



Social Expenditure Monitor Manual for Tunisia



Shared Prosperity **Dignified Life**





Shared Prosperity **Dignified Life**



VISION

ESCWA, an innovative catalyst for a stable, just and flourishing Arab region

MISSION

Committed to the 2030 Agenda, ESCWA's passionate team produces innovative knowledge, fosters regional consensus and delivers transformational policy advice. Together, we work for a sustainable future for all.



Social Expenditure Monitor Manual for Tunisia



United Nations
Beirut

Note: This document has been reproduced in the form in which it was received, without formal editing.

2400509E

Summary

This manual serves as a detailed reference on the methodology for constructing the Social Expenditure Monitor (SEM) indicators for Tunisia. The SEM indicators are defined based on ESCWA's Social Expenditure Monitor for Arab States (ESCWA, 2019) and have been tailored to the Tunisian context. The manual is designed to guide users in developing the SEM indicators based on programs and subprograms and their respective codes in Tunisia. The methodology (codes) used to generate these indicators is derived from the Tunisian Budget Law, from different line ministries (annex I). Additionally, this manual serves as a bridge between the Tunisian budget lines and the IMF 2014 Classification of the Functions of Government (COFOG) codes, following the SEM mapping methodology.

Throughout this manual, the Tunisian public ministries/entities contributing to the seven dimensions of the SEM are identified along with their corresponding programs and subprograms. Each program consists of several subprograms, and within each subprogram, there is a set of items. In some cases, an entire subprogram maps directly to one indicator (i.e., all the items within the subprogram map to the indicator). In other cases, the items within a subprogram map to different indicators. Therefore, this manual provides a detailed mapping of these programs and subprograms, along with a summary of the items mapped to the SEM indicators. The details of the items are available in an Excel file which can be provided upon request. This manual also identifies the main SEM beneficiary categories corresponding to each expenditure. It is important to note that in some instances, the same subprogram will appear twice in the mapping table for a single indicator. This occurs because different line items within the same subprogram may target different beneficiary categories.

Economic Classification Categories in Tunisia

Title Code and Description	Section Code and Description	Part Code and Description (2 digits code)	Further Disaggregation into Article codes (3-digit code)	Further Disaggregation into paragraph codes (4 digit code)	Further Disaggregation into sub-paragraph codes (3-digit code)
1 Current	1 Current Expenditure	01 Compensation of employees	✓	✓	✓
		02 Purchases of goods and services	✓	✓	✓
		03 Public Interventions	✓	✓	✓
		04 Unallocated Expenditures	X		
	2 Interest on the Public Debt	05 Interest on Public Debt	X		
2 Capital	3 Capital Expenditure	06 Direct Investments	✓	✓	
		07 Public Financing	✓	✓	
		08 Unallocated Expenditures	✓	✓	
		09 Capital Expenditures paid from assigned foreign loans	✓	✓	
	4 Repayment of Principal on the Public Debt	10 Repayment of Principal on the Public Debt	X		
Funds	5 Funds	11 Special Treasury Funds	✓		
		12 Cost-Sharing Funds	✓		

Note: ✓ implies that the codes are applicable to the SEM framework. X implies that the codes are not applicable to the SEM framework.

SEM Main Beneficiaries Codes

SEM Beneficiary Code	SEM Beneficiary Description	SEM Beneficiary Abbreviation
01	Children	Children
02	Youth	Youth
03	Adults	Adults
04	Older persons	Older persons
05	Persons with disabilities, sickness, and survivors	PWDSS
06	Socially marginalized or at risk of social exclusion, refugees and immigrants	SMRRI
07	Households/Families	Households/Families
08	Benefits to community at large	BCAL
09	Institutional development and administrative support	IDAS
10	Monitoring and evaluation	ME
11	Multiple population categories (01,02,03,04,05,06)	MPC (01-06)
12	Multiple population categories (Female (02,03))	MPC (Female (02-03))
13	Multiple population categories (02 Youth, 03 Adults)	MPC (02-03)

Note: Multiple beneficiary categories reflect the expenditures that were not allocated to a single key beneficiary due to insufficient information on the expenditures in the budget. Three categories of Multiple population categories were identified while mapping Tunisia's budget to the SEM framework, which are: (a) Multiple beneficiary categories (01,02,03,04,05,06) reflecting the total population (b) Multiple beneficiary categories (Female (02,03)) reflecting young females and adult females (c) Multiple beneficiary categories (02,03): reflecting Youth and Adults.

Classification of the Functions of Government (COFOG) codes and Description

Code	Description		
701	General public services		
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	7014	Basic research
70111	Executive and legislative organs (CS)	70140	Basic research (CS)
70112	Financial and fiscal affairs (CS)	7015	R&D General public services
70113	External affairs (CS)	70150	R&D General public services (CS)
7012	Foreign economic aid	7016	General public services N.E.C.
70121	Economic aid to developing countries and countries in transition (CS)	70160	General public services N.E.C. (CS)
70122	Economic aid routed through international organizations	7017	Public debt transactions
7013	General services	70170	Public debt transactions (CS)
70131	General personnel services (CS)	7018	Transfers of a general character between different levels of government
70132	Overall planning and Statistical services (CS)	70180	Transfers of a general character between different levels of government (CS)
70133	Other general services (CS)		
702	Defense		
7021	Military defense	70230	Foreign military aid (CS)
70210	Military defense (CS)	7024	R&D defense
7022	Civil defense (CS)	70240	R&D defense (CS)
70220	Civil defense (CS)	7025	Defense N.E.C.
7023	Foreign military aid	70250	Defense N.E.C. (CS)
703	Public order and safety		
7031	Police services	7034	Prisons
70310	Police services (CS)	70340	Prisons (CS)
7032	Fire protection services	7035	R&D Public order and safety
70320	Fire protection services (CS)	70350	R&D Public order and safety (CS)

Code	Description		
7033	Law courts	7036	Public order and safety N.E.C.
70330	Law courts (CS)	70360	Public order and safety N.E.C. (CS)
704	Economic affairs		
7041	General economic, commercial, and labour affairs	70453	Railway transport (CS)
70411	General economic and commercial affairs (CS)	70454	Air transport (CS)
70412	General labour affairs (CS)	70455	Pipeline and other transport (CS)
7042	Agriculture, forestry, fishing and hunting	7046	Communication
70421	Agriculture (CS)	70460	Communication (CS)
70422	Forestry (CS)	7047	Other industries
70423	Fishing and hunting (CS)	70471	Distributive trades, storage, and warehousing (CS)
7043	Fuel and energy	70472	Hotels and restaurants (CS)
70431	Coal and other solid mineral fuels (CS)	70473	Tourism (CS)
70432	Petroleum and natural gas (CS)	70474	Multipurpose development projects (CS)
70433	Nuclear fuel (CS)	7048	R&D Economic affairs
70434	Other fuels (CS)	70481	R&D General economic, commercial, and labour affairs (CS)
70435	Electricity (CS)	70482	R&D Agriculture, forestry, fishing and hunting (CS)
70436	Non-electric energy (CS)	70483	R&D Fuel and energy (CS)
7044	Mining, manufacturing, and construction	70484	R&D Mining, manufacturing, and construction (CS)
70441	Mining of mineral resources other than mineral fuels (CS)	70485	R&D Transport (CS)
70442	Manufacturing (CS)	70486	R&D Communication (CS)
70443	Construction (CS)	70487	R&D Other industries (CS)
7045	Transport	7049	Economic affairs N.E.C.
70451	Road transport (CS)	70490	Economic affairs N.E.C. (CS)
705	Environmental protection		
7051	Waste management	7054	Protection of biodiversity and landscape
70510	Waste management (CS)	70540	Protection of biodiversity and landscape (CS)
7052	Waste water management	7055	R&D environmental protection

