



***Report on the Preparedness of the Tunisian State  
for the Implementation of the Sustainable Development Goals :  
The 2030 Agenda***



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## **The preparedness of the Tunisian State for the Implementation of the Sustainable Development Goals : The 2030 Agenda**

The Tunisian state ratified the resolution n°70/1, adopted by the United National General Assembly on 25 September 2015, concerning the New World project of “Transforming our World: the 2030 Agenda for Sustainable Development”.

The Agenda for Sustainable Development aims to end poverty and inequalities, improve health care and education, increase economic growth and afford decent work, clean water and energy, and create sustainable urban infrastructure and cities. This Agenda aims also to protect the natural environment and biodiversity, and to combat climate change; in addition to improve well-being and fostering just, peaceful, and inclusive societies through good governance and supremacy of the law. The 2030 Agenda includes 17 Sustainable Development Goals, 169 targets,<sup>1</sup> and 232 indicators.<sup>2</sup>

The seventeen sustainable development goals of the 2030 Agenda are a continuation and expansion of the Millennium Development Goals,<sup>3</sup> starting from the progress realised in it, concern about eradicating extreme poverty and hunger, the achievement of universal primary education, the promotion of gender equality, the reduction of child mortality, the improvement of maternal health, the combat of AIDS disease, the implementation of environmental sustainability, and the establishment of a global partnership for development.

The perspective of the 2030 Agenda for Sustainable Development is wider than that of the Millennium Development Goals, as it englobes the developing countries, as well as the developed ones. However, the Millennium Development Goals were oriented to developing countries and especially the poorest ones. In addition, with its integrated vision, this new Agenda adopts clearly defined concepts within its operational strategy and an integrated frame of monitoring and following up. What distinguishes it from the Millennium Development Goals is that it is based on a participatory process involving governments, the private sector, and civil society.

Considering the role that Supreme Audit Institutions play in planning, implementing, and following up the progress of the 2030 Agenda, as part of its 2017-2022 strategic plan, the International Organization of Supreme Audit Institutions (INTOSAI) has been encouraging its

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<sup>1</sup> According to the United Nations documents related to the Agenda 2030, a “target” is a secondary goal.

<sup>2</sup> This is according to the most recently updated indicators, pursuant to the General Assembly resolution n°313/17 of 6 June 2017.

<sup>3</sup> Including 8 goals for the period 2000-2015.

members to fulfill the tasks of review and evaluation in order to support governments in moving forward on this Agenda.

In this context, the Court of Accounts has been carrying out the mission of reviewing the preparedness of the Tunisian government to implement the Sustainable Development Goals, with the aim of enhancing the added value of its outputs, taking into consideration the concerned parties and citizens.

This review was carried out within a partnership project between the Tunisian Court of Accounts, the Netherlands Court of Audit, and the Supreme Audit Institutions of other arab countries, such as the Hashemite Kingdom of Jordan, the State of Palestine, the Iraqi Republic, the Kingdom of Morocco, and the People's Democratic Republic of Algeria.

This review targets the evaluation of the decisions, commitments and preparedness of the Tunisian government for the implementation of the Sustainable Development Goals, since the adoption of the Agenda until April 2018. It also targets the evaluation of setting up mechanisms to define responsibilities, providing the necessary data to monitor and follow up implementation progress and issuing reports about it.

The methodology used for ensuring this mission is the one adopted by the International Organization of Supreme Audit Institutions (INTOSAI) in The XXII International Congress of Supreme Audit Institutions (INCOSAI) in 2016. Contrary to audit missions carried by Supreme Audit Institutions, this review is concomitant with the implementation of the 2030 Agenda.

It has included the Ministry of Development, Investment and International Cooperation, the National Institute of Statistics, and the United Nations office in Tunisia.

In light of the importance of the participatory process upon which are based on the Sustainable Development Goals, a questionnaire has been oriented to 108 associations chosen based on indicators such as being active in a field related to the seventeen Sustainable Development Goals, taking into consideration the geographical distribution, to encompass representatives of different regions. The Court of Accounts has collected 48 responses.

A number of observations and conclusions have ensued regarding the compliance of the Tunisian government with the Sustainable Development Goals, the general awareness of stakeholders, the collection of statistical data, the measure of Sustainable Development Goals, the establishment of follow-up mechanisms and issuing reports on implementation.

