

Validation of Niger

Report on initial data collection and stakeholder consultation

Abbreviations

AfDB	African Development Bank
ANLC-TI	Nigerien Association for the Fight against Corruption - Transparency International
ARMP	Agence de Régulation des Marchés Publics
BCEAO	Banque Centrale des Etats de L'Afrique de l'Ouest
BO	Beneficial ownership
Bpd	Barrels Per Day
CCAIA	Chambre de Commerce, d'Agriculture, d'Industrie et d'Artisanat
CCOAD	NGO and Development Associations' Chamber of Concertation (CCOAD)
CEQVCV	Coalition for Equity, Quality Against costly living
CdC	Cour des Comptes (Court of Accounts)
CIT	Corporate Income Tax
CMEN	Compagnie Minière et Energétique du Niger
CNPC IT	China National Petroleum Corporation International
CNPC NP	China National Petroleum Corporation Niger Petroleum
CNTPS	Compagnie Nationale de Transport des Produits Stratégiques
CENTIF	Cellule Nationale de Traitement des Informations Financières
CSO	Civil Society Organisation
DGD	Direction Générale des Douanes
DGI	Direction Générale des Impôts
DGTC	Direction Générale du Trésor et de la Comptabilité Publique
ECOWAS	Economic Community of West African States
EU	European Union
EITI	Extractive Industries Transparency Initiative
GDP	Gross Domestic Product
GFS	Government Finance Statistics
GIZ	Deutsche Gesellschaft für Internationale Zusammenarbeit
GoN	The Government of Niger
GREN	Group for Reflection and Action on Extractive Industries in Niger
HALCIA	Haute Autorité de Lutte contre la Corruption et les Infractions assimilées
IMC	Inter-Ministerial Committee
IMF	International Monetary Fund
MDTF	The World Bank's Multi-Donor Trust Fund
MIPSDRA	Ministry of Interior, Public Security, Decentralisation and Religious Affairs
MMID	Ministry of Mines and Industrial Development
MoF	Ministry of Finance
MPE	Ministry of Petroleum and Energy
MSG	Multi-Stakeholder Group
NGO	Non-Governmental Organisation
OIREN	Network of International NGOs in Niger
PEP	Politically Exposed Person
PSC	Production-Sharing Contract
PWYP	Publish What You Pay
RODADDHD	Nigerien Network of NGOs and Development Associations for the Defence of Human Rights and Democracy
ROTAB	Organization for Transparency and Budgetary Analysis
Scf	Standard cubic feet

SML	Société des Mines du Liptako
SONICHAR	Société Nigérienne du Charbon
SOPAMIN	Société des Patrimoines des Mines du Niger
SORAZ	Société de Raffinage de Zinder
UNDP	United Nations Development Programme
TFP	Technical and Financial Partners
ToR	Terms of Reference
UEMOA/WAEMU	West African Economic and Monetary Union
USD	United States Dollar
VAT	Value Added Tax
XOF	West African Franc

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Executive Summary

The Government of Niger announced its commitment to implement the EITI in March 2005 and officially launched EITI implementation in September 2006. Niger was designated an EITI candidate country in September 2007 and compliant with the EITI Rules in March 2011. Since then, Niger has expanded the scope of reporting to its oil refinery starting when oil production began in 2011 and contributed to shaping the development of the EITI Standard through its active presence on the EITI Board. The initial findings of this Validation exercise suggest strong country ownership of the EITI process yet a slow transition from the EITI Rules to the EITI Standard. Despite the multiple challenges facing this landlocked and poor nation of 17 million people, with one of the world lowest income per capita (\$ US 359 in 2015), the Government of Niger has allocated significant resources to EITI implementation.

More than 80% of Niger's land area of 1.27 million km² is in the Sahara Desert. The extractive industries governance challenges facing Niger include a recent gold discovery in the Djado plateau along the Algerian and Libyan border, growing insecurity in the region due to Islamist groups, and the collapse of uranium prices in the aftermath of the Fukushima nuclear accident. A renewed commitment from all stakeholders and strong leadership from the government will be needed to help address these challenges, including improving the business environment to help attract investment. This report outlines a number of recommendations and corrective actions to strengthen the EITI process and make it more meaningful and effective.

Niger commenced its Validation under the EITI Standard on 1 November 2016.¹ This report details the findings and an initial assessment of the International Secretariat's data gathering and stakeholder consultations. The International Secretariat has followed the Validation Procedures² and applied the Validation Guide³ in assessing Niger's progress towards meeting the EITI Standard.

While the assessment has not yet been reviewed by the Validator, the International Secretariat's preliminary assessment is that seven EITI Requirements (1.1, 3.1, 3.3, 4.7, 4.8, 5.1 and 7.3) have been fully implemented with satisfactory progress. There are 21 Requirements where further work is required. Seven requirements are assessed as "unmet with meaningful progress", twelve of these 21 outstanding requirements are assessed as "unmet with inadequate progress", and three are assessed as "no progress". The corrective actions identified through this process relate in particular to the comprehensiveness and reliability of EITI reporting by both companies and the government, including state-owned enterprises and petroleum and mining cadastres. There is also an urgent need to revisit the institutional basis for EITI implementation both in regulation and in practice to ensure compliance with the governance requirements of the EITI Standard.

¹ The commencement date of Niger's Validation was delayed from 1 July 2016 to 1 November 2016 by the EITI Board. See Board decision here: <https://eiti.org/BD/2016-21>

² <https://eiti.org/document/eiti-validation-procedures>.

³ <https://eiti.org/document/eiti-validation-guide>.

Overall conclusions

Niger presents a complex case for the EITI, given the significant physical, institutional and strategic challenges faced by this land-locked country ranked at the bottom of the United Nations' Human Development Index. It has long exported uranium under agreements with France's state-owned Areva. The deals were last renegotiated in 2014 to give the government a greater share of royalties in line with other projects. China's state-owned CNPC started producing crude oil in 2011 to feed a domestic refinery for local consumption of petroleum products. As oil production is expected to triple to 60,000 bpd by 2019, Niger's options include building a pipeline to the existing Chad-Cameroon pipeline, export via Benin, or export to the Kaduna refinery in Nigeria.

A key strength of EITI implementation in Niger has been the level of involvement of MSG members from all three constituencies in EITI reporting. Driven by the Permanent Secretariat, Advisor to the President of the Republic Abdoul Aziz Askia, the MSG has drafted over 90% of Niger's EITI Reports, including collecting financial information from reporting entities and undertaking an initial reconciliation. This MSG-led reporting, while positive for in-country ownership also presents a challenge in terms of accordance to the EITI Standard and the quality of overall EITI reporting.

While EITI reporting has successfully been expanded to the oil and gas sector, including midstream refining, the EITI's contribution to public debate is limited. The most tangible impacts of implementation appear to have come as a result of crises, rather than through reform of national systems, and do not appear coordinated. The Court of Counts launched audits of government's extractives revenues for the first time as a result of corrective actions required by the EITI Board during its first Validation, under the EITI Rules. The EITI has also helped ensure space for civil society to demand information on extractives governance, with the EITI Board intervening to help secure the release of civil society members of the MSG in 2014 after their arrest. Yet civil society, companies and donors have tended to commission research into hot-topic issues such as subnational transfers, production figures and environmental impacts independently from the EITI.

Despite significant logistical challenges, Niger's active civil society has generated a robust national debate on public management of the country's resources, from uranium to oil. Whilst limited and combined with broader CSO outreach, dissemination and outreach have highlighted significant popular demand for information required under the EITI Standard, such as subnational transfers, production figures and environmental provisioning. The challenge for EITI Niger is to establish robust mechanisms to channel voices not directly represented on the MSG into the national debate, from local communities to parliamentarians and anti-corruption watch-dogs, to ensure EITI implementation meets domestic challenges. The EITI has tended to remain in a silo in Niger as a parallel process more focused on compliance than on addressing locally-important challenges.

MSG members represent their respective organisations and are not held accountable to their constituencies. Dissemination and outreach to areas outside Niamey that host extractives activities tend to be one-way channels where the EITI Reports are distributed, without content adequately tailored to meet local demands for information. Outreach and dissemination events have provided outlets for popular debate about extractive industry management, and a strong feedback mechanism to MSG discussions could help improve the drafting of key EITI documents that would respond to stakeholder's

needs. By diversifying its representativeness, the MSG can also ensure that the information it works to disclose is pertinent to national priorities.

The MSG has used only local Independent Administrators, who have played a supporting role in the production of EITI Reports to ensure quality assurance and reconciliation of financial data. The quality of EITI reporting has unfortunately suffered from MSG-led EITI reporting, due to weak capacities, lack of expertise on auditing practices and short deadlines. The MSG could address some of the reporting weaknesses identified in this report by seeking technically-proficient input to key scoping and materiality decisions in a timely manner and hiring more experienced Independent Administrators.

Looking ahead, there are opportunities for embedding EITI reporting in government and company systems. While EITI Niger's data collection automation project is meant to improve the efficiency of data collection by moving it online, there is room for more direct solutions to ensure robust quality assurance procedures are followed in the normal production of government extractive industries data. More importantly, improvement of record keeping systems in government agencies that are the primary source of the data disclosed in EITI reporting could improve the management of the sector as a whole. There is also scope for industry to consider means of producing EITI information on a regular basis, as part of regular reporting, and to integrate certification of EITI disclosures in regular auditing cycles. To capitalise on its potential, EITI Niger should go beyond listing laws and regulations and document whether these laws have been implemented. EITI implementation could therefore act as an annual diagnostic on the implementation of Niger's laws and regulations while also providing a source of pertinent recommendations for further reforms.

Recommendations

The following recommendations are aligned with corrective actions for the implementation of EITI Requirements and may require specific reforms the MSG and the Government may wish to consider implementing. These recommendations could also help Niger make greater use of the EITI as an instrument to support reforms.

- Together with the government, the MSG is strongly encouraged to revisit the institutional arrangements for EITI implementation in Niger and agree its ToR to ensure that all aspects of Requirement 1.4 are addressed. The MSG should task each stakeholder group to clarify their internal nominations and representation procedures to improve the transparency and participation in the process. The MSG should also agree a process to ensure greater accountability of MSG representatives to the constituencies. This should include establishing mechanisms of consultation and reporting between MSG representatives and their wider constituencies. Finally, the MSG and government stakeholders are encouraged to consider strengthening the national secretariat through focused and specific capacity building and/or further recruitments as appropriate.
- The Government of Niger should consider either reviewing the legal framework for registration of NGOs and development associations or establishing a one-stop for CSO registration.
- As a matter of priority, the MSG should agree a work plan that is linked to national priorities and

that is the product of wide consultation with stakeholders. The MSG is encouraged to consider how more meaningful discussions through the EITI, linking to national discussions and priorities, could encourage more active participation by all stakeholder groups. The MSG should also ensure that its work plan is updated on an annual basis and includes a realistic set of activities linked to EITI reporting, dissemination and outreach, addressing capacity constraints and detailed follow up on specific EITI recommendations.

- Extractives companies should agree mechanisms for communication and coordination with the entire constituency, including oil and gas as well as mining exploration companies. Industry MSG members should also ensure that their engagement in scoping, dissemination and outreach is on par with their involvement in data collection for EITI reporting.
- In accordance with EITI Requirement 2.1, it is a requirement that the MSG disclose a description of the legal framework and fiscal regime governing the extractive industries. This information must include a summary description of the fiscal regime, including the level of fiscal devolution, an overview of the relevant laws and regulations, and information on the roles and responsibilities of the relevant government agencies, including DGI, DGTCP, MMID and MPE.
- It is recommended that the MSG consider a description of the fiscal regime in practice and explain any deviation from the legal and regulatory framework as it relates to revenues earmarked for local communities.
- The MSG is required to disclose information related to the award or transfer of licenses pertaining to the companies, in accordance with EITI Requirement 2.2.a. In addressing this requirement, the MSG is encouraged to follow the step-by-step approach outlined in EITI Guidance Note N°4⁴, issued by the EITI International Secretariat. Transparency in the award and transfer of licences and a review of the efficiency and effectiveness of licensing allocation system could also help improve the business environment and support the government's effort in attracting FDI.
- It is a requirement that implementing countries maintain a publicly available register or cadastre system(s), in accordance with Requirement 2.3. In addressing this requirement, the MSG is encouraged to follow the step-by-step approach outlined in EITI Guidance Note N°3⁵, issued by the EITI International Secretariat.
- It is recommended that the MSG agree a definition of what constitutes an SOE in Niger in accordance with the Standard definition in EITI Requirement 2.6.a. It is a requirement that the MSG explain the prevailing rules and practices regarding the financial relationship between the government and these SOEs, including: the rules and practices governing transfers of funds between the SOE(s) and the state, retained earnings, reinvestment and third-party financing. In accordance with EITI Requirement 2.6.b, SOEs must disclose their level of ownership in mining, oil and gas companies operating in Niger, including those held by SOE subsidiaries and joint ventures, and any changes in the level of ownership during the reporting period. It is recommended that

⁴ Guidance Note 4, License Allocation, EITI International Secretariat, June 2016, <https://eiti.org/document/guidance-note-on-license-allocations>

⁵ Guidance Note 3, License Register, EITI International Secretariat, June 2016, <https://eiti.org/document/guidance-note-on-license-registers>.

the MSG works closely with SOPAMIN, to provide more up-to-date information on exploration activities and help inform the average citizen about opportunities and challenges facing the extractive industry.

- The MSG should ensure that future EITI Reports disclose the value of total production by commodity, alongside production volumes.
- The MSG should ensure that all revenue flows listed under Requirement 4.1.b are included in the scope of reconciliation and that the materiality threshold for selecting companies ensures that all payments that could affect the comprehensiveness of EITI reporting be included in the scope of reconciliation. The list of material companies should also clearly be defined. The MSG is invited to consider whether setting a quantitative materiality threshold for selecting companies would ensure these aims are met. The MSG should ensure that Niger's next EITI Report includes the IA's assessment of the materiality of omissions, its statement on the comprehensiveness of the EITI Report and that full unilateral government disclosure of material revenues from non-material companies is included.
- The MSG is encouraged to review the involvement of SOEs in the commercialisation of mineral products and improve transparency of the various pricing mechanisms of mineral products in line with EITI Requirement 4.2.
- The MSG is encouraged to conduct a review of existing contracts in future EITI reporting to establish the materiality of barter type agreements. In particular, the MSG is encouraged to review the strategic agreement between the Government of Niger and Areva, signed in May 2014 and consider addressing it in accordance with EITI Requirement 4.3.
- In accordance with EITI Requirement 4.4, the MSG is encouraged to consider a definition of materiality with regards to revenues from transport. In particular, the MSG may wish to consider including CNTPS that transport uranium concentrate from Arlit to Cotonou, Benin, and similar SOEs in EITI reporting.
- It is recommended that the MSG includes all material payments collected by SOEs on behalf of the state and all payments by all SOEs to the state in future EITI reporting, in line with requirement 4.5.
- In accordance with EITI Requirement 4.6, the MSG should assess the materiality of direct subnational payments and include a reconciliation of any material direct subnational payments in future EITI Reports.
- In preparing the next EITI Reports, the MSG should find a workable solution to the provision of quality assurance certification for EITI disclosures from both government and companies to ensure that reconciled payments and revenues are subject to credible, independent audit, applying international auditing standards. The MSG should agree with the IA a robust approach for ensuring credibility of data disclosed in EITI Report in accordance with EITI Requirement 4.9. The MSG may wish to assess the feasibility of mainstreaming EITI reporting in government systems in line with EITI Requirement 4.9.c.








- In accordance with EITI Requirement 5.1, the MSG should indicate which extractive industry revenues are recorded in the national budget and provide an explanation of the allocation of any off-budget extractives revenues.
- In accordance with EITI Requirement 5.2, the MSG is required to ensure that material subnational transfers are disclosed. The MSG should disclose the revenue sharing formula, as well as any discrepancies between the transfer amount calculated in accordance with the relevant revenue sharing formula and the actual amount that was transferred between the central government and each relevant subnational entity. The MSG is encouraged to reconcile these transfers.
- The MSG is required to disclose social expenditures by companies mandated by law or by their contracts with the government. Where possible, the MSG is encouraged to reconcile these transactions. The MSG should establish whether such payments are provided in kind, and consider disclosing the nature of the payment and the deemed value of the in-kind transaction in accordance with EITI Requirement 6.1.
- The MSG is required to develop a reporting process for SOEs to disclose their quasi-fiscal expenditures with a view to achieving a level of transparency commensurate with other payments and revenue streams, and should include SOE subsidiaries and joint ventures in accordance with EITI Requirement 6.2
- The MSG must disclose comprehensive information about the contribution of the extractive industries to the economy for the fiscal year covered by the EITI Report, in accordance with EITI Requirement 6.3, including total sector employment figures and estimates of the informal sector.
- The MSG should consider ways to ensure that other stakeholders are encouraged to participate more actively in the upstream development of communications strategies instead of only downstream dissemination activities. The MSG and civil society should return to reaching out to local communities, especially those where there are extractive activities, in line with EITI Requirement 7.1.e. In light of significant logistical challenges, the MSG may wish to consider developing more formalised consultation mechanisms with mine-affected communities, perhaps by developing regional focal points, to provide them with a meaningful voice on the MSG.
- The MSG should consider discussing the role the EITI could play in achieving national priorities in reforms of the extractive industries as part of its annual review of the work plan, in line with EITI Requirement 7.4.a.iv. The MSG may also wish to consider undertaking an impact assessment, with a view to identifying tangible impacts to local communities and other stakeholders in order to determine the extent to which the EITI has contributed to improving public financial management and governance of the mining, oil and gas sectors.
- The MSG and the government should continue following up on EITI recommendations and ensure that future recommendations and findings from EITI Reports are evaluated and acted upon in a timely manner, in line with EITI Requirement 7.3. As part of its reform of the institutional framework for EITI implementation in Niger, the government is encouraged to consider formalising a structure for following up on EITI recommendations to replace the Inter-Ministerial

Committee and link EITI recommendations to ongoing national reforms.

Figure 1– initial assessment card

EITI Requirements		LEVEL OF PROGRESS				
		No	Inadequate	Meaningful	Satisfactory	Beyond
Categories	Requirements					
MSG oversight	Government engagement (#1.1)					
	Industry engagement (#1.2)					
	Civil society engagement (#1.3)					
	MSG governance (#1.4)					
	Work plan (#1.5)					
Licenses and contracts	Legal framework (#2.1)					
	License allocations (#2.2)					
	License register (#2.3)					
	Policy on contract disclosure (#2.4)					
	Beneficial ownership (#2.5)					
	State participation (#2.6)					
Monitoring production	Exploration data (#3.1)					
	Production data (#3.2)					
	Export data (#3.3)					
Revenue collection	Comprehensiveness (#4.1)					
	In-kind revenues (#4.2)					
	Barter agreements (#4.3)					
	Transportation revenues (#4.4)					
	SOE transactions (#4.5)					
	Direct subnational payments (#4.6)					
	Disaggregation (#4.7)					
	Data timeliness (#4.8)					
	Data quality (#4.9)					
Revenue allocation	Revenue management and expenditures (#5.1)					
	Subnational transfers (#5.2)					
	Distribution of revenues (#5.3)					
Socio-economic contribution	Mandatory social expenditures (#6.1)					
	SOE quasi-fiscal expenditures (#6.2)					
	Economic contribution (#6.3)					
Outcomes and impact	Public debate (#7.1)					
	Data accessibility (#7.2)					
	Follow up on recommendations (#7.3)					
	Outcomes and impact of implementation (#7.4)					

Legend to the assessment card

	No progress. The country has made no progress in addressing the requirement. The broader objective of the requirement is in no way fulfilled.
	Inadequate progress. The country has made inadequate progress in meeting the requirement. Significant elements of the requirement are outstanding and the broader objective of the requirement is far from being fulfilled.
	Meaningful progress. The country has made progress in meeting the requirement. Significant elements of the requirement are being implemented and the broader objective of the requirement is being fulfilled.
	Satisfactory progress. The country is compliant with the EITI requirement.
	Beyond. The country has gone beyond the requirement.
	This requirement is only encouraged or recommended and should not be taken into account in assessing compliance.
	The MSG has demonstrated that this requirement is not applicable in the country.

Introduction

Brief recap of the sign-up phase

On 11 March 2005, the Council of Ministers of the Republic of Niger, chaired by President Mamadou Tandja, decided to sign up to the EITI and announced the decision at the Lancaster House Conference on EITI in London on 17 March 2005 (Hart Nurse Ltd, 2010). The decision was motivated by a realisation of the weaknesses in the management of the mining sector, due to poor coordination between various government departments involved in the sector (IMF, 2013). Prime Minister Hama Amadou issued Decree 0073/PM on 4 July 2005, creating the legal basis for EITI implementation. This continues to provide the basis for the Terms of Reference (ToR) for the multi-stakeholder group. It established a government Inter-Ministerial Committee to set the strategic direction of EITI implementation and a tripartite National EITI Consultation Committee, supported by a permanent secretariat, the *Cellule de Gestion et de Pilotage (Management and Steering Cell)*. The government hosted an official launch workshop on 6-7 September 2006, attended by representatives from companies, civil society and international organisations.

Following general elections in 2007, the new government subsequently amended the original decree twice, in Decree 00192/PM on 10 August 2007 and Decree 0069/PM on 5 May 2008. Niger was accepted as an EITI candidate country on 27 September 2007. Following a coup d'état on 18 February 2010, the transitional government announced its support for EITI, ahead of an initial Validation deadline of 9 March 2010. The new government took significant steps to strengthen implementation by including provisions on revenue transparency in Niger's new constitution, approved by nationwide referendum on 31 October 2010. Following an extension and subsequent Secretariat review, Niger became EITI compliant with the EITI Rules on 2 March 2011.

Objectives for implementation and overall progress in implementing the workplan

The objectives of Niger's successive EITI work plans have remained relatively consistent since 2011, with half of the six specific objectives of the 2016-2018 work plan focused on EITI reporting and implementation in itself (ITIE Niger, 2016). While the objectives of the 2014-2016 work plan included ensuring the state collects its dues, identifying conflicts of interest, preventing conflict and improving the business climate, the objectives of the 2016-2018 work plan evolved to include integrating EITI into national systems, supporting a responsible public debate on the extractive industries and identifying the beneficial ownership of extractives companies and their sub-contractors (ITIE Niger, 2014) (ITIE Niger, 2016).

History of EITI Reporting

Niger published its first EITI Report, produced by local accountancy firm Cabinet d'Expertise Comptable Ibrahim Issoufou (CCII) and covering 2005 and 2006, in August 2009. Niger's first Validation found that the country to be "close to compliant" with the EITI Rules on 13 December 2010, and recommended corrective actions to reach compliant status. Following publication of its 2007-2009 EITI Report prepared

by Guilbert and Associates (G&A) in January 2011 and an International Secretariat review in February, Niger was declared compliant with the EITI Rules on 1 March 2011.

As of January 2017, Niger has published EITI Reports covering nine fiscal years. The country's third EITI Report, covering 2010, prepared by G&A and published in June 2012, extended coverage to the oil sector for the first time. Publications became more regular thereafter, with one publication a year covering 2011 (CCII), 2012 (CCII) and 2013 (CECAFOR Consult) respectively in early December 2013, 2014 and 2015. The latest report, covering 2014, was prepared by G&A and published in November 2016. Reported revenues increased from USD 15.8 million from nine reporting companies in 2005 to USD 260 million from 37 companies in 2014.

Summary of engagement by government, civil society and industry

The current MSG, the EITI National Consultation Committee (CNC - *Comité National de Concertation*) operates under the Prime Ministerial Decree 0073/PM of 4 July 2005, subsequently modified by Decree 00192/PM on 10 August 2007 and Decree 0069/PM on 5 May 2008. Implementation is structured in a three-tier structure. An Inter-Ministerial Committee chaired by the Prime Minister is responsible for implementation strategy and monitoring, while the National Consultation Committee chaired by the Minister of Mines and Energy manages EITI implementation, supported by a permanent secretariat. Members of the MSG are required to meet at least once a quarter, but in practice usually at uneven intervals – four times in 2013, 2014 and 2015, and five times in 2016. Minutes of these meetings are published on the EITI Niger website.⁶ The MSG has constituted three subcommittees for important tasks like statistics and audit, capacity building and communications, but these do not have ToR and minutes of their meetings are not recorded. An attendance list of MSG meetings is included in Annex A.

Under Article 150 of Niger's 2010 Constitution, it is obligatory for contracts related to the exploration and exploitation of natural resources and payments to the government to be published in the Official Journal of the Republic, even if this has not yet been fully implemented. Analysis of meeting minutes indicates that representatives from the three stakeholder groups have been actively engaged in overseeing EITI implementation, actively contributing to debate on the MSG and occasionally chairing MSG meetings in turn. While both government and civil society have contributed to dissemination and outreach, companies do appear to have focused on providing information and delivering presentations in the capital Niamey.

Key features of the extractive industry

Uranium deposits were discovered by the French prior to Niger's independence in 1960. While searching for copper, France's Atomic Energy Commission discovered uranium in the northern area of Azelik in 1957. Niger is now a leading producer of uranium, ranked as the world's fourth largest producer in 2016 behind Kazakhstan, Canada and Australia. The country has produced uranium since the 1970s, coal since 1975, gold since 2004 and crude oil since 2011 (Open Society Initiative for West Africa, 2014). Two of

⁶ <http://www.itieniger.ne/index.php/fr/pv-reunions>

Niger's mines alone accounted for 7.5% of the world's uranium output in 2015 (World Nuclear Association, 2016).

As of 2017, Niger has four main uranium operations. The Mining Company of the Air (SOMAIR) has mined several northern deposits around Arlit since 1968 in a 63.4%/36.6% split between Areva and the Government of Niger, through its state-owned SOPAMIN (Société du Patrimoine des Mines du Niger). The Mining Company of Akouta (COMINAK) has mined uranium deposits in north western areas since its creation in 1974, with ownership split between Areva (34%), SOPAMIN (31%), OURD (Japan's Overseas Uranium Resources Development Company Ltd) (25%) and ENUSA (Spain's Empresa Nacional del Uranio SA) (10%). In efforts to diversify the source of foreign investment in the uranium industry, the government awarded new uranium licenses to groups other than Areva, with the number of mining licenses growing swiftly from six in 2000 to 158 in 2009 (Open Society Initiative for West Africa, 2014). A fourth major uranium venture was launched in 2007, the Mining Company of Azelik (SOMINA). Backed by China National Nuclear Corp. (37.2%), SOPAMIN (33%), China's ZXJOY Invest (24.8%) and Korea Resources Corp. (0.5%), SOMINA ramped up production from an initial 100 tonnes of uranium in 2011 to a plateau of 700 tonnes in 2015 (Energy Charter, 2015). A special-purpose joint-venture was established in 2009 between Areva NC Expansion (66.65%), itself a joint-venture of Areva and KEPCO (Korea Electric Power Co.) in an 86.5%/13.5% split, the Government of Niger (33.3%) and SOPAMIN (23.35%), although the planned 5000 tonnes per year capacity mine was delayed from its original 2012 start date due to the impact of low commodity prices (Areva, 2016). Uranium exports grew 35% in volumes and 400% in value between 2006 and 2012, while budgeted uranium revenues grew six-fold (Partnership for Economic Policy, 2015).

Following tensions between the government and Areva, a landmark deal was struck in 2014 to raise royalty rates on the two main uranium producers, COMINAK and SOMAIR, and to defer development of the Imarouren mine, due to unfavourable market conditions (ITIE Niger, 2016). The deal followed the expiry of Areva's mining licenses in December 2013 and approved the application of the 2006 Mining Law to Areva's two uranium producers (COMINAK and SOMAIR) expected to generate an additional EUR 20 million – EUR 30 million for the Nigerien Treasury, the establishment of a 'Niger price' for uranium concentrate commonly known as "yellowcake" and the appointment of a Nigerien nationals to the management of COMINAK and SOMAIR (Présidence de la République de France, 2014).

Niger's proven thermal coal reserves of over 90 million metric tons are located in the country's north, although current production from the Anou Araren deposit of 18 million metric tons caters exclusively to the thermal power plant in the Agadez region. A project for the development of a 70 million coal deposit in Salkadamna in the Tahoua region and an associated thermal power plant was launched in 2014. Since 2004 the Mining Company of Liptako has operated the country's sole industrial gold mine in Samira, which holds 0.731 metric ton deposits of the ore. Artisanal and small-scale mining (ASM) has been far more prevalent, with total output of 63.91kg in 2014 (ITIE Niger, 2016). A minor oil producer since 2011, when first output from oilfields in the eastern Agadem block operated by China National Petroleum Corp. (CNPC) came online, Niger now boasts over 1 billion barrels of proven oil reserves. A light sweet type of crude, with density higher than 30 API, oil production is transported via a 420km-pipeline to a new USD 800 million refinery in Zinder, operated by SORAZ (Société de raffinage de Zinder) 60%-owned by CNPC in joint-venture with the Government of Niger. Roughly a third of the refinery's daily capacity of 20,000 barrels of diesel and 120 tons of LPG is earmarked for the domestic market, bought by the state-owned

SONIDEP (Société Nigérienne des Produits Pétroliers) that holds a monopoly on the supply of oil and gas domestically and regulates tariffs, with the remainder destined for export markets (Energy Charter , 2015). In total, CNPC made a total of 77 discoveries in 99 exploration wells in the Agadem block in the 2009-2013 period, with average costs of less than USD 5 million a well (Platts, 2015).

With plans to expand production well beyond the domestic refining capacity at Zinder, CNPC has proposed plans to link the Agadem oil block to the existing Chad-Cameroon oil pipeline, linking to CNPC's oil project in Chad's Bongor basin and providing access to seaborne export capacity. However, Nigerien authorities have sought to diversify the pool of investors in its oil and gas sector amidst disagreements with CNPC. The Government of Niger awarded licenses to independent oil companies from the United Kingdom (Savannah Petroleum, 2014), Australia (International Petroleum) and Nigeria (Platts, 2015). While Niger also holds natural gas reserves, estimated to total 18.6 billion cubic meters, gas production has not yet been developed (Energy Charter , 2015) (US Geological Service , 2014). Oil production reached around 20,000 bpd in 2013, before falling back to around 16,000 bpd in 2014 (ITIE Niger, 2016). The refinery's output grew more than tenfold between 2011 and 2013, before its 9% drop in volumes in 2014. The lower output affected exports, with a more than 95% drop in refined products exports. The refinery recorded losses of USD 21 million in 2014 and USD 94 million in 2015 (MENAS Associates, 2015) (Niamey.com, 2016). The refinery's margins were affected by a three-month technical shut-down from July 2015 (IMF, 2016). With the refinery accounting for over 20% of the government's extractives revenues in 2014, the impact on public finances has been stark (ITIE Niger, 2016).

Following two years of double-digit growth, the government's extractives revenues slumped by 28% in 2014, to USD 315 million. The share of extractive industries in total government revenues contracted from 36% in 2013 to only 23% in 2014. Since uranium accounts for over half of its exports, the sharp 23% drop in its prices between 2013 and 2014 certainly played a role. Domestic factors compounded the challenges, with the output of the mining and oil and gas sectors contracting by 2% and 4% in volumes respectively during this period (ITIE Niger, 2016).

President Mahamadou Issoufou won re-election in February 2016 following two rounds of voting on a pledge of curbing poverty (Financial Times, 2016). With a population of some 17 million citizens, Niger boasts one of the world's lowest human development index, ranking last of 188 countries in 2014, and per-capita income of USD 359 in 2015 (Financial Times, 2016) (UN Development Program, 2016) (World Bank, 2017). More than 60% of Niger's population subsisted on less than USD 1 a day in 2013 (Reuters, 2014). Ongoing security challenges have undermined Niger's extractive industries development. Seven Areva employees and subcontractors, including five French nationals, were kidnapped from the Arlit mine by Islamist militants in 2010, al-Qaeda in the Islamic Maghreb (AQIM) (Liberation, 2010). Four of the seven hostages were released after three years in captivity in northern Mali. In May 2013, Areva temporarily suspended its operations after a car bomb was detonated at an army base in Agadez and an attack on the Arlit uranium mines killed a total of 20 soldiers and one mine-worker (Financial Times, 2013). Repeated attacks by Boko Haram have also caused widespread displacement, including in areas hosting extractives activities (Al Jazeera, 2016) (BBC, 2016) (RFI, 2017).

While Niger's ranking in Transparency International's Corruption Perception Index has improved markedly following reforms under the Issoufou administration, from 134th in 2011 to 103rd in 2014 and 99th in

2015, it declined slightly to 101st in 2016, although the number of countries ranked rose from 168 to 176 (Transparency International, 2016) (ITIE Niger, 2016). According to the International Budget Partnership's 2015 Open Budget ranking, Niger was ranked only 17 out of 100 for the transparency of its national budget, 4 of 100 for public participation in the budget, 50 of 100 for the Court of Counts' limited oversight and monitoring of budget execution, but 73 of 100 in terms of the Parliament's "adequate" oversight of the budget (International Budget Partnership, 2016). Since 2012 the Government of Niger has achieved improvements in publishing the draft budget ahead of approval, but on the other hand restricted publication of the approved budget and interim budget execution reports for (parliamentary and government) internal purposes only. While the US Department of State's 2014 Fiscal Transparency Report found that Niger still published incomplete national budgets, which excluded revenues from large SOEs as well as the debts associated with its oil and gas production, it highlighted improvements in 2013 including publication of oil and gas receipts and audit of the oil and gas sector for the first time (US Department of State, 2014). In 2014 the government published its annual budget and budget execution reports online for the first time (US Department of State, 2015)

Explanation of the Validation process

In June 2016, the Board agreed the Validation schedule of 16 EITI implementing countries, including Niger to commence on 1st July 2016. The MSG submitted a request for postponing the Validation until January 2017. On 25 October 2016 at its meeting in Astana, the Board concluded that "Niger is not eligible for an extension of its Validation". The EITI International Board agreed at its 35th Board meeting in Astana, Kazakhstan that Niger's Validation would commence on 1 November 2016⁷, taking into account progress made since 1 July 2016. The key features are as follows:

1. Validation objectives Validation is intended to provide all stakeholders with an impartial assessment of whether EITI implementation in a country is consistent with the provisions of the EITI Standard. The Validation report will, in addition, address the impact of the EITI in the country being validated, the implementation of activities encouraged by the EITI Standard, lessons learnt in EITI implementation, as well as any concerns stakeholders have expressed and recommendations for future implementation of the EITI. The Validation process is outlined in chapter 4 of the EITI Standard.⁸

2. Validation procedure.

1. Validation is an essential feature of the EITI process. It is intended to provide all stakeholders with an impartial assessment of whether EITI implementation in a country is consistent with the provisions of the EITI Standard. The Validation report will, in addition, address the impact of the EITI in the country being validated, the implementation of activities encouraged by the EITI Standard, lessons learnt in EITI implementation, as well as any concerns stakeholders have expressed and recommendations for future implementation of the EITI.