Code	Description		
70520	Waste water management (CS)	70550	R&D environmental protection (CS)
7053	Pollution abatement	7056	Environmental protection N.E.C.
70530	Pollution abatement (CS)	70560	Environmental protection N.E.C. (CS)
706	Housing and community amenities		
7061	Housing development	7064	Street lighting
70610	Housing development (CS)	70640	Street lighting (CS)
7062	Community development	7065	R&D Housing and community amenities
70620	Community development (CS)	70650	R&D Housing and community amenities (CS)
7063	Water supply	7066	Housing and community amenities N.E.C.
70630	Water supply (CS)	70660	Housing and community amenities N.E.C. (CS)
707	Health		
7071	Medical products, appliances, and equipment	70731	General hospital services (IS)
70711	Pharmaceutical products (IS)	70732	Specialized hospital services (IS)
70712	Other medical products (IS)	70733	Medical and maternity center services (IS)
70713	Therapeutic appliances and equipment (IS)	70734	Nursing and convalescent home services (IS)
7072	Outpatient services	7074	Public health services
70721	General medical services (IS)	70740	Public health services (IS)
70722	Specialized medical services (IS)	7075	R&D Health
70723	Dental services (IS)	70750	R&D Health (CS)
70724	Paramedical services (IS)	7076	Health N.E.C.
7073	Hospital services	70760	Health N.E.C. (CS)
708	Recreation, culture, and religion		
7081	Recreational and sporting services	7084	Religious and other community services
70810	Recreational and sporting services (IS)	70840	Religious and other community services (CS)
7082	Cultural services	7085	R&D Recreation, culture, and religion
70820	Cultural services (IS)	70850	R&D Recreation, culture, and religion (CS)
7083	Broadcasting and publishing services	7086	Recreation, culture, and religion N.E.C.
70830	Broadcasting and publishing services (CS)	70860	Recreation, culture, and religion N.E.C. (CS)

Code	Description		
709	Education		
7091	Pre-primary and primary education	7093	Post-secondary non-tertiary education
70911	Pre-primary education (IS)	70930	Post-secondary non-tertiary education
70912	Primary education (IS)	7094	Tertiary education
7092	Secondary education	70941	First stage of tertiary education (IS)
70921	Lower-secondary education (IS)	70942	Second stage of tertiary education (IS)
70922	Upper-secondary education	7095	Education not definable by level
709	Education		
70950	Education not definable by level (IS)	70970	R&D Education (CS)
7096	Subsidiary services to education	7098	Education N.E.C.
70960	Subsidiary services to education (IS)	70980	Education N.E.C. (CS)
7097	R&D Education		
710	Social protection		
7101	Sickness and disability	71050	Unemployment (IS)
71011	Sickness (IS)	7106	Housing
71012	Disability (IS)	71060	Housing (IS)
7102	Old age	7107	Social exclusion N.E.C
71020	Old age (IS)	71070	Social exclusion N.E.C. (IS)
7103	Survivors	7108	R&D Social protection
71030	Survivors (IS)	71080	R&D Social protection (CS)
7104	Family and children	7109	Social protection N.E.C.
71040	Family and children (IS)	71090	Social protection N.E.C. (CS)
7105	Unemployment	71050	Unemployment (IS)

Source: IMF Manual (2014).

Education dimension: Mapping of budget codes to SEM indicators

1.1 Early childhood education

Entity/Ministry code	Program code and description	How many subprograms are mapped? (out of total)	Subprogram code and description	Is the subprogram entirely mapped to the indicator?	Within mapped subprogram: items mapped	Fund code and description	Bridging with 5 Digits COFOG	Main beneficiaries
29	1 Primary education	1/2	11 Primary education (central)	No	9/193	N.A	70911	Children
29	9 Leadership and support	1/2	91 Leadership and support (all governorates)	No	6/190	N.A	70911	Children
35	2 Childhood	1/2	21 Leadership of childhood program	No	4/134	N.A	70911	Children
28	3 Social development program	1/2	31 Social development (central)	No	1/189	N.A	70911	Persons with disabilities, sickness and survivors (PWDSS)

Note: When it is stated that the subprogram spans across all governorates, this means that the same subprogram exist in each of the 24 governorates. N.A implies not applicable.

1.2 Primary education

Entity/Ministry code	Program code and description	How many subprograms are mapped? (out of total)	Subprogram code and description	Is the subprogram entirely mapped to the indicator?	Within mapped subprogram: items mapped	Fund code and description	Bridging with 5 Digits COFOG	Main beneficiaries
29	1 Primary education	2/2	11 Primary education (central)	No	184/193	N.A	70912	Children
29	1 Primary education	2/2	12 Primary education (all governorates)	Yes	392/398	N.A	70912	Children
29	1 Primary education	2/2	12 Primary education (all governorates)	Yes	6/398	N.A	70912	PWDSS

1.3 Secondary education

Entity/Ministry code	Program code and description	How many subprograms are mapped? (out of total)	Subprogram code and description	Is the subprogram entirely mapped to the indicator?	Within mapped subprogram: items mapped	Fund code and description	Bridging with 5 Digits COFOG	Main beneficiaries
29	2 Lower and upper secondary education program	2/2	21 Lower and upper secondary (central)	Yes	1712/1717	N.A	70921 and 70922	Children
29	2 Lower and upper secondary education program	2/2	21 Lower and upper secondary (central)	Yes	5/1717	N.A	70921 and 70922	PWDSS
29	2 Lower and upper secondary education program	2/2	22 Lower and upper secondary (all governorates)	Yes	765/768	N.A	70921 and 70922	Children
29	2 Lower and upper secondary education program	2/2	22 Lower and upper secondary (all governorates)	Yes	3/768	N.A	70921 and 70922	PWDSS

1.4 Post-secondary skill training

Entity/Ministry code	Program code and description	How many subprograms are mapped? (out of total)	Subprogram code and description	Is the subprogram entirely mapped to the indicator?	Within mapped subprogram: items mapped	Fund code and description	Bridging with 5 Digits COFOG	Main beneficiaries
16	5 Agricultural higher education, research, training and guidance	1/3	52 Agricultural training and guidance (central)	No	85/104	N.A	70930	Youth
25	1 Arts program	1/1	11 Arts development (central level)	No	40/133	N.A	70930	Youth
28	3 Social development program	1/2	31 Social development (central)	No	31/189	N.A	70930	PWDSS
31	1 Vocational training program	1/1	11 Leadership of vocational training program	No	2/68	N.A	70930	MPC (Female (02-03))

Entity/Ministry code	Program code and description	How many subprograms are mapped? (out of total)	Subprogram code and description	Is the subprogram entirely mapped to the indicator?	Within mapped subprogram: items mapped	Fund code and description	Bridging with 5 Digits COFOG	Main beneficiaries
31	1 Vocational training program	1/1	11 Leadership of vocational training program	No	65/68	N.A	70930	Youth
31	N.A	N.A	N.A	N.A	N.A	27 Fund for the advancing training	70930	Youth
35	1 Women, family and equal opportunities program	1/1	11 Leadership of women, family and equal opportunities program	No	1/130	N.A	70930	MPC (Female (02-03))
41	2 Supporting sectoral and regional development program	1/1	21 Supporting sectoral and regional development	No	10/156	N.A	70930	Youth

1.5 Tertiary education

Entity/Ministry code	Program code and description	How many subprograms are mapped? (out of total)	Subprogram code and description	Is the subprogram entirely mapped to the indicator?	Within mapped subprogram: items mapped	Fund code and description	Bridging with 5 Digits COFOG	Main beneficiaries
30	1 Higher education program	2/2	11 Leadership of university trainings	Yes	All codes	N.A	70941 and 70942	Youth
30	1 Higher education program	2/2	12 Training and pedagogy (all governorates)	Yes	All codes	N.A	70941 and 70942	Youth
30	3 University services program	4/4	31 Leadership of university services	No	22/33	N.A	70941 and 70942	Youth
30	3 University services program	4/4	32 University services in the North	Yes	All codes	N.A	70941 and 70942	Youth

Entity/Ministry code	Program code and description	How many subprograms are mapped? (out of total)	Subprogram code and description	Is the subprogram entirely mapped to the indicator?	Within mapped subprogram: items mapped	Fund code and description	Bridging with 5 Digits COFOG	Main beneficiaries
30	3 University services program	4/4	33 University services in the Center	Yes	All codes	N.A	70941 and 70942	Youth
30	3 University services program	4/4	34 University services in the South	Yes	All codes	N.A	70941 and 70942	Youth
30	N.A	N.A	N.A	N.A	N.A	01 Fund for the various contributions for the realization of the University of Zaytuna	70941 and 70942	Youth
11	1 Religious development program	1/2	11 Leadership of religious affairs	No	24/27	N.A	70941 and 70942	Youth
16	5 Agricultural higher education, research, training and guidance	1/3	51 Agricultural higher education and research (central)	No	123/426	N.A	70941 and 70942	Youth
23	1 Tourism and handcrafts program	1/2	11 Leadership of tourism sector	No	2/29	N.A	70941 and 70942	Youth
24	9 Leadership and support program	1/1	91 Leadership and support	No	9/142	N.A	70941 and 70942	Youth
26	3 Physical education program	1/1	31 Physical education and physical activities	No	15/357	N.A	70941 and 70942	Youth
28	9 Leadership and support program	1/2	91 Leadership and support	No	8/150	N.A	70941 and 70942	Youth