## **The Main Observations**

### **1- Commitment with the Sustainable Development Goals**

The review process has shown that the commitment of the Tunisian government is evident when it comes to the establishment of the constitutional principles and the drafting of the relevant legal texts. However, the effort remains less clear in including the Sustainable Development Goals within the Tunisian development plan.

The five-year development plan (2016-2020) has endorsed the Sustainable Development Goals, without defining the priorities in the Tunisian case. Furthermore, the junction between these goals and the policies of the development plan has not been well clarified in order to follow-up implementation and issue reports. The targets that ensue from the main Sustainable Development Goals have not been clearly articulated within the development plan , which hampers follow-up and evaluation of achievements.

### **2- Raising a General Awareness and Commications with Stakeholders**

Before the adoption of the resolution related to the Sustainable Development Goals in September 2015, the Tunisian government made an effort in involving stakeholders in the diagnosis of national priorities in the field of sustainable development. In this context, over 13 sensibilization events, at national and regional levels, were organized in order to introduce the post-2015 Agenda for Sustainable Development Goals.

However, after the adoption of the UN resolution mentioned above and until April 2018, these actions of sensibilization had been less important, with the organization of 4 national workshops and a meeting day convened in the capital, in addition to a training session held in January 2017 concerning the adequacy between the regional development plan of the governorate of Medenin and the Sustainable Development Goals.

In addition, there is an absence of a framework that sets the role of the civil society in implementing and following up Sustainable Development Goals and regulates the relationship between the government bodies and the civil society organizations dealing with Sustainable Development Goals, in order to offer an added value to the concerted efforts of both parties.

### **3- The System of gathering statistical data and measuring progress on Sustainable Development**

Until the end of April 2018, there has been no reference frame for Sustainable Development Goals, with indicators that are clearly classified according to the national development priorities. Furthermore, the Court of Accounts has not tracked a proof for the existence of comprehensive **baseline** that gathers all the indicators related to Sustainable Development Goals.

Many of the gaps that the Court of accounts noticed during its audit mission at the National Institute of Statistics ( the Court's 30<sup>th</sup> national report) have not been remedied. These gaps in the field of statistical data collection are mainly the absence of agreements that provide all the required statistical information, signed with some stakeholders such as the Social Security Funds, and the Ministries charged with health, education and trade; in addition to the lack of some statistical data on civil status, which could impact the exactitude of some indicators.

#### **4- Follow-up Mechanisms and Issue of Reports**

Within its five-year development plan (2016-2020), the Tunisian government has committed itself to establish a national structure dedicated to follow up the implementation of Sustainable Development Goals, taking into consideration the national specificities and priorities. However, this structure had not been established until April 2018.

This does not help to set a frame for accountability that would guarantee efficient task distribution and coordination between the parties involved in the initiatives of sustainable development, especially when the Sustainable Development Goals in question are transversal or including more than one sector.

Concerning the role of the Tunisian Assembly of Deputies in the implementation of the Agenda, the Court of Accounts has recommended that the Assembly should support the actions of sensibilization and communication in the field of Sustainable Development Goals, focus on implementation, follow-up and accountability mechanisms in order to comply with international conventions.

## **I. Commitment with the Sustainable Development Goals**

The reviewing process has shown that the commitment of the Tunisian state with the Sustainable Development Goals is obvious in establishing constitutional principles and drafting laws. However, this compliance remains less clear in including the Sustainable Development Goals within the Tunisian development plan.

### ***a) Legislative Commitment***

Setting the constitutional frame and law-making in this field are considered a national commitment of Tunisian authorities to international endeavours to achieve sustainable development. Such a legislative framework helps provide the necessary legal security for the principles of sustainability, fostering an adequate environment for the implementation of goals and policies.

In this regard, it is articulated in the 2014 Tunisian Constitution that the state should endeavour to achieve social justice, sustainable development and balance between regions (article 12). The Constitution also provides legal requirements aimed at guaranteeing health (article 38), the right to education (article 39), the right to work (article 40), the right to water and the duty of rational use (article 44), the right to a healthy and balanced environment, providing the necessary means to eradicate pollution (article 45), and the protection of women's accrued rights and the work to strengthen and develop those rights (article 46).

The 2014 Tunisian Constitution is considered to be the first Arabic constitution and the third constitution in the world that clearly adopts constitutional commitment to achieving sustainable development and environmental protection.<sup>4</sup>

This constitutional endorsement represents an extension of a continuing legislative approach taken by the Tunisian Republic to ratify a number of international conventions<sup>5</sup> and establish a legal and institutional framework<sup>6</sup> relevant to environmental protection with its various components.

