginning of the current year;
6. Prior year's budget outturn, presented in the same format as the budget proposal;
7. Current year's budget (either the revised budget or the estimated outturn), presented in the same format as the budget proposal;
8. Summarized budget data for both revenue and expenditure according to the main heads of the classifications used, including data for the current and previous year; and,
9. Explanation of budget implications of new policy initiatives, with estimates of the budgetary impact of all major revenue policy changes and/or some major changes to expenditure programmes.

The scope of the financial information in the executive budget proposal is a major challenge for transparency in Tunisia, especially as regards subnational budget activities, namely those of local authorities.<sup>14</sup> It is imperative that this question be dealt with in the budget documents submitted for consideration and voting, especially the Finance Bill and the draft Budget Review Act. In this regard, the review team wishes to highlight the importance of specific inclusions pertaining to the budget activities of local authorities, which would significantly add value to the current progress accomplished in the area of transparency.

<sup>12</sup>PEFA manual, indicator N° 6.

<sup>13</sup> Specifically, assets related to investments and holdings of special drawing rights (SDR) and foreign currency assets. This information is produced each year and published in the reports and financial statements of the Central Bank of Tunisia.

<sup>14</sup> The Court of Auditors is not satisfied with the financial information on local authorities, and has noted that the information contained therein has not been consolidated.

### Box 7. Budget documents (IMF, 2007)

Budget documents should report the fiscal position of subnational governments and the finances of public corporations, etc. In addition to the other transparency rules inherent in the publication of financial statements, which should also be applied by state enterprises, they must also ensure the inclusion in the budget documentation of the requisite information concerning their financial position, including operating balances, and the said information must be sufficiently detailed to allow for the correct assessment of the financial risks involved.

A budget schedule that is established once a year governs the budget preparation process. The schedule's list of activities does not include any related to citizen participation. The review team recommends that the government make progress in the areas of transparency and participation by a stricter compliance with the deadlines and the budget schedule, and an increased involvement of the CSOs and the media in information sharing.

To this end, dates should be set in the schedule for holding press conferences with the media and civil society at the beginning and during the course of the budget preparation process. These press conferences can be held at the start of the process, with a presentation of the guidelines, the macroeconomic framework, the draft budget preparation assumptions, etc. and then again after the budget discussions in order to provide an update on the initial results of these discussions (recruitments, projects selected, etc.) and the outlines of the Finance Bill.

The review team also advises that the line ministries should be involved in the planning-programming process (macroeconomic framework – TOFE - MTEF). This involvement is necessary so that line ministries may have the requisite information to prepare their budgetary needs based on the appropriation ceilings conveyed to them (this is one of the guidelines of the PBB reform).

The involvement of the line ministries in advance of the budget preparation process and the notification of the appropriation ceilings as part of the budget guidelines will enable these ministries to initiate their own internal (between central and decentralised departments) and external discussions (with the CSOs or inter-professional groups) as to the general objectives of the sectors.

During the review, the team noted that programming and budgeting are currently effected without a development plan due to the fact that the most recent plan to date,

which was supposed to cover the 2010-2014 period, was abandoned, as its general principles were deemed to be inappropriate for the post-revolution context.

The planning document is important because it contains information on macroeconomic and budgetary projections, general development goals as well as provisional sectoral strategies and budget allocations. This document should be prepared as part of a broad consultation process with the private sector and civil society so that their expectations may be included in the plan.

Whether the government decides to maintain or to abandon development plans, the review team recommends that the budget preparation process be integrated into a general process such as the PPBS (planning-programming-budgeting-monitoring system) so that the budget can be linked to national and sectoral strategies and to planning, and the various tools for monitoring the implementation of the strategies can be set up.

The review team recommends that the preparation process for national and sectoral strategies should be more transparent and participatory. To this end, the objectives and guidelines should be shared, prior to their adoption, with the CSOs and the various economic interest groups at an advanced stage of the preparation process.

### The budget implementation monitoring process

Public expenditure management is generally relatively robust and computerised thanks largely to two computer applications: the state personnel administrative matters management system (INSAF) and the budget decision-support system (ADEB), which manages the expenditure circuit in a satisfactory manner but lacks integration with other computer systems involved in the budget process (such as the paymaster/payroll manager and Treasurer General computer applications).