⁷ <https://eiti.org/BD/2016-21>

⁸ See also <https://eiti.org/validation>.

The Validation process is outlined in chapter 4 of the EITI Standard.⁹

2. Validation procedure. In February 2016, the EITI Board approved a revised Validation system. The new system has three phases:

1. Data collection undertaken by the International Secretariat
2. Independent quality assurance by an independent Validator who reports directly the EITI Board
3. Board review.

In May 2016, the Board agreed the [Validation Guide](#), which provides detailed guidance on assessing EITI Requirements, and more detailed [Validation procedures](#), including a standardised procedure for data collection and stakeholder consultation by the EITI International Secretariat and standardised terms of reference for the Validator. As previously, there are extensive opportunities for stakeholder participation, as set out below.

The Validation Guide includes a provision that: “Where the MSG wishes that Validation pays particular attention to assessing certain objectives or activities in accordance with the MSG work plan, these should be outlined upon the request of the MSG”. The Niger EITI MSG did not request any issues for particular consideration.

3. Data collection by the International Secretariat. The International Secretariat’s work will be conducted in three phases:

1. Desk Review. Prior to visiting the country, the Secretariat will conduct a detailed desk review of the available documentation relating to the country’s compliance with the EITI Standard, including but not limited to:

- The EITI work plan and other planning documents such as budgets and communication plans;
- The multi-stakeholder group’s Terms of Reference, and minutes from multi-stakeholder group meetings;
- EITI Reports, and supplementary information such as summary reports and scoping studies;
- Communication materials;
- Annual progress reports; and
- Any other information of relevance to Validation.

This work will include initial consultations with stakeholders, who are invited to submit any other documentation they consider relevant. Without prejudice to the ability of the Board to exercise their discretion to consider all available evidence, the Secretariat will not take into account actions undertaken after the commencement of Validation. The desk review was conducted in the

⁹ See also <https://eiti.org/validation>.

1 – 22 January 2017 and included documents provided by Niger EITI.

2. Country visit. The country visit took place on 23-28 January 2017. All meetings took place in Niamey. The secretariat met with the multi-stakeholder group and its members, the IA and other key stakeholders, including stakeholder groups that are represented on, but not directly participating in, the multi-stakeholder group.

In addition to meeting with the MSG as a group, the Secretariat met with its constituent parts (government, companies and civil society) either individually or in constituency groups, with appropriate protocols to ensure that stakeholders are able to freely express their views and that requests for confidentiality are respected.

The list of stakeholders to consult was prepared by the Niger EITI Secretariat and MSG, with inputs and suggestions from the International Secretariat. It is the International Secretariat's view that the report covers views of the key stakeholders engaged in the EITI process.

3. Reporting on progress against requirements. Based on these consultations, the International Secretariat will prepare a report making an initial assessment of progress against requirements in accordance with the Validation Guide. The initial assessment will not include an overall assessment of compliance. The report is submitted to the Validator (see below). The National Coordinator (NC) receives a copy. Comments on the facts are welcome but NC and the MSG are encouraged to defer any major commentary until they receive the Validator's report.

The International Secretariat's team comprised Bady Baldé, Alex Gordy, Eddie Rich and Sam Bartlett.

4. Independent Validation. The EITI Board will appoint an Independent Validator through an open, competitive tendering process. The Validator will report to the Board via the Validation Committee.

The Validator assesses whether the Secretariat's initial assessment been carried out in accordance with the Validation Guide. This will include: a detailed desk review of the relevant documentation for each requirement and the Secretariat's initial assessment of each requirement, a risk-based approach for spot checks, and further consultations with stakeholders. The Board may request that the Validator undertake spot checks on specific requirements.

The Validator comments on the Secretariat's initial assessment and prepares a Draft Validation Report. The MSG is invited to comment on the Draft Validation Report. Having considered the MSG's comments, the Validator compiles a Final Validation Report. The Validator writes to the MSG to explain how it has considered their comments. The MSG receives a copy of the Final Validation Report.

The Final Validation Report will include the Validator's assessment of compliance with each provision, but not an overall assessment of compliance. The Validator will be invited to present their findings to the Validation Committee.

5. Board Review. The Validation Committee will review the Final Validation Report and the supporting documentation (including the MSG's comments). The Validation Committee will make a recommendation to the EITI Board on the country's compliance with the EITI Requirements and, where applicable, any corrective actions required.

The EITI Board will make the final determination of whether the requirements are met or unmet, and on the country's overall compliance in accordance with provision 8.3.a.ii of the EITI Standard.

The initial assessment, Validation Report and associated MSG comments are considered confidential until the Board has reached a decision.

Part I – MSG Oversight

1. Oversight of the EITI process

1.1 Overview

This section relates to stakeholder engagement and the environment for implementation of EITI in country, the governance and functioning of the multi-stakeholder group (MSG), and the EITI work plan.

1.2 Assessment

Government engagement in the EITI process (#1.1)

Documentation of progress

Public statement: The Government of Niger agreed to sign up to the EITI at a cabinet meeting on 11 March 2005, publicly announcing its intention at the Lancaster House Conference on EITI in London on 17 March 2005 (Hart Nurse Ltd, 2010). President Mahamadou Issoufou has reiterated the message that the EITI was key to efforts to diversify the economy for the benefit of Nigerien citizens on several occasions, including at the United Nations' sessions on 23 September 2011 and 23 January 2012 and at Harvard University's Africa Development Conference on 3 April 2015 (Président de la République du Niger, 2011) (Président de la République du Niger, 2012) (Président de la République du Niger, 2015).

Successive governments have publicly reiterated their support for EITI implementation on several occasions. Prime Minister Seyni Oumarou declared the government's support in speeches on 28 August 2007 and 30 March 2009, while interim Prime Minister Abouba Albadé stated this support during his brief tenure in September 2007 (Niger diaspora, 2007). Prime Minister Mahamadou Danda delivered a keynote address at the 5th EITI Global Conference in Paris in 2011 (Premier Ministre de la République du Niger, 2011). Following Niger's successful Validation under the EITI Rules, Prime Minister Danda committed the government to sustaining reforms and EITI implementation at a meeting of the MSG on 22 March 2011 (Niger diaspora, 2011). Prime Minister Brigi Rafini has stated that EITI implementation is a priority for the government on several occasions, including on 26 November 2013 and 10 January 2014 (Gouvernement du Niger, 2013) (Gouvernement du Niger, 2014).

Senior lead: The institutional and legal framework for EITI implementation were set in Prime Ministerial Decree 000073/PM of 4 July 2005, amended by Decrees 000192/PM of 10 August 2007 and 000069/PM of 5 May 2008 (Premier Ministre de la République du Niger, 2005) (Premier Ministre de la République du Niger, 2007) (République du Niger, 2008). The documents create a three-tier structure, including an Inter-Ministerial Committee (IMC) chaired by the Prime Minister defining the broad strategic and political directions of EITI, a multi-stakeholder National Consultation Committee (MSG) chaired by the Minister of Mines and Energy, supported by a Permanent Secretariat, and a Steering Committee ("*Cellule de Gestion et de Pilotage*"), transformed into a Permanent Secretariat by Decree 0000192/PM of 2007. In practice the IMC did not meet and the Minister of Mines and Energy has not chaired any MSG meeting. Permanent Secretary Abdoul Aziz Askia has effectively been the Chair of the MSG. He has acted as the

senior government lead on EITI implementation in his role as Senior Advisor to the Prime Minister and, more recently, to the President. Permanent Secretary Askia has consistently reiterated the government's support for EITI, linking implementation to achieving the government's goals of poverty reduction and sustainable development, including at EITI Report launch conferences in September 2012 and December 2013, 2014 and 2015 (Niger diaspora, 2012) (ITIE Niger, 2014) (ITIE Niger, 2015).

Active engagement: The government included transparency provisions in the 2010 Constitution of the 7th Republic of Niger. Article 149 stipulates that the exploitation and management of natural and subsoil resources be done transparently. Article 150 requires all natural resource exploration and production contracts as well as the payments to government, disaggregated by company, to be comprehensively published in the Journal Officiel de la République du Niger (République du Niger, 2010). The government has also started work on a good governance charter for the extractive industries in 2011 and a law on public finance transparency in 2015 (ITIE Niger, 2016). While the MSG referred to the extractives governance charter in the context of ECOWAS directives, the African Mining Vision and EITI at its 9 February 2016 meeting, the charter is still in development as of January 2017 (ITIE Niger, 2016).

MSG meeting minutes show that the government is generally well represented at a high level on the MSG. Decree 000073/PM appointed high-level representatives from the Presidency and Prime Minister's Office as well as Ministries of Mines and Energy (Committee Chair), Economy and Finance, Trade, Justice, Community Development, Health and Primary Education and Literacy and others, who did not attend MSG meetings, but the more limited actual government membership of the MSG also includes senior government officials. These include the Director of Petroleum Tax at the Ministry of Petroleum and Energy, the Director of Statistics at the Ministry of Mines and Industrial Development and the Information Technology Director at the Ministry of Finance as well as Permanent Secretary Askia, representing the office of the Prime Minister, and more recently the office of the President. Analysis of MSG meeting minutes indicates that government attendance has been amongst the most consistent (see Annex B for MSG meeting attendance). Meanwhile the government has covered core funding for EITI implementation since inception.

Stakeholder views

Most stakeholders consulted highlighted more recent statements of government support for EITI implementation than those accessible online, including statements from President Issoufou on national television. An industry representative on the MSG expressed pride at hearing President Issoufou reiterating the government's support for EITI on a recent television broadcast. Several senior government representatives consulted highlighted the role of the EITI as a diagnostic tool to support reforms and noted the ongoing development of the Charter on Good Governance in the Extractive Industries since 2011 as a means of entrenching EITI principles and going beyond minimum EITI requirements in areas of environmental sustainability and local content development.

One government representative noted the importance of EITI implementation in relations with development partners, noting that this had been one of the key reasons for Niger's EITI candidature even if it had never formed a conditionality in donors' support for Niger. Several development partners highlighted that the institutionalisation of the EITI under the Prime Minister's Office reflected the strong government support and considered that occasional challenges in reaching government officials

engaged in EITI revealed their significant workloads rather than a lack of engagement. While there was consensus amongst senior government officials about high-level government commitment to EITI, one representative expressed doubt about the level of political will at the technical level for recovering unpaid extractive industry revenues due to the government given the low level of implementation of recommendations from past extractive industry audits by the Court of Accounts. Only government MSG members had ever heard of the existence of the IMC, while most industry and civil society members had not.

All MSG members consulted confirmed that the Minister of Mines and Energy had not chaired the MSG since 2007, noting that the Ministry had been split into the Ministry of Mines and Industrial Development (MMID) and the Ministry of Petroleum and Energy (MPE) following elections in 2011. Several MSG members from all three stakeholder groups highlighted the MSG's intention to refresh its membership and expand it to include other relevant government representatives, including from the MoF's Department of Treasury and Public Accounting and the Customs Department. There was consensus that that effective senior government lead on EITI implementation was the EITI Niger Permanent Secretary, on delegation from the Prime Minister's Officer Director. While certain government and industry representatives considered that this had been codified in a formal letter from the Prime Minister's Office, none of the stakeholders consulted had seen this formal letter.

There were contrasting views regarding the level of government engagement in EITI implementation. All MSG members consulted agreed that the three main government representatives on the MSG, from the Ministries of Finance, Mines and Industrial Development and Petroleum and Energy, consistently attended MSG meetings. There was also agreement that government representatives designated to the MSG had sufficient capacity, expertise and seniority to speak on behalf of government on the MSG. However, while there was consensus that government engagement in MSG meetings and in preparation of EITI Reports was significant, some CSO MSG members considered that government participated in only certain dissemination and outreach events and had not been active in following up on EITI recommendations. Other CSO members disagreed however, noting the participation of a MMID representative at the May 2016 dissemination event for the 2013 EITI Report in Tillabéry as an example. All MSG members agreed that the pace of dissemination activities had slowed considerably since 2015 due to funding constraints, with the 2013 EITI Report less actively communicated than previous EITI Reports, only a select few CSO representatives considered that this reflected a lower level of government commitment to implementation. Other MSG members from all three stakeholder groups highlighted that security spending had squeezed all other forms of government expenditure including EITI in recent years. Secretariat staff and government representatives highlighted that, despite security priorities, the government had covered the cost of the EITI Niger Secretariat's new office building in 2015.

Initial assessment

The International Secretariat's initial assessment is that Niger has made satisfactory progress in meeting this requirement. There are regular, public statements of support from the government, a senior individual has been appointed to lead on the implementation of the EITI and senior government officials are represented on the MSG. Stakeholders noted that although the government's high-level EITI Inter-Ministerial Committee had effectively not met since 2008, the current representation on the MSG showed that the government was taking the process seriously. While some CSOs highlighted inconsistent government engagement in dissemination of EITI findings, there is evidence of recent government

participation in dissemination and outreach events. The Government has provided core funding for EITI implementation, including EITI reporting, staffing of the Permanent Secretariat and office space.

To continue making progress in this requirement, the Government of Niger may wish to consider revisiting the legal framework establishing the EITI in Niger to ensure current high-level government support for and engagement in EITI is codified. The government should also ensure that its participation in dissemination and outreach events is consistent with that of other stakeholder groups.

Industry engagement in the EITI process (#1.2)

Documentation of progress

Active engagement: Industry representatives participate in MSG discussions and most companies report regularly. The three companies named in Decree 000073/PM establishing the MSG, namely COMINAK, SOMAIR and SML (the three producing mining companies in 2005), have supported the EITI from the outset and have actively engaged in EITI implementation. However, neither petroleum companies nor mining exploration companies are represented on the MSG.

With specific companies named in the initial decree, there is no evidence of these three industry MSG representatives liaising with their wider constituency. Niger's 2010 Validation highlighted the need for ongoing efforts to secure the full involvement of other companies in the sector, given the expansion in the extractive industries (Hart Nurse Ltd, 2010). There is evidence of past outreach to companies not sitting on the MSG in 2010, but none of recent outreach (Niger diaspora, 2010). Representatives from the three companies on the MSG appear to consistently attend MSG meetings, attending more than three quarters of meetings in 2015 and 2016 either in person or by delegation to ad hoc proxies (see MSG meeting attendance in Annex B). However, there is no evidence of industry participation in EITI dissemination and outreach events in 2013, 2014 and 2016, including in reports from these events.

Companies at the production phase have consistently reported to the EITI, with the number of reporting companies growing from 13 in the 2005 EITI Report to 54 in the 2013 EITI Report, while total reconciled extractives revenues rose from XOF 6,513,305,743 (USD 10.6 million) to XOF 226,297,717,882 (USD 366.8 million) in the same period. However, the number of reporting companies fell sharply to 21 in the 2014 EITI Report, while reconciled revenue declined to XOF 161,200,890,326 (USD 261.3 million). The 16 companies that did not participate in the 2014 EITI Report, out of a total of 37 material companies, accounted for a combined 0.52% of extractive industry revenues reported by government (ITIE Niger, 2016). There is no evidence of industry MSG members' outreach to non-reporting companies in preparing the 2013 and 2014 EITI Reports. Rather, it appears from official letters from Prime Minister's Office Director Mahamadou Gado to the Ministers of MMID and MPE that it was the responsibility of government line ministries to follow up with non-reporting companies (ITIE Niger, 2013-2016).

Enabling environment: The 7th Constitution of the Republic of Niger enacted in 2010 provides an enabling environment for EITI reporting with requirements for full reporting of all extractives payments to government, disaggregated by company, under Article 150 (République du Niger, 2010). Article 149 requires the management and development of natural and sub-soil resources to be undertaken in full transparency (République du Niger, 2010). Article 4 of the Petroleum Code (Law 2007-01) enacted on 31

January 2007 requires oil and gas companies to report all oil and gas data to the line Ministry charged with regulating the sector. However, it also notes that this data cannot be disclosed by companies without the Ministry's explicit consent (République du Niger, 2007). Article 123 of the Mining Code (Ordonnance 93-16), enacted on 2 March 1993, requires mining companies to provide all mining-related information, including financial and economic data, to the line Ministry upon request. It also notes that the Ministry cannot disclose this information to third parties without the express permission of the operator during the period of validity of a company's license (République du Niger, 1993). Finally, Article 7 of Decree 000073/PM establishing EITI Niger requires the MSG to ensure that all stakeholders participate in EITI reporting and actively engage in public debate about EITI findings.

Stakeholder views

Industry MSG members consulted noted that they communicated and coordinated on EITI implementation only informally, via ad-hoc but infrequent meetings. This was facilitated by the fact that the majority of mining companies had offices in the same building in Niamey, meaning that they maintained close contact on all issues including EITI. While mining companies had worked on establishing a Chamber of Mines in the past, in line with the UEMOA recommendation to establish industry associations, this had not yet been completed given the sharp slow-down in mining activity in recent years. The MSG representatives referred to the introduction of a single type of EITI reporting template for all companies as an example of industry MSG members successfully collaborating in relation to EITI. However, these MSG members noted the lack of communication with any oil and gas companies about the EITI, noting that they had never seen an oil and gas company representative attend a MSG meeting. All MSG members consulted considered that industry representatives on the MSG had sufficient capacity to fulfil their duties. Industry MSG members confirmed that they played no part in following up with companies that refused to participate in EITI reporting. Several industry MSG members also noted that they were not contacted ahead of dissemination and outreach events and did not tend to participate in these.

All stakeholders agreed that there was an enabling environment for industry participation in EITI implementation. A government MSG member noted that despite confidentiality provisions in Niger's tax code, the government had implicitly allowed the Tax Department to disclose tax information disaggregated by individual company for EITI reporting given that it fully supported EITI implementation. While this was not made explicit by a formal government announcement, the Tax Department felt free to disclose such tax information given support for EITI by both government and companies. Another senior government official highlighted the government's ongoing efforts to develop a Charter on Good Governance in the Extractive Industries, which would entrench transparency provisions for company conduct. A different senior government official explained the MMID's work on reforming the Mining Code, through which the government planned to introduce requirements for the disclosure of all mining companies' beneficial ownership. While all stakeholders consulted agreed that all extractives contracts had not been published in line with the 2010 Constitution, a senior government official explained that the Constitution required publication of all such contracts but did not specify the timeframe for publication.

Initial assessment

The International Secretariat's initial assessment is that Niger has made meaningful progress in meeting this requirement. The Prime Ministerial decree establishing the EITI in Niger and the 2010 Constitution of the 7th Republic provides an enabling legal environment for EITI reporting and there do not appear to

be legal barriers to company disclosure. On the contrary, companies can be liable under the Constitution for not reporting information as required. Stakeholders have not expressed concerns about companies being unable to report to, or engage with, the MSG. Producing companies in the mining sector are actively and effectively engaged in the EITI process, including participation in the working group that prepares the EITI Report. It appears that other than those named in the decrees as sitting on the MSG, most companies do not engage in EITI implementation other than by providing financial information for annual EITI reconciliations. There is no evidence of even informal consultations with oil and gas companies and the industry constituency appears to play no role in ensuring the comprehensiveness of reporting or in dissemination and outreach. This lack of engagement has not prevented the oil industry from participating in EITI reporting, but it is possible that some gaps in EITI reporting could have been addressed by a stronger industry participation.

To continue making progress towards fulfilling this requirement, extractives companies should agree mechanisms for communication and coordination with the entire constituency, including oil and gas as well as mining exploration companies. Industry MSG members should also ensure that their engagement in scoping, dissemination and outreach is on par with their involvement in data collection for EITI reporting.

Civil society engagement in the EITI process (#1.3)

Documentation of progress

According to unpublished estimates by the local chapter of Transparency International, there are a total of 2635 NGOs, associations and non-profit organisations in Niger. There is a vibrant and active network of civil society organisations (CSOs) and networks working on oil, gas, mining and governance issues in Niger, including:

- The Organization for Transparency and Budgetary Analysis (ROTAB)¹⁰, a network of NGOs, associations and trade unions that is the local chapter of Publish What You Pay;
- The Group for Reflection and Action on Extractive Industries in Niger (GREN), a network of NGOs, associations and trade unions working on extractives issues;
- The NGO and Development Associations' Chamber of Concertation (CCOAD), a network of NGOs and development associations focusing on community development issues;
- The Nigerien Network of NGOs and Development Associations for the Defence of Human Rights and Democracy (RODADDHD)¹¹, a decentralised network of NGOs and development associations focused on governance and human rights;
- The Nigerien Association for the Fight against Corruption (ANLC-TI), the local chapter of Transparency International;
- The Network of International NGOs in Niger (OIREN)¹², a network of 21 international NGOs active in Niger.

¹⁰ <https://www.facebook.com/PCQVPNigerROTAB>

¹¹ <http://www.rodaddhd.net/>

¹² <http://www.oiren.org/>

- Coalition for Equity, Quality Against Costly Living (CEQCVC), a grassroots social movement bringing together workers' unions and associations.

Expression: The 7th Constitution of the Republic of Niger of 25 November 2010 guarantees freedom of association and expression for all including non-governmental organisations (NGOs) and associations under Article 9 (République du Niger, 2010).

There are several examples of civil society representatives speaking in public about the EITI process, including statements critical of both government and companies (ROTAB, 2015) (ROTAB Niger and Oxfam France, 2015). There are also numerous examples of civil society representatives speaking in public about broader issues of natural resource governance without explicitly mentioning EITI. The ROTAB in particular has been the most vocal in international forums, supported by international network of Publish What You Pay (PWYP) and development partners like Swissaid (ROTAB Niger, 2013) and Oxfam France (ROTAB Niger and Oxfam France, 2015) (Danish Institute for International Studies, 2013). ROTAB also publishes somewhat intermittently a quarterly newsletter (ROTAB, 2007) (ROTAB, 2009) (ROTAB, 2011) (ROTAB, 2012) (ROTAB, 2013) (ROTAB, 2013) (ROTAB, 2014) (ROTAB, 2015). The renegotiations between Areva and Niger in 2013-2014 garnered significant attention from both national and international civil society (ROTAB Niger et Oxfam France, 2013) (Open Society Initiative for West Africa, 2014). Civil society's public pronouncements on extractive industries have also included academic articles such as on business and human rights in 2014 (ROTAB Niger, 2014) (ROTAB Niger and PWYP, 2014). There is ample evidence of civil society's critical statements about the government, including about the May 2014 agreement between Niger and Areva (Observatoire des Multinationales, 2015) and the conduct of the February 2016 elections (Financial Times, 2016) (Financial Times, 2016).

Minutes of MSG meetings show that civil society MSG members have been openly critical of government management of the extractive industries on several occasions, including about the lack of publication of all extractives contracts in line with the 2010 Constitution and about the detention of civil society activists in 2015. More broadly, Freedom House categorised Niger as "partly free" in its Freedom in the World ranking with a rating of 3.5 out of 7 in both 2015 and 2016 (Freedom House, 2015) (Freedom House, 2016). The country's ranking in Reporters without Borders' World Press Freedom improved from 139th of 175 in 2009 to 43rd of 179 in 2013, before falling back to 52nd of 180 in 2016 (Reporters without Borders, 2016) (Groupe de Recherche et d'Information sur la Paix et la Sécurité, 2013).

Operation: While there were no indications of legal barriers preventing civil society from participating in the EITI, a small number of networks of non-profit organisations appear to have faced exceptional delays in their formal registration that could amount to administrative barriers. For instance, several CSOs described how the GREN coalition of NGOs had still not received government registration despite formally applying in 2010. These administrative barriers are not wide spread and appear to be targeted at a small group of NGOs. Representatives of certain networks of NGOs and associations, such as GREN and CEQLVC, report having applied for registration without receiving a response for over five years. Given that the two coalitions never received an official response to their registration application, they were not provided any reason for the potential refusal of their application. Although both coalitions were composed exclusively of registered NGOs, there were different views amongst CSOs consulted as to whether formal registration of NGO coalitions was formally required, although a government official stated that registration was required for all NGOs including coalitions. However, these coalitions of NGOs are able to participate

actively in the EITI process. While unregistered NGOs can be forced to cease activities if identified by authorities, this does not appear to have been applied to unregistered coalitions of registered NGOs. While larger NGOs based in Niamey have had access to international funding and support, NGO reports indicate that CSOs based in or operating in areas hosting mining activities often faced “considerable difficulty” in accessing international funding (Danish Institute for International Studies, 2013). In addition, we understand that CSO networks that have not received formal authorisation to operate from the government are not able to secure international funding. While lack of registration has constrained these coalitions’ ability to secure international funding from some donors, who require corporate bank accounts to disburse funds, it has not stopped representatives from these coalitions from participating in MSG meetings and other EITI Niger activities such as dissemination and outreach.

Under current government regulations, registration of NGOs and development associations is the responsibility of the Ministry of Planning, Regional and Community Development (MPRCD), under its Department of NGOs and Development Associations. Ordonnance 84-49/PCMS/MI of 1 March 1984, passed under a military government, regulates the establishment of NGOs and established an authorisation framework for CSOs registration (République du Niger, 1984). Art 3 of the 1984 law says that “the declaration of the foundation of an Association will be made to the Sub-Prefecture or to the City Council” and a “Provisional receipt will be given.” Article 4 says the Minister of the Interior will issue “a decree on the authorization or a notification of refusal of authorization”. The ordonnance was modified and completed by Law 91-006 enacted on 20 May 1991, which prohibited NGOs with an explicit regional and ethnic character (Ministère de l'Intérieur, de la Sécurité Publique et de la Décentralisation, 2008). Any NGO is required to sign a Template Agreement Protocol (*Protocole d'accord type*) with the government to qualify for tax exempt status (PROFORMAR, 2006). Under Decree 92-292/PM/MF/P of 25 September 1992, which regulates the functioning of NGOs and the registration of foreign NGOs in Niger, a NGO can have its registration withdrawn for any activities beyond the scope of its statutes or for any other reason with a three-month warning from the Ministry of Interior (Premier Ministre de la République du Niger, 1992). Ordonnance 84-49/PCMS/MI sets the procedures for registering national NGOs and associations. Promoters must submit an application to the town hall or prefecture where their headquarters is based, including the entity’s statutes, code of conduct, minutes of annual general meetings, list of members and founders as well as the entity’s address. Applicants receive a temporary receipt upon submission. Depending on the entity’s proposed area of focus, the MPRCD consults relevant line Ministries such as MMID or MPE to assess whether proposed activities are in line with national priorities. The application is forwarded to the Ministry of Interior, Public Security, Decentralisation and Religious Affairs (MIPSDRA), which is required to issue a formal notification allowing an entity to operate.

Article 9 of the 2010 Constitution reaffirms freedom of association for NGOs, associations and trade unions within the context of existing laws and regulations, while the preamble proclaims Niger’s adherence to the 1948 Universal Human Rights Declaration and the 1981 African Charter of Human Rights, among other international obligations (République du Niger, 2010). Diverging views emerged from the stakeholders’ consultation as to which requirements should apply in the registration process of an NGO. Some argued that the new Constitution guarantees freedom of association and therefore a declarative regime should apply. Others argued that given the existing laws regulating the functioning of NGOs the authorisation regime is still in effect. The Constitution does not explicitly establish a declarative or authorisation based procedures for NGOs. In a declarative regime NGOs would only be required to declare their establishment of an NGO in order to operate, whereas in an authorisation based system, NGOs would need to apply for their registration and wait for approval from the relevant authorities. NGOs have the right to file complaints to the court, but there was no example of a lawsuit filed to clarify this issue.

Despite constitutionally-guaranteed freedom of association, the US Department of State has reported that the government retains authority to prohibit gatherings during periods of social tension or without 48-hour advance notice from organisers and has forcibly dispersed protesters on occasion (US Department of State, 2015). While NGO CIVICUS' rating of civil society space in Niger is under review in 2017, the organisation has raised concerns over allegations of judicial persecution, harassment and intimidation of human rights activists in 2015 (CIVICUS, 2015). Public assembly requires 48-hours advance approval from the Ministry of Interior, with applying NGOs required to submit the purpose of the demonstration (demonstrations based on ethnicity, religion or region are banned) and the designated route for approval (US Department of State, 2015).

There have been examples of civil society organisations working with extractives not being able to operate freely, although such altercations appear to have been related to individuals' advocacy in areas not related to extractive industry governance or EITI-related issues. Several CSO members of the MSG have been temporarily detained in connection with their protests over Areva's operations in Niger during French President Francois Hollande's official visit in July 2014 (NGO Coalition, 2014) (ROTAB, 2015) (Observatoire des Multinationales, 2015). In both cases, they were released without formal charges. The Secretariat did not find evidence of curbs on CSOs' ability to speak freely in relation to issues related to the EITI.

Association: Civil society groups engaged in the EITI process are able to communicate and cooperate with each other regarding the EITI process. While there is no formal mechanism for CSOs' coordination on EITI implementation and communication with their broader constituency, there is no evidence of barriers to such coordination. Civil society organisations in Niger appear to freely collaborate with international NGOs and coalitions, such as ROTAB's regular collaboration with Oxfam France, Swiss Aid, and PWYP International (ROTAB Niger et Oxfam France, 2013) (ROTAB Niger and Oxfam France, 2015). The key informal mechanisms for facilitating interaction of CSOs on issues related to EITI implementation are ad-hoc meetings of key CSOs and networks engaged on extractives issues such as ROTAB, GREN, CCOAD and ANLC-TI. Publish What You Pay Niger has played an important role in organising civil society and includes the four organisations with representation on the MSG as members, including CCOAD, ROTAB, GREN and ANLC-TI. There are no indications that civil society has been restricted from engaging in outreach to broader civil society, including related to discussions about MSG representation and the EITI process.

Engagement: Analysis of meeting minutes shows that CSOs are actively engaged in the design, implementation, monitoring and evaluation of EITI in Niger. Civil society members participate actively in meetings of the MSG and public events organised by EITI Niger. For instance, CSO members of the MSG participated in discussions about the draft 2014 EITI Report at the level of MSG sub-committees in October 2016 and at the MSG's 28 October 2016 meeting. They also participated in MSG consultations on the drafting of the beneficial ownership roadmap at the MSG's 29 December 2016 meeting and in the preparation of the 2016-2016 EITI work plan in June 2016. There is also evidence of active CSO participation in dissemination and outreach events in 2013, 2014 and 2016, including participating in the MSG's dissemination of the 2013 EITI Report in Tillabéry in May 2016 (see Requirement 7.1). While CSOs engaged in dissemination and outreach were contracted by the MSG to disseminate EITI Reports in 2013, 2014 and 2015, funding constraints in 2016 slowed the pace of dissemination. There is also evidence of CSO outreach around EITI issues, including PWYP presentations on civil society organisation and engagement on EITI (ROTAB - PWYP Niger, 2012).

Access to public decision-making: Civil society representatives are able to speak freely on transparency and natural resource governance issues. While there is little evidence that EITI Niger Reports have played a significant role in contributing to civil society's analysis, research and advocacy, CSOs appear to influence public decision-making to some extent. Networks of CSOs that participate in EITI appear to have some access to political decision-makers. For instance, Prime Minister Brigi Rafini received a delegation from OSIWA and ROTAB in 2013 (Office National d'Édition et de Presse, 2013). The government also appears to have consulted extensively with civil society groups in establishing a corruption watch-dog, the Haute Autorité de Lutte contre la Corruption et les Infractions assimilées (HALCIA), by decree in 2011 and by law in 2017¹³.

Stakeholder views

Expression: There was consensus amongst all stakeholders consulted, including CSOs not directly represented on the MSG, that there were no curbs on freedom of expression in Niger. However, several CSOs described arrests of activists for peaceful protests, for which NGOs had sought advance permission from the Mayor and Ministry of Interior, during French President Hollande's visit in 2014, in the context of the renegotiations of Areva's contracts in Niger. These CSOs considered that their constitutionally guaranteed freedom of expression was not respected in practice, emphasising that the Hollande protests had consisted only of protestors wearing yellow armbands or shirts. Other CSOs noted such arrests were normal for any illegal act in a democracy, noting that there may have been security concerns during the state visit. Several CSOs and government representatives noted that civil society space had widened since the 2009-2010 period of turbulence. There was consensus amongst CSOs consulted that there was freedom of expression insofar as activists were not jailed for speaking out critically of the government on TV or radio. One CSO noted that there could be reprisals, such as threats in the press, criticisms and general threats in public and private, for certain public pronouncements, but that he continued to speak out in practice. While CSOs did not highlight any particular "no-go" issues nor specific instances of self-censorship, several CSOs stated that issues related to uranium mining contracts (particularly Areva) and CNPC's oil and gas contracts were "sensitive", insofar as CSOs' calls for more information on these agreements were left unfulfilled. Company representatives considered that civil society was particularly vocal in Niger, noting that they tried to disclose information to avoid criticism from NGOs.

Operation: The majority of CSOs consulted emphasised the apparent discrepancy between the Ordonnance from 1984 and the 2010 Constitution: an authorisation or declarative system. All CSOs and a representative from the MPRCD confirmed that an authorisation system was followed in practice. While several CSOs criticised this inconsistency, all stakeholders agreed that this had never been tested in the Constitutional Court. A MPRCD representative stated that the temporary receipt issued to NGO founders by local authorities upon application was not sufficient for them to operate, pending final decision by her ministry. Civil society representatives argued that their interpretation of Niger's Constitution is that NGOs do not need an express authorisation and the declaration should be sufficient. The representative did not see any legal or administrative obstacles to registering an NGO or association and that the Ministry typically responded within months to the application with either a positive or negative response, although there was no fixed timeframe for replies. However, the MPRCD representative recommended that

¹³ https://www.unodc.org/documents/westandcentralafrica//PROJET_DE_LOI_HALCIA-Texte_consensuel.pdf

applicants actively follow up on their application to ensure it is processed between ministries.

