TECHNICAL ASSISTANCE PROVIDED TO NIGER, FY1999–2003[33]

I. OVERVIEW

A. Background

1. Niger, with GDP per capita of around US$230, is a landlocked country that suffers from a weak human capital, a history of political turbulence, a narrow economic base, and adverse natural conditions. In 2003, the UNDP's Human Development Index ranked Niger 174th out of 175 countries. During the first half of the 1980s, the economy was severely weakened by a downturn in the world uranium market (uranium accounts for over 60 percent of total exports from Niger) and a severe drought, exacerbated by poor macroeconomic management. The 1994 devaluation of the CFA franc helped economic recovery and marked the beginning of a period of stable growth. This was only disrupted in the immediate aftermath of the April 1999 military coup at which time bilateral and multilateral donors suspended external assistance (Figure 1).

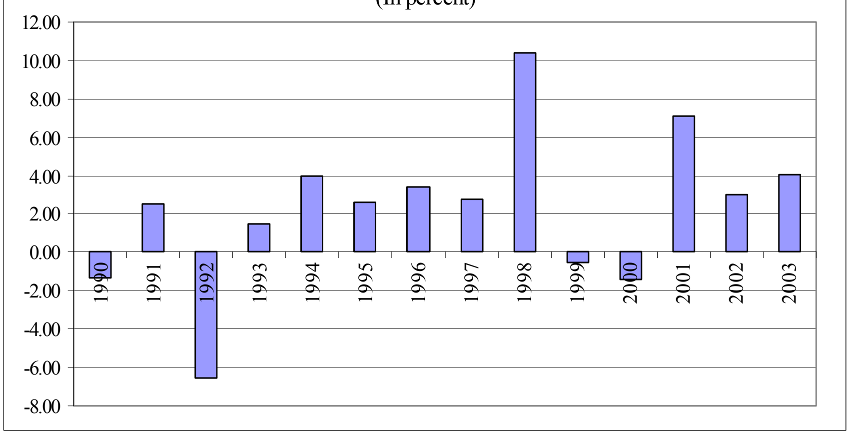

Figure1. Real GDP Growth
(In percent)

2. Most recently, macroeconomic performance under the IMF Poverty Reduction and Growth Facility (PRGF)-supported programs has been satisfactory, according to IMF staff, largely because of the strong performance of the agricultural sector. Inflation has remained low owing, for the most part, to the stability of monetary and exchange rate policy.[34] The

[33] An IEO evaluation team visited Niamey, Niger between May 10 and May 17, 2004 to meet with current and former Nigerien government officials, bilateral donors and other providers of TA. Meetings were also held with West AFRITAC and the Economic and Statistical Observatory for Sub-Saharan Africa (AFRISTAT) officials in Bamako, Mali, on May 18 and 19, 2004. The IEO team also drew on IMF staff reports, interviews, and internal memoranda, Nigerien official documents, and reports from other agencies active in Niger.

[34] Niger is a member of the CFA franc zone and its monetary policy is therefore handled by the regional central bank, the Banque Centrale des Etats de l'Afrique de l'Ouest (BCEAO). It makes use of the common currency, the CFA franc, which is pegged to the euro.

overall fiscal deficit (excluding official budgetary grants) decreased continuously during the period and reached 7.5 percent of GDP in 2003.

B. Structural Reform Agenda and Performance Under IMF-Supported Program

3. Niger joined the IMF in 1963 but it was not until 1994 that a 12-month Stand-By Arrangement (SBA) was approved to compensate for export shortfalls. Performance under the SBA was poor and consequently only one tranche was disbursed. A three-year program under the Enhanced Structural Adjustment Facility (ESAF) was approved in June 1996.[35] The program aimed to improve revenue mobilization and foster private-sector development through civil service and institutional reform and privatization. According to IMF staff, significant progress was made under this program in implementing this structural agenda despite persistent political and social tensions, including union resistance to both the privatization program and civil service reform.

4. Niger's most recent PRGF-supported program was approved in December 2000 and was completed in June 2004. Key elements included the strengthening of tax and customs administration, an improvement in budget management, and the continuation of civil service reform and privatization in coordination with the World Bank. According to IMF staff, the program was satisfactorily implemented, and significant progress was made in expenditure tracking, implementation of the poverty-reduction program, and institutional reform. However, revenue performance was still weak and there were delays in implementing the structural reform agenda, particularly in the area of privatization.

5. Niger was declared eligible for assistance under the HIPC Initiative in November 2000 and reached its decision point one month later. In April 2004, Niger reached its Enhanced HIPC completion point, leading, in May 2004, to an agreement among Paris Club creditors to cancel all its bilateral debt.

C. Major Donors

6. Niger's main multilateral donors are, in order of importance, the World Bank, the European Union, the IMF, and the African Development Bank (AfDB). Bilateral donors represent about 40 percent of gross ODA, with France being the most prominent. External assistance was primarily allocated to budget support and the financing of sectoral projects (education, health, and other social sectors). Niger's heavy dependence on donor assistance is a major risk to implementing its reform agenda. The suspension of donor support after the 1996 and 1999 military coups coincided with shortcomings in implementing macroeconomic and structural policies and a serious deterioration in the fiscal situation.

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[35] This program was negotiated in late 1995 but was put on hold because of the January 1996 military coup. Discussions between IMF staff and the authorities resumed the following May. The program expired in August 1999, however, and was again not fully disbursed.

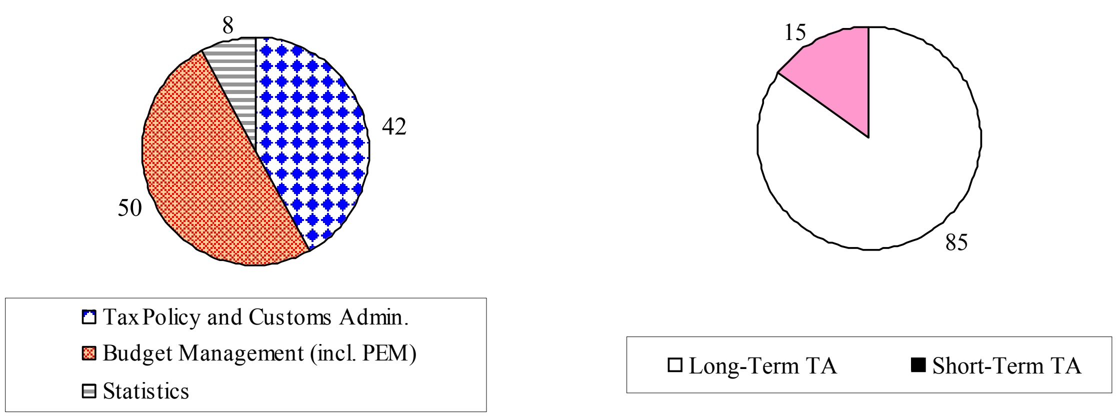
II. IMF Technical Assistance to Niger, FY1999–2003

A. Technical Assistance Needs

7. Since 1998, the IMF staff has consistently highlighted the impact of institutional and capacity weaknesses on macroeconomic prospects and poverty reduction in Niger. These include poor economic data (particularly in the areas of national accounts, balance of payments (BOP), and external debt) and the need to strengthen tax administration and public expenditure management (PEM). Other weaknesses were in external debt management, financial sector reform, and poverty analysis and monitoring.

8. Despite the large number of areas where staff identified technical weaknesses, IMF TA activities covered only tax policy and administration, customs administration, budget and PEM, and—to a limited degree—statistics (Figure 2 and Table 1).[36] In addition, Niger benefited from IMF TA delivered regionally to the West African Economic and Monetary Union (WAEMU) and the BCEAO. The dominance of TA on budget and public expenditure management (55 percent of total TA) and tax administration (39 percent) largely resulted from the decision to place two full time resident advisors in Niamey (although in the case of the tax revenue advisor, he was mandated to spend one third of his time providing TA to other countries in the region).[37]

Figure 2. IMF Technical Assistance to Niger, FY1999–2003
(In percent)



[36] Annex I reviews the consistency of the "filters" described in the IMF's Policy Statement on Technical Assistance (July 2001) with the TA received from the IMF by Niger.

[37] The Terms of Reference (TORs) for the revenue advisor required the advisor to allocate a significant portion of his time (up to one third) providing TA to other countries in the region. Given the manner in which the allocation of TA resources is tracked within the IMF, this time shows up as part of the allocation to Niger, thereby overstating somewhat the TA received by Niger.

Table 1. TA Composition, FY1998–2004
(Person days)

TA provided in:	FY1998	FY1999	FY2000	FY2001	FY2002	FY2003	FY2004
Revenue: tax and customs	0	60	15	22	200	243	63
Budget and PEM	0	80	24	19	269	258	44
Statistics	0	0	0	0	0	100	0
Total	**0**	**140**	**39**	**41**	**469**	**601**	**107**

Source: TIMS.

