

International Budget Partnership
OPEN BUDGET QUESTIONNAIRE

NIGER

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Section One: The Availability of Budget Documents

Table 1. Budget Year of Documents Used in Completing the Questionnaire

Please indicate the budget year of the document used to complete the questionnaire. If the document is not available to the public, please state, "Not Available."

Budget Documents Used in Completing the Questionnaire	
<i>As explained in the guide to the questionnaire, documents from a variety of fiscal years are referred to throughout the questionnaire. Please indicate below for which fiscal year responses to questions relating to each report or experience were based on.</i>	
	Budget Year Used
Pre-Budget Statement	Not available
Budget Summary	2007
Executive's Budget Proposal	2007
Supporting Budget Documents	2007
Citizens Budget	Not available
Enacted Budget	2007
In-Year Reports	Not available
Mid-Year Report	Not available
Year-End Report	2004
Audit Report	Not Available

Table 2. Key Budget Documents Used: Full Titles and Internet Links

Please provide the full title, date and Internet link for all documents to be cited in Sections 2 & 3.

If an Internet link is not available for the document, please indicate one of these three answers: “Not Produced,” “Produced but Not Available to the Public,” “Publicly Available, but Not on the Internet.”

Budget Document	Full Title, Date, and Internet Link
Pre-Budget Statement	Produced but not available to the public
Budget Summary	<p>Exposé des motifs du projet de Loi portant loi de finances pour l'année budgétaire 2007, (Presentation of the grounds of the Finance Law draft for budget year 2007) October 6th 2006, "Available to the public but not on the Internet."</p>
Executive's Budget Proposal	<p>Projet de Loi du 06 octobre 2006 portant loi de finances pour l'année budgétaire 2007 (Draft Law of October 6th 2006, including Finance Law for budget year 2007) "Available to the public but not on the Internet."</p> <p>It is available to the public on request to the Budget General Head Office and the Parliament Legislation Head Office. However, the distribution volume is very limited</p>
Budget Document One in Support of the Executive's Budget Proposal	<p>Annexe 1 : Détail prévision des recettes LF2007 (en milliers francs CFA), (Appendix 1: Detail of the expenses forecast LF2007 (in thousands of francs CFA), Published in the Special Official Journal of the Niger Republic N° 11 of December 29th 2006</p> <p>"Available to the public but not on the Internet."</p> <p>It is sold to the public through the office of the "Official Journal" at the General Secretariat of the Administration for an amount of 1000 Francs CFA (like 2 US\$). Every person who can afford it can have it.</p>
Budget Document Two in Support of the Executive's Budget Proposal	<p>Annexes 2 : Détail dépenses de l'État LF2007 (en milliers francs CFA), (Appendix 2: Detail of the State expenditures LF2007 (in thousands of francs CFA)</p> <p>Published in the Special Official Journal of the Niger</p>

	<p>Republic N° 11 of December 29th 2006 Available to the public but not on the Internet.” It is sold to the public through the office of the “Official Journal” at the General Secretariat of the Administration for an amount of 1000 Francs CFA (like 2 US\$). Every person who can afford it can have it.</p>
Budget Document Three in Support of the Executive’s Budget Proposal	<p>Annexe 3 : Tableaux de synthèse des prévisions des dépenses par titre et par section LF2007 (en milliers de francs CFA), (Appendix 3: Tables of expenditures forecast synthesis per title and per section LF2007 (in thousands of francs CFA),</p> <p>Published in the Special Official Journal of the Niger Republic N° 11 of December 29th 2006 “Available to the public but not on the Internet.” It is sold to the public through the office of the “Official Journal” at the General Secretariat of the Administration for an amount of 1000 Francs CFA (like 2 US\$). Every person who can afford it can have it.</p>
Citizens Budget	Not Produced
Enacted Budget	<p>Loi No 2006-32 du 04 décembre 2006, portant Loi de finances pour l’année budgétaire 2007, (Law N° 2006-32 of December 4th 2006, including Finance Law for budget year 2007)</p> <p>Published in the Special Official Journal of the Niger Republic N° 11 of December 29th 2006 “Available to the public but not on the Internet.” It is sold to the public through the office of the “Official Journal” at the General Secretariat of the Administration for an amount of 4500 Francs CFA (like 10 US\$). Every person who can afford it can have it. In Niger, more than 67% of the population lives with less than a dollar a day. The cost of the official journal in which the finance law is released represents the incomes of 10 days for the major part of the Nigerians. We can consider this cost is not reasonable. However, we can find a summary of the Finance Law 2007 on the website of the West African Economic and Monetary Union, here: http://www.izf.net/izf/ee/pro/index_frameset.asp?url=http://www.izf.net/izf/EE/pro/niger/3041.asp</p>
In-Year Reports	Produced but not available to the public
Mid-Year Review	Produced but not available to the public

Year-End Report	<p>Loi No 2006-33 du 15 décembre 2006 portant loi de règlement pour l'année budgétaire 2004 (Law N° 2006-33 of December, 15th 2006 including the Regulations Law for budget year 2004)</p> <p>"Available to the public but not on the Internet." It is sold to the public through the office of the "Official Journal" at the General Secretariat of the Administration for an amount of 1000 Francs CFA (like 2 US\$). Every person who can afford it can have it.</p>
Audit Report	<p>Not Produced</p> <p>In 2007, the Organic Law N°2007-22 of July 2nd 2007 created the Court of Accounts. Until its establishment, the Chambers of Accounts and Budget Discipline remains competent for all the affairs of the Court of Accounts</p>
Other Documents	<ul style="list-style-type: none"> - Loi No 2007-16 du 22 mai 2007 portant première rectification de la loi No 2006-32 du 04 décembre 2006 portant loi de finances pour l'année budgétaire 2007 (- Law N° 2007-16 of May 22nd 2007 including the first rectification of the Law N° 2006-32 of December 4th including the Finance Law for budget year 2007) "Available to the public but not on the Internet." It is sold to the public through the office of the "Official Journal" at the General Secretariat of the Administration for an amount of 1000 Francs CFA (like 2 US\$). Every person who can afford it can have it - Rapport sur le projet de loi de règlement du budget de l'Etat gestion 2004 de la Chambre des Comptes et de discipline budgétaire. (Report on the State Budget Regulations Law Draft 2004 of the Chambers of Accounts and Budget Discipline) - Constitution du Niger du 09 août 1999. Available on the website of the Assemblée Nationale du Niger in the section "Legal texts" at this direction: http://www.assemblee.ne/ - Loi No 2003-11 du 1er avril 2003, portant loi organique relative aux lois de finances "Available to the public but not on the Internet. - Directive N° 05/97/CM/UEMOA relative aux lois de finances (Bulletin Officiel de l'UEMOA 2ème année n° 7 décembre 1997). Available at the following link: http://www.uemoa.int/actes/index_dec.htm - Directive No 02/99/CM/UEMOA du 21 décembre 1999 portant amendement de la Directive No 05/97/CM/UEMOA relative aux lois des finances. Available here : http://www.uemoa.int/actes/dec99/DIR_02_99.htm - Directive N° 06/97/CM/UEMOA du 16 décembre 1997 portant règlement général sur la comptabilité publique. Available at the following link: http://www.uemoa.int/actes/index_dec.htm - Directive n° 03/99/CM/UEMOA du 21 décembre

	<p>1999 modifiant la directive No 06/97/CM/UEMOA du 16 décembre 1997 portant règlement général sur la comptabilité publique. Available at the following link: http://www.uemoa.int/actes/index_dec.htm</p> <ul style="list-style-type: none"> - Directive n° 04/98/CM/UEMOA qui fixe les principaux fondamentaux de présentation des opérations du budget général, des budgets annexes et des comptes spéciaux du Trésor des États membres de l'Union. Available at the following link: http://www.uemoa.int/actes/index_dec.htm - Directive n° 02/2000/CM/UEMOA portant code de transparence dans la gestion des finances publiques « Available here: http://www.uemoa.int/actes/2000/DIR_02_2000.htm - Décret n° 65-69-MFAE du 12 mai 1965 réglementant les régies de recettes et les dépenses du budget de l'État, Journal Officiel du 1er janvier 1966, modifié (articles 12 et 17 nouveaux, ajoute article 15bis) par le décret n° 94-191/PRN/MFP du 10 décembre 1994 (Journal Officiel du 1er avril 1995, page 316 « Available to the public but not on the Internet». - Décret N° 93-176/PRN/MFP du 3 décembre 1993 portant organisation du contrôle financier (Journal Officiel du 15 mai 1994, page 169 «Available to the public but not on the internet». - Décret n° 2002-196/PRN/MF/E du 26 juillet 2002 portant règlement général de la comptabilité publique, Journal Officiel Spécial n° 7 du 12 mai 2003, page 394 «Available to the public but not on the internet.» - Décret n° 2002-197/PRN/MF/E du 26 juillet 2002 portant nomenclature budgétaire de l'État «Available to the public but not on the internet.» - Décret n° 2002-198/PRN/MF/E du 26 juillet 2002 portant Plan comptable de l'État, Journal Officiel Spécial n° 7 du 12 mai 2003, page 417 «Available to the public but not on the internet.» - Arrêté n° 186/MF/E/DGB du 16 juin 2003 fixant la nomenclature des pièces «Available to the public but not on the internet.» <p>Justificatives des dépenses de l'État, des collectivités territoriales et de leurs établissements publics administratifs, Journal Officiel Spécial n° 7 du 12 mai 2003, page 442</p>
<p>Relevant Ministries & Departments</p>	<ul style="list-style-type: none"> - Ministère de l'Économie et des Finances <p>Le Ministère de l'économie et des finances du est visible sur le site : http://www.communication-gouv-niger.ne Malheureusement, il n'est mis en ligne que les attributions du ministère.</p> <p>Adresse du Ministère de l'Économie et des Finances : Avenue des Anciens combattants BP 389 Niamey Téléphone : (+227) 20 72 23 74 Fax (+227) 20 73 59 34 ; E-mail :ND</p> <ul style="list-style-type: none"> - Départements concernés : - Direction Générale du Budget (DGB) - Direction du Budget (DB)

- Direction du Contrôle Financier (DCF)
- Direction de la Dette Publique (DDP)
- Direction de l'Ordonnancement (DO)
- Direction des Investissements et Financements de la Dette (DIFD)
- Direction Générale des Programmes (DGP)
- Direction des Études Financières et des Reformes (DEFR)
- Direction de la Monnaie du Crédit et de l'Épargne (DMCE)
- Direction Générale de l'Inspection des Finances (DGIF)
- Direction Générale des Impôts (DGI)
- Direction Générale des Douanes (DGD)
- Trésorerie Générale du Niger (TGN)

Table 3. Distribution of Documents Related to the Executive’s Budget Proposal

DISTRIBUTION OF BUDGET DOCUMENTS						
<i>For the following reports, place “Yes” in the appropriate row below to indicate if the report is:</i>						
	Pre-budget	Executive’s Budget Proposal				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Supporting Document 2	
A. Not produced, even for internal purposes						Yes
B. Produced for internal purposes, but not available to the public	Yes					
C. Produced and available to the public, but only on request		Yes	Yes	Yes	Yes	
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)						
<i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them? For each characteristic, mark “Yes” if yes, “No” if no, or “NA” if Not Available.</i>						
	Pre-budget	Executive’s Budget				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Supporting Document 2	
1. The release date is known at least one month in advance	No	No	No	No	No	NA
2. Advance notification of release is sent to users, media	No	Yes	Yes	Yes	Yes	NA
3. Released to public same day as official release to media	No	Yes	Yes	Yes	Yes	NA
4. Available on the Internet free of charge	No	No	No	No	No	NA
5. Free print copies available, limited distribution	No	Yes	Yes	Yes	Yes	NA
6. Free print copies available, mass distribution	No	No	No	No	No	NA
7. Readily available outside capital and/or big cities [†]	No	No	No	No	No	NA
8. Written in more than one language	No	No	No	No	No	NA
9. News conference is held to discuss release	No	No	No	No	No	NA

*A budget summary should be a stand-alone document, which could include a budget speech or a separately published executive summary.

[†]Mark “Yes” if access by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.

Table 4. Distribution of the Enacted Budget and Other Reports

DISTRIBUTION OF ENACTED BUDGET AND OTHER REPORTS					
<i>For the following reports, place a “Yes” in the appropriate row below to indicate if the report is:</i>					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
A. Not produced, even for internal purposes					Yes
B. Produced for internal purposes, but not available to the public		Yes	Yes		
C. Produced and available to the public, but only on request	Yes			Yes	
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)					
<i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them? For each characteristic, mark “Yes” if yes, “No” if no, or “NA” if Not Available.</i>					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
1. The release date is known at least one month in advance	No	No	No	No	NA
2. Advance notification of release sent to users, media	No	No	No	No	NA
3. Released to public same day as official release to media	Yes	No	No	No	NA
4. Available on the Internet free of charge	No	No	No	No	NA
5. Free print copies available, limited distribution	Yes	No	No	No	NA
6. Free print copies available, mass distribution	No	No	No	No	NA
7. Readily available outside capital/big cities ⁺	No	No	No	No	NA
8. Written in more than one language	No	No	No	No	NA
9. News conference is held to discuss release	No	No	No	No	NA

⁺Mark “Yes” if access is available by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.