In practice CSOs reported two instances of significant delays in government registration, with NGOs operating on the basis of temporary receipts issued by the municipality in which the application was first submitted. Several CSOs considered that applications for registration should be approved on a no-objection basis based on the 2010 constitution, but this interpretation had not been validated by a Court. In practice, registration of an NGO is still based on the 1984 law and approval can take one to five years and sometimes even longer. The ROTAB for example had initially applied in June 2006 before receiving their authorisation in June 2010. In the interim period, ROTAB was nonetheless able to operate on a provisional receipt issued by local authorities. The GREN is a network of NGOs founded in 2005. Given that all of their member NGOs were registered they did not consider registering until 2011. This application was still pending at the time of the mission in January 2017. While the National Coordinator had circulated a letter requesting the renewal of CSO MSG members with registered NGO representatives only in October 2016, this request was never implemented and later withdrawn according to CSOs consulted and the Permanent Secretary. Several CSOs like the CEQCVC and CCOAD operated on temporary receipts, often having stopped following up on their applications. Other CSOs reported that their registration had only taken a year. One civil society representative said applications were approved based on the look of the applicant rather than the merits of the project, with NGOs close to the government given swift registration. Other CSOs considered that the pace of applications for new NGOs was the cause for any delays in approval or rejection of an application. A government representative explained that the process for registering NGOs was simple and straightforward and that there should not be any delays in registering NGOs provided they complied with statutory bans on religion, ethnicity and region). Several CSOs noted difficulties in their operating environment in the 2008-2010 period but admitted this was likely due to political instability rather than a lack of formal recognition. Representatives from the unregistered CSOs explained that they were not given any reason by officials for the delays in registration and had ceased following up after several years with different government entities (including the Ministry of Interior and the MPRCD).

There was consensus amongst all CSOs consulted that recommending a suspension of Niger based on an assessment of administrative barriers to civil society's operations would be excessive and there was no support from any stakeholders consulted for such a move. Only a handful of CSOs consulted knew of the Civil Society Protocol prior to consultations. Even representatives from those CSOs affected by administrative delays considered that their cases were a minority amongst the 2635 NGOs operating in Niger. One CSO emphasised the need to clearly separate what was EITI-related from more general NGO activities in Niger. Certain CSOs considered that applicants shared responsibility for applications not being processed, since many gave up on following up on their applications. There was however a consensus that unregistered entities faced challenges in securing international funding. Several CSOs recommended the creation of a one-stop shop ("*guichet unique*") to streamline registration of NGOs and associations. Other CSOs recommended the application of their interpretation of the 2010 Constitution, a declarative system, although they recognised the need to test the issue in the courts.

Association: Several CSOs consulted confirmed that while they coordinated about EITI amongst themselves primarily via email, they communicated with their constituencies in more ad hoc and informal ways. Several CSOs also confirmed that they received funding from foreign entities without restriction. One CSO MSG member reported having held classes to students about EITI every time a new report came out. There were sharp differences of opinion between CSO MSG members about the attempt to refresh

civil society representation on the MSG in October 2016. One set of CSOs considered that the letter from the Permanent Secretary soliciting the names of new CSO MSG members represented an explicit attempt at disenfranchising two of the seven CSO representatives on the MSG given its requirement for each of the nominated organisations' legal statutes. Other CSOs noted that the letter's selection criteria had not yet been implemented and that the CSO MSG members had met to agree their own selection procedures in October 2016. The Permanent Secretary explained that the letter had not meant to dictate selection criteria for CSO MSG members and that he had later withdrawn the letter (*see Requirement 1.4*). All stakeholders confirmed that MSG representatives from CSOs that did not have formal registration continued to fully engage in EITI implementation.

Engagement: All CSO members of the MSG considered that they could engage in MSG meetings and express their views frankly. There were criticisms of meetings logistics (advance notice, etc.), which are covered under Requirement 1.4 below. Government and industry representatives on the MSG confirmed the robustness of debates, albeit admitting that these debates were not reflected in the meeting minutes. CSO members of the MSG expressed pride at taking a leading role in dissemination of EITI Reports.

Access: Development partners considered that the space for civil society had broadened since the 2009-2010 period, noting that CSOs were associated with a growing number of government committees. When discussing disclosure of information, several industry MSG members said they would rather disclose information to CSOs than students to avoid public campaigning. CSOs have also used EITI data in their advocacy on the renegotiation of the Areva mines (ROTAB, 2015).

Initial assessment

The International Secretariat's initial assessment is that Niger has made satisfactory progress in meeting this requirement. With regards to the ability of civil society to operate (civil society protocol #2.2), the only difficulty appears to relate to registration of NGOs. However, there is no evidence that delays in processing applications have effectively hindered all CSOs' participation in EITI and all stakeholders confirmed that MSG representatives from CSOs that did not have formal registration continued to fully engage in EITI implementation. With regards to the ability of civil society to associate (civil society protocol #2.3), engage ((civil society protocol #2.4) and influence public policy making (civil society protocol #2.5), the International Secretariat did not find evidence of any restrictions and concludes that civil society organisations are fully, actively and effectively engaged in the design, implementation, monitoring and evaluation of the EITI process.

The main issue of concern relates to the ability of civil society to "engage in public debate related to the EITI process and express opinions about the EITI process without restraint, coercion or reprisal" (civil society protocol #2.1), especially given the cases where civil society activists have been detained in relation to expressing views on natural resource governance. There was consensus amongst most stakeholders consulted, including CSOs not directly represented on the MSG, that there were no curbs on freedom of expression in Niger. However, a handful of CSOs considered that although there could be reprisals for certain public pronouncements, this did not curb their speaking out in practice. While the potential fear of reprisals does not seem to have declined in recent years, it does not appear to have effectively curbed the expression of key CSOs critical of the government. Moreover, apart from the arrests in 2014 and 2015, no other examples of repression were cited during stakeholder consultations. All CSO members of the MSG considered that they could engage in MSG meetings and express their views frankly. The International Secretariat therefore concludes that despite some ad hoc attempts at restricting civil society from expressing opinions, this has not affected the overall ability of civil society to

engage in public debate related to the EITI process.

MSG governance and functioning (#1.4)

Documentation of progress

MSG composition and membership: The EITI Niger MSG, the National Consultation Committee (MSG), was established in December 2006 and comprised 18 members as of January 2017 (ITIE Niger, 2016). In practice the composition of the MSG has changed significantly since its establishment, although it is unclear from Niger's 2010 Validation report and from any official letters when the restructuring of the MSG took place (Hart Nurse Ltd, 2010). As of January 2017, the MSG appeared to count eight representatives from civil society, six from government and four from industry (ITIE Niger, 2016). Despite the lack of evidence in formal documents, it appears from members' nominations letters that government and CSO members of the MSG have alternates, while industry members do not (ITIE Niger, 2013-2016).

Representation: The composition and Terms of Reference (ToR) of the MSG is set out in Prime Ministerial Decree 000073/PM of 4 July 2005, modified by Decree 000192/PM of 10 August 2007 and Decree 000069/PM of 5 May 2008 (Premier Ministre de la République du Niger, 2005) (Premier Ministre de la République du Niger, 2007) (République du Niger, 2008). The MSG also agreed its own Internal Guidelines ("*Règlement interieur*") in October 2013 covering some aspects of its internal governance (ITIE Niger, 2013). There are significant discrepancies between actual practice and the composition of the MSG defined in Decree 000073/PM and the MSG's own October 2013 guidelines, which listed 33 MSG members, including 20 from government¹⁴, seven from civil society¹⁵, three from the mining industry¹⁶ and three independents.¹⁷ There is no evidence in MSG meeting minutes or other official documents of the MSG's approval of the change in representation and the current structure of the MSG does not appear to be codified. In addition, while Decree 000073/PM named the Minister of Mines and Energy as Chair of the MSG, this ministry was split into two¹⁸ following the 2011 elections and MSG meeting minutes show that meetings are chaired by the EITI Niger Permanent Secretary. In his absence, MSG members have appointed alternate chairs in three meetings since the start of 2016. There is no evidence of a Minister chairing a MSG meeting since 2008. While the three decrees also established an Inter-Ministerial Committee (IMC), bringing together ministerial-level government representatives and donors, there is no evidence of the committee meeting since 2008.

There are no provisions describing the MSG members' selection process, alternates or the duration of

¹⁴ The Minister of Mines and Energy (Committee Chair), a representative from the Presidency, the Senior Advisor to the Prime Minister in charge of the Economy and Finance Department, the Technical Advisor to the Prime Minister in charge of mines and energy, the Commissioner for Internal Resources at the Ministry of Economy and Finance, the Secretary General of the Ministry of Mines and Energy, the Director of Mines, the Director of Hydrocarbons, two representatives from the Commission on Economy and Finance at the National Assembly, a representative from the Cour des Comptes, three representatives from the Economic and Social Council, a representative from the Ministry of Trade, a representative from the High Council of Local Governments, a representative from the Ministry of Justice, a representative from the Ministry of Community Development, a representative from the Ministry of Health and a representative from the Ministry of Primary Education and Literacy.

¹⁵ Representatives from national NGOs, international NGOs, SYNTRAMIN, the private media and three representatives from the National Council on Human Rights and Public Liberties.

¹⁶ Representatives from COMINAK, SOMAIR and SML.

¹⁷ These included the Bar Association, the Chamber of Commerce, Industry and Crafts (CCAIAN) and the public media.

¹⁸ The Ministry of Mines and Energy was split into the Ministry of Mines and Industrial Development and the Ministry of Petroleum and Energy in 2011.

their mandate in any of the three decrees, which only list the types of MSG members by type of organisation. The October 2013 Internal Guidelines only state that the MSG members listed in the decrees establishing the EITI must be designated by their own “structures”, but not their own constituencies (ITIE Niger, 2013). There is no evidence of any of the three stakeholder groups having agreed on the selection process prior to nominating representatives to the MSG. There is repeated reference to the MSG’s discussions of a renewal of MSG membership and expansion to other extractive industry stakeholders in successive work plans, including for 2014-2016 and 2016-2018, and annual activity/progress reports, including those covering 2013 and 2015 (ITIE Niger, 2014) (ITIE Niger, 2016) (ITIE Niger, 2014) (ITIE Niger, 2016). The latest work plan covering 2016-2018 plans for reform of the institutional structure of EITI implementation and revision of the ToR of the MSG in 2016 under its fifth objective (improving the governance of EITI Niger), although there is no evidence such reforms were implemented as of January 2017 (ITIE Niger, 2016).

There is no indication of any comprehensive renewal of MSG members in the 2010-2016 period aside from ad hoc replacements within each constituency due to turnover in specific organisations. In October 2016 however, Prime Minister’s Office Director Mahamadou Gado wrote formally to the three ministries directly represented on the MSG, the MoF, MMID and MPE, as well as to each of the three companies named in Decree 000073/PM requesting the nomination of MSG representatives. The EITI Niger Permanent Secretary also wrote to CSOs represented on the MSG on 12 October 2016 requesting the nomination of five CSO representatives to the MSG instead of eight current members. The MSG did not agree in advance to reduce the number of civil society representatives from eight to five. The letter also required CSO MSG members to submit their organisations’ legal registration documents and copies of the two latest annual activities reports. This requirement if implemented would automatically exclude the coalition of NGOs that are still waiting to receive their formal registrations. While there is evidence in official nominations letters that government and industry representatives were nominated in October 2016, the selection of CSO representatives does not appear to have been finalised.

There are no references in the decrees requiring or encouraging stakeholder groups to consider diversity of commodities produced in the country when selecting representatives, nor geographic diversity. There are also no requirements for gender diversity in MSG representation, with four women MSG members as of January 2017. A list of the groups granted representation on the MSG is publicly available on the EITI Niger website, but there is no list of MSG members who are currently involved. Although the decrees do not explicitly require MSG members to liaise with their constituencies ahead of meetings and decisions, there are provisions for outreach and dissemination of information. Article 7 of Decree 0073/PM of 2005 requires the MSG to undertake outreach and dissemination of information to stakeholders on the goals of EITI implementation, the importance of preparation, implementation and oversight and monitoring of EITI.

Civil society representation: The process by which the current civil society representative was appointed does not appear to be codified in any documents provided by the MSG or CSOs. The right of civil society to independently elect their representatives at all levels in the EITI process and design their own programmes is not explicitly recognised in any of the three decrees. Article 8 of Decree 0073/PM of 2005 provides for the appointment of representatives from national and foreign NGOs, media, organised labour, the order of lawyers and the collective of community groups as MSG members. While there are no provisions describing the nomination process in any of the three decrees, international NGOs such as

MSI Integrity have stated that the nominations of specific CSO representatives on the MSG were “within the control of the groups who are granted representation on the MSG” (MSI Integrity, 2015).

Civil society appears operationally and in policy terms independent of companies and government (see *Requirement 1.3*). While the process through which the eight current CSO representatives on the MSG were appointed is unclear, at least three CSO MSG members¹⁹ appear to have been in place since 2007. Most of the other five members appear to have been appointed in 2013 following internal changes within their organisations. While the EITI Niger Permanent Secretary’s October 2016 renewal letter required CSO MSG members to submit their organisations’ legal registration documents and copies of the two latest annual activities reports, we understand that CSOs represented on the MSG met in October 2016 to agree their own nominations procedures, although no minutes of the meeting were provided. The renewal of CSO representation appeared to still be pending as of January 2017 and there was no evidence of public outreach concerning these nominations.

Industry representation: As with civil society, there are no provisions in any of the three decrees related to the specific number of MSG seats allocated to industry representation. Article 8 of Decree 000073/PM lists representatives from COMINAK, SML, SOMAIR as MSG members. While the CCAIAN is considered an independent representative on the MSG, it is the only body statutorily responsible for representing the interests of industry as a constituency, rather than the narrower interests of producing companies. The decrees do not require industry representatives on the MSG to have a specified level of seniority, expertise or experience, nor to come from a representative cross-sample of the extractive industry value chain. The three companies named in the decrees were the sole industrial mining companies in Niger at the time.

The MSG agreed plans to include one or two additional industry representatives from mining and petroleum exploration companies at a meeting on 4th May 2010 and discussed the matter at several subsequent MSG meetings since 2014 (Hart Nurse Ltd, 2010). There is however only evidence of exploration companies attending certain MSG meetings as observers, not members, including on 20 November 2015 (ITIE Niger, 2015). Rather, changes in industry representation on the MSG seem to have been automatic replacements following changes within each company in the 2006-2016 period. A fourth industry MSG members appears to have been added in 2014 based on analysis of meeting minutes, with Mrs Toure Galadima moving from SOMAIR to Areva NC but keeping her MSG seat while Abdoulaye Hamidou was appointed to SOMAIR’s seat. Following industry nominations in October 2016 and based on letters of appointment, industry representation on the MSG was broadened to include representatives from the SORAZ refinery and SIPEX, the oil and gas exploration subsidiary of SONATRACH, although there is no evidence from meeting minutes that these representatives attended any EITI-related events since their appointment. The representative from SIPEX is the only member with an alternate. The procedures for nominating industry MSG members remains unclear and does not appear to have been codified, given that the Prime Minister’s Office Director wrote directly to specific companies requesting MSG nominations in October 2016. There is no evidence of outreach to the broader industry constituency as

¹⁹ Ali Idrissa of ROTAB, Wada Mamane of ANLC-TI and Adamou Abba of Swissaid/OIREN.

part of the MSG selection process.

Government representation: Decree 000073/PM of 2005 stipulates the number of MSG representatives from each government agency, including representatives from the Presidency, the Prime Minister and several relevant ministries as well as specialised bodies like the National Human Rights Commission and the Court of Counts. The nominations procedures for government representatives appear to have been decided by the respective government entities, although this is not codified. The five government MSG members who consistently engage in EITI implementation are representatives from the MoF, MMID, MPE, Ministry of Justice and public (government-owned) media. As with industry, it seems that government representation changed only on an ad hoc basis in the 2006-2016 period due to changes in ministry positions rather than through a concerted reshuffle. Following the MSG refresh in October 2016 representatives from MoF, MMID and MPE and alternates for each appear to have been designated through formal letters to the Prime Minister's Office Director, although the same MSG members were reappointed.

Terms of reference: The ToR for the MSG, in the form of Decrees 000073/PM, 000192/PM and 000069/PM (in 2005, 2007 and 2008), was last revised on 5 May 2008 (Premier Ministre de la République du Niger, 2005) (Premier Ministre de la République du Niger, 2007) (République du Niger, 2008). The ToR can be considered to be public, given the requirement in Article 17 of Decree 000073/PM for its publication in the Official Gazette and its availability on the EITI Niger website. However, there is no evidence that the MSG's October 2013 Internal Guidelines are accessible to the public and they do not appear accessible on the EITI Niger website. There is no evidence the decrees forming the ToR for the MSG were agreed by members of all three stakeholder groups, with the government decreeing the basic parameters of EITI implementation through public orders.

Article 7 of Decree 000073/PM requires that the MSG conduct outreach for all stakeholders and to encourage active public debate from the results of the EITI process and to widely disseminate EITI information. The ToR do not outline any specific roles and responsibilities of MSG members beyond those included in the overall objectives of the MSG, which covers provisions 1.4.b of the EITI Standard. Article 7 of Decree 000073/PM outlines the responsibilities of the MSG, which include development, revisions and approval of annual EITI work plans; oversight of the EITI Reporting process, including agreeing on the scope of the EITI Report, addressing weaknesses and capacity constraints among and raise public awareness of extractive industry transparency. There are no specific references to the annual progress report or approving the ToR for or appointing the Independent Administrator in the ToR, but the ToR vests the MSG with responsibility for monitoring and evaluation of the EITI process and in practice annual activity and progress reports are developed and approved by the MSG. The decrees also devolve operational management of EITI implementation to the Permanent Secretariat, including production of EITI Reports.

The transition from the EITI Rules to the 2013 EITI Standard was not matched by a revision of the core governance documents of EITI implementation in Niger, aside from the MSG agreeing its own Internal Guidelines in October 2013 (ITIE Niger, 2013). There is only evidence of a summary of the main changes under the EITI Standard being circulated to stakeholders beyond the MSG by the EITI Niger Secretariat in 2013 (ITIE Niger, 2013). While there are no provisions in any of the decrees for the periodic review of the

MSG's governance arrangements, the fifth objective of the 2016-2018 EITI workplan consists of reforming the governance of EITI Niger by reforming the institutional framework and revising the decree establishing the EITI (ITIE Niger, 2016).

While not codified in the MSG's ToR, three sub-committees were established at the MSG's 14 August 2007 meeting, covering data collection, communications and capacity building respectively (Hart Nurse Ltd, 2010). These three committees appear to have been re-established at the MSG's 13 August 2015 meeting (ITIE Niger, 2016). However, the three sub-committees were institutionalised in the MSG's Internal Guidelines, which defined their membership as being composed of relevant MSG members according to specialty (ITIE Niger, 2013).

Internal governance and procedures: The ToR include only limited detail on internal governance rules and procedures. The decrees do not include provisions for establishing codes of conduct for stakeholder group members, on conflict of interest nor for procedures for managing grievances alleging a breach of internal governance rules. Article 10 of Decree 000073/PM defines the frequency of MSG meetings as at least one a quarter by convocation of the Committee Chair. In practice the MSG appears to have met at least four times a year since 2012²⁰, although it has not complied with the requirement of one MSG meeting per quarter in 2014, 2015 and 2016. Section 6 (p.10) of the 2016-2018 work plan highlights the lack of regularity in MSG meetings as a key constraint on implementing the work plan (ITIE Niger, 2016). The ToR do not include provisions related to advance warning of meetings and timely circulation of documents prior to debate, nor requiring MSG members to participate and contribute effectively to meetings. In practice, based on invitation emails provided by the EITI Niger Secretariat, MSG members are invited to meetings with between two and seven days advance notice, with supporting documents provided closer to the time. As part of discussions around the 2016-2018 work plan at its 16 March 2016 meeting, the MSG noted recommendations to circulate documents at least ten days before MSG meetings (ITIE Niger, 2016). There are no provisions in Decree 000073/PM for MSG members to table an issue for discussion but there is evidence from meeting minutes of MSG members proposing changes to the agenda at the start of meetings. There is also evidence that the MSG has undertaken discussions and decisions via circular (email) on 20 and 27 June 2016, particularly linked to approval of the 2015 annual progress report (ITIE Niger, 2016).

Decision-making: The ToR do not refer to the modalities for quorum or decision-making, nor do they ensure an inclusive decision-making process. While the MSG's Internal Guidelines define quorum as being a simple majority of MSG members, there is no evidence this is followed in practice as several MSG meetings have started without a simple majority of members attending (ITIE Niger, 2013). The MSG's Internal Guidelines also define decision-making as being through consensus, with decisions taken by simple majority vote if consensus is not possible. In practice, analysis of MSG meeting minutes shows that virtually all decisions were taken by consensus although there was evidence of one instance of voting for approval of the draft 2014 EITI Report on 28 October 2016 (ITIE Niger, 2016). There have also been several instances of approvals of key EITI documents being granted by the MSG in principle, subject to revisions and finalization of the documents. Thus, the MSG approved in principle the 2013 EITI Report at its 20 and 28 November 2015 meetings and the 2014 EITI Report at its 28 October 2016 meeting (ITIE

²⁰ The MSG appears to have met four times in 2013, six times in 2014, four times in 2015 and six times in 2016.

Niger, 2015) (ITIE Niger, 2016).

Record-keeping: The Permanent Secretariat is required to keep records of MSG meetings as the committee secretary under Article 9 of Decree 000073/PM and the MSG's Internal Guidelines. There are however no provisions in any of the three decrees for circulating and verifying MSG meeting minutes with members prior to their finalisation, nor for meeting minutes to be made public. However, minutes of MSG meetings are available on the EITI Niger website, albeit for only four meetings in 2016 (ITIE Niger, 2017). Analysis of meeting minutes shows that the MSG approves minutes of the previous meeting at the start of each meeting. It appears that records of the three MSG sub-committees' meetings have been kept but these are not available on the EITI Niger website. There are no provisions in the three decrees forming the MSG's ToR for the treatment of confidential information, particularly of financial information pre-reconciliation. MSG meeting minutes do not reflect disagreement within the MSG, with only a cursory overview of general topics discussed and it appears that meetings are held according to Chatham House rules (although this is not stated in the ToR).

MSG Capacity: The three decrees do not include provisions for ensuring MSG members have adequate capacity to fulfil their responsibilities nor for representatives to have expertise in issues related to EITI. While Articles 8 and 12 of Decree 000073/PM describe the composition of the MSG and Permanent Secretariat respectively, they do not refer to members' capacities beyond their official functions. The decree does define some of the capacity of the Permanent Secretariat under Article 13, empowering it to seek support from the Prime Minister's Office as well as the technical structures in different ministries on a needs basis. The MSG has noted capacity constraints amongst many MSG members at several meetings, including on 16 March 2016 where it recommended holding a training workshop on the EITI Standard given the lack of familiarity of MSG members (ITIE Niger, 2016). While the AfDB's PAMOGEF has planned support for capacity building of the Permanent Secretariat and MSG members in its 2013-2016 work plan, these activities, including an institutional review of EITI implementation in Niger, were postponed to 2017.

Per diems: None of the three decrees refer to per diems or any other form of financial compensation for participation in EITI implementation. The MSG was informed of per diems of XOF 50,000 (USD 83) per member for MSG meetings and XOF 10,000 (USD 16) for sub-committee meetings at its 14 October 2015 meeting (ITIE Niger, 2015). Prime Ministerial Note 02527/CAB/PM/ITIE/SP of 1 December 2015 formalised this per diem policy, setting a ceiling of six MSG meetings per year (Premier Ministre de la République du Niger, 2015). This note was not published on the EITI Niger website as of January 2017 and it remains unclear when the per diem policy started in practice. The MSG noted delays in payment of "participation costs" for MSG meetings at its 31 March 2016 meeting (ITIE Niger, 2016).

Attendance: MSG members regularly attend meetings, which have been quorate in 2014, 2015 and 2016 according to successive annual progress reports (ITIE Niger, 2014) (ITIE Niger, 2015) (ITIE Niger, 2016). The MSG's Internal Guidelines require all MSG members to attend all meetings on time, with the obligation to provide written apologies if unable to attend (ITIE Niger, 2013). Average participation in MSG meetings includes around ten members. Analysis of MSG meeting minutes shows that there were at least three representatives each from government and civil society and two from industry at every MSG meeting in the 2013-2016 period (see MSG meeting attendance chart in Annex B). Successive annual activity and

progress reports published by EITI Niger have emphasised the strong participation on the MSG by civil society representatives, but have also highlighted the need for particular efforts to improve the voluntarist approach of companies (ITIE Niger, 2014) (ITIE Niger, 2016). The 2013 annual activity report also noted improvements in the government's more participative approach to EITI implementation in 2013 (ITIE Niger, 2014). There is no specific policy covering attendance of MSG meetings by observers. However, Article 15 of Decree 000073/PM grants the organs of EITI Niger the authority to call upon any physical or moral persons to participate in the preparation, implementation or follow-up activities. There is evidence from meeting minutes of observers attending MSG meetings.

Translations: The MSG's working language is French in line with Niger's official language and there is no evidence of any documents including EITI Reports and their summaries being translated into any of the eight local languages.

Permanent secretariat: The Permanent Secretariat plays a key role in supporting EITI implementation, in line with Decrees 000073/PM and 000069/PM. Article 1 of Decree 000073/PM established a Steering Group under the authority of the Prime Minister's Office and funded by the government, while Decree 000069/PM transformed it into a Permanent Secretariat. Articles 5 and 9 of Decree 000073/PM established the structure as the secretary to the IMC and MSG respectively. The roles and responsibilities of the Permanent Secretariat defined in Article 11 include all major operational responsibilities normally held by the MSG. These include establishing the institutional and legal framework for EITI implementation; coordinating and harmonizing EITI implementation activities; ensuring the quality of interventions; managing all activities related to EITI implementation; participating in international events related to EITI; propose corrective actions linked to EITI implementation; defining and managing technical and financial assistance necessary for EITI implementation; ensuring disclosures of revenues by government and companies; ensure the publication and widespread dissemination of different reports related to EITI implementation; publishing and sending the EITI Report to the International Secretariat (in London); and monitoring and evaluating EITI implementation. Article 12 defines the minimum staffing needs of the secretariat²¹ and the strong role of the Permanent Secretary, who has sole responsibility for managing EITI funds under Article 14 (Hart Nurse Ltd, 2010).

In practice the Permanent Secretariat takes a leading role in implementation, a role facilitated by the Permanent Secretary's dual role as senior advisor to President Issoufou on mining and petroleum. Despite the successive EITI workplans including activities related to revising the institutional structure and governance documents of EITI Niger, it does not appear from meeting minutes that the MSG has considered and defined its responsibilities vis-à-vis the Permanent Secretariat's since the last revision of the EITI Decree on 5 May 2008 (ITIE Niger, 2014) (ITIE Niger, 2016).

Stakeholder views

All MSG members consulted confirmed that the Decree institutionalising the EITI in Niger was last updated in 2008 but noted the existence of the MSG's own internal guidelines, originally agreed in 2013 and revised in December 2016. However, the MSG only provided a copy of their internal guidelines after

²¹ Including a specialist in the mines and energy sector, a lawyer, a communications expert and support staff.

the conclusion of the stakeholder consultations mission and could not describe the main lines of the internal guidelines during consultations. Stakeholders also agreed that there was no evidence of the Inter-Ministerial Committee meeting since 2008. Several representatives from all three stakeholder groups considered that the Inter-Ministerial Committee should be reactivated despite the lack of CSO and industry representation on it, in order to improve the timeliness and quality of EITI reporting, resolve bottlenecks and to follow up on EITI recommendations. A senior government official explained that the Committee had held only two meetings since its creation, in August 2007 and May 2008, but had since been disbanded (date unclear) given that the MSG had taken charge of implementation.

There was agreement amongst MSG members consulted that the invitation to participate in the MSG was not widely publicised ahead of nominations, which were not considered to have been open to the public. Stakeholders also agreed that the selection procedures for MSG members had not been set in advance by each constituency, although CSOs noted that a select group of CSOs focused on extractives had met to agree their own nominations procedures in October 2016, although this had not yet led to a renewal of members. Industry representatives confirmed that there was little effective outreach with members of their broader constituency. Government representatives noted that they were simply designated by their ministry and changed in line with turnover in functions, but noted that regular official letters from the Prime Minister's Office Director to their ministries ensured that there was some level of communication within the government constituency. Several CSOs noted that while there had been no effective outreach prior to nominations, they tried to keep their members updated on EITI-related issues through occasional emails and informal meetings.

All MSG members confirmed that the MSG's structure defined in the decrees was not followed in practice and that the composition of the MSG had been reduced at some point between 2006 and 2010. A senior government official noted that while the industry and government representation on the MSG had changed several times, in line with changes in functions within each designated entity, the representation from some CSOs had remained the same since inception. However, several CSOs clarified that some individual CSO representatives on the MSG had changed, although replacements had been nominated within the same organisations. An industry representative explained that a fourth industry seat had been created in 2014 when the representative from SOMAIR moved to Areva NC to ensure her continued participation in the MSG and that this had been decided by the Permanent Secretary. The senior government official noted that the MSG had discussed refreshing its membership and revising its institutional structure for the past three years. The intention had been to proceed with a renewal of MSG members in October 2016 before revising the EITI Decree to confirm the new structure. The official noted that the renewal of MSG membership had been delayed due to preparations for Validation, but that the MSG intended to proceed with it in 2017. There was consensus that the three decrees establishing the EITI did not cover all aspects of Requirement 1.4 and that MSG members' mandates were not limited in practice, with no mechanisms for replacing representatives. Stakeholders also confirmed that CSO and government MSG members had alternates, while industry did not. There was consensus on the MSG that the decrees establishing EITI required revisions.

There was sharp disagreement amongst CSOs and government officials consulted about the attempted refresh of CSOs' MSG membership in October 2016. Government and industry MSG members confirmed that the Prime Minister's Office Director had written to individual ministries and companies soliciting their selected MSG representatives and that they had complied, without consultations with their respective

constituencies. However, several CSOs considered that the Permanent Secretary's letter to CSOs requesting new members represented an attempt to disenfranchise CSOs that had not received formal registration from government, given its requirement for each organisation to provide copies of their legal statutes, putting in peril two of the seven organisations represented on the MSG. Other CSOs disagreed, noting that a select group of CSOs had met in October 2016 to agree their own nominations procedures and that representatives from the two CSOs in question continued to attend EITI activities. The Permanent Secretary explained that the October 2016 letter was not an effort at disenfranchising any CSOs but represented only suggestions of supporting documents, highlighting the letter's statement that selection was the prerogative of CSOs themselves. He also noted, in line with several other CSOs, the importance of MSG members coming from organisations that operated within the law. He explained that the challenge was to reconcile the imperative of good governance with the fact that certain CSOs represented on the MSG operated without legal basis or official recognition. Several CSOs considered that some CSO representatives on the MSG were "too close" to government and questioned their integrity, alleging that the October 2016 refresh represented an attempt by government to replace current CSO representatives with generalists that would be less threatening. There was also concern amongst certain CSOs that some civil society members were waiting for appointment to government positions, which curbed their independence. These CSOs also noted that they were not aware of other constituencies renewing their MSG representation at the time, which contributed to their impression that specific CSOs were being singled out. Other CSOs considered that, with 2635 NGOs in Niger, there would always be a certain discrimination in selection of MSG representatives and that it was not possible to hold nominations that were open to all CSOs. Several government officials stated that nominations of MSG members were entirely free and that the government did not seek to intervene in the process.

There were also contrasting views about whether constituencies were adequately represented on the MSG. There was consensus amongst industry MSG members that industry representation was not adequate, given that exploration and petroleum companies were not represented on the MSG despite oil and gas revenues accounting for roughly two thirds of government's extractives revenues. However, MSG members considered that they had the required capacity to carry out their duties. Secretariat staff noted the provisions for capacity building in successive EITI work plans. All MSG members confirmed they were satisfied with EII proceedings being conducted entirely in French. None of the MSG members were aware that SORAZ had been a MSG member since 2013 nor that SIPEX had taken a MSG seat in October 2016, given that they had never attended a MSG meeting. Government representatives described the MSG's discussions about expanding MSG representation to include more relevant entities such as the Treasury and Customs departments, but noted that while the MSG had decided against including SONIDEP they had included SOPAMIN in the October 2016 refresh. All CSOs consulted considered that they were adequately represented on the MSG but recognised the need for a renewal of MSG members, albeit in an organised way free of outside interference. Several CSO and industry representatives considered that only Niamey-based organisations were represented on the MSG and that this was not representative of organisations outside the capital. Both government and industry representatives considered that they represented their own institutions rather than a broader constituency, while certain CSOs noted their responsibility to represent broader interests. For instance, MSG members confirmed that there had been no outreach to relevant institutions such as the Court of Counts or SOPAMIN in preparing the 2014 EITI Report. Likewise, industry MSG members said they played no role in following up with companies refusing to participate in EITI reporting, considering that it was the government's job to do so. There was also consensus that the representatives from both SOPAMIN and the CCIAN were part of the government

constituency rather than industry.

There were also diverse views about the planning of MSG meetings. While government and industry representatives considered that they were always invited to MSG meetings, with the exception of entities not based in Niamey like SORAZ, roughly half of CSO representatives consulted said that they were sometimes omitted from the invitations. One CSO representative complained that he had never been invited to attend MSG meetings since taking over from his predecessor in 2013, although a secretariat staff explained this was only due to occasional challenges in the accuracy of the MSG mailing lists. There was consensus that MSG members were not systematically alerted of meetings with sufficient notice and that circulation of relevant documents was not always done ahead of meetings. Secretariat staff explained that they were conscious of these challenges and were working to improve advance notice and circulation of documents.

While MSG members agreed that the mode of decision-making was not defined in the decrees forming the MSG's ToR, they considered the procedures as clear in practice. There was consensus that quorum was reached in practice when one representative from each stakeholder group was present. There was also consensus that any member had the right to table a topic for discussion, either ahead of MSG meetings or, more often, on the day of the meeting. Representatives also agreed that decisions were almost always taken by consensus. In the rare instances of voting, decisions were taken by simple (unqualified) majority. While most MSG members considered that decisions were always taken in an inclusive manner, two CSOs considered that certain key decisions were sometimes taken by over-ruling objections from one stakeholder group. For instance, they referred to the MSG's approval of the draft 2014 EITI Report on 28 October 2016, when they recalled that one CSO abstained from the vote while the other CSO representative was outside of the room. Other MSG members recalled that other CSOs had been present at the vote and had voted for the approval.

Several MSG members from all three constituencies expressed concern that meeting minutes did not systematically reflect the content of debates and decision points. Several CSOs in particular were critical that minutes did not reflect strong dissenting voices, particularly for the approval of key documents such as the draft 2014 EITI Report in October 2016. Secretariat staff explained that minutes were prepared according to Chatham House rules. Representatives explained that meeting minutes were typically circulated within a week of the meeting with 48-72 hours for approval by no objection, although the MSG also reviewed the minutes at the start of every meeting. All MSG members considered that they had the opportunity to make changes to draft minutes prior to approval. All MSG members considered that the per diem policy was a public policy since December 2015, but a senior government official noted that the issue of per diems had been contentious since 2006. It was unclear from stakeholder consultations when the per diem policy began in practice.