9. TA in statistics accounted for the rest of IMF TA (about 8 percent) and was reflected in the work of a single multi-sector statistics TA mission in early 2003 and short, periodic visits by a regional expert providing support in the region to the IMF's General Data Dissemination Standard (GDDS) project.[38]

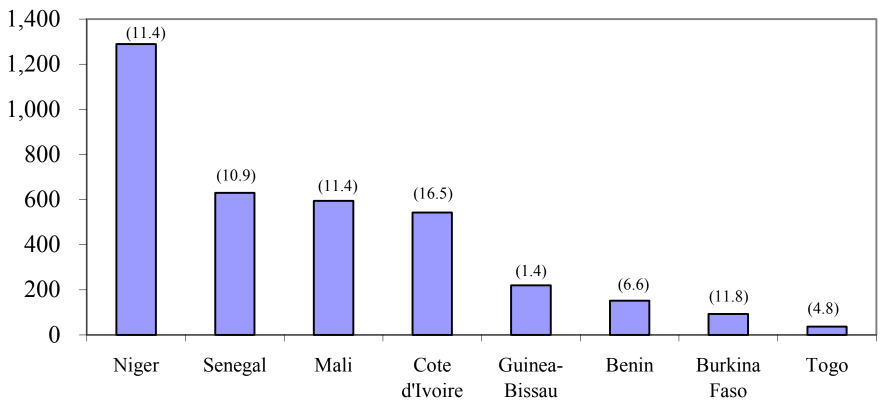
10. The dramatic increase in TA in FY2002 and FY2003 is explained by the IMF's decision to place two resident experts in Niger at the same time (Table 2). Similarly, the removal of these experts in FY2003 coincided with a precipitous drop off in TA from the IMF. To put this in perspective, IMF TA to other WAEMU countries declined over the period in question while that to Niger increased. This resulted in Niger receiving considerably more TA on average than other countries in the WAEMU, including those with similar or larger populations (Figure 3).

Table 2. Technical Assistance to Niger, FY1999–2003

Description	Period of Delivery
Resident Advisors	
PEM Advisor	April 2001–May 2003
Tax Administration Advisor	June 2001–May 2003
Short-term Missions	
Budget Management	February–March 2000
Tax and Customs Administration	January–February 2001
PEM-Installation and Follow-up mission	April 2001
World Bank HIPC Mission	September 2001
Budget Treasury Inspection Visit and Review of Fiscal Data	May 2002
GDDS: GFS Long-Term Resident Advisor	May, July, September 2002
Multi-sector statistics	January–February 2003
West AFRITAC Identification Mission	August 2003
Tax Policy and Customs Administration	September–October 2003

[38] The IMF placed a resident advisor in Burkina Faso to assist four countries in the WAEMU (including Niger) to carry out the plans for improving their government financial statistics as part of their participation in the IMF's GDDS.

Figure 3. Person Days of IMF TA Total, FY1999–2003



Source: World Bank.
Note: Figures in parenthesis represent population in millions.

B. Technical Assistance and Conditionality

11. In this section we review the structural conditionality under IMF-supported programs and the HIPC Initiative to assess the links between conditionality and TA provided by the IMF.

i) Structural Conditionality Under the PRGF-supported Arrangement

12. Structural conditionality under IMF-supported programs between the final year of the ESAF-supported program 1998 and 2002 (up to and including the fourth review under the PRGF-supported program) covered SOE reform, budget and PEM reform, external debt management, and, to a lesser degree, civil service reform (Figure 4). More than half the conditions were in the areas of PEM and budget management, consistent with the relative emphasis placed on this area in the provision of TA. On the other hand, while a significant share of TA was provided on the tax side, no structural conditionality was applied in this area during the PRGF-supported program. Conversely, while the program contained several conditions related to external debt management, no IMF TA was provided.[39]

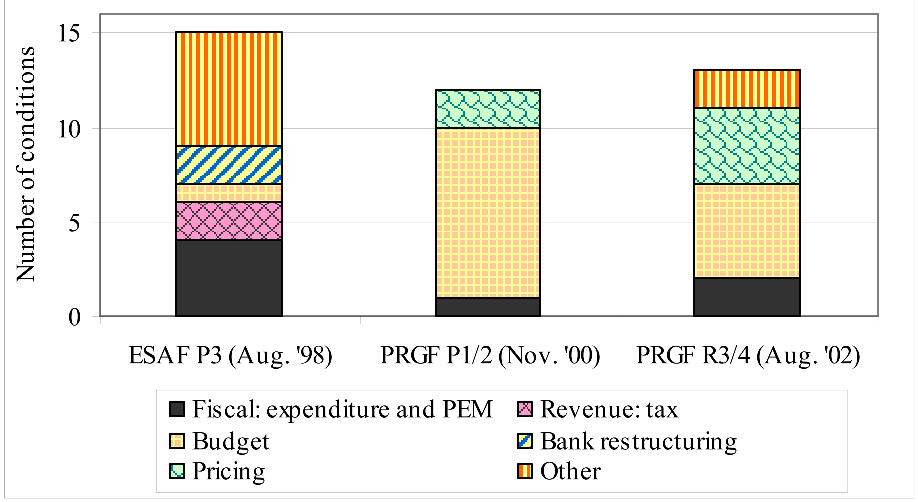
13. With respect to PEM, a resident expert was posted in Niger from April 2001 until May 2003, throughout most of the program period (2000–03).[40] The terms of reference of

[39] Niger received TA in debt management from Debt Relief International and from Pôle-Dette, although officials indicated that they had approached the IMF for additional TA in this area.

[40] The resident expert's contract expired a few months into the start of the final year of the PRGF-supported program.

this expert included a number of tasks substantially similar to specific structural conditions, including working on budget preparation and execution, computerizing budget expenditure process, and introducing a new public accounts charter.

Figure 4. Structural Conditionality Under IMF-Supported Programs, FY1998–2004



14. On balance, there appears to have been a link—albeit a weak one—between the composition of TA and PRGF-supported program conditionality.

ii) Structural Conditionality Under HIPC Initiative

15. Conditionality at the completion point of the Enhanced HIPC included the following governance-related measures:[41]

- full budgeting of poverty reduction programs financed by assistance under the HIPC Initiative;
- publication of the reports of the budget execution of these programs; and
- submission of budget review laws to the National Assembly and the corresponding treasury accounts to the Supreme Court's Accounting Office for fiscal years 1998, 1999, and 2000.

16. After setting out these conditions at the decision point, the IMF provided a full-time resident PEM advisor, who was assigned the task of enhancing the quality of budget

[41] Niger reached its Decision and Completion Points under the Enhanced HIPC Initiative in December 2000 and June 2004, respectively.

reporting and implementation. Particular attention was given to strengthening the capacity to track poverty-reducing spending. While it is not possible to attribute the decision to provide a resident advisor to any single factor, Niger's entry into the Enhanced HIPC Initiative no doubt figured prominently in the IMF's decision to provide a resident advisor in PEM starting in April 2001. Even without the accompanying decision to put in place a resident expert in revenue, this alone would have resulted in a significant increase in TA from the IMF in FY2002 and suggests that the demands of the HIPC initiative were a major motivating force behind decisions on TA resource allocations for Niger.[42]

C. Links Between the PRSP and IMF TA

17. In this section we assess the extent to which Niger's PRSP provided a framework for capacity building as well as the extent to which this influenced the delivery of TA by the IMF[43]. Niger's I-PRSP and PRSP were finalized in October 2000 and January 2002, respectively. Both the I-PRSP and the PRSP are based on a number of "pillars," one of which is "the promotion of good governance, strengthening human and institutional capacities, and decentralization." Within this framework, the PRSP identifies a wide range of capacity building needs in areas relevant to the IMF's mandate: tax administration, revenue mobilization, budget preparation and management, strengthening of institutional capacity, governance and decentralization, statistics, and monitoring and evaluation. The November 2003 PRSP Progress Report added to this list debt management and the identification of potential sources of growth.

18. The composition of TA from the IMF was consistent with these needs, even though it was heavily focused on tax administration, revenue mobilization, and budget preparation and management. However, it is not clear to what extent Niger's poverty reduction strategy (PRS) influenced the composition of TA from the IMF, given that the range of capacity building needs identified by the authorities was so broad. It seems more likely that the requirements of HIPC and PRGF-supported program conditionality, which emerged around the same time, were the dominant factors.

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[42] As a HIPC, Niger was also subject to an Assessment and Action Plan (AAP), done jointly by World Bank and IMF staff in September 2001. The preparation of AAPs for all HIPCs was motivated by the desire to ensure that countries receiving HIPC debt relief had in place PEM systems adequate to track the use of resources freed from debt service for poverty reduction. The assessment identified a number of weaknesses related to budget management and proposed an action plan for 2001 to 2004 to upgrade the PEM capacity to track poverty-reducing spending.

[43] The PRSP calls for development partners to help the authorities mobilize TA from IFIs to address capacity building needs.

19. A number of officials and donor representatives with whom we met supported the view that the Poverty Reduction Strategy Program (PRSP) was only a marginal motivating force for directing IMF TA. It was also pointed out by a number of Nigerien officials that the withdrawal of the PEM and tax revenue advisors (who worked in key areas of priority for the PRSP) occurred a little over one year after the adoption of the PRSP. On the other hand, Niger's Representative on the West AFRITAC Steering Committee made use of the PRSP (as well as the IMF's own diagnostics) as a basis for describing Niger's capacity building needs to West AFRITAC's exploratory mission in July 2003. That said, it is not clear in the wake of that mission that West AFRITAC has adopted a clear and comprehensive strategy of support to Niger's capacity building needs (see discussion below).

D. Ex-Post Assessment of Performance Under IMF-Supported Programs

20. The IMF's recent *Ex-Post Assessment of Performance Under IMF-Supported Programs* acknowledged that Niger's reform agenda "will continue to impose a heavy burden on the country's administrative resources, requiring extensive technical assistance." It urges the authorities to introduce—and the Bretton Woods institutions and other donors to support—a well-targeted program for strengthening capacity in many areas of public administration, especially for revenue monitoring and collection, expenditure management, macroeconomic data collection, and management for effective economic policy implementation."[44] For its part, the assessment indicates that the IMF's TA will primarily focus on revenue agencies, including TA aimed at strengthening tax and customs administration (either directly or through West AFRITAC) and improving national accounts data. While some efforts have been made in this direction, strategies and commitments over the medium-term have not been articulated or communicated to the authorities.