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<sup>4</sup>Parliamentary guide on the role of Parliament in implementing Sustainable Development Goals prepared by experts of the Global Organization of Parliamentarians against Corruption, the United Nations Development Program and the Islamic Development Bank in 2016.

<sup>5</sup>In particular the United Nations Convention on Biological Diversity (1992), the United Nations Convention to Combat Desertification (1994) and the Rotterdam Convention (2015).

<sup>6</sup>Similar to Act n°72 of 2004 on Energy Control, Act n°34 of 2007 on Air Quality, Act n°49 of 2009 on Marine and Coastal Protected Areas, Act on Waste Management (1996), Act on Exploitation of Segments (1989) and Regulations on the Events of the National Agency of Environment Protection (1988), the National Sanitation Office (1974), the International Center for Environmental Technology (1996), the Coastal Protection and Planning Agency (1995), and the National Bank of Genes (2003).

In order to embody the rights contained in the Constitution over the period from 2015 to April 2018, a series of new laws and amendments had been passed, focusing mainly on the areas related to eradicating violence against women, fighting corruption and protecting those reporting it, and regulating fishing, national system of assessment, health insurance, and protection of forests.

The legislation of the local authority also explicitly stipulates that the requirements of sustainable development must be respected within the set of local development plans, the operation of public utilities, and the preparation of local urban plans.

The Court of Accounts recommends further elaboration of the constitutional principles related to sustainable development, particularly the establishment of the Commission for Sustainable Development and the Rights of Future Generations, ensuring that the concept of sustainable development is taken into consideration, in its social, economic and environmental dimensions, when drafting legal texts.

#### ***b) Inclusion of Sustainable Development Goals within Tunisian Policies***

In accordance with Paragraph 2 of the United Nations resolution on the Sustainable Development Agenda, the Heads of State and Government committed themselves to work toward the full implementation of the Agenda by 2030. Paragraph 21 of the same Resolution provides that each country should integrate the goals of the Agenda into national policies and programs, taking into account its development realities and national priorities.

Besides, the Tunisian Government's commitment to the development and implementation of strategies and policies relevant to the concept of sustainable development precedes the adoption of the 2030 Agenda, dating back to the post-Independence period when the development policies were initiated: those policies aimed at reducing poverty, ensuring education, health, safe drinking water, and other components of sustainable development adopted on the Agenda.

The five-year plan for development (2016-2020), enacted by the law n° 28 of 12 April 2017, is the framework within which Sustainable Development Goals have been included. While the inclusion of Sustainable Development Goals was approved in the five-year plan for development, the junction between those goals and the policies contained in this plan was not clear enough to allow follow-up and issuing reports on their implementation.

With reference to the development plan document, with the exception of the third goal related to "ensuring healthy lives and promoting well-being at all ages, essential to sustainable development" that was clearly included in the health sector segment of the five-year development plan, the integration of the rest of the Sustainable Development Goals was not clear.

The examination of the inclusion of the 169 Sustainable Development targets in the five-year development plan shows that 128 targets are explicitly or implicitly in line with the goals of the plan in the same development areas. The number of targets that could not be clearly linked to the goals of the plan is approximately 12, added to the targets whose implementation extends beyond the scope of a single State, and those that relate to the support of developing countries, or to issues and specificities that do not apply to the reality of the Tunisian State (29 targets). This makes up a total of 41 targets.

It has been shown that 37 out of the 128 targets that meet the objectives of the five-year development plan are only linked to them implicitly and globally due to their attachment to more than one development sector and their multidimensional aspect related to general principles and policies, such as promoting equality and equal opportunities in various development areas and ensuring the rights of different individuals and groups. Hence, the sustainable development targets that are clearly and directly related to the objectives of the development plan raise up to 91 targets, making up 54% of the whole.

For the 91 targets that explicitly meet the objectives of the five-year development plan, it was noted that their setting at the quantum level over the plan period was not comprehensive, as no quantitative estimates had been identified to be reached by the end of the plan period, except for 27 of these targets. However, the rest (64 targets) were either included in a qualitative formula or partially quantified and with some limited aspects, although many of them could be quantified.<sup>7</sup>

While the Sustainable Development Goals (17) are included in the five-year development plan by virtue of their attachment to universally agreed basic development axes, such as education, health and the eradication of poverty, that no development plan can ignore, the inclusion of the targets (169) was not done in a way that ensured their clarity and easy identification within this plan, which might not help to follow up and assess achievements.