Representatives on the MSG considered that the Permanent Secretariat played a key role both in facilitating day-to-day implementation but also as an "orchestra conductor" directing the different stakeholder groups. A senior government official noted that secretariat staff were only contractors, not permanent government employees, and that there was a need for capacity building for staff. MSG members consulted considered that the secretariat's active role was warranted given the MSG's significant involvement in the technical aspects of EITI implementation, noting that the MSG was

responsible for collecting and analysing some 90% of the content of an average EITI Report.

Initial assessment

The International Secretariat's initial assessment is that Niger has made inadequate progress towards meeting this requirement. The MSG membership has been formed and includes relevant actors from each constituency, although stakeholders agreed that the MSG's structure should be revised to ensure relevant government and industry stakeholders are adequately represented. There is however no evidence of constituency outreach ahead of MSG member selection and the nominations process has not been codified for any of the three constituencies. The MSG does not appear to have agreed its own ToR and the existing ToR approved in 2008 is not in line with the EITI Standard and followed in practice. The lack of revision of EITI Niger's institutional structure and governance since 2008 is a concern, not least given the significant deviations in practice and the decrees' lack of detail on nominations and internal governance. While decision-making appears to be based on consensus in most instances, stakeholders agree that there are no safeguards ensuring the inclusiveness of decision-making. Discussions at MSG meetings appear poorly documented in meeting minutes. While there is evidence of MSG input to key decisions related to EITI implementation, such as the ToR for the IA, EITI Reports and work plans, there is no evidence of consultations with the broader constituencies about these decisions. In light of this, the International Secretariat concludes that significant aspects of this requirement have not been implemented and the underlining objectives have not been achieved.

Together with the government, the MSG should revisit the institutional arrangements for EITI implementation in Niger and agree its ToR to ensure that all aspects of Requirement 1.4 are addressed. The MSG should task each stakeholder group to clarify their internal nominations and representation procedures to improve the transparency and participation in the process. The MSG should also agree a process to ensure greater accountability of MSG representatives to the constituencies. This should include establishing mechanisms of consultation and reporting between MSG representatives and their wider constituencies. Finally, the MSG and government stakeholders are encouraged to consider strengthening the national secretariat through focused and specific capacity building and/or further recruitments as appropriate.

Workplan (#1.5)

Documentation of progress

Niger's EITI work planning has operated on a three-year rolling basis over the past decade of implementation. The MSG approved three-year work plans for 2008-2010, 2010-2012, 2012-2014, 2014-2016 and 2016-2018 (Hart Nurse Ltd, 2010) (ITIE Niger, 2010) (ITIE Niger, 2010) (ITIE Niger, 2014) (ITIE Niger, 2016).

Publicly accessible work plan: Niger's EITI work plans are usually updated every two years, in the fourth quarter of the second year, and are published on the EITI Niger website. The 2014-2016 EITI work plan was approved by the MSG at its 17 December 2013 meeting (ITIE Niger, 2013). The 2016-2018 work plan was approved on 31 March 2016, following four meetings of the MSG's work plan sub-committee on 17, 18, 19 and 23 March 2016 and discussions at the MSG's 9 February and 16 March 2016 meeting (ITIE Niger, 2016) (ITIE Niger, 2016) (ITIE Niger, 2016) (ITIE Niger, 2016). The work plan was published on the

EITI Niger website during the third quarter of 2016. The MSG's work plan sub-committee, established on 16 March 2016, was composed of eight members from the three stakeholder groups²² (ITIE Niger, 2016) (ITIE Niger, 2016). It appears that development of the work plan started following the allocation of a total budget for the three years of implementation, with XOF 550 million allocated to the 2016-2018 work plan at the MSG's 9 February 2016 meeting (ITIE Niger, 2016). Section 11 (p.21) of the 2016-2018 work plan provides for annual updates of the three-year work plan, but there is no evidence that the 2016-2018 work plan was updated following the first year of its implementation in 2016. All successive EITI work plans were published on the EITI Niger website, in the state-owned and private national press, in select CSOs' newsletters as well as on billboards according to the work plans themselves and successive annual activity and progress reports (ITIE Niger, 2014) (ITIE Niger, 2016) (ITIE Niger, n.d.) (ITIE Niger, 2014) (ITIE Niger, 2015).

Objectives for implementation: Both the 2014-2016 and 2016-2018 EITI work plans include some objectives aligned with both the EITI Principles and national priorities, although not all. Three of the six objectives in the 2014-2016 EITI work plan were linked to broader objectives of ensuring the state collects what it is owed, identifying conflicts of interest, preventing conflict and improving the business climate. These three broader objectives were revised in the 2016-2018 EITI work plan to include integrating EITI into national systems, support responsible debate on the extractive industries and identify the beneficial ownership of mining, oil and gas companies as well as their subcontractors. The other objectives of the 2016-2018 work plan are more narrowly focused on EITI implementation, including timely completion of various EITI Reports, improving the governance of EITI Niger and preparing for Validation. There is evidence of some opposition on the MSG to the inclusion of the term "responsible" in relation to public debate about the extractive industries, but the minutes of the MSG's 31 March 2016 meeting reflect the MSG's over-ruling of these objections (ITIE Niger, 2016). It appears from analysis of meeting minutes that the MSG has consistently discussed the EITI work plan in the context of compliance with Requirement 1.5 of the EITI Standard, rather than in response to specific national consultations (ITIE Niger, 2016).

While Section 4 (p.7) of the 2016-2018 work plan states that the work plan is the product of consultations with representatives of the main stakeholder groups involved in EITI implementation, there are no written records of consultations on the latest EITI work plan with stakeholders beyond MSG members themselves. The Permanent Secretary initially delayed discussions of the 2016-2018 work plan at the MSG's 17 February 2016 meeting, noting that the document required more clearly-defined policies and costs (ITIE Niger, 2016). The MSG discussed the methodology for developing the 2016-2018 work plan at its 31 March 2016 meeting (ITIE Niger, 2016). The work plan sub-committee reviewed each objective of the previous work plan, delineated activities and costed them, before drafting the work plan's narrative with input from the Ministries of Mines and Petroleum.

There is also evidence of the MSG considering ongoing government reforms, for instance at its 9 February 2016 meeting where it listed reforms including capacity building for the Government of Niger's contract negotiations, tax audits of mining and petroleum companies, the development of oversight tools including

²² The members of the MSG's 2016 work plan sub-committee were Wada Maman from civil society, Mahaman Balarabe Ibrahim of the Ministry of Finance, Boubacar Nalado of the Ministry of Energy and Petroleum, Toure Mariama Galadima of Areva NC Niger, Alfary Zarra Mamadou of the Ministry of Mines and Industrial Development, Ousmane Djibo of civil society, and Ousmane Najada and Dourahamane Issa Djerma-koye of the EITI Permanent Secretariat.

digitised mining and petroleum cadastres and the creation of a fund to support artisanal mining (ITIE Niger, 2016).

Measurable and time-bound activities: While Section 9 (pp.14-19) of the 2016-2018 work plan provides a table of objectives and activities under each, only around half of the activities appear to be measurable and time-bound. Examples of activities too broad to be time-bound and measurable include general follow-up on EITI recommendations, advocacy for legal, regulatory and institutional changes, organisation of an unspecified number of public debates and identification of weaknesses in the Niger EITI process. The timeframes associated with each activity in the three-year work plan are annual rather than monthly or quarterly, with several activities planned to last for the full three years covered by the work plan. However, Table 12.2 (pp.23-28) of the work plan provides the outline of activities planned for 2016, with the timeframes disaggregated by quarter and costings and sources of funding clearly indicated for each activity. The timetable for activities under Objective 1 (p.23), related to EITI reporting in 2016, were aligned with the Board-agreed EITI reporting deadlines, but not for the Validation originally scheduled to begin on 1 July 2016.

Activities aimed at addressing any capacity constraints: Activity 4 of Objective 3 (p.25) of the 2016-2018 work plan includes the development and implementation of a capacity building strategy for stakeholders in the EITI Niger process, although it does not provide detailed plans for identifying and addressing specific capacity constraints. Activity 4 of Objective 5 (p.27) of the 2016-2018 work plan includes capacity building for the MSG and Permanent Secretariat, although it only refers back to Objective 3 for the detail of these activities.

Activities related to the scope of EITI reporting: Activities under Objective 4 in Section 9 (p.17) of the 2016-2018 work plan relate to extending EITI reporting to beneficial ownership information, although none of the other activities of the work plan are linked to expanding the scope of EITI reporting. Activity 1 under the work plan's Objective 1 (p.23) consists of producing EITI Reports, although the work plan does not include specific details linked to addressing technical aspects of reporting.

Activities aimed at addressing any legal or regulatory obstacles identified: Section 6 (pp.10-11) of the 2016-2018 work plan describes constraints and risks for the work plan related to funding, the lack of regular meetings, political backing, security constraints on movements nationwide and slow administrative processes. There was also a lengthy discussion of these risks and constraints at the MSG's 31 March 2016 meeting (ITIE Niger, 2016). However, the work plan does not formulate any plan for overcoming these constraints.

Plans follow-up on EITI recommendations: Activity 3 under Objective 2 (p.24) of the 2016-2018 work plan includes follow-up on and implementation of past EITI recommendations, although it does not disaggregate activities for specific recommendations.

Costings and funding sources: Section 7 (p.11) of the 2016-2018 work plan describes the cost of implementation of each of the six objectives, but does not including costings for each activity, stating only that "most" activities would be financed from the national budget. Table 12.2 (pp.23-28), Section 9 (pp.13-19) and Annex 2 (pp.33-34) of the work plan provide the outline of activities planned for 2016,

with the costs, funding and timeframes disaggregated by quarter and for each activity. Annex 1 (pp.31-33) provides the methodology for calculating costs for each activity. Section 8 (p.12) of the 2016-2018 work plan notes that government financial support for EITI implementation has not increased significantly over time, but that the funding from technical and financial partners has increased “regularly” in recent years (ITIE Niger, 2016). However, the names of generic “technical and financial partners” are not listed for specific activities in the work plan alongside the national budget. Section 8 (p.12) provides a general overview of sources of financing – government and international financial partners – but it does not provide clear sources of funding for each activity in the work plan. The 2016-2018 work plan also notes the closure of the AfDB’s PAMOGEF, one of the main sources of financial support, on 31 December 2016. Although Niger EITI had financing available from the AfDB for production of EITI Reports, the Government of Niger has funded its own costs of report production in the past four reporting cycles as well as a new building for office space and vehicles. Support from the AfDB focused on capacity building and IT systems and office equipment for the secretariat (ITIE Niger, 2016). The 2016-2018 work plan notes that the EITI Niger Permanent Secretary had approached the World Bank, GiZ, the European Union, the French Development Agency and mining, oil and gas companies for funding of specific activities (ITIE Niger, 2016). The MSG decided to prepare a note to the Prime Minister proposing to allocate a share of the government’s extractive industry revenues to EITI Niger at its 16 March 2016 meeting (ITIE Niger, 2016). However, there is no indication this note was sent. The cost of implementation reached FCFA 555 million in 2015, of which FCFA 285 million came from the national budget, FCFA 100 million from the AfDB’s PAMOGEF, FCFA 150 million from World Bank’s MDTF and FCFA 20 million from the French Embassy (ITIE Niger, 2016).

The 2010 Validation report noted several similar concerns, including insufficient funding for specific work plan activities, a mismatch between quarterly activity planning and annual budgeting as well as the absence of procedures for the regular updating of work plans (Hart Nurse Ltd, 2010).

Stakeholder views

There was consensus amongst MSG members that they had played an active role in developing the 2016-2018 EITI work plan, although representatives from all three groups noted that they had not consulted their broader constituencies to canvass opinions on objectives and activities planned. Key stakeholders including development partners, parliamentarians and government entities like the Court of Counts were not consulted in drafting the work plan according to representatives consulted. One development partner noted the capacity building activities planned for EITI-related entities in their work plan, but these activities were not reflected in the EITI work plan.

In its 2016 pre-Validation self-assessment, the MSG considered it had only made meaningful rather than satisfactory progress in ensuring it had an updated and public work plan, that EITI work plan priorities were aligned with national objectives, that it contained activities to address capacity constraints, identified clear costs and source of funds as well as clear timeframes for implementation. In consultations, government representatives identified key government reforms to which EITI work plan objectives could have been aligned, such as revisions to the Mining Code. Industry representatives stated that they did not consider it to be part of their mandate to make substantial changes to the draft work plan. Several CSOs raised concerns over the lack of implementation of certain work plan activities in 2016 due to funding constraints.

Initial assessment

The International Secretariat's initial assessment is that Niger has made meaningful progress towards meeting this requirement. Publicly accessible and updated in a timely manner, Niger's three-year EITI work plan includes roughly half of its objectives aligned with the EITI Principles and national priorities, measurable and time-bound activities, activities aimed at addressing capacity constraints and some activities related to the scope of EITI reporting. However, the work plan does not include activities aimed at addressing any legal or regulatory obstacles identified nor detailed plans for implementing recommendations from EITI reporting and Validation, while several activities appear to not be clearly time-bound or measurable. Meanwhile the sources of funding for activities in the work plan remain general, without a clear identification of the technical and financial partners expected to co-fund EITI implementation. There is also little evidence of consultation of stakeholders beyond those directly represented on the MSG during the preparation of the 2016-2018 work plan.

As a matter of priority, the MSG should agree a work plan that is linked to national priorities and that is the product of wide consultation with stakeholders. The MSG is encouraged to consider how more meaningful discussions through the EITI, linking to national discussions and priorities, could encourage more active participation by all stakeholder groups. The MSG should also ensure that its work plan is updated on an annual basis and includes a realistic set of activities linked to EITI reporting, dissemination and outreach, addressing capacity constraints and detailed follow up on specific EITI recommendations.

Table 1 – Summary initial assessment table: MSG oversight

EITI provisions	Summary of main findings	International Secretariat's initial assessment of progress with the EITI provisions (to be completed for 'required' provisions)
Government oversight of the EITI process (#1.1)	There are regular, public statements of support from the government, a senior individual has been appointed to lead on the implementation of the EITI and senior government officials are represented on the MSG. There is evidence of government participation in EITI reporting, dissemination and outreach. The government has covered core funding for EITI implementation despite budget constraints.	Satisfactory progress
Company engagement (#1.2)	There is an enabling legal environment for EITI reporting and there do not appear to be legal barriers to company disclosure. Producing companies in the mining sector are actively and effectively engaged in the	Meaningful progress

	EITI process. There is no evidence of even informal consultations with oil and gas and exploration companies.	
Civil society engagement (#1.3)	There is a dynamic civil society working on extractives issues in Niger. There are no legal or regulatory barriers to civil society participation in the EITI process in Niger as the Constitution guarantee freedom of expression and association. While not directly related to EITI, a number of temporary detentions of MSG members have taken place since Niger's last Validation. Meanwhile administrative delays in registration of NGOs and development associations hinders their capacity to raise foreign funds. The lack of legal clarity on the registration process for NGOs and development associations creates scope for disenfranchising CSOs that operate without formal government recognition.	Satisfactory progress
MSG governance and functioning (#1.4)	The MSG membership has been formed and includes relevant actors from each constituency, although stakeholders agreed that the MSG's structure should be revised to ensure relevant government and industry stakeholders are adequately represented. There is however no evidence of constituency outreach ahead of MSG member selection and the nominations process has not been codified for any of the three constituencies. The MSG does not appear to have agreed its own ToR and the lack of revision of EITI Niger's institutional structure and governance since 2008 is a concern, not least given the significant deviations in practice and the decrees' lack of detail on nominations and internal governance. While decision-making appears to be based on consensus in most instances, stakeholders agree that there are no safeguards ensuring the inclusiveness of decision-making. Discussions at MSG meetings appear poorly documented in meeting minutes. While there is evidence of MSG input to key decisions related to EITI implementation,	Inadequate progress

	such as the ToR for the IA, EITI Reports and workplans, there is no evidence of consultations with the broader constituencies about these decisions.	
Work plan (#1.5)	Publicly accessible and updated in a timely manner, Niger's three-year EITI work plan includes some objectives aligned with the EITI Principles and national priorities, measurable and time-bound activities, activities aimed at addressing capacity constraints and some activities related to the scope of EITI reporting. Yet it does not include activities aimed at addressing any legal or regulatory obstacles, detailed plans for implementing recommendations from EITI reporting and Validation, while several activities appear to not be clearly time-bound or measurable. Meanwhile the sources of funding for activities in the work plan remain general and there is little evidence of stakeholder consultations in preparing the work plan beyond those directly represented on the MSG.	Meaningful progress
<p>Secretariat's recommendations:</p> <ol style="list-style-type: none"> 1. Together with the government, the MSG is strongly encouraged to revisit the institutional arrangements for EITI implementation in Niger and agree its ToR to ensure that all aspects of Requirement 1.4 are addressed. The MSG should task each stakeholder group to clarify their internal nominations and representation procedures to improve the transparency and participation in the process. The MSG should also agree a process to ensure greater accountability of MSG representatives to the constituencies. This should include establishing mechanisms of consultation and reporting between MSG representatives and their wider constituencies. Finally, the MSG and government stakeholders are encouraged to consider strengthening the national secretariat through focused and specific capacity building and/or further recruitments as appropriate. 2. The Government of Niger should consider either reviewing the legal framework for registration of NGOs and development associations or establishing a one-stop for CSO registration. 3. As a matter of priority, the MSG should agree a work plan that is linked to national priorities and that is the product of wide consultation with stakeholders. The MSG is encouraged to consider how more meaningful discussions through the EITI, linking to national discussions and priorities, could encourage more active participation by all stakeholder groups. The MSG should also ensure that its work plan is updated on an annual basis and includes a realistic set of activities linked to EITI reporting, dissemination and outreach, addressing capacity 		

constraints and detailed follow up on specific EITI recommendations.

4. Extractives companies should agree mechanisms for communication and coordination with the entire constituency, including oil and gas as well as mining exploration companies. Industry MSG members should also ensure that their engagement in scoping, dissemination and outreach is on par with their involvement in data collection for EITI reporting.
5. The Government of Niger may wish to consider revisiting the legal framework establishing the EITI in Niger to ensure current high-level government support for and engagement in EITI is codified. The government should also ensure that its participation in dissemination and outreach events is consistent with that of other stakeholder groups.

Part II – EITI Disclosures

2. Award of contracts and licenses

2.1 Overview

This section provides details on the implementation of the EITI requirements related to the legal framework for the extractive sector, licensing activities, contracts, beneficial ownership and state participation.

2.2 Assessment

Legal framework (#2.1)

Documentation of progress

Legal framework: In the 2014 Report the MSG provides a list of laws and regulations applicable to the extractive industries (pp.12-13). This list includes the main laws (Constitution, Mining Code, Petroleum Code, General Tax Code) and supranational common policies applicable to the mining and hydrocarbon sector (OHADA, UEMOA and ECOWAS). The Report also provides a list and a description of all 35 material revenue flows in Annex 4 (pp.69-72). The Report did not specifically describe the level of fiscal devolution, but it shows revenue flows collected by the central government that should be transferred to local communities.

The 2014 Report also includes link to the following documents (pp.12-13): 2010 Constitution²³, Niger's tax code²⁴. Relevant documents found online include: updated mining code²⁵, petroleum code²⁶, and investment code²⁷.

Government agencies' roles: The MSG did not describe the role and responsibilities of the relevant government agencies that have the mandate to manage the extractive sector. The tax office (DGI) and the treasury (DGTCP) are the main bodies responsible for collecting and managing taxes paid to the central government, while the Ministry of Energy and Petroleum and Ministry of Mines and Industrial Development are responsible for sector-specific levies.

Fiscal regime: While the 2014 Report include a list of applicable laws and government regulations (pp.12-13), it does not provide an overview of these laws. The fiscal regime applicable to the extractive industries was not described in the report. For example, provisions on stability clauses found in the mining code and tax exemptions listed in the custom code were not described in the report. The three main taxes and fees imposed on extractive industry companies are capital gains tax, profit tax and royalties. Contracts and conventions between the government and oil, gas and mining companies include important fiscal

²³ 2010 Constitution <http://www.assemblee.ne/index.php/les-textes/la-constitution-de-la-7eme-republique>

²⁴ <http://www.impots.gouv.ne/media/telech/CGI%202013%20Version%20MAJ1.pdf>

²⁵ Updated mining code <http://www.howwemadeitinafrica.com/wp-content/uploads/2010/05/Niger-Mining-Code.pdf>

²⁶ Petroleum code <http://faolex.fao.org/docs/pdf/ner65165.pdf>

²⁷ Investment code <http://www.droit-afrique.com/upload/doc/niger/Niger-Code-2014-investissements.pdf>

provisions applicable to each company, which were not clearly explained in the report.

Degree of fiscal devolution: According to the mining code, municipal government are responsible for levying extraction tax, but the report did not specify whether this was done in practice. The Report notes that subnational transfers exist, but it does not describe the rules and procedures governing such transfers.

Reforms: The 2014 Report provides a brief overview of ongoing reforms (p.13), including reform of the Mining Code and the Petroleum Code, and the enactment of a new Customs Code on 17 August 2016. However, the details of reform proposals are not described and the report only makes general statements such as “expanding beneficiaries of mining and petroleum revenues to the producing regions”.

Recommendations: The Report includes new recommendations and follow-up on previous recommendations. Most recommendations relate to the process of the EITI reporting. Revenue traceability remains a major concern as government agencies did not systematically use companies’ unique identifier when recording tax revenues. Important recommendations of reforms made by the Court des Comptes as part of previous EITI reporting were not included in the report.

Stakeholder views

Stakeholders stated that the applicable laws and regulations related to the extractive industries in Niger are clear and available online. There was a general agreement among stakeholders consulted, however, that key provisions in these laws were not clearly described in the EITI Report, in theory and in practice. Civil society representatives expressed frustrations for the lack of details in the report, especially on the rules governing tax exemptions and subnational transfers to local communities. An industry representative raised concerns that a detailed description of the fiscal regime would make EITI Report “extremely long” and difficult to read. Government representatives agreed that future reports should include a summary of the fiscal regime in practice.

Initial assessment

The International Secretariat’s initial assessment is that Niger has made inadequate progress in meeting this requirement. The EITI Report did not provide a summary of the fiscal regime applicable to the oil, gas and mining sector, including the level of fiscal devolution. While the report provides a list of applicable laws, it does not describe which provisions of the mining code and petroleum code are relevant to the fiscal regime. Fiscal provisions included in contracts and conventions are not described in the report. The report did not explain the role and responsibilities of the relevant government agencies that have the mandate to manage the extractive sector. The International Secretariat therefore concludes that significant aspects of this requirement have not been implemented and the underlining objective of bringing transparency to the legal, regulatory framework has not been achieved.

In accordance with EITI Requirement 2.1, it is a requirement that the MSG disclose a description of the legal framework and fiscal regime governing the extractive industries. This information must include a summary description of the fiscal regime, including the level of fiscal devolution, an overview of the relevant laws and regulations, and information on the roles and responsibilities of the relevant government agencies, including DGI, DGTCP, MMID and MPE. It is recommended that the MSG consider

a description of the fiscal regime in practice and explain any deviation from the legal and regulatory framework as it relates to revenues earmarked for local communities.

License allocations (#2.2)

Documentation of progress

Awards/transfers: For the mining sector, the 2014 Report states that seven exploration mining licenses (no license numbers provided) were awarded in 2014 to a single company (TAURIAN RESSOURCES PVT/LTD) for three years (p.14). It is stated that the renewal of these licenses was done in line with statutory procedures (under Articles 12-21 of Decree n°2006-265/PRN/MME of 18 August 2006) albeit with administrative delays. The EITI Report describes in general terms the roles of the authority in charge of awarding licenses. According to the EITI Report, the Director of Mines is responsible for awarding exploration licenses, and the Minister of Mines is responsible for awarding production licenses by Ministerial decision (Arrete Ministeriel), based on the assessment of applications by the Director of Mines. The criteria for assessing technical capacities of applicants are not listed in the report. The Report makes a general statement that licenses are granted in line with the dispositions of the Mining Code and with sufficient technical and financial criteria. No further details were given on the technical and financial criteria. The Minister of Mines also awards small-scale production licenses, based on assessment made by the Director of Mines. The Council of Ministers awards large-scale production licenses by Presidential Decree based on proposals made by the Minister of Mines. The detailed statutory process for awarding licenses is not described in the report (only the final issuing authority), nor are the technical and financial criteria assessed in awarding licenses. The Report did not describe the statutory process for transferring mining licenses. The Report provides a general overview of documents required from applicants for mining licenses for both physical and legal persons (p.62).

For the oil and gas sector, the Report states (p.14) that a license was awarded to SAVANNAH for three years in line with statutory procedures. It was unclear from the report how the MSG ascertained that all licenses were awarded in line with statutory procedures as the MSG's methodology in reaching this conclusion is not described in the report. The Report describes (p.14) the license application process in the oil and gas sector in more detail, including the following steps:

- submission of an application to the Minister of Hydrocarbons in line with Articles 102, 103 and 122 of the implementing decree for the Petroleum Code.
- If the application is judged as receivable, the Minister of Hydrocarbons must notify the applicant within 15 days of receipt of application.
- Direct negotiation between the two parties.
- Award of the license by decree following approval in the Council of Ministers.
- Signing of the contract by Minister of Hydrocarbons within three months of notification of the receivability of the application.

The statutory process for transferring licenses is not described and it is unclear from the Report whether oil and gas licenses were transferred in 2014. The Report provides a general overview of documents required from applicants for oil and gas licenses for both physical and legal persons (p.63).

d) The EITI Report does not include any additional commentary on the efficiency of the license allocation process.

Technical and financial criteria: The Report did not disclose technical and financial criteria used to evaluate applications submitted in 2014. Regarding the evaluation of financial capacities of applicants, the Report states that a system of bank guarantees has been instituted to help evaluate the financial capacity of the applicant (p.14). No further details were given on technical and financial criteria used in assessing applications. Although the Report refers to article 101 to 108 in the petroleum code for the exploration permit issued to SAVANNAH, it does not inform the reader on the content of these provisions.

License awardee information: The Report did not disclose names of applicants, but it includes names of 48 licence holders as listed in cadastre (Annex 1, pp.48-52).

Non-trivial deviations: The Report states that all licenses (unclear whether this refers to both mining and oil and gas or only to oil and gas) awarded prior to 2014 were awarded in line with statutory procedures (p.14). The Report mentioned “administrative delays” in the process of issuing license. A review of the cadastre records shows that applications can take up to 15 months, which is five times longer than the statutory three-month period for issuing a license. The mining code also states that the maximum area of a licence is capped at 500 square kilometres, but the cadastre shows licenses that are over 1800 square kilometres. The Report did not flag these deviations. Government officials noted that the Ministers of Mines and the Minister of Petroleum have full discretion on the process of issuing licenses.

Comprehensiveness: The 2014 Report did not include full disclosure of all licenses issued in the fiscal period covered by the report.

Bidding process: The 2014 EITI Report stated that no license was issued through competitive bidding in 2014 (p.14). It also clarified further that only the Agadem license (petroleum bloc) was awarded through competitive bidding in 2008. The report did not provide further details on the bidding process.

Commentary on efficiency: The EITI Report did not comment on efficiency of the license allocation system.

Stakeholder views

During the stakeholder consultation for Validation, the International Secretariat found licenses issued to the state-owned-company SOPAMIN that were not disclosed in the report. For example, the report did not mention mining permits EMI LULU 58 and TAFASSASSET 4 that were both issued to SOPAMIN in December 2014.

Government representatives confirmed that the EITI Report’s list of mining licenses awarded in 2014 was not comprehensive. Representatives from SOPAMIN noted that the SOE had received several new gold mining licenses in December 2014. Government representatives explained that if the cadastre department receives only one application for a license, then it is assessed on a first come first served basis. If there are several applications for the same license within the three-month assessment period, then the department evaluates the financial capacities of all applicants. All stakeholders consulted

acknowledged the lack of detailed description of the license allocation process in the EITI Report, but noted that this was due to the short time period for the preparation of the report and a lack of clear understanding of the EITI Requirement. A company representative noted that even though all steps in the award of licenses were not clearly stated in the EITI Report, MSG members had access to this information upon request in the relevant government agencies. Government representatives also noted that lack of full disclosure of mining licenses was not motivated by intentions to mislead the public, but rather due to the MSG's own lack of understanding of the licensing process. However, several CSOs raised concerns over the transparency of the license allocation process in both the mining and petroleum sectors, considering that there was scope for discretion.

Initial assessment

The International Secretariat's initial assessment is that Niger has made inadequate progress towards meeting this requirement. Information on the process for awarding or transferring licenses set out in Requirement 2.2.a has not been comprehensively disclosed for the fiscal period covered by Niger's EITI Reports. The 2014 EITI Report listed some but not all extractives licenses allocated in 2014. The Report did not refer to any license transfers, and omitted a description of the technical and financial criteria used in assessing applications for license allocations and transfers. The Report did not highlight any significant deviations in practice for licenses awarded or transferred in 2014. In accordance with EITI Requirement 2.2.a, the MSG is required to disclose the following information related to the award or transfer of licenses pertaining to the companies covered in the Report during the financial year covered:

- a description of the process for transferring or awarding the license;
- the technical and financial criteria used;
- information about the recipient(s) of the license that has been transferred or awarded, including consortium members where applicable; and
- any non-trivial deviations from the applicable legal and regulatory framework governing license transfers and awards.

In addressing this requirement, the MSG is encouraged to follow the step-by-step approach outlined in EITI Guidance Note N°4²⁸. The MSG is encouraged to comment on the efficiency and effectiveness of licensing allocation system.

License registers (#2.3)

Documentation of progress

Licences held by material companies: The 2014 EITI Report provides a description of licenses awarded or renewed in 2014 (p. 14) and a detailed list of 72 active permits in the mining sector in 2014 and 18 blocks in the petroleum sector in annex 1 of the report (pp. 47-53). The 2014 EITI Report refers vaguely to a cancelation of permits in accordance with applicable laws, but does not provide any specific information

²⁸ Guidance Note 4, License Allocation, EITI International Secretariat, June 2016, <https://eiti.org/document/guidance-note-on-license-allocations>.

of how many permits were cancelled and for what reason.

License-holder names: The 2014 Report provides detailed information on active licenses in the mining sector (pp.48-52) including: name of license holders, dates of application, dates of award, validity period and the commodity under exploration or exploitation. Information on the 18 petroleum blocs is not as detailed, but include the name of the license holder and the year in which the licence was granted. It did not include the date of application, nor the expiry date (p.53).

License coordinates: The 2014 Report does not include coordinate of licenses awarded in the fiscal period covered. A low-definition map of the mining cadastre is provided, although it is not possible to distinguish individual blocks and license areas on the map. During the fact-finding missions, government officials explained the colour codes on the map. The colour red on the map means that the area is under a valid license for exploration or production, and the colour greens means that the area is not occupied, i.e. it is open for licensing. When an application for a licence in a particular area, is submitted to the mining cadastre, the zone is coloured blue until a licence is issued and the colour on the map changes to red, or denied, in which case the colour code changes to green. This explanation was not provided in the EITI Report. It is unclear how often this map is updated and whether it is publicly accessible.

Dates: The Report includes information about application date, year in which the application was granted, the validity period, and expiration date of each license (pp.48-52). This information was not provided for the 18 permits in the petroleum sector that were valid in December 2014 (p.53).

Commodity: The Report includes information about the substance but does not distinguish between exploration and exploitation licenses (pp.48-53).

Licenses held by non-material companies: The MSG did not set a materiality threshold, which led to the conclusion that all license holders are liable to make material payments. The EITI Report states that annex 1 includes all active licenses, but this was clearly not the case as explained under Requirement 2.2 above, licenses issued to SOPAMIN were not included in the mining cadastre.

Public cadastre/register: The EITI Report did not include a link to public register. The Report states (p.18) that the Ministry of Mines has just established a Mining Cadastre Department and is implementing reforms supported by the World Bank through its Projet d'Appui à la Compétitivité et à la croissance (PRAAC).

Stakeholder views

Stakeholders from all three constituencies explained that the lack of an updated mining cadastre has hindered their ability to bring transparency to the management of mining licenses. Government representatives noted that the list of active licenses in the report was not complete and pointed out to examples of licenses held by SOPAMIN that were not included in the report. MSG members also noted that companies are required to notify the government cases of abandonment of a license, but this was not followed in practice. There had been cases, where a license holder would stop exploration activities and abandon the license without notifying the government. Thus, the reliability of the list of active

permits provided by the mining cadastre was in doubt. Stakeholders from all constituencies agreed that more work was needed to address this issue, and expressed hope that the current ongoing reforms supported by the World Bank would help modernise the mining cadastre.

Initial assessment

The International Secretariat's initial assessment is that Niger has made inadequate progress towards meeting this requirement. The 2014 EITI Report provided the names of most license-holders in the mining, oil and gas sector, although the list of mining licenses does not appear to cover all licenses held by material companies. While the EITI Report provided some information mandated under Requirement 2.3.b, there are significant gaps including missing dates of application and coordinates for mining licenses as well as dates of application and expiry, commodity covered and coordinates of all oil and gas licenses. Although the information set out in EITI Requirements 2.3.a-b has not been fully disclosed for all active licenses, especially in the petroleum sector, significant progress has been made to bring transparency in the existing mining cadastre and efforts are underway to help modernise the cadastre system. It is a requirement that implementing countries maintain a publicly available register or cadastre system(s). In addressing this requirement, the MSG is encouraged to follow the step-by-step approach outlined in EITI Guidance Note N°3²⁹, issued by the EITI International Secretariat.

Contract disclosures (#2.4)

Documentation of progress

Government policy: The 2014 EITI Report (p.15) states that article 150 of the Constitution requires the publication of all contracts concerning production and exploration of natural resource, as well as the revenues paid to the State, in the Government's official journal,

Actual practice: The Report (p.15) notes that the Minister of Mines has also instructed government agencies to publish all contracts in the Official government journal, but it is unclear from the Report whether this decision has been implemented in practice. The Report does not provide an overview of contracts that are publicly available, nor information on how these can be accessed beyond reference to the Official Government Journal, which is not available online.

Accessibility: The 2014 EITI Report did not provide any guidance on how to access any published contracts, beyond general reference to the publication of contracts in the official gazette (p.15).

Stakeholder views

Civil society representatives referred to contract transparency adopted in the constitution in 2010 as a major achievement. All stakeholders consulted were aware of the obligation to publish contracts, but little attention had been given to the actual practice. Comments on accessibility to contracts varied by constituency. Government officials and companies' representatives stated that they knew how to access contracts, if they needed to. Civil society representatives explained that access to contracts was not as

²⁹ Guidance Note 3, License Register, EITI International Secretariat, June 2016, <https://eiti.org/document/guidance-note-on-license-registers>.

straightforward. If they were aware of a contract being signed between the government and a company, they needed to track down the relevant official (Journal Officiel), in which the contract was published, keeping in mind that there are delays between the signing of a contract and its publication in the official journal. A senior government official explained that while the Constitution required publication of extractives contracts, it did not specify the timeframe for publication, which explained why contracts were published according to priority and depending on space constraints in the official gazette.

