Washington DC, August 15 2016

**GIFT Comments on Tunisia’s draft Second OGP National Action Plan 2016-2018[[1]](#footnote-1)**

* As one of the Open Government Partnership (OGP) working groups, the Fiscal Openness Working Group (FOWG) offers to review and comment on the fiscal transparency commitments in draft OGP National Action Plans, in order to support and promote the implementation of more effective and ambitious commitments.
* GIFT welcomes the fiscal transparency initiative in Tunisia’s draft second Action Plan; it is a significant measure and overall, the Plan includes some of the priorities identified by the Independent Review Mechanisms. According to the proposal, these commitments also result from a process of public consultation which is in line with the OPG recommendations.
* There is scope to extend and deepen public participation in ways that would contribute to a government’s objectives of increasing efficiency and cost-effectiveness. These include the process of producing better regulations for the implementation and enforcement of the right to information law, dialogue on public policies involving the youth and the creation of citizens’ councils at the local level. We suggest to refer to the GIFT Principles on Public Participation in Fiscal Policies [(Here)](http://www.fiscaltransparency.net/giftprinciples/) and to the Guide on Principles and Mechanisms, as a normative framework and a practical guide with examples on public engagement in government programs and policies.
* Through the activities of the FOWG, GIFT can help support and facilitate implementation of the commitments in the Action Plan, as well as the development over time of new commitments for the third Action Plan that build on progress on the first and second plans.

**Comment**

GIFT has commented generally that careful attention is needed to specifying each commitment in an Action Plan, and that using SMART criteria can be a helpful approach: commitments should be specific, measurable, achievable, relevant, and time bound. This approach increases the likelihood that commitments are well designed and planned, that implementation can be monitored, and that there is accountability for completing commitments. It could also make it easier to attract external funding for some of the commitments.

Looking at Tunisia’s draft 2015-16 NAP from this perspective, there is scope to more clearly specify various parameters of some of the commitments, as indicated below.

The main fiscal transparency commitment in Tunisia’s draft Action Plan is Commitment 9, “Promoting Financial and Fiscal Transparency through the preparation and the publication of a report on fiscal and financial expenditures”.

This commitment aims to improve the revenue sources and internal resources through better information that illustrates on ways for a better exploitation of the Energy tax, among others by especially by reducing tax expenditures. The goal is to publish the information on tax expenditures on a yearly basis by including the evaluation report on these expenses.

The commitment refers to a methodology on tax expenditures based on:

- Assessing the impact of the tax regime of exceptional systems on all sectors of the economy;

- Introducing regulation of the fiscal base and rates.

The commitment plans to ensure by 2018 the elaboration of an annual report on tax expenditures that would be presented with the annual budget documentation submitted to the parliament. The responsibility lays on the Ministry of Finance.

In order to obtain the most value from this commitments, and also to introduce an important element of public engagement from its current extremely low level, it is suggested that the MOF consults first with independent experts and engages in a technical discussion that takes as reference similar assessments in comparable countries.

**Additional commitments for consideration**

Tunisia is a steward of the Global Initiative for Fiscal Transparency and we believe that more actions in this field could be undertaken.

This explains that the FOWG proposes three further initiatives for consideration, that would build directly on commitments in the current draft Action Plan and greatly increase their impact. Initial work on these commitments could be added to the second action plan, with further development of them in the subsequent action plan. The three commitments are:

1. *Introduce a fiscal transparency portal*. Portals are collections of freely available data and tools that also provide visualizations, data dashboards, tables, charts, and maps, and access to all the underlying data. An interactive fiscal data portal would facilitate access by citizens to the additional fiscal data that will be published as a result of the commitments in Tunisia’s draft second action plan. In recent years a number of countries have introduced fiscal transparency portals (Brazil, Mexico, Peru, France, etc.), and GIFT has been actively supporting peer networking through a number of activities of the FOWG [(here).](http://www.fiscaltransparency.net/fowg/)
2. *Introduce the Open Fiscal Data Package, composed by the World Bank BOOST tool for public expenditure analysis with Open Knowledge visualizations.* [*(Here)*](http://www.fiscaltransparency.net/presentations/Boost-Massimo_15Dec15.pdf) This tool is based on the budget data developed by BOOST (World Bank –presentation attached-), which now includes information for close to twenty countries, and on the technical specification under development by Open Knowledge. The key benefits of the specification include ensuring budget information publication in a high-quality open data format; reliability of the published budget information disclosed; comparability of the data, both between different periods and between national, sub-national and international data. The first pilot of the tool has been tested by Mexico and will be published in September.
3. *Consider open contracting standards*: the Open Contracting Partnership is an international initiative to increase transparency and integrity in public procurement. It has three main elements: making procurement contracts open by default; providing procurement data in machine readable and reusable open data format; and creating opportunities for direct public participation across the procurement cycle. Open contracting would extend the initiatives in Tunisia’s commitments, potentially across all of government procurement. [(Here)](http://www.open-contracting.org/)

1. The draft is dated July 2016 and was provided to GIFT by the OGP Support Unit on August 15, 2016. [↑](#footnote-ref-1)