Concerning the allocation of financial resources for the implementation of the 2030 Agenda, the examination of the five-year development plan (2016-2020) and the Finance Laws for 2016, 2017 and 2018 shows that Sustainable Development Goals have not been distinguished with special funds, but integrated into the sectoral objectives of the development plan, making it difficult to estimate the size of this allocation and follow up the Government's commitment to its implementation.

The extent to which Tunisia has honored its international commitments on the implementation of Sustainable Development Goals is so important that it requires the government agencies entrusted with the design and coordination of development policies and plans to further clarify the relationship between Sustainable Development Goals and other development objectives to make them easily identified within the development plan and ensure their implementation and evaluation.

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<sup>7</sup> Similar to Target (2.2) on ending all forms of malnutrition and Target (4.6) on ensuring that all youth and a substantial proportion of adults, both men and women, achieve literacy and numeracy by 2030.



## II. Raising a General Awareness and communications with Stakeholders

Raising public awareness of the importance of Sustainable Development Goals and strengthening communication with stakeholders to regulate and follow up the implementation of those goals are the most important conditions to ensure a favourable environment for the successful implementation of those goals.

Before the resolution on 2030 Agenda for Sustainable Development Goals was adopted in September 2015, the Tunisian government had made efforts in the way of involving stakeholders in the diagnosis of national priorities in the field of sustainable development. In 2014, the Tunisian government<sup>8</sup> organized a national consultation on the preparation of the Agenda beyond 2015, which included the questioning of more than 10,000 citizens, which resulted in the identification of 12 priorities<sup>9</sup> for sustainable development that were included in the report entitled “The Tunisia We Want.”

Regarding the promotion of general awareness and sensitization to the importance of implementing the 2030 Agenda, at least 13 national and regional sensitization campaigns were organized to publicize the Agenda for Sustainable Development Goals beyond 2015. However, the sensitization of the Sustainable Development Goals after their finalization and ratification on 25 of September 2015 by the Tunisian State became less taken care of. In fact, the number of events that had been organized until April 2018 was limited to 4 national workshops and a meeting day<sup>10</sup> that were all held in the capital.

In response, the Ministry of Development, Investment and International Cooperation reported that “a training session was organized during January 2017 in Sousse on the promotion of the Sustainable Development Goals on a regional level in partnership between the Southern Development Office and the United Nations Development Program, and with a focus on studying the appropriateness of the regional plan of the governorate of Mednine with the 2030 Agenda for Sustainable Development Goals.”

The Ministry also stated that “despite the multiplicity of initiatives, they remained limited in time and space, and did not include the remote areas. Therefore, during the coming period, especially after the final approval of the United Nations System Support Program in Tunisia by the Minister of Foreign Affairs and the Minister of Investment and International Cooperation on 15 May 2018, a road map will be drawn up to allow more publicization of

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<sup>8</sup>Through the Secretary of State of Development and International Cooperation.

<sup>9</sup>These priorities are divided into two groups: the first one comprises better education, poverty reduction and the right to quality nutrition, better health system, better work, good governance, and reduction of regional disparities, while the second one includes security, better access to drinking water and sanitation systems, reduction of discrimination, persecution and inequality, better transport, improved access to information and communication technologies, and environmental protection.

<sup>10</sup>Initiative of the United Nations Organization on the occasion of the celebration of United Nations day.

the Sustainable Development Goals among the different segments of society through national and regional training sessions and seminars.”

The weakness of the publicization work does not only concern the central and regional government structures with sectoral and territorial competence active in Sustainable Development Goals implementation, but it also included private sector institutions and the civil society organizations, although the reference document for the five-year development (2016-2020) plan stressed the important role of these two parties in the implementation of development goals.

With regard to the private sector, and with the exception of the path followed in the preparation of the five-year development plan, which usually involves coordination with national organizations representing the private sector<sup>11</sup> and workers; until April 2018, it has not been noted that special sensitization activity has been directed toward these parties on the importance of Sustainable Development Goals, despite the existence of some initiatives from the private sector in line with these goals.<sup>12</sup> The same applies to civil society organizations. In fact, the results of the questionnaire addressed to the associations in question show that there is a weakness in the performance of the national official structures in publicizing the ratification by the Tunisian Republic of the 2030 Agenda to civil society organizations.