Stakeholders noted that the official journal had experienced a back log on the publication of contracts. It remains unclear how many contracts have actually been published. The majority of MSG members did not have subscriptions to the official journal and access to contracts already published remained limited to a small group.

Initial assessment

The International Secretariat's initial assessment is that Niger has made inadequate progress towards meeting this requirement. As contract transparency is mandated by the constitution, the government policy is clearly to publish all contracts. However, this is not always the case in practice and accessibility to contracts remains limited. The EITI Report did not document the implementation of the government policy in practice. The International Secretariat concludes that significant aspect of this requirement have not been implemented.

Beneficial ownership disclosure (#2.5)

Documentation of progress

Government policy: EITI Niger participated in the pilot project for the disclosure of beneficial ownership in 2014 and 2015. Through this effort, the MSG established a working group on beneficial ownership in 2014, which has produced an overview of existing legal and regulatory frameworks of commercial activity in Niger.

The 2014 Report (Annex 2, pp.54-66) describes the MSG's review of the legal ownership and disclosure mechanisms in Niger. The Report states (p.64) that disclosure of the beneficial owners of a company is required to incorporate a commercial company in Niger. This includes either civil identification for foreigners or copy of birth certificate for nationals. However there appears to be some confusion between legal (shareholding) and the actual beneficial ownership. The Report states that mining and petroleum cadastres will soon be online, which will partly address establishing a public beneficial ownership register, but it does not specify which information will be published in this online register. The Report also states that beneficial ownership of Areva and CNPC is known through public listing and government ownership and that these two companies account for 98% of EI revenues (disclosed figures in the 2014 Report do not support this statement). The Report mentioned that the 2006 Mining Code (Articles 2, 10, 11 and 123) and the 2007 Petroleum Code (Articles 4 to 15) refers to the supranational directives, UEMOA Commercial Code, which requires the disclosure of the "identity" of companies. Finally, the MSG admits that the pilot project on beneficial ownership has not been comprehensive nor technically professional.

Actual practice: Eight companies disclosed legal ownership alongside the level of ownership of its partners for each of the eight companies (pp.67-68). This appears to conflate legal and beneficial ownership.

Legal owners of material companies: The MSG did not set a materiality threshold, which led to the conclusion that all license holders are liable to make material payments. Legal ownership of all material companies is not disclosed in the report.

Stakeholder views

Government agencies, and parliamentarians appeared more concerned by the issues of beneficial ownership than MSG members, who have been mainly focused on EITI reporting requirements. Several MSG members from government and industry highlighted the challenges of disclosing all companies' beneficial ownership and emphasised the need to adopt a gradual approach. MSG members from all constituencies highlighted the activities in the 2016-2018 EITI work plan related to beneficial ownership, as well as Niger's three-year roadmap. Police officers at the Cellule Nationale de Traitement des Informations Financières (CENTIF), which fights against money laundering expressed interest in learning more about the EITI requirement on Beneficial ownership. High-level government officials tasked with a special mandate to fight against corruption (HALCIA) also expressed interest in future EITI publication that would include beneficial ownership. Stakeholders noted that politically exposed persons, including the Prime Minister and Ministers are required to disclose their assets to the President of the court of account within seven days of assuming their functions and on an annual basis during their tenure³⁰. The reports are then made public on the Court's website³¹.

Initial assessment

Implementing countries are not yet required to address beneficial ownership and progress with this requirement does not yet have any implications for a country's EITI status. In preparation for enforcement of Requirement 2.5 of the 2016 EITI Standard, the government is encouraged to clarify government policy on BO disclosure.

State participation (#2.6)

Documentation of progress

Materiality: According to the 2014 EITI Report, state participation in the extractive sector are material, through a 10% "free carry" shares in mining companies and 20% state participation in oil and gas companies (p.22). The government has the option to acquire additional shares up to 40% in mining companies at the production phase. The Report provides an overview of government participation in mining companies (annex 3 p. 68), but did not provide a full list of SOEs and their subsidiaries.

The 2014 Report states that the only SOE in the mining sector (p.22) was SOPAMIN (Société de Patrimoine

³⁰ http://www.courdescomptes.ne/index.php?option=com_content&view=article&id=87&Itemid=92

³¹ http://www.courdescomptes.ne/index.php?option=com_content&view=article&id=53&Itemid=62

des Mines du Niger), which was created in 2007 and is 100% state-owned. The mandate of SOPAMIN is to manage the state's interests in mining companies. SOPAMIN also participate in the transport and commercialisation of mineral products, mainly uranium and gold. The company has the mandate to carryout studies and work related to social activities (p.22).

Financial relationship with government: The Report states that the transfer of funds between SOPAMIN and the state, including retained earnings, reinvestment and third-party financing are all regulated by "regulatory texts passed to this effect" (p.22). The Report did not provide an explanation of rules and practices related to financial relations between SOEs and the state.

Government ownership: The Report incorrectly stated that there is "only one" SOE operating in the mining sector in Niger (p.22). The state holds majority shares (69.32%) in SONICCHAR (Société Nigérienne du Charbon), which operates a coal mine in Anou Araren to produce electricity used in the refining of uranium ore³². The report did not specify whether SONICCHAR is a subsidiary of SOPAMIN or an independent state owned company. PWYP Niger classified these two companies as state-owned or state-controlled in a study published in December 2014³³. In addition to SOPAMIN and SONICCHAR, SML (Société des Mines du Liptako), which operates a gold mine was 100% owned by the state in 2014. The EITI Report did not specify that SML was state owned. The State also holds majority shares (70%) of CNEM (Compagnie Minière et Énergétique du Niger), which operates the Salkadamna coal mine, in the southwest and produces and distribute electricity for domestic consumption. At least two other subsidiaries of SOPAMIN (NCK and CNTPS) were not included in the report. CNTPS (Compagnie Nationale de Transport des Produits Stratégiques) is a JVC with Areva that transports refined uranium, also known as "yellowcake" from the Arlit district in the north of the country, to the port of Cotonou in Benin. The Government of Niger holds majority shares (55%) in CNTPS through SOPAMIN. CNTPS was not included in EITI reporting. Public records show that SOPAMIN SA has at least one subsidiary in the artisanal mining sector Comptoire de l'or et des métaux précieux du Niger (COMPAN), which was created in 2014³⁴. Information about this company was not included in the report.

In the oil and gas sector, the Report shows that the government owned 40% of the Zinder refinery managed by SORAZ, a JVC between the state and CNPC.

Ownership changes: The Report did not provide information about changes in ownership for the fiscal period covered. According to the COMPAN's website³⁵, following the discovery of significant deposits of gold in the Djado plateau, about 200 km from the borders with Algeria, Libya and Chad, the Government of Niger entrusted SOPAMIN with the responsibilities of developing this new-found resource. To fight against mineral smuggling and prevent islamists and other armed groups from controlling artisanal mining of gold, SOPAMIN created a subsidiary (COMPAN) in May 2014, with the mandate to purchase, transport, store and export gold production. The creation of this subsidiary and any eventual change in ownership was not disclosed in the EITI Report.

Loans and guarantees: The EITI Report does not refer to any loans or loan guarantees from the

³² <http://sonichar.com/>

³³ Etude de Reference sur les Entreprises et les Droits de L'Homme, Cas des Industries Extractives du Niger, PWYP Niger, December 2014
<http://www.publishwhatyoupay.org/wp-content/uploads/2015/04/Rapport-Niger-basse-def.pdf>

³⁴ COMPAN website <http://comptoir.sopamin.com/>

³⁵ <http://comptoir.sopamin.com/>

government or SOEs to extractives companies.

Stakeholder views

Government officials explained that SOPAMIN is regulated as a commercial company under OHADA law. As such, the company can raise third party funding and its Board is responsible for approving the company's financial statement including social expenditures and investments in accordance with a preapproved budget. Companies representatives clarified that SOPAMIN is held by the Government of Niger (98%), SONICHAR (1%) and CNEM (1%). SOPAMIN also holds shares in the latter two companies. SOPAMIN representatives explained that the financial relationship between the SOE and the state should be clear as the company's financial statement are approved by the Board and deposited at the Tribunal de Grande Instance Hors Classe de Niamey. Government officials explained that SOPAMIN's subsidiary, NCK (cement production project) is one project within a bilateral agreement between the Government of Niger represented by SOPAMIN and the Government of China represented by China Exim Bank. Under such arrangement, the State of Niger contracts loan and makes funds available to SOPAMIN. MSG members confirmed that they did not require SOPAMIN to disclose details on these agreements.

Initial assessment

The International Secretariat's initial assessment is that Niger has made inadequate progress in meeting this requirement, although there is a case for concluding that there has been no progress. A review of publicly available MSG meeting minutes confirms that this issue was not discussed in the MSG. The 2014 EITI Report did not comprehensively disclose the state's level of ownership within the country's oil, gas and mining sector. The disclosed information about SOEs and their subsidiaries and joint ventures, was incomplete and sometimes inaccurate. The EITI Report incorrectly stated that SOPAMIN was the only SOE operating in the extractive sector, whereas CNEM, CNTPS, SML and SONICHAR are all majority owned by the state. The report does not explain the financial relationship between these SOEs and the states, especially the rules and practices governing transfers of funds between the SOEs and the state, retained earnings, reinvestment and third-party financing. The EITI Report did not disclose changes in the level of ownership during the reporting period in accordance with provision 2.6.c. The International Secretariat concludes that significant aspects of the requirement have not been implemented and that the broader objective of the requirement is far from fulfilled.

It is recommended that the MSG agree a definition of what constitutes an SOE in Niger in accordance with the definition in EITI Requirement 2.6.a. It is a requirement that the MSG explain the prevailing rules and practices regarding the financial relationship between the government and these SOEs, including: the rules and practices governing transfers of funds between the SOE(s) and the state, retained earnings, reinvestment and third-party financing. In accordance with EITI Requirement 2.6.b, SOEs must disclose their level of ownership in mining, oil and gas companies operating in Niger, including those held by SOE subsidiaries and joint ventures, and any changes in the level of ownership during the reporting period.

Table 2- Summary initial assessment table: Award of contracts and licenses

EITI provisions	Summary of main findings	International Secretariat's initial assessment of progress with the EITI provisions (to be completed for 'required' provisions)
Legal framework (#2.1)	The MSG did not provide a summary of the fiscal regime applicable to the oil, gas and mining sector, including the level of fiscal devolution. Fiscal provisions included in contracts and conventions are not described in the Report. The Report did not explain the role and responsibilities of the relevant government agencies that have the mandate to manage the extractive sector.	Inadequate progress
License allocations (#2.2)	The 2014 EITI Report did not provide a comprehensive list of extractives licenses awarded or transferred in 2014, nor a description of the process for transferring or awarding licenses, including the technical and financial criteria used as set out in Requirement 2.2.a. Non-trivial deviations from the applicable laws were not highlighted.	Inadequate progress
License registers (#2.3)	The excerpt of the mining cadastre included in the EITI Report was neither complete nor up-to-date. Licenses issued to SOPAMIN in December 2014, for example, were not included in the EITI Report. The list of valid permits in the petroleum sector in the EITI Report did not specify the dates of application, dates of award, nor the validity period of the license. Despite these weaknesses, significant progress has been made in bring transparency to the existing mining cadastre and efforts are underway to help modernise the cadastre system.	Inadequate progress
Contract disclosures (#2.4)	As contract transparency is mandated by the constitution, the government policy is clear, but the EITI Report did not document the actual practice of contract disclosure. Contracts are not automatically published in the official journal and it remains unclear how many contracts have actually been published.	Inadequate progress
Beneficial ownership		

disclosure (#2.5)		
State-participation (#2.6)	The EITI Report did not provide a comprehensive list of SOEs operating in the extractive sector, omitting CNEM, CNTPS, SML and SONICAR that were all majority owned by the state in 2014. The EITI Report did not explain the financial relationship between these SOEs and the states, especially the rules and practices governing transfers of funds between the SOEs and the state, retained earnings, reinvestment and third-party financing.	Inadequate progress
<p>Secretariat's recommendations:</p> <ul style="list-style-type: none"> • In accordance with EITI Requirement 2.1, it is a requirement that implementing countries disclose a description of the legal framework and fiscal regime governing the extractive industries. This information must include a summary description of the fiscal regime, including the level of fiscal devolution, an overview of the relevant laws and regulations, and information on the roles and responsibilities of the relevant government agencies. It is recommended that the MSG consider a description of the fiscal regime in practice and explain any deviation from the legal and regulatory framework as it relates to revenues earmarked for local communities. • The MSG is required to disclose information related to the award or transfer of licenses pertaining to the companies, in accordance with EITI Requirement 2.2.a. In addressing this requirement, the MSG is encouraged to follow the step-by-step approach outlined in EITI Guidance Note N°4³⁶, issued by the EITI International Secretariat. Transparency in the award and transfer of licences and a review of the efficiency and effectiveness of licensing allocation system could also help improve the business environment and support the government's effort in attracting FDI. • It is a requirement that implementing countries maintain a publicly available register or cadastre system(s), in accordance with Requirement 2.3. In addressing this requirement, the MSG is encouraged to follow the step-by-step approach outlined in EITI Guidance Note N°3³⁷, issued by the EITI International Secretariat. • In preparing future EITI Reports, the MSG should clarify any deviations from the government's contract disclosure policy in practice. • It is recommended that the MSG agree a definition of what constitute an SOE in Niger in accordance with the Standard definition in EITI Requirement 2.6.a. It is a requirement that the MSG explain the prevailing rules and practices regarding the financial relationship between the government and these SOEs, including: the rules and practices governing transfers of funds between the SOE(s) and the state, retained earnings, reinvestment and third-party 		

³⁶ Guidance Note 4, License Allocation, EITI International Secretariat, June 2016, <https://eiti.org/document/guidance-note-on-license-allocations>

³⁷ Guidance Note 3, License Register, EITI International Secretariat, June 2016, <https://eiti.org/document/guidance-note-on-license-registers>.

financing.

3. Monitoring and production

3.1 Overview

This section provides details on the implementation of the EITI requirements related to exploration, production and exports.

3.2 Assessment

Overview of the extractive sector, including exploration activities (#3.1)

Documentation of progress

Section I.3.1 of the 2014 EITI Report (pp.15-18) provides an overview of the potential of the mining sector including the geological context (section a), mining sector potential including some estimates of reserves (section b) disaggregated by region. Section 1.3.1.c (pp.18-19) provides an overview of oil and gas deposits, number of contracts awarded per year (no further details), the number of active licenses end-2014 and a low definition map of oil and gas licenses, although it is too small to clearly delineate oil and gas blocks.

Exploration: For the mining sector, the EITI Report provides an overview of exploration activities in Niger in 2014 (pp. 15 to 18), including basics geological information for the potential of the mining, estimates of reserves of coal, gold and uranium, disaggregated by region. For the oil and gas sector, the EITI Report states that 20 out of 40 blocs in the petroleum cadastre were licenced for exploration activities in December 2014. It is stated that exploration activities intensified following the PSC with CNPC signed in 2008, but no further details of exploration activities are provided.

Stakeholder views

Government officials noted that exploration activities slowed considerably following the rapid fall of uranium prices in the aftermath of the nuclear accident in Fukushima, Japan, in 2011. In May 2014, Areva and the Government of Niger agreed to halt the development of the IMOURAREN project that was due to boost uranium production by 5000 tonnes per year, in the short to medium term³⁸. Pursuant to this agreement, development activities will resume depending on improvement of market conditions that would make the project profitable. The deteriorating security situation, due to Boko Haram attacks in 2015 and 2016 have also hampered exploration activities.

New discoveries of gold in April 2014 in the Djado plateau in the northeast improved somewhat the outlook of the mining sector. Acquisitions of licenses in this inhospitable Sahara Desert, where artisanal miners have recently found gold appear to be speculative. Instead of investing in their own exploration activities, license holders are often following the lead of artisanal miners to gain valuable information about the surrounding areas for the purpose of flipping those assets once they have evidence of existing

³⁸ <http://www.areva.com/FR/activites-6948/le-projet-imouraren.html>

reserves.

Initial assessment

The International Secretariat's initial assessment is that Niger has made satisfactory progress towards meeting this requirement. The description of exploration activities in future EITI Reports could be more forward looking, so as to provide more visibility in the sector's potential and emerging governance challenges. It is recommended that the MSG works closely with SOPAMIN, to provide more up-to-date information on exploration activities and help inform the average citizen about opportunities and challenges facing the extractive industry.

Production data (#3.2)

Documentation of progress

Production volumes: The 2014 Report provides the names of producing mines for each of the commodities mined (uranium, gold, coal), including each mine's production volumes for 2014 (p.19). The Report did not disclose production values. There were five producing mines in 2014, as well as ASM gold production.

According to the report production of gold, including from artisanal mining totalled 63,91 kg of gold. Coal production by the majority state-owned SONICHAR at the Anou-Araren mine was 241.792 tonnes. Total output of uranium was 4 277 tonnes. The EITI Report does not disclose additional information on sources of production data or on how production figures have been calculated.

For the oil and gas sector, the Report stated that the planned oil and gas production since 2011 was 20,000bpd (pp.19-20). It is stated that all oil and gas production was sold to the Zinder refinery and the volumes of refined fuel productions are provided, disaggregated by the three types of fuel produced (diesel, gasoline and GPL). The volume of crude oil refined at the Zinder refinery is also disclosed in the Report (p.20) for the period 2011-2015 (6,064,665 barrels in 2014). Thus, the EITI Report only provides the volumes of crude oil processed at the Zinder refinery (it is unclear whether there are any technical losses, and thus whether volumes refined are equivalent to volumes produced) and the value of crude oil and natural gas (disaggregated) production is not provided. This information was clearly sourced from the Ministry of Energy and Petroleum.

Production values: The report did not include the value of production.

Location: Production figures were listed for each mining site in the report. According to the Report (p.19), Niger produced 4 277 tonnes of uranium from three mines as follows: SOMAIR in Arlit, annual production 2730 tonnes; COMINAK in Akouta, annual production 1508 tonnes; and SOMINA in Azelik, annual production 39 tonnes.

Stakeholder views

Stakeholders from all three constituencies recognised that production data was not clearly sourced in

the EITI Report. A government official explained that inspectors from the MMID monitor production in industrial mining sites and file monthly reports of production. These consolidated production figures are technically available upon request from the MMID, but the ministry itself does not publish production figures on a regular basis. It was not clear whether a third party could reproduce and publish production figures obtained from the ministry.

Initial assessment

The International Secretariat's initial assessment is that Niger has made meaningful progress towards meeting this requirement. Although disaggregated production volumes by commodity and by mining site have been disclosed, the values of commodities produced was not disclosed in the Report. The MSG did not disclose all the relevant sources of production data and information on how production data was calculated was not disclosed in the Report. The international Secretariat concludes that significant aspect of this requirement have been implemented, but the underlining objectives of transparency of production has not been achieved. To strengthen implementation, the MSG should ensure that future EITI Reports disclose the value of total production by commodity, alongside production volumes.

Export data (#3.3)

Documentation of progress

Export volumes: The 2014 EITI Report shows export data for each mineral product disaggregated by company over the period 2005 to 2014 (pp.20-21). According to the EITI Report, Niger's annual export of uranium decreased by 6% in 2014 to 4099 tonnes of uranium. The EITI Report states that Niger does not currently export oil and gas and that all crude oil is refined for domestic consumption, although a surplus of refined oil products is exported. The volumes of refined product exported is disaggregated by the three types of product (diesel, gasoline and GPL). This information was clearly sourced.

Export values: The EITI Report includes information on the value of exported minerals for the period 2005 to 2014 for uranium and gold and 2012 to 2014 for oil export (pp.20-21). The data was clearly sourced and disaggregated by company. The value of coal production was not disclosed in the Report, but all coal production was used for domestic consumption. Additional information on the terms of trade and structure of exports is disclosed in the EITI Report (p.27).

Stakeholder views

MSG members were satisfied with the coverage of export data in the report. Government representatives appeared more interested and knowledgeable about the issue of exported minerals. Civil society representatives did not express a particular interest in the disclosed figures.

Initial assessment

The International Secretariat's initial assessment is that Niger has made satisfactory progress in meeting this requirement. Total export volumes and the value of exports by commodity have been disclosed. The MSG has disclosed the sources of export data, but did not provide information on how export data was calculated.

Table 3- Summary initial assessment table: Monitoring and production

EITI provisions	Summary of main findings	International Secretariat's initial assessment of progress with the EITI provisions (to be completed for 'required' provisions)
Overview of the extractive sector, including exploration activities (#3.1)	The EITI Report provides an overview of the extractive industries, including exploration activities. This description could be more forward looking in future EITI reports, so as to provide more visibility in the sector's potential and emerging governance challenges.	Satisfactory progress
Production data (#3.2)	Production volumes, disaggregated by commodity and by mining site have been disclosed, but not the values of commodities produced. The disclosed information was not clearly sourced and information on how production data was calculated was not disclosed in the Report.	Meaningful progress
Export data (#3.3)	Total export volumes and the value of exports by commodity have been disclosed. The MSG has disclosed the sources of export data, but did not provide information on how export data was calculated.	Satisfactory progress
Secretariat's recommendations: <ul style="list-style-type: none"> The MSG should ensure that future EITI Reports disclose the value of total production by commodity, alongside production volumes. 		

4. Revenue collection

4.1 Overview

This section provides details on the implementation of the EITI requirements related to revenue transparency, including the comprehensiveness, quality and level of detail disclosed. It also considers compliance with the EITI Requirements related to procedures for producing EITI Reports.

4.2 Assessment

Materiality (#4.1)

Documentation of progress

Materiality threshold for revenue streams: The EITI Report stated that the MSG did not agree any materiality threshold (p.21), effectively setting the materiality threshold at zero. This means that any payment made by oil, gas and mining companies are considered material. The EITI Report explains that since 2010 the MSG has decided not to set a materiality threshold for reconciliation, so as to include all payments in the Report. This decision predates the adoption of the EITI Rules in 2011 and the EITI Standard in 2013 and it has not been updated since 2010. However, the EITI Report also notes that the MSG decided not to include artisanal mining payments to government in the 2014 EITI Report, given that these accounted for only 0.2% of total revenues in 2013 (p.29). The lack of a clearly defined materiality threshold makes it difficult to ascertain the comprehensiveness of the report.

Descriptions of material revenue streams: The Report states that the MSG agreed the scope of payments to include in the scope of reconciliation based on the different taxes and fees stipulated in the Mining Code and Petroleum Code, the various active contracts, applicable codes (Code General des Impots, the Code General de la Douane). The Report provide a brief description of 34 material revenue streams in annex 4 (pp. 70 to 72), which includes all revenue streams listed in Requirement 4.1.b of the EITI Standard.

Materiality threshold for companies: The MSG decided not set any materiality threshold. Therefore, all companies' payments are considered material. However, the lack of an up-to-date cadastre makes it difficult to identify all companies operating in the oil, gas and mining sector in the country.

Material companies: All companies operating in the country would be required to report based on a materiality threshold set at zero. The report states that the MSG has agreed to exclude the artisanal mining sector from the reconciliation process due to its informal nature. Reporting templates were prepared by the data collection committee on behalf of the MSG. The Permanent Secretariat distributed the reporting templates to reporting entities and collected data that was then transferred to the Independent Administrator. The IA collected additional information from reporting entities as part of the reconciliation process.

Material company reporting: The Report stated that the approved list of reporting companies was based on the petroleum and mining cadastres (p.29), but it did not provide the full list of reporting entities as

approved by the MSG.

However, Annex 1 lists 36 license holders in the mining sector and 10 license holders in the oil and gas sector bringing the total number of license holders to 46. In addition to this list, the state-owned company SOPAMIN and refinery (SORAZ) were not listed as license holders. Based on this and the materiality threshold set at zero, it can be inferred that 48 companies would be required to report.

The result of the reconciliation shows that only 19 companies provided data for reconciliation (p.32). The IA states that this accounts for 99.46% of total revenues reported by the government (page 33).

The IA states that only five out of 21 companies at the exploration phase reported, leaving 16 companies at the exploration phase that did not report (p.30). Table XV in Section II.3 (p.31) provides the results of reconciliation, disaggregated by company, which highlights the companies for which there were discrepancies. However, payments from non-reporting companies are marked as '0' rather than 'N/A', exacerbating the value of unreconciled discrepancies.

Material government entities: The EITI Report did not provide an explanation for the selection of government agencies that were required to report.

Government reporting: The following government agencies were required to report: ARMP (Agence de Régulation des Marchés Publics), DGD (Direction Générale des Douanes), DGI (Direction Générale des Impôts), DGTCP (Direction Générale du Trésor et de la comptabilité Publique), MEP (Ministère de l'Energie et du Pétrole), MMDI (Ministère des Mines et du Développement Industriel), local communities and SOPAMIN. The Report does not explain how these government agencies were selected.

Discrepancies: Outstanding discrepancies after reconciliation represent 0.52% (XOF 843,371,067) of total revenues according to the IA (p. 7). The MSG did not set a threshold for investigating discrepancies. Section II.2.7 (p.30) explains that discrepancies were primarily due to accrual-based rather than cash-based reporting, errors in imputation of international payments, non-reporting of certain revenue streams by some companies, and non-reporting by some companies.

Full government disclosure: The IA noted that government agencies disclosed information for 37 companies. Payments for 11 license holders have therefore not been disclosed. The government had provided partial unilateral disclosure of revenues for 19 companies that did not report (pp.73-113). However, given that all companies in the mining and petroleum cadastres were not included in the scope of reporting, and all relevant government agencies did not exhaustively disclose all revenues received, it would appear that the government provided unilateral disclosure on some revenues from some companies. It is unclear whether all government agencies disclosed all required information.

Stakeholder views

An industry representative noted that the biggest handicap is that the MSG decided not to have a materiality threshold for selecting companies. Civil society representatives argued that the decision was made in 2010 to not set any materiality thresholds, because from their perspective "every payment is significant". Stakeholders agreed that the MSG has not revisited the issue of materiality threshold since

2010. Anyone who applies for licenses pays a fixed fee, and technically made material payments to government, even though some license applications are denied and license applicants are not always based in Niger. The lack of clarity on the number of reporting entity was in part due to CNPC International, which has two legal entities in Niger (one for Ténéré and one for Bilma). These two entities reported separately, so the number of 37 or 38 material companies are both correct according to the IA. Several government and industry stakeholders also noted that a lot of mining licenses are uranium licenses, which are primarily in the north, and in 2014 there was insecurity in the region so it's possible that some exploration companies just left.

The IA incorrectly reported zero under companies' disclosure for companies that did not return their reporting templates, where in fact government agencies reported payments above zero for the same company. This practice was misleading and exacerbated the unreconciled discrepancies. The exclusion of ASM from government unilateral disclosure was not clearly agreed to by the MSG. Lack of disclosure by local communities was due to a lack of clear methodology for the preparation of the report and also difficulties in accessing public records from the regions. The Tax Department (DGI) is in the process of digitally linking all decentralised DGI offices. Civil society representatives were particularly interested in the issue of statutory subnational transfers. It was not clear from the report on which basis 15% subnational transfers were calculated.

Initial assessment

The International Secretariat's assessment is that Niger has made inadequate progress towards meeting this requirement. The MSG did not update its approach to defining materiality thresholds since 2010. The threshold for selecting revenue streams was effectively set at zero to ensure "all payments are included in the report", but this made EITI reporting overly burdensome without any basis to verify the comprehensiveness of the report. The MSG did not identify the companies making material payments and did not explain whether these companies fully reported all payments in accordance with the materiality threshold of zero for selecting reporting companies. Similarly, the MSG did not identify all government entities receiving material revenues and whether these government entities fully reported all receipts in accordance with the materiality threshold set at zero. All revenues were material, but government agencies did not disclose all material revenues. At least 10 out of the 48 license holders listed in the mining and petroleum cadastres for 2014 did not receive any reporting templates. It is important to note that the mining and petroleum cadastres are neither up-to-date, nor complete, as explained above under Requirements 2.2 and 2.3. Of the 38 companies that were required to report, according to the list of reporting templates sent to companies for the purpose of disclosure, half participated in reporting, and half did not return any reporting template. The IA claims without any evidence that 21 companies, which collectively paid 99.46% of total revenues, provided data for reconciliation (page 33). In reality, only 19 companies disclosed information for EITI reconciliation and government agencies disclosed additional information for 19 companies that did not disclose any data, based on information in the 2014 Report (p.32). The Report did not include an assessment of the comprehensiveness of the disclosed figures and the lack of a clear definition of a materiality threshold made it difficult to estimate the impact of non-reporting entities. The International Secretariat concludes that nearly all aspects of this requirement have not been implemented and the underlining objective of full disclosure of all payments and comprehensive reconciliation of material payments have not been achieved. These challenges are exacerbated by the deviations from the template terms of reference for Independent Administrator as discussed at 4.9, below.

The MSG should ensure that all revenue flows listed under Requirement 4.1.b are included in the scope of reconciliation and that the materiality threshold for selecting companies ensures that all payments that could affect the comprehensiveness of EITI reporting be included in the scope of reconciliation. The list of material companies should also clearly be defined. The MSG is invited to consider whether setting a quantitative materiality threshold for selecting companies would ensure these aims are met. The MSG should ensure that Niger's next EITI Report includes the IA's assessment of the materiality of omissions, its statement on the comprehensiveness of the EITI Report and that full unilateral government disclosure of material revenues from non-material companies is included.

In-kind revenues (#4.2)

Documentation of progress

Materiality: The Report states that there were no in-kind revenues in 2014 (p. 22), but it does not explain how the MSG concluded that in-kind revenues were not material. A review of publicly available MSG meeting minutes confirms that the issue of materiality of in-kind revenues was not discussed in the MSG. Production sharing agreements between the government of Niger and CNPC are managed through the national refinery, SORAZ, which is a JVC between the Government of Niger (40%) and China's CNPC (60%). Crude oil is transported from the Agadem oilfield through a pipeline and delivered to the national refinery near Zinder at a fixed price (prix du Niger). The partners to the national refinery who are also partners in the Agadem oilfield agree a price at which crude oil delivered to the national refinery will be bought by the oil refinery and the retail price of petroleum products from the refinery is also agreed in advanced.

The Report did not explain the pricing mechanism of minerals produced, but it stated that SOPAMIN bought and sold 458 tons of uranium as part of its commercial activities in 2014. Press reports suggest that SOPAMIN was also involved in international trade of uranium³⁹ during the reporting period.

The coal production is used by SONICHAR to produce electricity for domestic consumption in its coal-fired power plant in Tchirozérine. The EITI Report does not explain the pricing mechanism of coal production. These pricing mechanisms were not disclosed in the report, but based on interviews with stakeholders during the fact-finding mission, the International Secretariat concludes that in-kind revenues of oil, uranium and gold were not material. The materiality of in-kind revenues for coal remains unclear but the quantities produced remain relatively small and exclusively used for domestic consumption.

Stakeholder views

Industry representatives confirmed that companies' payments to government are only in cash, not in-kind. Stakeholders from all three constituencies did not remember the issue of the materiality of in-kind revenues being discussed by the MSG. An industry representative explained that in the mining sector, the state holds shares in all producing licenses through SOPAMIN and SONICHAR. For uranium products, SOPAMIN and its partners agree a fixed price (prix du Niger) at which the two joint ventures producing uranium (SOMAIR and COMINAK) will sell the refined uranium "uranate" or "yellowcake" to its parent

³⁹ <http://www.marianne.net/parquet-financier-saisi-nouvelle-affaire-areva-100235632.html>

companies. Each shareholding company, i.e Areva and SOPAMIN, has the right to buy its share of production prorated to its share. These shareholding companies then sell the uranium products on the international market.

An industry representative explained, further that following increase in gold smuggling to neighbouring countries in 2014, SOPAMIN decided to establish a buying house. The SOE set up a Comptoir d'Achat, COMPN (Comptoir de l'Or et des Métaux Précieux du Niger), first as a special project, then as a department of SOPAMIN. Given the large size of area where gold is being produced, from the Liptako region near the borders with Burkino Faso and Mali in the southwest to the Djado plateau near the Libyan border in the northeast, SOPAMIN decided to set up a mobile structure to buy gold from artisanal miners, using armoured trucks. SOPAMIN negotiated an interest free loan of USD 600 000 from a private company in the US to buy two armoured trucks equipped with a mini lab for weighting and assessing the quality of gold and a biometric identification system to issue ID cards to artisanal miners. In exchange for the interest free loan, the lending company has the monopoly to buy gold from SOPAMIN at a discount. The price at which COMPN buys gold from small-scale miners on behalf of SOPAMIN is published on the COMPN's website⁴⁰. Government representatives explained that the government wants to establish a structure like PMMC in Ghana, which has the monopoly for exports of gold produced by artisanal miners.

Initial assessment

The International Secretariat's initial assessment is that this requirement is not yet applicable in Niger. This case is similar to that of Mongolia, where the Board considered that Requirement 4.2 was not applicable to arrangements where the state receives its share of in-kind revenue in cash or for sales of third-party minerals. The MSG did not agree a definition of materiality with regards to in-kind revenues. Based on a review of the pricing mechanism and stakeholder consultations, the International Secretariat concludes that in-kind revenues of oil, uranium and gold were not material. The materiality of in-kind revenues for coal remains unclear but the quantities produced remain relatively small and exclusively used for domestic consumption. We understand that there is no evidence of in-kind revenues in coal during the reporting period. It is recommended that all SOEs, involved in the extractive sector, including SOPAMIN, SONICAR and SORAZ disclose the pricing mechanism of minerals produced and sold on behalf of the state.

Barter and infrastructure transactions (#4.3)

Documentation of progress

Barter: The Report stated that the MSG did not have knowledge of any barter agreements (including loans, subsidies or infrastructure provisions) in the extractive industries (p.22), but it does not explain whether the MSG discussed the materiality of barter agreements, before concluding that in-kind revenues were not material. A review of the TOR for the IA, which includes a declaration of materiality puts the

⁴⁰ <http://comptoir.sopamin.com/page-pricing.php>

MSG's position on the issue in doubt. The TOR for the IA identified a 90-million-euro project for the road Irhazere to be built by Areva that could potentially be classified as an infrastructure project (page 20). Public records⁴¹ show that as part of the strategic partnership agreement signed in May 2014 between Areva and the Government of Niger, Areva committed to provide financial support for local development and infrastructure projects, including:

- funding for the Tahoua-Arlit route amounting to 90 million euros (approx. 60 billion CFA francs);
- the construction of a building worth 10 million euros (6.5 billion CFA francs) to house the mining companies, and which shall be the property of Niger;
- measures to accelerate the development of the Irhazer valley worth 17 million euros (11 billion CFA francs).

