

RISK AREA	POLITICAL			
CATEGORY	DEFENSE BUDGETS			
QUESTION 11	Existing Score	Proposed Score	Sources	Justification
Does the country have a process for acquisition planning that involves clear oversight, and is it publicly available?	1/4	3/4	- Decree n°1039-2014 dated 13 March 2014, Organizing Public Procurement. - Decree n°79-735 dated 22 August 1979, 'The Organization of the Ministry of the National Defense' - Decree n° 88-36 dated 12 January 1988, 'Special Procedure of Control of Expenditure of the Ministries of Defense and Interior', - Decree n° 2878-2012 dated 19 November 2012, “control of public expenditure” - Decree n°3013-2008 dated 12 September 2008 “Modification of Decree n°79-73”. - Government memorandum n°1736/10 dated 07 July 2015.	- Article 8 of Decree n°1039-2014 dated 13 March 2014, Organizing Public Procurement, provides general guidelines on public procurement planning. However, these guidelines require that the procurement plans has to be established according to the current budget and must be submitted for approval to the competent procurement committee every fiscal year and no later than the end of February. - The presidency of the government is continuously emphasizing on the necessity of establishing and publishing the procurement plan (Government memorandum n°1736/10 dated 07 July 2015). No exception is tacitly authorized to the Ministry of National Defense in the above mentioned decree. - According to article 2 of Decree n°3013-2008 dated 12 September 2008, there is a specialized organism within the General Directorate of Financial and Administrative Affairs, which is the Directorate of Budgeting, Programming and Control responsible of carrying out the duty of preparing the Ministry’s budget, capital management and financial plan’s implementation. - Oversight mechanisms exist during the annual budget preparation’s process and involve specialized departments of the Ministry of Finance and the Presidency of Government. When it comes to execution, the expenses related to procurement are subject to oversight, control and visa for approval of public expenditure control services.

QUESTION 12	Existing Score	Proposed Score	Sources	Justification
Are the defense budgets transparent, showing key items of expenditure? This would include comprehensive information on military R&D, training, construction, personnel expenditures, acquisitions, disposal of assets, and maintenance.	2/4	3/4	- State annual Budgets law from Fiscal Year 2005 to FY 2015.	-The share allocated to the acquisition of Major Defense Equipments does not exceed 15% from the total budget during the last decade, which is relatively small when compared to the total Defense budget amount. This share is the only part not publicly detailed of the budget, but is subject to a strict control by specialized services of the Ministry of Finance during budget execution and preparation.
QUESTION 12A	Existing Score	Proposed Score	Sources	Justification
Is there a legislative committee (or other appropriate body) responsible for defense budget scrutiny and analysis in an effective way, and is this body provided with detailed, extensive, and timely information on the defense budget?	1/4	3/4	- http://akherkhabaronline.com/?p=110715	-According to the mentioned source, the members of the committee of Defense and Security committee of the Tunisian parliament have finalized an extensive training the 11 th of September 2015 in the National Institute of Defense (Institut National de Defense). The objective is to enhance their capabilities in analyzing Defense and Global security issues and provide them a better understanding of key fields in Defense including Defense and security budgets. This committee is involved also in the legislative's Defense Budget's examination in cooperation with the parliamentary finance committee. -This is the first time where such training was made, and it shows the willingness of the different stakeholders to improve all aspects of legislative scrutiny in the field of defense.

QUESTION 12B:	Existing Score	Proposed Score	Sources	Justification
Is the approved defense budget made publicly available? In practice, can citizens, civil society, and the media obtain detailed information on the defense budget?	1/4	2/4		- Defense budget is yearly published in the official gazette of the Republic of Tunisia as part of the state budget and under its structure that has been approved by the parliament. - Only the share reserved to Military equipment's acquisition is not detailed.
QUESTION 13	Existing Score	Proposed Score	Sources	Justification
Are sources of defense income other than from central government allocation (from equipment sales or property disposal, for example) published and scrutinized?	1/4	3/4	- Law n°42-2004 dated the 13/05/2004 "organic budget law".	- Other sources of income (treasury funds and special funds) are published in the annual budget law with the central government budget. - According to chapters 3 and 4 of Law n°42-2004 dated the 13/05/2004 "organic budget law" these sources of income are used under the same rules of audit and control applied for the government budget. - These rules are applied for Defense Budget, with no exceptions.
QUESTION 14	Existing Score	Proposed Score	Sources	Justification
Is there an effective internal audit process for defense ministry expenditure (that is, for example, transparent, conducted by appropriately skilled individuals, and subject to parliamentary oversight)?	0/4	2/4	- Decree n°79-735 dated 22 August 1979, 'The Organization of the Ministry of the National Defense'. - Decree n°3013-2008 dated 12 September 2008 "Modification of Decree n°79-73".	- The General Inspection of armed Forces is responsible of internal audit and has independent auditors from other Organisms of the Armed Forces. - The General directorate of financial and administrative affairs has also an active service specialized in financial audit.

