



Open Budget Survey 2015

Niger

Section 1. Public Availability of Budget Docs. “Section One: The Availability of Budget Documents” contains a series of four tables that allow the researcher to examine and map the public availability and dissemination of its country’s key budget documents (i.e., Pre-Budget Statement, Executive’s Budget Proposal (EBP) and Supporting EBP Documents, Citizens Budget, Enacted Budget, In-Year Reports, Mid-Year Review, Year-End Report, and Audit Report), as well as any national laws regulating budget processes and financial management. Once filled in, these tables will serve as a foundation for the completion of the rest of the questionnaire, as researchers will reference the specific documents cited in the tables to answer the questions contained in Sections 2-5 of the questionnaire.

Table 1. Key Budget Documents

BUDGET DOCUMENT	Full Title	Fiscal Year the Budget Document Refers to	Date of Publication
Pre-Budget Statement	Cadrage macroéconomique	2014	avril 2013
Executive's Budget Proposal (EBP)	projet de loi des finances	2014	1 ^{er} octobre 2014
Supporting EBP Document	annexes budgétaires	2014	1 ^{er} octobre 2014
Supporting EBP Document	annexes budgétaires	2014	1 ^{er} octobre 2014
Supporting EBP Document	annexes budgétaires	2014	1 ^{er} octobre 2014
Enacted Budget	Loi des finances	2014	N/A
Citizens Budget (for EBP or Enacted Budget)	Budget des citoyens	2014	N/A
In-Year Report	rapport périodiques	2013	N/A
Additional in-year report	rapports périodiques	2013	N/A
Additional in-year report	rapports périodiques	2013	N/A
Mid-Year Review	Rapport à mi-parcours	2013	N/A
Year-End Report	Loi de règlement	2012	N/A
Audit Report	Rapport public général	2012	N/A

Sources: - Law no. 2012-06 of March 26, 2012, on the organic law on finance acts; - Decree 2014-138/PRN/MF of March 07, 2014, determining the annual preparation process of the state budget -

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: I agree, but I have some clarifications - even if the documents on the budgetary annexes exist, they are not accessible to the public - To my knowledge, Niger’s Citizens Budget has never been produced, so the response must be looked into from that perspective - In-Year Reports (IYR), the Mid-Year Review (MYR), the Year-End Report (YER) and the Audit Report (AR) are produced, but never accessible to the public

Table 2a. Details about Availability

Niger

Budget Documents

Tick box if answer to the questions is “yes”

	Pre-Budget Statement	Executive’s Budget Proposal	Enacted Budget	Citizens Budget
Is it produced at all?	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No
Is it produced for internal purposes only?	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No
Is it published too late compared to the accepted timeframe?	<input type="radio"/> Yes <input checked="" type="radio"/> No			
Is it available to the public in hard copy, with charge?	<input type="radio"/> Yes <input checked="" type="radio"/> No			
Is it available to the public in hard copy. NO charge?	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No

	Yes	No	Yes	No
Is it available to the public in soft copy, with charge?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	<input type="radio"/> Yes	<input checked="" type="radio"/> No
Is it available to the public in soft copy, NO charge?	<input checked="" type="radio"/> Yes	<input type="radio"/> No	<input type="radio"/> Yes	<input checked="" type="radio"/> No
Is it available to the public online?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	<input type="radio"/> Yes	<input checked="" type="radio"/> No
If available online, provide internet/URL address	N/A	N/A	N/A	N/A
Is it machine readable? [only for electronic copies]	<input type="radio"/> Yes	<input checked="" type="radio"/> No	<input type="radio"/> Yes	<input checked="" type="radio"/> No
Is there a "citizens version" of the budget document?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	<input type="radio"/> Yes	<input checked="" type="radio"/> No

Sources: The Constitution of November 25, 2010 Law no. 2012-06 of March 26, 2012, on the Organic Law on Finance Acts; Law no. 2013-017 of December 16, 2013, on the Finance Act for the 2014 Budget Year.

Comments: Even though it promised several times, Niger has still not produced the Citizens Budgets; regarding the Budget Proposal, a paper version is available upon request from the Ministry of Finance. The Adopted Budget, usually available, was published late. But a part of this document, including Book I, has been available since December. But the third book arrived in March, in other words, more than three months after its publication.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Comments: -Even if all the documents except the Citizens Budget are produced, they are not available to everyone -The Citizens Budget was never produced even if it is in the political discourse -The public is not sufficiently informed on all of these documents -Even if one makes a request, it is difficult for the Minister to respond to the request quickly and he is not disposed to give to just anyone the documents produced

RESEARCHER'S RESPONSE

The Minister sometimes answers late when we request the documents; but since this delay does not exceed the time considered reasonable by the OBI survey, we consider the document available. But, as the reviewer says, few Nigeriens are informed on the budgetary questions, and therefore, there is low demand in the matter.

Table 2b. Details about Availability

Niger

Budget Documents

Tick box if answer to the questions is "yes"

	In-Year Report	Mid-Year Review	Year-End Report	Audit Report
Is it produced at all?	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No
Is it produced for internal purposes only?	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No
Is it published too late compared to the accepted timeframe?	<input type="radio"/> Yes <input checked="" type="radio"/> No			
Is it available to the public in hard copy, with charge?	<input type="radio"/> Yes <input checked="" type="radio"/> No			
Is it available to the public in hard copy, NO charge?	<input type="radio"/> Yes <input checked="" type="radio"/> No			
Is it available to the public in soft copy, with charge?	<input type="radio"/> Yes <input checked="" type="radio"/> No			
Is it available to the public in soft copy, NO charge?	<input type="radio"/> Yes <input checked="" type="radio"/> No			
	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes

Is it available to the public online?	<input checked="" type="radio"/> No			
If available online, provide internet/URL address	N/A	N/A	N/A	N/A
Is it machine readable? [only for electronic copies]	<input type="radio"/> Yes <input checked="" type="radio"/> No			
Is there a "citizens version" of the budget document?	<input type="radio"/> Yes <input checked="" type="radio"/> No			

Sources: The Constitution of November 25, 2010 Law no. 2012-09 of March 26, 2012, on the Organic Law on Finance Acts; Law no. 2013-43 of December 16, 2013, on the Finance Act for the 2014 Budget Year.

Comments: Most of the budget documents are produced for internal usage; the Audit Report has not been produced this year but is under production, according to the Audit Court. Regarding the Mid-Year Report, it has not been produced. There is a Budget Execution Situation that has been done without creating a document that includes the new revenue forecasts.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Table 3. When Are the Key Budget Documents Made Available to the Public?

Niger

Pre-Budget Statement: When is the Pre-Budget Statement made available to the public?

- 100. At least four months in advance of the budget year, and at least one month before the executive's budget proposal is introduced in the legislature
- 67. At least two months, but less than four months, in advance of the budget year, and at least one month before the executive's budget proposal is introduced in the legislature
- 33. Less than two months in advance of the budget year, but at least one month before the executive's

- 33. Less than two months in advance of the budget year, but at least one month before the executive's budget proposal is introduced in the legislature
- 0. Does not release to the public, or is released less than one month before the executive's budget proposal is introduced to the legislature

Executive Budget Proposal: When is the Executive Budget Proposal made available to the public?

- 100. At least three months in advance of the budget year, and in advance of the budget being approved by the legislature
- 67. At least two months, but less than three months, in advance of the budget year, and in advance of the budget being approved by the legislature
- 33. Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature
- 0. Does not release to the public, or is released after the budget has been approved by the legislature

Enacted Budget: When is the Enacted Budget made available to the public?

- 100. Two weeks or less after the budget has been enacted
- 67. Between two weeks and six weeks after the budget has been enacted
- 33. More than six weeks, but less than three months, after the budget has been enacted
- 0. Does not release to the public, or is released more than three months after the budget has been enacted

In-Year Report: When are In-Year Reports made available to the public?

- 100. At least every month, and within one month of the period covered
- 67. At least every quarter, and within three months of the period covered
- 33. At least semi-annually, and within three months of the period covered
- 0. Does not release to the public

Mid-Year Review: How long after the mid-point in the fiscal year (i.e., six months into the fiscal year) is the Mid-Year Review made available to the public?

- 100. Six weeks or less after the mid-point
- 67. Nine weeks or less, but more than six weeks, after the mid-point
- 33. More than nine weeks, but less than three months, after the mid-point
- 0. Does not release to the public, or is released more than three months after the mid-point

Year-End Report: How long after the end of the budget year is the Year-End Report made available to the public?

- 100. Six months or less after the end of the budget year

- 100. Six months or less after the end of the budget year
- 67. Nine months or less, but more than 6 months, after the end of the budget year
- 33. More than nine months, but within 12 months, after the end of the budget year
- 0. Does not release to the public, or is released more than 12 months after the end of the budget year

Audit Report: How long after the end of the fiscal year are the final annual expenditures of national departments audited and released (except for secret programs)?

- 100. Six months or less after the end of the budget year
- 67. 12 months or less, but more than 6 months, after the end of the budget year
- 33. More than 12 months, but within 18 months, after the end of the budget year
- 0. Does not release to the public, or is released more than 18 months after the end of the budget year

Sources: The Constitution of November 25, 2010 Law no. 2012-09 of March 26, 2012, on the Organic Law on Finance Acts; Law no. 2013-43 of December 16, 2013, on the Finance Act for the 2014 Budget Year.

Comments: The 2014 Budget Proposal was registered at the National Assembly's office on October 1, 2013.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Comments: In fact, the Budget Proposal was not published, in the broad sense of the term, but, through the collection of the National Assembly in the first week of the month of October of each year. The public is only informed by the media, but not everyone has access. Regarding the Pre-Budget Statement, not everyone has this document, there are only the involved structures, it is even a confidential document. For the Enacted Budget, it is response "b" because, there are even even books that are published and can be purchased at the General Secretariat of the government. So you have to pay for it. Which also shows its non-public nature, because there is a category of people who cannot acquire it.

RESEARCHER'S RESPONSE

The Budget Proposal arrives to the public during the budgetary session during which there are public debates relayed by the media. But, at the Ministry of Finance, we have obtained a copy of the 2014 Budget Proposal after having made the request. We even went back with colleagues to get other copies. Regarding the Adopted Budget, it is sold at 4500F local, or 9 USD. If this document would have to be copied, knowing well that it is more than 1,000 pages, it would cost at least 20,000 or 25,000F given that

the copy of one page costs 20 or 25F. I believe the fact that this document is sold for 1500F (\$3) by book and 4500 F for the whole budget issued in three books makes it accessible. I do not know of any text that says the preliminary report is a confidential document. Upon request, we have obtained a copy of this report; even that for 2015. I also attended MTBF meetings to which civil society is invited, and where the macroeconomic framework is presented.

