

# Open Budget Survey 2017

## Questionnaire

**Niger**

January 2018

## COUNTRY QUESTIONNAIRE: NIGER

**PBS-1:** What is the fiscal year of the PBS evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

**Answer:** FY 2017

**Sources:** -

**Comments:** Researcher: Le pré-budget devait être publié un mois avant la présentation du projet de budget devant le pouvoir législatif. Au Niger, le projet de budget 2017 a été adopté en conseil du ministre le 28 septembre 2016. Il doit être déposé à l'Assemblée nationale dès la première semaine d'octobre. Or jusqu'au 30 septembre 2016, le pré-budget au titre de l'année 2017 n'a pas été publié.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Au fait, si cela n'a pas été publié à l'Assemblée, il est dû au problème politique que connaît le pays durant l'année 2016.

**PBS-2:** When is the PBS made available to the public?

- a. (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
- b. (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
- c. (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
- d. (0) The PBS is not released to the public, or is released less than one month before the Executive's Budget Proposal is introduced to the legislature

**Answer:** d.

**Sources:** Ni le site du ministère des finances, ni celui de l'Institut National des statistiques qui publient les informations budgétaires n'ont publié le pré-budget 2017 jusqu'au 30 septembre 2016

**Comments:** Researcher: En 2016 de même, le pré-budget n'a pas été publié

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Au fait au Niger, on n'a pas l'habitude de publier le budget sur le net. Même au mois de décembre 2016, rien n'a été publié sur le site de l'INS

**IBP comment:** We corrected the date from September 2017 to September 2016.

**PBS-3a:** If the PBS is published, what is the date of publication of the PBS? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

**Answer:** n/a

**Sources:** -

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** on n'a pas la culture de publication sur le net dans la plupart des cas s'est sur demande qu'on a les documents.

**PBS-3b:** In the box below, please explain how you determined the date of publication of the PBS. If the document is not published at all, researchers should mark this question “n/a.”

**Answer:** n/a

**Sources:** -

**Peer Reviewer**  
**Opinion:** Agree

**PBS-4:** If the PBS is published, what is the URL or weblink of the PBS? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

**Answer:** n/a

**Sources:** -

**Peer Reviewer**  
**Opinion:** Agree

**PBS-5:** If the PBS is published, are the numerical data contained in the PBS available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** d.

**Sources:** -

**Peer Reviewer**  
**Opinion:** Agree

**PBS-6a:** If the PBS is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** c.

**Sources:** -

**Comments:** Researcher: Le pré-budget a été produit pour un usage interne

**Peer Reviewer**  
**Opinion:** Agree with Comments  
**Comments:** Au fait , même s'il est produit, les gens n'ont pas accès, ils l'ont seulement sur demande Et là aussi, il faut avoir une porte d'entrée, il est être introduit ou bien passer quelqu'un qui connaît la structure.

**PBS-6b:** If you selected option “c” or “d” in question PBS-6a above, please specify how you determined whether the PBS was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question PBS-6a, researchers should mark this question “n/a.”

**Answer:** - Nous avons été informé par des contacts que le cadrage macroéconomique qui sert de pré-budget au Niger a été produit par le ministère des Finances mais non mis en ligne. En outre une communication a été faite par le Ministre des finances au conseil du ministre du 22 juillet 2016 sur " Le cadrage macro-économique et budgétaire 2017-2019 et à la note d'orientation économique et financière de la loi de finances 2017" .

**Sources:** - - See more at: <http://www.presidence.ne/article/communiqué-du-conseil-des-m...> (<http://www.presidence.ne/article/communiqué-du-conseil-des-ministres-du-vendredi-22-juillet-2016#sthash.MBsCZrU7.dpuf>)

**Peer Reviewer**

**Opinion:** Agree

**PBS-7:** If the PBS is produced, please write the full title of the PBS. If the document is not produced at all, researchers should mark this question "n/a."

**Answer:** cadrage macro-économique et budgétaire 2017-2019

**Sources:** <http://www.presidence.ne/article/communiqué-du-conseil-des-m...> (<http://www.presidence.ne/article/communiqué-du-conseil-des-ministres-du-vendredi-22-juillet-2016#sthash.MBsCZrU7.dpuf>)

**Peer Reviewer**

**Opinion:** Agree

**PBS-8:** Is there a "citizens version" of the PBS?

a. Yes

b. No

**Answer:** b.

**Sources:** -

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Au fait, je ne peux pas être tout à fait d'accord car il existe au moins des guides pour les 3 dernières années . mais en 2017 j'ai pas encore vu de guide 1. Loi de finances 2016: Budget Citoyen : le guide du citoyen pour la loi de finances (2016) (Phoca Download / Budget Citoyen : le guide du citoyen pour la loi de finances (2016)) Budget Citoyen : le guide du citoyen pour la loi de finances (2016) ... Créé le 6 décembre 2016 2. Loi de finances 2015: Budget Citoyen : le guide du citoyen pour la loi de finances 2015 (Phoca Download / Budget Citoyen : le guide du citoyen pour la loi de finances 2015) Budget Citoyen : le guide du citoyen pour la loi de finances 2015 ... Créé le 13 septembre 2016 3. Documents de référence: Budget Citoyen : le guide du citoyen pour la loi de finances 2015 (Phoca Download / Budget Citoyen : le guide du citoyen pour la loi de finances 2015) Budget Citoyen : le guide du citoyen pour la loi de finances 2015 ... Créé le 12 septembre 2016 4. Documents de référence: Budget Citoyen : le guide du citoyen pour la loi de finances 2015 (Phoca Download / Budget Citoyen : le guide du citoyen pour la loi de finances 2015) Budget Citoyen : le guide du citoyen pour la loi de finances 2015 ... Créé le 12 septembre 2016 5. Documents de référence: Budget Citoyen 2016 (suite LFR1) (Phoca Download / Budget Citoyen 2016 (suite LFR1)) Budget Citoyen 2016 (suite LFR1) ... Créé le 12 septembre 2016 voir site du ministère des finances <http://www.finances.gouv.ne/index.php?searchword=budget+cito...> ([http://www.finances.gouv.ne/index.php?searchword=budget+citoyen&option=com\\_search&searchphrase=all&Itemid=713](http://www.finances.gouv.ne/index.php?searchword=budget+citoyen&option=com_search&searchphrase=all&Itemid=713))

**IBP comment:** There is no citizen's version of the PBS. It should be noted that the government published a citizen's version of the 'Loi rectificatif 2016' on its website. The website, however, is currently not accessible. In addition to that, the CB that was produced and published (CB of the rectification budget) is not a citizen's version of one of the 8 key budget documents analyzed in the OBS and is hence not considered in this survey. It should however be noted that the development of citizen's versions throughout the budget process is relevant.

**EBP-1a:** What is the fiscal year of the EBP evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

**Answer:** AF 2017

**Sources:** -

**Peer Reviewer**

**Opinion:** Agree

**EBP-1b:** When is the EBP submitted to the legislature for consideration? Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016.

**Answer:** 29 septembre 2016

**Sources:** -

**Comments:** Researcher: La loi ne défini pas une date exacte à laquelle le projet de budget est soumis à l'Assemblée nationale. L'art 114 de la constitution précise que "L'Assemblée nationale est saisie du projet de loi de finances dès l'ouverture de la session budgétaire". Le gouvernement respecte généralement ce délai.

**Peer Reviewer**

**Opinion:** Agree

**Researcher response:** 29 Septembre 2016

**EBP-2:** When is the EBP made available to the public?

- a. (100) At least three months in advance of the budget year, and in advance of the budget being approved by the legislature
- b. (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
- c. (33) Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature
- d. (0) The EBP is not released to the public, or is released after the budget has been approved by the legislature

**Answer:** d.

**Sources:** -

**Comments:** Researcher: Le projet de budget 2016 n'a pas été publié au Niger ; Alternative Espaces citoyens s'est rendu à plusieurs reprises au Ministère des finances pour obtenir ce document en vain. La Direction du budget lui a livré l'exposé de motif !

**Peer Reviewer**

**Opinion:** Agree

**Researcher response:** Le Projet de budget de l'exécutif 2017 n'a pas été publié

**EBP-3a:** If the EBP is published, what is the date of publication of the EBP? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." In the comment boxes below, researchers should also list any supporting documents to the EBP and their date of publication.

**Answer:** n/a

**Sources:** -

**Peer Reviewer**

**Opinion:** Agree

**EBP-3b:** In the box below, please explain how you determined the date of publication of the EBP. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** n/a

**Sources:** -

**Peer Reviewer**

**Opinion:** Agree

**EBP-4:** If the EBP is published, what is the URL or weblink of the EBP? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.” In the comment boxes below, researchers should also list any supporting documents to the EBP and their URL or weblink.

**Answer:** n/a

**Sources:** -

**Peer Reviewer  
Opinion:** Agree

**EBP-5:** If the EBP is published, are the numerical data contained in the EBP or its supporting documents available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** d.

**Sources:** -

**Peer Reviewer  
Opinion:** Agree

**EBP-6a:** If the EBP is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** c.

**Sources:** -

**Peer Reviewer  
Opinion:** Agree

**EBP-6b:** If you selected option “c” or “d” in question EBP-6a above, please specify how you determined whether the EBP was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question EBP-6a, researchers should mark this question “n/a.”

**Answer:** Alternative Espaces citoyens a obtenu une copie du projet de loi de finances 2017 au Parlement .

**Sources:** -

**Peer Reviewer  
Opinion:** Agree

**EBP-7:** If the EBP is produced, please write the full title of the EBP. If the document is not produced at all, researchers should mark this question “n/a.” If there are any supporting documents to the EBP, please enter their full titles in the comment box below.

**Answer:** Projet de loi de finances 2017

**Sources:** -

**Peer Reviewer**

**Opinion:** Agree

**EBP-8:** Is there a “citizens version” of the EBP?

a. Yes

b. No

**Answer:** b.

**Sources:** -

**Comments:** Researcher: Le Niger n'a encore jamais produit une version budget des citoyen du projet de loi de finances

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** mais ils produisent quand même des guide comme en témoigne les documents suivants du site du ministère des finances 1. Loi de finances 2016: Budget Citoyen : le guide du citoyen pour la loi de finances (2016) (Phoca Download / Budget Citoyen : le guide du citoyen pour la loi de finances (2016)) Budget Citoyen : le guide du citoyen pour la loi de finances (2016) ... Créé le 6 décembre 2016 2. Loi de finances 2015: Budget Citoyen : le guide du citoyen pour la loi de finances 2015 (Phoca Download / Budget Citoyen : le guide du citoyen pour la loi de finances 2015) Budget Citoyen : le guide du citoyen pour la loi de finances 2015 ... Créé le 13 septembre 2016 3. Documents de référence: Budget Citoyen : le guide du citoyen pour la loi de finances 2015 (Phoca Download / Budget Citoyen : le guide du citoyen pour la loi de finances 2015) Budget Citoyen : le guide du citoyen pour la loi de finances 2015 ... Créé le 12 septembre 2016 4. Documents de référence: Budget Citoyen : le guide du citoyen pour la loi de finances 2015 (Phoca Download / Budget Citoyen : le guide du citoyen pour la loi de finances 2015) Budget Citoyen : le guide du citoyen pour la loi de finances 2015 ... Créé le 12 septembre 2016 5. Documents de référence: Budget Citoyen 2016 (suite LFR1) (Phoca Download / Budget Citoyen 2016 (suite LFR1)) Budget Citoyen 2016 (suite LFR1) ... Créé le 12 septembre 2016

**IBP comment:** There is no citizen's version of the EBP. It should be noted that the government published a citizen's version of the 'Loi rectificatif 2016' on its website. The website, however, is currently not accessible. In addition to that, the CB that was produced and published (CB of the rectification budget) is not a citizen's version of one of the 8 key budget documents analyzed in the OBS and is hence not considered in this survey. It should however be noted that the development of citizen's versions throughout the budget process is relevant.

**EB-1a:** What is the fiscal year of the EB evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

**Answer:** AF 2016

**Sources:** -

**Peer Reviewer**

**Opinion:** Agree

**EB-1b:** When was the EB approved (enacted) by the legislature? Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016.

**Answer:** 11 novembre 2015

**Sources:** <http://www.anp.ne/?q=article/la-loi-de-finances-pour-l-annee...> (<http://www.anp.ne/?q=article/la-loi-de-finances-pour-l-annee-budgetaire-2016-de-l-etat-du-niger-approuvee-par-le>)

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Au fait les parlementaires nigériens l'ont adopté en session ordinaire, mercredi 11 novembre 2015, après des discussions intenses de 48 heures.

**Researcher response:** Le budget 2017 a été adopté par le parlement du Niger le 24 novembre 2016

**EB-2: When is the EB made available to the public?**

- a. (100) Two weeks or less after the budget has been enacted
- b. (67) Between two weeks and six weeks after the budget has been enacted
- c. (33) More than six weeks, but less than three months, after the budget has been enacted
- d. (0) The EB is not released to the public, or is released more than three months after the budget has been enacted

**Answer:** d.

**Sources:** - <http://www.stat-niger.org/statistique/file/MF/LF2016.pdf> (<http://www.stat-niger.org/statistique/file/MF/LF2016.pdf>)

**Comments:** Researcher: Le budget 2016 a été publié en retard. Le budget est généralement publié en 3 cahiers. Le premier cahier ne comporte que les recettes, les mesures fiscales et un résumé des budgets sectoriels alloués au ministère. En 2016, le premier cahier a été publié à travers le journal officiel du 31 décembre. Mais le budget dans son entier n'a pas été publié jusqu'en fin février 2016. Nous avons donc considéré qu'il n'est pas publié.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** sur le site du ministère des finances : <http://www.finances.gouv.ne/index.php/lois-de-finances/file/...>

(<http://www.finances.gouv.ne/index.php/lois-de-finances/file/17-loi-de-finances-2016-2016-josp-n-14-lfr1-2016>) le premier cahier n'a été publié que 19 décembre 2016 et le sixième cahier le 20 janvier 2017. Mais la Loi de finances 2016 (2016 josp n° 14 LFR1-2016) a été faite le 13 septembre 2016

**IBP comment:** As explained under 'comments' in the questionnaire, the publication of the EB in its entirety was delayed and hence the document is considered 'not publicly available'.

**EB-3a:** If the EB is published, what is the date of publication of the EB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." Note that the date of publication is not necessarily the same date that is printed on the document.

**Answer:** 31 décembre 2015

**Sources:** <http://www.stat-niger.org/statistique/file/MF/LF2016.pdf> (<http://www.stat-niger.org/statistique/file/MF/LF2016.pdf>)

**Comments:** Researcher: Il s'agit là de la date de publication du premier cahier du budget 2016 qui ne contient que les mesures fiscales, l'exposé de motif et un résumé des budgets sectoriels.