Entity/Ministry code	Program code and description	How many subprograms are mapped? (out of total)	Subprogram code and description	Is the subprogram entirely mapped to the indicator?	Within mapped subprogram: items mapped	Fund code and description	Bridging with 5 Digits COFOG	Main beneficiaries
35	2 Childhood program	1/2	21 Leadership of childhood program	No	4/134	N.A	70941 and 70942	Youth

1.6 Education for Adults

Entity/Ministry code	Program code and description	How many subprograms are mapped? (out of total)	Subprogram code and description	Is the subprogram entirely mapped to the indicator?	Within mapped subprogram: items mapped	Fund code and description	Bridging with 5 Digits COFOG	Main beneficiaries
28	3 Social development program	1/2	31 Social development (central)	No	24/189	N.A	70950	Adults

1.7 Research and use of technology on advancing education

Entity/Ministry code	Program code and description	How many subprograms are mapped? (out of total)	Subprogram code and description	Is the subprogram entirely mapped to the indicator?	Within mapped subprogram: items mapped	Fund code and description	Bridging with 5 Digits COFOG	Main beneficiaries
30	2 Scientific research program	2/2	21 Scientific research structures and programs	No	242/260	N.A	70970	BCAL
30	2 Scientific research program	2/2	22 Support and development of research activities	Yes	All codes	N.A	70970	BCAL
30	9 Leadership and support for scientific research program	1/1	91 Leadership and support	Yes	All codes	N.A	70970	BCAL
31	1 Vocational training program	1/1	11 Leadership of vocational training program	No	1/68	N.A	70970	BCAL

1.8 Other expenditures on education

Entity/Ministry code	Program code and description	How many subprograms are mapped? (out of total)	Subprogram code and description	Is the subprogram entirely mapped to the indicator?	Within mapped subprogram: items mapped	Fund code and description	Bridging with 5 Digits COFOG	Main beneficiaries
19	1 Interior trade program	1/2	11 Interior trade (central)	No	2/785	N.A	70980	Children
29	9 Leadership and support program	1/2	91 Leadership and support program (central)	No	2/320	N.A	70980	Children
29	N.A	N.A	N.A	N.A	N.A	01 Fund for the organization of examinations and debates	70980	Children

Note: This indicator is specifically tailored to Tunisia's context. It includes educational support at all levels of school education, including subsidies for paper used in school printing and notebooks.

1.99 Administrative and institutional support

Entity/Ministry code	Program code and description	How many subprograms are mapped? (out of total)	Subprogram code and description	Is the subprogram entirely mapped to the indicator?	Within mapped subprogram: items mapped	Fund code and description	Bridging with 5 Digits COFOG	Main beneficiaries
29	9 Leadership and support program	2/2	91 Leadership and support program (central)	Yes	318/320	N.A	70980	IDAS
29	9 Leadership and support program	2/2	92 Leadership and support (all governorates)	Yes	All codes	N.A	70980	IDAS
29	N.A	N.A	N.A	N.A	N.A	03 Fund of back to school	70980	Children
30	9 Leadership and support program	1/1	91 Leadership and support	No	109/165	N.A	70980	IDAS

Note: Programs associated with this indicator primarily include administration and support services subprograms and items.

Health and nutrition dimension: Mapping of budget codes to SEM indicators

2.1 Outpatient services (including residential care) and 2.2 Inpatient hospital services

Entity/Ministry code	Program code and description	How many subprograms are mapped? (out of total)	Subprogram code and description	Is the subprogram entirely mapped to the indicator?	Within mapped subprogram: items mapped	Fund code and description	Bridging with 5 Digits COFOG	Main beneficiaries
27	1 Basic health services program	2/2	11 Basic health care services (central)	No	125/173	N.A	70721, 70722, 70723, 70724	Multiple Population groups (01,02,03,04,05,06)
27	1 Basic health services program	2/2	12 Basic health care services (all governorates)	Yes	All codes	N.A	70721, 70722, 70723, 70724	MPC (01-06)
27	2 Hospital health services program	2/2	21 Hospital health services (central)	No	552/647	N.A	70721, 70722, 70723, 70724	MPC (01-06)
27	2 Hospital health services program	2/2	22 Hospital health services (all governorates)	Yes	All codes	N.A	70721, 70722, 70723, 70724	MPC (01-06)
27	3 Research and university hospital services program	4/4	31 Leadership of the university hospital research and services program	No	388/508	N.A	70721, 70722, 70723, 70724	MPC (01-06)
27	3 Research and university hospital services program	4/4	32 Specialized services and health safety	No	2/8	N.A	70721, 70722, 70723, 70724	MPC (01-06)
27	3 Research and university hospital services program	4/4	33 Specialized services and health safety in Tunis	No	39/52	N.A	70721, 70722, 70723, 70724	MPC (01-06)
27	3 Research and university hospital services program	4/4	34 Specialized services and health safety in Munistir	Yes	All codes	N.A	70721, 70722, 70723, 70724	MPC (01-06)
27	9 Leadership and support program	1/1	91 Leadership and support	No	23	N.A	70721, 70722, 70723, 70724	MPC (01-06)

2.3 Reproductive health care

Entity/Ministry code	Program code and description	How many subprograms are mapped? (out of total)	Subprogram code and description	Is the subprogram entirely mapped to the indicator?	Within mapped subprogram: items mapped	Fund code and description	Bridging with 5 Digits COFOG	Main beneficiaries
27	1 Basic health services program	1/2	11 Basic health care services (central)	No	1/173	N.A	70733	MPC (Female (02-03))
27	2 Hospital health services program	1/2	21 Hospital health services (central)	No	20/647	N.A	70733	MPC (Female (02-03))
27	3 Research and university hospital services program	1/4	31 Leadership of the university hospital research and services program	No	15/508	N.A	70733	MPC (Female (02-03))

2.4 Discrimination against women and gender- based violence

Entity/Ministry code	Program code and description	How many subprograms are mapped? (out of total)	Subprogram code and description	Is the subprogram entirely mapped to the indicator?	Within mapped subprogram: items mapped	Fund code and description	Bridging with 5 Digits COFOG	Main beneficiaries
02	2 Presidential security and protection of official representatives	1/1	21 Presidential security and protection of public figures	No	1/82	N.A	N.A	MPC (01-06)
03	1 Supervision	1/1	11 Supervision	No	4/61	N.A	N.A	MPC (01-06)

Entity/Ministry code	Program code and description	How many subprograms are mapped? (out of total)	Subprogram code and description	Is the subprogram entirely mapped to the indicator?	Within mapped subprogram: items mapped	Fund code and description	Bridging with 5 Digits COFOG	Main beneficiaries
07	9 Leadership and support program	1/2	91 Leadership and support	No	1/56	N.A	N.A	MPC (01-06)
35	1 Women, family and equal opportunities program	1/1	11 Leadership of women, family and equal opportunities program	No	124/130	N.A	N.A	MPC (Female (02-03))
35	2 Childhood program	1/2	21 Leadership of childhood program	No	1/134	N.A	N.A	MPC (01-06)

2.5 Public health services

Entity/Ministry code	Program code and description	How many subprograms are mapped? (out of total)	Subprogram code and description	Is the subprogram entirely mapped to the indicator?	Within mapped subprogram: items mapped	Fund code and description	Bridging with 5 Digits COFOG	Main beneficiaries
27	1 Basic health services program	1/2	11 Basic health care services (central)	No	32/173	N.A	70740	MPC (01-06)
27	N.A	N.A	N.A	N.A	N.A	06 Account for preventing and response to health pandemics	70740	MPC (01-06)
27	N.A	N.A	N.A	N.A	N.A	38 Fund for Supporting Public Health	70740	MPC (01-06)