Table 4. General Questions

Niger

	YES/NO	If yes, additional information; If no, please note N/A in the text box.
Is there a website or web portal for government fiscal information?	<input type="radio"/> Yes <input checked="" type="radio"/> No	N/A
Is there a law (or laws) guiding public financial management?	<input checked="" type="radio"/> Yes <input type="radio"/> No	Il existe des textes de lois qui guident la gestion des finances publiques , c'est le cas de la loi n° 2012-09 du 26 mars 2012, portant loi organique relative aux lois de finances
Are there additional laws regulating: <ul style="list-style-type: none"> • Access to information? • Transparency? • Citizens participation? 	<input checked="" type="radio"/> Yes <input type="radio"/> No	ORDONNANCE N° 2011-22 du 23 février 2011 Portant Charte d'accès à l'information publique et aux documents administratifs

Sources: The Constitution of November 25, 2010 Law no. 2012-09 of March 26, 2012, on the Organic law on Finance Acts; ORDER No. 2011-22 of February 23, 2011 on the Charter on Access to Public Information and Administrative Documents

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Section 2. Comprehensiveness of the Executive's Budget Proposal

001. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?

- A. Yes, administrative units accounting for all expenditures are presented.
- B. Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.
- C. Yes, administrative units accounting for less than two-thirds of expenditures are presented.
- D. No, expenditures are not presented by administrative unit.
- E. Not applicable/other (please comment).

Niger

A.

Score: 100

Sources: In the 2014 Finance Bill, expenditures are organized in ministries; and in the ministries, into several other structures which refer to the central and regional branches of the ministries. See the 2014 Finance Bill pages 28 to 39 and the development of the budgets allocated to the different ministries by an administrative classification in titles III pages 870-1194, title IV pages 1198 to 1240 and title V pages 1240-1389.

Comments: Through the 2014 budget, expenditures are distributed by different institutions and ministries. Within the ministries, expenditures are classified into the Minister's office expenditures, those of the General Secretariat, those of the different national directorates as well as those of the regional directorates; according to the ministries, we also find expenditures meant for other administrative branches. This organization refers to the budgetary nomenclature in force, as well as to

the Organic Law on Finance Acts.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

002. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by functional classification?

- A. Yes, expenditures are presented by functional classification.
- B. No, expenditures are not presented by functional classification.
- C. Not applicable/other (please comment).

Niger



Score: 0

Sources: -

Comments: The expenditures are instead presented by an administrative and economic classification.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

003. If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by functional classification, is the functional classification

compatible with international standards?

- A.** Yes, the functional classification is compatible with international standards.
- B.** No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.
- C.** Not applicable/other (please comment).

Niger



Score: 0

Sources: No functional classification of expenditures

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: a.

RESEARCHER'S RESPONSE

It is true that Niger, by decree N. 2002-197/PRN/MF/E of July 26, 2002, complies with directive 04/98 and 04/99 of the UEMOA, but in practice, it has trouble implementing a functional nomenclature through the budget. We find a few expenditures for the fight against poverty, but beyond that, the budget does not present security or health expenditures, or for education, etc. Furthermore, the IMF itself believes that Niger does not make any efforts to address these challenges (2012 PEFA conference)

004. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by economic classification?

- A. Yes, expenditures are presented by economic classification.
- B. No, expenditures are not presented by economic classification.
- C. Not applicable/other (please comment).

Niger



Score: 100

Sources: The expenditures are broken down into investment and operation expenditures with other details, such as wage expenditures. For example, this bill informs us that the government's proposal for all wages and compensation for 2014 is 210 billion FCFA See the 2014 Finance Bill, page 28

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

005. If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by economic classification, is the economic classification compatible with international standards?

- A. Yes, the economic classification is compatible with international standards.
- B. No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.
- C. Not applicable/other (please comment).

Niger



Score: 0

Sources: The economic classification as practiced in Niger, even if it covers the whole state budget, is only broken down into five parts, namely wage and compensation expenditures, goods and services, subsidies and current transfers, investment expenditures and public debt. The five parts summarize the whole state budget, but this schema is not detailed enough for international standards.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: a.

006. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the budget year?

- A. Yes, programs accounting for all expenditures are presented.
- B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.
- C. Yes, programs accounting for less than two-thirds of expenditures are presented.
- D. No, expenditures are not presented by program.
- E. Not applicable/other (please comment).

Niger



Score: 0

Sources: No budget presentation by programs

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

reference.

Comments: In fact, in Niger, convergence towards the program budget is planned in 2017, but even in the 2015 budget there are some sectorial groups that practice it...in 2016, it will be for at least 2/3 of the sectors. In the UEMOA zone, it is planned in 2019 for all countries.

007. Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- A.** Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- B.** Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.
- C.** Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.
- D.** No, multi-year expenditure estimates are not presented by any expenditure classification.
- E.** Not applicable/other (please comment).

Niger



Score: 0

Sources: 2014 Budget Proposal

Comments: No, this information is not published.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

008. Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by program?

- A. Yes, multi-year estimates for programs accounting for all expenditures are presented.
- B. Yes, multi-year estimates for programs accounting for at least two-thirds of, but not all, expenditures are presented.
- C. Yes, multi-year estimates for programs accounting for less than two-thirds of expenditures are presented.
- D. No, multi-year estimates for programs are not presented.
- E. Not applicable/other (please comment).

Niger

D.

Score: 0

Sources: 2014 Budget Proposal

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

009. Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of tax revenue (such as income tax or VAT) for the budget year?

- A.** Yes, individual sources of tax revenue accounting for all tax revenue are presented.
- B.** Yes, individual sources of tax revenue accounting for at least two-thirds of, but not all, tax revenues are presented.
- C.** Yes, individual sources of tax revenue accounting for less than two-thirds of all tax revenues are presented.
- D.** No, individual sources of tax revenue are not presented.
- E.** Not applicable/other (please comment).

Niger



Score: 100

Sources: -Title 0 of the 2014 Finance Bill presents the sources of all revenue in the Budget Proposal

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

010. Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of non-tax revenue (such as grants, property income, and sales of government-produced goods and services) for the budget year?

- A.** Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.
- B.** Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.
- C.** Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.

D. No, individual sources of non-tax revenue are not presented.

E. Not applicable/other (please comment).

Niger



Score: 100

Sources: Title 0 of the 2014 Finance Bill presents the sources of non-tax revenue

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

011. Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for a multi-year period (at least two-years beyond the budget year)?

A. Yes, multi-year estimates of revenue are presented by category.

B. No, multi-year estimates of revenue are not presented by category.

C. Not applicable/other (please

Niger



Score: 0

Sources: 2014 Budget Proposal

PEER REVIEWER

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

012. Does the Executive's Budget Proposal or any supporting budget documentation present estimates for individual sources of revenue presented for a multi-year period (at least two-years beyond the budget year)?

- A.** Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.
- B.** Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.
- C.** Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.
- D.** No, multi-year estimates for individual sources of revenue are not presented.
- E.** Not applicable/other (please comment).

Niger



Score: 0

Sources: 2014 Budget Proposal

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

013. Does the Executive's Budget Proposal or any supporting budget documentation present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt

outstanding at the end of the budget year; and interest payments on the debt for the budget year?

- A. Yes, all three estimates related to government borrowing and debt are presented.
- B. Yes, two of the three estimates related to government borrowing and debt are presented.
- C. Yes, one of the three estimates related to government borrowing and debt are presented.
- D. No, none of the three estimates related to government borrowing and debt are not presented.
- E. Not applicable/other (please comment).

Niger



Score: 33

Sources: See Title II of the Executive's Budget Proposal

Comments: Title II of the 2014 Budget Proposal presents the payments on interest of the public debt; for 2014, this payment is valued at 76,703,692

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: a.

RESEARCHER'S RESPONSE

.

014. Does the Executive's Budget Proposal or any supporting budget documentation present information related to the composition of the total debt outstanding at the end of the budget year? (The core information must include interest rates

on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

- A.** Yes, information beyond the core elements is presented for the composition of the total debt outstanding.
- B.** Yes, the core information is presented for the composition of the total debt outstanding.
- C.** Yes, information is presented, but it excludes some core elements.
- D.** No, information related to composition of total debt outstanding is not presented.
- E.** Not applicable/other (please comment).

Niger



Score: 0

Sources: 2014 Budget Proposal

Comments: The 2014 Budget Proposal only presents the payment of amortization of the public debt charges and the reduced expenditures in attenuation of the revenues of previous budget years.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: b.

RESEARCHER'S RESPONSE

.

015. Does the Executive's Budget Proposal or any supporting budget documentation present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of

the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

- A. Yes, information beyond the core elements is presented for the macroeconomic forecast.
- B. Yes, the core information is presented for the macroeconomic forecast.
- C. Yes, information is presented, but it excludes some core elements.
- D. No, information related to the macroeconomic forecast is not presented.
- E. Not applicable/other (please comment).

Niger



Score: 33

Sources: Explanatory statement for the 2014 Budget Proposal pages 3-4

Comments: According to the explanatory statement, the anticipated growth rate for 2014 is 7.5%; the explanatory statement also announces that "Inflation is set at 0.5% in 2012 and is projected at a maximum of 2% in 2013 and 2014, which is below the community standard, which is 3%."

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

016. Does the Executive's Budget Proposal or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget? (The core information must include estimates of the

impact on expenditures, revenue, and debt of different assumptions for the inflation rate, real GDP growth, and interest rates.)

- A.** Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.
- B.** Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.
- C.** Yes, information is presented, but it excludes some core elements.
- D.** No, information related to different macroeconomic assumptions is not presented.
- E.** Not applicable/other (please comment).

Niger

D.

Score: 0

Sources: This data is not published.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: a.

RESEARCHER'S RESPONSE

The document which the reviewer refers to is not part of the budget proposal, nor are the annexes attached to it.

017. Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect expenditures?

- A.** Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.
- B.** Yes, estimates that show how all new policy proposals affect expenditures are presented, but a narrative discussion is not included.
- C.** Yes, information that shows how some but not all new policy proposals affect expenditure is presented.
- D.** No, information that shows how new policy proposals affect expenditure is not presented.
- E.** Not applicable/other (please comment).

Niger



Score: 0

Sources: - 2014 Finance Bill

Comments: The Finance Bill does not say how the new measures affect expenditures; the response is "d"

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: a.