**Peer Reviewer**

**Opinion:** Agree

**EB-3b:** In the box below, please explain how you determined the date of publication of the EB. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** Le budget adopté a été publié largement en retard ; la version qui donne la totalité du budget 2016 est une version qui rectifie le budget initial 2016

**Sources:** <http://www.stat-niger.org/statistique/index.php/lois-et-decr...> (<http://www.stat-niger.org/statistique/index.php/lois-et-decrets/104-budget-citoyen-du-niger-premiere-rectification-de-la-loi-de-finances-pour-l-annee-budgetaire-2016>)

**Comments:** Researcher: OUi ce PDF est disponible sur le site de l'Institut national des statistiques ([www.stat-niger.org](http://www.stat-niger.org) (<http://www.stat-niger.org>)) ; il est également publié sur le site du ministère de finances mais actuellement ce site est en chantier

**Peer Reviewer**

**Opinion:** Agree

**EB-4:** If the EB is published, what is the URL or weblink of the EB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** <http://www.stat-niger.org/statistique/file/MF/LF2016.pdf> (<http://www.stat-niger.org/statistique/file/MF/LF2016.pdf>)

**Sources:** C'est ce lien ci qu'il faut mettre je pense: <http://www.stat-niger.org/statistique/file/MF/LF2016.pdf> (<http://www.stat-niger.org/statistique/file/MF/LF2016.pdf>)



**Peer Reviewer**  
**Opinion:** Agree

**EB-5:** If the EB is published, are the numerical data contained in the EB available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** c.

**Sources:** <http://finances.gouv.ne/sites/default/files/2016%20josp%20n%...>  
(<http://finances.gouv.ne/sites/default/files/2016%20josp%20n%C2%B0%2014%20LFR1-2016.pdf>)

**Peer Reviewer**  
**Opinion:** Agree

**EB-6a:** If the EB is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** a.

**Sources:** <http://www.stat-niger.org/statistique/file/MF/LF2016.pdf> (<http://www.stat-niger.org/statistique/file/MF/LF2016.pdf>)

**Peer Reviewer**  
**Opinion:** Agree

**EB-6b:** If you selected option "c" or "d" in question EB-6a above, please specify how you determined whether the EB was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question EB-6a, researchers should mark this question "n/a."

**Answer:** n/a

**Sources:** -

**Peer Reviewer**  
**Opinion:** Agree

**EB-7:** If the EB is produced, please write the full title of the EB. If the document is not produced at all, researchers should mark this question "n/a."

**Answer:** Loi N°2015-48 du 23 novembre 2015, portant loi de finances pour l'année budgétaire 2016

**Sources:** <http://www.stat-niger.org/statistique/index.php/lois-et-decr...> (<http://www.stat-niger.org/statistique/index.php/lois-et-decrets/96-novembre-2015>)

**Peer Reviewer**  
**Opinion:** Agree

**EB-8:** Is there a “citizens version” of the EB?

- a. Yes
- b. No

**Answer:** b.

**Sources:** <http://finances.gouv.ne/sites/default/files/Budget%20Citoyen...>  
(<http://finances.gouv.ne/sites/default/files/Budget%20Citoyen%202016%20%28suite%20LFR1%29.pdf>) <http://www.stat-niger.org/statistique/index.php/lois-et-decr...> (<http://www.stat-niger.org/statistique/index.php/lois-et-decrets/104-budget-citoyen-du-niger-premiere-rectification-de-la-loi-de-finances-pour-l-annee-budgetaire-2016>)

**Comments:** Researcher: OUi ce PDF est disponible sur le site de l'Institut national des statistiques ([www.stat-niger.org](http://www.stat-niger.org)) (<http://www.stat-niger.org>)) ; il est également publié sur le site du ministère de finances mais actuellement ce site n'est pas opérationnel

**Peer Reviewer**

**Opinion:** Agree

**Researcher response:** Il s'agit d'un budget citoyen pour la loi de finances rectifiée en cours d'année

**CB-1:** What is the fiscal year of the CB evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.” If more than one Citizens Budget is produced, for each CB please indicate the document the CB simplifies/refers to, and the fiscal year.

**Answer:** FY 2016

**Sources:** [http://www.stat-niger.org/statistique/file/MF/Budget\\_Citoyen...](http://www.stat-niger.org/statistique/file/MF/Budget_Citoyen...) ([http://www.stat-niger.org/statistique/file/MF/Budget\\_Citoyen\\_LFR\\_%202016.pdf](http://www.stat-niger.org/statistique/file/MF/Budget_Citoyen_LFR_%202016.pdf))

**Comments:** Researcher: Le budget citoyen a été produit pour le budget rectificatif 2016

**Peer Reviewer**

**Opinion:** Agree

**CB-2a:** For the fiscal year indicated above, what is the public availability status of the CB. If more than one Citizens Budget is produced, please complete this questions for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their public availability status.

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** c.

**Sources:** <http://finances.gouv.ne/sites/default/files/Budget%20Citoyen...>  
(<http://finances.gouv.ne/sites/default/files/Budget%20Citoyen%202016%20%28suite%20LFR1%29.pdf>) [http://www.stat-niger.org/statistique/file/MF/Budget\\_Citoyen...](http://www.stat-niger.org/statistique/file/MF/Budget_Citoyen...) ([http://www.stat-niger.org/statistique/file/MF/Budget\\_Citoyen\\_LFR\\_%202016.pdf](http://www.stat-niger.org/statistique/file/MF/Budget_Citoyen_LFR_%202016.pdf))

**Comments:** Researcher: Une version du budget des citoyen a été produite pour le budget adopté 2016. Cette version a été publié sur un site en construction qui n'est pas accessible à son adresse ordinaire [www.finances.gouv.ne](http://www.finances.gouv.ne) (<http://www.finances.gouv.ne>) ; Sur demande, il a été indiqué à Alternative Espaces citoyens que le site est en construction et non accessible à son adresse ordinaire. Par contre il peut être accessible à [finances.gouv.ne](http://finances.gouv.ne) (<http://finances.gouv.ne>) sans les www de départ. On peut donc considérer ce site comme un site à usage interne pendant toute la période des travaux. Mais le budget des citoyens a été repris par le site de l'INS

**Peer Reviewer**

**Opinion:** Agree

**CB-2b:** If you selected option “c” or “d” in question CB-2a above, please specify how you determined whether the CB was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question CB-2a, researchers should mark this question “n/a.”

**Answer:** n/a

**Sources:** [http://www.stat-niger.org/statistique/file/MF/Budget\\_Citoyen...](http://www.stat-niger.org/statistique/file/MF/Budget_Citoyen...) ([http://www.stat-niger.org/statistique/file/MF/Budget\\_Citoyen\\_LFR\\_%202016.pdf](http://www.stat-niger.org/statistique/file/MF/Budget_Citoyen_LFR_%202016.pdf))

**Comments:** Researcher: Le budget des citoyens a été placé sur un site en travaux ; il n'est accessible que pour le personnel interne du ministère des finances qui y accède en composant [finances.gouv.ne](http://finances.gouv.ne) (<http://finances.gouv.ne>). Par contre il est accessible sur le site de l'Institut National des statistiques ([www.stat-niger.org](http://www.stat-niger.org) (<http://www.stat-niger.org>)).

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Mais sur le site du ministère des finances il y a des guide pour le budget citoyen

**Researcher response:** Cette version est donc acceptable

**CB-3a:** If the CB is published, what is the date of publication of the CB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their dates of publication.

**Answer:** n/a

**Sources:** [http://www.stat-niger.org/statistique/file/MF/Budget\\_Citoyen...](http://www.stat-niger.org/statistique/file/MF/Budget_Citoyen...) ([http://www.stat-niger.org/statistique/file/MF/Budget\\_Citoyen\\_LFR\\_%202016.pdf](http://www.stat-niger.org/statistique/file/MF/Budget_Citoyen_LFR_%202016.pdf))

**Comments:** Researcher: J'ai pu voir le budget des citoyens après les renseignements sur les travaux en cours sur le site du ministère ([www.finances.gouv.ne](http://www.finances.gouv.ne) (<http://www.finances.gouv.ne>)) le 25 septembre. Mais je l'ai découvert aussi sur le site de l'Institut national des statistiques ([www.stat-niger.org](http://www.stat-niger.org) (<http://www.stat-niger.org>))

**Peer Reviewer**

**Opinion:** Agree

**Researcher response:** 25 septembre 2016

**CB-3b:** In the box below, please explain how you determined the date of publication of the CB. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** n/a

**Sources:** -

**Peer Reviewer**

**Opinion:** Agree

**CB-4:** If the CB is published, what is the URL or weblink of the CB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a." If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their URL or weblink.

**Answer:** n/a

**Sources:** -

**Peer Reviewer**

**Opinion:** Agree

**CB-5:** If the CB is produced, please write the full title of the CB. If the document is not produced at all, researchers should mark this question “n/a.” If more than one Citizens Budget is produced, for each CB, indicate the document the CB refers to and, next to it, its full title.

**Answer:** n/a

**Sources:** <http://finances.gouv.ne/sites/default/files/Budget%20Citoyen...>  
(<http://finances.gouv.ne/sites/default/files/Budget%20Citoyen%202016%20%28suite%20LFR1%29.pdf>) [http://www.stat-niger.org/statistique/file/MF/Budget\\_Citoyen...](http://www.stat-niger.org/statistique/file/MF/Budget_Citoyen...) ([http://www.stat-niger.org/statistique/file/MF/Budget\\_Citoyen\\_LFR\\_%202016.pdf](http://www.stat-niger.org/statistique/file/MF/Budget_Citoyen_LFR_%202016.pdf))

**Peer Reviewer**  
**Opinion:** Agree

**CB-6:** If the CB is produced, please indicate which budget document it corresponds to. If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and which budget documents they simplify.

**Answer:** n/a

**Sources:** <http://finances.gouv.ne/sites/default/files/Budget%20Citoyen...>  
(<http://finances.gouv.ne/sites/default/files/Budget%20Citoyen%202016%20%28suite%20LFR1%29.pdf>) [http://www.stat-niger.org/statistique/file/MF/Budget\\_Citoyen...](http://www.stat-niger.org/statistique/file/MF/Budget_Citoyen...) ([http://www.stat-niger.org/statistique/file/MF/Budget\\_Citoyen\\_LFR\\_%202016.pdf](http://www.stat-niger.org/statistique/file/MF/Budget_Citoyen_LFR_%202016.pdf))  
**Comments:** Researcher: La version du budget citoyen publiée en 2016 renvoie au budget 2016 rectifié en juin 2016

**Peer Reviewer**  
**Opinion:** Agree

**Researcher response:** Non il ne s'agit pas d'un rapport en milieu d'année

**IYRs-1:** What is the fiscal year of the IYRs evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

**Answer:** FY 2016

**Sources:** -

**Peer Reviewer**  
**Opinion:** Agree

**IYRs-2:** When are the IYRs made available to the public?

- a. (100) At least every month, and within one month of the period covered
- b. (67) At least every quarter, and within one month of the period covered
- c. (33) At least every quarter, and within three months of the period covered
- d. (0) The IYRs are not released to the public, or are released more than three months after the period covered

**Answer:** d.

**Sources:** <http://finances.gouv.ne/?q=node/348> (<http://finances.gouv.ne/?q=node/348>)  
**Comments:** Researcher: Les rapports périodiques sont produits chaque trimestre ; mais la publication n'est pas régulière.

**Peer Reviewer**  
**Opinion:** Agree

**IYRs-3a:** If the IYRs are published, what are the dates of publication of the IYRs? Specifically: if quarterly In-Year Reports are published, indicate the dates of publication of at least three of the last four IYRs that were publicly

available. If monthly IYRs are published, indicate the dates of publication of at least seven of the last 12 IYRs that were publicly available. Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

**Answer:** n/a

**Sources:** -

**Comments:** Researcher: Le site du ministère des finances qui publie les documents budgétaire a des travaux en cours. D'ailleurs en accédant au site nous nous sommes rendu compte que seul le rapport d'exécution du budget 2016 au deuxième trimestre est disponible. Le rapport du premier trimestre n'a pas été publié ; le premier trimestre a été une période électorale au Niger Nous avons découvert ce document après les renseignements fournis sur l'évolution des travaux sur le site

**Peer Reviewer**

**Opinion:** Agree

**IYRs-3b:** In the box below, please explain how you determined the date of publication of the IYRs. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** n/a

**Sources:** -

**Peer Reviewer**

**Opinion:** Agree

**IYRs-4:** If the IYRs are published, what is the URL or weblink of the IYRs? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a." Researchers should provide the weblink to the most recent In-Year Report in the space below, and – in the comment box underneath – the weblinks to older IYRs.

**Answer:** <http://finances.gouv.ne/sites/default/files/Rapport%20%20Pro...>  
(<http://finances.gouv.ne/sites/default/files/Rapport%20%20Provisoire%20d%27Ex%C3%A9cution%20du%20Budget%20de%20l%27Etat%20%20C3%A0%20version%20du%2012%20aout%202016.pdf>)

**Sources:** finances.gouv.ne (<http://finances.gouv.ne>)

**Peer Reviewer**

**Opinion:** Agree

**IYRs-5:** If the IYRs are published, are the numerical data contained in the IYRs available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** d.

**Sources:** -

**Peer Reviewer**

**Opinion:** Agree

**IYRs-6a:** If the IYRs are not publicly available, are they still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** c.

**Sources:** -

**Peer Reviewer**

**Opinion:** Agree

**IYRs-6b:** If you selected option “c” or “d” in question IYRs-6a above, please specify how you determined whether the IYRs were produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question IYRs-6a, researchers should mark this question “n/a.”

**Answer:** Les rapports en cours d'année sont produits mais seuls deux rapports au titre de l'année 2016 sont publiés sur le site du ministère des finances

**Sources:** finances.gouv.ne (<http://finances.gouv.ne>)

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** les rapports suivants sont publiés sur le site du ministère des finances Rapport provisoire sur l'exécution du Budget Général de l'Etat au titre du quatrième trimestre 2016 Rapport d'exécution du budget de l'Etat à fin septembre 2016 - 01112016 Rapport Provisoire d'Exécution du Budget de l'Etat à fin juin 2016 - version du 12 Août 2016

**IYRs-7:** If the IYRs are produced, please write the full title of the IYRs. If In-Year Reports are not produced at all, researchers should mark this question “n/a.” Researchers should provide the full title of the most recent In-Year Report in the space below, and – in the comment box underneath – the full titles of older IYRs.