Section Two: The Executive's Budget Proposal

Notes on abbreviations:

BY = budget year (year for which the budget proposals are being made)

BY+1 = one year beyond the budget year

BY-1 = one year before the budget year

Please mark your answer by placing the appropriate letter in the box to the right of the question. For all answers marked "not applicable/other," please provide a brief explanation indicating either why the answer choices provided are not applicable or why another response would be more appropriate.

The Executive's Budget Proposal	
Estimates for the Budget Year and Beyond	
<p>1. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ol style="list-style-type: none"> All expenditures are classified by administrative unit. Expenditures are classified by administrative unit, but some small units are not shown separately. Expenditures are classified by administrative unit, but a significant number of units are not shown separately. No expenditures classified by administrative unit are presented. Not applicable/other (please comment). <p><u>Citation:</u> The credits opened by the finance law are allocated to a service or a set of services. They are specialized by chapter, grouping the expenditures in function of their nature or destination." Article 9 of the Law N°2003-11 of April 1st 2003 including organic law concerning the finance laws</p> <p><u>Comment:</u> In reading the finance law 2007, we can note that expenditures are classified by ministry or by Republic institution; this way, we can know the amount of expenses planned for each ministry or institution. But details are not given for small entities</p> <p><u>Researcher's Response to this Question was "b."</u></p> <p><u>Peer Reviewer One Comment:</u> It is true that Niger does not have enough human and financial resources to establish the expenditures sections to a microeconomic scale, but I would rather choose response "c" because there are various details which are missing concerning the other sections reports; and often laws and decrees are not applied and respected precisely.</p> <p><u>Peer Reviewer Two Comment:</u> I agree on "b," in line with comments above.</p> <p><u>Researcher Response:</u> I chose to keep my answer "b" because the text application is another problem. What is important here is the availability of the information and its classification by administrative entity.</p> <p><u>IBP Comment:</u> IBP editors chose answer, "b" to keep consistency with the criteria used for selecting answers across countries.</p>	b

<p>2. Does the executive’s budget or any supporting budget documentation present expenditures for the budget year that are classified by functional classification?</p> <ol style="list-style-type: none"> All expenditures are classified by functional classification, and the categorization is compatible with international standards. All expenditures are classified by functional classification, but the categorization is not compatible with international standards. Some, but not all, expenditures are classified by function. No expenditures classified by function are presented. Not applicable/other (please comment). <p><u>Citation:</u> Article 4 of the decree N°2003-243 of September 30th determining the process of National Budget annual preparation mentions: “the state budget project must indicate the tax and non tax incomes, the received transfers and the exceptional incomes, as the expenses of the public debt, of staff, of current transfer and of investment of the institutions and ministries.”</p> <p><u>Comment:</u> Expenditures are classified in accordance with the dispositions of Directive N°4/98/CM/UEOMA including state budget nomenclature.</p> <p><u>Researcher’s Response to this Question was "b."</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> I would propose “a” based on the explanations above.</p> <p><u>Researcher Response:</u> I chose to keep my answer "b" because the classification is not compatible with the international standards</p> <p><u>IBP Comment:</u> IBP editors chose answer, “b” to maintain consistency with the criteria used for selecting answers across countries.</p>	<p>b</p>
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<p>3. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by economic classification?</p> <ul style="list-style-type: none"> a. All expenditures are classified by economic classification, and the categorization is compatible with international standards. b. All expenditures are classified by economic classification, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by economic classification. d. No expenditures classified by economic classification are presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Appendix 2 of the finance law for budget year 2007 presents the state expenditures in function of these categories: (1) public debt paying off and burden and expenses in attenuation of the revenues for past administrations; (2) staff expenses; (3) functioning expenses; (4) subvention and other current transfers; (5) investments executed by the State.</p> <p><u>Peer Reviewer One Comment:</u> Agree with answer "b": as before, the classification is not compatible with international norms.</p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
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<p>4. Does the executive’s budget or any supporting budget documentation present expenditures for individual programs for the budget year?</p> <ol style="list-style-type: none"> Program-level data are presented for all expenditures. Program-level data are presented for at least two-thirds of, but not all, expenditures. Program-level data are presented, but for less than two-thirds of expenditures. No program-level data are presented. Not applicable/other (please comment). <p><u>Citation:</u> “Institutions and ministries have to identify clearly the priority programs in function of the importance order it is given to them” Article 33 of decree N° 2003 – 243 of September 30th 2003 determining the national budget annual preparation.</p> <p><u>Comment:</u> As for example, in Public Health Ministry budget 2007, expenses are presented in function of these programs: fight against epidemics; support to the basic health; support to the fight against malaria; sanitary development plan; hospitalization and medical care expenses in Niger; hospitalization and medical care expenses for sanitary evacuated; expenses linked to the gratuity of the care for women and children from 0 to 5 years old, etc.</p> <p><u>Researcher’s Response to this Question was "a."</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “b.”</p> <p><u>Researcher Response:</u> I chose to keep my answer "a" because by rereading the 2007 budget, as for health ministry, expenditures of other ministries programs are detailed.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “a” to maintain consistency with the criteria used for selecting answers across countries.</p>	<p>a</p>
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<p>5. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for a multi-year period (at least two years beyond the budget year)?</p> <p>a. Yes, multi-year estimates of aggregate expenditure are presented. b. No, multi-year estimates of aggregate expenditure are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation:</u> Article 3 of decree N°2003 – 243 of September 30th 2003 determining the national budget annual preparation process says the following: " le projet de budget de l'Etat devra reposer sur un cadre de recettes et de dépenses pluriannuel couvrant une période de trois (3) ans." " Le cadrage macro-économique et budgétaire doit identifier trois scénarios de croissance et leur implication sur les enveloppes globales et sectorielles de l'année en préparation ainsi que pour les deux (2) années qui suivent." Article 7 du décret No 2003 - 243 du 30 septembre 2003 déterminant le processus de préparation annuelle du Budget National " L'élaboration du budget national repose sur le développement d'un cadre de dépenses pluriannuel à partir de l'année N+1 pour une période de trois ans" Article 26 du décret No 2003 - 243 du 30 septembre 2003 déterminant le processus de préparation annuelle du Budget National ENGLISH: “The state budget project will have to be based on a multiannual expenses and incomes framework covering a three years period.” “The macroeconomic and budgetary framework must identify three growing scenarios and their implication on global and sector envelopes for the preparing year as for the two following years.” Article 7 of decree N°2003-243 of September 30th 2003 determines the national budget annual preparation process. “The national budget elaboration is based on the development of a multiannual expenditures framework from year N+1 for a three years period.” Article 26 of decree N°2003-243 of September 30th 2003 determining the national budget annual preparation process.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
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<p>6. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <ol style="list-style-type: none"> a. Yes, multi-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative). b. Yes, multi-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs. c. Yes, multi-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs. d. No, multi-year estimates are presented for aggregate expenditure only, or they are not presented at all. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>7. Does the executive’s budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the budget year?</p> <ol style="list-style-type: none"> a. All sources of tax revenue are identified individually. b. Sources of tax revenue amounting to at least two-thirds of, but not all, tax revenues are identified individually. c. Sources of tax revenue amounting to less than two-thirds of all tax revenues are identified individually. d. No sources of tax revenue are identified individually. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Reading the finance law 2007 permits to identify the following different sources of tax incomes: (1) Incomes, benefits and capital gains taxes; (2) Salaries and other remunerations taxes; (3) Patrimony taxes; (4) Good and services domestic taxes; (5) Stamps and register fees; (6) Exportation taxes and fees; (7) Importation taxes and fees; (8) Other tax incomes.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>8. Does the executive’s budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the budget year?</p> <p>a. All sources of non-tax revenue are identified individually.</p> <p>b. Sources of non-tax revenue amounting to at least two-thirds of, but not all, non-tax revenues are identified individually.</p> <p>c. Sources of non-tax revenues amounting to less than two-thirds of all non-tax revenue are identified individually.</p> <p>d. No sources of non-tax revenues are identified individually.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> According to article 5 of Directive 05/CM/UEMOA concerning the finance laws, “State recourses include::</p> <ul style="list-style-type: none"> - Taxes and levies incomes; - Payments for services, charges, cooperation funds, donations and legs ; - Estate and financial participations incomes and state participation in the benefits of national firms - Loan and advance reimbursements - Long term borrowing products - Various products <p><u>Comment:</u> By reading the finance law 2007 it is possible to identify the following non tax incomes: (1) Business and estate incomes; (2) Administrative rights and costs; (3) Non financial fines and penalties; (4) Financial products; (5) Exceptional payments.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>9. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of revenue presented for a multi-year period (at least two years beyond the budget year)?</p> <p>a. Yes, multi-year estimates of aggregate revenue are presented. b. No, multi-year estimates of aggregate revenue are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation:</u> Article 3 of decree N°2003-243 of September 30th 2003 determining the national budget annual preparation process mentions: “the state budget project will have to be based on a multiannual incomes and expenses framework covering a three years period.”</p> <p><u>Comment:</u> Although the law recommends it, the budget 2007 does not indicate the estimations of the aggregated level of incomes for a multiannual period.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
<p>10. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <p>a. Yes, multi-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax). b. Yes, multi-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue. c. Yes, multi-year estimates are presented, but only for some individual sources of revenue. d. No, multi-year estimates are presented for aggregate revenue only, or they are not presented at all. e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> Although the law recommends it, the budget 2007 does not indicate the detailed estimations of incomes covering a multiannual period</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>

<p>11. Does the executive’s budget or any supporting budget documentation present data on the total government debt outstanding for the budget year?</p> <p>a. Yes, the data reflect the outstanding debt both at the start of the budget year and at the end of the budget year (and thereby reflect the net borrowing requirement of the budget).</p> <p>b. Yes, the data reflect the outstanding debt at the end of the budget year.</p> <p>c. Yes, the data reflect the outstanding debt at the start of the budget year.</p> <p>d. No, data on the outstanding debt are not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> Appendix II of Finance Law 2007 gives details on state debt amounts for budget year and the list of bilateral and multilateral creditors.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>12. Does the executive’s budget or any supporting budget documentation present interest payments on the debt for the budget year?</p> <p>a. Yes, interest payments on the debt are presented.</p> <p>b. No, interest payments on the debt are not presented.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> The interests payments on the debt for budget year 2007 are separated in three categories: (1) Interests and financial expenses – multilateral debt (Commission UEMOA, FAD, IDA, OIT, IMF, BOAD, etc.); (2) Interests and financial expenses – bilateral debt to Governments non affiliated to the Paris Club (FSD, Algeria, FKDEA, etc.); (3) Interests and financial expenses – domestic debt (interests BCEAO, consolidated cooperation BCEAO).</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>13. Does the executive’s budget or any supporting budget documentation present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, currency denomination of the debt, or whether it is domestic and external debt) for the budget year?</p> <ol style="list-style-type: none"> Yes, extensive information related to the composition of government debt is presented. Yes, key additional information is presented, but some details are excluded. Yes, some additional information is presented, but it lacks important details. No, additional information related to the composition of government debt is not presented. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> In the finance law 2007, there is a lack of important information on the debt like: the interest rate applicable to each debt category, the profile of debt due dates, the payment conditions, the devises in which the debt is libeled, etc. However, the nature (domestic or external) of the debt and the name of the creditors are presented.</p> <p><u>Researcher’s Response to this Question was "c."</u></p> <p><u>Peer Reviewer One Comment:</u> The response “c” is correct because even if in the finance law 2008 that we can download on www.izf.net/affiche_oscar.php, the debts are not detailed, and it is the same thing as the other years.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d” given the very limited data available on debt in the budget document.</p> <p><u>Researcher Response:</u> chose to keep my answer "c" because information is given, in particular on the amounts, the nature and the creditor. We cannot say there is no information at all. However, they deserve to be detailed.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “c” on the basis of both peer reviewers’ and researcher’s comments.</p>	c
<p>14. Does the executive’s budget or any supporting budget documentation present the macroeconomic forecast upon which the budget projections are based?</p> <ol style="list-style-type: none"> Yes, an extensive discussion of the macroeconomic forecast is presented, and key assumptions (such as inflation, real GDP growth, unemployment rate, and interest rates) are stated explicitly. Yes, the macroeconomic forecast is discussed and most of the key assumptions are stated explicitly, but some details are excluded. Yes, there is some discussion of the macroeconomic forecast (and/or the presentation of key assumptions), but it lacks important details. No, information related to the macroeconomic forecast is not presented. Not applicable/other (please comment). <p><u>Citation:</u></p>	b