QUESTION 15	Existing Score	Proposed Score	Sources	Justification
Is there effective and transparent external auditing of military defence expenditure?	1/4	3/4	- Decree n°1039-2014 dated 13 March 2014, Organizing Public Procurement. - Decree n° 88-36 dated 12 January 1988, 'Special Procedure of Control of Expenditure of the Ministries of Defense and Interior', - Decree n° 2878-2012 dated 19 November 2012, “control of public expenditure”	- Expenses for Defense Procurement are subject to the audit and approval of the high committee of procurement, the Ministerial committee of control of procurement and the Special committee of procurement (Decree n°1039-2014 dated 13 March 2014, Organizing Public Procurement-Decree n° 88-36 dated 12 January 1988, 'Special Procedure of Control of Expenditure of the Ministries of Defense and Interior'). These two committee have a sovereign power of decision, their members are not only from the Ministry of Defense but also from the presidency of government and the Ministry of finance and other departments. - All types of Defenses expenses have to be approved by the services of Control of public expenditure including the secret expenses Decree n° 2878-2012 dated 19 November 2012, “control of public expenditure”

RISK AREA	FINANCE			
CATEGORY	ASSET DISPOSALS			
QUESTION 22	Existing Score	Proposed Score	Sources	Justification
How effective are controls over the disposal of assets, and is information on these disposals, and the proceeds of their sale, transparent?	1/4	2/4		- Destination of obsolete and unusable defense items like weapon systems and armored vehicles depends on the authorization from the origin country (according to the stipulations of the end-user certificate). - Some other few items (like general service vehicles, cars.....) are sold as junk and not in a usable state. The Ministry of National Defense applies for public competition through tenders, in these cases, and selects the best and highest bid. - The income of these sales goes back to the Tunisian treasury, with respect of the rules of public accounting.
RISK AREA	FINANCE			
CATEGORY	SECRET BUDGETS			
QUESTION 26	Existing Score	Proposed Score	Sources	Justification
Are audit reports of the annual accounts of the security sector (the military, police, and intelligence services) and Other secret programs provided to the legislature (or relevant committee) and are they subsequently subject to parliamentary debate?			- Law n°42-2004 dated the 13/05/2004 “organic budget law”.	- According to the organic budget law, annual budgets are subject to closure. Budget closure reports are yearly submitted to the legislative and are subject to its audit and approval. - No exception is given to the defense budget.

QUESTION 28	Existing Score	Proposed Score	Sources	Justification
In practice, are there any off-budget military expenditures? If so, does evidence suggest this involves illicit economic activity?	0/4	4/4	- Law 73-81 dated the 31 December 2014 “Public accounting code”	- There are no off-budgets military expenditures, such practices are strictly forbidden by the rules of public accounting applied also for Defense expenditures (articles 69 and 84 to 87 of the Public accounting code)
RISK AREA	PERSONNEL			
CATEGORY	PAYROLL AND RECRUITMENT			
QUESTION 39	Existing Score	Proposed Score	Sources	Justification
Are pay rates and allowances for civilian and military personnel openly published?	2/4	3/4	Same sources as the report	- The absolute majority of pay rates and allowances for military personnel are published, a few texts were not published like decree 225-2011 dated the 22/10/2011.
	Existing Score	Proposed Score	Sources	Justification
Do personnel receive the correct pay on time, and is the system of payment well-established, routine, and published?	3/4	4/4	Same sources as the report	- The payment system is applicable on all categories of the Armed Forces personnel. - The application INSAF includes all categories of personnel of the armed forces.
RISK AREA	PERSONNEL			
CATEGORY	SALARY CHAIN			
QUESTION 45	Existing Score	Proposed Score	Sources	Justification
Is there evidence of 'ghost soldiers', or non-existent ghost soldiers on the payroll?	3/4	4/4	Same sources as the report	- The salary and wages payment system is very strict and it is subject to a severe control from the Ministry of Finance and the National Center of Information technologies (CNI). - There are no ghost soldiers in the Tunisian Armed Forces.