RESEARCHER'S RESPONSE

.

018. Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect revenues?

- A.** Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.
- B.** Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is not included.
- C.** Yes, information that shows how some but not all new policy proposals affect revenues are presented.
- D.** No, information that shows how new policy proposals affect revenues is not presented.
- E.** Not applicable/other (please comment).

Niger



Score: 33

Sources: - Explanatory Statements pages 4-7

Comments: The government took certain measures, particularly in the tax area, by explaining the expected results of these changes; but these changes were not quantified separately from the old measures. Regarding the Value Added Tax (VAT) for example, it goes from 330 billion FCFA in 2013 to 539 billion FCFA in the 2014 budget; the significant recorded change is due to new tax measures targeted at the telephony sector; but we do not see clearly through the budget the specific impact of the new measures. The observed change is the cumulative result of old and new measures.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: a.

RESEARCHER'S RESPONSE

.

019. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- A.** Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- B.** Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.
- C.** Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.
- D.** No, expenditure estimates for BY-1 are not presented by any expenditure classification.
- E.** Not applicable/other (please comment).

Niger



Score: 33

Sources: On page 14 of the explanatory statement there is a comparison between the 2013 budget and the 2014 budget proposal, presented in budgets for investment, operation, wages, etc.

Comments: The prior year expenditures are presented by an economic classification.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: b.

RESEARCHER'S RESPONSE

.

020. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?

- A. Yes, programs accounting for all expenditures are presented for BY-1.
- B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.
- C. Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.
- D. No, expenditures are not presented by program for BY-1.
- E. Not applicable/other (please comment).

Niger

D.

Score: 0

Sources: 2014 Finance Bill

Comments: Only some comparative tables of the prior year budget are presented through the explanatory statement

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

021. In the Executive's Budget Proposal or any supporting budget documentation, have expenditure estimates of the year prior to the budget year (BY-1) been updated from the original enacted levels to reflect actual expenditures?

- A. Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.
- B. No, expenditure estimates for BY-1 have not been updated from the original enacted levels.
- C. Not applicable/other (please comment).

Niger



Score: 100

Sources: Explanatory statement for the 2014 budget proposal page 12

Comments: The initial 2013 budget was modified over the course of the year and the initial expenditures were modified; the version of the 2013 budget to which the 2014 budget refers was updated with regard to the initial version. In a table on page 12 of the explanatory statement, staff expenditures of 162 billion FCFA are shown while the initial staff expenditures are 160 billion FCFA; the initial overall 2013 expenditures were 1,331,242,721,758, while those presented in the 2014 budget proposal are 1,411,383,323,730 FCFA, corresponding to the amended version

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

022. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure for more than one year prior to the budget year (that is, BY-2 and prior years) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- A. Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- B. Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure

classifications.

C. Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.

D. No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.

E. Not applicable/other (please comment).

Niger



Score: 0

Sources: Explanatory statement 2014 budget proposal

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Yes I agree, but in principle, according to the UEMOA guidelines, the response should be "a." However, in reality, after discussion with the specialists of the Ministry of Finance, the response is "d"

023. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for more than one year preceding the budget year (that is, BY-2 and prior years)?

A. Yes, programs accounting for all expenditures are presented for BY-2 and prior years.

B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-2 and prior years.

C. Yes, programs accounting for less than two-thirds of expenditures are presented for BY-2 and prior years.

D. No, expenditures are not presented by program for BY-2 and prior years.

E. Not applicable/other (please

Niger



Score: 0

Sources: Explanatory statements 2014 budget proposal

Comments: No such presentation for the year n-2 is made

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

024. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?

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 all expenditures are presented in the budget or supporting budget documentation.

E. Not applicable/other (please comment).

Niger



Score: 100

Sources: 2014 budget proposal, page 3

Comments: The actual available information are those of the year n-2

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: d.

RESEARCHER'S RESPONSE

We find the results of the year BY-2 (2012 and even 2011) in the explanatory statement of the 2014 budget proposal on page 3

025. Does the Executive's Budget Proposal or any supporting budget documentation present revenue by category (such as tax and non-tax) for the year preceding the budget year (BY-1)?

- A.** Yes, revenue estimates for BY-1 are presented by category.
- B.** No, revenue estimates for BY-1 are not presented by category.
- C.** Not applicable/other (please comment).

Niger

A.

Score: 100

Sources: 2014 Budget Proposal, Explanatory statement page 11 On page 11 there is a comparative table between the 2013 and 2014 budgets, where we can find the revenue by category (tax and non-tax in particular) for the year BY-1

Comments: On page 32 of the macroeconomic framing note there is an assessment of the revenue estimations of the year BY-1 by category

estimations of the year BY-1 by category

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

026. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for the year preceding the budget year (BY-1)?

- A.** Yes, individual sources of revenue accounting for all revenue are presented for BY-1.
- B.** Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.
- C.** Yes, individual sources of revenue accounting for less than two-thirds of all revenues for BY-1 are presented.
- D.** No, individual sources of revenue are not presented for BY-1.
- E.** Not applicable/other (please comment).

Niger

D.

Score: 0

Sources: - 2014 finance bill

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

027. In the Executive's Budget Proposal or any supporting budget documentation, have the original estimates of revenue for the

documentation, have the original estimates of revenue for the year prior to the budget year (BY-1) been updated to reflect actual revenue collections?

- A. Yes, revenue estimates for BY-1 have been updated from the original enacted levels.
- B. No, revenue estimates for BY-1 have not been updated from the original enacted levels.
- C. Not applicable/other (please comment).

Niger



Score: 100

Sources: Explanatory statement, 2014 Budget Proposal

Comments: The data on the 2013 budget (1,411,383,323,730) presented and compared with those of the 2014 budget proposal were updated with regard to the initial 2013 budget which was 1,331,242,721,758.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

028. Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for more than one year prior to the budget year (that is, BY-2 and prior years)?

- A. Yes, revenue estimates for BY-2 and prior years are presented by category.
- B. No, revenue estimates for BY-2 and prior years are not presented by category.
- C. Not applicable/other (please comment).

Niger



Score: 0

Sources: 2014 budget proposal

Comments: These data are not presented

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

029. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for more than one year prior to the budget year (that is, BY-2 and prior years)?

- A.** Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.
- B.** Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented for BY-2 and prior years.
- C.** Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.
- D.** No, individual sources of revenue are not presented for BY-2 and prior years.
- E.** Not applicable/other (please comment).

Niger



Score: 0

Sources: 2014 budget proposal

Comments: these data are not presented

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

030. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?

- 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 all revenues are presented in the budget or supporting budget documentation.
- E. Not applicable/other (please comment).

Niger



Score: 100

Sources: Explanatory statement for the 2014 budget proposal page 3

Comments: The explanatory statement presents updated revenue for the year BY-2, which is 2012. This statement informs us that the total amount of recovered internal revenue, including exemptions, adds up to 731.8 billion in 2012. The same document informs us that excluding exemptions, the total internal revenue adds up to 541 billion in 2012.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: d.

RESEARCHER'S RESPONSE

031. Does the Executive's Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year proceeding the budget year (BY-1)? (The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

- A.** Yes, information beyond the core elements is presented for government debt.
- B.** Yes, the core information is presented for government debt.
- C.** Yes, information is presented, but it excludes some core elements.
- D.** No, information related to government debt is not presented.
- E.** Not applicable/other (please comment).

Niger



Score: 0

Sources: 2014 budget proposal

Comments: The budget proposal only presents information on the budgetary year

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Suggested Answer: a.

Comments: These data exist in the indebtedness strategy that is being developed. This is an annex document that is attached to the budget proposal for the National Assembly, but is not made public.

RESEARCHER'S RESPONSE

The indebtedness strategy is generally attached to the budget proposal and is published, contrary to what the reviewer says. This strategy is published with the 2012 adopted budget and even recently 2015. But this strategy was not published in 2014.

032. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?

- 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).

Niger

D.

Score: 0

Sources: 2014 budget proposal

Comments: This information was not published.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

033. Does the Executive's Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year? (The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)

- A. Yes, information beyond the core elements is presented for all extra-budgetary funds.
- B. Yes, the core information is presented for all extra-budgetary funds.
- C. Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.
- D. No, information related to extra-budgetary funds is not presented.
- E. Not applicable/other (please comment).

Niger



Score: 0

Sources: 2014 budget proposal

Comments: This information was not published.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: For example, there are financed projects that are managed at the Ministry of Finance that do not go through the state budget.

do not go through the state budget.

034. Does the Executive's Budget Proposal or any supporting budget documentation present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year?

- A. Yes, central government finances are presented on a consolidated basis.
- B. No, central government finances are not presented on a consolidated basis.
- C. Not applicable/other (please comment).

Niger



Score: 0

Sources: 2014 budget proposal

Comments: This information was not published.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: Being based on the macroeconomic framing, the budget is presented on a consolidated basis

RESEARCHER'S RESPONSE

This information exists in the macroeconomic framework and not in the budget proposal

035. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of

budget documentation present estimates of intergovernmental transfers for at least the budget year?

- A.** Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.
- B.** Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.
- C.** Yes, estimates of some but not all intergovernmental transfers are presented.
- D.** No, estimates of intergovernmental transfers are not presented.
- E.** Not applicable/other (please comment).

Niger



Score: 33

Sources: 2014 budget proposal, title IV

Comments: The 2014 budget proposal particularly presents in its title IV (entitled Subsidies and other current transfers) inter-governmental transfers; but it does not refer to all transfers.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

036. Does the Executive's Budget Proposal or any supporting budget documentation present alternative displays of expenditures (such as by gender, by age, by income, or by region) to illustrate the financial impact of policies on different

groups of citizens, for at least the budget year?

- A.** Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- B.** Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- C.** Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.
- D.** No, alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.
- E.** Not applicable/other (please comment).

Niger



Score: 0

Sources: 2014 budget proposal

Comments: No, this information is not presented

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: c.

RESEARCHER'S RESPONSE

Such a budget presentation does not exist. The presentation by region itself does not exist in the budget. Furthermore, it was a civil society demand that was never satisfied.

budget documentation present estimates of transfers to public corporations for at least the budget year?

- A.** Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.
- B.** Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.
- C.** Yes, estimates of some but not all transfers to public corporations are presented.
- D.** No, estimates of transfers to public corporations are not presented.
- E.** Not applicable/other (please comment).

Niger



Score: 33

Sources: 2014 budget proposal, title IV

Comments: Title IV of the 2014 budget presents several public enterprise transfers.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

038. Does the Executive's Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year? (The core information must include a statement of purpose or policy rationale for the

quasi-fiscal activity and the intended beneficiaries.)

