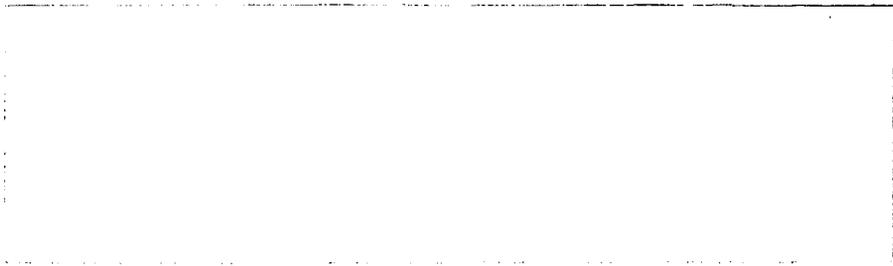


76397



DECENTRALIZATION: FINANCE & MANAGEMENT PROJECT



---

Managed by  
**Associates in Rural Development, Inc.**

---

In collaboration with  
Syracuse University • Metropolitan Studies Program/Maxwell School of Citizenship & Public Affairs  
Indiana University • Workshop in Political Theory & Policy Analysis

---

Sponsored by  
Agency for International Development

---

PNABK-1

## **Local Public Finance and Institutional Reform in Niger**

*Prepared by:*

**Richard Darbéra, Economist  
Robert Hall, Local Fiscal Specialist**

**Decentralization: Finance and Management Project  
Contract No. DHR-5446-Z-00-7033-00  
Work Order #9 - Funded by USAID/Niger**

**April 1992**

## **ACKNOWLEDGEMENTS**

Part of the pleasure of conducting such a study is the opportunity it presents to meet and work with a wide diversity of people. We benefitted from the collaboration of many senior Government of Niger officials, technicians, administrators, and workers. We were also able to learn from local service agents, community leaders, business people and service users. Wherever we went, we were greeted politely and openly by those on whom we depended for information and insight. Although we were often obliged to "share" our interlocuteur with the radio broadcasts of the National Conference, the chance of being in Niger during this time gave a special value and motivation to our work.

We owe a good deal of our ability to travel freely and gain access to officials from the efforts of our collaborator, Laouali Dan Azoumi. He participated in the research process, conducted interviews, and did his best to produce what sometimes proved to be very elusive data. We would also like to thank M. Souleymane Aboubacar for his guidance, suggestions, and participation in the first leg of the field visits. His detailed knowledge of Nigérien administrative practice and theory proved to be of great value, as did his advice in navigating the straits of USAID requirements for travel vouchers, purchase orders, and other such essentials.

Our principal contact and supervisor at USAID, Dr. Michael McCarthy, got us off to a good start and provided the necessary back-stopping to see us through two months of field work. Dr. Michael Enders of RHUDO/Abidjan was of great assistance in the very beginning of the assignment by providing the link with the early formulation of the study, the range of objectives and eventual utility of the mission. The USAID Director, George Eaton, Program Officer Beatrice Beyer, and World Bank Resident Representative Whitney Foster, all offered their assistance and encouragement, as well as access to data through their offices.

These are interesting times in Africa, and in Niger in particular. We hope that this study will be of some utility to Nigériens and their partners in development as the country moves toward a future that will hopefully be guided by the rule of law, and where democratic participation in decision-making will be joined in by all Nigériens and Nigériennes.

## TABLE OF CONTENTS

ACRONYMS .....	i
FIGURES AND TABLES .....	iv
PREFACE .....	v
EXECUTIVE SUMMARY .....	vi
1. INTRODUCTION .....	1
1.1 Objectives .....	2
1.2 Approach .....	2
2. INSTITUTIONAL AND ADMINISTRATIVE STRUCTURE .....	3
2.1 National Political Institutions .....	3
2.2 Administrative Structure .....	8
2.3 Territorial Administration .....	11
2.4 Decentralization: State of the Discourse .....	12
3. LOCAL PUBLIC FINANCE .....	14
3.1 Local Fiscal Organization .....	15
3.2 Departmental Capabilities in Assessment and Collection .....	16
3.3 Arrondissement Capabilities in Assessment and Collection .....	18
4. REVENUE MOBILIZATION AT THE LOCAL LEVEL .....	19
4.1 Local Budgetary Resources .....	19
4.2 Trends in Local Revenue .....	23
4.3 Systems of Assessment and Collection .....	30
4.4 The Business License Tax .....	35
4.5 Constraints to Revenue Mobilization .....	40
4.6 Taxpayer Revolt: Political Unrest or Fiscal Discontent? .....	46
5. LOCAL EXPENDITURE POLICY AND PRACTICE .....	46
5.1 Mandatory, Optional and Imposed Expenditures .....	47
5.2 Composition and Evolution of Expenditures .....	48
5.3 Investment Expenditures .....	56
6. FINANCIAL MANAGEMENT CAPABILITIES AND PRACTICES .....	58
6.1 Arrondissement Management Capacity .....	58
6.2 Organizational Vulnerability: the Status of the Agent Spécial .....	59
6.3 Constraints to Expenditure Management .....	60

<b>7. POTENTIAL FOR LOCAL SUPPORT OF PUBLIC SERVICES</b> .....	<b>60</b>
<b>7.1 Primary Health Care: Options in Cost Recovery</b> .....	<b>61</b>
<b>7.2 Rural Roads</b> .....	<b>66</b>
<b>7.3 Primary Education</b> .....	<b>69</b>
<b>8. CONCLUSIONS AND RECOMMENDATIONS</b> .....	<b>74</b>
<b>8.1 Review of Principal Conclusions</b> .....	<b>74</b>
<b>8.2 Recommendations</b> .....	<b>76</b>
<b>WORKS CONSULTED</b> .....	<b>81</b>