<p>Article 6 of decree N°2003-243 of September 30th 2003 determining the process for the preparation of the annual National Budget mentions that “the elaboration of the national budget is based on a macroeconomic and budgetary framework elaborated by the Ministry of Finance and Economics. This framework serves as foundation to the budgetary expenses and incomes predictions.”</p> <p>Article 7 of the same decree mentions that “the macroeconomic and budgetary framework must identify three growth scenarios and their implications on the sectoral and global budget packages for the year for which the budget is being prepared, as well as for the two following ones.”</p> <p>Article 10 of the same decree mentions that: “the macroeconomic and budgetary framework is communicated annually by the Finance and Economics Ministry to the institutions and ministries by a note named “macroeconomic and budgetary framework note.” This note must be transmitted to the institutions and ministries on April 15th at the latest.</p> <p><u>Comment:</u> Information of the international and regional contexts is given. We can find in the expose of the Finance Law 2007 grounds a presentation of international – American and European among others – regional (African) and national contexts and some impacts on the national budget. For example, an incidence as the hydrocarbons’ prices augmentation on the national economy is presented.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> The government budgetary proposal, which is published in the Official Journal together with the approved budget presents the macroeconomic forecast in reasonable details, with forecasts of growth of the main components of GDP.</p>	
<p>15. Does the executive’s budget or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget (including expenditures, revenues, and debt)?</p> <ol style="list-style-type: none"> Yes, extensive information on the impact of macroeconomic assumptions on the budget is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting the impact of the major macroeconomic assumptions, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on the impact of different macroeconomic assumptions on the budget is not presented. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> In the finance law 2007, we can find in the part “General context” a presentation in 2005 and 2006 of the international, regional and national economic environment and its impacts on the national budget, in particular the inflation rates in Europe, in the USA, in Africa; the impact of the oil costs, etc. But there is a lack of details in this information.</p>	b

Researcher's Response to this Question was "b."

Peer Reviewer One Comment:

I would prefer to say response "c" because there is an important lack of information even in the 2007 law that the author mentions, even if we talk about international environment, it is only a tiny part, we cannot find all the useful and accurate information.

Peer Reviewer Two Comment: A more appropriate response to this question would be "d." No different macroeconomic assumptions are discussed, nor their impact on the budget assessed. It should be noted however that for a country such as Niger a central macroeconomic scenario is adequate. The budget is affected by the negotiated export price uranium, which is known at the time of the budget discussion. If additional exceptional revenues are forthcoming, as it occurred in early 2008 when exceptional uranium dividends were paid to the government, and the sale of a telecom license brought in large non tax revenue, the government presented in mid-year to the legislature a supplementary budget to allocate these resources. This was the correct procedure under the circumstances. The budget always includes a budgetary reserve to face unforeseen emergencies, which is also appropriate.

Researcher Response: I choose to change my answer to "c" because I agree with the two commentaries that the causality bonds between context elements and the budget are not explained enough

IBP Comment: IBP editors chose answer, "c" to maintain consistency with the criteria used for selecting answers across countries.

<p>16. Does the executive’s budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect expenditures?</p> <p>a. Yes, extensive information on the impact of policy proposals on expenditures is presented, including both a narrative discussion and quantitative estimates.</p> <p>b. Yes, information is presented, highlighting the impact of key policy proposals on expenditures, but some details are excluded.</p> <p>c. Yes, some information is presented, but it lacks important details.</p> <p>d. No, information on the impact of policy proposals on expenditures is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> In the finance law 2007, the political proposals concerning the expenditures aim essentially to “pursue the control of the expenditures and the fight against corruption, watching over the orientation of the public expenditure in priority sectors of the Poverty Reduction Strategy (PRS).</p> <p><u>Researcher’s Response to this Question was "c."</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “b.” The impact of new policy proposals is generally presented in some details in the budget document</p> <p><u>Researcher Response:</u> I chose to keep my answer "c" because a rereading of the Finance law 2007 has not enabled me to see the details mentioned in commentary 2</p> <p><u>IBP Comment:</u> IBP editors chose answer, “c” to maintain consistency with the criteria used for selecting answers across countries.</p>	<p>c</p>
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<p>17. Does the executive’s budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect revenues?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the impact of policy proposals on revenues is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the impact of key policy proposals on revenues, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the impact of policy proposals on revenues is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> In the section on general orientations of budget 2007, the first priority action is about “the augmentation of domestic recourses through the reinforcement of recovering structures capacities, the enlargement of the tax base, the reduction of the exonerations area, the tightening of controls, all this in a context of application of the pattern of exchange liberalization of the CEDEAO and the suppression of compensatory incomes of UEMOA (...) More specifically, in order to reach the domestic incomes objectives for 2007, some new tax measures are proposed in the framework of the recourses mobilization strategy adopted by the Finance and Economics Ministry, together with the development partners</p> <p><u>Comment:</u> The finance law 2007 planned some new tax measures to reach the incomes objectives through particularly: the establishment of a tax on air transport boarding, the augmentation of vignettes quota lots, the raising of bill-stamps, the raising of the excises fee. Additionally, other corrective measures have been planned on the games winnings and lotteries.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
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Estimates for Years Prior to the Budget Year	
<p>18. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ol style="list-style-type: none"> All expenditures are classified by administrative unit for BY-1. Expenditures are classified by administrative unit for BY-1, but some small units are not shown separately. Expenditures are classified by administrative unit for BY-1, but a significant number of units are not shown separately. No expenditures classified by administrative unit are presented for BY-1. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> In budget 2007, only the expenses 2006 for sectors of fight against poverty have been presented separately in function of the different ministries concerned by the fight against poverty. These are: Higher Education, Agricultural Development, Animals Recourses, Territory and Communitarian Development, Equipment, Hydraulic, Basic Education 1, and Public Health. On the 24 ministries composing the government, only the expenses of 8 of them are presented, the third part of administrative entities.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>C</p>

<p>19. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by functional classification?</p> <ol style="list-style-type: none"> All expenditures are classified by functional classification for BY-1, and the categorization is compatible with international standards. All expenditures are classified by functional classification for BY-1, but the categorization is not compatible with international standards. Some, but not all, expenditures are classified by function for BY-1. No expenditures classified by function are presented for BY-1. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> In the finance law 2007, we can find information on 2006 expenses concerning some expenditure linked among other to: the public debt, the staff expenses, the goods and services purchases, the subventions and transfers. But this information is general and covers only 30.82% of the expenses. See Table N°2: Expenditures execution on June 30th 2006.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	c
<p>20. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by economic classification?</p> <ol style="list-style-type: none"> All expenditures are classified by economic classification for BY-1, and the categorization is compatible with international standards. All expenditures are classified by economic classification for BY-1, but the categorization is not compatible with international standards. Some, but not all, expenditures are classified by economic classification for BY-1. No expenditures classified by economic classification are presented for BY-1. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> In the finance law 2007, we can find information for 2006 concerning the tax and non tax receipts, the projects and programs loans, the budgetary aids.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	c

<p>21. Does the executive's budget or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?</p> <ol style="list-style-type: none"> Program-level expenditure data are presented for all expenditures for BY-1. Program-level expenditure data are presented for at least two-thirds of, but not all, expenditures for BY-1. Program-level expenditure data are presented, but for less than two-thirds of expenditures for BY-1. No program-level expenditure data are presented for BY-1. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> There is information concerning the 2006 expenditures for the poverty fight sectors in Table N°3: Execution at the end of June 2006 of the expenditures of the Poverty Reduction Strategy sectors.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>C</p>
<p>22. In the executive's budget or any supporting budget documentation, how many months of actual data are reflected in the expenditure estimates of the year prior to the budget year (BY-1)?</p> <ol style="list-style-type: none"> All BY-1 estimates have been updated from the original enacted levels to reflect six or more months of actual expenditure. All BY-1 estimates have been updated from the original enacted levels, but reflect less than six months of actual expenditure. Some BY-1 estimates have been updated from the original enacted levels to reflect actual expenditure. The BY-1 estimates have not been updated from the original enacted levels, or no BY-1 estimates are presented. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> In finance law 2007, the expenditures estimations presented as previous year are from June 30th 2006.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>C</p>

<p>23. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <ul style="list-style-type: none"> a. Yes, such prior-year estimates of aggregate expenditure are presented. b. No, such prior-year estimates of aggregate expenditure are not presented. c. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> In 2007 budget, there is no data on the expenditures for 2005 and previous years.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
<p>24. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <ul style="list-style-type: none"> a. Yes, such prior-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative). b. Yes, such prior-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs. c. Yes, such prior-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs. d. No, such prior-year estimates are presented for aggregate expenditure only, or they are not presented at all. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> In 2007 budget, there is no data on the expenditures for 2005 and previous years.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>

<p>25. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?</p> <ol style="list-style-type: none"> Two years prior to the budget year (BY-2). Three years prior to the budget year (BY-3). Before BY-3. No actual data for all expenditures are presented in the budget or supporting budget documentation. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> In 2007 budget, there is no data on the expenditures for 2005 and previous years. The budget document presents the budget forecast for the previous year of priority sectors expenditures (about 50 % of total outlays), and their execution in the first 6 month of the year. It also presents a comparison for the main functional grouping of expenditures between the previous budget law and the new. No outcome for total expenditures for previous years is presented</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>26. Are the expenditure estimates for the years prior to the budget year adjusted, as needed, to be comparable with the budget-year estimates in terms of classification and presentation?</p> <ol style="list-style-type: none"> Yes, prior-year data are always adjusted to be comparable to the budget year data. Yes, in most cases, prior-year data are adjusted to be comparable. Yes, in some cases, prior-year data are adjusted to be comparable, but significant deviations between prior-year and budget-year classifications exist. No, prior-year data are not adjusted to be comparable, or no prior-year estimates are presented. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> In 2007 budget, we can find in Table N°7 entitled: Comparative Table 2006-2007 of the general budget expenditures, a comparison of the expenditures between the two years. This table gives also positive or negative variations of the amounts. However, this table is general as it deals only with the important titles: public debt, staff expenditures, goods and services purchases, subventions and transfers and investments executed by the State.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<p>27. Does the executive’s budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the year preceding the budget year (BY-1)?</p> <ul style="list-style-type: none"> a. All tax revenues are identified individually for BY-1. b. Tax revenues amounting to at least two-thirds of, but not all, tax revenue for BY-1 are identified individually. c. Tax revenues amounting to less than two-thirds of all tax revenues for BY-1 are identified individually. d. No tax revenues are identified individually for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> In budget 2007, in the Table N°1 concerning the receipts realization at June 30th 2006, we can find that in 2006, the tax receipts raised the amount of 101.52 billiards of francs CFA, for a prevision of 213.06 billiards, that a realization rate of 47.65%. However, we cannot find individual detailed information on tax receipts.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d.” The budget documents present the outcome for revenue to end-June of the current year, and the main groups of revenue budgeted in the previous budget law. No detail of expected outcome for year BY-1 is presented.</p>	<p>d</p>
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<p>28. Does the executive’s budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the year preceding the budget year (BY-1)?</p> <ul style="list-style-type: none"> a. All non-tax revenues are identified individually for BY-1. b. Non-tax revenues amounting to at least two-thirds of, but not all, non-tax revenue for BY-1 are identified individually. c. Non-tax revenues amounting to less than two-thirds of all non-tax revenues for BY-1 are identified individually. d. No non-tax revenues are identified individually for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> In budget 2007, in the Table N°1 concerning the receipts realization at June 30th 2006, we can find for 2006 the different non tax incomes sources, that is: port receipts, receipts from the initiative “Very in debt poor countries,” buildings sales, donations, projects and legacies, budgetary aids, retrocede debt, projects and programs loans. But this is only the data for half year execution. But this is only the data for half year execution.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d” as non tax data for previous year are not presented in details in the budget document (only the first half year execution is presented). However these data are not available at the time of the budget presentation (Sept-Oct), and so the first half year data seem adequate.</p>	<p>d</p>
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<p>29. In the executive’s budget or any supporting budget documentation, how many months of actual data are reflected in the revenues estimates of the year prior to the budget year (BY-1)?</p> <ul style="list-style-type: none"> a. All BY-1 estimates have been updated from the original estimates to reflect six or more months of actual revenue collections. b. All BY-1 estimates have been updated from the original estimates, but reflect less than six months of actual revenue collections. c. Some BY-1 estimates have not been updated from the original estimates to reflect actual revenue collections. d. The BY-1 estimates have not been updated from the original estimates or no BY-1 estimates are presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> In budget 2007, the real data on incomes estimations for 2006 are provided on June 30th 2006, that is exactly six months after the beginning of budget year. For all the receipts, we can find the initial provisions, the realizations and the realization rate.</p> <p><u>Researcher’s Response to this Question was “b.”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “a (in line with answer above) as six month data for year BY-1 are provided.”</p> <p><u>Researcher Response:</u> I chose to keep my "b" because the provided information concerns only half budget year.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “a” to maintain consistency with the criteria used for selecting answers across countries.</p>	<p>a</p>
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<p>30. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of revenues presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <p>a. Yes, such prior-year estimates of aggregate revenue are presented. b. No, such prior-year estimates of aggregate revenue are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> In budget 2007, at the level of the Table N°6, we can find only the estimations of the aggregated level of external recourses for year 2005, that is: the budget loans, the budgetary aids, the projects loans and aids.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment</u></p>	<p>b</p>
<p>31. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <p>a. Yes, such prior-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax). b. Yes, such prior-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue. c. Yes, such prior-year estimates are presented, but only for some individual sources of revenue. d. No, such prior-year estimates are presented for aggregate revenue only, or they are not presented at all. e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> These estimates are not presented at all</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>

