Operation Name: Support to Niger Supreme Audit Institution (SAI) (P131092)  
Project Stage: Implementation  
Seq.No: 2  
Status: ARCHIVED  
Archive Date: 25-Jun-2014  
Country: Niger  
Approval FY: 2013  
Product Line: Institutional Development Fund  
Region: AFRICA  
Implementing Agency(ies):  

Key Dates  
Board Approval Date 20-Dec-2012  
Original Closing Date 17-Apr-2016  
Planned Mid Term Review Date 30-Jun-2015  
Last Archived ISR Date 07-Dec-2013  
Effectiveness Date 17-Apr-2013  
Revised Closing Date 17-Apr-2016  
Actual Mid Term Review Date  

Project Development Objectives  
Project Development Objective (from IDF Proposal)  
The objective of the IDF grant is to strengthen the capacity of the Supreme Audit Institution (SAI) in Niger to enable it carry out its mandate of first, auditing and reviewing state accounts, local government accounts and those of state owned enterprises in a timely manner. And secondly, strengthen the capacity of the SAI in performance and value-for-money audits.  

Has the Project Development Objective been changed since Board Approval of the Project?  
☐ Yes  ☐ No  

Component(s)  
Component Name  
Strengthening the External Audit Process of the SAI  
Building the Technical Capacity of the SAI in on External, Performance and value-for-money audits  
Communication Strategy and development of information, education and communication materials  
Audit  
Component Cost  
154500.00  
224000.00  
66000.00  
20000.00  

Overall Ratings  
Progress towards achievement of PDO  
Moderately Satisfactory  
Moderately Unsatisfactory  
Overall Implementation Progress (IP)  
Moderately Satisfactory  
Moderately Unsatisfactory  
Overall Risk Rating  
Moderate  

Implementation Status Overview  
The Progress towards achievement of the PDO and Overall Implementation Progress (IP) have been rated moderately unsatisfactory. This is due to the fact that no activity has been implemented at the time of the mission for although the project became effective on April 17, 2013. This is due to many reasons including the following: (i) the delays in the retrocession of the GA between the Ministry of Planning and the Court of Accounts (MoU signed only in Nov 2013); (ii) the weak capacity of the SAI to draft the terms of references of the
activities and to select the consultants expected to support the Court of Accounts. However, the actual disbursement rate of the project as of March 21, 2014 was 22.5% representing the initial deposit in the Designated Account of the project.

With the support of an expert from the Inspection Generale des Finances (IGF- France), the mission team were able to assist the government to prepare the draft of the terms of reference of the activities to be implemented during the project entire implementation period. The mission team also advised the SAI how to speed up the implementation of the project in addition to the flexibility provided to select consultants and experts.

Locations
No Location data has been entered

Results

<table>
<thead>
<tr>
<th>Indicators</th>
<th>Core</th>
<th>Unit of Measure</th>
<th>Baseline</th>
<th>Current</th>
<th>End Target</th>
<th>Comments</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number of local government who have prepared financial statements for review by the SAI.</td>
<td></td>
<td>Number</td>
<td>Value</td>
<td>Date</td>
<td></td>
<td>At least 50 local government will have prepare and submit their annual financial statement to SAI for review.</td>
</tr>
<tr>
<td>Number</td>
<td></td>
<td>Number</td>
<td>Value</td>
<td>Date</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Number of SAI staff trained on various audit guidelines.</td>
<td></td>
<td>Number</td>
<td>Value</td>
<td>Date</td>
<td></td>
<td>By the end of the IDF supported project, 20 staff from the SAI will have been trained on audit guidelines.</td>
</tr>
<tr>
<td>Manuals of procedures, audit guidelines and code of ethics developed</td>
<td></td>
<td>Date</td>
<td>Value</td>
<td>Date</td>
<td></td>
<td>By the end of the IDF supported project, a manual outlining the guidelines, methodology, procedures for various types of audits anda</td>
</tr>
</tbody>
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code of ethics will have been developed and adopted.

Data on Financial Performance (as of 20-Feb-2014)

### Financial Agreement(s) Key Dates

<table>
<thead>
<tr>
<th>Project</th>
<th>Ln/Cr/Tf</th>
<th>Status</th>
<th>Approval Date</th>
<th>Signing Date</th>
<th>Effectiveness Date</th>
<th>Original Closing Date</th>
<th>Revised Closing Date</th>
</tr>
</thead>
</table>

### Disbursements

<table>
<thead>
<tr>
<th>Project</th>
<th>Ln/Cr/Tf</th>
<th>Status</th>
<th>Currency</th>
<th>Original</th>
<th>Revised</th>
<th>Cancelled</th>
<th>Disbursed</th>
<th>Undisbursed</th>
<th>% Disbursed</th>
</tr>
</thead>
<tbody>
<tr>
<td>P131092</td>
<td>TF-14017</td>
<td>Effective</td>
<td>USD</td>
<td>0.46</td>
<td>0.46</td>
<td>0.00</td>
<td>0.10</td>
<td>0.36</td>
<td>22.00</td>
</tr>
</tbody>
</table>

**Disbursement Graph**

**Key Decisions Regarding Implementation**

Due to the delays faced by the project, some options aimed at simplifying and speeding up the procurement process were discussed with the government. It was agreed to adopt the single source procurement method where needed for the selection of experts and individual consultants. The options agreed also include the use of some experts from the Court of Accounts of France or other Supreme Audit Institutions (SAI) from French speaking countries in Africa and individual consultants very familiar with the activities to be implemented in this project. The Bank team has confirmed its readiness to assist the government in the discussions with the Court of Accounts of France or other SAI in the Africa French speaking countries.

**Restructuring History**
There has been no restructuring to date.

**Related Projects**

There are no related projects.