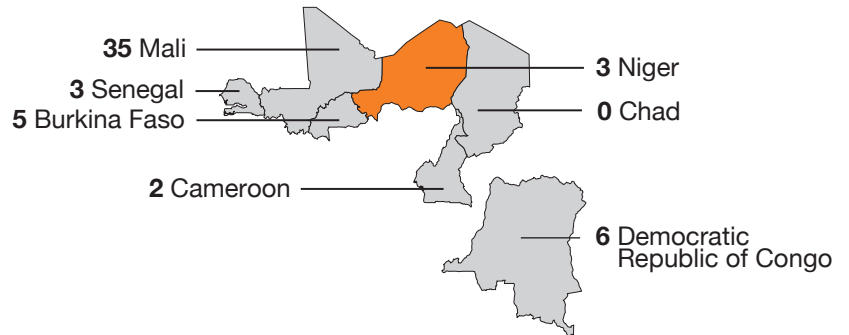
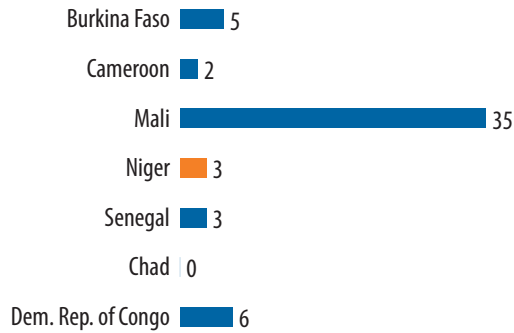


Overall score: **3** (Out of 100) Provides scant information to the public in its budget documents during the year.

How Does Niger Compare to Its Neighbors?



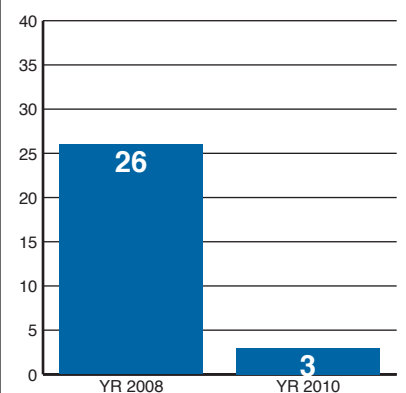
Key Findings

The scores for 92 questions from the Open Budget Survey 2010 (see text box) are used to compile objective scores and rankings of each country's relative transparency. These scores constitute the Open Budget Index (OBI).

Niger's OBI 2010 score is 3 out of 100, which indicates that the government provides the public with essentially no information on the central government's budget and financial activities assessed by the Survey. This makes it virtually impossible for citizens to hold the government accountable for its management of the public's money.

Niger stands out for the dramatic deterioration in the amount of budget information it provides. Niger's OBI score fell from 26 in 2008 to 3 in 2010 largely because the Executive's Budget Proposal and Year-End Report, which were previously made available to the public, are no longer published.

OBI Scores Over Two Surveys



**Adequacy & Availability of Eight Key Budget Documents**

Document	Level of Information Grade*	Publication Status
Pre-Budget Statement	E	Produced, Not Published
Executive's Budget Proposal	E	Produced, Not Published
Enacted Budget	B	Published
Citizens Budget	E	Not Produced
In-Year Reports	E	Produced, Not Published
Mid-Year Review	E	Produced, Not Published
Year-End Report	E	Produced, Not Published
Audit Report	E	Produced, Not Published

\* Grades for the comprehensiveness and accessibility of the information provided in each document are calculated from the average scores received on a subset of questions from the Open Budget Survey related to each document. An average score between 0-20 (scant information) is graded as E; 21-40 (minimal) is graded as D; 41-60 (some) is graded as C; 61-80 (significant) is graded as B; and 81-100 (extensive) is graded as A.

An **Executive's Budget Proposal** (Projet de Loi du portant Loi de finances) is the government's most important policy instrument. It presents how the government plans to raise revenues and where these funds are allocated, thus transforming policy goals into action. In Niger, the budget proposal is produced but is not made available to the public.