In this context, it has been noted that although 90% of the associations are considered to be primarily concerned with the Sustainable Development Goals, only 67% of them have been informed of the ratification, among which 34% were given notice one or two years after the date of ratification. Furthermore, it has been noticed that social media was the most effective means of information about the ratification (31%), compared to the other traditional media (25%), as well as seminars and meetings organized by official structures (21%) or associations (21%).

Concerning the role of civil society organizations in implementing Sustainable Development Goals, 91% of the associations responding to the questionnaire reported that they had a role to play in Sustainable Development Goals implementation. The number of associations that reported to have concluded or intended to conclude conventions with the government on the implementation of the 2030 Agenda was five (i.e. 12% of the associations that responded to the questionnaire), of which only 3 provided proofs for that.

As for the follow-up on the implementation of the 2030 Agenda, pursuant to Paragraph 7 of the Resolution n°70/299, issued by the United Nations General Assembly on 29 July 2016 about follow-up on the 2030 Agenda for Sustainable Development and reporting on progress

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<sup>11</sup> Such as the Tunisian Federation of Industry and Commerce or the Tunisian Federation of Agriculture and Fisheries.

<sup>12</sup> Such as “The Institution’s Citizenship Responsibility” program, which is provided by the Confederation of Tunisian Citizenship Institutions that contains a series of measures for institutions to help them create a sound social environment without affecting their economic returns.

in its implementation at the international level, Governments were encouraged to involve civil society and the private sector in this field.

However, it has been observed that a general framework defining the role and regulating the scope of civil society intervention was absent. Indeed, 72% of the associations replying to the questionnaire were not involved in national consultations on setting follow-up mechanisms on the implementation of Sustainable Development Goals. Most of the associations that participated in those events emphasized the necessity of the involvement of civil society, and their most important suggestions<sup>13</sup> focused on the creation of a national observatory or a leadership committee to follow up Sustainable Development Goals that would include the concerned sectors and the civil society components.

The implementation of Sustainable Development Goals, both holistic and multidimensional, requires the concerted efforts of all components of society, which necessitates full awareness of the importance of the challenges posed by the adoption of such goals and a continued sensitizing work by partners. This also requires enhanced partnership with civil society and support for its contribution to the implementation of Sustainable Development Goals, and the establishment of a framework that would regulate the relationship between state structures and civil society organizations and define the role of each party, thereby conferring additional value to the efforts made by the government.

### **III. The System of gathering statistical data and measuring progress towards Sustainable Development Goals**

National statistical systems are crucial in order to follow-up the implementation of public development programs. The central role of national statistical entities in the development and follow-up of indicators was emphasized in the 2030 Agenda. In this context, the United Nations endorsed on 6 June 2017 the “Global indicator framework for the Sustainable Development Goals and targets of the 2030 Agenda for Sustainable Development”. A global review of this framework by the the United Nations Statistical Commission was decided to be done in 2020 and 2025 and states members have to complete it updated with national and regional indicators. The resolutions of the United Nation’s General Assembly in this regard<sup>14</sup> also emphasized the need for a good quality official national statistics to allow sound decision-making in the areas of sustainable development.

The reviewing process has come out with observations regarding the reference framework for follow-up indicators of Sustainable Development Goals and the measurement baseline

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<sup>13</sup> During meetings or seminars held with central and regional directorates, namely the Ministries in charge of Agriculture and Environment, the National Agency of Environmental Protection, the Governorate and the Municipality of Beja, the United Nations Office, and the Institute of Strategic Studies.

<sup>14</sup> The resolution n°68/261 adopted in January 2014 and the resolution n°70/1 adopted in September 2015.

### ***a) Setting the Reference Frame for Follow-up Indicators of Sustainable Development Goals***

As it is mentioned in the United Nations resolution n°70/1, the statistical expert group of the United Nations Statistical Commission has classified the follow-up indicators of Sustainable Development Goals into three groups according to the clarity of their assessment methodology and the availability of statistical data. In this context, and until the end of April 2018, the reference framework for indicators had not been set and adopted. Such a framework should clearly state the classification of different indicators according to national development priorities so that the Tunisian National Institute of Statistics can develop its working procedures and focus on needed indicators for the preparation of national reports on the progress of the 2030 Agenda implementation. This situation is due to the lack of establishment of the structure charged with the follow-up of the implementation of Sustainable Development Goals in the horizon of 2030.