**Answer:** Rapport Provisoire sur l'exécution du budget général de l'État au titre du deuxième trimestre 2016

**Sources:** <http://finances.gouv.ne/sites/default/files/Rapport%20%20Provisoire%20d%27Ex%20du%20Budget%20de%20l%27Etat%20%20%20C3%A0%20version%20du%2012%20août%202016.pdf>

**Peer Reviewer**

**Opinion:** Agree

**IYRs-8:** Is there a “citizens version” of the IYRs?

- a. Yes
- b. No

**Answer:** b.

**Sources:** -

**Peer Reviewer**

**Opinion:** Agree

**MYR-1:** What is the fiscal year of the MYR evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

**Answer:** FY 2016

**Sources:** -

**Peer Reviewer**  
**Opinion:** Agree

**MYR-2:** When is the MYR made available to the public?

- a. (100) Six weeks or less after the midpoint
- b. (67) Nine weeks or less, but more than six weeks, after the midpoint
- c. (33) More than nine weeks, but less than three months, after the midpoint
- d. (0) The MYR is not released to the public, or is released more than three months after the midpoint

**Answer:** d.

**Sources:** -

**Peer Reviewer**  
**Opinion:** Agree

**MYR-3a:** If the MYR is published, what is the date of publication of the MYR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

**Answer:** n/a

**Sources:** -

**Peer Reviewer**  
**Opinion:** Agree

**MYR-3b:** In the box below, please explain how you determined the date of publication of the MYR. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** n/a

**Sources:** -

**Peer Reviewer**  
**Opinion:** Agree

**MYR-4:** If the MYR is published, what is the URL or weblink of the MYR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** n./a

**Sources:** -

**Peer Reviewer**  
**Opinion:** Agree

**MYR-5:** If the MYR is published, are the numerical data contained in the MYR available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** d.

**Sources:** -

**Peer Reviewer**

**Opinion:** Agree

**MYR-6a:** If the MYR is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** d.

**Sources:** -

**Peer Reviewer**

**Opinion:** Agree

**MYR-6b:** If you selected option “c” or “d” in question MYR-6a above, please specify how you determined whether the MYR was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question MYR-6a, researchers should mark this question “n/a.”

**Answer:** Nos informations viennent des contacts qui nous informent si un tel document est produit ou non

**Sources:** -

**Comments:** Researcher: La notion de rapport à mi-parcours continue à poser des questions dans le milieu francophone ; un des problèmes est lié au fait que ce rapport appelle un remaniement budgétaire. Dans la réalité il peut y avoir une situation d'exécution à mi-parcours sans que cela n'appelle à un remaniement budgétaire. En juin 2016, le Niger a opéré un remaniement budgétaire à travers la loi n° 2016-26 du 29 juin 2016. Mais ce remaniement ne fait pas le bilan de la mise en œuvre du budget 2016 à mi-parcours ; cette loi rappelle par contre que l'analyse du contexte qui a présidé à l'élaboration du budget 2016 a évolué ; l'exposé des motifs précise que "Ces hypothèses sont aujourd'hui affectées par la persistance d'un climat sécuritaire instable lié notamment aux attaques de la nébuleuse Boko haram et l'insécurité au niveau de certains pays frontaliers, les pertes de recettes attendues des secteurs minier et pétrolier ainsi que la dépréciation du dollar". . .

**Peer Reviewer**

**Opinion:** Agree

**MYR-7:** If the MYR is produced, please write the full title of the MYR. If the document is not produced at all, researchers should mark this question “n/a.”

**Answer:** n/a

**Sources:** -

**Peer Reviewer**

**Opinion:** Agree

**MYR-8:** Is there a “citizens version” of the MYR?



- a. Yes
- b. No

**Answer:** b.

**Sources:** -

**Peer Reviewer**  
**Opinion:** Agree

**YER-1:** What is the fiscal year of the YER evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

**Answer:** FY 2015

**Sources:** -

**Peer Reviewer**  
**Opinion:** Agree

**YER-2:** When is the YER made available to the public?

- a. (100) Six months or less after the end of the budget year
- b. (67) Nine months or less, but more than six months, after the end of the budget year
- c. (33) More than nine months, but within 12 months, after the end of the budget year
- d. (0) The YER is not released to the public, or is released more than 12 months after the end of the budget year

**Answer:** d.

**Sources:** [www.finances.gouv.ne](http://www.finances.gouv.ne) (<http://www.finances.gouv.ne>)

**Comments:** Researcher: Le rapport de fin d'année n'est pas disponible sur internet

**Peer Reviewer**  
**Opinion:** Agree

**YER-3a:** If the YER is published, what is the date of publication of the YER? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

**Answer:** n/a

**Sources:** [www.finances.gouv.ne](http://www.finances.gouv.ne) (<http://www.finances.gouv.ne>)

**Peer Reviewer**  
**Opinion:** Agree

**YER-3b:** In the box below, please explain how you determined the date of publication of the YER. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** n/a

**Sources:** [www.finances.gouv.ne](http://www.finances.gouv.ne) (<http://www.finances.gouv.ne>)

**Peer Reviewer**  
**Opinion:** Agree

**YER-4:** If the YER is published, what is the URL or weblink of the YER? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** n/a

**Sources:** -

**Peer Reviewer**  
**Opinion:** Agree

**YER-5:** If the YER is published, are the numerical data contained in the YER available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** d.

**Sources:** -

**Peer Reviewer**  
**Opinion:** Agree

**YER-6a:** If the YER is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** c.

**Sources:** -

**Peer Reviewer**  
**Opinion:** Agree

**YER-6b:** If you selected option "c" or "d" in question YER-6a above, please specify how you determined whether the YER was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question YER-6a, researchers should mark this question "n/a."

**Answer:** AEC a obtenu une copie du document

**Sources:** -

**Peer Reviewer**  
**Opinion:** Agree

**YER-7:** If the YER is produced, please write the full title of the YER. If the document is not produced at all, researchers should mark this question “n/a.”

**Answer:** RAPPORT PROVISOIRE DE L'EXECUTION DU BUDGET GENERAL DE L'ETAT A FIN DECEMBRE 2015

**Sources:** -

**Peer Reviewer**

**Opinion:** Agree

**YER-8:** Is there a “citizens version” of the YER?

a. Yes

b. No

**Answer:** b.

**Sources:** -

**Peer Reviewer**

**Opinion:** Agree

**AR-1:** What is the fiscal year of the AR evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

**Answer:** FY 2014

**Sources:** -

**Comments:** Researcher: A cette période on devait disposer du rapport d'audit 2014

**Peer Reviewer**

**Opinion:** Agree

**AR-2:** When is the AR made available to the public?

a. (100) Six months or less after the end of the budget year

b. (67) 12 months or less, but more than six months, after the end of the budget year

c. (33) More than 12 months, but within 18 months, after the end of the budget year

d. (0) Does not release to the public, or is released more than 18 months after the end of the budget year

**Answer:** d.

**Sources:** -

**Comments:** Researcher: La publication du rapport d'audit 2014 est présentée comme imminente en fin d'année 2015. Mais les dernières informations recueillies font état de la non tenue de l'Assemblée générale qui devait statuer sur une première version du rapport. Mais à la date d'aujourd'hui, ce document n'a pas été publié

**Peer Reviewer**

**Opinion:** Agree

**AR-3a:** If the AR is published, what is the date of publication of the AR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question “n/a.”

**Answer:** n/a

**Sources:** \_

**Peer Reviewer**  
**Opinion:** Agree

**AR-3b:** In the box below, please explain how you determined the date of publication of the AR. If the document is not published at all, researchers should mark this question “n/a.”

**Answer:** n/a

**Sources:** -

**Peer Reviewer**  
**Opinion:** Agree

**AR-4:** If the AR is published, what is the URL or weblink of the AR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

**Answer:** n/a

**Sources:** -

**Peer Reviewer**  
**Opinion:** Agree

**AR-5:** If the AR is published, are the numerical data contained in the AR available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** d.

**Sources:** -

**Peer Reviewer**  
**Opinion:** Agree

**AR-6a:** If the AR is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** d.

**Sources:** -

**Peer Reviewer**  
**Opinion:** Agree

**AR-6b:** If you selected option “c” or “d” in question AR-6a above, please specify how you determined whether the AR was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question AR-6a, researchers should mark this question “n/a.”

**Answer:** C'est lors des échanges avec le Secrétaire général de la Cour des comptes que nous avons été mis au courant de l'existence d'une production en cours du Rapport d'audit 2014

**Sources:** -

**Peer Reviewer**

**Opinion:** Agree

**AR-7:** If the AR is produced, please write the full title of the AR. If the document is not produced at all, researchers should mark this question “n/a.”

**Answer:** n/a

**Sources:** -

**Peer Reviewer**

**Opinion:** Agree

**AR-8:** Is there a “citizens version” of the AR?

**a.** Yes

**b.** No

**Answer:** b.

**Sources:** -

**Peer Reviewer**

**Opinion:** Agree

**GQ-1a:** Are there one or more websites or web portals for disseminating government fiscal information? If yes, please provide the necessary links in the comment/citation.

**a.** Yes

**b.** No

**Answer:** a.

**Sources:** -

**Comments:** Researcher: Les informations budgétaires sont produits sur le site du ministère des finances : [www.finances.gouv.ne](http://www.finances.gouv.ne) (<http://www.finances.gouv.ne>) ; mais en ce moment le site est en travaux. Lorsque ce site n'existait pas, les informations relatives aux finances publiques étaient publiées sur le site de l'Institut National des statistiques ([www.stat-niger.org](http://www.stat-niger.org)) (<http://www.stat-niger.org>)

**Peer Reviewer**

**Opinion:** Agree

**GQ-1b:** On these websites/portals, can revenue and expenditure data for the current fiscal year be downloaded as a consolidated file (or set of files)? If yes, please provide the necessary links in the comment/citation.

**a.** Yes

b. No

**Answer:** a.

**Sources:** -

**Comments:** Researcher: Sur les deux sites indiqués, [www.stat-niger.org](http://www.stat-niger.org) (<http://www.stat-niger.org>) et le site du ministère des finances au moment où il était opérationnel, ces données pouvaient être téléchargées. Mais les informations fournies n'ont pas toutes les qualités requises

**Peer Reviewer**

**Opinion:** Agree

**GQ-1c:** On these websites/portals, can consolidated revenue and expenditure data be downloaded for multiple years in consistent formats? If yes, please provide the necessary links and details in the comment/citation.

a. Yes

b. No

**Answer:** a.

**Sources:** -

**Comments:** Researcher: Mais les informations sont souvent qualitativement pauvres

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** non seulement les informations sont incomplètes , mais elles sont souvent en déphasage avec le moment

**GQ-1d:** On these websites/portals, are infographics/visualizations or other similar tools used to simplify data access and analysis? If yes, please provide the necessary links and details in the comment/citation.

a. Yes

b. No

**Answer:** b.

**Sources:** -

**Peer Reviewer**

**Opinion:** Agree

**GQ-2:** Are there laws in place guiding public financial management and/or auditing? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where the law(s) contains specific provisions for budget transparency and/or participation.

a. Yes

b. No

**Answer:** a.

**Sources:** <http://finances.gouv.ne/?q=node/247> (<http://finances.gouv.ne/?q=node/247>)

<http://finances.gouv.ne/sites/default/files/Loi%20n%C2%B0201...> (<http://finances.gouv.ne/sites/default/files/Loi%20n%C2%B02012-09%20du%2026%20mars%202012%20portant%20loi%20organique%20relative%20aux%20lois%20des%20finances.pdf>)

**Comments:** Researcher: On retrouve un certain nombre de document sur ce site dont entre autres La loi organique relative aux lois des finances, des rapports d'évaluations de de la gestion des finances publiques (Ex rapport PEFA) ainsi que des textes de lois portant sur la comptabilité publique

**Peer Reviewer**

**Opinion:** Agree

**GQ-3:** Are there additional laws regulating: (1) access to information; (2) government transparency; or (3) citizens participation? If yes, please provide the necessary details and links in the comment/citation, and specify whether and

where these laws contain specific provisions for budget transparency and/or participation.

- a. Yes
- b. No

**Answer:** a.

**Sources:** ordonnance N°2011-22 du 23 février 2011 portant charte d'accès à l'information publique et aux documents administratifs. Selon la LOI N° 2014-07 du 16 avril 2014 portant adoption du Code de transparence dans la gestion des finances publiques au sein de l'UEMOA

**Comments:** Researcher: Selon la LOI N° 2014-07 du 16 avril 2014 portant adoption du Code de transparence dans la gestion des finances publiques au sein de l'UEMOA, tous les documents budgétaires doivent être publiés sur le site internet des institutions publiques dès qu'ils sont disponible, Le code annonce en son point VI (6,4) que "L'ensemble des informations et documents relatifs aux finances publiques mentionnés dans le présent Code de transparence sont publiés par les institutions compétentes sur leur site internet dès qu'ils sont disponibles", Conformément à la Constitution du 25 novembre de la République du Niger, les lois des finances, comme toutes les lois, doivent être publiées intégralement dans le Journal Officiel de la République.

**Peer Reviewer**

**Opinion:** Agree

**1: 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. (100) Yes, administrative units accounting for all expenditures are presented.
- b. (67) Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, administrative units accounting for less than two-thirds of expenditures are presented.
- d. (0) No, expenditures are not presented by administrative unit.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** -

**Comments:** Researcher: Le projet de loi de finance n'a pas été publié

**Peer Reviewer**

**Opinion:** Agree

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

- a. (100) Yes, expenditures are presented by functional classification.
- b. (0) No, expenditures are not presented by functional classification.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** -

**Comments:** Researcher: Le projet de budget n'est pas publié

**Peer Reviewer**

**Opinion:** Agree

**3: 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. (100) Yes, the functional classification is compatible with international standards.
- b. (0) No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** -

**Comments:** Researcher: Le projet de budget de l'exécutif n'est pas publié

**Peer Reviewer**  
**Opinion:** Agree

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

- a. (100) Yes, expenditures are presented by economic classification.
- b. (0) No, expenditures are not presented by economic classification.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** -

**Comments:** Researcher: le projet de budget de l'exécutif n'est pas publié

**Peer Reviewer**  
**Opinion:** Agree

**5: 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. (100) Yes, the economic classification is compatible with international standards.
- b. (0) No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** -

**Comments:** Researcher: Le projet de budget de l'exécutif n'est pas publié

**Peer Reviewer**  
**Opinion:** Agree

**6: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the budget year?**

- a. (100) Yes, programs accounting for all expenditures are presented.
- b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented.
- d. (0) No, expenditures are not presented by program.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** -

**Comments:** Researcher: Le projet de budget de l'exécutif n'est pas publié

**Peer Reviewer**  
**Opinion:** Agree

**7: 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. (100) Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.
- c. (33) Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.