III. Areas Covered By IMF Technical Assistance

A. Revenue Mobilization

21. Niger's economy has some features that make tax collection particularly challenging. These include the preponderance of the informal sector and the dominance of agricultural activities. In addition, weak technical and administrative capacities contribute to problems of revenue collection. As a result, with a less than 10 percent revenue-to-GDP ratio, Niger lags far behind other WAEMU countries in terms of revenue yield.[45] Given the importance of mobilizing resources to support poverty reduction and investment, the IMF's policy advice has persistently emphasized the need to strengthen tax administration, with just under half of IMF TA to Niger between 1999 and 2003 allocated to support revenue enhancing efforts.

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[44] IMF 2004, Page 13

[45] Niger's tax revenue as percent of GDP was 9.5 percent on average between 2001 and 2003, far below the 17 percent threshold defined under the WAEMU's regional Convergence, Stability, Growth, and Solidarity Pact.

i) Technical assistance missions—tax and customs administration and policy

22. Between FY1999 and FY2003, IMF staff and experts conducted three short-term missions in tax and customs administration and tax policy. The first took place in late summer 1999, and attempted to assess the continued relevance of recommendations made by IMF staff during the December 1997 and October 1998 missions in the wake of the interruption of the IMF-supported program and suspension of donor assistance following the coup in early1999. Based on this assessment, the IMF staff was to set up an action plan to strengthen tax administration and identify measures to reduce the scope of tax exemptions.

23. A second mission took place toward the end of January 2001 to assess the implementation of tax reforms and to develop an action plan to further strengthen tax and customs administration. The mission reported that limited progress had been made since 1999 to implement the recommendations made by previous IMF TA in the area of tax compliance and collection. It also identified several weaknesses in customs administration in spite of progress in this area, including the lack of an effective system to review customs declarations and the inadequacy of fraud profiles to support control functions. There was a range of views among those with whom we met concerning the reasons for the slow progress. Some donors attributed this to a lack of political will and high staff turnover, while officials attributed it to the country's weak implementation capacity.

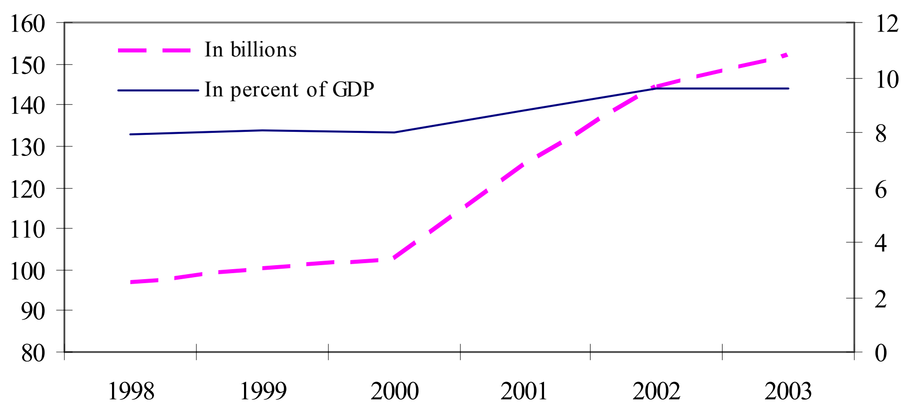
24. In March 2001, the Nigerien authorities requested a resident expert in tax administration to assist in implementing the action plan set out by the October 1999 mission. In particular, they wanted the expert to assist the tax department to improve tax yields and the taxation of SMEs and enhance taxpayer monitoring, tax audit and collection, and the management of exemptions. The TOR for the expert focused exclusively on tax administration and did not cover customs administration, which senior officials at the MEF and the Customs Authority regretted as there were, in their view, significant capacity building needs in this area. The assignment of the tax administration advisor was initially for one year, starting from June 2001, but it was renewed several times until May 2003 when the LTE left to join West AFRITAC as a tax administration advisor.

25. Evidence suggests that the resident tax administration advisor had a positive impact, which led the authorities to request several extensions of his contract. Internal IMF correspondence indicated that the requests for extension were approved on the basis that good progress had been made in implementing recommendations during the advisor's assignment. Government officials particularly appreciated the advisor's contribution to capacity building through his focus on training his counterparts. At least one senior official attributed the increased tax contribution of large enterprises directly to the expert's work. They also attributed much of his success to his accessibility and their belief in his genuine commitment to assisting the government.

26. While attribution is always problematic, there was a significant increase in tax revenues during the assignment of the advisor. According to IMF staff estimates, tax revenues increased between 2000 and 2003 by around 48 percent in nominal terms and by

1.6 percentage points of GDP (Figure 5), of which 0.5 percentage points came from increased collections by the tax department (which had been the focus of the LTE's efforts). More recently, following the departure of the revenue expert, improvements in Niger's revenue performance have lost some of their momentum. There are a number of likely factors for this. Exogenous, cyclical (and perhaps political) factors no doubt contributed to the leveling off. According to the authorities, there remain serious weaknesses in administrative capacity, including problems with broader civil service reform, that could benefit from additional TA and training. At the same time, the tax revenue LTE's main counterparts, toward whom much of the knowledge transfer effort was targeted, were replaced shortly after the LTE's departure.

Figure 5. Evolution of Tax Revenues



Source: IMF.

Note: IMF resident advisor on tax administration in place between mid-2001 and Spring 2003.

27. The contribution of this expert was evident in the disappointment expressed by the Nigerien authorities in the wake of his departure for West AFRITAC. The fact that the expert was not replaced exacerbated this disappointment, although, in the view of many officials, IMF staff, and donor representatives, his work agenda was unfinished, including the training of tax auditors following the computerization of the tax department and the need to better integrate the informal sector into the tax net. On the other hand, the expert himself considered that the work that remained did not necessarily require a further extension of his assignment.

28. A third mission was undertaken at end-September 2003 and aimed to assist the authorities to define a strategy to broaden the tax base, assess implementation of the WAEMU common external tariff, and take stock of customs and tax exemptions and propose reductions in their scope. Consistent with earlier findings, the mission concluded that enhancing fiscal revenues required, in particular, (i) the authorities' firm commitment to promote transparency and good governance, and (ii) an expansion of the fiscal base, for which they recommended the imposition of excise taxes on consumer goods (such as soda

and tea) and the extension of the VAT to oil. With regard to tax policy and administration, the authorities decided to substitute alternative revenue-enhancing measures to those recommended by the mission, citing the politically sensitive nature of some FAD recommendations. These alternative measures were essentially an adjustment of royalties and dividends associated with exploiting gold reserves.

29. On customs administration, on the one hand, officials at the Customs Department disagreed with the mission's diagnosis and recommendations. They argued that the mission had not taken into account constraints on the ground (for example, the absence of written receipts for many transactions reported to customs officials and the impossibility of using banking records to monitor these transactions, most of which were in cash). They regretted not having been more closely consulted during the mission to express their concerns before the recommendations were formulated. On the other hand, members of the mission argued that senior Customs officials did participate in the diagnostic work, but that the effectiveness of TA was hampered by political circumstances, including dismissal of the Minister responsible for customs, imminent elections, and a lack of political will to implement the mission's recommendations.

B. Public Expenditure Management (PEM)

30. Niger has major weaknesses in the area of budget preparation and execution. These stem from poor data quality, a shortage and high turnover of qualified staff at the MOF, and, according to IMF staff, a reluctance on the part of some officials to change the way the budget is formulated and executed.

31. Four short-term PEM missions visited Niger between FY1999 and FY2003.[46] The first was in 1999 following the restoration of democratic government. It assessed whether recommendations formulated by the 1998 TA mission relating to budget execution and associated control processes and the government's accounting system were still valid. The mission was also given the task of: (i) designing a public accounting framework, (ii) assisting the authorities in developing financial planning, and (iii) proposing measures for improving budget execution and rectifying the arrears situation. Staff concluded that significant improvements had been made, including with respect to the previous year's accounts. However, improvements were needed in budget preparation and the budget classification system. The mission report made no mention of other areas included in the TOR, for example, the need to improve the arrears situation and establish priorities for implementing the recommendations of the 1998 mission.

[46] World Bank-led PEM missions in which IMF staff had contributed are not considered here. There were two such missions carried out in the context of the HIPC Initiative or World Bank-supported programs—one in 2001 and one in 2004.

32. In spring 2000, a mission was sent to review the budget-execution process, including reconciling the data for 1999, and to help establish a cash-management system at the Treasury. The authorities included a list of proposed tasks for the mission in their letter of request to IMF and these formed the basis for the mission's TOR. However, not all the tasks listed were completed, particularly those related to reconciling the data for 1999.[47]

33. The April 2001 mission, following up on the previous mission's recommendations, observed that the authorities had not implemented recommendations aimed at improving government accounting. The staff recommended that the authorities improve budget classification consistent with WAEMU directives. They also called for the authorities to introduce a more comprehensive budget-execution process. However, these recommendations were not implemented and were subsequently included as part of IMF conditionality in the second year of the PRGF-supported program (that is, the preparation of a clear and transparent budgetary nomenclature consistent with WAEMU guidelines and full computerization of the budgetary expenditure process from commitment to payment).

34. Some MEF officials interviewed by IEO regretted the shortness of these missions which, in their opinion, did not give them an opportunity to discuss whether particular approaches were appropriate or practical before recommendations had been formed. They suggested that a better result would have been achieved if mission staff had been in the country longer to discuss various approaches with the authorities.

35. At the request of the Nigerien authorities, and in order to monitor the implementation of the PRGF-supported program better, the IMF posted a resident PEM expert for one year, starting April 2001[48] and subsequently extended until May 2003. The expert's work program was defined during an "installation" mission from IMF headquarters. It included work on budget preparation and execution, improvement and reorganization of the treasury system, and the design of a government accounting system and chart of accounts. In May 2002, an FAD inspection mission arrived to assess the work of the budget advisor and the need to extend her contract.[49] The mission concluded that much had been accomplished in the areas of budget preparation and the treasury system. In light of the conclusions of the inspection

[47] A joint World Bank-IMF HIPC mission conducted in Niger in September 2001 found that the closing of the budget accounts for 1999 was hindered by the absence of systematic reconciliation of Niger's financial accounts at the central bank (BCEAO). This was included as a prior action for the first year of the PRGF-supported program in 2001

[48] The French Government sponsored a resident advisor at the Treasury around the same time. We found no reference to this in IMF correspondence, or how the IMF's resident advisor's efforts were to be coordinated with those of the French advisor.