<p>32. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?</p> <ol style="list-style-type: none"> Two years prior to the budget year (BY-2). Three years prior to the budget year (BY-3). Before BY-3. No actual data for all revenues are presented in the budget or supporting budget documentation. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The most recent year on which we have information is 2006 which represents year By -1. As the information is not available, the response is d.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment</u></p>	d
<p>33. Does the executive's budget or any supporting budget documentation present information related to the government debt for the year preceding the budget year?</p> <ol style="list-style-type: none"> Yes, extensive information is presented on the level and composition of government debt for the year preceding the budget year. Yes, information on the level of debt is presented, but some important details about the composition of the debt are excluded. Yes, but only information on the level of debt is presented. No, information related to the government debt for BY-1 is not presented. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> In budget 2007, the Table N°7 comparative of the general expenditures 2006-2007 provides information of the State debt for year 2006. But this information concerns only the debt amount and nature (domestic and external debt).</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	c

<p>34. In the executive’s budget or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?</p> <ul style="list-style-type: none"> a. Two years prior to the budget year (BY-2). b. Three years prior to the budget year (BY-3). c. Before BY-3. d. No actual data for government debt are presented in the budget or supporting budget documentation. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> In budget 2007, there is no information about the debt prior to 2006.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Comment:</u></p>	d
Comprehensiveness	
<p>35. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on extra-budgetary funds?</p> <ul style="list-style-type: none"> a. Yes, extensive information on extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key extra-budgetary funds, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on extra-budgetary funds is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The special accounts provide these details.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> The expenditures envisaged in the extra budgetary funds (comptes speciaux) are presented in the budget document in adequate details.</p>	b

<p>36. Does the executive's budget or any supporting budget documentation present information for at least the budget year on intergovernmental transfers?</p> <ol style="list-style-type: none"> Yes, extensive information on intergovernmental transfers is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key intergovernmental transfers, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on intergovernmental transfers is not presented. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Title 4: "Subventions and other current transfers of the finance law 2007" provides a lot of information on the transfers allocated to the ministries, the institutions and to the public firms. Only the amounts are indicated, without narrative mode.</p> <p><u>Researcher's Response to this Question was "b."</u></p> <p><u>Peer Reviewer One Comment:</u> I chose response "c" because as long as the presentation does not match with the international norms, there is always a lack of details. Also, we cannot see the inter-ministerial transfers, but there has to be some.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> I chose to keep my answer "b" because this information is provided, what is lacking are the narrative explanations.</p> <p><u>IBP Comment:</u> IBP editors chose answer, "b" to keep consistency with the criteria used for selecting answers across countries.</p>	<p>b</p>
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<p>37. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on transfers to public corporations?</p> <ul style="list-style-type: none"> a. Yes, extensive information on transfers to public corporations is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key transfers to public corporations, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on transfers to public corporations is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Title 4: “Subventions and other current transfers of the finance law 2007” provides information on the subventions to the public firms. This information includes the firm name, without narrative discussion.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
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<p>38. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on quasi-fiscal activities?</p> <ul style="list-style-type: none"> a. Yes, extensive information on quasi-fiscal activities is presented, including both a narrative discussion and, where possible, quantitative estimates. b. Yes, information is presented, highlighting key quasi-fiscal activities, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on quasi-fiscal activities is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> While reading the finance law 2007, we cannot find information of quasi-fiscal activities.</p> <p><u>Researcher’s Response to this Question was "d."</u></p> <p><u>Peer Reviewer One Comment:</u> Yes, the response is “d,” because in the finance law 2007 and at the level of fiscal measures, quasi-fiscal activities are not mentioned.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “e.” The government does not engage in quasi fiscal activities, so the budget document cannot report on them.</p> <p><u>Researcher Response:</u> I chose to keep my answer "d" for the same reasons mentioned by peer reviewer 1.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” to maintain consistency with the criteria used for selecting answers across countries.</p>	<p>d</p>
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<p>39. Does the executive's budget or any supporting budget documentation present information on financial assets held by the government?</p> <ul style="list-style-type: none"> a. Yes, extensive information on financial assets is presented, including a listing of the assets, a discussion of their purpose, and an estimate of their market value. b. Yes, information is presented, highlighting key information, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on financial assets is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
<p>40. Does the executive's budget or any supporting budget documentation present information on non-financial assets held by the government?</p> <ul style="list-style-type: none"> a. Yes, extensive information on non-financial assets is presented, including a listing of the assets, and (where possible) an estimate of their market value. b. Yes, information is presented, highlighting key information, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on non-financial assets is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>

<p>41. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on expenditure arrears?</p> <ul style="list-style-type: none"> a. Yes, extensive information on expenditure arrears is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key expenditure arrears, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on expenditure arrears is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> In budget 2007, we can find information on the State domestic debt, that is the expenditures arrears owed to the State. The importance and the permanence of these arrears conducted the government to establish, from 2001, the Domestic Debt Balancing Commission (CADIE). But they are global amounts.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	c
<p>42. Does the executive’s budget or any supporting budget documentation present information on contingent liabilities (such as government loan guarantees)?</p> <ul style="list-style-type: none"> a. Yes, extensive information on contingent liabilities is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key contingent liabilities, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on contingent liabilities is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>43. Does the executive’s budget or any supporting budget documentation present information on future liabilities, such as civil service pensions?</p> <ul style="list-style-type: none"> a. Yes, extensive information on future liabilities is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key future liabilities, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on future liabilities is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> In the section about special accounts of the Treasury, the budget 2007 provides information on the pension national fund for which an inscription of 8.908 billiards has been made.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	c
<p>44. Does the executive’s budget or any supporting budget documentation provide details on the sources of donor assistance, both financial and in-kind?</p> <ul style="list-style-type: none"> a. All sources of donor assistance are identified individually. b. At least two-thirds of, but not all, sources of donor assistance, are identified individually. c. Less than two-thirds of sources of donor assistance are identified individually. d. No sources of donor assistance are identified individually. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> In budget 2007, the table of the State budget receipts provides general information about the donators’ aid in the following sections: donations and legacies, reassigned debts, budgetary aids. For the budgetary aids section, these come to an amount of 35.196 billiards, divided into: FTI (fast track funds): 4.151 billiards; European Union: 17.711 billiards; France: 7.445 billiards; AFD (support PDDE): 2.624 billiards; Belgium (support PDDE): 1.312 billiards; Denmark (support PDDE): 0.044 billiards; DFID (support PDDE): 1.91 billiards. Concerning the recourses from the initiative PPTE, these come to an amount of 34.51 billiards.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<p>45. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on tax expenditures?</p> <ul style="list-style-type: none"> a. Yes, extensive information on tax expenditures is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key tax expenditures, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on tax expenditures is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>46. Does the executive’s budget or any supporting budget documentation identify all earmarked revenues?</p> <ul style="list-style-type: none"> a. All earmarked revenues are identified individually. b. At least two-thirds of, but not all, earmarked revenues are identified individually. c. Less than two-thirds of earmarked revenues are identified individually. d. No earmarked revenues are identified individually. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

47. What percentage of expenditure in the budget year is dedicated to spending on secret items relating to, for instance, national security and military intelligence?
- One percent or less of expenditure is dedicated to secret items.
 - Three percent or less, but more than one percent, of expenditure is dedicated to secret items.
 - Eight percent or less, but more than three percent, of expenditure is dedicated to secret items.
 - More than eight percent of expenditure is dedicated to secret items, or the percentage is not available to the public.
 - Not applicable/other (please comment).

Citation:

Comment:

It is difficult to calculate the percentage of the secret expenditures in the budget 2007, insomuch as these expenditures are hardly identifiable. On an illustrative basis, the budget provides information on the expenditures of the defense and security ministries. But in these budgets, we cannot know what is secret or not. In addition, the Prime Minister and Republic President's personal staff has the intervention funds. Do we classify these funds in this section?

Researcher's Response to this Question was "d."

Peer Reviewer One Comment:

I would have chosen response "e" because all the expenditures concerning the security intelligence are not released, so giving a percentage would be absurd.

Peer Reviewer Two Comment: A more appropriate response to this question would be "e." As per answer above the Presidency has some interventions funds, plus the budget includes a budgetary reserve for emergency. Presumably this would be used for national security emergencies. In fact, in 2007 a special *Fonds d' Intervention Prioritaire* was approved in mid year in a supplementary budget, to allocate new mining concession revenues to priority expenditures, including security, and ultimately it was all affected to security.

Researcher Response: I chose to change my answer "e" because the information provided does not allow calculating any percentage of the expenditures concerning the security intelligence.

IBP Comment: IBP editors chose answer, "d" to maintain consistency with the criteria used for selecting answers across countries.

d

The Budget Narrative & Performance Monitoring		
<p>48. Does the executive’s budget or any supporting budget documentation explain how the proposed budget is linked to government’s stated policy goals, by administrative unit (or functional category), for the budget year?</p> <ol style="list-style-type: none"> a. Yes, extensive information on the link between the budget and the government’s stated policy goals, by administrative unit (or functional category) is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the link between major policy goals and the budget, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the link between the budget and the government’s stated policy goals is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> The finance law project for 2007 shows the Government determination in beginning to implement a poverty fight strategy, supported by an economic and financial policy based on the following elements:</p> <ul style="list-style-type: none"> - The growth of domestic resources through the strengthening of the capacity of revenue collection structures,, the increase of the tax base, the reduction of exemption areas, the tightening of controls, all this within the context of application of the liberalization plan for the CEDEAO exchanges, and the elimination of the compensatory revenues from the UEMOA. - The intensification of public finance reforms and of adjustment efforts in order to consolidate the stability of the macroeconomic framework. - The consolidation of the progresses made on orthodoxy and budgetary discipline. - The continuation of the domestic debt balancing efforts. <p>At the social level, the focus will be on the improvement of the life standards and of the wellbeing of the population in general and of the vulnerable classes (women and children) in particular, through the access to key social services, particularly education and health, as well as the realization of investments programs and projects bringing growth and improvement in the citizens’ incomes – actions contained in the Poverty Reduction Strategy (PRS). In this context, the finance law project 2007 establishes the coherency between the budgetary previsions and the general orientations of the PRS. Generally, the credits allocated to the sectors participating in the fight against poverty present a pertinent development. Table 4 on the development by source of financing of the priority sectors between 2006 and 2007 show this evolution. The priority sectors of the PRS are: education (primary, secondary and higher education), agricultural development, livestock, land settlement, equipment, hydraulic and environment, and public health.” Extract of the chapter on budget project orientations 2007.</p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was "b."</u></p> <p><u>Peer Reviewer One Comment:</u> I would chose response “c,” even if he mentioned the PRS expenditures, it is only a section among others, other sections are not as detailed, for example the higher education, or national education.</p>	b	

<p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response</u> I chose to keep my answer "b" because the expenditures of PRS sectors are the most important in the budget.</p> <p><u>IBP Comment:</u> IBP editors chose answer, "b" to keep consistency with the criteria used for selecting answers across countries.</p>	
<p>49. Does the executive’s budget or any supporting budget documentation explain how the proposed budget is linked to government’s stated policy goals for a multi-year period (for at least two years beyond the budget year)?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the link between the budget and the government’s stated policy goals over a multi-year period is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the major policy goals, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the link between the budget and the government’s stated policy goals over a multi-year period is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> In reading the finance law for 2007, we cannot find any information about projections for the following year.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>