- d. (0) No, multi-year expenditure estimates are not presented by any expenditure classification.  
e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** -

**Comments:** Researcher: Le projet de budget de l'exécutif n'est pas publié

**Peer Reviewer**

**Opinion:** Agree

**8:** 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. (100) Yes, multi-year estimates for programs accounting for all expenditures are presented.  
b. (67) Yes, multi-year estimates for programs accounting for at least two-thirds of, but not all, expenditures are presented.  
c. (33) Yes, multi-year estimates for programs accounting for less than two-thirds of expenditures are presented.  
d. (0) No, multi-year estimates for programs are not presented.  
e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** -

**Comments:** Researcher: Le projet de budget de l'exécutif n'est pas publié

**Peer Reviewer**

**Opinion:** Agree

**9:** 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. (100) Yes, individual sources of tax revenue accounting for all tax revenue are presented.  
b. (67) Yes, individual sources of tax revenue accounting for at least two-thirds of, but not all, tax revenues are presented.  
c. (33) Yes, individual sources of tax revenue accounting for less than two-thirds of all tax revenues are presented.  
d. (0) No, individual sources of tax revenue are not presented.  
e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** -

**Comments:** Researcher: Le projet de budget n'est pas publié

**Peer Reviewer**

**Opinion:** Agree

**10:** 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. (100) Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.  
b. (67) Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.  
c. (33) Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.  
d. (0) No, individual sources of non-tax revenue are not presented.  
e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** -

**Comments:** Researcher: Le projet de budget de l'exécutif n'est pas publié

**Peer Reviewer**

**Opinion:** Agree

**11: 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. (100) Yes, multi-year estimates of revenue are presented by category.
- b. (0) No, multi-year estimates of revenue are not presented by category.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** -

**Comments:** Researcher: Le projet de budget de l'exécutif n'est pas publié

**Peer Reviewer**

**Opinion:** Agree

**12: 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. (100) Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.
- b. (67) Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.
- c. (33) Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.
- d. (0) No, multi-year estimates for individual sources of revenue are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** -

**Comments:** Researcher: Le projet de budget de l'exécutif n'est pas publié

**Peer Reviewer**

**Opinion:** Agree

**13: 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. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** -

**Comments:** Researcher: Le projet de budget n'est pas publié

**Peer Reviewer**

**Opinion:** Agree

**14: 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. (100) Yes, information beyond the core elements is presented for the composition of the total debt outstanding.
- b. (67) Yes, the core information is presented for the composition of the total debt outstanding.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to composition of total debt outstanding is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** -

**Comments:** Researcher: Le projet de budget de l'exécutif n'est pas publié

**Peer Reviewer**

**Opinion:** Agree

**15:** 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. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
- b. (67) Yes, the core information is presented for the macroeconomic forecast.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** -

**Comments:** Researcher: Le projet de budget de l'exécutif n'est pas publié

**Peer Reviewer**

**Opinion:** Agree

**16:** 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. (100) Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.
- b. (67) Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to different macroeconomic assumptions is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** -

**Comments:** Researcher: Le projet de budget de l'exécutif n'est pas publié

**Peer Reviewer**

**Opinion:** Agree

**17:** 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. (100) Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how all new policy proposals affect expenditures are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect expenditure is presented.
- d. (0) No, information that shows how new policy proposals affect expenditure is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** -

**Comments:** Researcher: Le projet de budget de l'exécutif n'est pas publié

**Peer Reviewer**

**Opinion:** Agree

**18:** 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. (100) Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect revenues are presented.
- d. (0) No, information that shows how new policy proposals affect revenues is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** -

**Comments:** Researcher: Le projet de budget de l'exécutif n'est pas publié

**Peer Reviewer**

**Opinion:** Agree

**19:** 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. (100) Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.
- c. (33) Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.
- d. (0) No, expenditure estimates for BY-1 are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** -

**Comments:** Researcher: Le projet de budget de l'exécutif n'est pas publié

**Peer Reviewer**

**Opinion:** Not Qualified

**20:** 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. (100) Yes, programs accounting for all expenditures are presented for BY-1.
- b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.
- c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.
- d. (0) No, expenditures are not presented by program for BY-1.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** -

**Comments:** Researcher: Le projet de budget de l'exécutif n'est pas publié

**Peer Reviewer**

**Opinion:** Not Qualified

**21:** 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. (100) Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.
- b. (0) No, expenditure estimates for BY-1 have not been updated from the original enacted levels.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** -

**Comments:** Researcher: Le projet de budget de l'exécutif n'est pas publié

**Peer Reviewer**

**Opinion:** Not Qualified

**22:** 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. (100) Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.
- c. (33) Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.
- d. (0) No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** -

**Comments:** Researcher: Le projet de budget de l'exécutif n'est pas publié

**Peer Reviewer**

**Opinion:** Not Qualified

**23:** 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. (100) Yes, programs accounting for all expenditures are presented for BY-2 and prior years.
- b. (67) Yes, programs accounting for at Least two-Thirds of, but not all, expenditures are presented for BY-2 and prior years.
- c. (33) Yes, programs accounting for less than two-Thirds of expenditures are presented for BY-2 and prior years.
- d. (0) No, not expenditures are presented by program for BY-2 and prior years.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** -

**Comments:** Researcher: Le projet de budget de l'exécutif n'est pas publié

**Peer Reviewer**

**Opinion:** Not Qualified

**24:** 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. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for all expenditures are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** -

**Comments:** Researcher: Le projet de budget de l'exécutif n'est pas publié

**Peer Reviewer**

**Opinion:** Not Qualified

**25:** 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. (100) Yes, revenue estimates for BY-1 are presented by category.
- b. (0) No, revenue estimates for BY-1 are not presented by category.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** -

**Comments:** Researcher: Le projet de budget de l'exécutif n'est pas publié

**Peer Reviewer**

**Opinion:** Not Qualified

**26:** 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. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-1.
- b. (67) Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.
- c. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues for BY-1 are presented.
- d. (0) No, individual sources of revenue are not presented for BY-1.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** -

**Comments:** Researcher: Le projet de budget de l'exécutif n'est pas publié

**Peer Reviewer**

**Opinion:** Agree

**27:** In the Executive's Budget Proposal or any supporting budget 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. (100) Yes, revenue estimates for BY-1 have been updated from the original enacted levels.
- b. (0) No, revenue estimates for BY-1 have not been updated from the original enacted levels.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** -

**Comments:** Researcher: Le projet de budget de l'exécutif n'est pas publié

**Peer Reviewer**

**Opinion:** Not Qualified

**28:** 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. (100) Yes, revenue estimates for BY-2 and prior years are presented by category.
- b. (0) No, revenue estimates for BY-2 and prior years are not presented by category.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** -

**Comments:** Researcher: Le projet de budget de l'exécutif n'est pas publié

**Peer Reviewer**

**Opinion:** Agree

**29:** 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. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.
- b. (67) 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. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.
- d. (0) No, individual sources of revenue are not presented for BY-2 and prior years.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** -

**Comments:** Researcher: Le projet de budget de l'exécutif n'est pas publié

**Peer Reviewer**

**Opinion:** Agree

**30:** 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. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for all revenues are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** -

**Comments:** Researcher: Le projet de budget de l'exécutif n'est pas publié

**Peer Reviewer**

**Opinion:** Not Qualified

**31:** 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. (100) Yes, information beyond the core elements is presented for government debt.
- b. (67) Yes, the core information is presented for government debt.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to government debt is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** -

**Comments:** Researcher: Le projet de budget de l'exécutif n'est pas publié

**Peer Reviewer**

**Opinion:** Not Qualified

**32:** 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. (100) Two years prior to the budget year (BY-2).

- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for government debt are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** -

**Comments:** Researcher: Le projet de budget de l'exécutif n'est pas publié

**Peer Reviewer**

**Opinion:** Not Qualified

**33:** 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. (100) Yes, information beyond the core elements is presented for all extra-budgetary funds.
- b. (67) Yes, the core information is presented for all extra-budgetary funds.
- c. (33) Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.
- d. (0) No, information related to extra-budgetary funds is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** -

**Comments:** Researcher: Le projet de budget de l'exécutif n'est pas publié

**Peer Reviewer**

**Opinion:** Not Qualified

**34:** 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. (100) Yes, central government finances are presented on a consolidated basis.
- b. (0) No, central government finances are not presented on a consolidated basis.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** -

**Comments:** Researcher: Le projet de budget de l'exécutif n'est pas publié

**Peer Reviewer**

**Opinion:** Not Qualified

**35:** Does the Executive's Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?

- a. (100) Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all intergovernmental transfers are presented.
- d. (0) No, estimates of intergovernmental transfers are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** -

**Comments:** Researcher: Le projet de budget de l'exécutif n'est pas publié

**Peer Reviewer**

**Opinion:** Not Qualified



**36:** 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. (100) Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- b. (67) Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- c. (33) Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.
- d. (0) 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).

**Answer:** d.

**Sources:** -

**Comments:** Researcher: Le projet de budget de l'exécutif n'est pas publié

**Peer Reviewer**

**Opinion:** Agree

**37:** Does the Executive's Budget Proposal or any supporting budget documentation present estimates of transfers to public corporations for at least the budget year?

- a. (100) Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all transfers to public corporations are presented.
- d. (0) No, estimates of transfers to public corporations are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** -

**Comments:** Researcher: Le projet de budget de l'exécutif n'est pas publié

**Peer Reviewer**

**Opinion:** Agree

**38:** 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. (100) Yes, information beyond the core elements is presented for all quasi-fiscal activities.
- b. (67) Yes, the core information is presented for all quasi-fiscal activities.
- c. (33) Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.
- d. (0) No, information related to quasi-fiscal activities is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** -

**Comments:** Researcher: Le projet de budget de l'exécutif n'est pas publié

**Peer Reviewer**

**Opinion:** Agree

**39:** 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. (100) Yes, information beyond the core elements is presented for all financial assets.
- b. (67) Yes, the core information is presented for all financial assets.

- c. (33) Yes, information is presented, but it excludes some core elements or some financial assets.
- d. (0) No, information related to financial assets is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** -

**Comments:** Researcher: Le projet de budget de l'exécutif n'est pas publié

**Peer Reviewer**

**Opinion:** Agree

**40:** 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. (100) Yes, information beyond the core elements is presented for all nonfinancial assets.
- b. (67) Yes, the core information is presented for all nonfinancial assets.
- c. (33) Yes, information is presented, but it excludes some nonfinancial assets.
- d. (0) No, information related to nonfinancial assets is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** -

**Comments:** Researcher: Le projet de budget de l'exécutif n'est pas publié

**Peer Reviewer**

**Opinion:** Agree

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

- a. (100) Yes, estimates of all expenditure arrears are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all expenditure arrears are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all expenditure arrears are presented.
- d. (0) No, estimates of expenditure arrears are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** -

**Comments:** Researcher: Le projet de budget de l'exécutif n'est pas publié

**Peer Reviewer**

**Opinion:** Not Qualified

**42:** 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. (100) Yes, information beyond the core elements is presented for all contingent liabilities.
- b. (67) Yes, the core information is presented for all contingent liabilities.
- c. (33) Yes, information is presented, but it excludes some core elements or some contingent liabilities.
- d. (0) No, information related to contingent liabilities is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** -

**Comments:** Researcher: Le projet de budget de l'exécutif n'est pas publié

**Peer Reviewer**  
**Opinion:** Agree

**43:** 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. (100) 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. (67) Yes, the core information is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to future liabilities and the sustainability of finances over the longer term is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** -

**Comments:** Researcher: Le projet de budget de l'exécutif n'est pas publié

**Peer Reviewer**  
**Opinion:** Agree

**44:** Does the Executive's Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind?

- a. (100) Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all sources of donor assistance are presented.
- d. (0) No, estimates of the sources of donor assistance are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** -

**Comments:** Researcher: Le projet de budget de l'exécutif n'est pas publié

**Peer Reviewer**  
**Opinion:** Not Qualified

**45:** 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. (100) Yes, information beyond the core elements is presented for all tax expenditures.
- b. (67) Yes, the core information is presented for all tax expenditures.
- c. (33) Yes, information is presented, but it excludes some core elements or some tax expenditures.
- d. (0) No, information related to tax expenditures is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** -

**Comments:** Researcher: Le projet de budget de l'exécutif n'est pas publié

**Peer Reviewer**  
**Opinion:** Agree

**46:** Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues?

- a. (100) Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all earmarked revenues are presented.
- d. (0) No, estimates of earmarked revenues are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** -

**Comments:** Researcher: Le projet de budget de l'exécutif n'est pas publié

**Peer Reviewer**

**Opinion:** Not Qualified

**47: 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. (100) 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. (67) 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. (33) 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. (0) 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).

**Answer:** d.

**Sources:** -

**Comments:** Researcher: Le projet de budget de l'exécutif n'est pas publié

**Peer Reviewer**

**Opinion:** Agree

**48: 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. (100) 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. (67) 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. (33) 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. (0) 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).

**Answer:** d.

**Sources:** -

**Comments:** Researcher: Le projet de budget de l'exécutif n'est pas publié

**Peer Reviewer**

**Opinion:** Agree

**49: 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. (100) Yes, nonfinancial data on inputs to be acquired are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on inputs to be acquired are presented for all administrative units (or functions) but not for all (or any) programs.
- c. (33) Yes, nonfinancial data on inputs to be acquired are presented for some programs and/or some administrative units (or functions).
- d. (0) No, nonfinancial data on inputs to be acquired are not presented.

e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** -

**Comments:** Researcher: Le projet de budget de l'exécutif n'est pas publié

**Peer Reviewer**

**Opinion:** Agree

**50: 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. (100) Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.
- c. (33) Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).
- d. (0) No, nonfinancial data on results are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** -

**Comments:** Researcher: Le projet de budget de l'exécutif n'est pas publié

**Peer Reviewer**

**Opinion:** Agree

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

- a. (100) Yes, performance targets are assigned to all nonfinancial data on results.
- b. (67) Yes, performance targets are assigned to most nonfinancial data on results.
- c. (33) Yes, performance targets are assigned to some nonfinancial data on results.
- d. (0) 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).

**Answer:** d.

**Sources:** -

**Comments:** Researcher: Le projet de budget de l'exécutif n'est pas publié

**Peer Reviewer**

**Opinion:** Agree

**52: 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. (100) 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. (67) 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. (33) Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.
- d. (0) 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).

**Answer:** d.

**Sources:** -

**Comments:** Researcher: Le projet de budget de l'exécutif n'est pas publié

**Peer Reviewer**

**Opinion:** Agree

**53:** 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. (100) Yes, a detailed timetable is released to the public.
- b. (67) Yes, a timetable is released, but some details are excluded.
- c. (33) Yes, a timetable is released, but it lacks important details.
- d. (0) No, a timetable is not issued to the public.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** -

**Comments:** Researcher: Non aucun calendrier n'a été rendu public pour la préparation du projet de budget 2017

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** c'est seulement les structures concernées par la question qui sont informées et non le public

**54:** 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. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
- b. (67) Yes, the core information is presented for the macroeconomic forecast.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** -

**Comments:** Researcher: Le rapport préalable au budget n'est pas publié

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Même si ce document n'est pas publié, dans la lettre d'orientation économique et financière qui accompagne la loi finances, il existe quand même quelques informations sur les signaux macro économiques [http://www.stat-niger.org/statistique/file/MF/Draft\\_Note\\_Ori...](http://www.stat-niger.org/statistique/file/MF/Draft_Note_Ori...) ([http://www.stat-niger.org/statistique/file/MF/Draft\\_Note\\_Orientation\\_LF2017.pdf](http://www.stat-niger.org/statistique/file/MF/Draft_Note_Orientation_LF2017.pdf))

**IBP comment:** IBP acknowledges that there is some relevant information in the guidance note that can be found at the link cited by the Peer Reviewer. However, since the PBS is not publicly available, answer 'd' applies as per the OBS methodology.