2.6 Expenditure on medicines, medical products, appliances and equipment

Entity/Ministry code	Program code and description	How many subprograms are mapped? (out of total)	Subprogram code and description	Is the subprogram entirely mapped to the indicator?	Within mapped subprogram: items mapped	Fund code and description	Bridging with 5 Digits COFOG	Main beneficiaries
27	1 Basic health services program	1/2	11 Basic health care services (central)	No	15/173	N.A	70711, 70712, 70713	MPC (01-06)
27	2 Hospital health services program	1/2	21 Hospital health services (central)	No	66/647	N.A	70711, 70712, 70713	MPC (01-06)
27	3 Research and university hospital services program	3/4	31 Leadership of the university hospital research and services program	No	84/508	N.A	70711, 70712, 70713	MPC (01-06)
27	3 Research and university hospital services program	3/4	32 Specialized services and health safety	No	4/8	N.A	70711, 70712, 70713	MPC (01-06)
27	3 Research and university hospital services program	3/4	33 Specialized services and health safety in Tunis	No	3/52	N.A	70711, 70712, 70713	MPC (01-06)
27	N.A	N.A	N.A	N.A	N.A	05 Fund for MRI Unit	70711, 70712, 70713	MPC (01-06)
27	N.A	N.A	N.A	N.A	N.A	07 Fund for Supporting Public Health Structures in the Procurement of Medicines and Medical Supplies	70711, 70712, 70713	MPC (01-06)

2.7 Research and use of technology related to health and nutrition

Entity/Ministry code	Program code and description	How many subprograms are mapped? (out of total)	Subprogram code and description	Is the subprogram entirely mapped to the indicator?	Within mapped subprogram: items mapped	Fund code and description	Bridging with 5 Digits COFOG	Main beneficiaries
27	2 Hospital health services program	1/2	21 Hospital health services (central)	No	9/647	N.A	70750	MPC (Female (02-03))
27	3 Research and university hospital services program	3/4	31 Leadership of the university hospital research and services program	No	18/508	N.A	70750	MPC (Female (02-03))
27	3 Research and university hospital services program	3/4	32 Specialized services and health safety	No	2/8	N.A	70750	MPC (Female (02-03))
27	3 Research and university hospital services program	3/4	33 Specialized services and health safety in Tunis	No	10/52	N.A	70750	MPC (Female (02-03))
27	9 Leadership and support program	1/1	91 Leadership and support	No	18/	N.A	70750	MPC (Female (02-03))

2.99 Administrative and institutional support

Entity/Ministry code	Program code and description	How many subprograms are mapped? (out of total)	Subprogram code and description	Is the subprogram entirely mapped to the indicator?	Within mapped subprogram: items mapped	Fund code and description	Bridging with 5 Digits COFOG	Main beneficiaries
27	9 Leadership and Support	1/1	91 Leadership and Support	Yes	All codes	N.A	70760	IDAS

Housing, connectivity, and community amenities dimension: Mapping of budget codes to SEM indicators

3.1 Housing

Entity/Ministry code	Program code and description	How many subprograms are mapped? (out of total)	Subprogram code and description	Is the subprogram entirely mapped to the indicator?	Within mapped subprogram: items mapped	Fund code and description	Bridging with 5 Digits COFOG	Main beneficiaries
20	3 Land development, reconstruction and housing program	1/1	31 Land development, reconstruction and housing (all governorate)	No	221/241	N.A	70610	BCAL

3.2 Water supply network and reservoirs and 3.3 Quality of water supply

Entity/Ministry code	Program code and description	How many subprograms are mapped? (out of total)	Subprogram code and description	Is the subprogram entirely mapped to the indicator?	Within mapped subprogram: items mapped	Fund code and description	Bridging with 5 Digits COFOG	Main beneficiaries
16	3 Water program	3/3	31 Rural engineering and water (central)	No	52/60	N.A	70630	BCAL
16	3 Water program	3/3	32 Dams, water resources and water works (central)	No	80/103	N.A	70630	BCAL
16	3 Water program	3/3	33 Water (all governorates)	No	669/759	N.A	70630	BCAL

3.4 Urban commuting and 3.5 Rural road connectivity

Entity/Ministry code	Program code and description	How many subprograms are mapped? (out of total)	Subprogram code and description	Is the subprogram entirely mapped to the indicator?	Within mapped subprogram: items mapped	Fund code and description	Bridging with 5 Digits COFOG	Main beneficiaries
20	1 Road infrastructure Program	1/1	11 Road infrastructure development and maintenance (all governorates)	No	668/878	N.A	70451	BCAL
20	3 Land development, reconstruction and housing program	1/1	31 Land development, reconstruction and housing (all governorate)	No	1/241	N.A	70451	BCAL
20	N.A	N.A	N.A	N.A	N.A	01 Fund for roads and bridges	70451	BCAL
22	1 Road Transport		11 Supervision on road transport sector	No	63/105	N.A	70451	BCAL

Note: Benefiting community at large, only items related to urban commuting and rural road connectivity within the roads infrastructure program are mapped to this indicator.

3.6 Street lighting

Entity/Ministry code	Program code and description	How many subprograms are mapped? (out of total)	Subprogram code and description	Is the subprogram entirely mapped to the indicator?	Within mapped subprogram: items mapped	Fund code and description	Bridging with 5 Digits COFOG	Main beneficiaries
20	1 Road infrastructure program	1/1	11 Road infrastructure development and maintenance (all governorates)	No	1/878	N.A	70640	BCAL

Note: Prior to 2020, spending on street lighting indicator was not identified in the public budget.

3.7 Community development

Entity/Ministry code	Program code and description	How many subprograms are mapped? (out of total)	Subprogram code and description	Is the subprogram entirely mapped to the indicator?	Within mapped subprogram: items mapped	Fund code and description	Bridging with 5 Digits COFOG	Main beneficiaries
16	1 Agricultural production, quality, and sanitary safety of agricultural and food products program	1/2	12 Agricultural production, safety and health quality of agricultural products (all governorates)	No	7/419	N.A	70620	BCAL
16	3 Water program	1/3	33 Water (all governorates)	No	1/759	N.A	70620	BCAL
41	2 Supporting sectoral and regional development program	1/1	21 Supporting sectoral and regional development	No	77/156	N.A	70620	BCAL
47	2 Local affairs program	1/1	21 Local affairs program	Yes	All codes	N.A	70620	BCAL

3.8 Research on housing and amenities

Entity/Ministry code	Program code and description	How many subprograms are mapped? (out of total)	Subprogram code and description	Is the subprogram entirely mapped to the indicator?	Within mapped subprogram: items mapped	Fund code and description	Bridging with 5 Digits COFOG	Main beneficiaries
16	3 Water program	1/3	32 Dams, water resources and water works (central)	No	4/103	N.A	70650	BCAL

Entity/Ministry code	Program code and description	How many subprograms are mapped? (out of total)	Subprogram code and description	Is the subprogram entirely mapped to the indicator?	Within mapped subprogram: items mapped	Fund code and description	Bridging with 5 Digits COFOG	Main beneficiaries
20	1 Road infrastructure Program	1/1	11 Road infrastructure development and maintenance (all governorates)	No	12/878	N.A	70650	BCAL
20	3 Land development, reconstruction and housing program	1/1	31 Land development, reconstruction and housing (all governorate)	No	1/241	N.A	70650	BCAL
22	1 Road transport program	1/1	11 Supervision on road transport sector	No	3/105	N.A	70650	BCAL

3.99 Administrative and institutional support

Entity/Ministry code	Program code and description	How many subprograms are mapped? (out of total)	Subprogram code and description	Is the subprogram entirely mapped to the indicator?	Within mapped subprogram: items mapped	Fund code and description	Bridging with 5 Digits COFOG	Main beneficiaries
20	9 Leadership and support program	1/2	91 Leadership	Yes	All codes	N.A	70660	IDAS
20	9 Leadership and support program	2/2	91 Leadership and support	Yes	All codes	N.A	70660	IDAS
22	9 Leadership and support program	1/1	91 Leadership and support	Yes	All codes	N.A	70660	IDAS

Labour market interventions and employment generation programmes: Mapping of budget codes to SEM indicators