QUESTION 46	Existing Score	Proposed Score	Sources	Justification
Are chains of command separate from chains of payment?	3/4	4/4	- Decree n°79-735 dated 22 August 1979, 'The Organization of the Ministry of the National Defense'.	- the General Directorate of Administrative and Financial Affairs is responsible for mandating or authorizing the expenditure of personnel, and for the administrative and financial affairs of the personnel of the Ministry of Defense, this Directorate is not included in the chain of military command and refers directly to the Minister of National Defense.

RISK AREA	VALUES AND STANDARDS			
CATEGORY	CODE OF CONDUCT			
QUESTION 47	Existing Score	Proposed Score	Sources	Justification
Is there a Code of Conduct for all military and civilian personnel that includes, but is not limited to, guidance with respect to bribery, gifts and hospitality, conflicts of interest, and post-separation activities?	2/4	3/4	- Decision of the Minister of National Defence number 2223/2002 dated on 23 January 2002 regarding General Disciplinary rules	- There is no Code of Conduct for Defence Ministry personnel in particular, but this code is not publicly available. It may be made available publicly but this decision needs an approval process from the chain of command that takes some time.
CATEGORY	CODE OF CONDUCT BREACHES ADDRESSED			
QUESTION 48	Existing Score	Proposed Score	Sources	Justification
Is there evidence that breaches of the Code of Conduct are effectively addressed ,and are the results of prosecutions made publicly available?	1/4	4/4	- The constitution (Art. 108), - Code of Military Justice - Decision number 2223/2002 dated on 23 January 2002 regarding General Disciplinary rules.	- The code of conduct for public officials was adopted after an inter-ministry coordination process that includes the Ministry of National Defense. It adheres totally to this code since all the Ministry personnel are Public officials. Even before 2014, the Ministry of National Defence set up a specific code of general disciplinary rules and all breaches of this code are addressed by a disciplinary conviction. Furthermore, if the disciplinary breach is classified as a crime it will be addressed by the code of Military Justice. - Article 108 of the constitution provides that all prosecutions should be publicly available. As a matter of fact, the code of military justice in its article 40, grants this same principle otherwise the results of these prosecutions should be considered void. This has been executed in practice in all

				military tribunals and all results were made available for all citizens.
CATEGORY	ANTI CORRUPTION TRAINING			
QUESTION 49	Existing Score	Proposed Score	Sources	Justification
Does regular anti-corruption training take place for military and civilian personnel?	1/4	3/4	- The constitution - Decree number 4568/2014 dated on 31 December 2014 regarding the National School of Administration. - Circular of the Presidency of Government number 55/2012 dated on 27 September 2012 regarding Attributions of the Good Governance Cells..	- Regular anti-corruption training takes place more and more on a yearly basis for civilian personnel of the Ministry of National Defence. Overall, it is coordinated by the presidency of Government in accordance with Article 15 of the Constitution.

RISK AREA	PROCUREMENT			
CATEGORY	GOVERNMENT POLICY			
QUESTION 57	Existing Score	Proposed Score	Sources	Justification
Does the country have legislation covering defense and security procurement and are there any items exempt from these laws?	1/4	3/4	- Decree n°1039-2014 dated 13 March 2014, Organizing Public Procurement. - Decree n° 88-36 dated 12 January 1988, 'Special Procedure of Control of Expenditure of the Ministries of Defense and Interior', - Decree n° 2878-2012 dated 19 November 2012, “control of public expenditure” - Law 73-81 dated the 31 December 2014 “Public accounting code”	- There are no items exempts of the control of the different procurement committees. - No expenses can be executed with no approval and visa of the different procurement committees and the services of public expenditure and ministry of finance.