During budget implementation, the government has the power to modify parliamentary authorisations by using bank and credit transfer mechanisms (commitment appropriations and payment appropriations).

Transparency and participation remain problematic with regard to the execution of the budget. The monthly statements concerning provisional state budget

execution results (under the responsibility of the Directorate-General for Financial Resources and Equilibrium) provide information on the extent of the budgetary implementation of revenue and expenditure operations, but there is still a lack of information on certain key aspects of expenditure, such as staffing, the details of subsidies granted in terms of public interventions, the monitoring of large-scale projects or, lastly, developments in expenditure for the compensation of oil pollution, etc.

### Box 8. Civil society intervention during budget control<sup>15</sup>

The members of the Concerned Citizens of Abra for Good Government (CCAGG) group in the Philippines were shocked when they read an insert in a newspaper published by the Ministry of Public Works stating that they have successfully carried out 27 projects in the province of Abra. Knowing that it was not true, the members of the CCAGG compiled detailed documentation on the true state of the so-called completed projects. An official government inspection concurred with the findings of the CCAGG and a number of officials were accused of corruption and eventually suspended for misconduct.

Some civil society organisations took measures to publish the results in audit reports so that the government would be held to account for its management of public funds. One of these organisations, *HakiElimu* in Tanzania, created a series of brochures that present the results of recent audit reports in an attractive and accessible manner and distributed them to the media, the executive officials, legislators and civil society partners. The first set of brochures, published in 2006, was a great success and the Comptroller and Auditor General cooperated more closely when new ones were published in 2007.

Tax legislation provides a good level of transparency as regards taxpayers' obligations and registration. Tax assessment and the assessment of taxes and customs duties is efficient. However, one cannot avoid noticing the number and volume of tax exemptions and fiscal and financial advantages granted to certain categories of taxpayers and for specific sectors in order to encourage national and foreign private investment.<sup>16</sup>

These tax exemptions and fiscal and financial advantages generate a high 'tax expenditure' in the public finance system. A precise evaluation of this 'tax expenditure' and its inclusion in the budget documents would provide a better

<sup>15</sup> Adapted from the International Budget Partnership 'Open budgets, Transform lives, Open Budget Survey, 2008'.

<sup>16</sup> By way of reminder, tax relief and tax concessions are granted by law and the investment incentive code is currently under revision.

assessment of its impact on public finances and on the implementation of the public policies to which it contributes, while at the same time increasing transparency.

Public debt is managed by the Directorate-General of Public Debt Management and Financial Cooperation, which publishes monthly bulletins and annual reports discussing in particular debt stocks, public debt servicing, government borrowing and annual data on state-guaranteed debt.

Budget implementation monitoring is effected on the basis of the IMF's Special Data Dissemination Standard (SDDS) to which Tunisia acceded in 2011. Furthermore, in 2013, Tunisia set up an internet open budget platform known as 'BOOST' that allows users to access and analyse data pertaining to budget implementation.

**As to annual debt reporting, the review team notes that the last annual report was published in 2008 and recommends that the situation be regularised**

As to annual debt reporting, the review team notes that the last annual report was published in 2008 and recommends that the situation be regularised by the publication of the 2011, 2012 and 2013 reports before June 2014, and the 2013 report before the end of 2014. In future, all annual debt reports should be published on a continual basis.

As regards information contained in the monthly bulletins and annual reports, the review team recommends that the inclusivity of the documents be improved by including debt sustainability in the published information and publishing public debt audit reports that comply with the requisite standards of comprehensiveness.

Furthermore, the review team notes that all external loan agreements are ratified by the legislative authority, and that although Tunisia has a debt strategy, it is submitted to the legislative authority for review in annexure to the Finance Bill, but has not been developed in a consultative manner; there is no debt committee in Tunisia.

During discussions and in response to the review team's recommendations that the debt strategy should be published, submitted for review to a debt committee and discussed with the various CSOs before being approved, the authorities announced that the public debt strategy document would be drawn up, discussed and adopted by

the legislative authorities and published in due course.<sup>17</sup>

In Tunisia, in addition to the audits undertaken by government auditors (financial control), internal auditing comprises audits carried out by ministerial inspectorates and controls exercised by the following three control bodies and/or offices: the General Control of Public Departments (Prime Minister's office), the General Control of Finances (Ministry of Finance) and the General Control of State Property and Land Affairs (Ministry of State Property and Land Affairs).