Infrastructure: The MSG did not disclose information related to the Areva agreement in the Report.

Stakeholder views

Stakeholders from all three constituencies confirmed that they discussed the issue of barter agreements in the preparation of the EITI Report and concluded that barter agreements were immaterial. However, all MSG members consulted noted that they had not based this assessment on an actual review of existing contracts. Some suggested that they did not have to review contracts, because government officials who are party to all contracts were represented in the MSG and participated in this assessment. However, given that representatives from SOPAMIN only started participating in MSG meetings in December 2016, it appears that the government entity holding state equity in the mining sector did not provide input to the MSG's discussion of the materiality of barter agreements.

Initial assessment

The International Secretariat's assessment is that Niger has made no progress towards meeting this requirement. The official position presented by the MSG is that the MSG considered infrastructure provisions and barter arrangements during the preparation of the Report and concluded that these were not material. However, neither the national Secretariat nor the MSG has conducted a review of existing contracts to confirm this. Government officials consulted confirmed the MSG's position that they were not aware of infrastructure provisions and barter-type agreements in Niger. This is a concerning finding, because press reports⁴² confirm that the contract between Areva and the GoN was indeed published, however "discreetly", in the Official Journal of 12 June 2014. Moreover, the TOR for the IA adopted by the MSG itself on 24 June 2016 also referred to a 90-million-euro project for the road Irhazere to be built by Areva that could potentially be classified as an infrastructure project (page 20). It is conceivable that a review of this issue will demonstrate that this provision is not applicable in Niger, at least in the year covered by the last EITI Report. However, given the lack of clarity on these issues, and the lack of MSG discussion, this position cannot be substantiated. The International Secretariat therefore concludes that nearly all aspect of this requirement have not been implemented and the underlying objective of transparency of infrastructure provisions and barter type agreements have not been achieved.

⁴¹ <http://india.areva.com/EN/home-1276/signature-of-a-strategic-partnership-agreement-between-the-state-of-niger-and-areva.html>

⁴² <http://www.rfi.fr/afrique/20140704-areva-niger-jo-journal-officiel-accord-partenariat-strategique-exploitation-mines-uranium-france>

The MSG should conduct a review of existing mining, oil and gas contracts in future EITI reporting to establish the applicability and materiality of infrastructure and barter-type agreements.

Transport revenues (#4.4)

Documentation of progress

Materiality: The Report stated that transport revenues in the extractive industries were not material in 2014 (p.22), but it does not explain whether the MSG discussed the materiality of transport revenues, before concluding that revenues from transport were not material. The Report did not document the various transportation agreements in the mining industry either.

Stakeholder views

Several stakeholders consulted from government and industry explained that the 463 km-long oil pipeline connecting the Agadem oilfield to the oil refinery near Zinder was part of an upstream-downstream integrated project constructed under the Sino-Niger oil and gas cooperation program. The pipeline became operational in October 2011. Its operating cost is part of production cost of oil delivered at the Zinder refinery. Stakeholder confirmed that the MSG did not review this agreement before deciding that transport fees were immaterial.

An industry representative, explained that Niger, being a landlocked country, uranium concentrate or “yellowcake” is transported by road with military escort on a more than 2000 km journey from Arlit in the North to the port of Cotonou in Benin, from where it is shipped to Areva's conversion plant in southern France.

The trucks carrying uranium concentrate, are owned and operated by a subsidiary of SOPAMIN (CNTPS). CNTPS (Compagnie Nationale de Transport des Produits Stratégiques) is a JVC with Areva that is 55% owned by SOPAMIN. According to company's officials CNTPS has not made any profits recently and its equipment's are old. CNTPS' losses are recorded as part of SOPAMIN production cost. An industry representative also noted that it is common practice that the GoN appoints a politician to run SOEs.

Initial assessment

The International Secretariat's initial assessment is that this requirement is not applicable in Niger. The MSG did not agree a definition of materiality with regards to revenues from transportation of extractives products, but based on stakeholder consultations, the International Secretariat concludes that transport revenues were immaterial during the reporting period. It is recommended that the MSG consider the materiality of transport revenues ahead of future EITI Reports.

Transactions between SOEs and government (#4.5)

Documentation of progress

The Report stated that SOPAMIN holds government equity in companies in the mining sector, receiving dividends on behalf of the state and transferring these proceeds to the Treasury (p.22). The Report

shows that SOPAMIN paid FCFA 2,654,446,838, or 1.64% of total EI revenues disclosed by government (p.7). payments by SOPAMIN were reconciled with government agencies. However, the Report incorrectly stated that SOPAMIN was the only SOE operating in the extractive sector, whereas CNEM, CNTPS, SML and SONICHAR are all majority owned by the state. In addition, the EITI Report also show that the oil refinery SORAZ, which is 40% owned by the state, collects a tax on domestic consumption of petroleum products (TIPP) and profit oil that is transferred to the treasury (pp. 37-45).

The report also provides an overview of SOPAMIN's mandate as stated in the company's bylaws and notes that SOPAMIN receives dividends and makes transfers to the treasury (p.22). Dividends paid to SOPAMIN and then sent to the treasury are disclosed in the 2014 EITI Report (pp.37-45). The report does not explain to what extent these payments were reconciled between companies and SOPAMIN and then between SOPAMIN and the treasury. The EITI Report shows that SOPAMIN was the beneficiary of XOF 780 279 159 of "expenditure incurred by the State" (p.8). It is unclear where these expenditures originated from and how SOPAMIN became the beneficiary.

Stakeholder views

All MSG members consulted confirmed that the MSG did not specifically discuss the materiality of payments received by SOEs on behalf of the state. Company's representatives confirmed that SOPAMIN collects dividends that it then transfers to the treasury. All mining companies, in which the state holds interests, are supposed to pay dividend to SOPAMIN, which then make the transfer to the treasury. Since the incorporation of SOMAIR and COMINAK predates the creation of SOPAMIN, these two companies still pay dividend directly to the treasury. The law creating SOPAMIN also transferred the government stakes in the mining sector to SOPAMIN, but the government shares in SOMAIR and COMINAK are still not on the balance sheet of the company.

An industry representative explained that in cases of urgent need for cash, it is common for SOPAMIN to sign a memorandum of understanding with the Ministry of Finance and for SOPAMIN to pay cash in advance and then offset on dividends and taxes owed at the end of the year. These advance payments are subject to approval by the SOPAMIN's Board of directors, which could explain the above mentioned "expenditure incurred by the State" from SOPAMIN.

Initial assessment

The International Secretariat's initial assessment is that Niger has made inadequate progress in meeting this requirement. The EITI Report did not include all the transactions between SOEs operating in the extractive industry and the treasury. Only SOPAMIN and SORAZ reported transactions between SOEs and the states. CNEM, SML and SONICHAR are all majority owned by the state but were not classified as SOEs. These companies' EITI reporting were limited to general disclosures by non-state owned companies. Moreover, CNTPS, which is majority owned by the state (55%) and specialised in the transport of uranium concentrate did not participate in EITI reporting. These SOEs made material payments to the government, but the report did not explain whether they collected material revenues on behalf of the state. Transactions involving SOEs have not been fully disclosed in accordance with Requirement 4.5. The International Secretariat concludes that the significant aspects of this requirements have not been implemented and the underlining objectives have not been achieved.

It is recommended that the MSG includes all material payments collected by SOEs on behalf of the state

and all payments by SOEs to the state in future EITI reporting, so as to improve transparency of the financial relationship between SOEs and the government.

Subnational direct payments (#4.6)

Documentation of progress

According to the report, in addition to local development contributions by companies, i.e. social payments, there were four direct subnational payments: real estate tax, VAT withheld at source, withheld corporate income tax and extraction tax (p.22). The total of these four revenue streams was FCFA 409 million, or 0.25% of total government extractive revenues (p.22). The report did not clarify which local entities collect these revenues. These payments were not reconciled. The report did not make a clear distinction between direct subnational payments and subnational transfers, i.e. taxes collected at the central level and transferred to local communities according to a repartition formula. Subnational transfers are covered under EITI Requirement 5.2.

At least one revenue stream was collected at the local level. In the description of material revenue streams, the EITI Report showed that an extraction tax on minerals classified as quarrying is collected “by the concerned local and regional authorities” for their own benefit (p.70). The EITI Report shows that payments of this extraction tax amounted to XOF 130 557 100 (p.31). The IA also stated that discrepancies were in part due to “the public authorities (prefectures and municipalities) failures to disclose tax payments” made by reporting companies (p.34). It is unclear how many local public authorities failed to disclosed revenues.

Stakeholder views

MSG members appeared to confuse direct subnational payments and subnational transfers. This confusion was not limited to one constituency and neither one of the three constituencies had a consistent view on the issue. Some companies’ representatives and government officials argued that there are no direct subnational payments and the four “direct subnational payments” described in the Report (p.22) are in fact payments to DGI and its regional offices. A government official explained that small companies pay to DGI’s regional branches, while large companies pay directly to the department of large tax payers. DGI regional offices do not communicate regularly its records to central office in Niamey, which means that to assess materiality of subnational payments the MSG would need to consult local tax comptrollers in the relevant regions. Information from both the central taxpayer database and the regional tax offices on each taxpayer would be needed. There was no agreement within the MSG whether local authorities (prefectures and municipalities) also collect taxes directly from the mining companies.

Initial assessment

The International Secretariat’s initial assessment is that Niger has made inadequate progress towards meeting this requirement. This case illustrates the challenges posed by the lack of a materiality definition from the MSG with regards to direct subnational payments. The International Secretariat received contradictory information that direct subnational payments exist and are considered material. Yet direct payments to local communities and the mechanism through which such payments are made have not been disclosed in the EITI Report. Stakeholders appeared confused between direct subnational payments and subnational transfers. This confusion has hindered transparency on both issues instead of improving it. It is conceivable that a review of this issue will demonstrate that this provision is not applicable in

Niger. However, given the lack of clarity on these issues, and the lack of MSG discussion, this position cannot be substantiated. The International Secretariat concludes that significant aspects of this requirement have not been implemented and the underlining objectives have not been achieved.

In accordance with Requirement 4.6, the MSG should assess the materiality of direct subnational payments and include a reconciliation of any material direct subnational payments in future EITI Reports.

Level of disaggregation (#4.7)

Documentation of progress

The Report provides the detailed reconciliation tables for each oil, gas and mining company that disclosed data as part of the reconciliation exercise (p.31). Reconciled figures are disaggregated by company, revenue stream and receiving government agency for all 19 companies that reported (annex 5, pp.73-93). The Report states that the MSG agreed to present the reconciled EITI data by revenue flow, company and receiving government entity (p.23). The Report provides desaggregated figures by revenue stream and by company (pp.31-37). Four subsidiaries of CNPC (CNPC International Bilma, CNPC International Tenere, CNPC Niger Petroleum and Soraz) reported separately in the EITI 2014 Report. In the mining sector, four subsidiaries of Areva (Areva Mines Niger, Cominak, Imouraren and SOMAIR) also reported separately, giving partial disaggregation by project.

Stakeholder views

Stakeholders noted that they were satisfied by the level of disaggregation provided in the report. Several industry stakeholders noted that CNPC operated in Niger through two subsidiaries, including separate vehicles for Ténéré and Bilma, and had reported in EITI as such. Stakeholders from all three constituencies noted that most companies reported at a project level for payment streams such as royalties or profit share, but at company-level for common taxes like corporate income tax.

Initial assessment

The International Secretariat's initial assessment is that Niger has made satisfactory progress in meeting this requirement.

Data timeliness (#4.8)

Documentation of progress

The Report states that the MSG agreed to present the contextual information of the year associated with 2014 EITI Reports, clearly sourcing contextual information (p.23). The MSG sets the fiscal period for reporting from 1 January – 31 December 2014, on a cash accounting basis (p.29). The MSG's approval of the reporting period is implicit. The Report was published in November 2016, within the two-year deadline for timeliness in accordance with EITI Requirement 4.8.

Stakeholder views

Some stakeholders noted timelier future EITI reporting would be helpful to make the reports more useful

on the issues of subnational transfers for local communities.

Initial assessment

The International Secretariat's initial assessment is that Niger has made satisfactory progress towards meeting this requirement. The 2014 Report was published in November 2016, which meets the timeliness requirement. In some cases, the report includes information about 2015.

Data quality (#4.9)

Documentation of progress

Appointment of the Independent Administrator (IA): The IA was selected through shortlisting, in accordance with the public procurement procedures applicable to contracts of less than XOF 10,000,000. The recruitment process lasted three months beginning immediately after the approval of the TOR for the IA on 24 June to signature of the contract in September 2016. Three firms were shortlisted: CCII (Cabinet d'Expertise Comptable Ibrahim Issoufou); CECAFOR Consult and Guilbert and Associates. According to the evaluation committee, Guilbert and Associates presented the cheapest bid and was selected by the committee. The contract hiring the IA was signed by the Permanent Secretary on 8 September 2016. There is no evidence that the MSG endorsed this decision to hire this particular IA. According to public records, the MSG met five times in 2016 on the following dates: 9 and 17 February, 16 and 31 March and 28 October. However, lack of MSG meetings during the recruitment of the IA does not mean that MSG members were not involved. MSG members representing the government and companies were particularly involved in the working group (commission de collecte) and contributed in the writing of the report itself. The working group met upon request from the Permanent Secretary.

Terms of Reference for the Independent Administrator: The TOR for the IA was approved on 24 June 2016. While it broadly followed the standard TOR approved by the EITI Board, there were a number of deviations. For instance, under Table 1 on the IA's tasks related to preparing the non-financial (contextual) information in the 2014 EITI Report, the agreed TOR only require the IA to give its opinion on the drafting done by the MSG. Phase 2 of the TOR also waves the IA's responsibilities for data collection.

There were also several major deviations from the agreed TOR in practice. According to the TOR, the IA was supposed to complete the assignment in five phases: phase 1, preliminary analysis and production of an inception report; phase two, data collection; phase three, initial reconciliation; phase four, investigation of discrepancies; and phase 5, production of a final report. In practice, the first three phases of the assignment were completed by a working group made up of MSG members and staff from the national Secretariat (commission de collecte). The IA reconciled data already collected by this working group and prepared the section of the report related to the reconciliation of the financial payments made by the oil, gas and mining companies. All contextual information disclosed in the Report was prepared by the working group.

Agreement on the reporting templates: The Report states that reporting templates were designed by the data collection committee on behalf of the MSG (p.29). There is no evidence that the MSG endorsed the reporting templates.

Review of audit practices: The Report provides a brief description of the statutory audit procedures for companies and government entities (p.23). The MSG states that “all companies” are required to maintain audited accounts in accordance with OHADA/UEMOA laws (p.30). Government entities are audited by the CdC in line with INTOSAI standards. The Report does not explain whether these requirements are followed by companies in practice. The CdC was in the process of preparing its sectoral audit of government entities for 2014 at the time of publication of the report. According to the IA (p.23) only five companies stated that their financial statements were audited to international standards (OHADA) – SOMAIR, COMINAK, IMOURAREN, AREVA MINES NIGER and SML.

The EITI Report does not advise readers on how financial statements can be accessed, aside from reference to the CdC website (which does not have the 2014 audited accounts yet).

Assurance methodology: The Report states that, based on the review of statutory audit procedures for companies and government entities, the MSG agreed to require a signature from a high-level representative of the reporting entity as quality assurance (p.23). The MSG did not define what constitutes a high-level official. The Report explained further that that companies’ reporting was based on audited accounts verified by a company official from the finance department (pp.29-30). Government reporting was signed by a high-level official, while the audit of 2014 extractives revenues by the CdC was still ongoing. The IA also undertook the reconciliation of payments in “a comprehensive manner” and explained identified discrepancies (p.30).

The Report justified that these procedures provided sufficient quality assurance for the EITI Report and it was not judged necessary to undertake additional verification work, particularly given the IA’s mission was not an audit (p.23). The IA states that based on the five companies who provided certification letters from external auditors, the IA considers that this provides a “sufficient basis for the publication of an EITI Report that is comprehensive and reliable.” However, these five companies collectively paid less than 27% of total reported revenues.

Confidentiality: No confidentiality clauses between the IA and the reporting entities were reported.

Reconciliation coverage: According to the report, reconciliation covers 21 out of 37 companies required to report and accounts for 99.46% of total revenues (page 7). This coverage is hard to verify because the number of companies should have been 48 instead of 37 according to the materiality threshold set at zero. Based on this materiality threshold, government agencies did not provide full unilateral disclosure for all the companies that did not disclose data for reconciliation. The IA does not give an assessment of full disclosure by government agencies either, making it difficult to assess whether revenue reported are exhaustive.

Assurance omissions: The report does not confirm whether the agreed quality assurance procedure of signature by a high-level official was followed. It states that five companies provided additional information and certified accounts. These five companies paid 27% of total reported revenues. It does not assess whether lack of certification of 73% of reported revenues has had material impact on the data reliability. Government agencies were not required to submit certified data, but rather a signature by a high-level government official was deemed sufficient by the MSG. The IA states (p.9) that government

disclosures were all signed by high-level government officials and that the sectoral control of extractive revenues in 2014 was done by the Ministry of Finance's letter of management control over the 2014 budget as part of the 2015 Budget vote at the National Assembly. The Report notes that not all reported payments were supported by the actual receipt or reference. Among the government agencies that reported, only the DGI had a system to identify all supporting documents for each transaction. Even DGI did not have these records for payments made at the regional level, because of a lack of internet connection between the central office in Niamey and regional DGI offices. The materiality of payments not supported by receipts was not assessed in the report.

Data reliability assessment The IA states (p.10) that on the basis of work undertaken, the reconciliation tables reflect a reliable picture of entities' disclosures for the fiscal year 2014. This does not indicate whether the EITI Report provides a comprehensive view of all material extractives revenues. The report only notes (p.30) that the definition of material companies provided a comprehensive coverage of companies operating in Niger's EI sector. However, the Reports also states that the MSG did not define a materiality threshold.

The IA's mission letter (p.5) describes the scope of the work assigned to Cabinet Guilbert & Associates SARL. The letter states that the work was conducted in line with international auditing standards (IFAC, IASB et IFRS). Only a general description of the steps is provided, and there is no further explanation of how the work conducted was of international standards. This is repeated on page 6 in the Report, where it is stated that under the definition of ISRS the IA's work did not constitute an audit or a limited review of the oil, gas and mining sectors. It is also stated that the IA's work is not aimed at uncovering illegal acts.

The IA was not directly involved in the data collection process, but the report provides an overview (pp.28-29) of the IA's data collection work, which involved "direct data collection on site at each entity's offices". During the fact-finding mission, the IA admitted that data collection was done prior to his recruitment and he did not directly collect data from each company. The IA contacted reporting entities only in cases of discrepancies. The IA states that despite the discrepancies and lack of reporting, 99.67% of revenues were reconciled (p.30). The IA incorrectly states further that 21 of the 37 material companies reported, provided a reconciliation coverage of 99.46% (p.33), in practice only 19 companies provided data for reconciliation (p.32).

Sourcing of information: The disclosed information was not always clearly sourced. For example, export data is clearly sourced whereas production data is not. However, most of the contextual information appears to be clearly sourced. In addition to production data, information on reserves and estimates of the mining and petroleum potential in Niger (pp.15-19) do not appear to be clearly sourced. The contextual information was drafted by the MSG, which is also responsible for its quality assurance.

Past recommendations: The EITI Report includes a follow-up on previous recommendations mainly to address lack of full disclosure by reporting entities and disclosure of subnational payments (p.35). Implementation of these recommendations are ongoing. The IA also made recommendations that were counterproductive, such as exclusion of the artisanal mining due to its informal nature.

Current recommendations: The 2014 EITI Report makes recommendations related to improving the

cadastre system to include companies' unique identification numbers and digitise the process of EITI reporting (p.36).

Stakeholder views

The IA confirmed that his work was limited to reconciliation and identifying discrepancies, and the ToR did not adequately represent the work they actually undertook. Inception report, reporting templates were prepared by a working group, which collected financial data prior to hiring the IA. The drafting of the report was done jointly by the working group and the IA, who insisted that all companies have at least an internal auditor to certify accounts, but this appears more based on legal requirements than what is actually observed in practice. Explanation on the quality assurance procedures appears to contradict what was described in the Report. According to the IA quality assurance procedures included:

- Certification by an internal auditor of financial statement – this is required for all companies of more than XOF 10 million in capital.
- Certification by an external auditor if the company does not have an internal auditor
- Certification by a high-level official for government agencies.

The IA confirmed that all government agencies adhered to the quality assurance procedure of signature by a high-level government official. Pressed to describe a high-level official, the IA said that this could be the Secretary General, the Director General or head of the government agencies. The IA confirmed that the general opinion was based on his experience more generally not on the assessment of different omissions in the reporting process.

Members of the working group that prepared reporting templates and collected data confirmed that they did not ask for the financial statements from companies. Some members said that companies asked to sign a letter certifying that their EITI disclosures are consistent with their audited financial statements. Some working group members were surprised to hear that the CdC should be involved in certification of government entities' EITI reporting. The IA noted that since the tax system is "declarative system", some companies have declared irregularities in the past.

All stakeholders met noted that despite the multiple gaps in reporting, they find EITI reports are still useful. According to them, when CSOs go do dissemination of EITI Reports, it shows that the state is doing something. Many believe that the EITI Reports show that multinationals are taking advantage of Niger, giving how little taxes are paid.

The fact-finding mission visited the CdC to inquire about auditing practices. The CdC is responsible for the operations of the state. It is statutorily required to publish all its reports, both by the Loi Organique and by the UEMOA Transparency Directive.

The CdC started publishing audit reports on EI revenues covering 2010 due to the gaps identified in EITI reporting, specifically the first Validation's corrective actions. They have published 2010, 2011-2012 and were finalising 2013-2014 at the time of the mission. This is a financial and process audit. They use several means of control including spot inspections. They even recalculate tax liabilities for every tax paying company at times, as they did for 2011-2012, using the text of the operating contracts. The 2013-2014 CdC report is late because it gets reprioritised when other more pressing priorities come along (eg

budget audit) and because government agencies are not quick in reacting to their requests for information.

When the CdC identifies irregularities in their EI audits, they compare figures from the liquidator and receiver to establish whether the taxes paid are those that should have been paid and whether the liquidated amount has been recovered. Their EI audit follows the traceability from the taxpayer to the Treasury – there are several reconciliations, including between: (i) Liquidator and receivers within each Ministry (Petroleum and Mines); (ii) Ministry and DGI; and (iii) DGI and the treasury.

The court also reconciles payments between what the taxpayer says it has paid and what the DGI has received. The court auditors follow INTOSAI standards as well as national laws. This means that they delve down into justifying evidence of transactions.

While the accounting systems of the DGI and customs are digitised for the Niamey operations, the accounting systems of these entities at the decentralised level are not, which makes tracking payments from outside Niamey difficult. “Audit reports of the government’s annual financial statements from the supreme audit institution were publicly available within a reasonable period of time.” (US Department of State, 2016)

MSG members stated that all companies are required to file audited Financial Statements at the Tribunal de Grande Instance Hors Classe de Niamey. MSG members were under the impression that these Financial statements are available to the public upon request at the Tribunal. The fact-finding mission from the International Secretariat visited the tribunal on 27 January 2017. It turned out that the Tribunal is no longer the depository of such documents, which is now part the prerogative of the Commerce Tribunal. This new tribunal was created in 2004, but became operational only in April 2016. It essentially a court specialised in the handling of commercial disputes. Officials at the Tribunal de Grande Instance Hors Classe de Niamey confirmed the transfer of all archives related to commercial activities, including audited financial statements submitted by oil, gas and mining companies to the new commerce tribunal.

The fact-finding mission also visited the Commerce Tribunal of Niamey and inquired about access to audited financial statements by the public. Officials at the tribunal explained that the court records are not public, but they can grant “a supervised access” to documents based on motivated request. In order to access the court records, the mission would need to file a request and wait for approval. If access to documents is granted by the court, it is possible to read document inside the building and take notes, but copy and republication would not be allowed. The mission concluded that contrary to MSG members’ belief, audited financial statements of oil, gas and mining companies are not public.

Initial assessment

The International Secretariat’s initial assessment is that Niger has made inadequate progress towards meeting this requirement. The MSG approved the procedures for hiring the IA as set out in the TOR adopted on 24 June 2016, but it did not formally endorse the selection of the Independent Administrator, after the evaluation of bids from three shortlisted consultants. The agreed TORs for the Independent Administrator were broadly in line with the standard TOR for EITI Reports, albeit with a number of significant deviations and the work completed by the IA deviated from the agreed TOR significantly. Only

the last two phases of the assignment (reconciliation, and final report) were completed by the IA. A working group composed of MSG members and staff at the permanent secretariat prepared the contextual information disclosed in the Report and completed the first three phases outlined in the TORs for the IA, including inception report, design of reporting templates and data collection.

The MSG did not formally approve the reporting templates, which were prepared by its working group on data collection. The MSG did not undertake a comprehensive review of the auditing practices in Niger prior to agreeing quality assurance procedures for companies and government entities participating in EITI reporting. The agreed quality assurance procedures did not clearly set out a robust procedure for reporting entities to ensure the credibility of the disclosed data. The types of assurances to be provided, the options considered and the rationale for the agreed assurances were all missing from the report.

The IA did not verify whether reporting companies and government entities had their financial statements audited in the financial year covered by the EITI report during the scoping or inception phases. The EITI Report provides a summary of key findings from the Independent Administrator's opinion with regards to the reliability of the data, but this opinion was not based on assessment of identified gaps. All contextual information was collected and prepared by the MSG, but not all of it was clearly sourced. At the time of the mission, relevant electronic data files had not been published. Summary data from the EITI Report had not been submitted electronically to the International Secretariat according to the standardised reporting format provided by the International Secretariat. The International Secretariat concludes that significant aspect of this requirement have not been implemented and the underlining objective of data reliability has not been achieved.

In preparing the next EITI Reports, the MSG should find a workable solution to the provision of quality assurance certification for EITI disclosures from both government and companies to ensure that reconciled payments and revenues are subject to credible, independent audit, applying international auditing standards. The MSG should ensure that the TOR for the IA is in line with the standard TOR approved by the EITI Board and that its agreement on any deviations from the TOR in the final EITI Reports be properly documented. The MSG should agree with the IA a robust approach for ensuring credibility of data disclosed in EITI Report in accordance with EITI Requirement 4.9. The MSG may wish to assess the feasibility of mainstreaming EITI reporting in government systems in line with Requirement 4.9.c.

Table 4- Summary initial assessment table: Revenue collection

EITI provisions	Summary of main findings	International Secretariat's initial assessment of progress with the EITI provisions
Comprehensiveness (#4.1)	The MSG did not define materiality thresholds for selecting companies and revenue streams specifically for the 2014 EITI Report. Rather, it followed the approach adopted in 2010, prior to the adoption of the EITI rules and the EITI Standard. Lack of a clear definition of materiality is compounded by a lack of an exhaustive list of companies operating in the country and lack of full disclosure from government agencies. The EITI Report did not include an assessment of the materiality of non-reporting.	Inadequate Progress
In-kind revenues (#4.2)	The MSG concluded that in-kind revenues were not material. Based on a review of the pricing mechanism of various mineral products and stakeholder consultations, the International Secretariat agrees with the MSG assessment that in-kind revenues of oil, uranium and gold were not material in 2014.	N/A
Barter and infrastructure transactions (#4.3)	The TOR for the IA adopted by the MSG on 24 June 2016 referred to a 90-million-euro project for the road Irhazere to be built by Areva that could potentially be classified as an infrastructure project (page 20). Yet the IA states in the final report that the MSG is not aware of infrastructure provisions and barter type agreements. In the strategic partnership agreement signed in May 2014 between Areva and the Government of Niger, Areva committed to provide financial support for local development and infrastructure projects. This agreement was not in the EITI Report in accordance with Requirement 4.3.	No Progress
Transport revenues (#4.4)	The MSG did not agree a definition of materiality with regards to revenues from transport, but based on stakeholders' consultation during the fact finding mission, the Secretariat concludes that transport revenues were immaterial during the	N/A

	reporting period.	
Transactions between SOEs and government (#4.5)	Only one SOE (SOPAMIN) out of five reported transactions as an SOE. CNEM, CNTPS, SML and SONICHAR are all majority owned by the state but were not classified as SOEs. These SOEs made material payments to the government, but the EITI Report did not explain whether they collected material revenues on behalf of the state.	Inadequate progress
Subnational direct payments (#4.6)	The MSG did not provide a definition of materiality with regards to direct subnational payments. The International Secretariat received contradictory information that direct subnational payments exist and are considered material. Yet direct payments to local communities and the mechanism through which such payments are made have not been disclosed in the report. Stakeholders appeared confused between direct subnational payments and subnational transfers. The confusion between these two payments has hindered transparency on both issues instead of improving it.	Inadequate progress
Level of disaggregation (#4.7)	The Report provides disaggregated figures by revenue stream and by company.	Satisfactory progress
Data timeliness (#4.8)	The 2014 Report was published in November 2016, which meets the timeliness requirement. The MSG approved the reporting period and cash-accounting basis of EITI reporting.	Satisfactory progress
Data quality (#4.9)	The work completed by the IA deviates significantly from the approved TOR and lacks strong quality assurance procedures. Disclosed payments and revenues were not certified and there is evidence that only 27% of disclosed payments came from audited accounts. All contextual information was prepared by the MSG, some of which was not clearly sourced.	Inadequate progress
<p>Secretariat's recommendations:</p> <ul style="list-style-type: none"> The MSG should ensure that all revenue flows listed under Requirement 4.1.b are included in the scope of reconciliation and that the materiality threshold for selecting companies ensures that all payments that could affect the comprehensiveness of EITI reporting be included in the scope of reconciliation. The list of material companies should also clearly be defined. The MSG is invited to consider whether setting a quantitative materiality threshold for selecting companies would ensure these aims are met. The MSG should ensure that Niger's next EITI 		

Report includes the IA's assessment of the materiality of omissions, its statement on the comprehensiveness of the EITI Report and that full unilateral government disclosure of material revenues from non-material companies is included.

- The MSG is encouraged to review the involvement of SOEs in the commercialisation of mineral products and improve transparency of the various pricing mechanisms of mineral products.
- The MSG is encouraged to conduct a review of existing contracts in future EITI reporting to establish the materiality of barter type agreements. In particular, the MSG is encouraged to review the strategic agreement between the Government of Niger and Areva, signed in May 2014 and consider addressing it in accordance with EITI Requirement 4.3.
- In accordance with Requirement 4.4, the MSG is encouraged to consider a definition of materiality with regards to revenues from transport. In particular, the MSG may wish to consider including CNTPS that transport uranium concentrate from Arlit to Cotonou, Benin and similar SOEs in EITI reporting.
- It is recommended that the MSG includes all material payments collected by SOEs on behalf of the state and all payments by all SOEs to the state in future EITI reporting, in line with Requirement 4.5.
- In accordance with Requirement 4.6, the MSG should assess the materiality of direct subnational payments and include a reconciliation of any material direct subnational payments in future EITI Reports.
- In preparing the next EITI Reports, the MSG should find a workable solution to the provision of quality assurance certification for EITI disclosures from both government and companies to ensure that reconciled payments and revenues are subject to credible, independent audit, applying international auditing standards. The MSG should agree with the IA a robust approach for ensuring credibility of data disclosed in EITI Report in accordance with EITI Requirement 4.9. The MSG may wish to assess the feasibility of mainstreaming EITI reporting in government systems in line with EITI Requirement 4.9.c.

5. Revenue management and distribution

5.1 Overview

This section provides details on the implementation of the EITI requirements related to revenue management and distribution.

5.2 Assessment

Distribution of revenues (#5.1)

Documentation of progress

The Report states that all extractives revenues included in the scope of reconciliation, i.e. all revenues since the materiality threshold was set at zero, are included in the national budget (p.23). For any exceptional revenue during the year, a supplementary budget is passed to ensure it is reflected in the budget., in line with Article 152 of the Constitution. However, article 152 of the Constitution allow for revenues to be recorded either at the central or local level. It states that “revenue from natural and subsurface resources are allocated between the state budget and community budgets” (p.23). The EITI Report does not include any reference to national or international revenue classification systems.

Stakeholder views

There was disagreement within the MSG as to whether subnational payments are recorded in the budget at the central or local level. Some Companies and civil society representatives stated that subnational transfers to local communities are recorded in the municipalities’ budget. A government representative argued that since all revenues are collected by the central government, earmarked revenues to local communities are also recorded in the national budget.

Initial assessment

The International Secretariat’s initial assessment is that Niger has made meaningful progress in meeting this requirement. The Report indicates that all revenues from the extractive industry are recorded in the national budget, however consultations with stakeholders seem to contradict this claim, indicating that further work is needed to demonstrate that the requirement is met.

In accordance with Requirement 5.1, the MSG should indicate which extractive industry revenues, whether cash or in kind, are recorded in the national budget. In cases, where revenues are not recorded in the National budget (subnational governments, state-owned enterprises, and other extra-budgetary entities), the allocation of these revenues must be explained, with links provided to relevant financial reports as applicable.

Sub-national transfers (#5.2)

Documentation of progress

According to Article 95 of the Mining Code, the following five revenue streams: mining royalty, area fees, fixed fee, artisanal mining tax and proceeds from the sale of ID cards to artisanal miners, are collected by

the central government through DGI then distributed between central and local governments. The larger share of collected revenues (85% the total collected amount for these five revenue streams) should be transferred to the national budget and the remaining 15% should be transferred to the regions and communes where production take place. The EITI Report documents this split (p.23). The Report also stated that the revenue split between national and subnational governments is net of a “fee” for Ministry of Mines agents. The fee for government agents and its exact level are not explained. The Report noted that these payments are materials but did not provide detailed information on subnational transfers? The Report stated that the MSG did not have sufficient information on the issue and it would be examined in future reports.

Article 146 of the Petroleum Code also requires a similar revenue sharing formula (85/15) between national and subnational affected governments for the following revenue streams: ad valorem royalty, fixed and superficial fees. It is also stated that the revenue split between national and subnational governments is net of a “fee” for Ministry of Hydrocarbons agents. This fee for government agents collecting taxes and its exact level are not explained.