**APPENDICES**

- A. Research Instruments**
- B. List of Persons Contacted**
- C. Legislation and Tax Rates**
- D. Fiscal Data**

## ACRONYMS

AFN	<i>Association des Femmes Nigériennes</i> Nigerien Women's Association
APE	<i>Association des Parents d'Elèves</i> Student Parents Association
APP	<i>activités productives et pratiques</i> productive and practical activities
AVCN	<i>Association des Villes et Communes de Niger</i> City and Commune Association of Niger
BEN	<i>Bureau Exécutif National</i> National Executive Bureau
BIC	<i>Bénéfices Industrielles et Commerciales</i> Business (Industrial & Commercial) Profits Tax
BOM	<i>Bureau Organisation et Méthode</i> Office of Organisation and Management
CF	<i>contribution foncière (sur les propriétés bâties)</i> property tax (on improved property)
GLI	<i>Crédit Local International</i> Local Credit International
CMS	<i>Consul Militaire Suprême</i> Supreme Military Council
CND	<i>Conseil National de Développement</i> National Development Council
CNSS	<i>Caisse Nationale de Sécurité Sociale</i> National Social Security Fund
COTEAR	<i>Comité Technique d'Arrondissement</i> District Technical Committee
COTEDEP	<i>Comité Technique de Département</i> Department Technical Committee
CPCT	<i>Caisse de Prêts des Collectivités Territoriales</i> Local Government Loan Office

CRD	<i>Conseil Régional de Développement</i> Regional Development Council
CSON	<i>Conseil Supérieur d'Orientation National</i> Superior Council for National Orientation
CSRD	<i>Conseil Sous-Régional de Développement</i> Subregional Development Council
DSD	<i>Direction de la Statistique et de la Démographie</i> Directorate of Statistics and Demographics
ENA	<i>l'Ecole Nationale de l'Administration</i> National Administration School
FNI	<i>Fonds National de l'Investissement</i> National Investment Fund
FRD	<i>Fonds Régional de Développement</i> Regional Development Fund
GON	Government of Niger
IFB	<i>impôt forfaitaire sur les bénéfices</i> administratively fixed profits tax
IGR	<i>impôt général sur les revenus</i> income tax
IMF	International Monetary Fund
LDU	local decentralized unit
MCRA	<i>Ministère Chargé de la Réforme Administrative</i> Ministry of Administrative Reform
MNSD	<i>Mouvement National pour la Société de Développement</i> National Movement for the Development Society
NGO	non-governmental organisation
PAIPCE	<i>Programme d'Appui aux Initiatives Privées et à la Création d'Emplois</i> Private-Sector Support and Employment Generation Program

<b>PPA</b>	<i>payé par anticipation</i> prepayment
<b>PPN</b>	<i>Parti Progressiste Nigérien</i> Nigerien Progressive Party
<b>SNE</b>	<i>Société National d'Eau</i> National Water Corporation
<b>TVL</b>	<i>taxe sur la valeur locative</i> tax on the rental value of property
<b>UMOA</b>	<i>Union Monétaire Ouest-Africaine</i> West African Monetary Union

## FIGURES AND TABLES

### Figures

Figure 4.1 - Total General Budget Revenues, 1986-90	26
Figure 4.2 - Distribution of Average Arrondissement Receipts by Source, 1986-90	27
Figure 4.3 - Distribution of Communal Revenue by Source, 1990	28
Figure 5.1 - Composition of Arrondissement Expenditures, 1986-90	49
Figure 5.2 - Communal Spending Patterns by Category, 1990	50

### Tables

Table 2.1 - Evolution of Public Sector Employment, 1982-90	10
Table 3.1 - National Tax Service Personnel, By Department and Grade, July 1991	17
Table 4.1 - Local Taxes, Maximum Rates, and Date of Last Modification	24
Table 4.2 - Number of Taxpayers Assessed for the <i>patente</i> , Department of Zinder, 1990	38
Table 4.3 - Descriptive Information on the Business License Tax, Departments of Dosso, Maradi, Zinder, and Agadez, FY 1990 Nominal Tax Rolls	39
Table 7.1 - Evolution of Contributions (in CFAF) for Medicine from Various Sources Since 1988, Arrondissement of Mirriah	64

## **PREFACE**

The Decentralization: Finance and Management (DFM) Project is sponsored by the Office of Economic and Institutional Development of AID's Bureau for Research and Development (R&D/EID). It is designed to assist developing country governments and USAID field missions to address problems associated with decentralization of services. The project's primary focus is the analysis of institutions that perform key funding, management, and maintenance functions in order to suggest ways in which these institutions can improve performance and establish policies which encourage stability.

DFM is managed by Associates in Rural Development, Inc. of Burlington, Vermont, in collaboration with the Metropolitan Studies Program of the Maxwell School of Citizenship and Public Affairs at Syracuse University, and the Workshop in Political Theory and Policy Analysis at Indiana University.

This study was prepared under a delivery order to the DFM project funded by USAID/Niger. The field work and report preparation was undertaken by Robert Hall, Local Government Financial Management Specialist and Richard Darbéra, Local Government Tax and Finance Specialist. In-country support for the team's research was provided by mission staff, personnel from the Government of Niger, and RHUDO/Abidjan.