- A. Yes, information beyond the core elements is presented for all quasi-fiscal activities.
- B. Yes, the core information is presented for all quasi-fiscal activities.
- C. Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.
- D. No, information related to quasi-fiscal activities is not presented.
- E. Not applicable/other (please comment).

Niger



Score: 0

Sources: 2014 budget proposal

Comments: This information was not published.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

039. Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government? (The core information must include a listing of the assets, and an estimate of their value.)

- A. Yes, information beyond the core elements is presented for all financial assets.
- B. Yes, the core information is presented for all financial assets.

- C. Yes, information is presented, but it excludes some core elements or some financial assets.
- D. No, information related to financial assets is not presented.
- E. Not applicable/other (please comment).

Niger

D.

Score: 0

Sources: Executive's Budget Proposal

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

040. Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government? (The core information must include a listing of the assets by category.)

- A. Yes, information beyond the core elements is presented for all nonfinancial assets.
- B. Yes, the core information is presented for all nonfinancial assets.
- C. Yes, information is presented, but it excludes some nonfinancial assets.
- D. No, information related to nonfinancial assets is not presented.
- E. Not applicable/other (please comment).

Niger

D.

Score: 0

Sources: 2014 budget proposal

Comments: No, no information on financial assets is presented.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

041. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?

- A.** Yes, estimates of all expenditure arrears are presented, along with a narrative discussion.
- B.** Yes, estimates of all expenditure arrears are presented, but a narrative discussion is not included.
- C.** Yes, estimates of some but not all expenditure arrears are presented.
- D.** No, estimates of expenditure arrears are not presented.
- E.** Not applicable/other (please comment).

Niger



Score: 0

Sources: 2014 budget proposal

Comments: No, the payment arrears are not presented.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

042. Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs? (The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)

- A. Yes, information beyond the core elements is presented for all contingent liabilities.
- B. Yes, the core information is presented for all contingent liabilities.
- C. Yes, information is presented, but it excludes some core elements or some contingent liabilities.
- D. No, information related to contingent liabilities is not presented.
- E. Not applicable/other (please comment).

Niger

D.

Score: 0

Sources: 2014 budget proposal

Comments: No, no information on contingent liabilities is presented.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

043. Does the Executive's Budget Proposal or any supporting budget documentation present projections that assess the government's future liabilities and the sustainability of its finances over the longer term? (The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)

- A.** Yes, information beyond the core elements is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.
- B.** Yes, the core information is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.
- C.** Yes, information is presented, but it excludes some core elements.
- D.** No, information related to future liabilities and the sustainability of finances over the longer term is not presented.
- E.** Not applicable/other (please comment).

Niger



Score: 0

Sources: 2014 budget proposal

Comments: No, no such information was published

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

044. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of the sources of

budget documentation present estimates of the sources of donor assistance, both financial and in-kind?

- A.** Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.
- B.** Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.
- C.** Yes, estimates of some but not all sources of donor assistance are presented.
- D.** No, estimates of the sources of donor assistance are not presented.
- E.** Not applicable/other (please comment).

Niger



Score: 0

Sources: 2014 budget proposal

Comments: No. no such information was presented.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: b.

RESEARCHER'S RESPONSE

These sources are not presented in the 2014 budget proposal

045. Does the Executive's Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year? (The core information must include a statement of purpose or policy

rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)

- A. Yes, information beyond the core elements is presented for all tax expenditures.
- B. Yes, the core information is presented for all tax expenditures.
- C. Yes, information is presented, but it excludes some core elements or some tax expenditures.
- D. No, information related to tax expenditures is not presented.
- E. Not applicable/other (please comment).

Niger



Score: 33

Sources: 2014 budget proposal, page 14

Comments: The budget proposal comprehensively presents the tax expenditures; they are estimated at 198 billion FCFA in the 2014 budget proposal. But no other clarification is made on the beneficiaries. No narrative explanation accompanies these funds.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Suggested Answer: d.

Comments: Even if there are tax expenditures; they are not detailed no explanation accompanies these amounts.

RESEARCHER'S RESPONSE

The 2014 budget proposal evaluates some tax expenditures, notably those that benefit companies and certain NGOs in the form of tax exemptions. These expenditures are evaluated at 198 billion FCFA.

046. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues?

- A. Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.
- B. Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.
- C. Yes, estimates of some but not all earmarked revenues are presented.
- D. No, estimates of earmarked revenues are not presented.
- E. Not applicable/other (please comment).

Niger



Score: 67

Sources: Title VII of the budget proposal

Comments: Title VII of the budget proposal presents expenditures allocated for tourism, energy, etc. This revenue is estimated at 14,673,420,000 FCFA in the 2014 budget proposal

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

047. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for the budget year?

- A.** Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, along with a narrative discussion.
- B.** Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, but a narrative discussion is not included.
- C.** Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for the budget year is presented.
- D.** No, information on the link between the budget and the government's stated policy goals for the budget year is not presented.
- E.** Not applicable/other (please comment).

Niger



Score: 100

Sources: Explanatory statement, 2014 Budget Proposal

Comments: The government makes the link between this budget proposal and the policy objectives listed particularly in the 2012-2015 Plan de développement économique et social (PDES [Economic and Social Development Plan]), as the explanatory statement confirms: " This finance bill for the 2014 budgetary year stops in revenue and expenditure at the sum of one thousand eight hundred and four billion and forty million seven hundred sixty thousand three hundred seventy nine (1,804,040,760,379) francs CFA. It is established under the provisions of law no. 2012-09 of March 26, 2012, on the organic law on finance acts.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

048. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is

linked to government's policy goals for a multi-year period (for at least two years beyond the budget year)?

- A.** Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, along with a narrative discussion.
- B.** Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, but a narrative discussion is not included.
- C.** Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for a multi-year period is presented.
- D.** No, information on the link between the budget and the government's stated policy goals for a multi-year period is not presented.
- E.** Not applicable/other (please comment).

Niger

D.

Score: 0

Sources: 2014 Executive's Budget Proposal

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

049. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on inputs to be acquired for at least the budget year?

- A.** Yes, nonfinancial data on inputs to be acquired are provided for each program within all administrative units (or functions).
- B.** Yes. nonfinancial data on inputs to be acquired are presented for all administrative units (or

... Yes, nonfinancial data on inputs to be acquired are presented for all administrative units (or functions) but not for all (or any) programs.

C. Yes, nonfinancial data on inputs to be acquired are presented for some programs and/or some administrative units (or functions).

D. No, nonfinancial data on inputs to be acquired are not presented.

E. Not applicable/other (please comment).

Niger



Score: 0

Sources: 2014 budget proposal

Comments: No such information was published.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

050. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on results (in terms of outputs or outcomes) for at least the budget year?

A. Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).

B. Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.

C. Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).

D. No, nonfinancial data on results are not presented.

F Not applicable/other (please comment)

--- Not applicable/other (please comment).

Niger



Score: 0

Sources: 2014 budget proposal

Comments: No such information was published.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

051. Are performance targets assigned to nonfinancial data on results in the Executive's Budget Proposal or any supporting budget documentation?

- A.** Yes, performance targets are assigned to all nonfinancial data on results.
- B.** Yes, performance targets are assigned to most nonfinancial data on results.
- C.** Yes, performance targets are assigned to some nonfinancial data on results.
- D.** No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.
- E.** Not applicable/other (please comment).

Niger



Score: 0

Sources: 2014 budget proposal

Comments: The budget does not present this type of information

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

052. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations in at least the budget year?

- A.** Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, along with a narrative discussion.
- B.** Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, but a narrative discussion is not included.
- C.** Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.
- D.** No, estimates of policies that are intended to benefit directly the country's most impoverished populations are not presented.
- E.** Not applicable/other (please comment).

Niger

B.

Score: 67

Sources: 2014 budget proposal, annex 3

Comments: The budget project brings forward a summary of the expenditures for the fight against poverty for an amount of 492 billion FCFA; the budget details in its annex 3 the content of these expenditures meant for the poor sections of the population.

expenditures meant for the poor sections of the population.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

053. Does the executive release to the public its timetable for formulating 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 whatever 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).

Niger



Score: 0

Sources: Ministry of Finance

Comments: A legal text exists that sets the annual preparation schedule of the state budget; but the provisions of this text are not always respected. Outside of this legal text, no timetable is published by the executive branch

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: effectivement ce calendrier existe, il y a même le décret sur le processus budgétaire Numéro 2014-138/PRN/MF du 07 mars 2014. mais ce document n'est rendu public, il se trouve au Ministère des finances

Section 3. Comprehensiveness of Other Key Budget Documents

054. Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

- A. Yes, information beyond the core elements is presented for the macroeconomic forecast.
- B. Yes, the core information is presented for the macroeconomic forecast.
- C. Yes, information is presented, but it excludes some core elements.
- D. No, information related to the macroeconomic forecast is not presented.
- E. Not applicable/other (please comment).

Niger



Score: 33

Sources: Preliminary budget document pages 16-17

Comments: According to the preliminary budget document, the real GDP growth rate was 7.5% in 2014; the inflation rate will be 3% maximum. Regarding the nominal GDP, it will be 4112.6 billion FCFA

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

055. Does the Pre-Budget Statement present information on the government's expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)

- A.** Yes, information beyond the core elements is presented for the government's expenditure policies and priorities.
- B.** Yes, the core information is presented for the government's expenditure policies and priorities.
- C.** Yes, information is presented, but it excludes some core elements.
- D.** No, information related to the government's expenditure policies and priorities is not presented.
- E.** Not applicable/other (please comment).

Niger



Score: 67

Sources: - macroeconomic framework note of the 2014 finance act: pages 19-20

Comments: The macroeconomic framework note presents key information on priorities and expenditure policies. According to this note, the total budgetary expenditures in 2014 are 1327.8 billion

FcFa

PEER REVIEWER

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

056. Does the Pre-Budget Statement present information on the government's revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)

- A.** Yes, information beyond the core elements is presented for the government's revenue policies and priorities.
- B.** Yes, the core information is presented for the government's revenue policies and priorities.
- C.** Yes, information is presented, but it excludes some core elements.
- D.** No, information related to the government's revenue policies and priorities is not presented.
- E.** Not applicable/other (please comment).

Niger

B.