[49] Staffing constraints prevented the inspection mission from occurring before the expiration of the advisor's initial contract.

mission, the budget advisor's assignment was extended and her revised TOR focused on the design of new methods of budget presentation and execution and government accounting.

36. The most systematic assessment of progress in strengthening PEM was in the context of the Assessment and Action Plan (AAP) exercise that was conducted jointly by the World Bank and the IMF in September 2001 to assess the quality of PEM for countries befitting from the HIPC initiative. The assessment found that Niger had met only 3 of the 15 benchmarks set within the framework of the AAP—two on budget formulation and one on budget execution. A subsequent APP mission in July 2004—just over a year after the departure of the PEM advisor—reported significant improvement. Niger had achieved 5 of (what were now) 16 benchmarks and significant progress had been registered in other areas (the number of "average performance" ratings increased from 4 to 7 and the number of "insufficient performance" rating fell from 7 to 3).

37. During interviews with the IEO team, virtually all MEF officials and donor representatives spoke highly of the resident budget advisor. In their view, the effectiveness of her work was due to her accessibility, experience, hands-on approach to training, and good interaction with her counterparts. According to IMF staff, the success of her work was related to her "team leadership" approach, which emphasized training and teaching, rather than working as a "task manager." She regularly provided extensive and detailed reports to IMF headquarters to apprise staff of progress on the ground. Views were mixed on the contribution of "backstopping" (that is, feedback from IMF headquarters on work underway) to the effectiveness of the advisor's work. The advisor saw room for improvement through more systematic backstopping while IMF staff considered the contribution to have been adequate. Against this background, most of those interviewed in Niger signaled disappointment at the departure of the budget advisor and the fact that the IMF did not have in place a clear medium-term strategy to provide ongoing TA in supported of the unfinished PEM agenda.

C. Overall Assessment—Revenue and PEM

38. The evidence suggests that the overall impact of IMF TA in the areas of tax and customs administration, tax policy, and PEM and budget management was largely positive. Effectiveness appears to have varied according to the means of delivery, with short-term missions being the least effective. There appear to have been a number of reasons why only a small number of TA recommendations were implemented. According to officials, some of the recommendations were not appropriate for Niger's situation or beyond its technical capacities. On the other hand, a number of donor representatives and some IMF staff, argued that there was also political resistance (for example, to some of the proposed tax measures). To some extent, the placement of resident experts helped ameliorate some of these factors, given their more in-depth knowledge of conditions on the ground, training efforts, and their close working relationship with officials at various levels. Also, IMF staff sought to reinforce IMF recommendations with program conditionality.

D. Statistics

39. IMF staff reports have consistently expressed concern with the inadequacies of Niger's official economic statistics. As early as 2000, Article IV consultation reports encouraged the authorities to address serious weaknesses in Niger's statistical database, notably with respect to the national accounts and the balance of payments, and highlighted the "need for substantial technical assistance." More recently, the IMF's *Ex Post Assessment of Performance Under IMF-Supported Programs*, while indicating that the IMF would also be expected to assist the authorities' efforts to strengthen their capacity to manage macroeconomic data, particularly in national accounts. The importance of progress in this area was echoed in June 2004 by the IMF's Executive Board in the context of Niger's 2004 Article IV consultation.[50]

40. A particularly noteworthy problem concerns a persistent and marked deviation between the official GDP estimates and those used by IMF staff. The two series began to diverge in the mid-1990s, largely owing to deficiencies in data sources and statistical practices, particularly with respect to the calculation of GDP deflators. In October 1999, a joint IMF-World Bank mission visited Niger to discuss the issue. As a result, the authorities produced, in July 2000, a short note detailing their perceptions of the nature of the divergence. In this note the authorities also regretted that the problem persisted, even though they had raised the issue with IMF staff on several occasions.

41. Despite this, the IMF did not provide—and the authorities did not formally request[51]—direct technical assistance in real sector statistics between 1996[52] and 2003.

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[50] Both Niger's I-PRSP (October 2000) and PRSP (January 2002) called for assistance to strengthen capacity at the Statistics Directorate. Weaknesses in Niger's capacity to produce reliable statistics were also acknowledged in the October 2003 PRSP Progress Report, which called for "special attention to be paid to the national system for production and management of statistical data...."

[51] The authorities claim to have informally requested TA from the IMF on several occasions but never received a response.

[52] There was a mission in July 1996 to review the compilation of national accounts and to advise on measures to improve data quality and timeliness. While it identified a need to improve coordination and increase the level of resources allocated to the regular production of statistics, it concluded that the methodology used by the statistical agency to produce the national accounts was generally correct. The mission recommended, however, that the sources, methods, and concepts used be updated and that the domestic and external resources required for this be identified. It also expressed concern at the discrepancies in national accounts estimates being used by different government agencies as well as with the lengthy delays in the preparation of the provisional accounts.

Instead, TA in real sector statistics was provided to Niger by the IMF through the Economic and Statistical Observatory for Sub-Saharan Africa (AFRISTAT). A one-year agreement with AFRISTAT was signed in July 2002 and subsequently extended into 2005. The contract covered not only Niger but three other WAEMU countries (Benin, Mali, and Senegal) whose needs needed also to be served. There have been approximately ten short-term missions to Niger since July 2002. These have focused on a range of issues, including shifting the base year for constant price GDP estimates, harmonizing the CPI, and redeveloping an industrial production index. However, the problem of the diverging GDP series persists.

42. The AFRISTAT expert provided IMF staff with periodic, but very brief, summaries of his activities, usually consisting of short paragraphs that discussed progress in improving the statistics in the group of countries covered by the contract. According to IMF staff, resource constraints prevented effective backstopping of this work and no formal feedback was sent to the AFRISTAT expert on either the substance of his advice to Niger or the allocation of time among the four countries covered by the contract. That said, staff indicated that there was never any notification of serious problems requiring their attention or any requests for follow up. They also indicated that they did not receive or review the TA reports provided to the countries covered by the contract, including Niger.

43. The first statistics mission from IMF *headquarters* since 1996 took place in early 2003. Its mandate was to provide TA on ways to improve the compilation of the macroeconomic statistics used for economic analysis and for program design and monitoring and to assess improvements to the national statistical practices developed in the context of Niger's GDDS participation. The briefing note for this mission characterized the IMF's knowledge of Niger's statistical system as "limited" (despite the existence of the contract with AFRISTAT). It indicated the mission's intention to assess the soundness of statistical methodologies, identify shortcomings in compilation practices, and recommend improvements. It also strongly recommended "on-the-job" training for staff compiling the national accounts.

44. The mission concluded that—with the exception of monetary, BOP, external debt, and financial statistics (most of which are dealt with regionally by the BCEAO)—Niger's statistics were insufficient for effective economic analysis, partly owing to inadequate cooperation within the Nigerien statistical agency and poor compilation methodology. With respect to the national accounts, the mission concluded that the statistical agency lacked the resources (both human and material) to achieve its objectives effectively (Box 1). They considered that the most effective strategy to improve the quality and timeliness of statistical information was by reorganizing the national statistical system, which was under consideration. They prepared a proposed work program for the authorities along with TA

recommendations[53] and encouraged the authorities to seek additional sources of technical assistance and financial support.

Box 1. Capacity Building and the Civil Service Wage Bill

In response to the severe fiscal slippage in the wake of the 1999 coup and the broader need for civil service reform, the PRGF-supported program contained a quantitative benchmark placing a ceiling on the total wage bill, resulting in a *de facto* civic-service hiring freeze. This compounded an already difficult situation in which a large number of qualified civil servants were retiring or had departed in the wake of the fiscal turmoil following the 1999 coup.

Many of the government officials with whom we met expressed concern with the length of time during which the wage bill ceiling had been in place, and cited this as a major constraint to capacity building. They also argued that it had undermined the effectiveness of IMF technical assistance because of their inability to hire new staff, including recent graduates.

This is consistent with the recent acknowledgement by IMF staff that "in hindsight, it appears that the setting of stringent indicative targets on the wage bill may have been inconsistent with the objective of clearing government domestic expenditure areas during the 1994–99 period. The reduction in civil service compensation introduced to contain the wage bill may have contributed to social unrest during the 1994–99 period, further aggravating revenue shortfall potentials and increasing expenditure arrears."[1]

[1] *Niger—Ex-Post Assessment of Performance Under IMF-Supported Programs,* June 2004.

45. The wide-ranging nature of the 2003 mission's terms of reference, as well as the admission that the IMF knew little about the statistical system in Niger, raises the question as to why so little attention was paid by headquarters staff to the provision of TA in statistics between 1996 and 2003. It is true that political instability in the period around 1999 likely provided sufficient disincentive to effective IMF TA at that time. However, following the restoration of political stability, it does not seem that Niger received the attention that might otherwise have been warranted. IMF staff pointed to a shortage of French-speaking experts as one possible explanation (a situation which is in the process of being rectified).