QUESTION 58	Existing Score	Proposed Score	Sources	Justification
Is the defense procurement cycle process, from assessment of needs, through contract implementation and sign-off, all the way to asset disposal, disclosed to the public?	1/4	3/4	- Decree n°1039-2014 dated 13 March 2014, Organizing Public Procurement. - Decree n° 88-36 dated 12 January 1988, 'Special Procedure of Control of Expenditure of the Ministries of Defense and Interior',	- The Defense acquisition services apply the rules published in the mentioned sources, emphasizing on the different stages of the public procurement process. - REMARK: regarding the comment of IT in this question, the Ministry of National Defense Didn't purchase recently by direct agreement helicopters from France.
QUESTION 59	Existing Score	Proposed Score	Sources	Justification
Are defense procurement oversight mechanisms in place and are these oversight mechanisms active and transparent?	1/4	3/4	- Decree n° 88-36 dated 12 January 1988, 'Special Procedure of Control of Expenditure of the Ministries of Defense and Interior' - Decree n° 2878-2012 dated 19 November 2012, "control of public expenditure"	- Although the special procedure regulating the acquisition's process of classified defense items under Decree n° 88-36 dated 12 January 1988, the Decree n° 2878-2012 dated 19 November 2012 obliges to submit these types of expenses to its control and visa before ratification and execution.

QUESTION 60	Existing Score	Proposed Score	Sources	Justification
Are actual and potential defense purchases made public?	1/4	3/4	- Law n°42-2004 dated the 13/05/2004 “organic budget law”.	- Major weapon systems acquisition is discussed with the legislative at the level of specialized committees on a yearly basis, when budget law and budget closure law are presented to the parliament for approval. - The Minister of National Defense presents all the budgetary program during these meeting including current and intended acquisition programs.
QUESTION 61	Existing Score	Proposed Score	Sources	Justification
What procedures and standards are companies required having - such as compliance programs and business conduct programs - in order to be able to bid for work for the Ministry of Defense?	1/4	3/4	- Decree n°1039-2014 dated 13 March 2014, Organizing Public Procurement. - Decree n° 88-36 dated 12 January 1988, 'Special Procedure of Control of Expenditure of the Ministries of Defense and Interior',	- Decree n° 88-36 provides specific guidelines and rules for special defense procurement process , but general rules and principals of Decree n°1039-2014 (as Articles 177, 178, 179 for anti-corruption measures) are also applied and respected.

RISK AREA	PROCUREMENT			
CATEGORY	CAPABILITY GAP			
QUESTION 63	Existing Score	Proposed Score	Sources	Justification
Are defense purchases based on clearly identified and quantified requirements?	0/4	3/4		- The defense purchases are applied within annual programs and five-year plans. - Every service (Army, Air Forces and Navy) prepares upgrades and submit these programs and plans for approval within its budget requirements. - The process still internal but it is implemented and mainly followed.

RISK AREA	PROCUREMENT			
CATEGORY	TENDERING			
QUESTION 64	Existing Score	Proposed Score	Sources	Justification
Is defense procurement generally conducted as open competition or is there a significant element of single sourcing (That is, without competition)?	1/4	3/4	- Decree n°1039-2014 dated 13 March 2014, Organizing Public Procurement. - Decree n° 88-36 dated 12 January 1988, 'Special Procedure of Control of Expenditure of the Ministries of Defense and Interior',	- According to both sources, there is strict obligation to apply competition although in Defense procurement and projects for acquiring major weapon system. - Direct purchase agreements are to be clearly and strongly justified, same for single sourcing. - Remark: in opposite to the comment of IT, the purchase of US helicopters was the result of a tender and not a direct agreement. These A/C were selected according to the requirements of the above mentioned tender.