Score: 67

Sources: 2014 macroeconomic framework note, page 22

Comments: According to the 2014 framework note, the overall budgetary revenue adds up to 881 billion FCFA

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

057. Does Pre-Budget Statement present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

- A. Yes, all three estimates related to government borrowing and debt are presented.
- B. Yes, two of the three estimates related to government borrowing and debt are presented.
- C. Yes, one of the three estimates related to government borrowing and debt are presented.
- D. No, none of the three estimates related to government borrowing and debt are not presented.
- E. Not applicable/other (please comment).

Niger



Score: 0

Sources: 2014 macroeconomic framework note, Page 32

Comments: The table on page 32 gives information on the required interest of the domestic and foreign debt; but overall there is little information on the debt of year n in the preliminary budget document; the most detailed information on the debt concerns prior years and the year 2012 in particular

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: a.

RESEARCHER'S RESPONSE

The preliminary report presents none of this information for the budget year; the debt strategy is not integrated into this framework. The references to the debt refer to previous years, thus 2012 among others

058. Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?

- A. Yes, multi-year expenditure estimates are presented.
- B. No, multi-year expenditure estimates are not presented.
- C. Not applicable/other (please comment).

Niger



Score: 100

Sources: Macroeconomic framework note of the 2014 finance act, page 24

Comments: The framework note presents expenditure estimates for the years 2015 and 2016

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: Only the expenditures of the budgetary year are presented

RESEARCHER'S RESPONSE

The preliminary budget report presents the estimations of the total multi-year expenditures: it foresees total expenditures of 1285.8 billion FCFA in 2014, 1516.1 billion FCFA in 2015 and 1717.2 billion FCFA for 2016

IBP COMMENT

We agree with the response "a"

059. Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- A.** Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- B.** Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.
- C.** Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.
- D.** No, the Enacted Budget does not present expenditure estimates by any expenditure classification.
- E.** Not applicable/other (please comment).

Niger



Score: 0

Sources: -

Comments: The adopted budget is not published

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Suggested Answer: a.

Comments: The enacted budget is carried according to the 3 classifications, but it is not published

RESEARCHER'S RESPONSE

The 2014 Enacted Budget is not published (published beyond the planned deadline in the OBI survey)

060. Does the Enacted Budget present expenditure estimates for individual programs?

- A. Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.
- B. Yes, the Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- C. Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.
- D. No, the Enacted Budget does not present expenditure estimates by program.
- E. Not applicable/other (please comment).

Niger



Score: 0

Sources: -

Comments: The adopted budget is not published

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

061. Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?

- A. Yes, the Enacted Budget presents revenue estimates by category.
- B. No, the Enacted Budget does not present revenue estimates by category.
- C. Not applicable/other (please comment).

Niger



Score: 0

Sources: -

Comments: The adopted budget is not published

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: a.

RESEARCHER'S RESPONSE

Le budget approuvé n'est pas publié

062. Does the Enacted Budget present individual sources of revenue?

- A.** Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.
- B.** Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- C.** Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.
- D.** No, the Enacted Budget does not present individual sources of revenue.
- E.** Not applicable/other (please comment).

Niger



Score: 0

Sources: -

Comments: The adopted budget is not published

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: a.

RESEARCHER'S RESPONSE

Le budget approuvé n'est pas publié

063. Does the Enacted Budget present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

- A.** Yes, all three estimates related to government borrowing and debt are presented.
- B.** Yes, two of the three estimates related to government borrowing and debt are presented.
- C.** Yes, one of the three estimates related to government borrowing and debt are presented.
- D.** No, none of the three estimates related to government borrowing and debt are not presented.
- E.** Not applicable/other (please comment).

Niger



Score: 0

Sources: -

Comments: The adopted budget is not published

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: a.

RESEARCHER'S RESPONSE

le budget approuvé n'est pas publié

064. What information is provided in the Citizens Budget? (The core information must include expenditure and revenue totals, the main policy initiatives in the budget, the macroeconomic forecast upon which the budget is based, and contact information for follow-up by citizens.)

- A.** The Citizens Budget provides information beyond the core elements.
- B.** The Citizens Budget provides the core information.
- C.** The Citizens Budget provides information, but it excludes some core elements.
- D.** The Citizens Budget is not published.
- E.** Not applicable/other (please comment).

Niger



Score: 0

Sources: -

PEER REVIEWER

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The citizen budget has not even been drawn up, never mind published

065. How is the Citizens Budget disseminated to the public?

- A.** A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, etc.).
- B.** A Citizens Budget is published by using at least two, but less than three, means of dissemination, but no other dissemination efforts are undertaken by the executive.
- C.** A Citizens Budget is disseminated only by using one means of dissemination.
- D.** A Citizens Budget is not published.
- E.** Not applicable/other (please comment).

Niger



Score: 0

Sources: -

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

066. Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?

- A.** Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, and these mechanisms are accessible and widely used by the public.
- B.** Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget; while these mechanisms are accessible they are not widely used by the public.
- C.** Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, but these mechanisms are not accessible.
- D.** No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.
- E.** Not applicable/other (please comment).

Niger



Score: 0

Sources: -

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

067. Are "citizens" versions of budget documents published throughout the budget process?

- A.** A citizens version of budget documents is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit).
- B.** A citizens version of budget documents is published for at least two of the four stages of the budget process.
- C.** A citizens version of budget documents is published for at least one stage of the budget process.
- D.** No citizens version of budget documents is published

➤ No citizens version of budget documents is published.

E. Not applicable/other (please comment).

Niger



Score: 0

Sources: -

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

068. Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.

C. Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.

D. No, the In-Year Reports do not present actual expenditures by any expenditure classification.

E. Not applicable/other (please comment).

Niger



Score: 0

Sources: -

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Suggested Answer: a.

Comments: There are reports at each quarter, March, June, September and December. There is also the finance settlement act at the end of the year but these reports have not been made public.

RESEARCHER'S RESPONSE

the in-year reports have are not published

069. Do the In-Year Reports present actual expenditures for individual programs?

- A.** Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.
- B.** Yes, the In-Year Reports present actual expenditures for programs accounting for at least two-thirds of, but not all, expenditures.
- C.** Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.
- D.** No, the In-Year Reports do not present actual expenditures by program.
- E.** Not applicable/other (please comment).

Niger



Score: 0

Sources: -

PEER REVIEWER

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

070. Do the In-Year Reports compare actual year-to-date expenditures with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

- A.** Yes, comparisons are made for expenditures presented in the In-Year Reports.
- B.** No, comparisons are not made for expenditures presented in the In-Year Reports.
- C.** Not applicable/other (please comment).

Niger

B.

Score: 0

Sources: -

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

071. Do In-Year Reports present actual revenue by category (such as tax and non-tax)?

- A.** Yes, In-Year Reports present actual revenue by category.
- B.** No, In-Year Reports do not present actual revenue by category.

C. Not applicable/other (please comment).

Niger



Score: 0

Sources: -

Comments: Document not published.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: a.

RESEARCHER'S RESPONSE

the in-year reports are not published

072. Do In-Year Reports present the individual sources of revenue for actual revenues collected?

- A.** Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.
- B.** Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.
- C.** Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.
- D.** No, In-Year Reports do not present individual sources of actual revenue.
- E.** Not applicable/other (please comment).

Niger



D.

Score: 0

Sources: -

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: b.

RESEARCHER'S RESPONSE

the in-year reports are not published

073. Do the In-Year Reports compare actual year-to-date revenues with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

- A. Yes, comparisons are made for revenues presented in the In-Year Reports.
- B. No, comparisons are not made for revenues presented in the In-Year Reports.
- C. Not applicable/other (please comment).

Niger

B.

Score: 0

Sources: -

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

074. Do In-Year Reports present three estimates related to actual government borrowing and debt: the amount of net new borrowing; the total debt outstanding; and interest payments?

- A. Yes, all three estimates related to government borrowing and debt are presented.
- B. Yes, two of the three estimates related to government borrowing and debt are presented.
- C. Yes, one of the three estimates related to government borrowing and debt are presented.
- D. No, none of the three estimates related to government borrowing and debt are not presented.
- E. Not applicable/other (please comment).

Niger

D.

Score: 0

Sources: -

Comments: the report is not made public

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: a.

RESEARCHER'S RESPONSE

the in-year reports are not published

075. Do In-Year Reports present information related to the composition of the total actual debt outstanding? (The core information must include interest rates on the debt

information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

- A.** Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.
- B.** Yes, the core information is presented for the composition of the total actual debt outstanding.
- C.** Yes, information is presented, but it excludes some core elements.
- D.** No, information related to composition of total actual debt outstanding is not presented.
- E.** Not applicable/other (please comment).

Niger

D.

Score: 0

Sources: -

Comments: the in-year reports are not published

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: b.

RESEARCHER'S RESPONSE

the in-year reports are not published

076. Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?

- A.** Yes, the estimates for the macroeconomic forecast have been updated, and an explanation of all of the differences between the original and updated forecasts is presented.
- B.** Yes, the estimates for macroeconomic forecast have been updated, and an explanation of some of the differences between the original and updated forecasts is presented.
- C.** Yes, the estimates for macroeconomic forecast have been updated, but an explanation of the differences between the original and updated forecast is not presented.
- D.** No, the estimates for macroeconomic forecast have not been updated.
- E.** Not applicable/other (please comment).

Niger



Score: 0

Sources: -

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: There is no budget review, but there is what we call a review of the economic and financial program, which took place twice per year (March and October). This review contains a budget review, but not total, it covers a part of the budget. The program review is particularly recommended by the IMF to see sustainability, realism and comprehensiveness.

077. Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?

- A.** Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.
- B.** Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.

- C.** Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.
- D.** No, expenditure estimates have not been updated.
- E.** Not applicable/other (please comment).

Niger



Score: 0

Sources: -

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

078. Does the Mid-Year Review of the budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- A.** Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- B.** Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.
- C.** Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.
- D.** No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.
- E.** Not applicable/other (please comment).

Niger



Score: 0

Sources: -

Comments: Document not published

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

079. Does the Mid-Year Review of the budget present expenditure estimates for individual programs?

- A.** Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.
- B.** Yes, the Mid-Year Review presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- C.** Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.
- D.** No, the Mid-Year Review does not present expenditure estimates by program.
- E.** Not applicable/other (please comment).

Niger



Score: 0

Sources: -

Comments: Document not published

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

080. Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?

- A.** Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.
- B.** Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.
- C.** Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.
- D.** No, revenue estimates have not been updated.
- E.** Not applicable/other (please comment).

Niger

D.

Score: 0

Sources: -

Comments: Document not published.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

081. Does the Mid-Year Review of the budget present revenue estimates by category (such as tax and non-tax)?

estimates by category (such as tax and non-tax)?