In the absence of an explicit mandate, the Tunisian National Institute of Statistics has started since 2017 to work on an inventory of sustainable development indicators of the 2030 Agenda, comparing them with available national indicators. However, this inventory did not cover all the aspects provided in the international framework of indicators, and it was limited to three areas related to transport, environment and energy.

The review process has also shown that a number of deficiencies in the collection of statistical data, stated by the Court of Accounts on the occasion of its audit conducted on the Institute's management,<sup>15</sup> were not avoided. These deficiencies consist mainly of a continuing failure to sign comprehensive conventions with a number of stakeholders such as Social Security Funds and the Ministries of health and trade, to provide all the required statistical data. Besides, the lack of statistical data on civil records would affect the accuracy of the calculation of some indicators.

In this context, the National Institute of Statistics reported that in 2018 it had prepared draft conventions with the Ministries in charge of Finance, Agriculture, Water Resources and Fisheries, Youth and Sports and the National Social Security Fund. As for the statistics on civil records, the Institute pointed out that the lack of some statistics was due to the lack of data recording at the time of communication, and its observations thereon were submitted to the National Computer Center to make up for this deficiency.

On the other hand, the regional and local dimensions of development were strongly underlined on the 2030 Agenda, through the elaboration of specific targets and indicators. The review process has shown that the development of statistical data at the regional and local levels by the Institute still suffers from deficiencies, especially the application of the

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<sup>15</sup> The synthesis report on the National Institute of Statistics, published in the thirtieth annual report of the Court of Accounts, in June 2017.

statistical development strategy on the regional level<sup>16</sup>. This situation would not help for efficient planning, programming, and implementing the development interventions.

The Institute reported that it had established a geographical database for basic educational infrastructure equipments and is currently working on health infrastructure, setting a methodology for the development of regional indicators such as poverty rate and gross domestic product (GDP).

The Court of Accounts recommends that an inventory and a classification of indicators for sustainable development should be completed expeditiously and that parties involved in its preparation be identified so as to foster follow-up of the 2030 Agenda SDGs. The Court also recommends that the new Tunisian nomenclature of activities<sup>17</sup> be reinforced in order to develop mechanisms for the collection and the rank of economic and social statistical information, ensuring its homogeneity, facilitating its communication and comparison, both nationally and internationally, as well as paying particular attention to statistics in the regional and local levels.

#### **b) *Setting a Measurement Baseline***

Follow-up of the progress of Sustainable Development Goals in the horizon of 2030 requires the establishment of a measurement baseline that gathers all indicators related to national development priorities, thus helping to ensure that their implementation be monitored and that comparisons be conducted annually and internationally.

Due to the absence of the structure in charge of following up the progress of the implementation of Sustainable Development Goals and of proper distribution of roles among the different stakeholders and definition of their assignments, there is no indication that a comprehensive measurement baseline had been available until the end of April 2018.

On the other hand, the Court of Accounts investigated the opinions of a sample of NGOs on indicators measuring the progress of the implementation of Sustainable Development Goals related to their areas of activity and based on their readiness to contribute to the collection of data needed for evaluation. 35% of NGOs that responded to the survey reported that the indicators mentioned are weak and unclear, mainly those related to the eradication of poverty, water, sanitation, energy, climate, and terrestrial and marine lives. 33 % of NGOs also expressed difficulty in measuring a number of goals, among which are the above-mentioned ones, and other goals relating to sustainable cities, peace and security.

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<sup>16</sup> The Regional statistics development strategy is within the framework of technical support from the European Union for the National Institute of Statistics.

<sup>17</sup>By the decree n°390 of 2017 dated 9 March 2017, relating to the establishment of a target-driven unit to implement the project of regulating the conduct of economic activity, licenses and to set the Tunisian classification of activities.

The survey results reflected the readiness of 77% of the NGOs to collect the data needed to calculate the indicators that monitor the progress of Sustainable Development Goals. According to their responses, 43.75% of them (21 out of 48 NGOs) had already participated in the preparation of research or studies organized by public organisms. This includes contribution to environmental studies in their regions and partnership with a number of public structures such as the Presidency of the Republic, the the Presidency of the Government, the Anti-Corruption National Instance, the Ministry of Health, and a number of Regional Directorates for Agricultural Development.

The Court of Accounts recommends that a measurement baseline be established expeditiously to monitor the goals of the 2030 Agenda and that the relationships with the components of civil society in the fields of monitoring the implementation of Sustainable Development Goals be strengthened.