<p>50. Does the executive’s budget or any supporting budget documentation present non-financial data, such as the number of beneficiaries, for expenditure programs?</p> <ul style="list-style-type: none"> a. Non-financial data are presented for all programs. b. Non-financial data are presented for programs representing at least two-thirds of, but not all, expenditures. c. Non-financial data are presented for programs representing less than two-thirds of expenditure. d. No non-financial data are presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> In reading the finance law for budget year 2007, we can find some non financial information, in particular on the “self financed investments considered as priority by the Government.” This information concerns some realizations (construction of roads, schools, bridges, hydraulic works, etc.); however, the number of beneficiaries is not provided.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	c
<p>51. Are the non-financial data presented useful for assessing how an expenditure program is performing?</p> <ul style="list-style-type: none"> a. The non-financial data are very useful for assessing program performance. b. The non-financial data are mostly useful for assessing program performance. c. The non-financial data are somewhat useful for assessing program performance. d. No non-financial data are provided or they are not useful for assessing program performance. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Non-financial data are not presented in a way which enables an exact evaluation of the programs execution level.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>52. Does the executive’s budget or any supporting budget documentation contain performance indicators for expenditure programs?</p> <ul style="list-style-type: none"> a. Performance indicators are presented for all programs. b. Performance indicators are presented for programs representing at least two-thirds of, but not all, expenditures. c. Performance indicators are presented for programs representing less than two-thirds of expenditures. d. No performance indicators are presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> In the finance law 2007, there are no execution indicators for the expenditure programs of the budget year. In the “expose de motifs”, we can find only the realization rates of receipts and expenditures for the budget 2006.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>53. Are the performance indicators sufficiently well designed, such that one can assess whether there has been progress toward meeting policy goals?</p> <ul style="list-style-type: none"> a. All performance indicators are well designed. b. Most performance indicators are well designed. c. Some performance indicators are well designed, but most are not. d. No programs have performance indicators, or they are not well designed. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> In reading the finance law for budget year 2007, we do not find programs execution indicators.</p> <p><u>Peer Reviewer One Comment:</u> We do not find the performance indicators of the executed programs, because people fear that public could find out a bad administration. This is therefore due to the lack of transparency.</p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>54. Are performance indicators used in conjunction with performance targets presented in the executive's budget or any supporting budget documentation?</p> <ol style="list-style-type: none"> All performance indicators are used in conjunction with performance targets. Most performance indicators are used in conjunction with performance targets. Some performance indicators are used in conjunction with performance targets, but most are not. No performance indicators are used in conjunction with performance targets. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> In reading the finance law for budget year 2007, we do not find the programs execution indicators linked to results objectives.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>55. Does the executive's budget or any supporting budget documentation present information on policies (both proposals and existing commitments) in at least the budget year that are intended to benefit directly the country's most impoverished populations?</p> <ol style="list-style-type: none"> Yes, extensive information on policies intended to alleviate poverty is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting the impact of key policies intended to alleviate poverty, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on policies intended to alleviate poverty is not presented. Not applicable/other (please comment). <p><u>Citation:</u> At the social level, the focus will be on the improvement of the life level and of the wellbeing of population in general and of the vulnerable classes (women and children) in particular, through the access to key social services, particularly education and health, and on the realization of investments programs and projects bringing growth and improvements in the citizens' incomes – actions contained in the Poverty Reduction Strategy (PRS). In this context, the finance law project 2007 establishes the coherency between the budgetary provisions and the general orientations of the PRS.”</p> <p>Extract of the social part of the finance law for budget year 2007.</p> <p><u>Comment:</u> Table 4 of the finance law for budget year 2007 presents the evolution, by financing source, of the priority sectors between 2006 and 2007. But this evolution concerns only the financial data by ministry: the target groups are not expressly mentioned; neither the specific measures which are adopted.</p>	c

<p><u>Researcher’s Response to this Question was "b."</u></p> <p><u>Peer Reviewer One Comment:</u> I would chose response “c” because the information provided is not pertinent, there is an important number of indicators, but in the reality, they do not know how to quantify the results. Nowadays, we do not have data about investigations of consuming budget. It is only literature they put in their reports, and I chose response “c.”</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> I chose to keep my answer "b" because even if they are only faith professions, they have the merit to show clearly the link between the policy and its social objectives.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “c” to maintain consistency with the criteria used for selecting answers across countries.</p>	
<p>Additional Key Information for Budget Analysis & Monitoring</p>	
<p><i>Please note that the questions in this section ask about information that is generally available to the public. The information need not be included in the executive’s budget proposal or supporting documents, but may be found in other documents issued by the executive.</i></p>	
<p>56. Does the executive make available to the public a description of the tax rate or fee schedule for all revenue sources, including commercial projects involving the private sector?</p> <ul style="list-style-type: none"> a. Yes, extensive information on tax rates, fees, royalties and other revenues sources is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the rates and fees for major revenue sources, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Information about the tax rate is available at the Tax General Head Office and the Chamber of Commerce, Industries and Agriculture of Niger. But this information is not systematically provided to the public. Those who are interested can make a request to these services.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>c</p>

<p>57. Does the executive make available to the public an analysis of the distribution of the tax burden?</p> <ul style="list-style-type: none"> a. Yes, a detailed analysis of the distribution of the tax burden is presented, including both a narrative discussion and quantitative estimates. b. Yes, an analysis is presented, highlighting key aspects of the distribution, but some details are excluded. c. Yes, some analysis is presented, but it lacks important details. d. No analysis on the distribution of the tax burden is presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> At the Finance Ministry and the Tax General Head Office there is a document on the fiscal policy of the Government. But this document is not distributed to the public. In addition, given its technical level, it is hard to understand for the non experts.</p> <p><u>Researcher ;s Response to this Question was "c."</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate answer would be “d,” because I tried to have access to this document but I could not, which means that it does not exist.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> I chose to change my answer to "d" because even if it exists, if it is not available to the public, I agree with PR1.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” to maintain consistency with the criteria used for selecting answers across countries. According to the OBI methodology, the definition of public accessibility of information requires that any and every citizen who requests a budget document can get access to that document. The case of Peer Reviewer One confirms that according to the methodology the document cannot be considered available to the public, and therefore justifies a change in the answer, to “d.”</p>	<p>d</p>
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<p>58. Does the executive make available to the public an explanation of the conditions associated with assistance from international financial institutions (IFI)?</p> <ol style="list-style-type: none"> Yes, extensive information on conditions associated with IFI assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality. Yes, information is presented, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on conditions associated with IFI assistance is not presented. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The conditions associated to the IFI assistance (World Bank, IMF, European Union and Regional Banks) are never revealed to the public, because very often they contain unpopular measures the Government does not want the public to know about. The public is informed only when the signature of the official agreement takes place. Even at this moment, the information is reduced to the amount that these IFI give to the Government. The same withdrawal of information about the conditionalities is observed by the representations of these institutions based in Niger.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>59. Does the executive make available to the public an explanation of the conditions associated with assistance from donor countries?</p> <ol style="list-style-type: none"> Yes, extensive information on conditions associated with donor country assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality. Yes, information is presented, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on conditions associated with donor country assistance is not presented. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The conditions associated to donors assistance are not communicated to the public. Only the signature or remittances ceremonies are transmitted to the public through the media.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>60. Does the executive make available to the public a summary that describes the budget and its proposals?</p> <ol style="list-style-type: none"> Yes, it provides a summary that is very informative. Yes, it provides a summary that is somewhat informative. Yes, but the summary is not very informative. No, it does not provide a summary. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> During the budget project presentation to the legislature, the medias transmit to the public “the <i>exposé de motifs</i> of this year finance law” which is in reality a summary of the budget. This <i>exposé</i> is also annexed to the Official Journal during the publication of the law by the Government General Secretariat.</p> <p><u>Peer Reviewer One Comment:</u> A more appropriate answer would be "c" because I think that all the information is not provided, they just provide the guidelines. In all cases, I would have liked to see more detailed information.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> I chose to keep my answer "b" because very often the grounds statement is broadcasted in full par the State medias (radio and television in particular) and by the National Assembly’s radio.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “b” to maintain consistency with the criteria used for selecting answers across countries.</p>	b
<p>61. Does the executive publish a “citizens budget” or some non-technical presentation intended for a wide audience that describes the budget and its proposals?</p> <ol style="list-style-type: none"> Yes, it publishes a citizens budget that is very informative. Yes, it publishes a citizens budget that is somewhat informative. Yes, but the citizens budget is not very informative. No, it does not publish a citizens budget. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The citizens budget does not exist in Niger. The budget 2007 has been published in three books of the Official Journal, which totalize 576 pages.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>62. Does the executive make available to the public non-technical definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?</p> <ol style="list-style-type: none"> Yes, thorough definitions of budget terms are provided. Yes, definitions are provided, but some details are excluded. Yes, some definitions are provided, but it lacks important details. No, definitions are not provided. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> No simplification of the technical terms is presented to the public, who has to be content only with the finance law published by the official journal.</p> <p><u>Peer Reviewer One Comment</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>63. Do citizens have the right <i>in law</i> to access government information, including budget information?</p> <ol style="list-style-type: none"> Yes, the right has been codified into law, and citizens are generally able in practice to obtain government information, including budget information. Yes, the right has been codified into law, but it is sometimes not possible for citizens in practice to obtain government information, including budget information. Yes, the right has been codified into law, but it is frequently or always impossible in practice to obtain access to government information, including budget information. No, the right to access government information has not been codified into law, or this right does not include access to budget information. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> In Niger, there is no law that codifies expressively the citizens' right to have access to information. A law proposal exists, but it has not been adopted by the Government and the legislature yet. However, the citizens can have access to certain information, depending on the willingness of the public functionaries, and included in the budget.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>64. Are citizens able in practice to obtain financial information on expenditures for individual programs in a format that is more highly disaggregated than that which appears in the executive’s budget proposal if they request it (for example, from a ministry or agency)?</p> <ul style="list-style-type: none"> a. In practice, highly disaggregated information is available to the public for all programs except those considered related to national security or military intelligence. b. In practice, highly disaggregated information is available to the public for programs representing at least two-thirds of, but not all, expenditures. c. In practice, highly disaggregated information is available to the public for programs representing less than two-thirds of expenditures. d. In practice, no highly disaggregated expenditure information is available. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Generally, the ministries are against the provision of very detailed information on their expenditures to the citizens or even to journalists, even if this information exists. In effect, this financial information is considered as sensitive.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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65. Are citizens able in practice to obtain non-financial information related to expenditures (for example, number of beneficiaries, number of persons employed by the program, etc.) for individual programs in a format that is more highly disaggregated than that which appears in the executive's budget proposal if they request it from a ministry or agency?
- In practice, highly disaggregated non-financial information is available to the public for all programs except those considered related to national security or military intelligence.
 - In practice, highly disaggregated non-financial information is available to the public for programs representing at least two-thirds of, but not all, expenditures.
 - In practice, highly disaggregated non-financial information is available to the public for programs representing less than two-thirds of expenditures.
 - In practice, no highly disaggregated non-financial expenditure information is available.
 - Not applicable/other (please comment).

Citation:

Comment:

The access to the information depends on the willingness of the public official. But on the non financial questions, some public agents give this information promptly. However, this practice is not generalized.

d

Researcher's Response to this Question was "c."

Peer Reviewer One Comment:

A more appropriate answer would be "d" because the agent is afraid we find out he provided the sensitive information.

Peer Reviewer Two Comment:

Researcher Response: I chose to keep my answer "c."

Journalists or citizens generally protect their information source; which comforts the public functionaries.

IBP Comment: IBP editors chose answer, "d."

It seems that information is available only to some individuals and this is at discretion of the public official who is about to disclose the information. For this reason we consider this an arbitrary access to information and although some information is available to SOME individuals, this does not satisfy the requirement of "public availability" as described in the Guide to the Open Budget Questionnaire.

Section Three: The Budget Process

The Budget Process	
Executive's Formulation of the Budget	
<p>66. How far in advance of the release of the budget is the day of its release known?</p> <ol style="list-style-type: none"> a. The release date is set in permanent law. b. The executive announces the release date at least two months in advance. c. The executive announces the release date less than two months but more than two weeks in advance. d. The executive announces the release date two weeks or less before the release, or makes no announcement. e. Not applicable/other (please comment). <p><u>Citation:</u> Article 39 of the law 2003-11 of April 1st 2003, including organic law concerning the finance laws: "le projet de loi de finance de l'année, y compris le rapport et les annexes explicatives est déposé sur le bureau de l'Assemblée Nationale dès l'ouverture de la session budgétaire" ENGLISH- "the finance law project of the year, including the report and the explaining appendixes, is tabled at the National Assembly Office since the opening of the budgetary session"</p> <p>Article 73 of the Constitution of August 9th 1999: "Chaque année, l'Assemblée nationale se réunit de plein droit en deux sessions ordinaires sur convocation de son Président (...) La seconde session, dite session budgétaire, s'ouvre la première semaine du mois d'octobre et ne peut excéder soixante (60) jours." ENGLISH- "Each year, the National Assembly gets together in two ordinary sessions by convocation of its President. (...) The second session, called budgetary session, opens on the first week of October et cannot be longer than 60 days."</p> <p>Article 50 of decree 2003-234 PRN/MF/E of September 30th 2003 determining the process of national budget annual preparation: "<i>1er octobre : transmission du projet de loi de finances à l'Assemblée nationale ; examen et adopcion du projet de la loi de finances par l'Assemblée nationale;</i>" ENGLISH- "October 1st: submission of the finance law proposal to the National Assembly; examination and adoption of the proposal by the National Assembly"</p> <p><u>Comment:</u> The laws fix with anticipation the dates of the budget transmission and the delays for its examination and adoption.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

67. Does the executive release to the public its timetable for preparation of the executive's budget proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the ministry of finance or what ever central government agency is in charge of coordinating the budget's formulation)?