- A. Yes, the Mid-Year Review presents revenue estimates by category.
- B. No, the Mid-Year Review does not present revenue estimates by category.
- C. Not applicable/other (please comment).

Niger

B.

Score: 0

Sources: -

Comments: Document not published

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

082. Does the Mid-Year Review of the budget present individual sources of revenue?

- A. Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.
- B. Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- C. Yes, the Mid-Year Review presents individual sources of revenue accounting for less than two-thirds of all revenues.
- D. No, the Mid-Year Review does not present individual sources of revenue.
- E. Not applicable/other (please comment).

niger



Score: 0

Sources: -

Comments: Document not published

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

083. Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway?

- A.** Yes, estimates of government borrowing and debt have been updated, and information on all of the differences between the original and updated estimates is presented.
- B.** Yes, estimates of government borrowing and debt have been updated, and information on some of the differences between the original and updated estimates is presented.
- C.** Yes, estimates of government borrowing and debt have been updated, but information on the differences between the original and updated estimates is not presented.
- D.** No, estimates of government borrowing and debt have not been updated.
- E.** Not applicable/other (please comment).

Niger



Score: 0

Sources: -

Comments: Document not published

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

084. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?

- A.** Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.
- B.** Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, but a narrative discussion is not included.
- C.** Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all expenditures are presented.
- D.** No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.
- E.** Not applicable/other (please comment).

Niger

D.

Score: 0

Sources: -

Comments: Document not published

PEER REVIEWER

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Suggested Answer: c.

Comments: There is a year-end report that makes comparisons between the forecasts and the achievements for the budget year and does this for certain broad areas.

RESEARCHER'S RESPONSE

The year-end report is not published.

085. Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- A.** Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- B.** Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.
- C.** Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.
- D.** No, the Year-End Report does not present expenditure estimates by any expenditure classification.
- E.** Not applicable/other (please comment).

Niger



Score: 0

Sources: -

Comments: Document not published

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: c.

RESEARCHER'S RESPONSE

the year-end report is not published.

086. Does the Year-End Report present expenditure estimates for individual programs?

- A.** Yes, the Year-End Report presents estimates for programs accounting for all expenditures.
- B.** Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- C.** Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.
- D.** No, the Year-End Report does not present expenditure estimates by program.
- E.** Not applicable/other (please comment).

Niger



Score: 0

Sources: -

Comments: Document not published

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

087. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?

- A.** Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.
- B.** Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, but a narrative discussion is not included.
- C.** Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all revenues are presented.
- D.** No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.
- E.** Not applicable/other (please comment).

Niger

D.

Score: 0

Sources: -

Comments: Document not published

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: c.

RESEARCHER'S RESPONSE

the year-end report is not published.

088. Does the Year-End Report present revenue estimates by

category (such as tax and non-tax)?

- A. Yes, the Year-End Report presents revenue estimates by category.
- B. No, the Year-End Report does not present revenue estimates by category.
- C. Not applicable/other (please comment).

Niger

B.

Score: 0

Sources: -

Comments: Document not published

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: a.

RESEARCHER'S RESPONSE

the year-end report is not published.

089. Does the Year-End Report present individual sources of revenue?

- A. Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.
- B. Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- C. Yes, the Year-End Report presents individual sources of revenue accounting for less than two-thirds of all revenues.

D. No, the Year-End Report does not present individual sources of revenue.

E. Not applicable/other (please comment).

Niger



Score: 0

Sources: -

Comments: Document not published

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: c.

RESEARCHER'S RESPONSE

the year-end report is not published.

090. Does the Year-End Report present the differences between the original estimates of government borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year?

A. Yes, estimates of the differences between all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between some but not all of the original estimates of government

borrowing and debt for the fiscal year and the actual outcome for that year are presented.

D. No, estimates of the differences between the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year is not presented.

E. Not applicable/other (please comment).

Niger



Score: 0

Sources: -

Comments: Document not published

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: a.

RESEARCHER'S RESPONSE

le rapport de fin d'année n'est pas publié

091. Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

A. Yes, estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented.

D. No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented.

E. Not applicable/other (please comment).

Niger



Score: 0

Sources: -

Comments: Document not published

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: c.

RESEARCHER'S RESPONSE

the year-end report is not published.

092. Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?

A. Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented.

D. No, estimates of the differences between the original estimates of nonfinancial data on inputs and

D. No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.

E. Not applicable/other (please comment).

Niger



Score: 0

Sources: -

Comments: Document not published

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

093. Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?

A. Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented.

D. No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.

E. Not applicable/other (please comment).

Niger



Score: 0

Sources: -

Comments: Document not published

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

094. Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations and the actual outcome?

- A.** Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, along with a narrative discussion.
- B.** Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, but a narrative discussion is not included.
- C.** Yes, estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented.
- D.** No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are not presented.
- E.** Not applicable/other (please comment).

Niger



Score: 0

Sources: -

Comments: Document not published

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

095. Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?

- A.** Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, along with a narrative discussion.
- B.** Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, but a narrative discussion is not included.
- C.** Yes, estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented.
- D.** No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.
- E.** Not applicable/other (please comment).

Niger



Score: 0

Sources: -

Comments: Document not published

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

096. Is a financial statement included as part of the Year-End Report or released as a separate report?

- A.** Yes, a financial statement is part of the Year-End Report or is released as a separate report.
- B.** No, a financial statement is neither part of the Year-End Report nor released as a separate report.
- C.** Not applicable/other (please comment).

Niger



Score: 0

Sources: -

Comments: Document not published

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

097. What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?

-
- A.** The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.
 - B.** The SAI has conducted two of the three types of audits, and made them available to the public.
 - C.** The SAI has conducted one of the three types of audits, and made them available to the public.
 - D.** The SAI has not conducted any of the three types of audits, or has not made them available to the public.
 - E.** Not applicable/other (please comment).

Niger



Score: 0

Sources: -

Comments: Document not published

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Suggested Answer: b.

Comments: SAI (ISC) develops both audit types (compliance and financial), but they are not made public. But it is the summary of the audit that is the subject of an announcement by the Court of Accounts (on TV)

RESEARCHER'S RESPONSE

the audit report is not published

098. What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?

- A.** All expenditures within the SAI's mandate have been audited.
- B.** Expenditures representing at least two-thirds of, but not all, expenditures within the SAI's mandate have been audited.
- C.** Expenditures representing less than two-thirds of expenditures within the SAI's mandate have been audited.
- D.** No expenditures have been audited.
- E.** Not applicable/other (please comment).

Niger



Score: 0

Sources: -

Comments: Document not published

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: a.

RESEARCHER'S RESPONSE

the audit report is not published

099. What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?

- A.** All extra-budgetary funds within the SAI's mandate have been audited.
- B.** Extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.
- C.** Extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.
- D.** No extra-budgetary funds have been audited.
- E.** Not applicable/other (please comment).

Niger



Score: 0

Sources: -

Comments: Document not published

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: c.

RESEARCHER'S RESPONSE

the audit report is not published

100. Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?

- A.** Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.
- B.** No, the annual Audit Report(s) does not include an executive summary.

B. No, the annual Audit report(s) does not include an executive summary.

C. Not applicable/other (please comment).

Niger



Score: 0

Sources: -

Comments: Document not published

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: a.

RESEARCHER'S RESPONSE

The report does not contain this summary.

101. 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?

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).

Niger



D.

Score: 0

Sources: -

Comments: Document not published

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

102. Does either the Supreme Audit Institution (SAI) or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?

- A.** Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.
- B.** Yes, the SAI or legislature reports publicly on most audit recommendations.
- C.** Yes, the SAI or legislature reports publicly on some audit recommendations.
- D.** No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.
- E.** Not applicable/other (please comment).

Niger

D.

Score: 0

Sources: -

Comments: Document not published

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Section 4. Strength of Oversight Institutions

103. Does the legislature have internal capacity to conduct budget analyses or use independent research capacity for such analyses?

- A.** Yes, there is a specialized budget research office/unit attached to the legislature, and it has sufficient staffing, resources, and analytical capacity to carry out its tasks.
- B.** Yes, there is a specialized budget research office, but its staffing and other resources, including adequate funding, are insufficient to carry out its tasks.
- C.** Yes, there are independent researchers outside the legislature that can perform budget analyses and the legislature takes advantage of this capacity, but there is no specialized office attached to the legislature.
- D.** No, the legislature has neither internal capacity nor access to independent research capacity for budget analyses.
- E.** Not applicable/other (please comment).

Niger

B.

Score: 67

Sources: National Assembly Deputies

Comments: A body of officials attached to Parliament helps parliamentarians understand the budget and the issues of the executive proposals; but there are not a sufficient number of these officials.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: The finance committee is the only one that is specialized and competent, even if not all the members are supposed to be professionals. This finance committee, that is the only committee that examines the whole state budget, has available people having a certain knowledge of the state's budgetary policy, in order to advise it and enlighten it in decision-making. But this is not the case for the other parliamentary committees, which only examine the budget of certain ministerial departments

RESEARCHER'S RESPONSE

For me, the reviewer's criticism does not change the initial rating. We can add to his comment the fact that the other committees make the sectorial analysis of the budget to the finance committee, which produces an overall report integrating the analyses of the other committees. The plenary session debate, after which the budget is adopted, is based on this report of the different committees summarized by the general reporter of the finance committee.

IBP COMMENT

Response "b" seems acceptable to us

104. Does the legislature debate budget policy prior to the tabling of the Executive's Budget Proposal?

- A.** Yes, the legislature both debates budget policy prior to the tabling of the Executive's Budget Proposal and approves recommendations for the budget, and the executive is obliged to reflect the legislature's recommendations in the budget.
- B.** Yes, the legislature both debates budget policy prior to the tabling of the Executive's Budget Proposal and approves recommendations for the budget, but the executive is not obliged to reflect the legislature's recommendations in the budget.
- C.** Yes, the legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, but the legislature does not approve recommendations for the budget.
- D.** No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.
- E.** Not applicable/other (please comment).

Niger



Score: 0

Sources: National Assembly Deputies

Comments: Some informal consultations took place; UEMOA recommended to the member states, including Niger, to organize a budget policy debate with the submission of the budget proposal to the National Assembly. Niger promised to organize this debate this year, but has not organized it. According to the organic law on finance acts, this debate must be organized, at the latest, in the 6th month of the year.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: d.

RESEARCHER'S RESPONSE

This debate does not exist; but it was recommended by the UEMOA and is contained in the new organic law on finance acts

105. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?