These control bodies and/or offices use similar auditing and control methods (off-site and on-site inspections) and suffer from a lack of human resources. The organisation of these control bodies and/or agencies and the process of their interventions considerably reduce their freedom of action and independence. The review team recommends that audit and control reports produced by these SAIs be systematically published, but personal information should be excluded.

Although each control body (High Committee for Administrative and Financial Control, General Control of Finances, General Control of Public Departments) have a very specific field of action, the inspection tasks are cumbersome and somewhat ineffective. For this reason, the review team proposes either an internal consultative procedure or recourse to an external consulting firm in order to discuss the possibility of modernising the role and organisation of the control bodies in the interests of greater efficiency.

### Accounting and financial reporting

A draft reform of the accounting system is currently underway which includes the creation of the National Accounting Council as the body setting accounting standards, and the revision of the state accounting system (double-entry accounting) for local authorities and public institutions subject to the Public Accounting Code (Art. 87 of the 2014 Finance Act).

Henceforth, public accounting (for the state, local authorities and public institutions) shall be applied using the double-entry system in accordance with the IPSAS. Once the IPSAS have been applied, budget information on the assets and liabilities of the public sector will be available.

<sup>17</sup> As part of the reforms initiated in this regard with the support of the World Bank.

The review team has noted a delay of more than 24 months in the production and publication of the Budget Review Act. The latest and most recently published Budget Review Act relates to the 2011 budget year.<sup>18</sup> In order to gradually clear the backlog, the review team recommends that the government should aim to submit the draft Budget Review Act of the 2015 budget year at the same time as the submission of the Finance Bill for 2016, and that this pace should be maintained for all draft laws in future years. To this end, the review team strongly recommends that the deadline for the preparation and submission of the draft Budget Review Act be legally entrenched in the OBL.

In line with the draft Budget Review Act, the MoEF should prepare a citizen's report with information on the general outline of the draft Budget Review Act and its contents.

The Court of Auditors produces yearly reports on its activities and on the results of its work<sup>19</sup> which it submits to the President of the Republic and to Parliament, and makes recommendations. Before the revolution, the President used to decide whether or not (and more often not) to publish the reports of the Court of Auditors. Since the revolution, these reports, as well as the Budget Review Acts, are systematically published on the Court's website.

Interviews with the CC indicate that it may be entitled to share ad hoc reports, if need be, but the review team recommends increased civil society participation in the monitoring and examination of the reports of the CC, and the establishment of a quality control process of the Court's work, which will enable civil society to assess the planning and implementation methods used in the discharge of its duties, as against good practices observed internationally.

### 3.5 CONCLUSION

In summary, the joint team acknowledges that Tunisia finds itself at a decisive moment in its history of promoting fiscal transparency and participation. The formalisation of good practices in this area and in the areas of good governance and open governance should be achieved by means of the laws and regulations currently being drafted or reviewed, such as the draft Organic Law on access to information and the draft OBL.

Significant progress has been noted in fiscal transparency; however, this progress needs to be consolidated, disseminated and followed by a conscious implementation and capacity-building programme, which should be particularly applied to the ARP, the CC, the SAls and the CSOs in order to prevent the old administrative practices hostile to transparency and participation from resurfacing.

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18 [http://www.courdescomptes.nat.tn/upload/rapport/reglement\\_2011/rapp\\_reglement.pdf](http://www.courdescomptes.nat.tn/upload/rapport/reglement_2011/rapp_reglement.pdf)

19 <http://www.courdescomptes.nat.tn/upload/rapport/28rapport/rapport28.pdf>

# 4 NEXT STAGES



This report was submitted to the Tunisian government, to allow the MoEF to address its observations to us. The comments and suggestions of the MoEF have been taken into account by the review team and the report has been circulated to the main stakeholders (government, CSOs, TFPs, etc.). The MoEF has agreed to launch a discussion with key stakeholders around implementing the recommendations. The current preparation of the OBL affords an opportunity to entrench the principles of transparency and participation.