#### **IV. Follow-up Mechanisms and Issue of Reports**

Countries and governments that ratified the United Nations Resolution on the 2030 Agenda for Sustainable Development have pledged to follow up the implementation of the Agenda at the national, regional and global<sup>18</sup> levels over the coming 15 years.

A follow-up framework was established, based on a set of principles, the most important of which are the voluntary principle of governments and the openness to the participation of all the parties involved in this process. This aims at ensuring that progress in the implementation of the Agenda is monitored and necessary adjustments are made, taking into account the challenges and problems that the government can face along the implementation process.

The follow-up and reporting on progress in the implementation of the 2030 Agenda are made on the national, regional and global levels. The reviewing process has shown that the Tunisian state had a delay in establishing the follow-up mechanisms.

##### ***a) Follow-up at the National Level***

The 2030 Agenda implementation follow up and the issue of reports on the progress made at the national level are of utmost importance, as they enable the government to identify challenges and contribute to exchanging expertise and efficient practices, the elaboration of recommendations and learning from the experiences presented at the regional and international levels. The United Nations Resolution on the 2030 Agenda for Sustainable Development identified the potential stakeholders in this process, mainly governments, parliaments, civil society, and the private sector. In this regard, governments are held responsible for follow-up and monitoring progress achieved at the national, regional and international levels through publishing reports thereon.

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<sup>18</sup>Paragraph 47 of the resolution n°70/1 of the General Assembly on 2030 Agenda for Sustainable Development.

Congruently with its keenness on achieving Sustainable Development Goals, the Tunisian government pledged in the five-year development plan (2016-2020) document to establish a national structure to follow up these goals, taking into account national specificities and priorities. However, this structure had not been established until April 2018, which did not help to set a framework for accountability that ensures proper coordination and monitoring of sustainable development initiatives. This delay led to the absence of task distribution among the various stakeholders in the implementation of Sustainable Development Goals and the areas of intervention and responsibilities of each one of them.

Being in charge of preparing national development strategies and plans, the Ministry of Development, Investment and International Cooperation is responsible for monitoring the implementation of public and regional projects and programs, within which Sustainable Development Goals are included. Under the supervision of this Ministry, the National Institute of Statistics is also responsible for providing data and carrying out the statistical measurement of indicators for achieving these goals.

The Ministry has been proved to monitor the implementation of Sustainable Development Goals in accordance with the macro approach, which covers all sectors of the State. It should be noted that, in relation to horizontal goals and to those including more than one sector, there is no clear distribution of roles among the various governmental structures involved, neither on the follow up of their implementation nor on the issue of periodic statements and reports thereon. Among the Sustainable Development Goals with no specific government entity responsible for their implementation and follow up, are goals 1(poverty eradication), 2 (hunger eradication), 5 (gender equality), 8 (decent work and economic growth), 10 (reduced inequalities), 11 (sustainable cities and communities), 12 (responsible consumption and production) and 16 (peace, justice and strong institutions). While the public structures responsible for implementing some of these goals can be easily identified, a clear identification of the parties in charge of the remaining goals is required.

Therefore, it is necessary to quickly establish an institutional framework that would determine the role and scope of the intervention of each party and ensure coordination between the different involved parties with the aim of giving effect to the commitments made in this regard.

On the other hand, the above-mentioned United Nations resolution n° 70/1 stressed the importance of accountability in implementing Sustainable Development Goals so as to ensure tangible results for citizens. In this regard, the resolution enabled national parliaments (para. 79) to support the following up of the implementation of the Agenda for Sustainable Development and organize presentations on progress delivered by governments.

By virtue of Law n°28 of 25 April 2017, the Assembly of the Representatives of the People endorsed the five-year development plan (2016-2020), which included in its overall content

a special segment concerned with ensuring the achievement of the 17 Sustainable Development Goals and the need to establish a national structure to follow up the implementation of these goals. However, it turns out that the role of the Assembly in the political accountability of the government in implementing Sustainable Development Goals and the evaluation of its commitment to fulfilling international conventions, remains in need of further activation.

The Court of Accounts calls on the Assembly of the Representatives of the People, as part of its role in oversight government policies and programs, to strengthen its follow-up and accountability mechanisms to implement government commitments in respect of the 2030 Agenda. The Court also calls for further intensification of the sensitization and media work on Sustainable Development Goals and stresses the role of the Assembly members in putting the agenda into effect and in following up implementation so as to ensure the achievement of the goals in the set deadlines.