- A.** Yes, the executive holds consultations with a wide range of legislators.
- B.** Yes, the executive holds consultations with a range of legislators, but some key members are excluded.
- C.** Yes, the executive holds consultations with only a limited number of legislators.
- D.** No, the executive does not consult with members of the legislature as part of the budget preparation process.
- E.** Not applicable/other (please comment)

E. Not applicable/other (please comment).

Niger



Score: 33

Sources: Exchanges with the President of the ARN parliamentary group (Tidjani Abdoul Kadri) at the National Assembly

Comments: The executive branch only consults some parliamentarians from the majority

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Even if it does so this is informal, it is not official. It is done based on personal relationships and certain considerations.

106. How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?

- A. The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.
- B. The legislature receives the Executive's Budget Proposal at least six weeks, but less than three months, before the start of the budget year.
- C. The legislature receives the Executive's Budget Proposal less than six weeks before the start of the budget year.
- D. The legislature does not receive the Executive's Budget Proposal before the start of the budget year.
- E. Not applicable/other (please comment).

Niger



A.

Score: 100

Sources: 2014 budget proposal <http://niger.bemato.info/item-337-pr%C3%A9sentation-solennelle-devant-le-parlem>

Comments: The 2014 budget proposal was registered in the office of the Assembly on Tuesday, October 1, 2013

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

107. When does the legislature approve the Executive's Budget Proposal?

- A. The legislature approves the budget at least one month in advance of the start of the budget year.
- B. The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year.
- C. The legislature approves the budget less than one month after the start of the budget year.
- D. The legislature approves the budget more than one month after the start of the budget year, or does not approve the budget.
- E. Not applicable/other (please comment).

Niger

A.

Score: 100

Sources: Deliberation of November 27, 2013

Comments: The National Assembly adopted the budget on November 27, 2013

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

108. Does the legislature have the authority in law to amend the Executive's Budget Proposal?

- A.** Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.
- B.** Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.
- C.** Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.
- D.** No, the legislature does not have any authority in law to amend the Executive's Budget Proposal.
- E.** Not applicable/other (please comment).

Niger

B.

Score: 67

Sources: Article 103 of the rules of procedure of the National Assembly Article 111 of the Constitution

Comments: Parliament has the legal possibility to amend; but the law limits this power, as formulated in Article 111 of the Constitution of Niger. These same limits were taken up by the rules of procedure of the National Assembly

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

109. Does the executive seek input from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

- A.** The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds between administrative units, and it does so in practice.
- B.** The executive obtains approval or input from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.
- C.** The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds without seeking prior approval or input from the legislature.
- D.** The executive shifts funds between administrative units without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.
- E.** Not applicable/other (please comment).

Niger



Score: 100

Sources: The organic law on finance acts: Art. 21, 22, 23, 24

Comments: According to Article 22 of the organic law on finance acts, "The actual cumulative amount of transfers for a program cannot exceed ten percent (10%) of the voted appropriations of this program." However, the transfers made must be submitted to the National Assembly through a budgetary collective at the next parliamentary session "The National Assembly is immediately informed and a finance bill on the amendment of these credits is submitted once the next National Assembly session is opened." Article 23 of the organic law on finance acts

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

110. Does the executive seek input from the legislature prior to shifting funds within administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

- A.** The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds within administrative units, and it does so in practice.
- B.** The executive obtains approval or input from the legislature prior to shifting funds within administrative units, but is not required to do so by law or regulation.
- C.** The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds within administrative units, but in practice the executive shifts funds without seeking prior approval or input from the legislature.
- D.** The executive shifts funds within administrative units without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.
- E.** Not applicable/other (please comment).

Niger



Score: 100

Sources: The organic law on finance acts article 23 “The distribution by program of the overall credits for accidental and unexpected expenditures is done by decree. No expenditure can be directly attributed to the overall credits before this distribution. The National Assembly is immediately informed and a finance bill on the amendment of these credits is submitted once the next National Assembly session is opened.”

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

111. Does the executive seek input from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?

- A.** The executive is required by law or regulation to obtain approval or input from the legislature prior to spending excess revenues, and it does so in practice.
- B.** The executive obtains approval or input from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.
- C.** The executive is required by law or regulation to obtain approval or input from the legislature prior to spending excess revenue, but in practice the executive spends these funds without seeking prior approval or input from the legislature.
- D.** The executive spends excess revenues without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.
- E.** Not applicable/other (please comment).

Niger



Score: 100

Sources: The organic law on finance acts, article 48: “ In the course of the fiscal year, an amending finance bill must be submitted by the Government: - if the main balancing budget or financial lines defined by the year’s finance law end up disturbed, particularly by the intervention of advance decrees or decrees cancelling appropriations; - if the revenue established significantly exceed the forecasts of the year’s finance act; - if there is an intervention of legislative or regulatory measures with a financial incidence substantially affecting the execution of the budget.”

Comments: The law requires the executive branch to obtain Parliament’s approval when unplanned resources are obtained: in practice, the government respects this legal provision; several amending finance laws have been registered over these last two years to take into account resources not foreseen by the initial budget

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

112. When was the most recent supplemental budget approved?

- A.** The most recent supplemental budget was approved before the funds were expended.
- B.** The most recent supplemental budget was approved after the funds were expended, or the executive implemented the supplemental budget without ever receiving approval from the legislature (please specify).
- C.** Not applicable/other (please comment).

Niger

A.

Score: 100

Sources: supplementary budget of October 2014 <http://www.actuniger.com/politique/8760-le-parlement-nigerien-approuve-le-premier-collectif-budgetaire-a-la-loi-de-finances-2014.html>

Comments: The practice is that the supplementary budgets are approved before the funds are spent

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

113. Does the executive seek input from the legislature prior to spending contingency funds or other funds for which no specific purpose was identified in the Enacted Budget, and is it legally required to do so?

- A.** The executive is required by law or regulation to obtain approval or input from the legislature prior to spending contingency funds, and it does so in practice.
- B.** The executive obtains approval or input from the legislature prior to spending contingency funds, but is not required to do so by law or regulation.
- C.** The executive is required by law or regulation to obtain approval or input from the legislature prior to spending contingency funds, but in practice the executive spends these funds without seeking prior approval or input from the legislature.
- D.** The executive spends contingency funds without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.
- E.** Not applicable/other (please comment).

Niger



Score: 33

Sources: the organic law on finance acts page 6 and 7 “Article 23: The distribution by program of the overall credits for accidental and unexpected expenditures is done by decree. No expenditure can be directly charged to the overall allocations before this distribution. The National Assembly is immediately informed and a finance bill on the amendment of these credits is submitted once the next National Assembly session is opened.”

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

114. Does a committee of the legislature hold public hearings to review and scrutinize Audit Reports?

- A. Yes, a committee holds public hearings to review and scrutinize a wide range of Audit Reports.
- B. Yes, a committee holds public hearings to review and scrutinize the main Audit Reports.
- C. Yes, a committee holds public hearings to review and scrutinize a small number of Audit Reports.
- D. No, a committee does not hold public hearings to review and scrutinize Audit Reports.
- E. Not applicable/other (please comment).

Niger



Score: 0

Sources: Discussions with the employees of the parliamentary administration, former parliamentarians

Comments: The finance and budget committees examine the outlines of an audit report

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

115. Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

- 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).

Niger



A.

Score: 100

Sources: Discussions with the members of the Court of Accounts, 2012 Audit Report

Comments: According to the members of the Court of Accounts, the court has this power, the law gives significant auditing powers to this institution in Niger. The limits are rather financial and in the area of human resources. But the texts do not limit as such their power of decision-making

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Refer to organic law 2012-08 on the Court of Accounts

116. Has the Supreme Audit Institution (SAI) established a monitoring system to provide on-going, independent evaluations of its audit processes (a quality assurance system)?

- A.** Yes, the SAI has established a quality assurance system, and both a sample of completed audits are reviewed annually and the findings of these reviews are made available to the public.
- B.** Yes, the SAI has established a quality assurance system, but either a sample of completed audits are not reviewed annually or the findings of these reviews are not made available to the public.
- C.** Yes, the SAI has established a quality assurance system, but neither a sample of completed audits are reviewed annually nor are the findings of these reviews made available to the public.
- D.** No, the SAI has not established a quality assurance system.
- E.** Not applicable/other (please comment).

Niger

D.

Score: 0

Sources: Court of Accounts

Comments: No quality assurance system in place

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

117. 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?

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 he or she is removed.

B. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.

C. Not applicable/other (please comment).

Niger



Score: 100

Sources: Article 135 of ordinance no. 2010-17 of April 15, 2010 determining the composition, organization, powers and function of the Court of Accounts

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

118. Who determines the budget of the Supreme Audit Institution (SAI)?

- A.** 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.
- B.** 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.
- C.** 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.
- D.** The budget of the SAI is determined by the executive, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate.
- E.** Not applicable/other (please comment).

Niger



Score: 0

Sources: Article 137 of Ordinance 2010-17 of April 15, 2001 “The Court of Account's budget is the subject of proposals prepared by its financial departments and subject to the examination of the services of the Ministry of the Economy and Finance.”

Comments: Even if the Court of Account's budget is prepared by its financial departments, the executive branch has the last word; and this budget is not sufficient, because the Court wishes to open offices in the regions to better carry out its mission, but until recently, it is only present in the capital.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

119. Does the executive make available to the public clear (accessible, nontechnical) definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?

- A. Yes, clear definitions of all key budget terms are provided.
- B. Yes, definitions are provided for all key budget terms, but they are not always clear.
- C. Yes, definitions are provided for some but not all key budget terms.
- D. No, definitions are not provided.
- E. Not applicable/other (please comment).

Niger



Score: 0

Sources: Ministry of Finance

Comments: The executive branch uses technical terms of public finance and the budget without giving definitions.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: At this level, it should be specified that the guidelines require it, but in reality, Niger does not attach a glossary to the budget

120. Is the executive formally required to engage with the public

during the formulation and execution phases of the budget process?

- A.** A law, a regulation, or a formal procedural obligation requires the executive to engage with the public during both the formulation and execution phases of the budget process.
- B.** A law, a regulation, or a formal procedural obligation requires the executive to engage with the public during either the formulation or the execution phase of the budget process but not both.
- C.** There is no formal requirement for the executive to engage with the public during either the formulation or the execution phase of the budget process, but informal procedures exist to enable the public to engage with the executive during the formulation or execution phase of the budget process or during both phases.
- D.** There is no formal requirement and the executive does not engage with the public during the budget process.
- E.** Not applicable/other (please comment).

