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Fiscal Policy
Auditing
Public Administration |

Public Sector Accounting and Audits
Public finance & taxation
Budgeting & financial management
Financial administration & public finance law
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Nota di contenuto	<p>Cover; Table of Contents; Abbreviations; PEFA Secretariat/Disclosure of Quality Assurance Mechanism; Summary of the Assessment; Tables; 1. Summary of the PEFA 2012 assessment compared to the 2008 assessment; I. Introduction; 2. Number (and percentage of expenditures) of government public entities; II. Niger Background; A. Economic situation of the country; 3. Key macroeconomic data; B. Budgetary objectives; 4. Financial operations of the central government (as a percentage of GDP); 5. Central government expenditures by economic categories (as a percentage of the total) 6. C. Legal and institutional framework for public financial management 7. Budget allocations by sector (as a percentage of total expenditures); III. Assessment of the public financial management systems, procedures and institutions; A. Budget credibility; 7. Central government budget allocation and execution; 8. Matrix of results of indicator PI-2; 9. Summary of results: outturn rate for revenue projections; 10. Stock of payment expenditure arrears; B. Comprehensiveness and Transparency; 11. Status of documents required by PEFA 12. Summary of sets of financial statements produced and expenditures reported 13. Access to key fiscal information; C. Budgeting based on public policies; Boxes; 1. Budget policy documents; 2. Medium-term frameworks: Institutional issues and change in methodology; 14. Actual primary expenditures in the priority sectors; D. Predictability and Control in Budget Execution; 15. Number and type of appeal; 16. Status of collections and outstanding amounts to be collected from issuances after a tax audit for each fiscal year (2009, 2010 and 2011) 17. Summary of the features of the legal and regulatory framework for procurement according to the baseline PEFA criteria 18a. Breakdown of procurement modes by number and percentage; 18b. Breakdown of procurement modes by amount; 19. Analysis of the existence of an independent administrative body in charge of reviewing complaints; 20. Estimate of the share of systems reviews in the working time of</p>

inspections; 21. Annual DGIF missions; E. Accounting, recording of information and financial reporting; 3. Change in Accounting Organization; 22. Regularity of in-year reports on budget execution F. External Scrutiny and Audit4. Report on the 2007 budget review law; 23. Principal Activities of the Audit Office; 5. Status of accounts submitted to the Audit Office; 6. Dates for the Dissolution and Seating of the National Assembly; 7. Dates that Budget Laws Were Enacted; G. Donor Practices; 24. Direct planned and actual budget aid; 25. Matrix of results of calculations for the components of Indicator D-1; IV. Government Reform Process; A. Description of recent and ongoing reforms; B. Institutional factors supporting reform planning and implementation; Annexes; 1. Sources of Information
2. List of persons we met

Sommario/riassunto

This paper provides details of Public Expenditure and Financial Accountability (PEFA) Assessment report for Niger. The measurement of the public financial management performance indicators shows that progress has been insignificant. Reform programs in progress in the area of oversight and external auditing are moving ahead; as this trend continues, the progress will be reflected in the scores of subsequent assessments. However, the progress of the external audit will continue to depend on positive trends in the area of accounting, information recording, and financial reporting.