## **EXECUTIVE SUMMARY**

### **1. Introduction**

The Republic of Niger has experienced serious and increasing difficulty in meeting current operation costs, debt service costs and minimal investment expenditure requirements for the past several years. Per capita gross national product is one of the lowest in Africa, GDP growth has largely stagnated or declined in key sectors, and per capita incomes have actually declined by roughly two percent per annum since 1965. Public resource management is a serious constraint to development, with domestic resource mobilization producing a tax ratio which at eight percent is one of the lowest in Africa. General budget revenues increased dramatically with the development of the mining sector in the 1970s, but then fell off in the early 1980s. While personnel costs have continued to increase during the 1980s, material expenditures for the public sector have stagnated since 1985. The budget gap has been most severe since 1988. Although the Government of Niger has complied with a number of structural adjustment recommendations, the deterioration of the economic and fiscal situation nationwide appears to be continuing.

Increasing pressure has been placed on local administrative units, communities and service users to meet the growing shortfall in central budgetary resources. Some costs of service delivery formerly assumed by the central government have been transferred to local budgets. The institution of user fees for specific services is also being discussed but little has been done to date. In the meantime, service users are often faced with worsening service quality and are obliged to pay for an increasing part of service costs. The improvement of local capabilities to organize and finance public services has become a priority for national authorities and the international development community. This study is the result of a concern for assessing local administrative capacity and financial capabilities with regard to the assumption of a larger role by localities in public service delivery.

#### **1.1 Approach**

Detailed case studies were conducted in the arrondissements of Dogon-Doutchi (Dept. of Dosso), Dakoro and Aguié (Dept. of Maradi), Mirriah (Dept. of Zinder) and Tchirozérine (Dept. of Agadez). Field visits were also made to the communes of Doutchi, Matankari and Mirriah. Topical guides were developed to provide some consistency in research methods and data collection. Interviews were conducted in each site with local administration and Ministry of Finance officials, public service agents, business people and representatives of popular organizations. The public services emphasized in field data collection were primary education, health, roads divisions of public works, agriculture, and environment. Interviews were also conducted with departmental officials of these public services, and with administrative authorities at the department level.

## **2. Institutional and Administrative Context**

The field research for this report took place during a period of historic importance for the Republic of Niger. Two weeks into the assignment the government was dissolved by decision of the National Conference, national deliberative institutions were suspended, a profusion of political parties emerged with observable impact at all levels of society, and the constitutional basis of the Nigérien State was literally called into question.

Among the factors that have been identified by national authorities and international specialists alike as contributing to Niger's present economic difficulties is the dominance of institutional systems that discourage local initiatives, limit effective decision-making authority by technical services and local deliberative bodies, while maintaining a clientelist system that rewards personal loyalty and obedience rather than the effective performance of duties that further economic and social development. Since gaining independence in 1960, Niger has been ruled by three regimes: the republic, with a presidential system, of Hamani Diori (1960-1974), the military regime of Seyni Kountché (1974-1987), and the current government headed by Ali Saïbou (1987-). Although the regimes differed as to style of leadership, all three sought to consolidate their rule through the personalization of power, the maintenance of patron-client relationships, and the development of a local base of legitimation and mobilization that would be strictly controlled from the center.

The Kountché period has most marked the history, and the future, of Nigérien political and social life. Kountché sought to create an apolitical basis for mass mobilization through the establishment of a national youth organization patterned after the traditional age set institution in Hausa society. The Samariya, as the youth organization was named, existed principally at the village level and served as a source of labor and energy for the implementation of government programs, such as reforestation and off-season agricultural production. The Samariya and peasant producers organized into village cooperatives were the popular foundation upon which Kountché hoped to build a new *société de développement*. The three pillars of the Development Society - youth, farmers and socio-professional organizations - were organized by the State into corporatist structures that prevented any organizational autonomy by those involved while providing national and local elites with seemingly democratic structures that could be easily dominated. The organizational form that resulted from this has been described as "neotraditional corporatism".

The Development Society was given concrete form and a "voice" in affairs of local, regional and national concern, through the creation of a five tier system of development councils. Development councils have little effective authority and have been used by the Kountché and Saïbou regimes as a means of communicating political information and central government policy directives, of reinforcing efforts to improve tax recovery and to mobilize human resources, and for ratifying policy decisions made by state officials. The development council system provides a facade of democratic decision-making while permitting central authorities direct access to local elites and local populations.

The death of Seyni Kountché on November 10, 1987, signalled the end of a regime characterized by an austere, personalized authoritarianism. In retrospect, Kountché's death was the harbinger of an opening of Nigérien political life, a weakening of military dominance, and a dramatic increase in demands for respect for the rule of law and for democratic participation in decision-making both within the state policy apparatus and in civil society.

## **2.1 Administrative Structure**

The Republic of Niger is a unitary state with a highly centralized bureaucracy responsible for the organization and delivery of virtually all public services throughout the country. Primary policy and administrative authority is retained by national officials, while local service delivery is managed by agents of deconcentrated branches of central services. While local service personnel are under the authority of the departmental and arrondissement territorial administrator who has been delegated executive authority by the government, power over most budgetary and policy decisions resides vertically in each ministry. Despite calls for greater regionalization of planning and budgetary authority, the Nigérien administrative system remains highly centralized, with decisions taken by senior government officials or their superiors with little to no consultation with field staff, central technical staff, or in some cases, senior administrative staff.

The administrative hierarchy consists of the village, canton, commune, arrondissement, department, and nation, with the department being a deconcentrated unit of central authority whereas the commune and arrondissement are granted a greater degree of financial and administrative autonomy. The village and canton are traditional jurisdictions under the administration of customary rulers and assisted by a council. There are currently seven departments, the Urban Community of Niamey, 35 arrondissements, 21 communes which includes eight cities, 28 administrative posts, approximately 200 cantons and nomadic *groupements*, and roughly 10,000 villages and nomadic units.

Arrondissements and communes are not referred to in this report as "local governments" for the simple reason that they are granted neither the operational autonomy nor legal recognition of limited sovereignty. The term "local decentralized unit" or LDU has been used to refer to communes and arrondissements as a group.