Niger



Score: 33

Sources: Minutes of the OVERALL MTBF preparation meetings

Comments: For the last two years the Ministry of Finance invites civil society to certain levels of discussion, such as the development of the MTBF or budgetary conferences

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: d.

Comments: The executive branch does not have the citizens participate in either the development or the execution phase. Indeed, the responsible structures and invited to the budget preparation are set by Decree No. 2003-243/PRNIMF/E of September 30, 2003 In practice, neither civil society nor the public is involved with budget preparation. Certainly at the macroeconomic framework level, a survey is conducted at the level of businesses, but they are not involved

RESEARCHER'S RESPONSE

Since 2012, there have been informal participation mechanisms for civil society thanks to, among others, the advocacy organized by Alternative Espaces Citoyens/Alternative Citizen Spaces and IBP. Civil society organizations could thus be invited to budgetary conferences, but also to participate in exchange meetings on the budget proposal before its submission to parliament

IBP COMMENT

We agree with the researcher

121. When the executive engages with the public during the budget formulation process, does it articulate what it hopes to achieve from the engagement and provide other information far enough in advance so that the public can participate in an informed manner?

- A.** The executive provides sufficient information (including what it hopes to achieve from its engagement with the public) in advance of the engagement.
- B.** The executive provides information to the public, but it is either insufficient or is not provided in advance of the engagement.
- C.** The executive provides information to the public, but it is neither sufficient nor provided in advance of the engagement.
- D.** The executive does not provide information, or does not engage with the public during the budget process.
- E.** Not applicable/other (please comment).

Niger



Score: 33

Sources: -

Comments: The executive branch invites certain organizations from civil society as observers of the budget proposal preparation process; on this occasion, some documents are provided to them, in session the government does this in the name of transparency without clearly saying what it expects

session, the government does this in the name of transparency, without clearly saying what it expects from the invited organizations.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: d.

RESEARCHER'S RESPONSE

I keep response c

122. When the executive engages with the public during the budget execution process, does it articulate what it hopes to achieve from the engagement and provide other information far enough in advance so that the public can participate in an informed manner?

- A.** The executive provides sufficient information (including what it hopes to achieve from its engagement with the public) in advance of the engagement.
- B.** The executive provides information to the public, but it is either insufficient or is not provided in advance of the engagement.
- C.** The executive provides information to the public, but it is neither sufficient nor provided in advance of the engagement.
- D.** The executive does not provide information, or does not engage with the public during the budget process.
- E.** Not applicable/other (please comment).

Niger



Score: 0

Sources: Alternative Espace Citoyens

Comments: Le ministère des finances a organisé plusieurs rencontres avec le public, en particulier des organisations de la société civile dont Alternative pour échanger sur le processus d'élaboration du projet de budget mais pas durant son exécution The Ministry of Finance organized several meetings with the public, in particular civil society organizations, including Alternative, to exchange on the process of the budget proposal's preparation but not during its execution

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: d.

RESEARCHER'S RESPONSE

I keep response c

123. Has the executive established mechanisms to identify the public's perspective on budget priorities?

- A.** Yes, the executive has established mechanisms to identify the public's perspective on budget priorities, and these mechanisms are accessible and widely used by the public.
- B.** Yes, the executive has established mechanisms to identify the public's perspective on budget priorities; while these mechanisms are accessible they are not widely used by the public.
- C.** Yes, the executive has established mechanisms to identify the public's perspective on budget priorities, but these mechanisms are not accessible.
- D.** No, the executive has not established any mechanisms to identify the public's perspective on budget priorities.
- E.** Not applicable/other (please comment).

Niger



Score: 0

Sources: Alternative Espace Citoyens

Comments: No consultations of this type

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

124. Has the executive established mechanisms to identify the public's perspective on budget execution?

- A.** Yes, the executive has established mechanisms to identify the public's perspective on budget execution, and these mechanisms are accessible and widely used by the public.
- B.** Yes, the executive has established mechanisms to identify the public's perspective on budget execution; while these mechanisms are accessible they are not widely used by the public.
- C.** Yes, the executive has established mechanisms to identify the public's perspective on budget execution, but these mechanisms are not accessible.
- D.** No, the executive has not established any mechanisms to identify the public's perspective on budget execution.
- E.** Not applicable/other (please comment).

Niger



Score: 0

Sources: Alternative Espace Citoyens

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

125. Does the executive provide formal, detailed feedback to the public on how its inputs have been used to develop budget plans and improve budget execution?

- A.** Yes, the executive issues reports on the inputs it received from the public and provides detailed feedback on how these inputs have been used.
- B.** Yes, the executive issues reports on the inputs it received from the public, but provides only limited feedback on how these inputs have been used.
- C.** Yes, the executive issues reports on the inputs it received from the public, but provides no feedback on how these inputs have been used.
- D.** No, the executive does not issue reports on the inputs it received from the public or provide feedback on how these inputs have been used.
- E.** Not applicable/other (please comment).

Niger



Score: 0

Sources: AEC

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

126. 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?

- A.** 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.
- B.** Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and some constituencies.
- C.** Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony from the executive branch is heard, but no testimony from the public is heard.
- D.** No, public hearings are not held on the macroeconomic and fiscal framework in which testimony from the executive branch and the public is heard.
- E.** Not applicable/other (please comment).

Niger



Score: 0

Sources: National Assembly

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The macroeconomic framework only took place between subject matter experts, the Ministry of Finance, the Ministry of Planning and the departments

127. Do legislative committees hold public hearings on the individual budgets of central government administrative units (i.e., ministries, departments, and agencies) in which testimony from the executive branch is heard?

- A.** Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a wide range of administrative units.
- B.** Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of the main administrative units.
- C.** Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a small number of administrative units.
- D.** No, public hearings in which testimony from the executive branch is heard are not held on the budgets of administrative units.
- E.** Not applicable/other (please comment).

Niger



Score: 0

Sources: Article 38 of the rules of procedure of the National Assembly of Niger: 1.The National Assembly publishes a committee bulletin in which are indicated, in particular, the name of the members present, excused and absent, the decisions of the committees as well as the results of their votes. 2. Only the members of the National Assembly and the members of Government have the option to access the documents on site of the committee bulletins and documents that were sent to them. The bulletins are confidential. They cannot be published or submitted to the press.

Comments: The parliamentary committees' works are not accessible to the public; some of these committees can sometimes invite unions or other civil society organizations to get their opinion on a given subject; but the works are not public.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The parliamentary committees hold hearings during which the members of the government present their perspectives, but these hearings are not public. It can be hearings or questionings during which the members of government are invited to provide their contributions

128. Do legislative committees hold public hearings on the individual budgets of central government administrative units (i.e., ministries, departments, and agencies) in which testimony from the public is heard?

- A.** Yes, public hearings in which testimony from the public is heard are held on the budgets of a wide range of administrative units.
- B.** Yes, public hearings in which testimony from the public is heard are held on the budgets of some administrative units.
- C.** Yes, public hearings in which testimony from the public is heard are held on the budgets of a small number of administrative units.
- D.** No, public hearings in which testimony from the public is heard are not held on the budgets of administrative units.
- E.** Not applicable/other (please comment).

Niger



Score: 0

Sources: National Assembly

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The hearings internally held by parliament or the committees do not invite the public. They are internal to the committees.

129. Do the legislative committees that hold public hearings on the budget release reports to the public on these hearings?

- A. Yes, the committees release reports, which include all written and spoken testimony presented at the hearings.
- B. Yes, the committees release reports, which include most testimony presented at the hearings.
- C. Yes, the committees release reports, but they include only some testimony presented at the hearings.
- D. No, the committees do not release reports, or do not hold public hearings.
- E. Not applicable/other (please comment).

Niger

D.

Score: 0

Sources: National Assembly

Comments: The committees do not hold public hearings.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: c.

RESEARCHER'S RESPONSE

The committees do not hold public hearings; the comment made by the reviewer regards the plenary debate. This debate is broadcast by the parliament's radio in the capital and its vicinity. Sometimes this debate is broadcast live on national television.

130. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can assist in formulating its audit program (by identifying the agencies, programs, or projects that should be audited)?

projects that should be audited):

- A.** Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program, and these mechanisms are accessible and widely used by the public.
- B.** Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program; while these mechanisms are accessible, they are not widely used by the public.
- C.** Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program, but these mechanisms are not accessible.
- D.** No, the SAI does not have formal mechanisms through which the public can assist in formulating its audit program.
- E.** Not applicable/other (please comment).

Niger



Score: 0

Sources: Court of Accounts of Niger

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

131. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can participate in audit investigations (as respondents, witnesses, etc.)?

- A.** Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations, and these mechanisms are accessible and widely used by the public.
- B.** Yes, the SAI maintains formal mechanisms through which the public can participate in audit

investigations; while these mechanisms are accessible, they are not widely used by the public.

C. Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations, but these mechanisms are not accessible.

D. No, the SAI does not have formal mechanisms through which the public can participate in audit investigations.

E. Not applicable/other (please comment).

Niger



Score: 0

Sources: Court of Accounts

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The SAI (ISC) has not established mechanisms accessible to public participation, through which the public can participate in the audit's investigations. Even if the court of accounts exists, it does not provide the public its reports and has no communication mechanism with the latter. However, there are certain finance inspections or certain legal information that were conducted or open following findings of financial wrongdoings by independent journals or private radios and television.

132. Does the Supreme Audit Institution (SAI) maintain any communication with the public regarding its Audit Reports beyond simply making these reports publicly available?

A. Yes, in addition to publishing Audit Reports, the SAI maintains other mechanisms of communication to make the public aware of audit findings (such as maintaining an office that regularly conducts outreach activities to publicize previously released audit findings).

B. No, the SAI does not maintain any formal mechanisms of communication with the public beyond publishing Audit Reports.

C. Not applicable/other (please comment).

Niger



Score: 0

Sources: Court of Accounts

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: There is no official or formal communication mechanism between the public and SAI.

133. Does the Supreme Audit Institution (SAI) provide formal, detailed feedback to the public on how their inputs have been used to determine its audit program or in Audit Reports?

A. Yes, the SAI issues reports on the inputs it received from the public and provides detailed feedback on how these inputs have been used.

B. Yes, the SAI issues reports on the inputs it received from the public but provides only limited feedback on how these inputs have been used.

C. Yes, the SAI issues reports on the inputs it received from the public but provides no feedback on how these inputs have been used.

D. No, the SAI does not issue reports on the inputs it received from the public through public consultations.

E. Not applicable/other (please comment).

Niger



Score: 0

Sources: Court of Accounts

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.