46. The authorities suggested that IMF staff were reluctant to address problems with real-sector data (and GDP data in particular) because of the potential impact on PRGF-supported program parameters, a view that was echoed by key IMF staff working on Niger. To the extent that the existence of an ongoing program was the reason that problems with real sector statistics were not addressed, Nigerien officials hoped it would be tackled in the context of a

[53] The reorganization resulted in the passage of a new statistics law and the creation—with support from the EU—of a National Statistical Institute with enhanced legal authority and operational autonomy to develop and coordinate the national statistical system. While this is widely acknowledged to represent an important development in the evolution of Niger's statistical system, there does not appear to be in place an explicit strategy from either the IMF or West AFRITAC to support the creation of this new institutional framework.

future PRGF-supported program, although IMF staff has not identified this as a priority as Niger moves toward its second PRGF-supported program. This suggests—at the very least—a lack of coordination between STA, AFRISTAT, and the area department.

47. The ultimate impact of the TA provided directly by the IMF and through AFRISTAT is hard to assess. What is clear is that—particularly in the area of national accounts—serious weaknesses remain, prompting the June 2004 Article IV consultation report to conclude that "data sources and the methodology employed in deriving the national accounts and balance of payments data are in need of substantial improvement." Our assessment is that—at least in the area of statistics—there were reasonable grounds to expect the IMF to have been more supportive of Niger's capacity building efforts.[54] While it is difficult to pinpoint the reasons for this apparent neglect over such a sustained period of time, it is likely that the lack of a comprehensive capacity-building strategy for Niger, actively supported by the African Department, compounded by insufficient attention given to Niger by the Statistics Department were, at least in part, a part of the explanation. Staff has also suggested that capacity building efforts at the statistical agency were hampered by inadequate support from, and communication with, central agencies. The fact that no employee from the statistics department has ever been nominated by the authorities to attend any IMF-sponsored courses in statistics is evidence of this (as discussed below). These opportunities appear to have been reserved for staff from central agencies.

IV. Cross-Cutting Issues in the Provision of TA to Niger

A. Modalities and Choice of Provider

48. Niger has benefited greatly from the presence of resident experts. Contrary to the conventional wisdom within the IMF (based in part on earlier evaluations),[55] resident advisors were more effective than short-term missions, at least as far as Niger is concerned. This appears to have been a consequence of the particularly weak level of capacity throughout Niger's public service as well as the high quality of the particular IMF resident experts in public expenditure management and tax administration. What proved to be particularly useful was the experts' accessibility to staff at all levels, their emphasis on training and teaching, their good communication skills, and their interactive, team-based approach to working with officials. Not only did this permit them to transfer knowledge to

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[54] That said, STA has argued that, for IMF TA to be effective, countries require sufficient capacity and staff resources to collect data and implement surveys, including with respect to national accounts data. Without this, additional TA would be ineffective. It is unclear if this was the case for Niger. However, were it to be the case, we would have expected to see clear communication with the authorities on domestic resources requirements to receive IMF TA.

[55] IMF (1999).

officials but to build confidence among officials to make their own decisions. While TA of this nature may not be suitable for all countries, it seems to have been very effective in Niger.

49. Interestingly, IMF staff has indicated that Niger had not been considered a priority for the assignment of a resident expert in the tax revenue area, despite its weak capacity and comparatively low revenue-to-GDP ratio. Unrelated human resources issues at headquarters rather than factors directly related to Nigerien needs heavily influenced the decision to place the revenue expert in Niger. Even then, the assignment of LTEs was based on an understanding that the expert would serve as a bridge to the creation of West AFRITAC and that, even during this interim period, he would devote a significant portion of his time to providing TA elsewhere in the region. Whatever the reasons, this arrangement worked well and gave the Nigerien authorities—at least temporarily—a competent and reliable source of expertise.

50. The near-simultaneous removal of both resident experts was therefore seen as unfortunate by government officials, donors, and some IMF staff.[56] Apart from the significant decline in the volume of TA that resulted, for a number of reasons the recipients of TA consider the short-term missions that have replaced the resident advisors to have been of limited value. Some officials felt that the short time spent in country did not permit sufficient discussion between the officials and experts on the feasibility of recommendations, nor did it allow for effective communication and relationship building with other TA providers. There was also a lack of clarity or predictability as to what TA would be provided in the period ahead. The withdrawal of the resident experts also removed a major source of training and teaching support for government officials. While West AFRITAC has offered some training opportunities, these were not “hands-on” and were conducted elsewhere in the region.

B. Terms of Reference

51. A review of the TORs for IMF missions and resident advisors revealed a range of specificity and comprehensiveness. For the most part, tasks and timetables were clearly spelled out. A notable exception was the TOR for the resident PEM expert which was wide-ranging and provided little direction to the expert on technical assistance priorities, leaving the expert considerable discretion to set her own priorities. A minority of TORs contained an overview and assessment of past IMF TA efforts, providing a useful context in which new TA was to be delivered. Most TORs made little reference or no reference to previous TA from the IMF, instead they focused on background material—largely on the evolution of economic conditions and the reform agenda more generally.

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[56] While several IMF staff indicated that a resident expert should not be kept in a country for a prolonged period (generally considered to be more than two years), they believed that at least one of the departing LTEs should have been replaced with a new expert.

52. The record was similarly mixed on the role of consultation or communication with other major TA providers in the field. The TOR for the PEM advisor made no mention of this, while those for the revenue expert explicitly called for coordination with other advisors to avoid duplication and inconsistent advice. There was little emphasis on coordination and communication for short-term missions.

53. While IMF policy statements encourage the authorities to participate fully in the formulation of TORs for technical assistance activities as a means to promote ownership and enhance the effectiveness of TA,[57] evidence of this in Niger is mixed, although there are some good examples of active involvement of the authorities. For example, the drafting of the TORs for the revenue advisor was interactive, and based on the results of a workshop organized with senior officials in the tax department during the mission to install the expert. The authorities participated actively in these deliberations and agreement was reached to have the expert provide monthly reports that were provided to both the IMF mission chief and the Head of the Tax Authority. A second example was the TOR for the Spring 2000 mission to review and clarify the budget execution process which were heavily based on information contained in the authorities' formal request for TA from the IMF.

C. Formulation of Recommendations

54. Both the authorities and some IMF staff indicated that the results of TA from missions were most useful when they reflected early and informed discussions with the authorities. This required an interactive approach to formulating recommendations. Unfortunately, this was not always the case, particularly in the case of the customs authority, where officials expressed dismay at having the recommendations of one mission formulated without—at least in their opinion—adequate prior consultation or discussion. As a result, they argued that the recommendations did not reflect the implementation constraints on the ground and as a result were not of practical use.[58]

[57] The April 2001 Policy Statement on Technical Assistance calls for "IMF technical assistance activities to be planned and implemented with the full involvement of the recipient authorities at each of the various stages of the process, from identification of need through discussion and agreement on terms of reference...."

[58] While the authorities are generally given an opportunity to comment on preliminary staff recommendations presented at the end of a TA mission, some officials felt that earlier consultations (that is while the recommendations are being formulated) would be of greater use because once recommendations are formulated, even if they are preliminary, staff would feel a need to defend their work.

D. Training and TA

55. The importance of training was emphasized by officials and donors alike, particularly following the political instability in the late 1990s, which had a negative impact on the public service. There was a general sense that training provided by resident experts was particularly appropriate for Niger, where weak capacity often meant that it was difficult for the authorities to spare qualified staff to attend courses abroad. The accessibility of the experts and the emphasis each expert placed on knowledge transfer and team building were also commended. At the same time, it was pointed out by several of those with whom we met that the significant training content of each expert's work program was not necessarily reflected in their respective TOR, but derived from their individual styles and mix of skills. For the most part, the TOR only mentioned training in general terms and among a longer list of tasks. It was suggested that—for a country like Niger with particularly weak administrative capacity—the importance of training needed to be given a greater profile in experts' TORs as well as in the selection of the best expert available.

56. That said, it was pointed out that resident experts were not the only vehicle for in-country training. Some officials indicated a desire to have training also better integrated into short-term missions. For example, officials working in the area of debt management recommended that missions sent to reconcile debt data could have spent a few extra days on the ground to show officials how to do the work themselves, rather than just have IMF staff do it and leave.

57. While most officials who had attended IMF Institute courses at IMF headquarters expressed their appreciation for the opportunity, some IMF staff suggested that training opportunities outside Niger (for example, in INS-administered courses) were generally less effective because the candidate-selection process did not always result in the most appropriate candidate being sent. Related to this, some officials perceived that there was a bias in candidate selection in favor of staff from central agencies (such as the MOF or the BCEAO), and that there were few opportunities available to staff in related, but relevant, agencies like the Customs or Tax Authorities or the statistical agency.[59] Concern was also expressed with respect to the appropriateness of candidates selected to attend West AFRITAC training activities, and the IMF's Resident Representative saw a need to have more input into identifying candidates. Lastly, several officials expressed frustration that course or seminar documentation was not always available on a timely basis in French, particularly for statistics courses.

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[59] This view is supported by the data which show that, of the 47 Nigeriens participating in IMF-Institute administered courses, none came from the statistical agency.

E. Dissemination and Follow-Up of the Lessons From TA

58. Even in areas in which IMF TA was considered to have been effective, there was a general sense that more could have been done to disseminate lessons and recommendations to ensure they benefited a larger number of people. It was generally felt that training by resident advisors contributed significantly to disseminating lessons. However, with respect to short-term missions, both TA providers and recipients believe that an end-of-mission seminar for relevant staff would have been of considerable value in exacting the maximum benefit from the mission. It was also suggested that broader dissemination of the lessons from TA—by directly exposing a greater number of officials to the work of the mission—would help counteract the loss of institutional memory of IMF TA resulting from high staff turnover.

59. A number of staff and officials emphasized the importance of follow-up missions to assess compliance with recommendations and to clear up concerns, ambiguities, or questions that may have emerged in the implementation of the recommendations. It was suggested that the resource demands of such an approach would be manageable, since follow-up could be done by one or two members of the mission rather than having the whole team return to the country. At the same time, area department staff expressed frustration with the difficulty in enlisting functional department participation in missions to assist in more regular monitoring of, and follow up to, TA missions. They identified resource constraints as the main cause. To some extent, West AFRITAC was established with the expectation that it would assist in follow-up to TA, although it is unclear if West AFRITAC has adequate resources to carry out this function in a systematic way.