## **3. Local Public Finance**

Revenue collection is the responsibility of the Ministry of Finance as well, but is handled by two separate divisions, the Treasury and the National Public Accounts Service (Service de Comptabilité Publique). Responsibility for the collection of local taxes and fees has been accorded to the Ministry of Interior. The distinction between a national tax, the proceeds of which "belong" to the national budget although they may be ceded in whole or in part to local budgets, and local taxes which enter wholly into the budget of the locality in question, is an important one in determining the level of fiscal autonomy of LDUs and the actors responsible for assessment and collection. At the present time, national tax and treasury services maintain offices at the regional

level, referred to as the departmental *Centre des Impôts* or Tax Center and the *Paierie Départemental* or Departmental Pay Office. The latter is a branch of the national treasury and is responsible for paying state employees, as the title indicates, and for the collection of national taxes within the department. Neither the treasury nor the tax service has agents below the department level. Indeed, not all departments have tax and treasury offices at this time. Tax collection and the payment of bills and public employees is handled at the *arrondissement* level by the *agent spécial*, an agent attached to the *arrondissement* but hierarchically under the national Public Accounts Service. The *arrondissement* accountant is not subject to the supervision of the departmental paymaster. The existence of two separate lines of authority, from departmental paymaster to the national treasury and from the *arrondissement* accountant to the national public accounts service constitutes a serious problem leading to poor control of the tax collection process, poor information flows and a lack of effective supervision, training and guidance of *arrondissement* accountants.

Tax service and treasury capabilities at the department level are inadequate to assure satisfactory assessment and collection performance. The numbers of qualified middle and senior level agents seriously restricts the ability of both services to cover population centers other than the departmental capital where they are located. The tax collection and enforcement responsibilities of the departmental pay office are reduced to little more than the receipt of payments made at the office itself. Formal sector enterprises are most likely to pay their taxes and thus are most heavily hit by the burden of the tax system, over and above the matter of equity of tax rates and assessment practices for formal versus informal sector enterprises. None of the three department pay offices visited by this mission have tax enforcement and pursuit capabilities. The existing inequities of the Nigérien tax system are exacerbated by differences in effective tax burden due to selective non-payment.

The *arrondissements* have responsibility for the assessment and collection of all uniquely local taxes and fees. *Arrondissement* agents are also expected to assist department tax agents in the identification of taxpayers liable for national taxes, especially the business license tax and property taxes. Neither the agents employed by the *arrondissement* nor the local public accountant are qualified to assess tax bases and apply tax rates. Despite their lack of formal training and authority in this area, they are often called to provide this function in the absence of an official tax agent. The local public accountant provides essentially a "teller" function by receiving tax payments made for local and national taxes. To strengthen tax and fee recovery, *arrondissements* employ local tax and fee collectors who receive a percentage of revenues recovered (generally 10%) as payment.

#### **4. Revenue Mobilization**

It should be emphasized that other resources than fiscal ones are mobilized at the local level that do not enter directly into local or national budgets. Some of these resources are financial, such as fees for public services while others are non-monetary. An example of the latter is human investment provided by taxpayers for the construction and maintenance of public facilities including roads, health clinics, and schools. Despite the importance of these extra-fiscal forms of resource mobilization,

local populations, service users and popular associations have little or no voice in influencing decisions related to public service organization and finance, tax and fee systems, or budget priorities.

#### **4.1 Revenue Trends**

Revenue and expenditure data were collected for the eight LDUs selected. (See Annex 4) An attempt was made to amass data for the period 1986-1990 for the arrondissements and for 1989 and 1990 for the communes created in 1988. According to a recent study, the combined budgetary revenues for all LDUs in Niger amount to only about 4% of the national budget. The structure of receipts, however, differs significantly between urban and rural jurisdictions, with the former deriving a much larger proportion of total fiscal revenues from taxes on commercial activities, while arrondissements depend very heavily on receipts from the arrondissement tax, a flat rate head tax.

In contrast to national general budget trends in recent years, local budgetary revenues have generally increased annually from 1986-90. Most of the increase has resulted from higher collections of the arrondissement tax, due principally to population growth but also to emphasis placed on this revenue base by territorial administrators. Business license tax receipts on the other hand have either remained stable or declined during the same time period, reflecting the difficulties faced by the national economy. Receipts from the arrondissement tax ranged from a low of 59% of general budget receipts for Tchirozérine where most of the population is nomadic and recovery rates are low, to 82% of receipts for Mirriah, a relatively prosperous agricultural area with recovery rates for this tax approaching 100%. In contrast, combined *patente* and *licence* receipts ranged from slightly less than 6% to little more than 9% of total general budget receipts. During the period studied, receipts from these two taxes on commercial activities declined or remained stagnant. Receipts from property taxation were virtually nil, with the high average (Aguié) being less than one-half of one percent of general revenues.

Receipts from the market tax and tax on itinerant merchants varied, sometimes significantly, from one arrondissement to another and from one year to another. Receipts for this category almost doubled from 1988-89 in Aguié, remained relatively stable during the entire period in Dakoro, and declined precipitously in Dogon-Doutchi and Mirriah, with the removal of central markets through the creation of communes in these jurisdictions. Market receipts averaged only 6% of total general budget revenues in the latter two arrondissements and from 10-13% in the other arrondissements. Similarly, receipts from the tax on public transport were slightly more important in those arrondissements without communes. Taxes on businesses were of greater importance to the communes of Mirriah and Dogon-Doutchi, despite the fact that recovery rates were very low (52% in Mirriah and 56% in Dogon-Doutchi). Local officials believed that substantial improvements could be made in both increasing assessments and recovery rates. In each commune, local finance and administrative officers acknowledged that they had been obstructed from carrying out their revenue mobilization and tax collection functions by interventions from officials in Niamey who were protecting individual taxpayers.