**// For maximum efficiency, most of these measures would require a strengthening of the capacities of both civil society and the press**

Lastly, for maximum efficiency, most of these measures would require a strengthening of the capacities of both civil society and the press, so that they can benefit from the opportunities that would arise from the implementation of these recommendations by the government. It is hoped that the TFPs, through their support programmes, will consider how to provide the necessary assistance.

The review is a collaborative effort run by the country in question, and is a starting point for a process of continuous engagement with the Tunisian Minister of Economy and Finance and the various role-players involved. While learning from one another, the objective is for CABRI and its members, as well as the IBP, to work with Tunisia in order for the latter to improve its fiscal transparency and

participation, the ultimate short-term result being to achieve a better OBI result in 2014 and future years. In the light of the discussions we have had in Tunisia, we believe this goal is within reach if the targeted recommendations for the improvement of budgetary documentation and participation mechanisms are implemented.

We trust that the next workshop, organised by CABRI and the IBP, in which all countries involved in the project will participate, will be an opportunity for discussion around the issues relevant to the implementation of the recommendations in the countries concerned, as well as in other participating countries. The main obstacles and opportunities encountered will be discussed in order to improve transparency and participation in public finances in member countries.

In order to prepare this workshop properly, the review team proposes that the MoEF should set up a committee to formulate a roadmap detailing the proposed stages of reform, the priorities, the intermediate targets/milestones, the implementation timetable, as well as roles and responsibilities.

The review team proposes that this roadmap be completed and formalised in collaboration with the CABRI/IBP Secretariat, and annexed to this report, and that it should be the subject of discussion and monitoring at the workshop that will be held in 2015.



# ANNEX 1: MATRIX OF RECOMMENDATIONS

Recommendations	Degree of complexity	Priority	Stakeholder (s)
Explicitly enshrine the principle of transparency and participation in public finance in the future OBL.	Simple	Extremely high priority	MoEF
Enact a law on the PFG Transparency Code similar to what has been observed in peer countries.	Intermediate complexity	High priority	MoEF
Finalise and set up a communication policy with the different stakeholders to facilitate access to both financial and non-financial information.	Simple	High priority	NCA/MoEF/SAI
Improve the content of certain documents that have been produced and published, such as the pre-budget statement.	Simple	High priority	MoEF
Involve civil society in the planning, programming and formulation of draft sectoral budgets.	Intermediate complexity	Low priority	MoEF/sectoral ministries
Institutionalise the MoEF/CSO joint committee, revise its composition, its responsibilities and operating procedures.	Simple	High priority	MoEF
Set up, on the initiative of the National Constituent Assembly (NCA), a working group consisting of the MoEF, the NCA and the Court of Auditors, responsible for monitoring the implementation of the recommendations set forth in the MoEF, NCA, Court of Auditors' audit reports).	Simple	Low priority	NCA
Improve the content of the APPs and the APRs so as to include information pertaining to the programme implementation methods and to provide details of the programmes on an operational level, especially as regards the structures responsible for their implementation. The programme activities and actions should be clearly set out, which in turn, will facilitate monitoring.	Complex	Low priority	MoEF
Expedite the accounting reform, including the introduction of the IPSAS and the creation of the National Council on Public Sector Accounting Standards, and involve the CSOs, professional associations and academics in the design and implementation of this reform.	Intermediate complexity	High priority	MoEF
Ensure that civil society representatives, and in particular the Institute of Chartered Accountants and/or well-known academics are represented in the National Council on Public Sector Accounting Standards.	Simple	Low priority	MoEF
Expedite the work undertaken to establish an economic classification in conformity with the Economic Classification of the accounts in the Charter of Accounts; begin work on the introduction of the Classification of the Functions of Government (CFG).	Simple	Low priority	MoEF