F. Evaluation and Follow-Up

60. We were only able to identify one substantive evaluation of TA activities to Niger. A mission was sent in May 2002 to evaluate the work of the resident PEM advisor and to recommend adjustments to the TOR although, because of staffing constraints, this mission was sent only after the one-year contract of the LTE had already been extended by a further 12 months. In other cases, criteria for assessing TA delivery were either absent or incomplete. For example, in the case of the renewal of the tax revenue resident expert, internal documentation suggests that the decision to renew the expert was exclusively a function of the authorities' track record in implementing the recommendations of TA and their perceived commitment to going ahead with reform. No mention was made of the performance of the expert who provided the TA. While this expert was widely seen as very effective, it would have been appropriate for both factors to figure explicitly in considering the renewal. The TOR for TA provided on government financial statistics through a regional advisor stationed in Bamako, while making provision for a contract renewal, contained no detail on the criteria for recommending renewal.

61. Oversight and evaluation of TA provided by STA was also weak. As described above, most of the TA provided to Niger by the Statistics Department was through a contract with AFRISTAT, a regional body providing TA to a number of countries within the region. While the use of a regional body is consistent with the IMF's desire to pursue regionally

based approaches to TA delivery,[60] the IMF is still responsible for monitoring the quality and appropriateness of the TA provided. While the IMF's contract with AFRISTAT required the provision of general summary reports each month to the IMF (incorporating information on Niger and three other countries), headquarters staff provided no feedback to the AFRISTAT expert working on Niger nor was there evidence of systematic backstopping during the initial contract. Plans for a formal assessment of performance were not made until after the contract had been extended. Moreover, while the one-year extension to the contract indicates that there is to be "substantive backstopping" by the Real Sector Division of STA, there was little evidence of this at the time of writing. A formal review of the AFRISTAT contract is planned for the end of the current contract, although IMF staff has recently indicated that the monthly reporting required under the contract had not been forthcoming. It is beyond the scope of this evaluation to assess the quality of TA provided by AFRISTAT to Niger. However, it is of concern that relatively little oversight and tracking of progress has been in place throughout the contract, given the importance of this issue to Niger and to its relationship with the IMF.

G. Role of the Resident Representative

62. Niger received its first IMF Resident Representative in mid-2000. The TOR for the post contained a number of elements of direct relevance to TA and capacity building.[61] While they did not provide details on modalities, the TOR required the Resident Representative to:

- provide technical assistance to the authorities, in order to foster the improvement of local capacity in the preparation, execution, and evaluation of IMF-related work;
- to assist capacity-building activities in "whatever way possible" (this was identified as one of the Resident Representative's seven major areas of responsibility);
- to help coordinate the TA offered by the IMF's various departments, including by assisting TA staff in the field and keeping the African Department of the IMF informed about developments in the area of capacity building; and
- to assist staff at headquarters in selecting suitable candidates for IMF Institute and other training courses organized by the IMF.

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[60] See 2001 Policy Statement on Technical Assistance, Filter 5.

[61] The TOR for the current Resident Representative, who took up his position in early 2004 are virtually identical, although they also include reference to assisting and liaising with West AFRITAC (which did not exist at the time the first Resident Representative was installed) on technical assistance and capacity-building needs in Niger.

63. For the most part, these requirements are very general and do not provide much guidance to the Resident Representative on how—and to what extent—he was expected to participate in capacity-building efforts. Nor do they provide a clear basis on which to assess the performance of the Resident Representative in fulfilling his duties in these areas. That said, there is a consensus among the authorities, other TA providers, and many IMF staff, that the first Resident Representative was not substantively engaged in addressing capacity-building needs—either directly or by assisting TA staff in the field. It was suggested by some IMF staff that weaknesses at that time in the office of the Resident Representative were compensated for by the presence of strong LTEs who worked closely with IMF headquarters staff.

64. This Resident Representative left the IMF in 2003 and a replacement arrived in January 2004. While it is too early to make a meaningful assessment of the new Representative's involvement in capacity building and TA, the initial indications are that he is taking a more active interest in coordinating with other donors, in identifying of TA needs, and in enhancing the effectiveness of training activities. At the same time, conversations with other IMF officials suggested that there is not complete agreement on how much of a role the Resident Representative is expected to play in this area. (This is an important issue that is addressed more fully in the main report).

H. IMF Coordination with Other TA Providers

65. The consensus among officials and donors is that—in an ideal situation—the authorities should assume the lead in coordinating the efforts of donors. This appears to be an area in which there is significant scope for improvement and capacity building given the range of activities in which donors are involved, Niger's limited administrative capacity, the dispersion of responsibilities among officials, and the importance of external financial support from donors for Niger's budget,. Against this backdrop, an important share of the coordination burden has inevitably fallen on donors and other TA providers, and in this regard in Niger the track record of coordination has been generally poor.

66. There was widespread acknowledgement among the authorities, IMF staff, and other TA providers of the need to improve donor coordination. The division of labor among the major TA providers (See Annex 2) was—according to one representative—based on a "tacit understanding" rather than an explicit strategy. With respect to IMF missions, staff frequently consults with French TA providers in Paris en route to Niger. As for the IMF's Resident Representative, while the TOR require regular contact with local representatives of the main bilateral and multilateral donors (including the World Bank and UNDP), the main objective of these contacts according to the TOR has been "obtaining information on activities in Niger, especially regarding the terms and conditions of current and prospective external financing and debt service, and to liaise in the PRSP participatory approach process." Coordination with respect to TA efforts and strategy is not mentioned, leaving its relevance to the work of the Resident Representative up to the individual Representative.

67. A number of donors expressed a desire for more regular contact with IMF TA missions and technical experts.[62] They expressed particular interest in receiving IMF views on priorities for capacity building. Several donors indicated that they are frequently looking for ways to make effective use of their own resources and would welcome IMF support in identifying needs. Such an approach would build on the IMF's role in articulating a strategic framework within which TA priorities could be set.

68. World Bank staff in the field expressed a desire for earlier notice of IMF TA missions (whether from headquarters or West AFRITAC) so that they would be able to consult with their headquarters to formulate a clear Bank position for discussion with TA missions. Coordination was particularly important given the overlapping mandates of the two institutions, with Bank and IMF staff both working in expenditure management (with the IMF providing a resident PEM expert) and the IMF placing considerable emphasis on tax administration, partly supported by the Bank's PEMFAR project.[63]

69. One interesting example of poor coordination between the IMF and the Bank is the PEMFAR project. This project, which was initiated in 2001, has received considerable financial support from the EU and other donors. According to the World Bank, IMF staff working on Niger was invited at the start of the project to meetings with the authorities to discuss the draft TOR but did not participate or provide any feedback to the Bank.[64] The first evidence of IMF involvement in discussions of PEMFAR was in September 2003, when the IMF mission chief at the time attended a meeting called by the World Bank at which Bank and IMF staff were encouraged to work closely together.

70. The absence of IMF engagement in PEMFAR in its initial stages may have been related to the generally acknowledged lack of engagement of the previous Resident Representative[65] but this does not explain why comments were not provided by headquarters

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[62] There is already regular contact between area department missions and donors.

[63] Public Expenditure Management and Review and Financial Accountability Assessment (PEMFAR). In addition to more traditional work associated with Public Expenditure reviews, the project called for the Bank to complement the IMF's analytical work on tax policy through PEMFAR's analysis of key selected revenue issues revolving around tax and customs administration.

[64] There is some uncertainty when IMF staff were first approached to participate, or comment on, PEMFAR. However, a number of IMF staff members have acknowledged that the IMF was slow to react to Bank plans for PEMFAR.

[65] According to the Bank Country Manager, he tried several times upon his arrival in Niger to see the IMF's Resident Representative, who was repeatedly unavailable. As such, the World Bank has indicated that—outside of missions from HQ—there was little "on-the-ground"

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staff. Perhaps more surprising was the fact that—in our interviews—neither of the IMF's former resident experts on tax revenue or PEM indicated an awareness of the PEMFAR project. More recently, with the appointment of a new Resident Representative, the IMF has developed a stronger interest in PEMFAR. This has led to a degree of tension between IMF staff and other agencies involved, who recall the IMF's apparent lack of interest during the initial stages of the project.

I. Niger's Experience with West AFRITAC[66]

71. Most of the officials and donors with whom we met expressed dissatisfaction with the West AFRITAC's contribution to capacity building in Niger to date, the main exception being the official representing Niger on the West AFRITAC Steering Committee.[67] Most officials—probably comparing the provision of TA through West AFRITAC with their earlier experience with resident experts—expressed regret for the shortness of West AFRITAC missions, the lack of opportunity for interactive discussions, uncertainty about follow-up activities (particularly in the wake of the initial identification mission), and the absence of supporting teaching and training activities. To some extent the delivery of West AFRITAC TA in tax administration and PEM by the former resident experts in Niger provided some degree of continuity. There does not appear, however, to have been a clear and forward-looking awareness of how the IMF's overall assistance (including TA from headquarters, as well as that given in coordination with other providers) was to evolve consistent with Niger's needs.

72. With respect to other TA providers and donors, several representatives suggested that West AFRITAC's first mission to Niger (the so-called "identification mission") showed a lack of sensitivity to the work that had been underway prior to their arrival. There also appears to have been a range of expectations on the purpose of the "identification mission," including the role that other providers were to play. Donors were frustrated with a lack of

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coordination between the Bank and the IMF except for visiting missions until the new IMF Resident Representative arrived in January 2004.