## **4.2 Constraints to Revenue Mobilization**

The most obvious constraint lies with the number, level of technical capability and training of personnel assigned to the department and arrondissement levels. A second obvious limitation is the lack of adequate transportation resources to cover the territory for which each jurisdiction is responsible. More fundamental obstacles also exist.

**Information Gap:** Perhaps the single greatest obstacle to the effective functioning of the existing system is the lack of timely, comprehensive and understandable information regarding the nature of taxes, their usage or destination, definition of who is liable, tax levels and rates, procedures for assessment and collection, and methods of enforcement. The lack of information affects both the performance of state agents and the willingness to pay of taxpayers. Local tax, finance and administrative agents are unsure of laws, regulations and recommended procedures for assessment and collection, while the local population is often not aware of content, purpose, or actual use of tax and fee monies.

A systematic revision of tax codes, procedures and regulations should be undertaken with an emphasis on clarity and simplification. Tax information must also be made available to taxpayers and the population in general in a form that is current and comprehensible. It is strongly recommended that tax manuals be developed, published and widely distributed in the principle national languages, especially Hausa and Zarma.

**Performance Gap:** Related to the gap in information of the tax system is a serious gap in the level of performance of agents, even given the lack of material and human resources. In brief, local tax officials and treasury/finance agents acknowledged that many of the taxes were inappropriate to local realities and inapplicable as formulated; that the weight of taxes on many enterprises and especially those in the modern sector was insupportable and uneconomic and would threaten the viability of many businesses if applied strictly according to the texts; and that changes in the tax code were announced without consultation with senior technical or field staff. Tax and treasury agents faced demoralization due to political interference in the application of tax codes, the lack of an incentive system linked to performance, and a sense of powerlessness in regard to the making of important policy decisions.

**Confidence Gap:** There appears to be growing popular unwillingness to accept tax liabilities, linked to a popular perception of widespread inequity and arbitrariness of the present system. Formal sector entrepreneurs pointed to time-consuming and unclear administrative procedures as a disincentive for investment and a significant cost factor of conducting business in Niger. More "traditional" traders and entrepreneurs stated that they simply did not understand all the different taxes they were expected to pay. The point that must be strongly emphasized here is that taxpayers do not understand the tax system, they do not know why they must pay certain taxes, they do not see any linkage between paying taxes and receiving services, and they are aware that tax evasion, "protection" and negotiation are

widespread. The lack of linkage between taxes and services is a major cause of concern, especially for local taxes.

**Development Gap:** There is a general consensus among international development experts and Nigérien specialists that the country's economy is going through a process of "informalisation", that is that economic activity is increasing more rapidly in the informal than the formal sector, and that some activity has actually shifted from the formal to the informal sector. It is estimated that the informal sector contributes close to 80% of commercial value added, 55% of value added for the transport sector, and almost 90% of value added by other services. The informal sector largely escapes the fiscal system and thus represents a danger to state revenue. The inadaptability of tax legislation, administrative weaknesses, overconcentration by the tax service on the more easily assessed formal sector, and hostility toward tax reform efforts by informal sector interests (supported by government attitudes) are identified as contributing to the low level of inclusion of the informal sector by the tax system.

The flight of enterprises from the formal sector has a number of consequences for the immediate and future of the Nigérien economy. In addition to the loss of state and local revenue, foreign private sector investment faces a serious disincentive due to competition from informal operators who do not face the same restrictions and costs of formal sector firms. Informal businesses have been able to expand market share at the cost of formal sector businesses, especially in the areas of commerce, building materials and construction. Employees, too, are disadvantaged by informal sector labor management practices which include wages below those in the formal sector and a lack of benefits such as fixed work weeks, vacation time, and health care.

Since much of the growth in the near future will likely be in the informal sector, it is important that steps be taken to create an economic and fiscal environment that will spur economic growth while encouraging enterprises to modernize. The long-term regional and international competitive position of Nigérien enterprises will most benefit from modernization within the context of a constructive enabling environment.

**Taxpayer Revolt:** In this year of major political turmoil, a type of taxpayer revolt has taken place and local authorities across the country are reporting difficulties in tax and fee collection, threats, hostility and some violence directed against fee collectors, tax and customs agents and administrators. Tax reform has figured prominently in a number of the presentations made during the National Conference. At the local level, there is concern that citizens are being led to believe that the political changes under discussion will lead to the abolition of taxes, or at least a dramatic reduction in tax rates.

While a widespread taxpayer revolt certainly poses grave concern to an already financially beleaguered State, it also means that much needed review and reform of national and local fiscal policy will be given a higher position on the political agenda. Fiscal reform must be a key element of any eventual economic recovery program, as well as a pivotal factor in the restructuring of intergovernmental relations and authority that will come about as a result of future decentralization initiatives. International

financial and development institutions can and should encourage the process by providing critical technical and financial assistance in a timely and responsive manner.

## **5. Local Expenditures**

The allocation pattern for general budget expenditures is similar for both arrondissements and communes. Around three-fourths of all non-investment expenditure goes for general administrative costs: personnel, office supplies, transportation, maintenance of public buildings, and the travel allowances and supplies related to the subregional development council (CSRD) meetings. Of these costs, personnel is by far the largest, accounting for a low of 30% of total general budget expenditures in Tchirozérine to a high of 56% of costs for the rural commune of Matankari. Most of the other units pay in the low 40s and upper 30% of general budget expenditures for personnel costs (including the compensation paid to fee collectors and village and canton chiefs).