**55:** 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. (100) Yes, information beyond the core elements is presented for the government's expenditure policies and priorities.
- b. (67) Yes, the core information is presented for the government's expenditure policies and priorities.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the government's expenditure policies and priorities is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** -

**Comments:** Researcher: Le rapport préalable au budget n'est pas publié

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Il existe quand même quelques informations des dépenses dans la lettre d'orientation qui accompagne le projet de loi des finances : [http://www.stat-niger.org/statistique/file/MF/Draft\\_Note\\_Ori...](http://www.stat-niger.org/statistique/file/MF/Draft_Note_Ori...) ([http://www.stat-niger.org/statistique/file/MF/Draft\\_Note\\_Orientation\\_LF2017.pdf](http://www.stat-niger.org/statistique/file/MF/Draft_Note_Orientation_LF2017.pdf))

**IBP comment:** IBP acknowledges that there is some relevant information in the guidance note that can be found at the link cited by the Peer Reviewer. However, since the PBS is not publicly available, answer 'd' applies as per the OBS methodology.

**56:** 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. (100) Yes, information beyond the core elements is presented for the government's revenue policies and priorities.
- b. (67) Yes, the core information is presented for the government's revenue policies and priorities.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the government's revenue policies and priorities is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** -

**Comments:** Researcher: Le rapport préalable au budget n'est pas publié

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** même si le rapport n'est pas publié, la note d'orientation économique et financière qui accompagne la loi de finances 2017 contient des éléments pertinents en la matière; on a le site :[http://www.stat-niger.org/statistique/file/MF/Draft\\_Note\\_Ori...](http://www.stat-niger.org/statistique/file/MF/Draft_Note_Ori...) ([http://www.stat-niger.org/statistique/file/MF/Draft\\_Note\\_Orientation\\_LF2017.pdf](http://www.stat-niger.org/statistique/file/MF/Draft_Note_Orientation_LF2017.pdf))

**IBP comment:** IBP acknowledges that there is some relevant information in the guidance note that can be found at the link cited by the Peer Reviewer. However, since the PBS is not publicly available, answer 'd' applies as per the OBS methodology.

**57:** 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. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** -

**Comments:** Researcher: Le rapport préalable au budget n'est pas publié

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** même si le rapport n'est pas publié, la note d'orientation économique et financière qui accompagne la loi de finances 2017 contient des éléments pertinents en la matière; on a le site :[http://www.stat-niger.org/statistique/file/MF/Draft\\_Note\\_Ori...](http://www.stat-niger.org/statistique/file/MF/Draft_Note_Ori...) ([http://www.stat-niger.org/statistique/file/MF/Draft\\_Note\\_Orientation\\_LF2017.pdf](http://www.stat-niger.org/statistique/file/MF/Draft_Note_Orientation_LF2017.pdf))

**IBP comment:** IBP acknowledges that there is some relevant information in the guidance note that can be found at the link cited by the Peer Reviewer. However, since the PBS is not publicly available, answer 'd' applies as per the OBS methodology.

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

- a. (100) Yes, multi-year expenditure estimates are presented.
- b. (0) No, multi-year expenditure estimates are not presented.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** -

**Comments:** Researcher: Le rapport préalable au budget n'est pas publié

**Peer Reviewer**  
**Opinion:** Agree

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

- a. (100) Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Enacted Budget does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** -

**Comments:** Researcher: Le budget approuvé est généralement publié au journal officiel ; mais en 2016 il a été publié en retard. Seul le premier cahier a été publié dans les délais mais ne comporte qu'une partie du budget.

**Peer Reviewer**  
**Opinion:** Not Qualified

**60:** Does the Enacted Budget present expenditure estimates for individual programs?

- a. (100) Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Enacted Budget does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** -

**Comments:** Researcher: Le budget approuvé a été publié en retard

**Peer Reviewer**  
**Opinion:** Agree

**61:** Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?

- a. (100) Yes, the Enacted Budget presents revenue estimates by category.
- b. (0) No, the Enacted Budget does not present revenue estimates by category.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** -

**Comments:** Researcher: Le budget approuvé est publié en retard

**Peer Reviewer**  
**Opinion:** Agree with Comments  
**Comments:** il existe quand même quelques estimations

**IBP comment:** As explained in question EB-2 in Section 1 of this questionnaire, the publication of the EB in its entirety was delayed and hence the document is considered 'not publicly available'. Due to this, answer 'd' applies as per the OBS methodology.

**62:** Does the Enacted Budget present individual sources of revenue?

- a. (100) Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.



- c. (33) Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.  
d. (0) No, the Enacted Budget does not present individual sources of revenue.  
e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** -

**Comments:** Researcher: Le budget approuvé 2016 est publié en retard par rapports au délai de l'enquête OBI

**Peer Reviewer**

**Opinion:** Agree

**63:** 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. (100) Yes, all three estimates related to government borrowing and debt are presented.  
b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.  
c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.  
d. (0) No, none of the three estimates related to government borrowing and debt are not presented.  
e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** -

**Comments:** Researcher: Le budget approuvé n'est pas publié

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** même si le rapport approuvé n'est pas publié, des éléments existent sur les emprunts globaux

**IBP comment:** As explained in question EB-2 in Section 1 of this questionnaire, the publication of the EB in its entirety was delayed and hence the document is considered 'not publicly available'. Due to this, answer 'd' applies as per the OBS methodology.

**64:** 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. (100) The Citizens Budget provides information beyond the core elements.  
b. (67) The Citizens Budget provides the core information.  
c. (33) The Citizens Budget provides information, but it excludes some core elements.  
d. (0) The Citizens Budget is not published.  
e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** <http://www.stat-niger.org/statistique/index.php/lois-et-decr...> (<http://www.stat-niger.org/statistique/index.php/lois-et-decrets/104-budget-citoyen-du-niger-premiere-rectification-de-la-loi-de-finances-pour-l-annee-budgetaire-2016>)

**Comments:** Researcher: Le budget citoyens présentes des informations importantes à l'exception de certaines informations clé telles que des coordonnées pour les citoyens qui souhaitent s'informer davantage sur le budget

**Peer Reviewer**

**Opinion:** Agree

**IBP comment:** The response was changed from 'c' to 'd', because the CB is considered not publicly available (cf. Section 1).

**65:** How is the Citizens Budget disseminated to the public?

- a. (100) 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. (67) 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. (33) A Citizens Budget is disseminated only by using one means of dissemination.  
d. (0) A Citizens Budget is not published.

e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** <http://www.stat-niger.org/statistique/index.php/lois-et-decr...> (<http://www.stat-niger.org/statistique/index.php/lois-et-decrets/104-budget-citoyen-du-niger-premiere-rectification-de-la-loi-de-finances-pour-l-annee-budgetaire-2016>)

**Comments:** Researcher: Le budget citoyen 2016 est élaboré sur la base du budget rectificatif 2016

**Peer Reviewer**

**Opinion:** Agree

**IBP comment:** The response was changed from 'c' to 'd', because the CB is considered not publicly available (cf. Section 1).

**66:** Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?

a. (100) 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. (67) 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. (33) 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. (0) 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).

**Answer:** d.

**Sources:** <http://www.stat-niger.org/statistique/index.php/lois-et-decr...> (<http://www.stat-niger.org/statistique/index.php/lois-et-decrets/104-budget-citoyen-du-niger-premiere-rectification-de-la-loi-de-finances-pour-l-annee-budgetaire-2016>)

**Comments:** Researcher: Non l'exécutif n'a pas mis en place un mécanisme de consultation citoyenne avant d'élaborer le budget des citoyens 2016

**Peer Reviewer**

**Opinion:** Agree

**67:** Are "citizens" versions of budget documents published throughout the budget process?

a. (100) 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. (67) A citizens version of budget documents is published for at least two of the four stages of the budget process.

c. (33) A citizens version of budget documents is published for at least one stage of the budget process.

d. (0) No citizens version of budget documents is published.

e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** -

**Comments:** Researcher: Une version des citoyens n'a été publiée que pour le budget rectificatif 2016

**Peer Reviewer**

**Opinion:** Agree

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

a. (100) Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).

b. (67) Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.

c. (33) Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.

d. (0) No, the In-Year Reports do not present actual expenditures by any expenditure classification.

e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** [http://www.stat-niger.org/statistique/file/MF/RAPPORT\\_EXECUT...](http://www.stat-niger.org/statistique/file/MF/RAPPORT_EXECUT...) ([http://www.stat-niger.org/statistique/file/MF/RAPPORT\\_EXECUTION\\_BE\\_T3\\_2016\\_V01\\_NOV\\_2016.pdf](http://www.stat-niger.org/statistique/file/MF/RAPPORT_EXECUTION_BE_T3_2016_V01_NOV_2016.pdf))

**Comments:** Researcher: Les rapports en cours d'années présentent les dépenses uniquement selon une classification économique ; on y découvre ainsi entre les dépenses de personnel ou celles des investissements

**Peer Reviewer**

**Opinion:** Agree

**IBP comment:** The response was changed from 'c' to 'd', because the IYR is considered not publicly available (cf. Section 1).

### 69: Do the In-Year Reports present actual expenditures for individual programs?

- a. (100) Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.
- b. (67) Yes, the In-Year Reports present actual expenditures for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the In-Year Reports do not present actual expenditures by program.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** -

**Comments:** Researcher: Le rapport en fin d'année n'est pas publié

**Peer Reviewer**

**Opinion:** Agree

### 70: 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. (100) Yes, comparisons are made for expenditures presented in the In-Year Reports.
- b. (0) No, comparisons are not made for expenditures presented in the In-Year Reports.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** [http://www.stat-niger.org/statistique/file/MF/RAPPORT\\_EXECUT...](http://www.stat-niger.org/statistique/file/MF/RAPPORT_EXECUT...) ([http://www.stat-niger.org/statistique/file/MF/RAPPORT\\_EXECUTION\\_BE\\_T3\\_2016\\_V01\\_NOV\\_2016.pdf](http://www.stat-niger.org/statistique/file/MF/RAPPORT_EXECUTION_BE_T3_2016_V01_NOV_2016.pdf))

**Comments:** Researcher: Les dépenses ne présentent pas de comparaisons par rapport à la prévision initiale pour tous les cas ; le rapport du troisième trimestre ne présente que les taux d'exécution du budget 2016 selon données de la version rectifiée en juin 2016

**Peer Reviewer**

**Opinion:** Agree

### 71: Do In-Year Reports present actual revenue by category (such as tax and non-tax)?

- a. (100) Yes, In-Year Reports present actual revenue by category.
- b. (0) No, In-Year Reports do not present actual revenue by category.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** [http://www.stat-niger.org/statistique/file/MF/RAPPORT\\_EXECUT...](http://www.stat-niger.org/statistique/file/MF/RAPPORT_EXECUT...) ([http://www.stat-niger.org/statistique/file/MF/RAPPORT\\_EXECUTION\\_BE\\_T3\\_2016\\_V01\\_NOV\\_2016.pdf](http://www.stat-niger.org/statistique/file/MF/RAPPORT_EXECUTION_BE_T3_2016_V01_NOV_2016.pdf))

**Comments:** Researcher: Oui le rapport d'exécution présente les recettes classées en recettes fiscales et non fiscales

**Peer Reviewer**

**Opinion:** Agree

**IBP comment:** The response was changed from 'a' to 'b', because the IYR is considered not publicly available (cf. Section 1).

**72: Do In-Year Reports present the individual sources of revenue for actual revenues collected?**

- a. (100) Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.
- b. (67) Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.
- d. (0) No, In-Year Reports do not present individual sources of actual revenue.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** [http://www.stat-niger.org/statistique/file/MF/RAPPORT\\_EXECUT...](http://www.stat-niger.org/statistique/file/MF/RAPPORT_EXECUT...) ([http://www.stat-niger.org/statistique/file/MF/RAPPORT\\_EXECUTION\\_BE\\_T3\\_2016\\_V01\\_NOV\\_2016.pdf](http://www.stat-niger.org/statistique/file/MF/RAPPORT_EXECUTION_BE_T3_2016_V01_NOV_2016.pdf))

**Comments:** Researcher: Oui le rapport présente les recettes classées selon leurs sources de revenus ; on y découvre les recettes provenant de l'impôt sur le revenu, l'impôt sur le patrimoine, les droits et taxes à l'import et à l'export entre autres

**Peer Reviewer**

**Opinion:** Agree

**IBP comment:** The response was changed from 'c' to 'd', because the IYR is considered not publicly available (cf. Section 1).

**73: 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. (100) Yes, comparisons are made for revenues presented in the In-Year Reports.
- b. (0) No, comparisons are not made for revenues presented in the In-Year Reports.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** <http://finances.gouv.ne/sites/default/files/Rapport%20%20Pro...>

(<http://finances.gouv.ne/sites/default/files/Rapport%20%20Provisoire%20d%27Ex%C3%A9cution%20du%20Budget%20de%20l%27Etat%20%20%20C3%A0%20version%20du%2012%20aout%202016.pdf>)

**Comments:** Researcher: Oui les recettes présentées dans le rapport en cours d'année sont comparées aux prévisions de recettes adoptées à travers le budget de l'année

**Peer Reviewer**

**Opinion:** Agree

**IBP comment:** The response was changed from 'a' to 'b', because the IYR is considered not publicly available (cf. Section 1).