Moreover, the Court calls on the Assembly of the Representatives of the People to activate the requirements of article 129 of the Constitution of the Republic of Tunisia, speeding up the establishment of the Independent Constitutional Commission for Sustainable Development and the Rights of Future Generations as an advisory body and having its opinion on draft laws about economic, social and environmental issues, and development plans.

#### ***b) Follow-up at the Regional and Global Levels***

As provided in Paragraph 47 of The United Nations General Assembly Resolution n°70/1 of 25 September 2015 on Transforming our world: the 2030 Agenda for Sustainable Development, the High-level Political Forum under the auspices of the General Assembly and the Economic and Social Council will have the central role in overseeing follow-up and review at the global level.

Under The United Nations General Assembly Resolution n°70/299 of 29 July 2016 on Follow-up and review of the 2030 Agenda for Sustainable Development at the global level, the Forum includes presentations of national, voluntary and regional reports on progress in the implementation of the 2030 Agenda. The periodic meetings of the High-level Political Forum have been held every four years under the leadership of the General Assembly at the level of heads of State and Government, and annually under the auspices of the Economic and Social Council at the ministerial level. The Forum convened its first annual meeting in 2016, at which 22 countries presented reports on the progress in the implementation of the Agenda. In 2017, 43 States presented their reports thereon.

According to the reviewing process, since the start of the implementation of the 2030 Agenda in 2016 and until April 2018, the Tunisian state had not submitted any report. While the voluntary nature of the follow-up reporting processes of the 2030 Agenda for



Sustainable Development is established, this process will enable the Tunisian government to undertake a systematic assessment of achievements in order to identify the constraints and challenges that it may face, value its experience at the international level, strengthen cooperation and partnership between the different stakeholders and seek additional funding.

In its response, the Ministry of Development, Investment and International Cooperation reported that “Tunisia have been included in the list of countries that will submit their reports in 2019 and listed in the website of the international organization. The voluntary national review will be prepared by the set deadlines, adopting a participatory approach.”

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The 2030 Agenda for Sustainable Development adopted by the countries of the United Nations in 2015 represented a qualitative leap in terms of the adopted development approach, compared to previous similar agenda such as the Millennium Development Goals (2000-2015). The Agenda is characterized by its inclusion of all countries regardless of their level of progress and participatory path between the governmental, private sectors and civil society components. Since the beginning of the preparation for the new Agenda in 2014, the Tunisian Government has started to define its development priorities, which were shaped within the document of the five-year development plan (2016-2020).

The reviewing process has shown that the Tunisian state has fulfilled a number of key requirements for the implementation of the 2030 Agenda for Sustainable Development. These requirements include in particular the clarity of political commitment by ratifying the United Nations Resolution n°70/1 in September 2015 on the 2030 Agenda for Sustainable Development, the explicit recognition thereof in the above-mentioned five-year development plan document, and the efforts made by the public authorities since 2014 to consolidate participatory approach and involve civil society components in setting a preliminary list of national development priorities for “The Tunisia We Want.”

On the other hand, the reinforcement of the Tunisian State's readiness to implement the Agenda for Sustainable Development calls for the elimination of several shortcomings. In this context, the Court of Accounts recommends that the endeavours to bring sustainable development requirements into the legal texts should be supported, that constitutional and operational structures mandated to ensure that sustainable development needs are included and followed up should be established, and that national sustainable development trends are developed with greater precision to be set against the United Nations Development Agenda.

The Tunisian State is also called upon to intensify the process of sensitization with all partners so as to make it more comprehensive and continuous, to clarify the relationship between state structures, civil society organizations and the private sector, and to define

their respective roles, thereby adding value to each party's efforts and supporting its contribution to the implementation of Sustainable Development Goals.

As for the provision of statistical data and the preparation of appropriate follow-up indicators, the Court recommends to stimulate the pace of ongoing work on the inventory and classification of those indicators, to identify involved parties in its development and accelerate the adoption of a reference measurement database for all sustainable development indicators to ensure follow-up on the implementation of the 2030 Agenda.

In order to avoid delay in establishing the necessary follow-up mechanisms and the issue of self-revision reports on progress in the implementation of Sustainable Development Goals, the Court of Accounts recommends to activate the oversight role of parliament on the government's development programs, to strengthen the follow-up and accountability mechanisms on the 2030 Agenda and to ensure that the national report on progress in the implementation of Sustainable Development Goals be presented to the High-level Political Forum in 2019.