[66] It is beyond the mandate of this evaluation to assess the performance of West AFRITAC more generally. Instead, we have sought to assess the contribution of West AFRITAC in Niger alone. Conclusions reached are not necessarily applicable to West AFRITAC's involvement in other countries.

[67] There have been only a few missions to Niger since the creation of West AFRITAC. In addition to the July 2003 "identification" mission—West AFRITAC's revenue and PEM advisors visited Niger for one week each at the end of 2003 and the micro-finance expert spent three days in Niger around the same time. West AFRITAC had also held a few regional workshops (including in decentralization and local finance and money laundering) in which Nigerien officials participated.

information on West AFRITAC's strategy for assisting Niger following the mission. West AFRITAC representatives in Bamako, on the other hand, disputed the legitimacy of many of these views, characterizing donor representatives as uncooperative. Headquarters staff also disputed this characterization of West AFRITAC's relations with Niger and the donors on the ground. The staff suggested that the concern of officials was related to the removal of both resident experts (i.e., the tax revenue and PEM experts)rather than the performance of West AFRITAC and that donor dissatisfaction with West AFRITAC was exaggerated.

73. Much of the difficulty appears relate to differences of view on the role West AFRITAC intended to play in Niger, as well as the associated distribution of responsibilities between West AFRITAC representatives, donors, and IMF headquarters. Some IMF staff considered West AFRITAC to be a new and major channel through which to deliver TA (that is, as a replacement for headquarters missions and resident experts). On the other hand and consistent with original intentions, West AFRITAC staff members considered their role to be complimentary to the TA provided by IMF headquarters, particularly given that their resources had to be spread over a total of 10 countries in the region.[68] As such, headquarters staff did not seek to replace the TA provided by the two resident experts that had left Niger in 2003 or to clarify a strategy for shifting from an intensive to a periodic delivery of assistance. This difference of opinion appears to have contributed to a lack of coordination within the IMF in articulating a coherent capacity building strategy for Niger, particularly on fiscal issues.

74. With respect to the communication between West AFRITAC and Niger, donors in Niamey regretted what they considered to have been a lack of information from West AFRITAC on its work program and strategy. Again, there appeared to be some misunderstanding of the distribution of responsibilities envisaged between the various stakeholders. In setting up West AFRITAC, it was agreed that the responsibility to inform donors on the ground was given to the three donor representatives on West AFRITAC's Steering Committee.[69] According to IMF staff, recipient country representative on the Steering Committee (the so-called "focal points") have no *formal* responsibilities for communication or coordination with donors on the ground, despite the overarching goal of putting country authorities in the "driver's seat" with respect to donor coordination. This view was clearly articulated by Niger's West AFRITAC representative. While it is beyond the mandate of this evaluation to assess the efficiency and effectiveness of West AFRITAC's communication structure more broadly, it is clear that it has not worked well in Niger.

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[68] The latter impression is consistent with that of the IMF's Office of Technical Management (OTM).

[69] France, Canada, and Germany are currently members of the Steering Committee, with each representing up to four other donors. These three donors are expected to inform their representatives on the ground in countries served by West AFRITAC in which they (or their constituents) are involved as well as those of the donors they represent.

75. While West AFRITAC staff had visited Niger as part of its "identification mission" this did not result in the formulation of an explicit strategy on how it would support Niger's capacity building strategy.[70] The only document prepared as a result of this mission that we were able to obtain was a relatively undetailed list of missions for the second half of 2004. This "work program" had not been widely disseminated, thereby reinforcing confusion among officials and other TA providers about follow-up to the identification mission and, more generally, the role that West AFRITAC was intending to play in Niger. Since the identification mission, there have been a few short-term missions from West AFRITAC, most notably by former resident experts. However, the general consensus was that—while these efforts were appreciated by the authorities—the missions were considered to have been of insufficient duration and follow-up was unclear.

V. LESSONS

76. The case of Niger raises important questions about the manner in which IMF TA is allocated and prioritized, as well as the effectiveness of various means of delivering TA, coordination with other TA providers, the role of regional TA centers in supporting capacity building in Niger, and the links between capacity building and civil service reform.

77. For the most part, Niger appears to have made good use of IMF TA during the period studied, particularly that provided by resident experts in PEM and tax revenue administration. Niger's track record in some aspects of tax collection may have been undermined somewhat by political factors but weak institutional capacity and insufficient resources with which to maintain a professional and dedicated civil service have clearly played a role. At the most general level, the dramatic increase in the level of TA from the IMF in FY2002 and the sharp fall off following the establishment of West AFRITAC suggests no clear IMF-wide strategy for supporting Niger over the medium term.

78. Niger did receive considerably more TA between 1999 and 2003 than other WAEMU countries[71] although this was heavily concentrated in tax administration and public expenditure management. Very little TA was provided in customs administration, despite clearly articulated needs. Also, there was a lack of priority assigned to assisting the authorities to improve the quality of real sector statistics despite persistent concerns voiced in

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[70] In preparation for the identification mission, Niger's representative to West AFRITAC drafted an assessment of Niger's TA needs, drawing largely on the report of the 2003 IMF multi-sector statistics mission and Niger's PRSP. Most government officials with whom we met were unaware of this note or any subsequent articulation of West AFRITAC's strategy of support for Niger's capacity building.

[71] This begs the question as to whether or not WAEMU countries as a group received sufficient priority in the allocation of IMF TA resources, an issue on which this evaluation takes no position.

IMF surveillance and programs. To the extent that TA in statistics was provided, this was well after the initial discrepancy in GDP data was identified. While the services of AFRISTAT were eventually enlisted, the success of this arrangement is far from certain given competing demands from other countries covered by the contract and the absence of any systematic oversight of AFRISTAT's work in Niger. To some extent, and in addition to reasons mentioned earlier, the level of attention given to Niger by the IMF's Statistics Department reflected a departmental structure that did not promote the development of country strategies (STA was organized along functional lines)[72] compounded by the lack of priority the area department assigned to Niger relative to other countries in the region.

79. Niger is a case where the use of resident experts appears to have been more effective than shorter-term missions. This is in contrast to the view advanced in previous IMF reviews of TA that short-term missions tend to be more effective. Without generalizing beyond the experience of Niger, this may reflect the very weak institutional capacity of the government's administration as well as the approach taken by the resident experts, which emphasized accessibility, training, and team work. The effectiveness of short-term missions could have been enhanced were more time to have been taken in Niger to discuss preliminary diagnostics and potential recommendations with the relevant officials prior to their finalization at the end of a mission. There also appears to be scope to use the opportunity of short-term missions to provide some training support or assist in the dissemination of the results of TA, something that would need to be more clearly reflected in mission TORs.

80. Absent from the TORs of a number of TA experts and missions was a clear call for collaboration and communication with other providers of TA. This was particularly evident with the IMF's engagement in, and awareness of, the PEMFAR initiative.[73] More generally, if IMF staff were more routinely and proactively to discuss specific TA needs with donors, this would more effectively mobilize the potential for the IMF to leverage donor support for capacity building in the IMF's areas of expertise.

At the same time, it should be acknowledged that weaknesses in office of the IMF's Resident Representative between 2000 and 2003 were likely to have exacerbated the quality of donor coordination and the shortcomings in identifying TA priorities. While this is not to suggest that other IMF staff did not have a responsibility in this area, it does point to the important role that Resident Representatives can play in supporting capacity building efforts.

81. Lastly, it was widely believed (at least within Niger) that, inasmuch as the creation of West AFRITAC corresponded with the simultaneous removal of both of Niger's resident

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[72] This is in the process of being addressed as STA moves to enhance it country-specific focus and expertise.

[73] This is by no means to suggest that the full responsibility for effective coordination rests with IMF staff, but that there is scope for the IMF to improve its performance in this regard.

experts (without clarity on how the IMF would be providing future TA to Niger), it resulted in a net loss for Niger in terms of IMF support for capacity building. This perception is understandable, although IMF staff have argued that Niger would probably not have received two resident experts had it not been for delays in the establishment of West AFRITAC. Looking ahead, there is a pressing need to articulate a IMF-wide strategy of technical assistance to Niger (that is, one that would include West AFRITAC, the area department, and the main functional departments). There is also a need to clarify the role of West AFRITAC vis-à-vis headquarters-based IMF TA, as well as to review the efficiency and effectiveness of current channels of communication between West AFRITAC, donors, and government officials.

The Application of IMF TA Filters in Niger

1. The 2001 “Policy Statement on IMF Technical Assistance” identified nine “filters,” which serve as guidelines in setting priorities for TA resource allocation.[1] We assessed the consistency of the filters with the allocation of IMF TA resources to Niger. Without commenting on the appropriateness of the filters themselves (which is addressed in the full evaluation, Chapter IV, Section G), the allocation of TA resources to Niger is consistent with most of the filters, although this does not explain the significant reduction in the volume of TA following the establishment of West AFRITAC.

- **Core specialization of the IMF**. The bulk of IMF TA was within the IMF’s core competencies, with heavy emphasis on revenue mobilization and public expenditure management. TA on monetary issues was also provided, albeit indirectly at the regional level through the BCEAO. The only notable exception was micro-finance (an area in which the IMF has limited experience and mandate) where a small amount of TA was delivered through West AFRITAC, which focused on the supervisory aspects of micro-finance institutions.

- **Main program areas.** The Policy Statement identifies five main program areas to which IMF TA *must* be clearly directed: (1) crises prevention and containment; (2) implementation of debt relief and poverty reduction programs; (3) fostering macroeconomic and financial stability in countries not currently using IMF resources; (4) promoting regional capacity building initiatives; and (5) rehabilitating economic and financial institutions in post-conflict countries. Elements (2) and (4) are most relevant for Niger, where a significant amount of TA was provided in PEM and revenue mobilization, which is critical to participation in the HIPC initiative and for generating the resources necessary for poverty reduction. The IMF’s support to the BCEAO and its reliance on AFRISTAT to deliver TA on real sector statistics are examples of (4). The transfer of Niger’s resident experts to West AFRITAC may have promoted regional capacity building initiatives but at the expense of IMF support to (2).