**74: 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. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** <http://www.stat-niger.org/statistique/index.php/lois-et-decr...> (<http://www.stat-niger.org/statistique/index.php/lois-et-decrets/106-rapport-provisoire-sur-l-execution-du-budget-general-de-l-etat-au-titre-du-troisieme-trimestre-2016>)

**Comments:** Researcher: Non le rapport en cours d'année ne présente qu'une rubrique globale intitulée amortissements et charge de la dette qui cumule le remboursement en emprunts ainsi que les intérêts de la dette sans détail

**Peer Reviewer**

**Opinion:** Agree

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

- a. (100) Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.
- b. (67) Yes, the core information is presented for the composition of the total actual debt outstanding.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to composition of total actual debt outstanding is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** -

**Comments:** Researcher: Non aucune information de cette nature n'est publiée

**Peer Reviewer**

**Opinion:** Agree

**76:** Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?

- a. (100) 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. (67) 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. (33) 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. (0) No, the estimates for macroeconomic forecast have not been updated.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** -

**Comments:** Researcher: La revue en milieu d'année n'a pas été publiée

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** La note d'orientation ne le précise pas d'ailleurs

**77:** Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?

- a. (100) Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.
- b. (67) Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.
- c. (33) Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.
- d. (0) No, expenditure estimates have not been updated.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** -

**Comments:** Researcher: La revue en milieu d'année n'a pas été publiée

**Peer Reviewer**

**Opinion:** Agree

**78:** 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. (100) Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** -

**Comments:** Researcher: La revue en milieu d'année n'a pas été publiée

**Peer Reviewer**

**Opinion:** Agree

**79: Does the Mid-Year Review of the budget present expenditure estimates for individual programs?**

- a. (100) Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Mid-Year Review presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Mid-Year Review does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** -

**Comments:** Researcher: La revue de milieu d'année n'a pas été publiée

**Peer Reviewer**

**Opinion:** Agree

**80: Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?**

- a. (100) Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.
- b. (67) Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.
- c. (33) Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.
- d. (0) No, revenue estimates have not been updated.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** -

**Comments:** Researcher: La revue de milieu d'année n'a pas été publiée

**Peer Reviewer**

**Opinion:** Agree

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

- a. (100) Yes, the Mid-Year Review presents revenue estimates by category.
- b. (0) No, the Mid-Year Review does not present revenue estimates by category.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** -

**Comments:** Researcher: La revue de milieu d'année n'a pas été publiée

**Peer Reviewer**

**Opinion:** Agree

**82: Does the Mid-Year Review of the budget present individual sources of revenue?**

- a. (100) Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Mid-Year Review presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Mid-Year Review does not present individual sources of revenue.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** -

**Comments:** Researcher: La revue de milieu d'année n'a pas été publiée

**Peer Reviewer**

**Opinion:** Agree

**83:** 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. (100) 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. (67) 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. (33) 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. (0) No, estimates of government borrowing and debt have not been updated.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** -

**Comments:** Researcher: La revue de milieu d'année n'a pas été publiée

**Peer Reviewer**

**Opinion:** Agree

**84:** 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. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.
- b. (67) 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. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all expenditures are presented.
- d. (0) No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** -

**Comments:** Researcher: Le rapport de fin d'année n'est pas disponible sur internet

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** il existe quand même certains rapports sur le site du ministère des finances <http://www.finances.gouv.ne/index.php/rapport-d-execution/ca...> (<http://www.finances.gouv.ne/index.php/rapport-d-execution/category/70-rapport-d-execution-du-budget-general-de-l-etat-2016>) les rapports suivants sont sur le site Rapport provisoire sur l'exécution du Budget Général de l'Etat au titre du quatrième trimestre 2016 Rapport d'exécution du budget de l'Etat à fin septembre 2016 - 01112016 Rapport Provisoire d'Exécution du Budget de l'Etat à fin juin 2016 - version du 12 Août 2016

**IBP comment:** IBP acknowledges that these reports are available; however, they are not Year-End -Reports. As per the survey methodology and as defined in Section 1 of this questionnaire, the YER is 'not publicly available' and hence answer 'd' applies.

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

- a. (100) Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Year-End Report does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** -

**Comments:** Researcher: Le rapport de fin d'année n'est pas disponible sur internet

**Peer Reviewer**

**Opinion:** Agree

### 86: Does the Year-End Report present expenditure estimates for individual programs?

- a. (100) Yes, the Year-End Report presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Year-End Report does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** -

**Comments:** Researcher: La nomenclature budgétaire ne présente pas les dépenses en programme

**Peer Reviewer**

**Opinion:** Agree

### 87: 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. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.
- b. (67) 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. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all revenues are presented.
- d. (0) No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** -

**Comments:** Researcher: Le rapport de fin d'année n'est pas disponible sur le site du ministère des finances

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** il existe quand même un rapport provisoir

**IBP comment:** As per the survey methodology and as defined in Section 1 of this questionnaire, the YER for FY 2015 that is being analyzed in this survey is 'not publicly available' and hence answer 'd' applies.

### 88: Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?

- a. (100) Yes, the Year-End Report presents revenue estimates by category.
- b. (0) No, the Year-End Report does not present revenue estimates by category.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** -

**Comments:** Researcher: Le rapport de fin d'années n'est pas disponible sur le site du ministère des finances



**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** il existe le Rapport provisoire sur l'exécution du Budget Général de l'Etat au titre du quatrième trimestre 2016 sur le site publié le 01 février 2017.

**IBP comment:** The report mentioned by the Peer Reviewer is an In-Year-Report. As per the survey methodology and as defined in Section 1 of this questionnaire, the YER for FY 2015 that is being analyzed in this survey is 'not publicly available' and hence answer 'd' applies.

**89: Does the Year-End Report present individual sources of revenue?**

- a. (100) Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Year-End Report presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Year-End Report does not present individual sources of revenue.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** -

**Comments:** Researcher: Le rapport de fin d'année 2015 n'est pas disponible sur le site du ministère des finances

**Peer Reviewer**

**Opinion:** Not Qualified

**90: 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. (100) 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. (67) 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. (33) 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. (0) 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).

**Answer:** d.

**Sources:** -

**Comments:** Researcher: Le rapport de fin d'année 2015 n'est pas disponible sur le site du ministère des finances

**Peer Reviewer**

**Opinion:** Not Qualified

**91: 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. (100) 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. (67) 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. (33) 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. (0) 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).

**Answer:** d.

**Sources:** -

**Comments:** Researcher: Le rapport de fin d'année 2015 n'est pas disponible sur le site du ministère des finances

**Peer Reviewer**  
**Opinion:** Agree

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

- a. (100) 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. (67) 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. (33) 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. (0) 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).

**Answer:** d.

**Sources:** -

**Comments:** Researcher: Le rapport de fin d'année 2015 n'est pas disponible sur le site du ministère des finances

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** même celui de 2016 n'est pas encore disponible

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

- a. (100) 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. (67) 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. (33) 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. (0) 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).

**Answer:** d.

**Sources:** -

**Comments:** Researcher: Le rapport de fin d'année 2015 n'est pas disponible sur le site du ministère des finances

**Peer Reviewer**

**Opinion:** Agree

**94: 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. (100) 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. (67) 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. (33) 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. (0) 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).

**Answer:** d.

**Sources:** -

**Comments:** Researcher: Le rapport de fin d'année 2015 n'est pas disponible sur le site du ministère des finances

**Peer Reviewer**  
**Opinion:** Agree

**95:** Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?

- a. (100) 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. (67) 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. (33) 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. (0) 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).

**Answer:** d.

**Sources:** -

**Comments:** Researcher: Le rapport de fin d'année 2015 n'est pas disponible sur le site du ministère des finances

**Peer Reviewer**  
**Opinion:** Agree

**96:** Is a financial statement included as part of the Year-End Report or released as a separate report?

- a. (100) Yes, a financial statement is part of the Year-End Report or is released as a separate report.
- b. (0) No, a financial statement is neither part of the Year-End Report nor released as a separate report.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** -

**Comments:** Researcher: Le rapport de fin d'année 2015 n'est pas disponible sur le site du ministère des finances

**Peer Reviewer**  
**Opinion:** Agree

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

- a. (100) The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.
- b. (67) The SAI has conducted two of the three types of audits, and made them available to the public.
- c. (33) The SAI has conducted one of the three types of audits, and made them available to the public.
- d. (0) 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).

**Answer:** d.

**Sources:** -

**Comments:** Researcher: Le rapport d'audit 2014 et 2015 n'ont pas été publiées

**Peer Reviewer**  
**Opinion:** Agree

**98:** What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?

- a. (100) All expenditures within the SAI's mandate have been audited.
- b. (67) Expenditures representing at least two-thirds of, but not all, expenditures within the SAI's mandate have been audited.
- c. (33) Expenditures representing less than two-thirds of expenditures within the SAI's mandate have been audited.
- d. (0) No expenditures have been audited.

e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** <http://www.courdescomptes.ne/> (<http://www.courdescomptes.ne/>)

**Comments:** Researcher: Le rapport d'audit 2014 et 2015 n'ont pas été publiées

**Peer Reviewer**

**Opinion:** Agree

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

- a. (100) All extra-budgetary funds within the SAI's mandate have been audited.
- b. (67) 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. (33) 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. (0) No extra-budgetary funds have been audited.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** <http://www.courdescomptes.ne/> (<http://www.courdescomptes.ne/>)

**Comments:** Researcher: Le rapport d'audit 2014 et 2015 n'ont pas été publiées

**Peer Reviewer**

**Opinion:** Agree

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

- a. (100) Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.
- b. (0) No, the annual Audit Report(s) does not include an executive summary.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** <http://www.courdescomptes.ne/> (<http://www.courdescomptes.ne/>)

**Comments:** Researcher: Le rapport d'audit 2014 et 2015 n'ont pas été publiées

**Peer Reviewer**

**Opinion:** Agree

**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. (100) Yes, the executive reports publicly on what steps it has taken to address audit findings.
- b. (67) Yes, the executive reports publicly on most audit findings.
- c. (33) Yes, the executive reports publicly on some audit findings.
- d. (0) No, the executive does not report on steps it has taken to address audit findings.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** -

**Comments:** Researcher: Non l'exécutif ne publie pas de telles informations

**Peer Reviewer**

**Opinion:** Agree

**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. (100) Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.
- b. (67) Yes, the SAI or legislature reports publicly on most audit recommendations.
- c. (33) Yes, the SAI or legislature reports publicly on some audit recommendations.
- d. (0) No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** -

**Comments:** Researcher: De tels rapports n'ont pas été publié en 2016

**Peer Reviewer**

**Opinion:** Agree

**103:** Is there an Independent Fiscal Institution (IFI) that conducts budget analyses for the budget formulation and/or approval process?

- a. (100) Yes, there is an IFI, its independence is set in law, and it has sufficient staffing and resources, including funding, to carry out its tasks.
- b. (67) Yes, there is an IFI, but either its independence is not set in law or its staffing and resources, including funding, are insufficient to carry out its tasks.
- c. (33) Yes, there is an IFI, but its independence is not set in law and its staffing and resources, including funding, are insufficient to carry out its tasks.
- d. (0) No, there is no IFI.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** -

**Comments:** Researcher: Une telle institution n'existe pas au Niger

**Peer Reviewer**

**Opinion:** Agree

**104:** Does the Independent Fiscal Institution (IFI) publish macroeconomic and/or fiscal forecasts?

- a. (100) Yes, the IFI publishes its own macroeconomic and fiscal forecasts.
- b. (67) Yes, the IFI publishes its own macroeconomic or fiscal forecast.
- c. (33) No, the IFI does not publish its own macroeconomic or fiscal forecast, but it does publish an assessment of the official macroeconomic and/or fiscal forecasts produced by the executive.
- d. (0) No, there is no IFI; or the IFI neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts produced by the executive.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** -

**Comments:** Researcher: Une telle institution n'existe pas au Niger.

**Peer Reviewer**

**Opinion:** Agree

**105:** Does the Independent Fiscal Institution (IFI) publish its own costings of new policy proposals, to assess their impact on the budget?

- a. (100) Yes, the IFI publishes its own costings of all new policy proposals.
- b. (67) Yes, the IFI publishes its own costings of major new policy proposals.
- c. (33) Yes, the IFI publishes its own costings of a limited number of new policy proposals.
- d. (0) No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** -

**Comments:** Researcher: Une telle institution n'existe pas au Niger

**Peer Reviewer**

**Opinion:** Agree

**106:** In the past 12 months, how frequently did the head or a senior staff member of the Independent Fiscal Institution (IFI) take part and testify in hearings of a committee of the legislature?

- a. (100) Frequently (i.e., five times or more).
- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** -

**Comments:** Researcher: L'institution elle-même n'existe pas au Niger

**Peer Reviewer**

**Opinion:** Agree

**107:** Does the full legislature and/or a legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal?

- a. (100) Yes, the full legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- b. (67) Yes, a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- c. (33) Yes, the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but it does not approve recommendations for the upcoming budget.
- d. (0) No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.
- e. (0) Not applicable/other (please comment).

**Answer:** d.

**Sources:** -

**Comments:** Researcher: La loi n° 2012-09 du 26 mars 2012 portant loi organique relative aux lois des finances prévoit l'organisation d'un débat d'orientation budgétaire (DOB) préalable au dépôt du projet de loi de finances de l'année. Mais ce débat n'a jamais été organisé.

**Peer Reviewer**

**Opinion:** Agree

**108:** How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?

- a. (100) The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.
- b. (67) The legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year.
- c. (33) The legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year.
- d. (0) The legislature receives the Executive's Budget Proposal less than one month before the start of the budget year, or does not receive it all.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** 29/09/16

**Comments:** Researcher: Selon la constitution le projet de budget est censé être sur la table du parlement lorsque débute la session budgétaire ; de ce fait le budget arrive souvent en début octobre mais avant la session elle-même ou rarement en fin septembre. Le projet de loi de finances 2017 a été soumis au parlement le 29/09/16

**Peer Reviewer**

**Opinion:** Agree

### 109: When does the legislature approve the Executive's Budget Proposal?

- a. (100) The legislature approves the budget at least one month in advance of the start of the budget year.
- b. (67) 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. (33) The legislature approves the budget less than one month after the start of the budget year.
- d. (0) 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).

**Answer:** a. (100)

**Sources:** <http://news.aniamey.com/h/76854.html> (<http://news.aniamey.com/h/76854.html>)

**Comments:** Researcher: La loi de finances 2017 a été adoptée le 24/11/16

**Peer Reviewer**

**Opinion:** Agree

### 110: Does the legislature have the authority in law to amend the Executive's Budget Proposal?

- a. (100) Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.
- b. (67) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.
- c. (33) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.
- d. (0) No, the legislature does not have any authority in law to amend the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** RÉSOLUTION N° 0003/AN du 19 avril 2011, Portant Règlement Intérieur de l'Assemblée Nationale du Niger Article 103 : 1. "Il ne peut être introduit dans les délibérations du budget ou les délibérations des crédits prévisionnels ou supplémentaires que des dispositions visant directement les recettes ou les dépenses de l'exercice ou tendant à assurer le contrôle des dépenses publiques. Aucune proposition de résolution, aucune interpellation, ne peuvent leur être jointes, aucun article additionnel ne peut y être présenté, s'ils doivent avoir pour conséquences soit une diminution de recettes, soit une augmentation de dépenses à moins qu'ils ne soient accompagnés d'une proposition équivalente d'augmentation de recettes ou d'économies équivalentes". <http://www.assemblee.ne/images/stories/textes/rian%202012.pdf>... (<http://www.assemblee.ne/images/stories/textes/rian%202012.pdf>)

**Comments:** Researcher: Les parlementaires ont la possibilité de porter des amendements au projet de budget de l'exécutif mais avec quelques restrictions. Ces restrictions sont notamment relative au fait que leurs amendements ne doivent pas grever les dépenses ni réduire les recettes. Par exemple, les parlementaires ne peuvent proposer de nouvelles charges, sans qu'ils ne désignent des sources de recettes à même de prendre en charge le surplus de dépenses qu'ils proposent.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Ils peuvent amender ou apporter des modifications, même si l'opposition ne l'approuve pas. il suffit d'avoir une majorité absolue des députés

### 111: During the most recent budget approval process, did the legislature use its authority in law to amend the Executive's Budget Proposal?