4.1 Encourage female employment and promote equal opportunities for women in higher positions

Entity/Ministry code	Program code and description	How many subprograms are mapped? (out of total)	Subprogram code and description	Is the subprogram entirely mapped to the indicator?	Within mapped subprogram: items mapped	Fund code and description	Bridging with 5 Digits COFOG	Main beneficiaries
03	4 Leadership and support program	1/2	42 Support	No	1/137	N.A	70412	MPC (Female (02-03))
16	5 Agricultural higher education, research, training and guidance program	1/3	53 Agricultural guidance (all governorates)	No	20/214	N.A	70412	MPC (Female (02-03))
35	1 Women, family and equal opportunities program	1/1	11 Leadership of women, family and equal opportunities program	No	4/130	N.A	70412	MPC (Female (02-03))

4.2 Training and skills upgrading, including on technology (on the job)

Entity/Ministry code	Program code and description	How many subprograms are mapped? (out of total)	Subprogram code and description	Is the subprogram entirely mapped to the indicator?	Within mapped subprogram: items mapped	Fund code and description	Bridging with 5 Digits COFOG	Main beneficiaries
10	2 Technical logistical support	1/1	21 Technical logistical support	No	3/91	N.A	70412	IDAS
21	1 Environment and sustainable development program	1/1	11 Quality of life and sustainability	No	3/189	N.A	70412	IDAS

Entity/Ministry code	Program code and description	How many subprograms are mapped? (out of total)	Subprogram code and description	Is the subprogram entirely mapped to the indicator?	Within mapped subprogram: items mapped	Fund code and description	Bridging with 5 Digits COFOG	Main beneficiaries
28	1 Employment and professional relations program	1/1	11 Inspection of work and occupational health and safety	No	1/96	N.A	70412	IDAS
28	3 Social development program	1/2	32 Social development (all governorates)	No	2/846	N.A	70412	IDAS
31	2 Employment program	1/1	21 Leadership of employment system	No	1/54	N.A	70412	IDAS
35	1 Women, family and equal opportunities program	1/1	11 Leadership of women, family and equal opportunities program	No	1/130	N.A	70412	IDAS

4.3a Grants and other incentives to SMEs and private enterprises job creation

Entity/Ministry code	Program code and description	How many subprograms are mapped? (out of total)	Subprogram code and description	Is the subprogram entirely mapped to the indicator?	Within mapped subprogram: items mapped	Fund code and description	Bridging with 5 Digits COFOG	Main beneficiaries
13	9 Leadership and support program	1/1	91 Leadership and support	No	2/293	N.A	70412	MPC (02-03)
31	2 Employment program	1/1	21 Leadership of employment system	No	2/54	N.A	70412	MPC (02-03)
31	3 Development of private initiatives program	1/1	31 Leadership of private initiative	Yes	All codes	N.A	70412	MPC (02-03)

4.3b Grants and other incentives to self-employment/entrepreneur's job creation

Entity/Ministry code	Program code and description	How many subprograms are mapped? (out of total)	Subprogram code and description	Is the subprogram entirely mapped to the indicator?	Within mapped subprogram: items mapped	Fund code and description	Bridging with 5 Digits COFOG	Main beneficiaries
18	2 Industry program	1/1	21 Supporting competitiveness and promoting investment and small and medium enterprises	No	3/95	N.A	70412	MPC (02-03)
23	1 Tourism and handcrafts program	1/2	12 Leadership of the traditional industries sector	No	1/21	N.A	70412	MPC (02-03)
27	3 Research and university hospital services program	1/4	31 Leadership of the university hospital research and services program	No	3/508	N.A	70412	MPC (02-03)
41	2 Supporting sectoral and regional development program	1/1	21 Supporting sectoral and regional development	No	2/156	N.A	70412	MPC (02-03)

4.3c Supporting risk coverage for financing SMEs

Entity/Ministry code	Program code and description	How many subprograms are mapped? (out of total)	Subprogram code and description	Is the subprogram entirely mapped to the indicator?	Within mapped subprogram: items mapped	Fund code and description	Bridging with 5 Digits COFOG	Main beneficiaries
13	9 Leadership and support program	1/1	91 Leadership and support	No	1/293	N.A	70412	MPC (02-03)

Note: This indicator is specific to Tunisia's context and reflects the response to COVID-19 beginning in 2020. From the year 2020 onward, under the Ministry of Finance, a new budgetary item was introduced to support risk coverage for financing SMEs during and post the pandemic.

4.4 Employment generation programmes including monitoring and follow up

Entity/Ministry code	Program code and description	How many subprograms are mapped? (out of total)	Subprogram code and description	Is the subprogram entirely mapped to the indicator?	Within mapped subprogram: items mapped	Fund code and description	Bridging with 5 Digits COFOG	Main beneficiaries
21	1 Environment and sustainable development program	1/1	11 Quality of life and sustainability	No	10/189	N.A	70412	MPC (02-03)
31	2 Employment program	1/1	21 Leadership of employment system	No	51/54	N.A	70412	MPC (02-03)
31	N.A	N.A	N.A	N.A	N.A	26 National Employment Fund 2626	70412	MPC (02-03)
41	2 Supporting sectoral and regional development program	1/1	21 Supporting sectoral and regional development	No	3/156	N.A	70412	MPC (02-03)

4.5 Research on labour market programs and policies

Entity/Ministry code	Program code and description	How many subprograms are mapped? (out of total)	Subprogram code and description	Is the subprogram entirely mapped to the indicator?	Within mapped subprogram: items mapped	Fund code and description	Bridging with 5 Digits COFOG	Main beneficiaries
28	1 Employment and professional relations program	1/1	11 Inspection of work and occupational health and safety	No	95/96	N.A	70481	BCAL

4.99 Administrative and institutional support

Entity/Ministry code	Program code and description	How many subprograms are mapped? (out of total)	Subprogram code and description	Is the subprogram entirely mapped to the indicator?	Within mapped subprogram: items mapped	Fund code and description	Bridging with 5 Digits COFOG	Main beneficiaries
18	2 Industry program	1/1	21 Supporting competitiveness and promoting investment and small and medium enterprises	No	8/95	N.A	70412	IDAS
31	9 Leadership and support program	1/1	91 Leadership and support	Yes	All codes	N.A	70412	IDAS

Social Protection, subsidies and support to farms: Mapping of budget codes to SEM indicators

5.1a Support towards achieving basic income

Entity/Ministry code	Program code and description	How many subprograms are mapped? (out of total)	Subprogram code and description	Is the subprogram entirely mapped to the indicator?	Within mapped subprogram: items mapped	Fund code and description	Bridging with 5 Digits COFOG	Main beneficiaries
02	2 Presidential security and protection of official representatives	1/1	21 Presidential security and protection of public figures	No	2/82	N.A	71012	PWDSS
03	4 Leadership and support program	1/2	42 Support	No	1/137	N.A	71070	Households/Families
03	N.A	N.A	N.A	N.A	N.A	07 Fund to support the survivors	71070	PWDSS
28	2 Social security program	1/1	21 Supervision in the field of social security and follow-up of social security funds	No	1/28	N.A	71070	Households/Families
28	2 Social security program	1/1	21 Supervision in the field of social security and follow-up of social security funds	No	1/28	N.A	71012	PWDSS
28	3 Social development program	2/2	31 Social development (central)	No	23/189	N.A	71070	Households/Families
28	3 Social development program	2/2	31 Social development (central)	No	2/189	N.A	71012	PWDSS

Entity/Ministry code	Program code and description	How many subprograms are mapped? (out of total)	Subprogram code and description	Is the subprogram entirely mapped to the indicator?	Within mapped subprogram: items mapped	Fund code and description	Bridging with 5 Digits COFOG	Main beneficiaries
28	3 Social development program	2/2	32 Social development (all governorates)	No	752/846	N.A	71070	Households/Families
28	3 Social development program	2/2	32 Social development (all governorates)	No	92/846	N.A	71012	PWDSS
28	N.A	N.A	N.A	N.A	N.A	01 National Solidarity Fund 2626 (2011)	71070	Households/Families
28	N.A	N.A	N.A	N.A	N.A	20 National Fund for Social Solidarity	71070	Households/Families
35	3 Elderly program	1/1	31 Leadership of elderly program	No	74/85	N.A	71020	Older persons

5.1b Support to housing

Entity/Ministry code	Program code and description	How many subprograms are mapped? (out of total)	Subprogram code and description	Is the subprogram entirely mapped to the indicator?	Within mapped subprogram: items mapped	Fund code and description	Bridging with 5 Digits COFOG	Main beneficiaries
13	9 Leadership and support program	1/1	91 Leadership and support	No	1/293	N.A	71060	Households/Families
20	3 Land development, reconstruction	1/1	31 Land development, reconstruction	No	18/241	N.A	71060	Households/Families