A **Pre-Budget Statement** sets forth the broad parameters that will define the government's forthcoming budget. Niger does not publish a Pre-Budget Statement. Niger produces a Pre-Budget Statement, but it is not made public.

An **Enacted Budget** becomes a country's law and provides the baseline information for all budget analyses conducted during the budget year. In general terms, the Enacted Budget should provide the public with the data it can use to assess the government's stated policy priorities and hold it to account. Niger produces a fairly comprehensive Enacted Budget, but it does not present the approved budget for all programs.

A **Citizens Budget** is a nontechnical presentation of a government's budget that is intended to enable the public — including those who are not familiar with public finance — to understand a government's plans. Niger does not produce a Citizens Budget.

**In-Year Reports** provide a snapshot of the budget's effects during the budget year. They allow for comparisons with the Enacted Budget figures and thus can facilitate adjustments. Niger produces In-Year Reports, but they are not made public.

A **Mid-Year Review** provides a comprehensive overview of the budget's effects at the midpoint of a budget year and discusses any changes in economic assumptions that affect approved budget policies. Information in this report allows the government, legislature, and the public to identify whether or not adjustments related to revenues, expenditures, or borrowing should be made for the remainder of the budget year. Niger produces a Mid-Year Review, but it is not made public.

# OPEN BUDGET SURVEY 2010

## Niger

The International Budget Partnership's Open Budget Survey assesses the availability in each country assessed of eight key budget documents, as well as the comprehensiveness of the data contained in these documents. The Survey also examines the extent of effective oversight provided by legislatures and supreme audit institutions (SAI), as well as the opportunities available to the public to participate in national budget decision-making processes.

Research to complete this country's Open Budget Survey was undertaken by:

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A **Year-End Report** compares the actual budget execution to the Enacted Budget. Year-End Reports can inform policymakers on tax policies, debt requirements, and major expenditure priorities, facilitating adjustments for upcoming budget years. Niger produces a Year-End Report, but it is not made public.

An **Audit Report** is an evaluation of the government's accounts by the country's supreme audit institution (SAI). It reports whether the government has raised revenues and spent national revenue in line with the authorized budget, whether the government's bookkeeping is balanced and accurate, and whether there were problems in the management of public funds. Niger produces an Audit Report, but it is not made public.

## *Public Participation and Institutions of Accountability*

Beyond improving the availability of key budget documents, there are other ways in which Niger's budget process can be made more open. These include ensuring the existence of a strong legislature and SAI that provide effective budget oversight, and providing greater opportunities for public engagement in the budget process.

### **Are oversight bodies effective in their budget role?**

Oversight Institution	Strength**
Legislature	Moderate
SAI	Weak

\*\* Legislature and SAI strengths are calculated from the average scores received for a subset of questions from the Open Budget Survey 2010. An average score between 0-33 is graded as weak, 34-66 as moderate, and 67-100 as strong.

According to the Open Budget Survey 2010, budget oversight provided by Niger's legislature is inadequate because it does not:

1. hold open budget discussions at which the public can testify; and
2. adequately scrutinize audit reports.

According to the Open Budget Survey, budget oversight provided by Niger's SAI is weak because it does not:

1. have sufficient resources to meaningfully exercise its mandate;
2. issue timely Audit Reports on the final expenditures of national departments;
3. have proper channels of communication with the public; and
4. issue reports on the follow-up steps taken by the executive to address audit recommendations.

## **Recommendations**

### **Niger should:**

- publish key budget documents on government websites – including the Executive's Budget Proposal, Pre-Budget Statement, In-Year Reports, Mid-Year Review, Year-End Report, and Audit Report (these documents currently are produced but are used for internal purposes only);
- produce and publish a Citizens Budget;
- strengthen the budget oversight role of the legislature and the SAI; and
- provide opportunities for the public to attend and testify at legislative hearings on the budget.