QUESTION 65.	Existing Score	Proposed Score	Sources	Justification
Are tender boards subject to regulations and codes of conduct and are their decisions subject to independent audit to ensure due process and fairness?	1/4	3/4	- Decree n°1039-2014 dated 13 March 2014, Organizing Public Procurement. - Decree n° 88-36 dated 12 January 1988, 'Special Procedure of Control of Expenditure of the Ministries of Defense and Interior',	- Tender boards are called procurements committees and are regulated in both sources. - Their tasks, composition and prerogatives are clearly identified. - The absolute majority of their members are from other departments than defense, and this to ensure the independence and sovereignty of their decisions.
QUESTION 66	Existing Score	Proposed Score	Sources	Justification
Does the country have legislation in place to discourage and punish collusion between bidders for defense and security contracts?	1/4	3/4	- Decree n°1039-2014 dated 13 March 2014, Organizing Public Procurement. - Law n°64-91 dated 29 July 1991 as modified in 1995. - http://www.commerce.gov.tn/Fr/le-conseil-de-la-concurrence_11_94	- The general rules applied for collusion case are also valid for defense procurement. (Article 177 of Decree n°1039-2014). - Regarding the governance of competition, the Competition Council (Law n°64-91 dated 29 July 1991 as modified in 1995) is the governmental institution dealing with collusion and anti-competition practices.

RISK AREA	PROCUREMENT			
CATEGORY	CONTRACT DELIVERY AND SUPPORT			
QUESTION 67	Existing Score	Proposed Score	Sources	Justification
Are procurement staff, in particular project and contract managers, specifically trained and empowered to ensure that defense contractors meet their obligations on reporting and delivery?	1/4	4/4	- Decree n°1039-2014 dated 13 March 2014, Organizing Public Procurement.	- Defense Procurement staffs are trained to ensure that defense contractors meet technically and financially their requirements. - Rules of acceptance of goods acquired under these contracts are clearly identified and applied by special committees of acceptance independents from the beneficiary organisms and their members are not the same in every contract. - In addition to the basic training on public procurements, the contracting personnel participates in the seminars organized by the observatory of public procurement and the high committee of public procurement (article 147)
QUESTION 68	Existing Score	Proposed Score	Sources	Justification
Are there mechanisms in place to allow companies to complain about perceived malpractice in procurement, and are companies protected from discrimination when they use these mechanisms?	2/4	4/4	- Decree n°1039-2014 dated 13 March 2014, Organizing Public Procurement.	- Article 180 to 184 provide these mechanisms which always applied within all the complaining cases.
QUESTION 69	Existing Score	Proposed Score	Sources	Justification

What sanctions are used to punish the corrupt activities of a supplier?	1/4	3/4	- Decree n°1039-2014 dated 13 March 2014, Organizing Public Procurement.	- Financial sanctions are applied in addition to judicial trial if the case generated a harmful results for the purchaser (articles 171 to 180)
RISK AREA	PROCUREMENT			
CATEGORY	OFFSETS CONTRACTS			
QUESTION 70	Existing Score	Proposed Score	Sources	Justification
When negotiating offset contracts, does the government specifically address corruption risk by imposing due diligence requirements on contractors? Does the government follow up on offset contract performance and perform audits to check performance and integrity?	0/4	N/A		- The practice of offset contracting is not used in the Tunisian public procurement system. - This practice was never applied in defense procurement and the Ministry of National Defense never required any offset contracts for the defense procurement. - This question should not be applied to defense sector in Tunisia since this practice is neither regulated nor used.
QUESTION 71	Existing Score	Proposed Score	Sources	Justification
Does the government make public the details of offset programs, contracts, and performance?	0/4	N/A		- This question should not be applied to defense sector in Tunisia since this practice is neither regulated nor used.
QUESTION 72	Existing Score	Proposed Score	Sources	Justification
Are offset contracts subject to the same level of competition regulation as the main contract?	0/4	N/A		- This question should not be applied to defense sector in Tunisia since this practice is neither regulated nor used.
RISK AREA	PROCUREMENT			
CATEGORY	CONTROL OF AGENTS			

QUESTION 73	Existing Score	Proposed Score	Sources	Justification
How strongly does the government control the company's use of agents and intermediaries in the procurement cycle?	0/4	4/4	- Decree n°1039-2014 dated 13 March 2014, Organizing Public Procurement.	- Bidders are obliged to provide a written engagement (honor declaration) to avoid illegal corrupted and influential practices (article 59). - The use of intermediate is strictly forbidden and it is mentioned as an article in every concluded contract. - Such practices may be sued in justice in addition to the dispositions of articles 177, 178, and 179. - These rules are strictly followed.