General administration (Title I Section 2) clearly dominates expenditures, followed by transfers to state institutions and organizations, namely the department, the Development Society, and groups such as the AFN, Samariya, and Islamic Association. Arrondissements typically spend less than 10% of general budget expenditures for local services provided uniquely by the LDU budget (Title I Section 3), such as the maintenance of economic infrastructure including wells, roads, public markets, transport stations and slaughter facilities, and other services such as youth activities, cultural events, sanitation, public hygiene, fire-fighting, public lighting, and funeral and cemetery services. The arrondissements of Tchirozérine, Dogon-Doutchi, and Dakoro spent money for wells, while all arrondissements emphasized spending for sports and cultural activities.

Spending to support the activities of centrally managed and financed services, principally health and education, varied between 2.3% in Aguié and 8% of general budget expenditures in Miriah. Spending in support of central services is notably weaker for the communes studied. Whereas Doutchi and Miriah spent 15 and 12% of general budget expenditures for local services, they only spent 1 and 2% respectively for central services. The implications of this are interesting since urban centers also accommodate the greatest density of service infrastructure, especially schools and health centers. Roughly 50% of local services spending in the communes of Doutchi and Miriah went for public lighting.

Transfers to state institutions and state supported organizations consume a large part of available resources. The arrondissements in particular are hard hit, with transfers ranging from 14% in Tchirozérine to 19% of general expenditures in the arrondissement of Miriah. The three communes studied transferred between four and seven percent of general budget expenditures to state institutions. Debt repayment constituted a substantial though not oppressive part of total general and investment budget spending. In the arrondissements, debt payments ranged from a low of 3% of total budgetary spending in Miriah to a high of 11% of total spending in Tchirozérine. In the communes, debt payment was virtually nil, despite the existence of large debts with CPCT. The proportion of spending going to debt repayment for all

three communes was zero because the communes have not made a payment on the debt since it was incurred in 1988.

Arrondissements in Niger are able to reserve sometimes substantial amounts of money for local investments. In the arrondissements studied, direct investment expenditures ranged from a low of 11% of total budgetary expenditure in Tchirozérine, to 34% in Dogon-Doutchi, and 38% of total expenditure in Aguié. The arrondissements of Dakoro and Mirriah both spent 42% of total budgetary expenditures for direct investments. Spending for direct investments in the communes of Doutchi, Matankari and Mirriah was 25%, 30% and 10% respectively of total expenditures.

## **6. Financial Management Capabilities and Practices**

Limited qualified personnel, the lack of an effective review and oversight role by elected bodies, and the organizational vulnerability of the arrondissement accountant have been identified as critical impediments to effective budgetary determination and to the operation of the expenditure system.

Arrondissement professional administrative staff is very limited in number and quality. The core staff consists of only four agents: the Subprefect, Deputy Subprefect, Arrondissement Secretary, and the Arrondissement Accountant (*agent spécial*). The latter is an agent of the Ministry of Finance, Division of Public Accounting, and is responsible for the collection of national taxes and the receipt of local taxes, as well as for the payment of authorized expenses. In addition to the core staff, most arrondissement offices include an état-civil agent responsible for maintaining civil records, e.g. births, deaths, and identity cards, and a census agent who is to update regularly the population rolls which serve as the basis for the tax rolls used for the arrondissement head tax at the village (and quartier) level.

The lack of formal administrative training is a serious handicap for some local administrators in following administrative procedures, applying standard budgetary rules and principles, and in assuring the correct usage of public resources. To the lack of specific training must be added the virtual inexistence of manuals on standard operating procedures, up-to-date compilations of administrative and financial regulations, legal texts and laws.

Territorial administrators in Niger are responsible for a multiplicity of tasks. The subprefect is responsible for the operation of arrondissement services, the coordination and supervision of deconcentrated public services in his jurisdiction, the communication of central and departmental political objectives and policy pronouncements to local populations and service agents, and the transmission of local interests and priorities up the hierarchy. He also serves an important function of mediation and settlement in local conflicts.

It has been suggested that the position of deputy subprefect should be converted to that of general secretary, and granted full responsibility for the operation of the arrondissement and the management of the public services operating at that level. This proposal rejoins the analysis in this report indicating a lack of clear

definition of the function of deputy subprefect, the generally poor use made of this position, and the unrealistic load of responsibilities assumed by the subprefect.

A critical issue that must be resolved before according greater financial responsibilities and resources to arrondissements is the status of the local public accountant. The arrondissement accountant is very much under the authority of the subprefect which vitiates the separation of expenditure authorization and liquidation authority established as the principal check on the misuse of public funds by public officials. The possibility - and reported cases - of complicity in the use of funds calls for the establishment of a separate and protected status for the agent responsible for the physical handling of local funds. It is strongly recommended that the regional treasury system be further developed and that the position of *agent spécial* be upgraded to that of *percepteur*, directly subordinate to the departmental treasurer.

## **7. Potential for Local Support to Public Services**

The present role of LDUs in the organization and finance of public services at the local level is quite limited. Most public services are considered the responsibility of the State, and the arrondissement as such has no voice in determining or even in influencing the nature of the service delivered or the conditions of access. Service users and LDUs have been the recipients of an increasingly heavy financial burden for assuring the operation of these services. The transfer of financial charges from the central government to localities and service users is resulting in scarce investment resources being redirected to meet operating costs. Beyond the financial burden, the real problem is the lack of a corresponding transfer of authority over the character of the service, and of the resources and fiscal authority required to meet these responsibilities. This situation damages the viability and even the legitimacy of the decentralized entities.