Recommendations	Degree of complexity	Priority	Stakeholder (s)
Set the deadline for the submission of the Finance Bill to the ARP as the 30/09 of each year.	Simple	Extremely high priority	MoEF
As in the case of the Finance Bill, set a deadline for the preparation and presentation of the draft Budget Review Act.	Simple	Extremely high priority	MoEF
Repeat the 2013 experience by making a full set of documents relating to the Finance Bill available to the public and the media (free of charge and easily accessible) before it is submitted to the ARP for review and voting.	Simple	Low priority	MoEF
The annual budget preparation circular should contain information on the parameters that define the draft budget, such as the budget deficit rate calculated as a percentage of the GDP, and the credit ceilings for each ministry. Moreover, in the absence of the production and publication of budget guidelines, the CAPP (annual budget circular) must provide the credit ceilings for each ministry or the projections for the MTEF must be annexed to this circular.	Simple	High priority	PG/MoEF
As to the reports, particular attention must be paid to the production and publication deadlines for periodic reports on the state budget outturn.	Simple	Extremely high priority	MoEF
The content of the financial information and the integration of non-financial information, particularly in regard to tax expenditure, the assessment of public debt sustainability and debt sustainability analysis contained in the monthly and year-end reports, are areas for improvement.	Simple	Extremely high priority	MoEF
Production and publication of a mid-year review document that provides an overview of the effects of the budget half-way through the budget year and examines the changes in economic assumptions that influence the approved budget policies.	Simple	Extremely high priority	MoEF
Activate the development of the budget data platform (BOOST) where the budget outcomes are systematically published and updated so that any citizen or other interested party can edit, print and/or query the available data for the desired period (monthly, quarterly, semi-annually or annually).	Simple	High priority	MoEF
Reassess the frequency of the joint committee meetings (monthly rather than bi-monthly meetings) in order to optimise exchanges.	Simple	High priority	MoEF
Ensure the efficiency of the meetings of the joint committee by means of a clear and precise agenda focused on priority themes, and that the structure and leadership of the committee is representative and inclusive (co-chairing of the committee) with civil society representation.	Simple	High priority	MoEF
Establish, as a matter of priority, a legal framework regulating citizen participation throughout the budget process. Once the law is passed, public administration and especially the MoEF should be informed.	Simple	High priority	MoEF/CSO
Set up and develop communication channels for civil society participation, and initiate a cycle of preparation, formulation, budget implementation monitoring and financial reporting in which the citizens can take part.	Intermediate complexity	High priority	MoEF/CSO

Recommendations	Degree of complexity	Priority	Stakeholder (s)
Develop and establish a strategy and plan for building the capacity of CSOs (greater knowledge of financial legislation, budget analysis, the use of reports, monitoring, execution and evaluation, etc.) so that they may become a real source of proposals and contributions to economic and social development efforts.	Simple	Low priority	MoEF/CSOs/TFPs
Initiate capacity building for the NCA (or the future ARP) in the area of financial analysis and the creation of a technical secretariat attached to the Planning and Finance Committee, similar to the 'Parliamentary Budget Office' in Kenya.	Simple	Low priority	NCA/TFPs
The CSOs should form coalitions or forums in order to turn their combined forces to account and participate in the entire budget process, including the budget preparation phases, and promote social responsibility at inter-sectoral or intra-sectoral level (technical assistance is required in order to establish a collective for public finances).	Intermediate complexity	Low priority	CSOs/TFPs
Develop a dissemination strategy for information and published documents via a number of channels, particularly the media, modernise the MoEF websites' functionalities and improve the organisation of monthly press conferences, etc.	Simple	Low priority	MoEF
Improve the common understanding of transparency and participation by adopting and disseminating the definitions provided in this report, disseminating transparency and participation instruments and tools such as the citizen's budget, and including them in the draft OLB and in all other framework documents (Transparency Charter, for instance).	Simple	High priority	MoEF/CSOs
Ensure that full substance is given to the provisions of Article 139 of the Constitution on participatory democracy mechanisms, open governance and citizen participation at the level of local authorities by promoting the publication of local authorities' budget documents and the involvement of civil society in the preparation and monitoring of local authorities' budgets.	Intermediate complexity	High priority	MoEF
Focus on the importance of specific inclusions pertaining to the budget activities of local authorities that will significantly add value to the current progress accomplished in the area of transparency.	Intermediate complexity	High priority	MoEF/LA
Set dates in the schedule, for holding press conferences with the media and civil society at the beginning and during the course of the budget preparation process.	Simple	High priority	MoEF
Involve line ministries in the planning/programming process (macroeconomic framework – TOFE/MTEF). This involvement is necessary so that line ministries have the requisite information to prepare their budgetary needs based on the appropriation ceilings presented to them (this is one of the guidelines of the PBB reform).	Intermediate complexity	High priority	MoEF/sectorial ministries
Integrate the budget preparation process into a general process such as the PPBS (planning-programming-budgeting-monitoring system) so that the budget can be linked to national and sectoral strategies and to programming, and so that the various tools for monitoring the implementation of the strategies can be introduced.	Intermediate complexity	Low priority	MoEF/MoDIC