- a. (100) Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.
- b. (67) Yes, the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but no amendments were adopted.
- c. (33) No, while the legislature has the authority in law to propose amendments to the Executive's Budget Proposal, no amendments were offered.
- d. (0) No, the legislature does not have any such authority.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** Rapport général de la Commission des finances et du budget sur le projet de loi de finances 2016

**Comments:** Researcher: Le rapport de la commission des finances et du budget montre que plusieurs amendements ont été portés sur le projet de loi de finances pour l'année 2016 tant en recettes qu'en dépenses. Par exemple à l'issu des amendements, le budget du ministère des finances est passé de 511 à 491 milliards FCFA selon le rapport de la Commission des finances. La Commission a proposé plusieurs autres amendements au projet , ces amendements ont entre autres visé les articles 1 à 6 ; les articles 9, 11, 13 etc. Mais ces amendements n'ont pas changé le montant du budget qui est resté à 1785,13 milliards FCFA. Pour l'essentiel ces amendements sont restés sur la forme. Mais beaucoup de recommandations ont été faites afin que dans le futur le gouvernement puisse améliorer les allocations budgétaires de certains secteurs.

**Peer Reviewer**

**Opinion:** Agree

**IBP comment:** There is no evidence that the proposed amendments were adopted. Due to this, the response is being revised from 'a' to 'b'.

**112: During the last budget approval process, did a specialized budget or finance committee in the legislature examine the Executive's Budget Proposal?**

- a. (100) Yes, a specialized budget or finance committee had at least one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
- b. (67) Yes, a specialized budget or finance committee had less than one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
- c. (33) Yes, a specialized budget or finance committee examined the Executive's Budget Proposal, but it did not publish a report with findings and recommendations prior to the budget being adopted.
- d. (0) No, a specialized budget or finance committee did not examine the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** La commission finance et budget produit, après examen du projet de loi des finances un Rapport général sur la base duquel le budget est adopté par la plénière de l'Assemblée nationale. Cette commission a travaillé pendant moins d'un mois le projet 2016 soit du 19 octobre au 8 novembre 2015 sous la présidence de Monsieur MAÏZAMA GAYA, Président de ladite commission. Traditionnellement la commission travaille un temps plus long, allant en moyenne à 40 jours de travail pour examiner le projet de loi de finances.

**Comments:** Researcher: Une commission des finances et du budget examine l'ensemble du projet de loi de finances et produit un rapport préalablement à l'adoption du projet de budget de l'exécutif. Le rapport de la dite commission prend aussi en compte les rapports des autres commissions thématiques (commission défense et sécurité, commission affaires sociales etc ..). Cette commission travaille pendant environ 40 jours chaque année, soit de l'introduction du projet de loi de finances à la veille de la séance plénière censée adopter le projet de budget. Selon les entretiens que j'ai eu avec des membres de la commission des finances et du budget, la durée d'examen composée des travaux d'examen proprement dit, des séances de travail avec les représentants de l'administration, des séances de travail avec les membres des autres commissions excède largement un mois de travail.

**Peer Reviewer**

**Opinion:** Agree

**113: During the last approval process, did legislative committees, responsible for particular sectors (e.g., health, education, defense, etc.), examine spending in the Executive's Budget Proposal related to the sector for which they are responsible?**

- a. (100) Yes, sector committees had at least one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
- b. (67) Yes, sector committees had less than one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
- c. (33) Yes, sector committees examined the Executive's Budget Proposal, but they did not publish reports with findings and recommendations prior to the budget being adopted.
- d. (0) No, sector committees did not examine the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** RÉSOLUTION N° 0003/AN du 19 février 2011 Portant Règlement Intérieur de l'Assemblée Nationale Article 100 : Le projet de loi de finances est déposé par le Gouvernement sur le Bureau de l'Assemblée Nationale dès l'ouverture de la session budgétaire. Il est immédiatement transmis à la Commission des Finances et du Budget pour examen au fond. Les autres commissions sont saisies pour avis des projets de budgets des institutions et ministères relevant de leurs domaines de compétence respectifs.

**Comments:** Researcher: Au début de chaque législature, l'Assemblée nationale met en place 7 commissions thématiques qui sont : 1. Commission des Affaires Économiques et du Plan (CAE/P) ; 2. Commission des Affaires Étrangères et de la Coopération (CAE/C) ; 3. Commission des Affaires Générales et Institutionnelles (CAG/I) ; 4. Commission des Affaires Sociales et Culturelles (CAS/C) ; 5. Commission de la Défense et de la Sécurité (CD/S) ; 6. Commission du Développement Rural et de l'Environnement (CDR/E) ; 7. Commission des Finances et du Budget (CFB). Lors de l'examen du projet de loi des finances 2016, chacune de ces commission a examiné le projet de loi de finances des secteurs qui relève de sa responsabilité. Par exemple la commission des affaires sociales à examiné les projet de loi de finances des secteurs de l'éducation et de la santé. Dans ses remarques, cette commission relève que les besoins exprimés par les universités du pays, l'école des mines et de la géologie et l'agence nationale des bourses et allocations (ANAB) s'élève à 61, 458 milliards FCFA ; mais les allocations proposées par le gouvernement ne font que 29, 835 milliards FCFA. La commission relève également qu'"en ce qui concerne particulièrement les volets Jeunesse, Sports et PSEF, les prévisions budgétaires s'élèvent 2 600 000 000 F CFA pour faire face à des besoins estimés à 14 125 019980 F CFA". Dans le domaine de la santé, la commission considère que certaines priorités du ministère de la santé, dont les plateaux techniques des hôpitaux n'ont pas été pris en compte. A l'issu de ses travaux, la commission a recommandé une hausse des ressources allouées aux secteurs prioritaires de l'éducation et de la santé ; elle a en particulier insisté sur la maîtrise de l'enveloppe allouée aux dépenses de personnel du secteur afin d'éviter des difficultés en cours d'année.

**Peer Reviewer**



**Opinion:** Agree

**IBP comment:** This information cannot be verified, as none of the reports mentioned were published online. Due to this, the response is changed from 'a' to 'c' in order to ensure cross-country consistency.

**114:** In the past 12 months, did a committee of the legislature examine in-year implementation of the Enacted Budget during the relevant budget execution period?

- a. (100) Yes, a committee examined in-year implementation on at least three occasions during a fiscal year, and it published reports with findings and recommendations.
- b. (67) Yes, a committee examined in-year implementation on one or more occasion (but less than three times), and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined in-year implementation, but it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine in-year implementation.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** -

**Comments:** Researcher: Non les rapports d'exécution du budget ne sont pas traités par une commission parlementaire.

**Peer Reviewer**

**Opinion:** Not Qualified

**115:** Does the executive seek approval 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. (100) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds before obtaining approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to shifting funds between administrative units, and in practice the executive shifts funds between administrative units before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** loi n° 2012-09 du 26 mars 2012, portant loi organique relative aux lois de finances, art 22 : Article 22 : Des transferts et des virements de crédits peuvent, en cours d'exercice, modifier la répartition des crédits budgétaires entre programmes. Les transferts de crédits modifient la répartition des crédits budgétaires entre programmes de ministères distincts. Ils sont autorisés par décret pris en Conseil des Ministres sur rapport conjoint du ministre en charge des finances et des ministres concernés. Les virements de crédits modifient la répartition des crédits budgétaires entre programmes d'un même ministère. S'ils ne changent pas la nature de la dépense selon les catégories définies à l'alinéa 5 de l'article 13 de la présente loi, ils sont pris par arrêté interministériel du ministre concerné et du ministre en charge des finances. Dans le cas contraire, ils sont autorisés par décret sur rapport conjoint du ministre en charge des finances et du ministre concerné. Le montant annuel cumulé des virements et transferts affectant un programme ne peut dépasser dix pour cent (10%) des crédits votés de ce programme. A l'exception des crédits globaux pour des dépenses accidentelles et imprévisibles, aucun transfert ni virement ne peut être opéré d'une dotation vers un programme.

**Comments:** Researcher: La loi autorise d'effectuer des transferts de fonds par décret pris en conseil des ministres. Mais la loi organique relative aux lois des finances limite le montant cumulés des transferts et virements autorisés à 10% des crédits votés d'un programme.

**Peer Reviewer**

**Opinion:** Agree

**116:** Does the executive seek approval 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. (100) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, but in practice the executive spends these funds before obtaining approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to spending excess revenues, and in practice the executive spends these funds before obtaining approval from the legislature.

e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** loi n° 2012-09 du 26 mars 2012, portant loi organique relative aux lois de finances, Article 4 : "Aucune recette ne peut être liquidée ou encaissée, aucune dépense publique ne peut être engagée ou payée si elle n'a été au préalable autorisée par une loi de finances. Toutefois, des recettes non prévues par une loi de finances initiale peuvent être liquidées ou encaissées à condition d'être autorisées par un décret pris en conseil des ministres et régularisées dans la plus prochaine loi de finances. Lorsque des dispositions d'ordre législatif ou réglementaire doivent entraîner des charges nouvelles ou des pertes de ressources, aucun projet de loi à incidence financière ne peut être définitivement voté, aucun texte réglementaire ne peut être signé tant que ces charges ou pertes de ressources n'ont pas été prévues, évaluées et soumises à l'avis conforme du ministre chargé des finances."

**Comments:** Researcher: La loi interdit à l'exécutif d'encaisser de nouvelles recettes sans l'autorisation du parlement à travers une loi de finance. Mais selon mes interlocuteurs, cette démarche n'est pas toujours respectée dans la réalité.

**Peer Reviewer**

**Opinion:** Not Qualified

**117:** Does the executive seek approval from the legislature prior to reducing spending below the levels in the Enacted Budget in response to revenue shortfalls (that is, revenues lower than originally anticipated) or other reasons during the budget execution period, and is it legally required to do so?

a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below the enacted levels in response to revenue shortfalls or other reasons, and it does so in practice.

b. (67) The executive obtains approval from the legislature prior to reducing spending below enacted levels, but is not required to do so by law or regulation.

c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below enacted levels, but in practice the executive implements these cuts before seeking approval from the legislature.

d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to reducing spending below enacted levels, and in practice the executive implements these spending cuts before seeking prior approval from the legislature.

e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** loi n° 2012-09 du 26 mars 2012, portant loi organique relative aux lois de finances, Article 25 : Des crédits budgétaires peuvent être annulés, par arrêté du ministre en charge des finances, après information du ministre sectoriel, lorsqu'ils sont devenus sans objet ou dans le cadre de la mise en œuvre du pouvoir de régulation budgétaire défini à l'article 67 de la présente loi. Article 26 : Les arrêtés et décrets relatifs aux mouvements de crédits prévus aux articles 21 à 25 de la présente loi sont transmis, dès leur signature, à l'Assemblée Nationale et à la Cour des comptes. La ratification de ces mouvements est demandée à l'Assemblée Nationale dans la plus prochaine loi de finances relative à l'exercice concerné

**Comments:** Researcher: Le ministre des finances peut annuler le montant de crédit tel que fixé initialement par le budget du fait de la régulation budgétaire. Celle-ci donne au Ministre de finances, le pouvoir de réduire certains montants définis par la loi des finances en fonction du niveau des recettes mobilisées. Lorsque les recettes sont en baisse, le budget de certaines institutions peuvent être revues à la baisse. Mais ces changements sont validés après avoir été effectués, par l'Assemblée nationale lors de la "prochaine loi de finances relative à l'exercice concerné"

**Peer Reviewer**

**Opinion:** Not Qualified

**118:** Did a committee of the legislature examine the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI)?

a. (100) Yes, a committee examined the Audit Report on the annual budget within three months of its availability, and it published a report with findings and recommendations

b. (67) Yes, a committee examined the Audit Report on the annual budget within six months (but more than three months) of its availability, and it published a report with findings and recommendations.

c. (33) Yes, a committee examined the Audit Report on the annual budget, but it did so after the report had been available for more than six months or it did not publish any report with findings and recommendations.

d. (0) No, a committee did not examine the Audit Report on the annual budget.

e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** -<http://www.actuniger.com/politique/11651-assembl%C3%A9e-nati...> (<http://www.actuniger.com/politique/11651-assembl%C3%A9e-nationale-session-extraordinaire-pour-l-adoption-du-programme-gouvernemental-et-une-loi-rectificative-des-finances.html>)

**Comments:** Researcher: La commission des finances et du budget examine le rapport d'audit de la Cour des comptes. Ce rapport est adopté sous forme de loi de règlement par la plénière de l'Assemblée nationale. La dernière loi de règlement a été adoptée en juin 2016.

**Peer Reviewer**

**Opinion:** Agree

**119:** Was the process of appointing (or re-appointing) the current head of the SAI carried out in a way that ensures his or her independence?

- a. (100) Yes, the head of the SAI may only be appointed by the legislature or judiciary, or the legislature or judiciary must give final consent before the appointment takes effect.
- b. (0) No, the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** LOI ORGANIQUE N° 2012 - 08 du 26 mars 2012 déterminant les attributions, la composition, l'organisation et le fonctionnement de la Cour des Comptes Article 11 : Le Premier Président de la Cour des Comptes est choisi parmi les magistrats de l'ordre judiciaire les plus anciens dans le grade le plus élevé ou les fonctionnaires et personnalités, en raison de leur compétence et de leur expérience en matière de comptabilité publique ou privée, de gestion et d'audit, d'informatique ou en toute matière, utile au bon accomplissement des missions de la Cour. Il est nommé par décret du Président de la République sur proposition du Ministre en charge de la Justice après avis du Conseil Supérieur de la Magistrature. Avant de prendre fonction, il prête en audience publique solennelle devant le Président de la République, en présence du Ministre en charge de la Justice [http://www.courdescomptes.ne/images/stories/mes\\_documents/lo...](http://www.courdescomptes.ne/images/stories/mes_documents/lo...)

([http://www.courdescomptes.ne/images/stories/mes\\_documents/loi\\_organique\\_de\\_la\\_cour\\_des\\_comptes.pdf](http://www.courdescomptes.ne/images/stories/mes_documents/loi_organique_de_la_cour_des_comptes.pdf))

**Comments:** Researcher: L'exécutif ne requiert pas l'avis du parlement pour nommer le responsable de l'autorité supérieure de contrôle/ La loi n'oblige pas l'exécutif à requérir l'avis du parlement avant la nomination du Président de la Cour des comptes.