- a. Yes, a detailed timetable is released to the public.
- b. Yes, a timetable is released, but some details are excluded.
- c. Yes, a timetable is released, but it lacks important details.
- d. No, a timetable is not issued to the public.
- e. Not applicable/other (please comment).

Citation:

Decree 2003-234 PRN/MF/E of September 30th 2003 determining the process of national budget annual preparation planned in its article 50 a calendar for the budget elaboration which is presented as follows:

- January – February: beginning of the preparation of budget works;
- March: elaboration of the macroeconomic and budgetary framework note; elaboration of the budget draft; elaboration of the economic and financial orientation note;
- April: elaboration and sending of the budgetary circular to spending institutions and ministries;
- June: preparation and sending of the limits letters to the spending services; registration of the budget projects of the institutions and ministries; elaboration and sending of the budgetary conferences calendar;
- July: budgetary conferences;
- August: budgetary negotiations; definitive halt of receipts and expenditures; elaboration of the first draft of the finance law; preparation of the budgetary booklets;
- September: examination of the first draft of the budget proposal; finalization of the budgetary documents;
- October 1st: submission of the finance law proposal to the National Assembly; examination and adoption of the finance law project by the National Assembly;
- December: promulgation of the finance law by the President of the Republic; publication in the official journal.

b

Comment:

This calendar is communicated to the public through the publication of the decree in the Official Journal of the Republic of Niger.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

<p>68. Does the executive adhere to its timetable for the preparation and release of the budget?</p> <ol style="list-style-type: none"> The executive adheres to the dates in its timetable. The executive adheres to most of the key dates in its timetable. The executive has difficulty adhering to most of the dates in its timetable. The executive does not adhere to the dates in its timetable, or it does not release to the public its timetable. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Most of the dates are respected, except the date of the budget publication in the Official Journal. The law planned that this publication should be done in December, just after the budget adoption in November by the legislature. Generally, we have to wait until January or February of the following year to see the budget published in the Official Journal, that consists in a delay of one to two months.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>69. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?</p> <ol style="list-style-type: none"> Yes, the executive holds extensive consultations with a wide range of legislators. Yes, the executive holds consultations with a range of legislators, but some key members are excluded. Yes, the executive holds very limited consultations, involving only a few members of the legislature. No, the executive does not typically consult with members of the legislature as part of the budget preparation process. Not applicable/other (please comment). <p><u>Citation:</u> Article 90 of the Constitution of August 9th 1999: “The Government has the initiative in law-making in conjunction with the National Assembly.” Article 91 of the Constitution of August 9th 1999: “The legislators and the Government have the amendment authority.”</p> <p><u>Comment:</u> Yes the executive consults the legislature during the budget preparation, through the process of institutions budget projects, the budgetary conferences and the budgetary negotiations.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<p>70. Does the executive hold consultations with the public as part of its process of determining budget priorities?</p> <ul style="list-style-type: none"> a. Yes, the executive holds extensive consultations with a wide range of constituencies. b. Yes, the executive holds consultations with a range of constituencies, but some key constituencies are excluded. c. Yes, the executive holds very limited consultations, involving only a few constituencies. d. No, the executive does not typically consult with the public as part of the budget preparation process. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The public is never consulted in the determination of the budget priorities.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
<p>71. When does the executive release a pre-budget statement to the public?</p> <ul style="list-style-type: none"> a. The executive releases a pre-budget statement at least four months in advance of the start of the budget year. b. The executive releases a pre-budget statement at least two months (but less than four months) in advance of the start of the budget year. c. The executive releases a pre-budget statement, but it is released less than two months before the start of the budget year. d. The executive does not release a pre-budget statement. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The public discovers the budget once it is submitted to the National Assembly during the parliamentary debates which broadcasted on the National Assembly's radio and other public and private medias.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>

<p>72. Does the pre-budget statement describe the government’s macroeconomic and fiscal framework?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the government’s fiscal and macroeconomic policy is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key aspects of the fiscal and macroeconomic framework, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The public is not informed about the pre-budget statement.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment</u></p>	d
<p>73. Does the pre-budget statement describe the government’s policies and priorities that will guide the development of detailed estimates for the upcoming budget?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the government’s budget policies and priorities is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key aspects of the government’s budget policies and priorities, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The public is not informed about the pre-budget statement.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

Legislative Approval of the Budget	
<p>74. How far in advance of the start of the budget year does the legislature receive the budget?</p> <ul style="list-style-type: none"> a. The legislature receives the budget at least three months before the start of the budget year. b. The legislature receives the budget at least six weeks, but less than three months, before the start of the budget year. c. The legislature receives the budget less than six weeks before the start of the budget year. d. The legislature does not receive the budget before the start of the budget year. e. Not applicable/other (please comment). <p><u>Citation:</u> “The budget year coincides with the civil year, it starts on January 1st to finish on December 31st” Article 2 of the law 2003-11 of April 1st 2003 including organic law concerning the finance laws.</p> <p><u>Comment:</u> As the legislature receives the budget on October 1st, we can say that the three months delay is generally respected, even if certain legislative sources sometimes indicate a small delay of one week.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>75. Does a legislative committee (or committees) hold public hearings on the macroeconomic and fiscal framework presented in the budget in which testimony from the executive branch and the public is heard?</p> <ol style="list-style-type: none"> Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and a wide range of constituencies. Yes, hearings are held in which testimony is heard from the executive branch and some constituencies. Yes, hearings are held in which testimony from the executive branch is heard, but no testimony from the public is heard. No, public hearings are not held on the macroeconomic and fiscal framework in which testimony from the executive branch and the public is heard. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The public is not consulted on the macroeconomic assumptions of the budget. The finance commission of the Parliament or the Parliament’s plenary questions only the finance ministry and its collaborators for clarification questions. Only the Parliament has the authority and the habit of questioning the Economics Ministry with written or oral questions; which corresponds to answer “c.”</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	C
<p>76. Do legislative committees hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the executive branch is heard?</p> <ol style="list-style-type: none"> Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the executive branch is heard. Yes, hearings are held, covering key administrative units, in which testimony from the executive branch is heard. Yes, a limited number of hearings are held in which testimony from the executive branch is heard. No, public hearings are not held on the budgets of administrative units in which testimony from the executive branch is heard. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The public can only attend the plenary parliamentary debates on the budget but cannot participate and give its point of view.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	C

<p>77. Does a legislative committee (or committees) hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the public is heard?</p> <ol style="list-style-type: none"> Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the public is heard. Yes, hearings are held, covering key administrative units, in which testimony from the public is heard. Yes, a limited number of hearings are held in which testimony from the public is heard. No, public hearings are not held on the budgets of administrative units in which testimony from the public is heard. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> In a general manner, the adoption of the budget is an activity reserved exclusively to the Government and the Parliament. However, the public can attend the plenary parliamentary debates on the budget but cannot participate and present its point of view. Exceptionally, the Finance Commission of the Parliament asks for listening to certain social groups as unions and associations on very specific questions.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	C
<p>78. Do the legislative committees that hold public hearings release reports to the public on these hearings?</p> <ol style="list-style-type: none"> Yes, the committees release very informative reports, which include all written testimony presented at the hearings. Yes, the committees release reports, but some details are excluded. Yes, the committees release reports, but they are not very informative. No, the committees do not release reports or do not hold public hearings. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Yes the parliamentary finance commission which is questioned about the budget releases a report of all the hearings and examinations of the budget. Additionally, every session of the National Assembly is subject of “a brief account” communicated to the public through public and private medias, and the Assembly’s radio. The only problem of this radio is that it has a covering range of 25 km; which does not even cover one tenth of the capital.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	C

<p>79. Is the legislature (or the appropriate legislative committee or members of the legislature) given full information for the budget year on the spending of all secret items relating to, for instance, national security and military intelligence?</p> <ul style="list-style-type: none"> a. Yes, the appropriate legislative committee or members of the legislature is provided extensive information on all spending on secret items, which includes detailed, line item descriptions of all expenditures. b. No, the legislature is provided information on spending on secret items, but some details are excluded, or some categories are presented in an aggregated manner, or the legislature is provided no information on secret items. c. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> According to a parliamentary source, the budgets of defense and public security are generally adopted exactly as they have been introduced by the Government.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
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<p>80. Does the legislature have authority <i>in law</i> to amend the budget presented by the executive?</p> <ul style="list-style-type: none"> a. Yes, the legislature has unlimited authority <i>in law</i> to amend the budget. b. Yes, the legislature has authority <i>in law</i> to amend the budget, with some limitations. c. Yes, the legislature has authority <i>in law</i> to amend the budget, but its authority is very limited. d. No, the legislature does not have any authority <i>in law</i> to amend the budget. e. Not applicable/other (please comment). <p><u>Citation:</u> Article 91 of the Constitution of August 9th 1999: “The deputies and the Government have the authority of amendment.”</p> <p><u>Comment:</u> A legislator or a group of legislators have the possibility to submit an amendment to the finance law project. This amendment must be submitted in the Parliament’s office by a date fixed by the Presidents’ Conference. The law specifies the amendment type the parliamentarians can bring to the budget proposal. Article 100 of the Parliament’s internal regulations mentions that “only dispositions linked directly to the revenues or expenditures, or tending to ensure the control over public expenditure, can be introduced to the budget deliberations or to the deliberations on provisional or additional credits. No resolution proposal and no questioning can be added, no additional article can be presented, if they have as a consequence either a diminution of the revenues, or an increase in expenditures (unless they are accompanied by an equivalent proposal to increase revenues or savings).” This disposition was inspired by article 93 of the Constitution.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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81. What is the most detail provided in the appropriation (expenditure budget) approved by the legislature?

- a. The approved budget includes program-level detail.
- b. The approved budget includes departmental totals and some additional details (for instance, sub-department totals or major programs).
- c. The approved budget includes only departmental totals.
- d. The approved budget includes less information than departmental totals.
- e. Not applicable/other (please comment).

Citation:

Comment:

The budget approved by the Parliament provides information on the amounts allocated to the ministries and institutions. Within the expenditure of each ministry, the amounts by head office or region are provided. For example, in the foreign affairs ministry, they are presented the amounts of expenditures allocated to each central head office and to each diplomatic representation (embassy) of Niger abroad.

Researcher's Response to this Question was "a."

Peer Reviewer One Comment:

I agree with response "a" but in certain cases, information is missing.

Peer Reviewer Two Comment: A more appropriate response to this question would be "b." Program level details are somewhat limited, available for major programs.

Researcher Response: I chose my answer "a" because finance law 2007 provides detailed information for each ministry.

IBP Comment: IBP editors chose answer, "b" to maintain consistency with the criteria used for selecting answers across countries.