Entity/Ministry code	Program code and description	How many subprograms are mapped? (out of total)	Subprogram code and description	Is the subprogram entirely mapped to the indicator?	Within mapped subprogram: items mapped	Fund code and description	Bridging with 5 Digits COFOG	Main beneficiaries
	and housing program		and housing (all governorate)					
20	N.A	N.A	N.A	N.A	N.A	14 The National Fund for Housing Improvement	71060	Households/Families
20	N.A	N.A	N.A	N.A	N.A	15 Housing Promotion Fund	71060	Households/Families
48	1 Energy and renewable energy program	1/1	11 Supply of energy materials, control of demand, and promotion of renewable energies	No	1/49	N.A	71060	Households/Families

5.1c Support to food stocks and food security

Entity/Ministry code	Program code and description	How many subprograms are mapped? (out of total)	Subprogram code and description	Is the subprogram entirely mapped to the indicator?	Within mapped subprogram: items mapped	Fund code and description	Bridging with 5 Digits COFOG	Main beneficiaries
16	1 Agricultural production, quality, and sanitary safety of agricultural and food products program	2/2	11 Agricultural production, safety and health quality of agricultural products (central)	No	52/111	N.A	N.A	Households/Families

Entity/Ministry code	Program code and description	How many subprograms are mapped? (out of total)	Subprogram code and description	Is the subprogram entirely mapped to the indicator?	Within mapped subprogram: items mapped	Fund code and description	Bridging with 5 Digits COFOG	Main beneficiaries
16	1 Agricultural production, quality, and sanitary safety of agricultural and food products program	2/2	12 Agricultural production, safety and health quality of agricultural products (all governorates)	No	318/419	N.A	N.A	Households/Families
16	N.A	N.A	N.A	N.A	N.A	01 Fund for Plant Protection		Households/Families
16	N.A	N.A	N.A	N.A	N.A	10 Fund for the Development of Competitiveness in the Agriculture and Fisheries Sectors		Households/Families
21	1 Environment and sustainable development program	1/1	11 Quality of life and sustainability	No	4/189	N.A	N.A	Households/Families

5.1d Pension schemes

Entity/Ministry code	Program code and description	How many subprograms are mapped? (out of total)	Subprogram code and description	Is the subprogram entirely mapped to the indicator?	Within mapped subprogram: items mapped	Fund code and description	Bridging with 5 Digits COFOG	Main beneficiaries
03	4 Leadership and support program	1/2	42 Support	No	1/137	N.A	71020	Older persons

Entity/Ministry code	Program code and description	How many subprograms are mapped? (out of total)	Subprogram code and description	Is the subprogram entirely mapped to the indicator?	Within mapped subprogram: items mapped	Fund code and description	Bridging with 5 Digits COFOG	Main beneficiaries
07	9 Leadership and support program	1/2	91 Leadership	No	1/56	N.A	71020	Older persons
13	9 Leadership and support program	1/1	91 Leadership and support	No	1/293	N.A	71020	Older persons
16	4 Forests and agricultural land development program	1/4	44 Forests and pastures (in governorate of tourz)	No	1/17	N.A	71020	Older persons
28	2 Social security program	1/1	21 Supervision in the field of social security and follow-up of social security funds	No	12/28	N.A	71020	Older persons
35	3 Elderly program	1/1	31 Leadership of elderly program	No	11/85	N.A	71020	Older persons
41	2 Supporting sectoral and regional development program	1/1	21 Supporting sectoral and regional development	No	18/156	N.A	71020	Older persons

5.2 Unemployment benefits

Entity/Ministry code	Program code and description	How many subprograms are mapped? (out of total)	Subprogram code and description	Is the subprogram entirely mapped to the indicator?	Within mapped subprogram: items mapped	Fund code and description	Bridging with 5 Digits COFOG	Main beneficiaries
N.A	N.A	N.A	N.A	N.A	N.A	N.A	N.A	N.A

5.3a Support to family

Entity/Ministry code	Program code and description	How many subprograms are mapped? (out of total)	Subprogram code and description	Is the subprogram entirely mapped to the indicator?	Within mapped subprogram: items mapped	Fund code and description	Bridging with 5 Digits COFOG	Main beneficiaries
30	3 University services program	1/4	31 Leadership of university services	No	11/33	N.A	71040	Households/Families

5.3b Support to children

Entity/Ministry code	Program code and description	How many subprograms are mapped? (out of total)	Subprogram code and description	Is the subprogram entirely mapped to the indicator?	Within mapped subprogram: items mapped	Fund code and description	Bridging with 5 Digits COFOG	Main beneficiaries
28	3 Social development program	1/2	31 Social development (central)	No	106/189	N.A	71040	SMRRI
35	2 Childhood program	2/2	21 Leadership of childhood program	No	125/134	N.A	71040	Children
35	2 Childhood program	2/2	22 Prevention, protection and integration at the regional delegation of women and family	No	All codes	N.A	71040	Children

Entity/Ministry code	Program code and description	How many subprograms are mapped? (out of total)	Subprogram code and description	Is the subprogram entirely mapped to the indicator?	Within mapped subprogram: items mapped	Fund code and description	Bridging with 5 Digits COFOG	Main beneficiaries
			affairs (all governorates)					

5.4 Subsidies to food processors

Entity/Ministry code	Program code and description	How many subprograms are mapped? (out of total)	Subprogram code and description	Is the subprogram entirely mapped to the indicator?	Within mapped subprogram: items mapped	Fund code and description	Bridging with 5 Digits COFOG	Main beneficiaries
19	1 Interior trade program	1/2	11 Interior trade (central)	No	7/85	N.A	N.A	Households/Families

5.5 Subsidies to fuel (oil and gas) and 5.6 Subsidies to electricity

Entity/Ministry code	Program code and description	How many subprograms are mapped? (out of total)	Subprogram code and description	Is the subprogram entirely mapped to the indicator?	Within mapped subprogram: items mapped	Fund code and description	Bridging with 5 Digits COFOG	Main beneficiaries
48	1 Energy and renewable energy program	1/1	11 Supply of energy materials, control of demand, and promotion of renewable energies	No	2/49	N.A	N.A	Households/Families

5.7 Subsidies and other support to farms

Entity/Ministry code	Program code and description	How many subprograms are mapped? (out of total)	Subprogram code and description	Is the subprogram entirely mapped to the indicator?	Within mapped subprogram: items mapped	Fund code and description	Bridging with 5 Digits COFOG	Main beneficiaries
16	1 Agricultural production, quality, and sanitary safety of agricultural and food products program	2/2	11 Agricultural production, safety and health quality of agricultural products (central)	No	27/111	N.A	70421	Households/Families
16	1 Agricultural production, quality, and sanitary safety of agricultural and food products program	2/2	12 Agricultural production, safety and health quality of agricultural products (all governorates)	No	77/419	N.A	70421	Households/Families
16	2 Sea fishing and aquaculture program	1/1	21 Fishery and aquaculture (all governorates)	No	27/135	N.A	70421	Households/Families
16	5 Agricultural higher education, research, training and guidance program	2/3	52 Agricultural training and guidance (central)	No	18/104	N.A	70421	Households/Families
16	5 Agricultural higher education, research, training and guidance program	2/3	53 Agricultural guidance (all governorates)	No	194/214	N.A	70421	Households/Families
16	N.A	N.A	N.A	N.A	N.A	10 Fund for Veterinary Control at the Borders	70421	Households/Families

Entity/Ministry code	Program code and description	How many subprograms are mapped? (out of total)	Subprogram code and description	Is the subprogram entirely mapped to the indicator?	Within mapped subprogram: items mapped	Fund code and description	Bridging with 5 Digits COFOG	Main beneficiaries
16	N.A	N.A	N.A	N.A	N.A	35 Fund for Biological Relief in the Fisheries Sector	70421	Households/Families
41	N.A	N.A	N.A	N.A	N.A	01 Fund for Combating Poverty through the Improvement of the Pastoral Sector System in Tataouine	70421	Households/Families