**Peer Reviewer**

**Opinion:** Agree

**IBP comment:** IBP has revised the response to "a" given the legal stipulation : "après avis du Conseil Supérieur de la Magistrature."

**120:** 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. (100) 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. (0) 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).

**Answer:** a. (100)

**Sources:** LOI ORGANIQUE N°2012-08 du 26 mars 2012 déterminant les attributions, la composition, l'organisation et le fonctionnement de la Cour des Comptes Article 12 : Les Présidents de Chambre sont choisis parmi les conseillers de la Cour des Comptes dans le grade le plus élevé. Le Premier Président de la Cour est nommé pour une durée de cinq (5) ans renouvelable une fois. Les Présidents de Chambre sont nommés pour une durée de trois (3) ans renouvelable. Le Premier Président, les Présidents des Chambres et les Conseillers de la Cour des Comptes ont qualité de magistrats du siège. Il ne peut être mis fin à leurs fonctions que par suite de décès, de démission, de mise à la retraite ou expiration de la période pour laquelle ils ont été nommés ou révocation après avis du Conseil Supérieur de la Magistrature

[http://www.courdescomptes.ne/images/stories/mes\\_documents/lo...](http://www.courdescomptes.ne/images/stories/mes_documents/lo...)

([http://www.courdescomptes.ne/images/stories/mes\\_documents/loi\\_organique\\_de\\_la\\_cour\\_des\\_comptes.pdf](http://www.courdescomptes.ne/images/stories/mes_documents/loi_organique_de_la_cour_des_comptes.pdf)) .

**Comments:** Researcher: Le Premier Président de la Cour est nommé pour une durée de cinq (5) ans renouvelable une fois. Il ne peut être affecté sans l'avis du Conseil Supérieur de la Magistrature ; mais ce Conseil est dirigé par le Président de la République, chef de l'exécutif

**Peer Reviewer**

**Opinion:** Agree

**121:** Who determines the budget of the Supreme Audit Institution (SAI)?

- a. (100) The SAI determines its own budget (i.e., submits it to the executive, which accepts it with little or no change, or directly to the legislature), or 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. (67) 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. (33) 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. (0) 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).

**Answer:** d.

**Sources:** Article 155 : La Cour des Comptes élabore son budget annuel et le soumet aux services du Ministre en charge des Finances. Elle dispose d'un compte logé au Trésor National. Article 156 : Le Premier Président de la Cour des Comptes en est l'ordonnateur et exerce ses fonctions dans les conditions déterminées par la réglementation en vigueur. [http://www.courdescomptes.ne/images/stories/mes\\_documents/lo](http://www.courdescomptes.ne/images/stories/mes_documents/lo) ([http://www.courdescomptes.ne/images/stories/mes\\_documents/lo](http://www.courdescomptes.ne/images/stories/mes_documents/lo))

**Comments:** Researcher: Le budget de la Cour des comptes est préparé par la Cour elle-même mais validé par les services du ministère des finances. Mais le Président de la Cour des comptes est l'ordonnateur du budget. Mais le budget ne couvre pas toujours les besoins de la Cour ; le rapport établi par la Commission des finances conclu après examen du budget de la Cour : "Les commissaires ont relevé des difficultés qui sont liées aux moyens de transport et à la formation du personnel. A cet effet, ils demandent au Gouvernement de doter cette Institution de crédits suffisant pour lui permettre de faire face à cette situation. Par ailleurs, ils recommandent au Gouvernement de prévoir des crédits nécessaires à la création des chambres régionales" Rapport général Commission des finances et du budget, page 35.

**Peer Reviewer**

**Opinion:** Agree

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

- a. (100) The SAI has full discretion to decide which audits it wishes to undertake.
- b. (67) The SAI has significant discretion, but faces some limitations.
- c. (33) The SAI has some discretion, but faces considerable limitations.
- d. (0) The SAI has no discretion to decide which audits it wishes to undertake.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** Article 3 : La Cour des Comptes est la plus haute juridiction de contrôle des finances publiques. Elle est juge des comptes de l'État, des collectivités territoriales, des établissements et entreprises publics, des autorités administratives indépendantes et de tout organisme bénéficiant du concours financier de l'État et de ses démembrements. Elle exerce une compétence juridictionnelle, une compétence de contrôle ainsi qu'une compétence consultative- [http://www.courdescomptes.ne/images/stories/mes\\_documents/loi\\_organique\\_de\\_la\\_cour\\_des\\_comptes.pdf](http://www.courdescomptes.ne/images/stories/mes_documents/loi_organique_de_la_cour_des_comptes.pdf)

**Comments:** Researcher: La Cour a des larges pouvoir en matière d'investigation et de contrôle ; dans la pratique certains domaines sont difficile à investiguer.

**Peer Reviewer**

**Opinion:** Agree

**123:** Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?

- a. (100) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI on an annual basis.
- b. (67) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI at least once in the past five years, but not annually.
- c. (33) No, but a unit within the SAI conducts a review of the audit processes of the SAI on a regular basis.
- d. (0) No, the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** -

**Comments:** Researcher: Le rapport de la Cour des comptes n'est pas révisé par une institution Indépendante

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** aucune institution indépendante n'est lui est supérieure

**124:** In the past 12 months, how frequently did the head or a senior staff member of the Supreme Audit Institution (SAI) take part and testify in hearings of a committee of the legislature?

- a. (100) Frequently (i.e., five times or more).
- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** -

**Comments:** Researcher: La Cour des comptes est une jeune institution au Niger ; elle travaille plus régulièrement avec le ministère des finances qui est le responsable gouvernemental des finances publiques. Selon mes interlocuteurs, pendant les douze derniers mois, la Cour des Comptes n'a pas eu de séances de travail avec les membres d'une commission parlementaire sur le budget

**Peer Reviewer**

**Opinion:** Agree

**125:** Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) Yes, the executive uses participation mechanisms during the budget formulation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** -

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** et d'ailleurs le public n'est pas convié aux discussions entre députés. le public ne l'écoute que par la radio

**126:** With regard to the mechanism identified in question 125, does the executive take concrete steps to include vulnerable and under-represented parts of the population in the formulation of the annual budget?

- a. (100) Yes, the executive takes concrete steps to include individuals and/or CSOs representing vulnerable and underrepresented parts of the population in the formulation of the annual budget.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

**Answer:** b.

**Sources:** -

**Comments:** Researcher: Le gouvernement ne consulte pas des groupes de la population dans l'élaboration de la loi de finances. Par contre certains groupes comme la chambre de commerce sont consultés

**Peer Reviewer**

**Opinion:** Agree

**127:**

During the budget formulation stage, which of the following key topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

- a. (100) The executive's engagement with citizens covers all six topics
- b. (67) The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics

- c. (33) The executive's engagement with citizens cover at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met
- e. Not applicable (please comment)

**Answer:** d.

**Sources:** -

**Comments:** Researcher: Le public n'est pas sollicité dans l'élaboration de la loi de finances

**Peer Reviewer**

**Opinion:** Agree

**128:** Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on budget implementation.
- b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on budget implementation.
- c. (33) Yes, the executive uses participation mechanisms during the budget implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** -

**Comments:** Researcher: Le public ne participe pas à l'élaboration de la loi de finance

**Peer Reviewer**

**Opinion:** Agree

**129:** With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and under-represented parts of the population on the implementation of the annual budget?

- a. (100) Yes, the executive takes concrete steps to receive input from individuals from and/or organizations representing vulnerable and underrepresented parts of the population on the implementation of the annual budget.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

**Answer:** b.

**Sources:** -

**Comments:** Researcher: Le public ne participe pas au processus d'élaboration de la loi de finances

**Peer Reviewer**

**Opinion:** Agree

**130:** During the implementation of the annual budget, which of the following topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Changes in macroeconomic circumstances
2. Delivery of public services
3. Collection of revenue
4. Implementation of social spending
5. Changes in deficit and debt levels
6. Implementation of public investment projects

- a. (100) The executive's engagement with citizens covers all six topics

- b. (67) The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics
- c. (33) The executive's engagement with citizens cover at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** -

**Comments:** Researcher: Le public ne participe pas au processus d'élaboration du budget

**Peer Reviewer**

**Opinion:** Agree

### 131:

When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner?

Comprehensive information must include at least three of the following elements:

1. Purpose
2. Scope
3. Constraints
4. Intended outcomes
5. Process and timeline

- a. (100) Comprehensive information is provided in a timely manner prior to citizens engagement in both budget formulation and implementation phases.
- b. (67) Comprehensive information is provided in a timely manner prior to citizens engagement only prior to one of the two phases (formulation OR implementation).
- c. (33) Information is provided in a timely manner in both or one of the two phases, but it is not comprehensive.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (Please comment).

**Answer:** d.

**Sources:** -

**Comments:** Researcher: Le public ne participe pas au processus d'élaboration du budget

**Peer Reviewer**

**Opinion:** Agree

**132:** With regard to the mechanism identified in question 125, does the executive provide the public with feedback on how citizens' inputs have been used in the formulation of the annual budget?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used in the formulation of the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used in the formulation of the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** -

**Comments:** Researcher: Le public ne participe pas au processus d'élaboration du budget

**Peer Reviewer**

**Opinion:** Agree

**133:** With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens' inputs have been used to assist in monitoring the implementation of the annual budget?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used to assist in monitoring the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to assist in monitoring the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** -

**Comments:** Researcher: Le public ne participe pas à l'élaboration du budget

**Peer Reviewer**

**Opinion:** Agree

### 134: Are participation mechanisms incorporated into the timetable for formulating the Executive's Budget Proposal?

- a. (100) Yes, the executive incorporates participation into its timetable for formulating the Executive's Budget Proposal and the timetable is available to the public.
- b. (0) The requirements for an “a” response are not met.
- c. Not applicable (please comment).

**Answer:** b.

**Sources:** -

**Comments:** Researcher: Non il n'y a pas de mécanisme par lequel les citoyens participent à la préparation du projet de budget. En 2016, aucun cadre permettant aux citoyens de contribuer à la préparation du projet de budget 2017 n'a été convoqué.

**Peer Reviewer**

**Opinion:** Agree

### 135: Do one or more line ministries use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget?

- a. (100) Yes, at least one line ministry uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, at least one line ministry uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) Yes, at least one line ministry uses participation mechanisms during the budget formulation or implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** -

**Comments:** Researcher: En 2016 aucun ministère sectorielle n'a crée un cadre de concertation avec le public pour préparer le projet de budget 2017

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** MAIS au niveau des ministères, il y a des discussions budgétaires au préalable et souvent des comités sectoriels sont invités et dans ces comités figurent souvent des gens de la société civile. mais officiellement le public n'y est pas convié

### 136: Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?

- a. (100) Yes, public hearings are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings are held. No testimony from the public is provided during the public hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings are held. No testimony from the public is provided during the public hearings, and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in



practice, open to everyone).

d. (0) The requirements for a “c” response or above are not met.

e. Not applicable (please comment).

**Answer:** d.

**Sources:** -

**Comments:** Researcher: L'Assemblée nationale peut quelque fois avoir des séances de travail avec certains corps organisés tel que la chambre de commerce autour de sujets en rapport avec la fiscalité par exemple. Mais il n'existe pas d'espace consacré aux concitoyens afin qu'ils puissent en tant que citoyen et contribuable contribuer aux choix opérés par l'exécutif. En 2016, le parlement n'a pas créé un tel espace.

**Peer Reviewer**

**Opinion:** Agree

### 137:

During the legislative deliberations on the annual budget (pre-budget or approval stages), which of the following key topics does the legislature's (or relevant legislative budget committee) engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

a. (100) The legislature seeks input on all six topics

b. (67) The legislature seeks input on at least three (but less than six) of the above-mentioned topics

c. (33) The legislature seeks input on at least one (but less than three) of the above-mentioned topics

d. (0) The requirements for a “c” response or above are not met.

e. Not applicable (please comment).

**Answer:** d.

**Sources:** -

**Comments:** Researcher: En 2016, le parlement n'a mis en place aucun mécanisme qui permette aux citoyens de se prononcer sur le contenu du projet de loi de finances 2017

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** mais la société civile , comme le rotab ou alternatives espaces citoyens organisent souvent des débats ou conférences avec des spécialistes sur le budget pour éclairer le public

### 138: Does the legislature provide feedback to the public on how citizens' inputs have been used during legislative deliberations on the annual budget?

a. (100) Yes, the legislature provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used during legislative deliberations on the budget.

b. (67) Yes, the legislature provides a written record which includes both the list of inputs received and a summary of the how the inputs were used.

c. (33) Yes, the legislature provides a written record which includes either the list of the inputs received or a report or summary on how they were used.

d. (0) The requirements for a “c” response or above are not met.

e. Not applicable (please comment).

**Answer:** d.

**Sources:** -

**Comments:** Researcher: Le parlement requiert rarement la contribution du public dans l'examen du projet de loi de finances. Il arrive, lorsque certains sujets d'actualité ou qui font l'objet de contestation de certaines structures organisés (syndicats, ONG) est soumis à l'appréciation du parlement dans le cadre du projet de loi de finances, que celui-ci s'adresse aux parties concernées (syndicats, ONG, chambre de commerce) pour entendre leurs version. Ces rencontres ne paraissent pas de façon spécifique dans le rapport public de la Cour

**Peer Reviewer**

**Opinion:** Agree

**139:** Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?

- a. (100) Yes, public hearings on the Audit Report are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** -

**Comments:** Researcher: L'Assemblée nationale n'a jusqu'ici pas développé ce type de mécanisme

**Peer Reviewer**

**Opinion:** Agree

**140:** Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI's audit program (for example, by bringing ideas on agencies, programs, or projects that could be audited)?

- a. (100) Yes, the SAI maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program
- b. (0) The requirements for an “a” response are not met.
- c. Not applicable (please comment).

**Answer:** b.

**Sources:** - -

**Comments:** Researcher: Non un tel mécanisme n'existe pas ; la Cour des comptes ne fait pas des ouvertures à l'endroit du public dans le cadre de l'audit des comptes publics

**Peer Reviewer**

**Opinion:** Agree

**141:** Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens' inputs have been used to determine its audit program?

- a. (100) Yes, the SAI provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used to determine its audit program.
- b. (67) Yes, the SAI provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to determine its audit program.
- c. (33) Yes, the SAI provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** -

**Comments:** Researcher: Non l'Institution supérieur de contrôle n'associe pas le public et n'a pas mis en place un mécanisme qui permet de recueillir la contribution du public

**Peer Reviewer**

**Opinion:** Agree

**142:** Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

- a. (100) Yes, SAI maintains formal mechanisms through which the public can contribute to audit investigations.

- b. (0) The requirements for an “a” response are not met.  
c. Not applicable (please comment).

**Answer:** b.

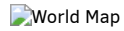
**Sources:** -

**Comments:** Researcher: Non un tel mécanisme n'existe pas

**Peer Reviewer**

**Opinion:** Agree

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