The example given by the researcher suggests "b" as the most appropriate answer: the totals by region and/or administrative unit do not constitute a program level presentation of the data.

b

Executive's Implementation of the Budget	
<p>82. How often does the executive release to the public in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ul style="list-style-type: none"> a. In-year reports on actual expenditure are released at least every month. b. In-year reports on actual expenditure are released at least every quarter. c. In-year reports on actual expenditure are released at least semi-annually. d. In-year reports on actual expenditure are not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The in-year reports on expenditures are produced only for intern utilization. They are not released to the public.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Comment:</u></p>	d
<p>83. What share of expenditure is covered by in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ul style="list-style-type: none"> a. Yes, in-year reports cover all expenditures. b. Yes, in-year reports cover at least two-thirds, but not all, of expenditures. c. Yes, in-year reports cover less than two-thirds of expenditures. d. No in-year reports are released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The in-year reports on expenditures are produced only for internal use. They are not released to the public.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>84. What is the most detail provided in the in-year reports on actual expenditures organized by <i>administrative unit</i>?</p> <ul style="list-style-type: none"> a. The in-year reports on actual expenditures organized by administrative unit contain program-level detail. b. The in-year reports on actual expenditures organized by administrative unit contain departmental totals and some additional details (for instance, sub-department totals or major programs). c. The in-year reports on actual expenditures organized by administrative unit contain only departmental totals. d. The in-year reports on actual expenditures organized by administrative unit are not released to the public, not produced, or contain less information than departmental totals. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The in-year reports on expenditures are produced only for internal use. They are not released to the public.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>85. Do the in-year reports released to the public compare actual year-to-date expenditure with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <ul style="list-style-type: none"> a. Yes, comparisons are made for all expenditures. b. Yes, comparisons are made for at least two-thirds, but not all, of expenditures. c. Yes, but comparisons are made for less than two-thirds of expenditures. d. No, comparisons are not made, or no in-year reports are released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The in-year reports on expenditures are produced only for internal use. They are not released to the public.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>86. How often does the executive release to the public in-year reports on actual revenue collections by source of revenue?</p> <ul style="list-style-type: none"> a. In-year reports on actual revenue collections by source of revenue are released at least every month. b. In-year reports on actual revenue collections are released at least every quarter. c. In-year reports on actual revenue collections are released at least semi-annually. d. In-year reports on actual revenue collections by source of revenue are not released. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The in-year reports on actual revenue collections by source of revenue are produced only for internal use. They are not released to the public. On the opportunity of the midterm reviews of the programs with IFI and bilateral partners, some not-so-detailed information is communicated to the public in the official discourses which account on the performance realized by the services in charge of mobilizing the resources.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>87. What share of revenue is covered by the in-year reports on actual revenue collections?</p> <ul style="list-style-type: none"> a. In-year reports cover the actual revenue collections of all sources of revenue. b. In-year reports cover the actual revenue collections of at least two-thirds of, but not all, sources of revenue. c. In-year reports cover actual revenue collections of less than two-thirds of revenue sources. d. In-year reports on actual revenue collections are not released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Please see the comment under question 86.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>88. Do the in-year reports released to the public compare actual year-to-date revenue collections with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <ul style="list-style-type: none"> a. Yes, comparisons are made for all revenue sources. b. Yes, comparisons are made for at least two-thirds of, but not all, revenue sources. c. Yes, but comparisons are made for less than two-thirds of revenue sources. d. No, comparisons are not made, or no in-year reports are released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> No report is communicated to the public</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>89. Does the executive release to the public in-year reports on actual borrowing?</p> <ul style="list-style-type: none"> a. Yes, in-year reports on actual borrowing are released at least every month. b. Yes, in-year reports on actual borrowing are released at least every quarter. c. Yes, in-year reports on actual borrowing are released at least semi-annually. d. No, in-year reports on actual borrowing are not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The public is informed about the loan during official ceremonies of the conventions signature between the finance ministry and the institution which is providing the loan. The information that leaks in these occasions concerns the global amount, the currency in which it is expressed, the date on which the reimbursement is starting and the final reimbursement due date.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>90. Do in-year reports released to the public on actual borrowing present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, and currency denomination of the debt) for the budget year?</p> <ul style="list-style-type: none"> a. Yes, extensive information related to the composition of government debt is presented. b. Yes, key additional information is presented, but some details are excluded. c. Yes, some additional information is presented, but it lacks important details. d. No, additional information related to the composition of government debt is not presented, or such in-year reports on borrowing are not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Such reports are not released.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>91. For in-year reports on actual expenditure released to the public by the executive, how much time typically elapses between the end of the reporting period and when the report is released (e.g., are quarterly reports released less than 4 weeks after the end of the quarter)?</p> <ul style="list-style-type: none"> a. Reports are released 1 month or less after the end of the period. b. Reports are released 2 months or less (but more than 1 month) after the end of the period. c. Reports are released more than 2 months after the end of the period. d. In-year reports are not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>92. Does the executive release to the public a mid-year review of the budget that discusses the changes in economic outlook since the budget was enacted?</p> <ul style="list-style-type: none"> a. Yes, the mid-year review includes an extensive discussion of the economy that includes a revised forecast for the full fiscal year and its effects on the budget. b. Yes, the mid-year review includes a discussion of the economy, but it lacks some details. c. Yes, the mid-year review includes a discussion of the economy, but it lacks important details. 	d

- d. No, the mid-year review does not include a discussion of the economy, or the executive does not release a mid-year review of the budget.
- e. Not applicable/other (please comment).

Citation:

Comment:

The executive does not release mid-year report on the budget. Even if this report is produced, it is for internal use.

Peer Reviewer One Comment:

Peer Reviewer Two Comment: A rating of “e” would be more appropriate. Please note that a mid-year review of the budget discussing changes in economic outlook would not make any sense in a country such as Niger.

It is an agricultural country, with the rains falling in the third quarter, and the agricultural production coming in the second part of the year. By end June, nothing has changed in the economic outlook from the beginning of the year. In addition, expenditures are slow in execution, and first half expenditures pattern are not significant. When, as in 2008, there have been significant changes in the budgetary situation after the budget was enacted, because of exceptional mining and telecom concession revenues, the government has submitted to parliament a supplementary budget, which is the proper way to handle the revised outlook. Mid year budgetary statements would be a drain on limited administrative capacity, and therefore unadvisable.

IBP Comment: IBP editors chose answer, “d”

<p>93. Does the executive release to the public a mid-year review of the budget that includes updated expenditure estimates for the budget year underway?</p> <ul style="list-style-type: none"> a. Yes, the mid-year review includes updated expenditure estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels. b. Yes, the mid-year review includes updated estimates of expenditure, but some details on why estimates have changed are not provided. c. Yes, the mid-year review includes updated estimates of expenditure, but important details on why estimates have changed are not provided. d. No, the mid-year review does not include updated expenditure estimates for the budget year, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The executive does not release a mid-year report on the budget. Even if this report is produced, it is for internal use.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>94. What is the most detail provided in the mid-year review for expenditures?</p> <ul style="list-style-type: none"> a. The mid-year review includes program-level detail for expenditures. b. The mid-year review includes departmental totals (or functional totals) and some additional details (for instance, sub-department totals or major programs). c. The mid-year review includes only departmental totals (or functional totals). d. The mid-year review includes less information than departmental totals (or functional totals) for expenditures, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The executive does not release a mid-year report on the budget. Even if this report is produced, it is for internal use.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>95. Does the executive release to the public a mid-year review of the budget that includes updated revenue estimates for the budget year underway?</p> <ul style="list-style-type: none"> a. Yes, the mid-year review includes updated revenue estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels. b. Yes, the mid-year review includes updated estimates of revenue, but some details on why estimates have changed are not provided. c. Yes, the mid-year review includes updated estimates of revenue, but important details on why estimates have changed are not provided. d. No, the mid-year review does not include updated revenue estimates for the budget year, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The executive does not release a mid-year report on the budget. Even if this report is produced, it is for internal use.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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<p>96. Does the executive seek input from the legislature when the executive shifts funds between administrative units (except when the amounts are below a certain <i>minimal</i> level specified in law or regulation)?</p> <ul style="list-style-type: none"> a. Yes, the executive seeks approval from the legislature before shifting funds between administrative units. b. Yes, the executive gives prior notification to the legislature before shifting funds, giving the legislature an opportunity to block or modify the proposed adjustment. c. Yes, the executive seeks legislative approval, but only after the shift of funds has been implemented. d. No, the executive shifts funds between administrative units without seeking input from the legislature, or the amount allowed under the law or by regulation is significantly large enough to undermine public scrutiny and accountability (please describe arrangements below). e. Not applicable/other (please comment). <p><u>Citation:</u> Article 4 of the law 2003-11 of April 1st 2003 including organic budget law mentions that: “only supplemental budgets during the year can modify the dispositions of initial budget law.</p> <p><u>Comment:</u> Generally, when the executive wants to bring modifications to the budget, it asks for the approval of the legislature through the vote of a supplemental budget (<i>loi de finances rectificatives</i>).</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>97. During the past year, have there been credible reported instances in which the procurement of goods and services has not followed an open and competitive process in practice?</p> <ul style="list-style-type: none"> a. There were no credible reported instances of procurement failing to follow an open and competitive process in practice during the past year. b. The procurement of goods and services frequently followed an open and competitive process in practice, but there were some reported instances of irregularities. c. The procurement of goods and service followed an open and competitive process in many instances, but there were significant reported examples of irregularities. d. No, the procurement process was not open and competitive in practice. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> In 2006 the most credible reported case of irregularities in obtaining goods and services was that of the Primary Education Ministry. It consists in irregularities recorded by an independent audit on the procurement of school material and stationary. The seriousness of the irregularities led the Parliament to charge, in front of the Supreme Court of Justice, the two ministers presumably implied in the affair. In May 2007 the Parliament voted the Government out of office, through an impeachment motion, because of the presumed implication of the Prime Minister in the affair, which is still pending in court. Several important functionaries of this Ministry have been imprisoned too.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>C</p>
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<p>98. When does the legislature typically approve supplemental budgets?</p> <ul style="list-style-type: none"> a. Supplemental budgets are approved before the funds are expended, or the executive rarely proposes a supplemental budget (please specify). b. Supplemental budgets are approved after the funds are expended, or the executive implements supplemental budgets without ever receiving approval from the legislature (please specify). c. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Generally, supplemental budget are approved before the funds are spent. Depending on the year, the executive submits to the legislature’s approval one or two budgetary supplements. For example, we can mention different years:</p> <ul style="list-style-type: none"> - For budget year 2000, there has been one rectification of the initial finance law in June 2000; - For budget year 2001, there has been one rectification of the initial finance law in July 2001; - For budget year 2002, there has been one rectification of the initial finance law in May 2002; - For budget year 2003, there has been one rectification of the initial finance law in 2003; - For budget year 2004, there has been no rectification of the initial finance law; - For budget year 2005, there have been two rectifications of the initial finance law in January 2005 and May 2005; - For budget year 2006, there has been no rectification of the initial finance law; - For budget year 2007, there has been one rectification of the initial finance law in May 2007; <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>99. In most years, how large are supplemental budget requests relative to the size of the original budget?</p> <ol style="list-style-type: none"> a. Supplemental budgets are generally equal to 2 percent or less of the original budget. b. Supplemental budgets are generally equal to more than 2 percent, but less than 5 percent, of the original budget. c. Supplemental budget are generally equal to more than 5 percent, but less than 10 percent, of the original budget. d. Supplemental budget are generally equal to 10 percent or more of the original budget, or insufficient information is available to the public regarding the amount of supplemental budgets. e. Not applicable/other (please comment). <p><u>Citation:</u> Article 36-2 of Law 2007-16 of May 22nd 2007 including the rectification of Law N°2006-32 of December 4th 2006 including finance law for budget year 2007: “the revenues account includes: the products coming from oil and mine investigation; the funds paid by moral or physical persons to concur in the expenditure of priority investments funds.</p> <p><u>Comment:</u> In 2007, the national global budget raised 498.422.138.000 FCFA. The supplemental budget of May 2007 extended the revenues by thirty billiards of FCFA, which is a 6% increase. Affirmative because according to some calculations to confirm the estimates on various years, the surplus varies between 5% and 10%.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>C</p>
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<p>100. When does the legislature approve the expenditure of contingency funds or other funds for which no specific purpose was identified in the budget?</p> <ul style="list-style-type: none"> a. Expenditures are approved before the funds are expended, or contingency funds or other funds with no specific purposes are not included in the budget. b. Expenditures are approved after the funds are expended, but before the end of the fiscal year. c. Expenditures are approved after the end of the fiscal year, for example in the next budget. d. Such expenditure takes place without legislative approval. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> In 2007, the executive submitted to the Parliament's approval a corrective finance law concerning a fund of thirty billiards of FCFA, obtained by the Niger with the sales of mining exploration licenses. But in this law, no detail has been given on the use of these funds.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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Executive's Year-end Report and the Supreme Audit Institution	
<p>101. How long after the end of the budget year does the executive release to the public a year-end report that discusses the budget's actual outcome for the year?</p> <ol style="list-style-type: none"> a. The report is released six months or less after the end of the fiscal year. b. The report is released 12 months or less (but more than six months) after the end of the fiscal year. c. The report is released more than 12 months after the end of the fiscal year. d. The executive does not release a year-end report. e. Not applicable/other (please comment). <p><u>Citation:</u> Article 97 of the Constitution says that the regulations law “must be registered at the National Assembly’s Office during the budgetary session of the year following the budget execution year, in order to be debated in the next parliamentary session and adopted on December 31st of the second year following the budget execution, at the latest.”</p> <p><u>Comment:</u> By virtue of this disposition, the regulations laws are voted almost between one and two years after the budget execution. For example, the regulations law of 2001 is from December 31st 2003; the law of 2004 is from December 15th 2006. The regulations law for budget year 2005 has been voted in 2007. The regulations laws for budget years 2006 and 2007 have not been voted yet. These laws are just released in the Official Journal.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	C