Recommendations	Degree of complexity	Priority	Stakeholder (s)
Make the preparation process for the national and sectoral strategies more transparent and participatory. To this end, the objectives and guidelines should be shared, prior to their adoption, with the CSOs and the various economic interest groups at an advanced stage of the preparation process.	Intermediate complexity	High priority	MP/MoEF/MoDIC/CSO
A precise evaluation of 'tax expenditure' and its inclusion in the budget documents would provide a better assessment of its impact on public finances and on the implementation of the public policies to which it contributes, while at the same time increasing transparency.	Intermediate complexity	Low priority	MoEF
Publish the monthly bulletins and annual reports on public debt on a continuing basis, and, given the fact that the last annual report was published in 2008, publish the 2011 and 2012 reports before June 2014, and the 2013 report before the end of 2014.	Simple	Extremely high priority	MoEF
As regards information contained in the monthly bulletins and the annual reports, the review team recommends that the inclusivity of the documents be improved by including debt sustainability in the published information, and publishing public debt audit reports in compliance with the requisite standards of comprehensiveness.	Simple	Extremely high priority	MoEF
Publish the debt strategy, submit it for review to a debt committee and to the various CSOs for discussion before its approval.	Simple	Extremely high priority	MoEF
The audit and control reports produced by the SAIs should be systematically published but personal information should be excluded.	Simple	Extremely high priority	SAI
Initiate an internal consultative procedure or use to an external consulting firm in order to discuss the possibility of modernising the role and organisation of the control bodies in the interests of greater efficiency.	Intermediate complexity	Low priority	SAI
Submit the draft Budget Review Act for the 2015 budget year when the 2016 Finance Bill is tabled.	Simple	Extremely high priority	MoEF
In line with the draft Budget Review Act, the MoEF should prepare a citizen's report containing information on the general outline of the draft Budget Review Act and provide simplified information on its contents.	Simple	Low priority	MoEF
Increase civil society participation in the monitoring and use of the reports of the Court of Auditors, and establish a quality control process of the Court's work, which will enable civil society to assess the planning and implementation methods used in the discharge of its duties, as against best practice observed internationally.	Simple	High priority	CC/CSO

# ANNEX 2: LIST OF INSTITUTIONS MET

## **Presidency:**

*Direction Générale du Contrôle des Dépenses Publiques* (Directorate-General for Public Expenditure Control) (DGCDP)

*Direction Générale des Réformes et Prospectives Administratives* (Directorate-General for Administrative Reforms and Forecasts) (DGRPA)

## **Ministry of Economy and Finance:**

*Contrôle Général des Finances* (General Control of Finance) (CGF)

*Comité Générale d'Administration du Budget de l'État* (General Committee on State Budget Administration) (CGABE)

*Direction Générale de la Gestion de la Dette Publique et de la Coopération Financière* (Directorate-General for Debt Management and Financial Co-operation) (DGGDPCF)

*Direction Générale des Ressources et des Équilibres* (Directorate-General for Financial Resources and Equilibrium) (DGRE)

*Direction Générale des Participations* (Directorate-General for Equity Investment) (DGP)

*Direction Générale de la Comptabilité Publique et du Recouvrement* (Directorate-General for Public Accounting and Revenue Collection) (DGCPR)

PBB Unit responsible for piloting and monitoring the PBB reform implementation

## **Sectoral ministries:**

Ministry of Agriculture

Ministry of Health

## **National Constituent Assembly:**

Planning and Finance Commission

*Cour des Comptes* (Court of Auditors)

MoEF/CSO Joint Committee

## **Technical and financial partners:**

Delegation of the European Union in Tunis

World Bank – Tunis Office

## **Civil society organisations:**

*Union Générale des Travailleurs Tunisiens* (Tunisian General Workers' Union)

Opengov

Transparency first

Bawsla

Association NOUR

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