- **Key policy initiatives**. TA should support the IMF’s key policy priorities and initiatives. Among the areas listed, TA to Niger was supportive of standards and codes (for example, the GDDS), HIPC-related (that is, technical assistance for strengthened PEM systems to track the use of debt relief for poverty reduction outlays as well as to improve basic economic and financial statistics under the HIPC Initiative) and in the general category of “policy reform/institutional capacity building in support of achieving macroeconomic viability.” On this basis, greater attention

[1] A detailed explanation of the filters can be found at http://www.imf.org/external/pubs/ft/psta/index.htm

could have been given to improving statistics, particularly real sector statistics, and external debt management.

- **Impact and commitment**. Filter #4 calls for a country's track record and its degree of ownership and commitment to receive a large weight in appraising requests for TA. On this basis, Niger would appear to have been a good candidate for IMF TA from mid-1999 onwards. Of particular note was the effective use made of resident experts in the areas of revenue and PEM. With hindsight, the IMF's initial reluctance to place resident experts in Niger is somewhat surprising, as was the abrupt reduction in the volume of TA as a result of the creation of West AFRITAC. According to the Policy Statement, the case for providing TA to Niger was probably also bolstered when a stable political situation was restored after 1999.

- **Regional diversity**. This principle requires that small countries' needs, where technical assistance can often have high impact and where other sources of assistance may be unavailable, are not ignored. Given the small number of active donors (mainly the EU and France) and evidence of a significant marginal benefit to TA to Niger, this filter would also work in Niger's favor.

- **Availability of external financing**. Cooperation with donors providing funding for IMF TA or to support other elements of assistance that the IMF cannot easily provide (for example, equipment, in-country training, systems development, local expertise, and the like) should be taken positively into account when appraising requests for technical assistance. Unfortunately, there was little evidence of cooperation with other TA providers even in areas of direct relevance to the work of the IMF (for example, statistics and the EU or PEM and the World Bank). Therefore, this does not appear to have been a significant factor in explaining the level of TA provided. On the positive side, Japanese financing was largely responsible for the resident experts in Niger.

- **Nature of the request**. This filter argues that request for policy or diagnostic missions or short-term experts are less costly to the IMF and could therefore be considered favorably without placing an excessive burden on TA resources. The exception would be when requests are likely to have implications for longer-term follow-up assistance. The weakness in capacity and the lack of human and financial resources in Niger suggest a clear need for TA follow-up to diagnostic work. Perversely, these factors would seem to work against the allocation of TA resources from the IMF to Niger.

- **Regional approach**. Filter #8 encourages the use of regional mechanisms to deliver TA, particularly to smaller countries. Given the high cost of providing assistance to small member countries, the IMF is actively to seek opportunities to use regionally-based approaches (including regional TA Centers like West AFRITAC) to provide technical assistance. This filter appears to relate to the delivery mechanism rather than the volume of TA. As such, it does not explain why Niger experienced such a precipitous drop in the volume of TA it was receiving with the shift to provision through West AFRITAC, since TA from West AFRITAC was intended to be complementary to—rather than a substitute for—the TA provided by headquarters.

- **Presence of other TA providers**. In deciding whether to provide assistance, the IMF should consider whether other providers are actively engaged in similar efforts. While duplication should be avoided, there should be efforts at coordination. With the EU and—to a lesser extent—the French working in the area of statistics, this could explain why the IMF placed little priority on this area. However, it is not clear that there was adequate coordination to ensure that the TA provided would address the IMF's specific concerns, particularly with respect to the national accounts. It is also unclear how the presence of Pole Dette, on NGOs providing assistance to developing countries on debt management, in Niger influenced the IMF's decision not to provide TA in external debt management.

AREAS COVERED BY TECHNICAL ASSISTANCE TO NIGER—MAJOR PROVIDERS, 1999–2003

TA/Capacity Building Needs Identified by Staff	TA Provider(s)
Tax Policy and Administration	IMF; France
Customs Administration	IMF; UNCTAD; World Bank; France
Budget Management	IMF; France; European Union; World Bank
Governance and Decentralization	UNDAF; UNDP; GTZ
Statistics	IMF; AFRISTAT,[1/] European Union; World Bank
Debt Management	Pole Dette; Debt Relief International; France
Microfinance	IMF,[2/] France; Canada; GTZ
Financial Sector Reform	World Bank
Anti-Money Laundering	United States[3/]
HIPC	World Bank[4/]
Private Sector Development	UNDP
Banking Supervision	IMF[5/]
Poverty Analysis and Monitoring	...

[1/] EUROSTAT was involved in this area through its support to AFRISTAT.
[2/] Through West AFRITAC in December 2003.
[3/] West AFRITAC provided regional TA in this area on May 2004.
[4/] IMF staff participated to World Bank-led HIPC missions.
[5/] IMF delivers TA at the regional level.

LIST OF INDIVIDUALS INTERVIEWED

Name	Title	Organization
Government		
Mr. Iro Souley	Interim Director General, Budget Department	Ministry of Finance and Economy
Mr. Abdou Soumana	Secretary General	Ministry of Finance and Economy
Mr. Gambo Djibo	Deputy Director General, Tax Department	Ministry of Finance and Economy
Mr. Amadou Salao	Former Secretary General	Ministry of Finance and Economy
Mr. Jacques Nignon	Advisor	Ministry of Finance and Economy
Mr. Saidou Gambo	Charge de la dette publique	Ministry of Finance and Economy
Mr. Idi Dan Kari	Charge de la dette exterieure	Ministry of Finance and Economy
Mr. Boubacar Moumouni Saidou	Commissioner	Ministry of Finance and Economy
Mr. Mohamed Hamil Naiga,	Conseiller Technique, Niger Representative	Ministry of Finance and Economy
Mr. Ari Malla	Permanent Secretary	PRSP Secretariat
Mr. Saidou Djibo	Macroeconomic Issues	PRSP Secretariat
Mr. Diori Khadidiatou Ly	Institutions and Capacity Building	PRSP Secretariat
Mr. Bagnan Aminata Fall	Participation and Ownership	PRSP Secretariat
Mr. Ali Doungou Boubacar	Rural Sector	PRSP Secretariat
Mr. Aminata Boureïma Soumana	Monitoring and Evaluation	PRSP Secretariat
Mr. Kanta Mahaman Sani	Social Sectors	PRSP Secretariat
Mr. Chégou Abderrahman	Communication	PRSP Secretariat
Mr. Guéro Ousmane	Administrative Assistant	PRSP Secretariat
Mr. Mamadou Youba Diallo	General Director	Customs Department
Mr. Issaka Astonmane	Assistant General Director	Customs Department
Mr. Abdou Yoba	Central Director for Accounting and Statistics	Customs Department
Mr. Mossi Diori Amadou	Head of Price Division	DSNA, Statistical Agency
Mr. Ousmane Mamadou	Chief of Studies Division	DSNA, Statistical Agency

Name	Title	Organization
Mr. Maman Laouane Karim	Chief BOP Division	DSNA, Statistical Agency
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Mr. Ousmane Mamadou	Chief, Studies Division	BCEAO
Mr. Maman Laouane Karim	Chief, BOP Division	BCEAO
Mr. Issa Djibo		BCEAO
Bilateral Donors		
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Mr. Christian Colomb	Deputy Advisor, Economic and Institutional Division	French Service of Cooperation and Cultural Action (SCAC)
Mr. Charles Morrill	Economic Officer	Embassy of the USA
Mr. Jacques Lamonde	Chef du Bureau and Consul	Embassy of Canada
Mr. Michael Lossner	Director	GTZ, German Embassy
Dr. Theo Baert	International Cooperation Attaché	Office of Development Cooperation, Belgium
Mr. Michel Lambrechts	Assistant Attaché	Office of Development Cooperation, Belgium
Multilateral and Regional Agencies		
Mr. Jemma Dridi	Resident Representative	IMF, AFR
Mr. Ehtisham Ahmad	Division Chief	IMF, AFR
Mr. Dominique Bouley	Senior Economist	IMF, FAD
Mr. Jean-Paul Bodin	Division Chief	IMF, FAD
Mr. Olivier Benon	Senior Economist	IMF, FAD
Mr. Christian Durand	TA Area Chief	IMF, MFD
Mr. Noel Guetat	Senior Advisor to Executive Director	IMF, OED
Mr. Mohamed Sidi Bouna	Advisor to Executive Director	IMF, OED
Mr. Keith Dublin	Division Chief	IMF, STA

Name	Title	Organization
Mr. Mbuyamu Matungulu	Mission Chief	IMF, AFR
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Mr. Silvia Matei	Senior Economist	IMF, STA
Mr. Théodore Bikoi	Economist	IMF, STA
Mr. Thomson Fontaine	Desk Economist	IMF, AFR
Mr. Michael Keen	Division Chief	IMF, FAD
Mr. Peter Siegenthaler	Economist	World Bank
Mr. Vincent Turbat	Country Manager for Niger	World Bank
Mr. Amadou Ibrahim	Economist	World Bank
Mr. Nobert Toé	Coordinator	West AFRITAC
Mr. Gisèle Suire	PEM Advisor	West AFRITAC
Mr. Patrick Fossat	Tax Administration Advisor	West AFRITAC
Mr. George Toussaint	Macroeconomic and Financial Statistics Advisor	West AFRITAC
Mr. Peter Van Dijk	Microfinance Advisor	West AFRITAC
Mr. Olivier Vallée	Financial Markets and Debt Management Advisor	West AFRITAC
Mr. Kalou Doua-Bi	Customs Administration Advisor	West AFRITAC
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A written contribution was received from the EU representative in Niger.

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