<p>102. In the year-end report have the data on the actual outcomes been audited?</p> <ul style="list-style-type: none"> a. Yes, all data on actual outcomes have been audited. b. At least two-thirds, but not all, of the data on actual outcomes have been audited. c. Less than two-thirds of the data on actual outcomes have been audited. d. None of the data on actual outcomes has been audited, or a year-end report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> No year-end report is published.</p> <p><u>Researcher’s Response to this Question was "d."</u></p> <p><u>Peer Reviewer One Comment:</u> That is true: to my knowledge, no report is communicated to the public.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response is “e.” As explained in the reply to the previous question, the end- year report is the Loi de Reglement which includes data audited by the supreme Audit Institution (Chambre des Comptes, transformed in 2007 in Cour des Comptes). No other end- year report is produced. “d”</p> <p><u>Researcher Response:</u> I chose to keep my answer "d" because the report is not published.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” to maintain consistency with the criteria used for selecting answers across countries. Peer Reviewer Two is referring to an audit report released by the SAI, while this question and the following ones refer to the year end report released by the Executive.</p>	<p>d</p>
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<p>103. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The regulations law for 2004 presents a comparative analysis of the general budget revenue and expenditures execution: “the total of funds execution reached an amount of 326.532 billions, for previsions of 407.894 billions, i.e. an execution rate of 80.05%.” A table indicates, for each budget item, the voted credits, the commitments and the execution rates.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>104. What level of detail is the focus of the explanation of the differences between the enacted levels and the actual outcome for expenditures presented in the year-end report?</p> <ul style="list-style-type: none"> a. The explanation of the differences between the enacted expenditure levels and the actual outcome focuses on the program level. b. The explanation focuses on departmental totals (or functional totals) or some lower level of detail (but not the program level in all cases). c. The explanation focuses on a higher level of aggregation than departmental totals (or functional totals). d. No explanation of the differences is provided, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The regulations law 2004 shows that the explanation of the differences is focused on functional amounts. So country A presents the revenues of the general budget 2004 whereas country B presents the expenditures of general budget 2004. Inside country B, we can find the expenditures details by budget item and internally by department</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<p>105. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The regulations law for 2004 provides narrative and quantitative explanations on the differences between the adopted amounts and the expenditures effectively executed concerning the five titles of the finance law, that are: debt amortization, staff expenditures, operational expenses, subsidies and transfers and investments executed by the Government. Inside each title, we can find explanation in a quantitative and narrative mode on the provisions, the executions and the differences.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>106. Does the year-end report explain the difference between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> In regulations law 2004, no explanation is given of the difference between the original macroeconomic explanations and the actual result.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>107. Does the year-end report explain the difference between the original estimates of non-financial data and the actual outcome?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u> “The most important modifications concerned the Primary Education and Literacy Ministry, the Higher and Secondary Education Ministry, and the National Defense Ministry.” Extract of the regulations law 2004.</p> <p><u>Comment:</u> The regulations law 2004 provides information on the budgetary modifications and global execution results.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>108. Does the year-end report explain the difference between the original performance indicators and the actual outcome?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> No explanation is presented.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>109. Does the year-end report explain the difference between the enacted level of funds intended to benefit directly the country’s most impoverished populations and the actual outcome?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Unlike the finance law which mentions the priority sectors of the PRS with well identified provisions of expenditures and investment, the regulations law 2004 does not mention the state of the expenditures execution in priority sectors of the PRS which concern the most underprivileged populations.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>110. Does the year-end report present the actual outcome for extra-budgetary funds?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the actual outcome for extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key issues, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information is not presented on extra-budgetary funds, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> No, no report on the extra-budgetary funds.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p><i>The Independence and Performance of the Supreme Audit Institution</i></p>	

111. How long after the end of the fiscal year are the final annual expenditures of national departments audited and (except for secret programs) released to the public?

- a. Final audited accounts are released to the public six months or less after the end of the fiscal year.
- b. Final audited accounts are released 12 months or less (but more than six months) after the end of the fiscal year.
- c. Final audit accounts are released more than 12 months, but within 24 months of the end of the fiscal year.
- d. Final audited accounts are not completed within 24 months after the end of the fiscal year or they are not released to the public.
- e. Not applicable/other (please comment).

Citation:

“Every year the Supreme Audit Institution produces a general public report concerning the observations made in the different checks implemented during the previous year as well as on the administration and the results of the firms it monitors. This report is presented to the President of the Republic, to the President of the National Assembly and to the Prime Minister. It is released to the public. The Supreme Audit Institution establishes annually a report on the execution of the finance laws accompanying the general conformity statement (*declaration generale de conformité*)”

Comment:

The regulations laws are voted between one and two years after the budget execution, it would be the same for the audit reports, as these ones are about the budget execution.

The report on the draft regulations law is not an audit report. Taken information, there is not a systematic audit report on the Government expenditure and therefore on the budget. Rare audits that are carried out: one example is the case of MEBA. It was carried out by request of technical partners and financiers of Niger and did not concern more than the projects or programs that were financed by certain Ministries.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

d

<p>112. Two years after the completion of a fiscal year, what percentage of annual expenditures has been audited and (except for secret programs) the report(s) released to the public?</p> <ul style="list-style-type: none"> a. All expenditures have been audited and the reports released to the public. b. Expenditures representing at least two-thirds of, but not all, expenditure have been audited. c. Expenditure representing less than two-thirds of expenditure have been audited. d. No expenditures have been audited, the reports have not been released to the public, or was released more than 24 months after the end of the fiscal year. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> No systematic audit report is published. Rarely an audit is realized in Niger and communicated to the public, exception made for last year's MEBA affair, which continues to cause bleeding.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment</u></p>	<p>d</p>
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113. Does the annual audit report(s) that is released to the public include an executive summary?

- a. The annual audit report(s) includes one or more executive summaries summarizing the report's content.
- b. No, the audit report(s) does not include an executive summary, or such reports are not released to the public, or was released more than 24 months after the end of the fiscal year.
- c. Not applicable/other (please comment).

Citation:

Since 2000, when the tax revenues collection was a task of the general tax directorate, (*direction générale des impôts*), the Supreme Audit Institution has not received in the general accounting documents of administration, nor the summary of taxes collected compared to the amount of taxes planned. This reduces the pertinence of its analysis on this revenues section." Extract from the preamble of accounts report 2004.

Comment:

The report on the regulations law 2004, drafted by the Chamber of Accounts and Budget Discipline ,begins with a preamble describing briefly the procedure that was followed; then the following sections are presented:

- I. Examination of the draft regulations law;
- II. Examination of the global results of the government's budget execution
- III. Consolidation of the draft regulations law with the management account

The report on the draft regulations law is not an audit report. Taken information, there is not a systematic audit report on the Government expenditure and therefore on the budget. Rare audits that are carried out: one example is the case of MEBA. It was carried out by request of technical partners and financiers of Niger and did not concern more than the projects or programs that were financed by certain Ministries

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

b

<p>114. Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?</p> <p>a. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before they are removed.</p> <p>b. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u> “The first president of the Supreme Audit Institution is chosen among the oldest judiciary magistrates in the highest level. He is nominated by decree of the President of the Republic on proposal of the Justice Minister, and following the advice of the <i>Conseil Supérieur de la Magistrature</i> (high magistracy council).” Article 12 of the organic law N°2007-22 of July 2nd 2007 determining the composition, the organization, the attributions and the functioning of the Supreme Audit Institution "The first president of the Court of Accounts is appointed for four years. He can only remit his mandate upon resignation or revocation following advice from the <i>Conseil supérieur de la magistrature</i>, retirement or expiry of the period which he has been appointed for." Article 17 of the same law.</p> <p><u>Comment:</u> The <i>Conseil Supérieur de la Magistrature</i> must give its advise before the removal of the president of the Supreme Audit Institution</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
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<p>115. Does the Supreme Audit Institution release to the public audits of extra-budgetary funds?</p> <ul style="list-style-type: none"> a. Yes, the SAI releases to the public audits of all extra-budgetary funds. b. Yes, the SAI releases audits representing at least two-thirds of, but not all, extra-budgetary funds. c. Yes, the SAI releases audits representing less than two-thirds of all extra-budgetary funds. d. No, the SAI does not release to the public audits of extra-budgetary funds, or it does not audit such funds, or such a report was released more than 24 months after the end of the fiscal year. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The audit institution does not communicate to the public the extra-budgetary funds audit.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>116. Beyond the established year-end attestation audits, does the Supreme Audit Institution (SAI) have <i>the discretion in law</i> to undertake those audits it may wish to?</p> <ul style="list-style-type: none"> a. The SAI has full discretion to decide which audits it wishes to undertake. b. The SAI has significant discretion, but faces some limitations. c. The SAI has some discretion, but faces considerable limitations. d. The SAI has no discretion to decide which audits it wishes to undertake. e. Not applicable/other (please comment). <p><u>Citation:</u> “The SAI monitors the regularity if public revenues and expenditures. It evaluates the public accountants’ accountings. It punishes the errors of administration. The SAI is in charge of monitoring the budget administration and execution; it has for that purpose discretion to monitor: the administration of all public collectivities, development project, organism receiving financial subventions of the State, public firms, State companies, social security organism, etc.” Article 2 of the law of the SAI.</p> <p><u>Comment:</u> According to the dispositions of article 80, in order to punish those responsible for administration mistakes, the institution can give a ruling without consultation or upon the request of the Finance Ministry.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>117. Who determines the budget of the Supreme Audit Institution?</p> <ol style="list-style-type: none"> The budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. The budget of the SAI is determined by the executive, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Not applicable/other (please comment). <p><u>Citation:</u> “The SAI’s budget is the subject of proposals prepared by its financial services and registered in the finance law project.” Article 2 of the Law of the SAI</p> <p><u>Comment:</u> The budget allocated to this institution does not enable it to fulfill its mission. For example, the budget does not enable the institution to recruit all the competent human resources to fulfill its mandate -- which generates delays in the audit report’s production.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	c
<p>118. Does the Supreme Audit Institution employ designated staff for undertaking audits of the central government agencies pertaining to the security sector (military, police, intelligence services)?</p> <ol style="list-style-type: none"> The SAI employs designated staff, and the staffing levels are broadly consistent with the resources the SAI needs to fulfill its mandate. The SAI employs designated staff, but the staffing levels are a cause of some constraints to the SAI in fulfilling its mandate. The SAI employs designated staff, but the staffing levels pose a significant constraint on the SAI in fulfilling its mandate. The SAI does not employ designated staff for auditing of the security sector, or does not undertake audits of the security sector. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> No, the <i>Cour</i> does not employ such agents.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>119. Does the Supreme Audit Institution maintain formal mechanisms of communication with the public to receive complaints and suggestions to assist it in determining its audit program (that is, to identify the agencies, programs, or projects it will audit)?</p> <ol style="list-style-type: none"> Yes, the SAI maintains mechanisms of communication with the public, and received more than 100 communications from the public during the past year. Yes, the SAI maintains mechanisms of communication with the public, and received less than 100 but more than ten communications from the public during the past year. Yes, the SAI maintains mechanisms of communication with the public but it receives very little (less than ten) or no information from the public on potential subjects for audit. No, the SAI does not maintain any formal mechanisms of communication with the public. Not applicable. <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>120. Does a committee of the legislature view and scrutinize the audit reports?</p> <ol style="list-style-type: none"> Yes, all audit reports are scrutinized. Yes, most audit reports are scrutinized. Yes, some audit reports are scrutinized. No, audit reports are not scrutinized. Not applicable/other (please comment). <p><u>Citation:</u> “The conformity general statement (<i>déclaration générale de conformité</i>) established by the SAI and its annexes, such as the report on budget execution, are submitted by the Government to the National Assembly at the same time as the draft regulations law (<i>projet de loi de règlement</i>). Then, these various reports are published in the Official Journal of the Republic of Niger” article 135 of the law on the SAI.</p> <p><u>Comment:</u> In addition, according to article 58 of the organic budget law, the Parliament can ask the jurisdiction in charge of the checking the accounts to carry on any type of investigations and studies concerning the public revenues and expenditures execution.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>121. Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?</p> <ul style="list-style-type: none"> a. Yes, the executive reports publicly on what steps it has taken to address audit findings. b. Yes, the executive reports publicly on most audit findings. c. Yes, the executive reports publicly on some audit findings. d. No, the executive does not report on steps it has taken to address audit findings. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> No, the executive does not communicate anything to the public concerning this subject.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>122. Does either the Supreme Audit Institution or the legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?</p> <ul style="list-style-type: none"> a. Yes, a comprehensive report is released regularly that tracks actions taken by the executive to address audit recommendations. b. Yes, a report is released, covering key audit recommendations, but some details are excluded. c. Yes, a report is released, but it lacks important details. d. No, a report is not produced or it is prepared for internal purposes only (please specify). e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> No, no report is released. Even if it exists, this report is for internal use.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>123. Are audit reports of the annual accounts of the security sector (military, police, intelligence services) and other secret programs provided to the legislature (or relevant committee)?</p> <ul style="list-style-type: none"> a. Yes, legislators are provided with detailed audit reports related to the security sector and other secret programs. b. Yes, legislators are provided audit reports on secret items, but some details are excluded. c. Yes, legislators are provided audit reports on secret items, but they lack important details. d. No, legislators are not provided audit reports on secret items, or secret programs are not audited (please specify). e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> What concerns security is directly attached to the Home and Defense Department, this information is not communicated wherever, it is state secret; probably the finance ministry is immersed in it.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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