The Report describes the process of subnational transfers (p.24). All revenues are first centralized in the Treasury’s single account, before transferring to specific regional Treasurers in their liaison accounts, who are responsible for then transferring funds on to each municipality, following meetings with municipalities in the region. Under Article 6 of Decree 2007-184/PRN/MI/D of 25 May 2007, municipalities receiving these funds are required to spend 90% of funds on investment, 5% on operations and 5% on technical assistance or monitoring and evaluation for municipalities. The use of funds is decided during municipal council meetings that are open to the public, supported by CSOs that are developing participatory budgeting. It is stated that the MSG has not sufficient information on this process but it will include more information in future EITI Reports.

There is no evidence in the EITI Report that subnational transfers were made in 2014. The EITI Report did not disclose revenues transferred to local communities and it did not show any outstanding payments owed to local communities.

Stakeholder views

Civil society representatives commented that the issue of subnational transfers was of paramount interest to local communities, met during dissemination campaigns, but reports published by EITI Niger lacked a clear response to questions about whether or not laws on subnational transfers were applied. A government official stated that the statutory 15% subnational transfers had been suspended temporarily, because “there were not enough projects at the subnational level to disburse funds”, in line with the requirement that 90% of the funds be spent on infrastructure and 10% on operational costs at the level of each municipality. The government official confirmed that subnational transfers had resumed recently, but did not provide specific figures.

The IA stated that the revenue streams were selected based on the applicable laws, but not whether these payments were material or not. A government official confirmed that the four “direct subnational payments” described on page 22 in the EITI Report, were in fact payments to decentralised Tax Department (DGI) offices. There appeared to be a confusion in terminology between direct subnational

payments that should be collected at the local level and subnational transfers that are collected at the central level, then transferred to local governments.

A government representative also explained that in addition to the 85/15 revenue sharing formula for certain revenues streams, other revenues streams collected by Tax Department (DGI) follow different revenue sharing formula: Professional tax and Business tax (100% to be transferred local municipalities); Property tax and synthetic tax (the state retains 50% and 50% sent to municipalities). However, these revenues were not related to extractives activities and applied to all businesses, while some revenue streams applied only to the informal sector.

Initial assessment

The International Secretariat's initial assessment is that Niger has made inadequate progress towards meeting this requirement. The MSG described the legal framework of revenue sharing requirements in the mining and petroleum codes, but it did not disclose any material subnational transfers in 2014. The MSG did not establish whether the 15% of statutory subnational transfers were material during the reporting period. It did not require relevant government agencies (DGI, DGTCP, regions and municipalities) to disclose such information and the MSG's definition of materiality regarding statutory subnational transfers remains unclear. The International Secretariat concludes that significant aspects of this requirement have not been implemented and the underlining objectives have not been achieved.

In accordance with Requirement 5.2, the MSG is required to ensure that material subnational transfers are disclosed. The MSG should disclose all revenue sharing formula, as well as any discrepancies between the transfer amount calculated in accordance with the relevant revenue sharing formula and the actual amount that was transferred between the central government and each relevant subnational entity. The multi-stakeholder group is encouraged to reconcile these transfers. The MSG is also encouraged to review the findings of the PAMOJEF's study on the formulation of a mechanism to ensure the efficiency and effective management of mining revenues returned to territorial communities (June 2016) and consider a holistic approach for addressing the issue of subnational transfers.

Additional information on revenue management and expenditures (#5.3)

Documentation of progress

The EITI Report did not include a description of earmarked revenues, but included more details on the preparation and approval of the budget and the legal basis for the process (P.23). The EITI Report did not include links to public documents, but the MSG states that the government will publish a simplified version of the budget to facilitate its understanding by the average citizen (p.24). The citizens' budget is a simplified version⁴³ of the national budget "loi de Finance". It summarizes the main figures in the law, and explains how expenditures are allocated to fund services that would benefit ordinary citizen.

⁴³ http://www.stat-niger.org/statistique/file/MF/Budget_Citoyen_LFR_%202016.pdf

Stakeholder views

Stakeholders were satisfied with recent progress made in improving transparency of the resource allocation, but many MSG members met had not seen the simplified version of the budget published by the Ministry of Finance.

Initial assessment

The MSG has made some attempt to including information on the budget-making process in the EITI Report. The Reports does not include a description of any extractive revenues earmarked for specific programmes or geographic regions. A description of the methods for ensuring efficiency and accountability in the use of such funds, in accordance with EITI Requirement 5.3.a, is particularly relevant in Niger, but this information was not provided in the EITI Report.

An AfDB funded project, PAMOJEF commissioned a study⁴⁴ for the formulation of a mechanism to ensure the efficiency and effective management of mining revenues returned to local communities in June 2016. This study found multiple irregularities and lack of transparency in the transfers of funds to municipalities. In the Agadez region for example, the study estimated that 76.8% of the total amount due to local municipalities (XOF 1 977 992 953) were still outstanding in March 2016. In the Tillaberi region, the amount transferred to rural municipalities were so small (less than US \$ 10 000) that mayors are not able to follow to resource allocation formula that 90% of the funds are spent on infrastructure and 10% on operational costs. The study found irregular transfers of funds between central treasury and its regional offices. Moreover, the transfers between regional offices and local municipalities can also be delayed by three to six months following the reception of funds from the central treasury office. The MSG is encouraged to review the findings of this study and consider a holistic approach for addressing the issue of subnational transfers.

The EITI Report includes a description of the country's budget and audit processes but it does not include links to publicly available information about budgeting and expenditure (5.3.b). The MSG is encouraged to review the "citizen's budget" issued by the Ministry of Finance and provide more information related to the budget cycle, production and commodity price assumption used in budget planning. The EITI Report could also include comments on revenue sustainability, resource dependence, and revenue forecasting (5.3.c).

⁴⁴ Study for the formulation of a mechanism to ensure the efficiency and effective management of mining revenues returned to territorial communities, June 2016

Table 5 - Summary initial assessment table: Revenue management and distribution

EITI provisions	Summary of main findings	International Secretariat's initial assessment of progress with the EITI provisions
Distribution of revenues (#5.1)	The Report indicates that all revenues from the extractive industry are recorded in the national budget. The MSG gives information about distribution of revenues in theory not in practice. Revenues not recorded in the national budget were not clearly identified for the fiscal period covered (p.23). The report did not reference national classification systems.	Meaningful progress
Sub-national transfers (#5.2)	The MSG described the legal framework of revenue sharing requirements in the mining and petroleum codes, but it did not disclose any material payments in 2014. The MSG did not establish whether the 15% of statutory subnational transfers were material during the reporting period. It did not require relevant government agencies (DGI, DGTCP, regions and municipalities) to disclose such information and the MSG's definition of materiality regarding mandatory subnational transfers remains unclear.	Inadequate progress
Information on revenue management and expenditures (#5.3)	The MSG has made some attempt to including information on the budget-making process in the EITI Report.	
<p>Secretariat's recommendations:</p> <ul style="list-style-type: none"> • In accordance with Requirement 5.1, the MSG should indicate which extractive industry revenues, whether cash or in kind, are recorded in the national budget. In cases, where revenues are not recorded in the National budget (subnational governments, state-owned enterprises, and other extra-budgetary entities), the allocation of these revenues must be explained, with links provided to relevant financial reports as applicable. • In accordance with Requirement 5.2, the he MSG is required to ensure that material subnational transfers are disclosed. The MSG should disclose all revenue sharing formula, as well as any discrepancies between the transfer amount calculated in accordance with the relevant revenue sharing formula and the actual amount that was transferred between the central government 		

and each relevant subnational entity. The multi-stakeholder group is encouraged to reconcile these transfers. The MSG is encouraged to review the findings of the PAMOJEF's study on the formulation of a mechanism to ensure the efficiency and effective management of mining revenues returned to territorial communities (June 2016) and consider a holistic approach for addressing the issue of subnational transfers.

- The MSG is encouraged to review the “citizen’s budget” published by the Ministry of Finance and provide more information related to the budget cycle, production and commodity price assumption used in budget planning. The EITI report could also include comments on revenue sustainability, resource dependence, and revenue forecasting (5.3.c).

6. Social and economic spending

6.1 Overview

This section provides details on the implementation of the EITI requirements related to social and economic spending (SOE quasi-fiscal expenditures, social expenditures and contribution of the extractive sector to the economy).

6.2 Assessment

Social expenditures (#6.1)

Documentation of progress

In 2010, Niger introduced into its model mining contract a clause (Article 18.2) requiring companies to pay contributions to the development of regions and communes where their activities are based. This mandatory social payment is not retroactive and was supposed to apply to companies having signed a mining contract after 2010. The MSG took note of these developments in the EITI Report (pp. 25-26) and stated that the government’s efforts to better organize social expenditures will be covered in future EITI Reports. The EITI Report did not specifically discuss the materiality of mandatory social payments.

As for voluntary social payments, the EITI Report did not discuss any materiality of social payments. It is unclear from the report which guidelines if any were given to companies for their reporting on social payments. Only two reporting companies (COMINAK and SOMAIR) disclosed their social expenditures. The disclosed figures were disaggregated between local development and other activities. It is unclear whether these social payments were voluntary or mandatory. The EITI Report did not clarify whether these two companies have signed contracts in line with the government’s new model contract since 2010. It is unclear from the report whether any social expenditures were provided in-kind. The MSG stated (p.25) that under Article 18.2 of the model mining contract, companies are required to “pay” social contributions.

Stakeholder views

Industry representatives stated that many companies make voluntary social payments. For example,

stakeholders noted that Areva and its subsidiaries make voluntary social payments of XOF 500 million per year since 2006 to the regions of Iférouan and Arlit. Stakeholders confirmed the lack of clarity in the enforcement of the mandatory social payment provisions in the standard contract that came into force in 2011. UNDP is supporting the Ministry of Mine to define regulations for implementing social expenditures provisions in the mining sector. Industry representatives also mentioned social payments made by oil and gas companies that were not reported. No specific amount of money or in-kind contributions were given to substantiate this.

Initial assessment

It is conceivable that a detailed review of this issue would demonstrate that this provision is not applicable in Niger in 2014, i.e., that none of the companies that had signed mining contracts since 2010 had started making mandatory social expenditures. However, there appears to be significant doubt as to whether this is the case. The MSG did not define materiality with regards to mandatory social expenditures. Not all mandatory social expenditures have been disclosed and reconciled in accordance with provision 6.1.a. Ad hoc reporting on mandatory social payments by some companies (COMINAK and SOMAIR) reflects the lack of a clearly defined methodology and a quality assurance mechanism for companies' reporting. Therefore, the International Secretariat's initial assessment is that Niger has made inadequate progress towards meeting this requirement.

The MSG is required to disclose social expenditures by companies mandated by law or by their contracts with the government. Where possible, the MSG is encouraged to reconcile these transactions. The MSG should establish whether such payments are provided in kind, and consider disclosing the nature of the payment and the deemed value of the in-kind transaction in accordance with Requirement 6.1.

SOE quasi fiscal expenditures (#6.2)

Documentation of progress

The Report states that SOEs have undertaken quasi-fiscal expenditures such as wells, hydraulic systems, schools, health centres, roads and the building for the Ministries of Mining and Petroleum (p.26). However, the amount spent by SOEs as quasi-fiscal expenditures were not disclosed for the 2014 reporting period. There is no evidence that the MSG discussed the materiality of such payments either. There is also confusion between quasi-fiscal expenditures and social payments made by SOEs.

Stakeholder views

None of the stakeholders consulted recalled having discussed quasi-fiscal expenditures as a separate issue in the process for EITI reporting. MSG members confirmed that the MSG did not agree a clear definition of materiality with regards to quasi-fiscal expenditures. Stakeholders mentioned revenues earmarked to trainings of staff at the Ministry of Mine (*frais de formation*). Stakeholders explained that these revenues are transferred to an account held by the ministry of mine. The CdC found a positive balance of more XOF 1 billion in this account during the audit of the 2011 and 2012 accounts. The Court noted that the ministry did not have training programmes and no trainings had taken place, despite the available funding and the identified training needs. It was unclear whether this was accounted for in the national budget, or whether it is a quasi-fiscal expenditure. Government representatives explained that when SOPAMIN prepared its budget, it included a line "support for the state and its entities" (*Appui à l'état et à ses*

demembrements”), that covered transfers to government entities, but they emphasised that all private companies included this kind of line in their annual budgets, categorising these as social expenditures. SOEs’ financial statements were not publicly available.

Initial assessment

The International Secretariat’s initial assessment is that Niger has made inadequate progress towards meeting this requirement. The MSG did not define materiality with regards to quasi-fiscal expenditures by SOEs, including SOE subsidiaries and joint ventures. The MSG gave a long list of activities completed by SOEs without stating the cost of these activities. The MSG did not develop a reporting process for disclosure of quasi-fiscal expenditures, based on a clear definition of materiality. Given the multitude of SOEs operating in the extractive sector in Niger and the lack of publicly accessible financial statements for these SOEs, the International Secretariat concluded that significant aspects of this requirement have not been implemented and the underlining objectives have not been achieved.

The MSG is required to develop a reporting process for SOEs to disclose their quasi-fiscal expenditures with a view to achieving a level of transparency commensurate with other payments and revenue streams, and should include SOE subsidiaries and joint ventures in accordance with Requirement 6.2.

Contribution of the extractive sector to the economy (#6.3)

Documentation of progress

Share of GDP: The EITI Report gives an overview of the extractive sector contribution to the economy from 2009 to 2014, which varied from 6% in 2009 to 10% in 2012 to 9% in 2014 (p.11). This information was clearly sourced from INS (Institut National de la Statistique) Niger (www.stat-niger.org).

Government revenues: The EITI Report provides government revenues, in absolute terms and relative to total government revenues, for each year 2010-2014 (p.27). The extractive sector contributed 22.6% of revenues to the government budget in 2014.

Exports: The EITI Report provides export figures in absolute terms and relative to total exports (p.27).. The sector accounted for 83% of total export in 2014. The EITI Report also provides the share of uranium and gold in total exports, both disaggregated and combined, for each year from 2010-2014 (pp. 20-21).

Employment: The EITI Report includes information about employment in the mining and hydrocarbon sector. Employment figures are disaggregated by company (p.28). Eight reporting mining companies and CNPC reported about 3500 employees. The Report did not provide estimate of employment figures for companies that did not report.

Location: The EITI Report provided an overview of the main producing regions in Niger (p.28).

Stakeholder views

Stakeholders from all constituencies did not consider export figures to be comprehensive because of the

significant smuggling, particularly of gold. A company's representative explained that artisanal mining of gold in the north is relatively new and the production is mostly smuggled out of the country illegally. The IA confirmed advising the MSG to exclude artisanal mining, because of lack of reliable figures for the sector.

Initial assessment

The International Secretariat's initial assessment is that Niger has made meaningful progress towards meeting this requirement. Available information about the contribution of the extractive industries to the economy for the fiscal year covered by the EITI report has been disclosed, but estimates of the sector's contribution to the economy did not include local coal consumption. Only nine companies disclosed employment figures and the sector's contribution to the government's budget is not always reliable. The International Secretariat concludes that significant aspects of this requirement has been implemented, but the underlining objectives have not been achieved.

The MSG should disclose comprehensive information about the contribution of the extractive industries to the economy for the fiscal year covered by the EITI Report, including total employment in the extractive industries in absolute and relative terms, in accordance with Requirement 6.3.

Table 6- Summary initial assessment table: Social and economic spending

EITI provisions	Summary of main findings	International Secretariat's initial assessment of progress with the EITI provisions (to be completed for 'required' provisions)
Social expenditures (#6.1)	The MSG did not define materiality with regards to mandatory social expenditures. Despite, partial disclosure of social payments by two companies, there is no evidence that mandatory social expenditures have been disclosed and reconciled in accordance with EITI Requirement 6.1.a.	Inadequate progress
SOE quasi fiscal expenditures (#6.2)	The MSG did not define materiality with regards to quasi-fiscal expenditures by SOEs, including SOE subsidiaries and joint ventures. The MSG gave a long list of activities completed by SOPAMIN without stating the cost of these activities.	Inadequate progress
Contribution of the extractive sector to the economy (#6.3)	Estimates of the sector's contribution to the economy did not include local coal consumption. Only nine companies disclosed employment figures and the sector's contribution to the government's budget is not always reliable.	Meaningful progress
<p>Secretariat's recommendations:</p> <ul style="list-style-type: none"> The MSG is required to disclose social expenditures by companies mandated by law or by their contracts with the government. Where possible, the MSG is encouraged to reconcile these transactions. The MSG should establish whether such payments are provided in kind, and consider disclosing the nature of the payment and the deemed value of the in kind transaction in accordance with Requirement 6.1. The MSG is required to develop a reporting process for all SOEs in the extractive sector to disclose their quasi-fiscal expenditures with a view to achieving a level of transparency commensurate with other payments and revenue streams, and should include SOPAMIN's subsidiaries and joint ventures in accordance with Requirement 6.2 The MSG must disclose comprehensive information about the contribution of the extractive industries to the economy for the fiscal year covered by the EITI Report, including total 		

employment in the extractive industries in absolute and relative terms, in accordance with Requirement 6.3.

Part III – Outcomes and Impact

7. Outcomes and impact

7.1 Overview

This section assesses implementation of the EITI Requirements related to the outcomes and impact of the EITI process.

7.2 Assessment

Public debate (#7.1)

Documentation of progress

The MSG has undertaken several activities aimed at disseminating information about the EITI and stimulating debate about the findings of EITI Reports.

Comprehensibility: The MSG produced a five-page summary of the 2012 EITI Report for the 6th EITI Global Conference in Sydney in 2013, an 18-page summary of the 2013 EITI Report and a 12-page summary of the 2014 EITI Report in French (ITIE Niger, 2013) (ITIE Niger, 2014) (ITIE Niger, 2016). The MSG has also used its annual activity and progress reports as a means of synthesising key findings from the previous EITI Report, with roughly ten-page summaries included in each report since 2013 (ITIE Niger, 2014) (ITIE Niger, 2015) (ITIE Niger, 2016). There is no evidence of the Permanent Secretariat or MSG having prepared infographics based on EITI findings, aside from more general infographics describing the EITI process. While Niger counts at least eight major language groups alongside the official working language of French, the EITI conducts its business in French in line with the country's official working language and has published documents exclusively in French thus far.

Promotion: With the 2014 EITI Report published only in November 2016, the MSG has yet to undertake any dissemination activities related to the latest findings and there appears to have been no public launch announcement for the 2014 EITI Report. Dissemination of the 2013 EITI Report, published in December 2015, was highly constrained by the poor security situation along in Niger's border areas and in some areas hosting mining activities. The Permanent Secretariat briefed the MSG on its attempts to secure project-specific funding for dissemination of the 2013 EITI Report at its 31 March 2016 meeting (ITIE Niger, 2016). A national dissemination workshop was organised in Tillabéry on 5 May 2016 around the 2013 EITI Report, hosted by the Governor of the Tillabéry region and bringing together 28 representatives from civil society, mining companies active in the region and the local representations of the MoF, MMID and MPE (ITIE Niger, 2016).

Section II (pp.9-10) of the 2015 annual progress report states that the MSG was not able to analyse the data from 2012 and 2013 EITI Reports to estimate the contribution of the extractive industries to the national economy, nor to translate the analysis into simple messages aimed at the general public through billboards, infographics, TV and radio shows in the national languages, as was planned under the 2014-

2016 EITI work plan (ITIE Niger, 2016). Rather, EITI Niger's communications activities in 2015 consisted only in publishing the 2012 and 2013 EITI Reports as well as COMINAK's 2012 corporate social responsibility report on the EITI Niger website and including additional links to other websites such as the gold and precious metals buying houses (ITIE Niger, 2016). However, Section VIII (pp.26-27) of the 2015 annual progress report also states that CSOs like CCOAD and ROTAB organized regional workshops in local languages to disseminate the EITI Reports and the EITI Standard (ITIE Niger, 2016). Thus, dissemination of the 2013 EITI Report has focused on follow up within the MoF, MMID and MPE. The EITI Niger Secretariat provided extensive documentation of formal follow up by the Secretariat with these Ministries in the period September 2013 – November 2016 (ITIE Niger, 2013-2016). Government departments have also started publishing summaries of key official documents such as the Budget Department's July 2015 citizens' budget, a simplified version of the 2015 budget (Direction Générale du Budget, République du Niger, 2015).

Under the 2016-2018 EITI work plan's third objective, the MSG plans to develop and implement a communications strategy for EITI Niger (ITIE Niger, 2016). The 2015 annual progress report states that the MSG was still awaiting funding from the AfDB to support the development of a communications strategy, although a ToR for the preparation of such a strategy was developed in 2015 (ITIE Niger, 2016). The ToR for the two-month consultancy included developing a communications strategy for EITI Niger to support public debate and inform members of the country's new legislature on extractive industries governance and the role of the EITI. Financed by the AfDB's PAMOGF, the work was to focus on developing clear and simple messages to host communities, dissemination of EITI Reports, vulgarisation and socialisation of key EITI Niger governance documents, as well as defining target audiences. The expected outputs beyond the communications strategy included action plans and communication tools (ITIE Niger, 2016).

Under the 2016-2018 workplan's third objective, to support responsible public debate about the extractive industries, the MSG has planned to summarise the EITI Reports into simple messages for the general public to be communicated through billboards and infographics. It also intends to organise public debates, TV and (particularly community) radio shows about the findings of EITI Reports in local languages (ITIE Niger, 2016). A 7-min edutainment film on extractive industry governance and the EITI in Niger was produced in 2013 for the 6th EITI Global Conference in Sydney (ITIE Niger, 2013). EITI Niger also produced communications kits, sketches and billboards posted along the main road axes in Niamey according to the 2014 annual activity report (ITIE Niger, 2014). The MSG also produced communications material including T-shirts, caps, kakemonos and a documentary film for the 7th EITI Global Conference in Lima, as it had for the 6th Conference in Sydney (ITIE Niger, 2016). However, the documentary film has not been made accessible online given the large file size.

Public accessibility: The Permanent Secretariat maintains a website (www.itieniger.ne), which was last redesigned in late 2014. However, it appears that the website is only seldom updated, with only four new postings in 2016 (for the EITI Report, annual progress report, call for tenders and the Tillabéry dissemination event). The EITI Niger website also appears to be frequently offline. In addition to EITI Reports and work plans, minutes of MSG meetings in 2016 and EITI-related activities are published on the website. However, it appears that most meeting minutes and governance documents of EITI Niger are not accessible through the website. Meanwhile it does not appear that EITI Niger is active on social media, with no indication of a presence on Facebook, Twitter or other sites.

Contribution to public debate: The EITI Niger has undertaken at least one outreach a year in the regions since 2013, facilitated by CSOs. Section VIII (pp.26-27) of the 2015 annual progress report notes that CSOs like CCOAD and ROTAB organized regional workshops in local languages to disseminate the EITI Reports and raise awareness about the EITI Standard (ITIE Niger, 2016). Yet such dissemination events have tended to be punctual events rather than sustained relationships. In 2016 the MSG held a dissemination event in Tillabéry in May 2016, as noted above.

In 2015 CSOs engaged in the EITI held dissemination events funded by OSIWA, including two training workshops in Niamey and Maradi organised by ROTAB with support from the Permanent Secretariat, focusing on civil society's role in EITI implementation. The ROTAB also undertook dissemination events for the 2012 EITI Report in Agadez, Tillabéry and Zinder. The NGO network CCOAD also held a capacity building workshop for national and regional EITI stakeholders in 2013. The NGO GREN also organised a symposium on extractive industries in Niger in Niamey, in collaboration with the University of Zinder, following a workshop on managing extractives conflicts for populations of Damagaram and Manga in Zinder (ITIE Niger, 2016). There have also been efforts to promote the use of EITI findings as part of the government's public finance management. Section VIII (pp.26-27) of the 2015 annual progress report states that the 2013 EITI Report was submitted to the Ministry of Planning for the purposes of IMF reporting. (ITIE Niger, 2016)

In 2014 the MSG held a dissemination and outreach event in Tillabéry on 17-18 April 2014, organised by CODDAE and attended by Minister of Industrial Development Kafa Rekiatou Christelle Jackou (Niamey.com, 2014). The 2014 annual activity report also highlighted the participation of Ministry of Mines and Industrial Development representatives in MSG meetings and various workshops organised by civil society (ITIE Niger, 2014). CODDAE held an EITI outreach seminar in Tillabéry on 17-18 April 2014 chaired by Deputy Minister for Industrial Development Kafa Rekiatou Christelle Jackou (Le Sahel, 2014). ROTAB also held an event to disseminate the 2011 EITI Report and conduct outreach on the EITI Standard in Niamey on 14-16 April 2014, while the MSG held a meeting to follow up on past EITI recommendations at the Prime Minister's Office on 24 June 2014.

In 2013 CSOs ROTAB and ANLC held dissemination and outreach events in the Zinder region on 14-19 June, in the Diffa region on 15-23 August and in Niamey involving parliamentarians, local officials, civil society and extractives workers, with a key focus on the local impacts of extractive industry activity (ITIE Niger, 2014). On 22-23 January 2013, the NGO CODDAE held a dissemination and outreach workshop in Tahoua, hosted by Secretary General to the Ministry of Petroleum and Energy Mahaman Laouan Gaya (CODDAE, 2013) (Le Sahel, 2013) (CODDAE, 2013).

While there is evidence of outreach to and training of journalists in the past, as in August 2007 when the Network of Journalists for Human Rights and the then-Revenue Watch Institute hosted a four-day workshop for local journalists on EITI in Niamey, there is no evidence of more recent media training undertaken by the MSG, Permanent Secretariat or CSOs involved in EITI since 2011 (Liberation Niger, 2007). A six-member parliamentary network on extractive industries was established in November 2012 and has had occasional contacts with EITI Niger, receiving the EITI Report annually and participating in dissemination and outreach events in 2013 and 2014.

Stakeholder views

In its own pre-Validation self-assessment in 2016, the MSG considered that it had made meaningful progress in meeting this requirement, noting that there had been insufficient public debate about EITI Reports and that the EITI Report and summary reports had never been published in local languages. While the MSG noted that the development of an open data policy had been undertaken by one of the MSG's communications sub-committee, it highlighted plans to integrate the open data policy in its communications strategy under development in 2017. Nonetheless it considered that the development of brochures, flyers and summary EITI Reports had ensured the accessibility of EITI information, while occasional EITI outreach activities had been undertaken.

There was a consensus amongst stakeholders consulted that dissemination of EITI information and outreach has slowed considerably since 2015, due to funding constraints. All CSOs confirmed that they had played the driving role in dissemination of EITI Reports covering 2005-2012 and had been contracted by EITI Niger to undertake outreach, particularly in the regions. Members of the MSG's communications sub-committee confirmed they had met three times in 2016 to draft a work plan for dissemination of the 2013 EITI Report, but that their plans had not been implemented due to lack of funds. Nonetheless stakeholders confirmed that the Tillabéry dissemination in May 2016 was a multi-stakeholder activity involving representatives from civil society, government and local company workers, albeit not of Niamey-based company management. Industry MSG members explained that while they participated in Niamey-based dissemination events by delivering presentations, they typically did not participate in outreach events outside the capital. One industry representative noted they were never invited to dissemination events, even when these were held in areas where they operated. All companies held annual information open days in areas where they operated to explain their performance to local communities, but they never used EITI data for these according to several company representatives.

Some CSOs noted that they continued to play a key role in dissemination, albeit through more informal channels since 2015. All MSG members confirmed that the 2014 EITI Report had not yet been publicly launched and disseminated, but noted that this was planned for 2017 as part of the 2016-2018 EITI work plan. However, one senior government official categorised EITI dissemination activities as an "epiphenomenon", making it appear that dissemination and outreach was secondary in importance to EITI reporting. Most CSOs emphasised the significant outreach and dissemination undertaken in 2013, describing workshops and consultations in Dosso, Tillabéry and Zinder in local languages. Up until 2015, the country was split into two parts for the purposes of dissemination, with one group of CSOs tasked with each according to these representatives. Several CSOs emphasised that the dissemination events were opportunities to canvass stakeholders in host communities for their feedback on extractives governance. While several CSOs noted that they had produced workshop reports for each, it appeared from consultations with MSG members that these had never been discussed at the level of the MSG.

There was significant demand for information amongst local communities, students, government entities and parliamentarians according to stakeholders consulted. Several CSOs explained that local stakeholders were most interested in information on subnational transfers, workers' rights and the environmental impact of extractive industries during subnational dissemination events. One CSO explained that they undertook informal dissemination of the EITI Report with high-school students on an annual basis, although this was entirely through informal discussions. Several parliamentarians noted their interest in information on calculations of production figures, contract terms and subnational transfers but noted

that their interactions with EITI Niger had focused on their capacity building needs rather than using EITI information as part of their parliamentary duties. There was also significant interest amongst several government stakeholders handling anti-corruption and financial regulation for EITI information, particularly on beneficial ownership of extractives companies.

Stakeholders from all three constituencies considered that the EITI had had an impact on public debate related to extractive industries in Niger. There was consensus that popular debate over extractives governance had grown considerably since 2005, although only certain stakeholders from civil society and government considered that EITI data was used as a basis for this debate. Both in consultations and in public reports, certain CSOs have highlighted the use of EITI data in public debates at the time of the renegotiation of the Areva contracts in 2014, noting the use of data from the 2010 EITI Report published in June 2012 to demonstrate the unequitable nature of the previous deal (ROTAB, 2015). However most CSOs considered that the EITI had generated public debate in the capital rather than in the regions, categorisation implementation as “EITI Niamey” rather than EITI Niger. This was particularly the case since 2015 when subnational dissemination had slowed down according to these representatives, who highlighted the need to communicate in local languages in areas outside the capital. One development partner raised concerns over the lack of visibility of EITI in Niger, noting that EITI Niger did not seem to communicate about their work plan or annual progress report through local radio and TV, nor hold open days to invite citizens into their offices once a year, as other initiatives and programmes typically did.

Initial assessment

EITI Niger has ensured that the EITI Reports are accessible to the public, albeit primarily online, and contribute in a limited manner to public debate in the capital and in some extractives regions. Dissemination activities involving civil society groups appear to have been effective in stimulating an informed debate about the management of the extractive sector in the past, but there is only inconsistent evidence of engagement from the industry and government constituencies in the dissemination of EITI information. Meanwhile the slowdown in dissemination and outreach since 2015 is a concern. Accessibility of EITI data beyond the capital Niamey remains weak. Stakeholders affected by mining activities in rural areas are not involved in EITI implementation and their voices are rarely heard at the central level, where all decisions about the sector are made. Given these weaknesses, the key aspects of this requirement have not been achieved, particularly in the areas of generating an informed public debate about the management of the extractive sector. The International Secretariat’s initial assessment is that Niger has made meaningful progress in meeting this requirement.

To continue improving, the MSG should consider ways to ensure that other stakeholders are encouraged to participate more actively in the upstream development of communications strategies instead of only downstream dissemination activities. The MSG and civil society should return to reaching out to local communities, especially those where there are extractive activities. In light of significant logistical challenges, the MSG may wish to consider developing more formalised consultation mechanisms with mine-affected communities, perhaps by developing regional focal points, to provide them with a meaningful voice on the MSG.

Data Accessibility (#7.2)

Documentation of progress

The MSG had yet to agree an open data policy as of January 2017. While it had prepared summary data based on the 2013 EITI Report in open data format, based on summary data template guidance from the International Secretariat, it had yet to do so for the 2014 EITI Report as of January 2017. The summary open data for the 2013 EITI Report has been published on the Niger country page on the eiti.org website, these were not available on the EITI Niger website as of January 2017 (EITI, 2017). The MSG has not otherwise referenced international revenue classification systems in its EITI reporting or dissemination. While summary of the 2012, 2013 and 2014 EITI Reports have been produced and are available on the EITI Niger website, they have not been translated into local languages (ITIE Niger, 2013) (ITIE Niger, 2016).

The Permanent Secretariat started developing an online reporting platform in 2016, using the password-protected site www.itieniger.org. However, while still under development, this online system does not feature in the 2016-2018 EITI work plan.

Stakeholder views

In its pre-Validation self-assessment, the MSG noted the ongoing development of its online reporting system. Members of the MSG consulted highlighted their production of summary EITI Reports in each of the past three years. While several CSOs noted the need to communicate with stakeholders outside the capital in local languages other than French, they considered that this did not warrant the translation of summary EITI Reports from French given that their workshops were in local languages and could thus bridge the literacy divide. Secretariat staff highlighted the ongoing development of the online reporting platform and explained that they planned to finalise the project in 2017. MSG members consulted were not aware of the production of machine-readable summary EITI data but secretariat staff explained that the preparation of machine-readable data from the 2014 EITI Report was ongoing and would be finalised in Q1-2017.

Initial assessment

Requirement 7.2 encourages MSGs to make EITI reports accessible to public in open data formats. Such efforts are encouraged but not required and are not assessed in determining compliance with the EITI Standard. Some of Niger's EITI data is available in machine readable format through the EITI global website albeit not for its latest EITI Report covering 2014. Machine-readable EITI data is however not accessible on the EITI Niger website.

To continue improving, the MSG is encouraged to further entrench extractive sector transparency in government systems, and take steps to move towards more frequent production of EITI information on a routine basis. The MSG may consider undertaking a study to identify what information required to be disclosed under the EITI Standard is already publicly available and what information is not yet routinely disclosed. Opportunities for providing more EITI data in open data formats could also be explored, for instance through the EITI Niger website.

Lessons Learned and follow-up on recommendations (#7.3)

Documentation of progress

Follow up on recommendations from EITI reporting and Validation has historically been slow in Niger. Article 7 of Decree 000073/PM requires the MSG to evaluate the impact of EITI implementation on poverty eradication and sustainable development. The Permanent Secretariat is tasked with the operational duties of proposing corrective actions under Article 11 of Decree 000073/PM (République du Niger, 2005). Although Decree 000073/PM established a high-level ten-member Inter-Ministerial Committee to set high-level policy direction for EITI implementation and oversee monitoring and evaluation, there is no evidence of the Committee's existence since 2008 (République du Niger, 2005).

Since the first EITI Report published under the 2013 EITI Standard, covering 2012, the MSG has tasked the IA to assess the status of follow-up on previous EITI recommendations. However recommendations in the three EITI Reports published under the EITI Standard have all been narrowly linked to EITI reporting and have not linked to broader reforms. Section 4.3.3.a (pp.36-37) of the 2012 EITI Report provided an overview of the status of follow-up on eight previous EITI recommendations, of which six were deemed fully implemented and two were in process of being followed up (ITIE Niger, 2014). Section IV.4.A (p.61) of the 2013 EITI Report found that follow-up on two recommendations from the 2012 EITI Report was in process, namely ensuring comprehensive reporting and establishing a specific organisation for EITI data collection (ITIE Niger, 2015). Section II.4.1 (pp.35-36) of the 2014 EITI Report provides an overview of the two recommendations from the 2012 EITI Report and three recommendations from the 2013 EITI Report, noting follow-up on four of the five EITI recommendations (ITIE Niger, 2016).