In the health sector the combination of vocal public demand and national budgetary constraints has led both national health officials and local administrators to seek options for improving access and quality of primary health care services at the local level. This has led to experimentation with collection of user fees from patients at the time of treatment, and imposition of a "health tax" on all taxpayers, to be collected along with the arrondissement tax. Service users do pay, and pay substantially for health care yet they are not involved in any manner with the management of local health care services. The experience in the arrondissement of Mirriah with the health tax shows that some local administrative units can provide substantial financial support to the health services operating in their territory. The experiment should be undertaken by other LDUs, after careful discussion with the population and clear arrangements made to assure the proper management of health tax revenues.

The principal constraint to the use of cost recovery measures including user fees is lack of experience. Neither service administrators nor service users are familiar with the objectives, options, and hazards of local cost recovery mechanisms. Although no systematic study has been done specifically on popular willingness and ability to pay user fees, the results of interviews with service users during this assignment suggested that people are not automatically adverse to user fees, as long as the

amounts are within their ability to pay. The critical elements in popular support appear to be information and transparency. Before initiating any effort at cost recovery, an intensive information campaign should be organized. Local communities and service user groups should be encouraged to discuss their health care priorities, alternatives in service delivery and in financing, and the role they wish to play in the management of the local health care system. The ongoing involvement of local community members is one of the principal measures that enhance transparency and thereby reinforce popular willingness and support for the system.

In the transportation sector there are a small number of isolated cases of arrondissement level finance and management of road construction projects. These experiences do not appear to be easily replicable, nor is it evident that their reproduction elsewhere would be desirable. In none of these cases were plans made for long-term maintenance. The road segments retained by the local authorities were not considered priority segments by the departmental roads office. Nor were departmental authorities willing to assume maintenance responsibility without increased financial and human resources from the State. Such uncoordinated local initiatives risk to raise the hopes and expectations of local people and businessmen unrealistically, only to find them dashed when the new road is no longer passable due to the lack of maintenance.

Local jurisdictions do have a potential role in the construction and maintenance of rural roads. The cases of local initiatives in this area underscore the importance of delineating responsibilities and procedures for various levels of government for specific road segments. Local budgetary realities are such that the real cost of road construction clearly exceeds resource capabilities. The assignment of a larger role in financing road maintenance would also sorely stress the resources of even the wealthier arrondissements, and would tend to compete with investment outlays for such essential services as primary education and health care. Nevertheless, localities possess important resources, in information, labor, and even fiscal resources that may be integrated into the planning and implementation systems for rural roads. Local time-and-place information related to road conditions, utilization, seasonal variation and the availability of local labor and materials can be a valuable input in the process of determining construction and rehabilitation priorities, and in improving routine maintenance.

As with health care, primary education in Niger is considered a public good essential for national development. During the past decade, the role of localities in educational finance has increased, especially in the areas of construction and renovation of schools. Financial support from arrondissements for education is generally found only in the investment budget. Arrondissement budgetary resources are not used to purchase school supplies, books, or other instructional materials for students. There is no set standard for contributions to education, nor do arrondissements have a fixed number of classes they are to construct each year. Rather, investment decisions seem to be a factor of the availability of investment funds, the level of need, and the plans of donors, NGOs and the central government. Nevertheless, arrondissements clearly play a key if not dominant role in school construction.

In contrast to the situation for health care, demand for primary education services varies considerably among population groups. Education officials are faced with a severe problem of crowding in urban schools and an equally serious problem of underenrollment in many rural schools. While classroom construction is failing to keep pace with population growth and with demand for primary education in urban centers such as Zinder and Maradi, rural schools in these departments often fail to reach 40% of enrollment capacity. Modern public primary education is not highly valued by many potential service users. Parents tend to view education as an investment that will yield direct and substantial financial returns in the form of remittances from their children who find jobs in the modern sector upon graduation. When the likelihood of employment was high, especially employment by the State, parents were willing to sacrifice current income and labor from their children. In recent years with rising unemployment of school graduates, the odds have changed. Economic stagnation in Niger has made labor migration more attractive, and the labor value of children more critical to the family's immediate well-being.

For some parents, modern education continues to represent a force alien to their cultural values, social norms and familial expectations. The school leaver that cannot find employment represents a very real economic and social loss to the family and to the village community. LDUs, local community members, parents and students presently contribute substantially in labor and in monetary contributions to the total cost of primary education. However, these contributions are far from uniform, are difficult to anticipate, and sometimes lead to inefficiencies in resource utilization. There remains a tremendous ambiguity about the actual role of the arrondissement in providing for primary education, and an unproductive sense of ingenuousness in the state's pretense of providing "free" education. As not all prospective service users value the good, the establishment of a cost recovery program based largely on user fees is far more problematic than for services such as primary health care.

A process to improve local cost recovery for primary public education must begin with the development of a dialogue between service users and local officials that will then be taken to higher levels of the administration, resulting in a clear delineation of fiscal responsibility and authority for the organization and finance of educational services.

## **8. Conclusions and Recommendations**

In today's Niger, improving local finance cannot be separated from the restructuring of central institutions and the movement toward democratization that is being called for in the National Conference and other public fora. If localities are to assume a more important role in the organization and finance of local services, far-reaching and fundamental changes in institutions and in procedures will be required. These changes may be encouraged and supported by the international donor community and other development partners of Niger, but the initiative and commitment to reform must come from the government and popular organizations.

The principal conclusions generated by the analysis of resource mobilization, financial management, administrative capacity and service organization and finance are the following.