5.8a Research on social protection

Entity/Ministry code	Program code and description	How many subprograms are mapped? (out of total)	Subprogram code and description	Is the subprogram entirely mapped to the indicator?	Within mapped subprogram: items mapped	Fund code and description	Bridging with 5 Digits COFOG	Main beneficiaries
28	3 Social development program	1/2	31 Social development (central)	No	2/189	N.A	71080	BCAL
30	2 Scientific research program	1/2	21 Scientific research structures and programs	No	8/260	N.A	71080	BCAL

5.8b Research on food security

Entity/Ministry code	Program code and description	How many subprograms are mapped? (out of total)	Subprogram code and description	Is the subprogram entirely mapped to the indicator?	Within mapped subprogram: items mapped	Fund code and description	Bridging with 5 Digits COFOG	Main beneficiaries
16	1 Agricultural production, quality, and sanitary safety of agricultural and food products program	1/2	11 Agricultural production, safety and health quality of agricultural products (central)	No	8/111	N.A	71080	BCAL
16	5 Agricultural higher education, research, training and guidance program	2/3	51 Agricultural higher education and research (central)	No	45/168	N.A	71080	BCAL

5.9 Training and rehabilitation of prisoners

Entity/Ministry code	Program code and description	How many subprograms are mapped? (out of total)	Subprogram code and description	Is the subprogram entirely mapped to the indicator?	Within mapped subprogram: items mapped	Fund code and description	Bridging with 5 Digits COFOG	Main beneficiaries
08	2 Prisons and rehabilitation program	1/1	21 Support and rehabilitation	Yes	All codes	N.A	N.A	SMRRI

Note: One of the primary objectives of this program is the preparation of the re-integration of prisoners into society once they have completed their sentences through training and rehabilitation during their incarceration.

5.9b Immigration and Tunisians abroad

Entity/Ministry code	Program code and description	How many subprograms are mapped? (out of total)	Subprogram code and description	Is the subprogram entirely mapped to the indicator?	Within mapped subprogram: items mapped	Fund code and description	Bridging with 5 Digits COFOG	Main beneficiaries
28	4 Immigration and Tunisians abroad program	1/1	41 Immigration and Tunisians Abroad	Yes	All codes	N.A	N.A	SMRRI

5.99 Administrative and institutional support

Entity/Ministry code	Program code and description	How many subprograms are mapped? (out of total)	Subprogram code and description	Is the subprogram entirely mapped to the indicator?	Within mapped subprogram: items mapped	Fund code and description	Bridging with 5 Digits COFOG	Main beneficiaries
16	9 Leadership and support program	2/2	91 Leadership (central)	Yes	All codes	N.A	71090	IDAS
16	9 Leadership and Support	2/2	92 Support (central)	Yes	All codes	N.A	71090	IDAS
28	2 Social security program	1/1	21 Supervision in the field of social security and follow-up of social security funds	No	14/28	N.A	71090	IDAS
28	9 Leadership and support program	2/2	91 Leadership and support	Yes	All codes	N.A	71090	IDAS
28	9 Leadership and support program	2/2	91 Leadership and support (all governorates)	Yes	All codes	N.A	71090	IDAS
35	9 Leadership and support program	2/2	91 Leadership, support and coordination program (central)	Yes	All codes	N.A	71090	IDAS

Arts, culture and sports: Mapping of budget codes to SEM indicators

6.1 Cultural facilities and events

Entity/Ministry code	Program code and description	How many subprograms are mapped? (out of total)	Subprogram code and description	Is the subprogram entirely mapped to the indicator?	Within mapped subprogram: items mapped	Fund code and description	Bridging with 5 Digits COFOG	Main beneficiaries
11	1 Religious development program	2/2	11 Leadership of religious affairs	No	2/27	N.A	70820	BCAL
11	1 Religious development program	2/2	22 Leadership of religious affairs at regional level	No	253/255	N.A	70820	BCAL
23	1 Tourism and handcrafts program	1/2	12 Leadership of the traditional industries sector	No	13/21	N.A	70820	BCAL
25	1 Arts program	1/1	11 Arts development (central level)	No	49/133	N.A	70820	BCAL
25	2 Books and reading program	1/1	21 Books and reading (central level)	No	78/139	N.A	70820	BCAL
25	3 Cultural work program	1/1	31 Cultural affairs (all governorates)	No	94/199	N.A	70820	BCAL
25	4 Heritage program	1/1	41 Heritage (central)	No	37/98	N.A	70820	BCAL
25	N.A	N.A	N.A	N.A	N.A	02 Fund for the Development of the Bardo Museum	70820	BCAL

6.2a Promoting individuals and organizations in art fields

Entity/Ministry code	Program code and description	How many subprograms are mapped? (out of total)	Subprogram code and description	Is the subprogram entirely mapped to the indicator?	Within mapped subprogram: items mapped	Fund code and description	Bridging with 5 Digits COFOG	Main beneficiaries
25	1 Arts program	1/1	11 Arts development (central level)	No	43/133	N.A	70820	BCAL
25	N.A	N.A	N.A	N.A	N.A	33 Fund for Encouragement of Art and Literary Creativity	70820	BCAL

6.2b Promoting individuals and organizations in cultural fields

Entity/Ministry code	Program code and description	How many subprograms are mapped? (out of total)	Subprogram code and description	Is the subprogram entirely mapped to the indicator?	Within mapped subprogram: items mapped	Fund code and description	Bridging with 5 Digits COFOG	Main beneficiaries
11	1 Religious development program	1/2	22 Leadership of religious affairs at regional level	No	2/255	N.A	70840	Youth
25	2 Books and reading program	1/1	21 Books and reading (central level)	No	61/139	N.A	70820	Youth
25	3 Cultural work program	1/1	31 Cultural affairs (all governorates)	No	105/199	N.A	70820	Youth
25	4 Heritage program	1/1	41 Heritage (central)	No	61/98	N.A	70820	Youth
25	9 Leadership and support program	1/1	91 Leadership and support	No	2/122	N.A	70820	Youth
25	N.A	N.A	N.A	N.A	N.A	04 Account for Promoting the Cultural Sector	70820	Youth

6.3a Sports and physical education facilities and services

Entity/Ministry code	Program code and description	How many subprograms are mapped? (out of total)	Subprogram code and description	Is the subprogram entirely mapped to the indicator?	Within mapped subprogram: items mapped	Fund code and description	Bridging with 5 Digits COFOG	Main beneficiaries
26	1 Youth program	1/1	11 Youth affairs (all governorates)	Yes	All codes	N.A	70810	Youth
26	2 Sports program	122	21 Physical activity	No	188/209	N.A	70810	Youth
26	2 Sports program	2/2	22 Physical activity (all governorates)	Yes	All codes	N.A	70810	Youth
26	N.A	N.A	N.A	N.A	N.A	19 Advancing on sports and youth Fund	70810	Youth

6.3b Promoting physical education

Entity/Ministry code	Program code and description	How many subprograms are mapped? (out of total)	Subprogram code and description	Is the subprogram entirely mapped to the indicator?	Within mapped subprogram: items mapped	Fund code and description	Bridging with 5 Digits COFOG	Main beneficiaries
26	3 Physical education program	1/1	31 Physical education and physical activities	No	317/357	N.A	70810	Youth

6.4 Promoting athletes and teams

Entity/Ministry code	Program code and description	How many subprograms are mapped? (out of total)	Subprogram code and description	Is the subprogram entirely mapped to the indicator?	Within mapped subprogram: items mapped	Fund code and description	Bridging with 5 Digits COFOG	Main beneficiaries
26	2 Sports program	1/2	21 Physical activity	No	21/209	N.A	70810	BCAL

Entity/Ministry code	Program code and description	How many subprograms are mapped? (out of total)	Subprogram code and description	Is the subprogram entirely mapped to the indicator?	Within mapped subprogram: items mapped	Fund code and description	Bridging with 5 Digits COFOG	Main beneficiaries
26	3 Physical education program	1/1	31 Physical education and physical activities	No	25/357	N.A	70810	Youth

6.5 Research on advancing arts and culture

Entity/Ministry code	Program code and description	How many subprograms are mapped? (out of total)	Subprogram code and description	Is the subprogram entirely mapped to the indicator?	Within mapped subprogram: items mapped	Fund code and description	Bridging with 5 Digits COFOG	Main beneficiaries
11	1 Religious development program	1/2	11 Leadership of religious affairs	No	1/27	N.A	70850	BCAL
25	1 Arts program	1/1	11 Arts development (central level)	No	1/133	N.A	70850	BCAL
30	2 Scientific research program	1/2	21 Scientific research structures and programs	Yes	6/260	N.A	70850	BCAL