The MSG has also used its annual activity and progress reports to track follow-up on EITI recommendations since 2014. The 2015 annual progress report assessed the status of implementation of the three recommendations in the 2013 EITI Report. It found that the isolation of an extractives-specific line in the government's budget analysis prepared for the IMF had been successfully completed, even if this was not yet visible in the annual budget released to the public. In relation to the recommendation that all EITI disclosures be compiled on a cash rather than accrual accounting basis, the 2015 report noted that focal points had been nominated within each reporting company for the 2014 EITI Report. Finally, it also found that artisanal and small-scale mining had been excluded from the scope of reconciliation in the 2014 EITI Report, in line with the third recommendation in the 2013 EITI Report. Section IV (p.12) of the 2015 annual progress report also noted the MSG's more general conclusion that all recommendations of the 2013 EITI Report had been successfully addressed in the 2014-2016 EITI work plan, albeit without disaggregating individual recommendations (ITIE Niger, 2016).

Despite occasional references during its meetings, the MSG does not appear to have undertaken any studies on implementation of past EITI recommendations or the impact of EITI implementation in Niger. As a result of corrective actions identified during Niger's Validation under the EITI Rules in 2011, the Court of Accounts has undertaken audits of government extractives revenues for 2010, 2011 and 2012 (Cour des Comptes, 2012) (Cour des Comptes, 2014). In its report covering 2011 and 2012, the Court of Accounts found that only 9% of recommendations in its 2010 report had been implemented (Cour des Comptes, 2014).

Stakeholder views

In its pre-Validation self-assessment, the MSG considered that it had made only meaningful progress in meeting this requirement, noting that it had established a sub-committee to follow up on discrepancies identified in EITI Reports and lessons learned. This was confirmed in consultations with representatives from all three constituencies. None of the MSG members consulted considered the recommendations of the EITI Reports to be their own, but rather those of the Independent Administrator. However, they noted that there was a clear process for follow up on EITI recommendations, which involved the MSG's sub-committee analysing the recommendations and the Prime Minister's Office Director following up with individual line ministries. A senior government official highlighted the follow up letters from the Prime Minister's Office to line ministries as evidence of this follow up.

While MSG members noted that they had not been formally briefed on the findings of the Court of Counts audits of government extractives revenues, a senior government official explained that the MSG had compared results from the Court of Counts' audit of 2012 revenues with the 2012 EITI Report *ex post facto* and had not identified significant discrepancies. The MSG has also tasked the Independent Administrator to assess follow-up on previous EITI recommendations since the 2012 EITI Report, according to representatives consulted.

Initial assessment

The MSG and the government have taken steps to act upon lessons learnt, to identify, investigate and address the causes of any discrepancies and weaknesses of the EITI process and to consider the recommendations for improvements from the Independent Administrator. The International Secretariat's initial assessment is that Niger has made satisfactory progress in meeting this requirement.

However, given that implementation of recommendations in previous EITI reports is still ongoing, the MSG and the government should continue following up on these recommendations and ensure that future recommendations and findings from EITI Reports are evaluated and acted upon in a timely manner. As part of its reform of the institutional framework for EITI implementation in Niger, the government is encouraged to consider formalising a structure for following up on EITI recommendations to replace the Inter-Ministerial Committee and link EITI recommendations to ongoing national reforms.

Outcomes and impact of implementation (#7.4)

Documentation of progress

Analysis of MSG meeting minutes and annual progress reports indicates that the MSG has only made general commentary on the impact of implementation, but has not undertaken any formalised impact assessment.

Niger's 2015 annual progress report was approved by the MSG on 27 June 2016 via circular (email) and subsequently published (ITIE Niger, 2016). Section V (pp.21-24) of the report provides a narrative of the strengths and weaknesses in Niger's EITI process, including the establishment of three MSG sub-committees in August 2015. Weaknesses identified were primarily related to coverage of the oil sector, mining exploration companies, ASM, customs duty disclosures by reporting companies,

misunderstanding of reporting templates, lack of government disclosures of stamp duties (*“tickets valeur”*). However, there is very little detailed information on the MSG’s efforts to strengthen implementation. Meanwhile Section I (pp.6-8) provides a summary of activities undertaken in 2015.

The 2014-2016 EITI work plan foresaw six main objectives of EITI implementation: explaining the extractive industries’ contribution to the economy; ensuring the state receives what it is due; support responsible public debate on the extractive industries; prevent conflicts of interest; contribute to building the capacity of government’s governance and oversight of the extractive industries; and prevent conflicts and improve the business climate (ITIE Niger, 2014). Section I (pp.6-8) of the 2015 report also provided a general assessment of progress in achieving work plan objectives, albeit not disaggregated by work plan objective. The inability to complete pre-Validation work and studies of structural changes in the extractive industries in 2015 was explained by the MSG’s focus on preparing the 2013 EITI Report and the Permanent Secretariat’s move to a new office space. Section II (pp.9-10) provided a more detailed overview of progress in meeting each of the six work plan objectives with progress against each objective although none had been fully achieved.

With respect to its compliance with the EITI Requirements, the MSG assessed itself as performing highly on some, but not all, EITI Requirements. The 2015 report also included a cursory assessment of progress in meeting seven of the EITI sub-requirements (Requirements 7.4.a.ii, 5.3, 4.4, 6.1, 5.2, 2.5, 2.4) in Section III (p.11), but did not refer to progress in meeting the other EITI sub-requirements. Annex 2 (pp.33-34) provided an assessment of progress in meeting Requirement 1.5 (classified as Requirement 1.4 under the 2013 EITI Standard’s nomenclature) and identified specific elements of the 2014-2016 work plan that addressed sub-requirements.

A general overview of the MSG’s responses to past EITI recommendations is also included in the 2015 annual progress report. Section I (p.7) provided an overview of the MSG’s follow-up on three recommendations from the 2013 EITI Report, noting effective follow-up on each. Section IV (p.12) provided a cursory overview of the MSG’s response to recommendations from the 2013 EITI Report, although Section 4.1.a (p.12) only stated that the 2014-2016 work plan addressed all of the IA’s recommendations. Section 4.1.b (pp.12-19) provided an overview of the main findings of the 2013 EITI Report, albeit without additional information on follow-up. Section 4.2 (p.21) linked each of the eight recommendations from Niger’s 2010 Validation to specific activities in the 2014-2016 work plan.

There is only limited evidence of stakeholders’ input to the development of the 2015 annual progress report. Section VIII (pp.26-27) of the 2015 report referred to stakeholder consultations in preparation of the 2015 report, but only listed activities that were unrelated to consultations on the report, including regional dissemination workshops in local languages by CSOs like CCOAD and ROTAB, a sectoral report on mining, oil and gas revenues produced by the Court of Counts and the 2014 sectoral audits completed by the Ministries of Mining and Petroleum. There is evidence that the secretariat seeking input from MSG members on the draft 2015 annual progress report through emails dated 20 June and 27 June 2016, although feedback and comments were only received from one CSO MSG member.⁴⁵ Generally, Niger’s

⁴⁵ Copies of these emails were provided to us by the EITI Niger Secretariat.

annual activity and progress reports have not examined the impact of EITI implementation in Niger in any significant detail.

Stakeholder views

MSG members consulted confirmed that, similarly to the development of the EITI work plan, the MSG had undertaken internal consultations within the MSG on preparations for the 2015 annual progress report but not with their broader constituencies. While MSG members referred to the MSG's discussions on developing key performance indicators for assessing the impact of EITI implementation, the MSG had yet to agree a set of indicators and had not undertaken any form of impact assessment other than as part of the annual progress report. Several senior government officials emphasised that the time was right for a more systematic assessment of the impact of EITI in Niger after a decade of implementation. They called for a more rigorous assessment of the uses of EITI in the context of the government's reforms. None of the MSG members consulted had considered the annual progress report as the means for the MSG to monitor and evaluate the impact of EITI implementation. One development partner expressed concern that EITI Niger did not seem to consult on the drafting of its annual progress report nor undertake active promotion of the annual progress report through local radio and TV as other programmes and institutions did.

There was consensus amongst stakeholders consulted that the EITI had had an impact in Niger, although there were different views on the nature of specific impacts. Several CSOs noted that the EITI had contributed to improving the public's understanding of the extractive industries and identify challenges such as its low contribution to the national economy in particular. Several senior government officials considered that the EITI was an important diagnostic tool for the government and served to correct the misperception that natural resources were always associated with a curse by tracking extractives revenues collected by the state. These government stakeholders noted the importance of the EITI to demonstrate to the public that the government was effectively overseeing the sector's management and to identify challenges where multinational companies were taking advantage of Niger. In terms of reforms, stakeholders from civil society and government noted that one of the most important tangible impacts of EITI implementation had been the start of Court of Counts audits of government extractives revenues since 2012. Several development partners noted that the EITI appeared to have generated public interest in extractive industry management, which had been weak in the past. According to these representatives, the EITI had provided a key platform for civil society to effectively oversee the management of the oil, gas and mining sectors and was gradually helping to identify capacity bottlenecks within government entities. Several industry MSG members agreed that the EITI provided a framework for frank and constructive engagement with CSOs. They also noted that citizens had better access to information on the extractive industries through the EITI, which led to a better understanding of extractives companies' contribution to the national economy. There had been improvements in relations between companies and civil society, according to company representatives consulted, based on better understanding between the two constituencies.

Initial assessment

The International Secretariat's initial assessment is that Niger has made meaningful progress towards meeting this requirement. The MSG has reviewed progress and outcomes of implementation on a regular basis, including by publishing annual activity and progress reports over the past three years. However,

the 2015 annual progress report focused more on outcomes than on impact and the overall impact of EITI Niger remains unclear.

The MSG should consider discussing the role the EITI could play in achieving national priorities in reforms of the extractive industries as part of its annual review of the work plan. The MSG may also wish to consider undertaking an impact assessment, with a view to identifying tangible impacts to local communities and other stakeholders in order to determine the extent to which the EITI has contributed to improving public financial management and governance of the mining, oil and gas sectors.

Table 7 - Summary initial assessment table: Outcomes and impact

EITI provisions	Summary of main findings	Validator's recommendation on compliance with the EITI provisions (to be completed for 'required' provisions)
Public debate (#7.1)	EITI Niger has ensured that the EITI Reports are accessible to the public, albeit primarily online, and contribute in a limited manner to public debate in the capital and in some extractives regions. While CSOs have driven dissemination and outreach efforts in the past, the slowdown in dissemination and outreach since 2015 is a concern. Accessibility of EITI data beyond the capital Niamey remains weak. Stakeholders affected by mining activities in rural areas are not involved in EITI implementation.	Meaningful progress
Data accessibility (#7.2)	Some of Niger's EITI data is available in machine readable format through the EITI global website albeit not for its latest EITI Report covering 2014. EITI data is not accessible on the EITI Niger website.	
Lessons learned and follow up on recommendations (7.3)	The MSG and the government have taken steps to act upon lessons learnt, to identify, investigate and address the causes of any discrepancies and weaknesses of the EITI process and to consider the recommendations for improvements from the Independent Administrator.	Satisfactory progress
Outcomes and impact of implementation (#7.4)	The MSG has reviewed progress and outcomes of implementation on a regular basis, including by publishing annual activity and progress reports over the past three years. However, the 2015 annual progress report focused more on outcomes than on impact and the overall impact of EITI Niger remains unclear.	Meaningful progress
Secretariat's recommendations: <ul style="list-style-type: none"> • The MSG should consider ways to ensure that other stakeholders are encouraged to participate more actively in the upstream development of communications strategies instead of only downstream dissemination activities. The MSG and civil society should return to reaching out to local communities, especially those where there are extractive activities. In light of significant logistical challenges, the MSG may wish to consider developing more formalised consultation mechanisms with mine-affected communities, perhaps by developing regional focal points, to provide them with a meaningful voice on the MSG. • The MSG should consider discussing the role the EITI could play in achieving national priorities in 		

reforms of the extractive industries as part of its annual review of the work plan. The MSG may also wish to consider undertaking an impact assessment, with a view to identifying tangible impacts to local communities and other stakeholders in order to determine the extent to which the EITI has contributed to improving public financial management and governance of the mining, oil and gas sectors.

- The MSG and the government should continue following up on EITI recommendations and ensure that future recommendations and findings from EITI Reports are evaluated and acted upon in a timely manner. As part of its reform of the institutional framework for EITI implementation in Niger, the government is encouraged to consider formalising a structure for following up on EITI recommendations to replace the Inter-Ministerial Committee and link EITI recommendations to ongoing national reforms.
- The MSG is encouraged to further entrench extractive sector transparency in government systems, and take steps to move towards more frequent production of EITI information on a routine basis. The MSG may consider undertaking a study to identify what information required to be disclosed under the EITI Standard is already publicly available and what information is not yet routinely disclosed. Opportunities for providing more EITI data in open data formats could also be explored, for instance through the EITI Niger website.

- Impact analysis (not to be considered in assessing compliance with the EITI provisions)

Documentation of progress

Impact: Objectives of EITI Niger's successive work plans have expanded to the fight against conflicts of interest and integrating real-time disclosures in national systems. According to its own metrics of strengthening EITI reporting, the EITI has only had a moderate impact in Niger. While EITI reporting has successfully been expanded to the oil and gas sector, including midstream refining, its contribution to public debate has remained marginal at best. The most tangible impacts of implementation appear to have come as a result of crises, rather than through reform of national systems, and do not appear coordinated. The Court of Counts launched audits of government's extractives revenues for the first time as a result of corrective actions required by the EITI Board during its first Validation, under the EITI Rules. The results of the Court of Counts' audits, themselves delayed beyond the EITI's two-year timeliness rules, are not integrated to the EITI process from which they originated. The EITI has also helped ensure space for civil society to demand information on extractives governance, with the EITI Board intervening to secure the release of civil society activists members of the MSG in 2014. Yet civil society, companies and donors have tended to commission research into hot-topic issues such as subnational transfers, production figures and environmental impacts entirely independently from the EITI. By circumventing the data collection and analysis tool that is the EITI, stakeholders have only weakened it.

With MSG members only tangentially accountable to their constituencies, discussions at MSG meetings appear to have remained detached from social, economic and political realities. Dissemination and outreach to areas outside Niamey that host extractives activities have tended to be one-way channels where the EITI Reports are distributed, without necessarily content adequate to meet local demands for information. While such events have provided outlets for popular debate about extractive industry management, the feedback mechanisms to MSG discussions and the drafting of key EITI documents appear to have been weak at best. Only by strengthening its own representativeness will the MSG ensure the information it works to disclose is pertinent to national priorities. Driven by the Permanent Secretariat, the MSG has been proactively involved in drafting large parts of Niger's EITI Reports, accounting for over 90% of the work according to stakeholders consulted. While successive Independent Administrators have played only a supporting role executing the quality assurance and reconciliation of financial data, the time has come for the MSG to seek technically-proficient input to key scoping and materiality decisions in line with the ToR it had adopted for annual EITI reporting. The MSG's online reporting project could be leveraged into a fully-fledged online data portal, mainstreaming disclosures under as many EITI requirements as possible into a single platform updated in a timelier basis than Niger's EITI Reports. There is clear scope for linkages to ongoing domestic reforms and sources of international support, such as the initiative backed by (OSIWA) to develop online data portals in certain francophone African implementing countries.

Despite significant logistical challenges, Niger's vibrant civil society has generated a robust national debate on public management of the country's resources, from uranium to oil. However, these have tended to be more punctual activities rather than sustained outreach. There is significant scope to leverage the more active dissemination and outreach characteristic of the period until 2015, drawing on CSOs' extensive experience and networks and more active engagement from government and industry. Whilst limited and combined with broader CSO consultations on extractive industry governance, dissemination and outreach have highlighted significant popular demand for information that EITI Reports

could in part disclose, including subnational transfers, production figures and environmental provisioning. The challenge for EITI Niger is to establish robust mechanisms to channel voices not directly represented on the MSG into the national debate, from local communities to parliamentarians and anti-corruption watch-dogs, to ensure EITI implementation meets domestic challenges. The EITI has tended to remain in a silo in Niger as a parallel process more focused on compliance than on addressing locally-important challenges. While EITI implementation has led to important reforms such as annual, albeit often delayed, Court of Counts audits of government extractives revenues, the EITI has not fulfilled its potential as a platform for integrating such reforms into a coherent and consistent programme.

While the government's rhetoric clearly links EITI to other anti-corruption efforts, the operational contacts have been only preliminary in practice. In policy terms, the government draws on concepts of transparency and good governance in its reform proposals, such as the long-mooted Charter on Good Governance in the Extractive Industries or the planned reform of the Mining Code, even if roll out has been slow. Several senior government officials consulted drew the link between Niger's improvements in Transparency International's Corruption Perception Index and its EITI implementation, even if such links appear tangential. Niger remains at the bottom of the United Nations' Human Development Index and faces significant security challenges. Niger's score in the World Bank's Doing Business ranking has improved in recent years, from 174th in 2008 to 150th in 2017, but it remains un-rated by credit rating agencies (World Bank, 2017).

Sustainability: There is significant high-level political support for integrating at least some aspects of EITI reporting into government systems. Yet while senior government officials consulted highlighted the need to integrate EITI into national government systems, there is little evidence that the government has moved to disclose in a routine manner more information required under the EITI Standard to date aside from through the Court of Counts' government extractives revenues audits (the Court of Counts was still working on finalising its 2013-2014 audit in January 2017). However, there is significant scope to work with government entities to ensure key EITI data most in demand is disclosed in a timelier manner. The MSG could start by using the EITI Niger website for the low-hanging fruit. It could review the physical copies of the Journal Officiel, scanning, uploading and categorising the full copies of what mining and petroleum contracts had already been published. The Tax Department's (DGI) work on single tax identification numbers for all taxpayers should also significantly streamline EITI reporting, if rolled out to all revenue-collecting entities. The DGI could also leverage the MSG's work on summary data tables of EITI data, already produced for the 2013 EITI Report, to start implementing a GFS-type revenue classification system, which would allow the government to disaggregate extractives revenues in real time in its Financial Operations Dashboard (TOFE). The ongoing reforms of the mining and petroleum cadastres in MMID and MPE should be leveraged to publicly disclose license information in real-time. The MSG has the potential to act as a coordinating platform implementing a standard of open extractives data.

Despite the political change of the 2010-2011 period, the prime ministerial decrees institutionalising the EITI have not been updated since 2008. While the decrees provide legal backing for EITI implementation, there is an urgent need – recognised by the MSG itself – to revise the framework in light of current practice. The government has consistently provided funding for EITI implementation since inception, earmarking funds within the Prime Minister's Office to EITI Niger during the elaboration budget in September-November every year. The AfDB's PAMOGF, a key source of funding for non-core activities, was extended by six months from its original end date to June 2017, but the MSG will need to approach

development partners to secure funding for activities such as dissemination and developing a beneficial ownership register.

Innovations and lessons learned: The MSG has expanded the scope of Niger's EITI reporting beyond basic requirements even before the EITI Standard was agreed in 2013, including the refinery SORAZ in the scope of reporting since the 2011 EITI Report and some information on artisanal and small-scale mining until the 2014 EITI Report. While this has in part addressed local concerns, there is scope for expanding the granularity of disclosures about the Zinder refinery in particular to support the vibrant debate about the future direction of Niger's oil and gas industry. With debate raging over the channels for exporting part of Niger's forecast 60,000 bpd production once the Agadem oil production is expanded in coming years, more detailed information about pipeline transport and refining as in Chad's EITI reporting could would serve more meticulous public debate.

Civil society led dissemination and outreach in local languages until 2015, despite capacity and logistical constraints, was another key strength of the EITI Niger process. While security priorities have affected the level of resources dedicated to public outreach, the vibrant public debate over extractives governance including in resource-rich areas provides fertile ground for EITI implementation to provide at least part of the information in highest demand. As highlighted by many CSOs consulted, the quality of Niger's laws and regulations is rarely matched by their implementation. By providing a mechanism for public oversight of the implementation of extractives governance, the EITI should provide an effective channel for debate amongst the broadest cross-section of stakeholders including grassroots community associations, unions, traditional rulers, national NGOs and the media.

In a process driven by the Permanent Secretariat, the MSG has been particularly engaged in the process of EITI reporting, which appears to have become a routine compliance procedure for most companies operating in Niger's mining and petroleum sectors. The MSG now faces the twin challenges of drawing on third-party professional expertise to ensure the quality of its EITI reporting continues to improve on an annual basis, while ensuring that its findings and recommendation build on and feed into on-going reforms. The MSG is highly encouraged to draw on the professional opinion of its Independent Administrators as it builds its online reporting platform. It must also liaise closely with other reformers in government to ensure EITI Reports are effective trackers of the implementation of reforms and provide pertinent recommendations for further reforms. To capitalise on its potential, EITI Niger must become more than the sum of its parts.

Annexes

Annex A - List of MSG members and contact details

Government

Alfary Zarra, DS/MMDI

Mahamane Balarabé, DGI/MF

Zabeirou Rabo, ADM/MJ/DH

Boube Mamane, MEN

Boubacar Nalado Idi, ME/P

Industry

Dantia Moussa, CCIAN/CFE

Fourera Maiga, COMINAK

Kindo Hamadou, SML SA

Hama Souleymane, SOMAIR

Civil society

Mme Bagnan Aissata Fall, ANLC-TI

Lokoko Abdou, CCOAD

Omar Diallo, ORTN

Seybou Salah, SYNAMIN

Illa Kané, Presse privée

Ali Idrissa, ROTAB

Issa Garba Tahirou, CEQ/VC

Solli Ramatou, GREN

Adamou Moussa Abba, SWISSAID

Annex B – MSG meeting attendance

MSG meeting	19/8/13	17/12/13	13/6/14	26/12/14	31/12/14	14/10/15	20/11/15	25/11/15	28/11/15	9/2/16	17/2/16	16/3/16	31/3/16	28/10/15	Not attended	Attended	E = excusés	Obs = Observateurs
Government																		
Mme Alfary Zarra Mamadou, DS/MMDI -	1	1	1	1	1	1	1	1	?	1	0	1	1	1				
Mahamane Balarabé Ibrahim, DGI/MF -	1	0	1	1	1	1	1	1	?	1	1	1	0	1				
Zabeirou Rabo, ADM/MJ/DH -	1	1	1	0	1	1	0	0	?	1	1	1	0	0				
Boubacar Nalado Idi, MEP -	1	1	1	0	0	1	1	0	?	1	1	1	1	0				
Boube Mamane, MEN -	1	1	E	0	0	0	0	0	?	0	0	0	0	0				
Magagi Nouhou, MSG	1	0	1	0	0	0	0	0	?	0	0	0	0	0				
Sabidli Rabé, MEP/DGH/DEEF	0	0	0	0	0	0	0	0	?	0	1	0	0	0				
Ousseye Tankan, DGH/MEP	0	0	0	0	0	0	0	0	?	0	0	0	0	1				
Abdoulaziz Idrissa, DM/MMDI	1	1	0	0	0	1	1	1	?	1	1	1	1	0				
Mme Nouhou Salleye, DM/MM	0	0	0	0	0	0	0	0	?	0	0	0	0	1				
Industry																		
Fouréra Maïga, COMINAK -	0	1	E	0	0	1	1	1	?	1	0	1	0	1				
Kindo Hamadou, SML -	1	1	1	1	1	1	1	1	?	0	0	0	1	1				
Seybou Salah, SYNAMIN (Artisan Minier)	0	1	1	0	0	1	1	1	?	0	0	0	0	1				
Toure Mariama Galadima, SOMAIR/AREVA -	0	0	0	0	0	1	1	1	?	1	0	1	1	1				
Souleymane Hama, SOMAIR	0	1	1	1	1	0	0	0	?	0	0	0	0	0				
Abdoulaye Hamidou, SOMAIR	0	0	0	0	0	0	0	0	?	0	0	1	0	1				
Abdoul Rahimoune Massaoudou, SOPAMIN	0	0	0	0	0	1	0	0	?	0	0	0	0	0				
Abdoulmoumou Abdourazakou, SOPAMIN	0	0	0	0	0	0	0	0	?	0	0	0	1	0				
Dantia Moussa, CCIAN/CFE -	1	1	1	1	1	0	1	1	?	0	0	1	1	0				
Civil Society																		
Mme Solli Ramatou, GREN -	1	1	E	1	0	0	0	0	?	0	1	0	1	0				
Ali Idrissa, ROTAB -	1	1	E	0	1	1	0	1	?	0	0	0	0	0				
Oualo, Boubacar, SWISSAID	0	0	0	0	0	1	1	0	?	0	0	0	0	0				
Adamou Moussa Abba, Swissaid -	0	0	0	1	1	0	0	0	?	1	0	1	1	0				
Mme Chaibou Fatouma, CCOAD	0	0	0	1	0	0	0	0	?	0	0	0	0	0				
Lokoko Abdou, CCOAD -	1	1	E	0	0	1	1	1	?	0	1	0	1	0				
Naino M Nouhou, ANLC-TI	1	1	1	0	0	0	0	0	?	0	0	0	0	0				
Bagnan Aissata Fall, ANLC-TI -	0	1	0	0	0	0	0	0	?	0	0	0	0	0				
Omar Diallo, ORTN -	1	1	1	1	1	1	1	1	?	1	1	1	1	1				
Bozari Boubacar, CEQVC	0	1	1	0	0	0	0	0	?	0	0	0	0	0				
Issa Garba Tahirou, CEQ/VC -	0	0	0	1	1	1	1	0	?	0	0	0	0	0				
Illa Kané, Presse privée -	1	1	1	0	1	0	0	1	?	0	0	0	0	1				
Ousmane Djibo, GREN	0	0	0	0	0	0	0	0	?	0	0	1	0	0				
Mme Ousmane Naomi, ROTAB	0	0	0	0	0	0	0	0	?	0	0	0	1	1				
Mme Mamane Assamaou, CCOAD	0	0	0	0	0	0	0	0	?	1	0	1	0	1				
Moukalia Halidou, Coalition	0	1	0	0	0	0	0	1	?	0	0	0	0	0				
Wada Maman, ANLC/TI	1	1	0	1	1	1	1	1	?	1	1	1	1	1				
National Secretariat																		
Askia Abdoul Aziz, National Coordinator, SP/ITIE	1	1	1	1	1	1	1	1	?	1	0	1	0	0				
Boubacar Soumaré, SP ITIE	1	1	1	1	1	1	0	0	?	0	0	0	0	0				
Ari Koura, ITIE	1	1	1	1	1	0	0	0	?	0	0	0	0	0				
Boubou Souley	1	0	0	0	0	0	0	0	?	0	0	0	0	0				
Dourahamoune Issa Djermakoye, SP/ITIE	0	0	0	0	0	0	0	0	?	1	1	1	1	1				
Jafar Dan Zauma Hamissou, SP/ITIE	0	0	0	0	0	1	1	1	?	1	1	1	1	1				
Hallit Nouhou	0	0	0	1	0	0	0	0	?	0	0	0	0	0				
Najada Ousmane, SP/ITIE	0	0	0	0	0	1	1	1	?	1	1	1	1	1				
Other																		
Ibrahim Issoufou, consultant indépendant	1	0	0	1	1	0	0	0	?	0	0	0	0	0				
Abdoul Kader Issoufou, consultant indépendant	1	0	0	1	1	0	0	0	?	0	0	0	0	0				
Abdoul Karim Issoufou, consultant indépendant	0	0	0	0	1	0	0	0	?	0	0	0	0	0				
Abdel Nasser Kambeidou, CAPED/CABPM	0	0	0	0	0	1	1	0	?	0	0	0	0	0				
Aksar Abdouk Karim, CT/PM	0	0	0	0	0	1	0	0	?	0	0	0	0	0				
Abdourahmane Gambo, expert indépendant	0	0	0	0	0	0	1	1	?	0	0	0	0	0				
Alio Gambo, expert indépendant CECAFOR	0	0	0	0	0	0	1	1	?	0	0	0	0	0				
Ibrahim Alisso, Global Atomic, Société des	0	0	0	0	0	0	0	0	?	0	0	0	0	0				
Moussa Daouda, DGH/MEP	0	0	0	0	0	0	0	1	?	0	0	0	0	0				

Annex C - List of stakeholders consulted

Government

Mahamadou Gado, Directeur de Cabinet, Bureau du Premier Ministre

Abdoul Aziz Askia, Secrétaire Permanent ITIE Niger et Conseiller du Président de la République

Mahaman Ballarabé Ibrahim, Direction Générale des Impôts, Ministère des Finances

Rahrou Balla, Direction Générale des Impôts, Ministère des Finances

Mahaman Oumarou, Direction Générale des Impôts, Ministère des Finances

Soumana Sorka Mahamadou, DGTCP/RGT, Ministère des Finances

Hamani Diori Aboubacar, Direction Générale des Douanes, Ministère des Finances

Garba Sidi Nassirou, Direction Générale des Douanes, Ministère des Finances

Mme Capo Hadjara, Directrice Associations de développement et ONGs, Ministère du Plan de L'aménagement du Territoire et du développement Communautaire

Mme Alfary Zarra, Ministère des Mines et du Développement Industriel

Mme Nouhou Salleye Soumana, DM, Ministère des Mines et du Développement Industriel

Mamadou Sougou Dikouma, Secrétaire General, Ministère des Mines et du Développement Industriel

Rabo Amani, DGMG/DCM, Ministère des Mines et du Développement Industriel

Mme Hamza Ousseye Tankani Amadou, DGH, Ministère du Pétrole et de l'Energie

Amadou Hassane, DEPH/DGH, Ministère du Pétrole et de l'Energie

Mme Ousseye TANKARI, Ministère du Pétrole et de l'Energie

Boubacar Nalado, Ministère du Pétrole et de l'Energie

HE Foumakoye Gado, Ministre du Pétrole et de l'Energie

Dan Azoumi Maman Laouali, Secrétaire General Adjoint, Ministère du Pétrole et de l'Energie

Abdou Moumouni Abdoulrazakou, Société du patrimoine des mines du Niger (SOPAMIN)

Soulayman Ibrahim, conseiller du président, Société du patrimoine des mines du Niger (SOPAMIN)

Mme Alman Aicha, Direction Evaluation et Contrôle et suivi des activités minières, Société du patrimoine des mines du Niger (SOPAMIN)

Mr Hachemou, Directeur Financier, Société du patrimoine des mines du Niger (SOPAMIN)

Omar Diallo, Office de Radiodiffusion Télévision du Niger (ORTN)

Oumarou Magagi-Tanko, Président Première Chambre, Cour des Comptes

Mme Issoufou Ladi, Conseillère, Cour des Comptes

Issoufou Bourehima, Président, Haute Autorité de Lutte contre la Corruption et les Infractions assimilées (HALCIA)

Oubandoma Salissou, Vice-Président, Haute Autorité de Lutte contre la Corruption et les Infractions assimilées (HALCIA)

Commissaire Divisionnaire de Police, Dan Baki Yaou, Coordonateur Adjoint Cellule Nationale de Traitement des Informations Financières (CENTIF)

Commissaire Divisionnaire de Police Abdoulaye Maman, CENTIF

Nouhou Bagouabi, Tribunal de Grand Instance, Hors Classe

Maitre Sita Moussa, Greffier en Chef, Tribunal de Commerce, Cour d'Appel de Niamey

Parliament

Hon. Yahaya Labaran, MP, Président du Réseau Parlementaire sur les Industries Extractives

Hon Elh. Mazidou Boukari, MP, rapporteur du Réseau Parlementaire sur les Industries Extractives

Hon. (Mme) Albouchira Mohamed, MP, membre du Réseau Parlementaire sur les Industries Extractives

Hon. Maman Djibo, MP, membre du Réseau Parlementaire sur les Industries Extractives

Colonel Hamani Saley, Réseau Parlementaire sur les Industries Extractives

Industry

Abdoulaye HAMIDOU, Société des Mines de l'Air (SOMAIR)

Hamadou Kindo, Société des mines du Liptako (SML)

Fourera Maiga, Compagnie Minière d'Akokan (COMINAK)

Mme Toure Mariama Galadima, Areva Mines Niger / Areva NC

Ibrahima Mahamadou, Pan African Niger

Abdou Mahaman, Société de Raffinage de Zinder (SORAZ)

Salissou Mahaman Nour, CNPC Niger Petroleum

Civil Society

WADA Maman, Association Nigerienne de Lutte contre la Corruption (ANLC)

Amadou Hassane Diallo, Association Nigerienne de Lutte contre la Corruption (ANLC)

Mme Solli Ramatou, Groupe de Réflexion et d'Action sur les industries Extractives (GREN)

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ALI Idrissa, Réseau des organisations pour la transparence et l'analyse budgétaire (ROTAB)

Illiassou Boubacar, Réseau des organisations pour la transparence et l'analyse budgétaire (ROTAB)

Younouss Abdourahmane, Réseau des organisations pour la transparence et l'analyse budgétaire (ROTAB)

Naroua Tassaou, Réseau des organisations pour la transparence et l'analyse budgétaire (ROTAB)

Issa Garba Tahirou, Coalition Equité Qualité contre la Vie Chère au Niger CEQ/CVC

Seybou Salah, Syndicat National des Agents des Mines (SYNAMIN)

Mme Mahamane Massama, Chambre de Concertation des ONG et Association de Développement (CCOAD)

Mme Saidou Adama, Chambre de Concertation des ONG et Association de Développement (CCOAD)

Maman Sani Ali, Chambre de Concertation des ONG et Association de Développement (CCOAD)

Salha Neïna Hamissou, Chambre de Concertation des ONG et Association de Développement (CCOAD)

Boukasi Aboubacar, Chambre de Concertation des ONG et Association de Développement (CCOAD)

Adamou Moussa Abba, SWISSAID Niger

Illa Kané, Presse privée

Johnny West, founder of OpenOil

Independent administrators

Maman Kouroukoutou, expert comptable, Guilbert & Associates

Development partners

Oumarou Massalabi, expert en industries extractives, Projet d'appui à la Compétitivité et à la Croissance (PRACC), World Bank

Dr Abdourhamane Hamidou Yoro, expert en environnement, Projet d'appui à la Compétitivité et à la Croissance (PRACC), World Bank

Housseini BAKO, Coordinateur National, Projet d'Appui à la Mobilisation des Ressources Internes et à l'Amélioration de la Gouvernance Economique et Financière (PAMOGEF), African Development Bank

Others

Moussa Dan Moussa, Permanent Secretariat, EITI Niger

Dourahamane Issa Djermakoye, Permanent Secretariat, EITI Niger

Ousmane Najada, Permanent Secretariat, EITI Niger

Jafar Dan Zouma Hamissou, Permanent Secretariat, EITI Niger

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