6.99 Administrative and institutional support

Entity/Ministry code	Program code and description	How many subprograms are mapped? (out of total)	Subprogram code and description	Is the subprogram entirely mapped to the indicator?	Within mapped subprogram: items mapped	Fund code and description	Bridging with 5 Digits COFOG	Main beneficiaries
11	9 Leadership and support program	1/1	91 Leadership and support	Yes	All codes	N.A	70860	IDAS
25	9 Leadership and support program	1/1	91 Leadership and support	Yes	120/122	N.A	70860	IDAS
26	9 Leadership and support program	1/1	91 Leadership and support	Yes	All codes	N.A	70860	IDAS

Environmental Protection: Mapping of budget codes to SEM indicators

7.1 Solid waste management

Entity/Ministry code	Program code and description	How many subprograms are mapped? (out of total)	Subprogram code and description	Is the subprogram entirely mapped to the indicator?	Within mapped subprogram: items mapped	Fund code and description	Bridging with 5 Digits COFOG	Main beneficiaries
21	1 Environment and sustainable development program	1/1	11 Quality of life and sustainability	No	16/189	N.A	70510	BCAL

7.2 Wastewater management and sanitation facilities

Entity/Ministry code	Program code and description	How many subprograms are mapped? (out of total)	Subprogram code and description	Is the subprogram entirely mapped to the indicator?	Within mapped subprogram: items mapped	Fund code and description	Bridging with 5 Digits COFOG	Main beneficiaries
16	3 Water program	2/3	31 Rural engineering and water (central)	No	8/60	N.A	70520	BCAL
16	3 Water program	2/3	33 Water (all governorates)	No	72/759	N.A	70520	BCAL
21	1 Environment and sustainable development program	1/1	11 Quality of life and sustainability	No	4/189	N.A	70520	BCAL

7.3 Incentives for renewable energy supply (hydroelectricity, solar, wind, biomass)

Entity/Ministry code	Program Code and Description	How many subprograms are mapped? (out of total)	Subprogram code and Description	Is the subprogram entirely mapped to the indicator?	Within mapped subprogram: items mapped (out of total)	Funds Code and Description	Bridging with 5 Digits COFOG	Main Beneficiaries
48	1 Energy and renewable energy program	1/1	11 Supply of energy materials, control of demand, and promotion of renewable energies	No	44/49	N.A	70436	BCAL
48	N.A	N.A	N.A	N.A	N.A	37 Fund for Renewable Energy	70436	BCAL

7.4a Protecting biodiversity

Entity/Ministry code	Program code and description	How many subprograms are mapped? (out of total)	Subprogram code and description	Is the subprogram entirely mapped to the indicator?	Within mapped subprogram: items mapped	Fund code and description	Bridging with 5 Digits COFOG	Main beneficiaries
16	2 Sea fishing and aquaculture program	1/1	21 Fishery and aquaculture (all governorates)	No	100/135	N.A	70540	BCAL

7.4b Combating desertification/land degradation/pollution abatement

Entity/Ministry code	Program code and description	How many subprograms are mapped? (out of total)	Subprogram code and description	Is the subprogram entirely mapped to the indicator?	Within mapped subprogram: items mapped	Fund code and description	Bridging with 5 Digits COFOG	Main beneficiaries
16	3 Water program	1/3	32 Dams, water resources and water works (central)	No	19/103	N.A	70422	BCAL
16	3 Water program	1/3	33 Water (all governorates)	No	17/759	N.A	70422	BCAL

Entity/Ministry code	Program code and description	How many subprograms are mapped? (out of total)	Subprogram code and description	Is the subprogram entirely mapped to the indicator?	Within mapped subprogram: items mapped	Fund code and description	Bridging with 5 Digits COFOG	Main beneficiaries
16	4 Forests and agricultural land development program	4/4	41 Forests and pastures (central)	Yes	All codes	N.A	70422	BCAL
16	4 Forests and agricultural land development program	4/4	42 Preparation and preservation of agricultural lands (central)	Yes	All codes	N.A	70422	BCAL
16	4 Forests and the development of agricultural land	4/4	43 Forests and pastures (all governorates)	No	411/426	N.A	70422	BCAL
16	4 Forests and agricultural land development program	4/4	44 Forests and pastures (in governorate of tourz)	No	15/17	N.A	70422	BCAL
20	2 Protection of urban areas and the coastline strip program	2/2	21 Protection of urban areas from floods (all governorates)	Yes	All codes	N.A	70422	BCAL
20	2 Protection of urban areas and the coastline strip program	2/2	22 Protection of coastal line (all governorates)	Yes	All codes	N.A	70422	BCAL
21	1 Environment and sustainable development program	1/1	11 Quality of life and sustainability	No	55/189	N.A	70422	BCAL
21	N.A	N.A	N.A	N.A	N.A	06 Fund for Environment Protection and Ocean Beautification	70422	BCAL
21	N.A	N.A	N.A	N.A	N.A	16 Fund for Pollution Resistance	70422	BCAL

7.5 Research on environmental protection

Entity/Ministry code	Program code and description	How many subprograms are mapped? (out of total)	Subprogram code and description	Is the subprogram entirely mapped to the indicator?	Within mapped subprogram: items mapped	Fund code and description	Bridging with 5 Digits COFOG	Main beneficiaries
16	2 Sea fishing and aquaculture program	1/1	21 Fishery and aquaculture (all governorates)	No	8/135	N.A	70550	BCAL
16	4 Forests and agricultural land development program	2/4	43 Forests and pastures (all governorates)	No	15/426	N.A	70550	BCAL
16	4 Forests and agricultural land development program	2/4	44 Forests and pastures (in governorate of tourz)	No	1/17	N.A	70550	BCAL
21	1 Environment and sustainable development program	1/1	11 Quality of life and sustainability	No	17/189	N.A	70550	BCAL
30	2 Scientific research program	1/2	21 Scientific research structures and programs	No	4/260	N.A	70550	BCAL
48	1 Energy and renewable energy program	1/1	11 Supply of energy materials, control of demand, and promotion of renewable energies	No	2/49	N.A	70550	BCAL

7.99 Administrative and institutional support

Entity/Ministry code	Program code and description	How many subprograms are mapped? (out of total)	Subprogram code and description	Is the subprogram entirely mapped to the indicator?	Within mapped subprogram: items mapped	Fund code and description	Bridging with 5 Digits COFOG	Main beneficiaries
21	1 Environment and sustainable development program	1/1	11 Quality of life and sustainability	No	3/189	N.A	70560	IDAS
21	9 Leadership and support program	1/1	91 Leadership and support	Yes	All codes	N.A	70560	IDAS

Annex I. List of Ministries/entities mapped to the SEM framework

Code	Name of ministry/entity
02	Presidency of the Republic
03	Prime Ministry
07	Ministry of the Interior and Local Development
08	Ministry of Justice
10	Ministry of National Defence
11	Ministry of Religious Affairs
13	Ministry of Finance
16	Ministry of Agriculture, Water Resources and Fisheries
18	Ministry of Industry
19	Ministry of trade
20	Ministry of Equipment
21	Ministry of Environment
22	Ministry of Transport
23	Ministry of Tourism
24	Ministry of Technology and Communications
25	Ministry of Cultural Affairs
26	Ministry of Youth and Sports affairs
27	Ministry of Public Health
28	Ministry of Social Affairs
29	Ministry of Education
30	Ministry of Higher Education and Scientific Research
31	Ministry of Vocational Training and Employment
35	Ministry of Women, Family and Childhood
41	Ministry of Planning and regional development
47	Ministry of Local Affairs
48	Ministry of Energy, Mines and Renewable Energy

Source: Ministry of Finance, Tunisia.

References

ESCWA (2019). Social Expenditure Monitor for the Arab States: A Tool to Support Budgeting and Fiscal Policy Reform (pp. 1-35).

Beirut: United Nations Economic and Social Commission for Western Asia. (E/ESCWA/EC.6/2019/8/Rev.1).

International Monetary Fund (IMF) (2014). Government Finance Statistics (GFS) Manual 2014.

Tunisia Budget Laws (2014-2022), Ministry of Finance. Available at

http://www.finances.gov.tn/fr/budgets_ministeres?field_type_document_target_id=All&field_secteur_et_domaines_target_id=82&page=3.