- 1) Local revenue is almost insignificant when compared to national revenues (less than 4%).
- 2) Although measures may be taken to improve resource mobilization at the local level, even very positive outcomes will not change the overall resource picture dramatically.
- 3) Expenditures by local authorities emphasize maintenance of the apparatus of the State, with few clear benefits to local taxpayers in the form of services.
- 4) Taxpayers are not routinely involved in decision-making regarding revenue and expenditure matters, are not informed regarding the purpose, usage and results of tax and fee payments, and consequently tend to view the system as extractive rather than developmental.
- 5) Tax and administrative authorities suffer from lack of information, unrealistic procedures, inadequate training and insufficient means to carry out assigned tasks.

Although specific measures to improve local revenue capability are recommended here, primary emphasis is given to more fundamental institutional and policy reform measures. The reasons for this are as compelling as they are simple. At the present time, local administrative units are merely extensions of the central government, with little authority and few resources to make their own decisions regarding the organization and finance of public services; the determination of revenue sources, rates or levels; the organization of expenditures, or the staffing and operation of local administrative and deliberative institutions. Local taxpayers are divorced from decision-making and see no clear linkage between tax payments and services received. The worsening economic situation, combined with a growing desire for political expression, has resulted in a greater reluctance to accept tax exactions and in some cases in taxpayer revolt. The legitimacy of local government must be clearly established in law as well as in fact, with clear channels for the expression of popular will, if taxpayers and citizens are to take on a larger role in local development.

A policy reform program aimed at improving local finance capabilities should seek to improve democratic participation in resource mobilization and allocation decisions; strengthen arrondissement capabilities in financial management, planning, programming and budgeting; clarify the attributions, responsibilities and authority of local administrative units; and clearly situate fiscal reform within the context of overall economic development policy.

### Institutional reform measures

International donor organizations can play a positive and perhaps critical role in assisting the country in meeting the goals issuing from the National Conference by providing concrete support for democratization and decentralization initiatives.

- Encourage the formation and strengthening of popular institutions, especially local management committees for markets, health, education, and natural resources. Support the development of local associations for producers, occupational groups, and common interest groups.
- Encourage the development of independent representative institutions, both electoral and special interest associations. Decentralized deliberative organs, especially arrondissement councils, should be headed by an elected president and be composed primarily if not entirely of elected representatives.
- Provide support for the creation of mediating institutions and the strengthening of judicial institutions so as to offer some assurance of fair treatment, impartiality and the just application of laws and regulations. Specifically, mediating institutions are of high priority in the areas of border and trade related disputes, administration-civilian relations, internal bureaucratic relations, and land tenure and resource management conflicts.
- Provide financing and technical assistance for information campaigns on the rights and responsibilities of citizens, tax regulations and procedures, legal recourse and mediation resources. This will require the development of manuals and pamphlets in national languages, as well as financing for logistics and training for those responsible for carrying out the campaigns. Full use should be made of mass media resources.
- Provide technical assistance to national and local authorities through the creation of a regional center for local governance and public choice under the aegis of a regional organization such as CILSS. Many of the local finance and governance issues faced by Niger are common to other Sahelian countries. A regional center would allow for a sharing of experiences, documentation, and technical expertise in a cost efficient and politically neutral manner.

### Economic and fiscal policy measures

Fiscal reform measures must be sought in the context of an overall economic development program. The current national revenue situation places extreme pressure on tax and customs agents to maximize receipts, sometimes to the point of endangering or damaging economic activity.

- Encourage the organization of a national round table on economic recovery and fiscal reform, with representatives of the private and public sectors, elected officials, and donors.

To prevent further erosion of the formal sector, spur investment, and encourage businesses to adopt modern business practices a program of incentives should be developed to encourage movement from the informal to the formal sector.

- The gross receipts levels for mandatory record-keeping required for businesses should be lowered substantially, and enforced. This will have the effect of forcing businesses to present financial accounts and being taxed according to the *régime réel*.

Incentives may include: subsidized training in basic book-keeping, tax rebates for early compliance (yrs 1-2), exemption from BIC and TVA administratively fixed charges at customs. Sanctions should include increased administratively imposed (*forfaitaire*) rates for those who remain on the régime de forfait, and eventually penalties for noncompliance.

Efforts to encourage movement toward the formal sector must be accompanied by serious reform measures for both national and local taxes. The guiding principles should be:

- Simplification in the number of taxes and method of assessment;
- Consultation with effected taxpayer groups and department-level fiscal authorities before revising tax rates or regulations; and
- Enforcement of tax code provisions linked with systematic performance evaluation and verification of fiscal agents.

Private sector interests are distinct from public interests, although they may often be complementary, and private businesses should be represented by their own independent organizations rather than by a government agency.

- Efforts should be undertaken to "privatize" the Chamber of Commerce so that it may function as a legitimate representative and advocate of the business community.
- A privatized Chamber could provide a valuable service to the private sector by establishing a border ombudsman program to register disputes at border crossings and fixed checkpoints.
- Government functions, especially tax and fee collection, should be returned to government agencies.

### Revenue enhancement measures

Gains may be realized in local revenue capability if the following measures are implemented.

- Eliminate all transfers to higher level institutions, especially to prefectures and the CND.
- Establish the legal basis for the Regional Development Fund, formalize the regulations for its use and management, and limit transfers to a maximum of five percent of arrondissement tax receipts. Revisions would be subject to approval by referendum.
- Require central and departmental administrations to provide all missions traveling in the interior of the country with travel and meal allowances. Local administrations should impose fees for the use of guest facilities and compensation for all meals provided to official missions.
- Rescind central transfers of financial responsibilities that have no legal standing.
- Experiment with popular involvement in revenue mobilization through the establishment of Market Management Committees, and the development of alternatives to the present collection system for arrondissement taxes and fees.
- Increase authority of local decision-making bodies to create taxes, set rates and fee structures.

### Administrative strengthening measures

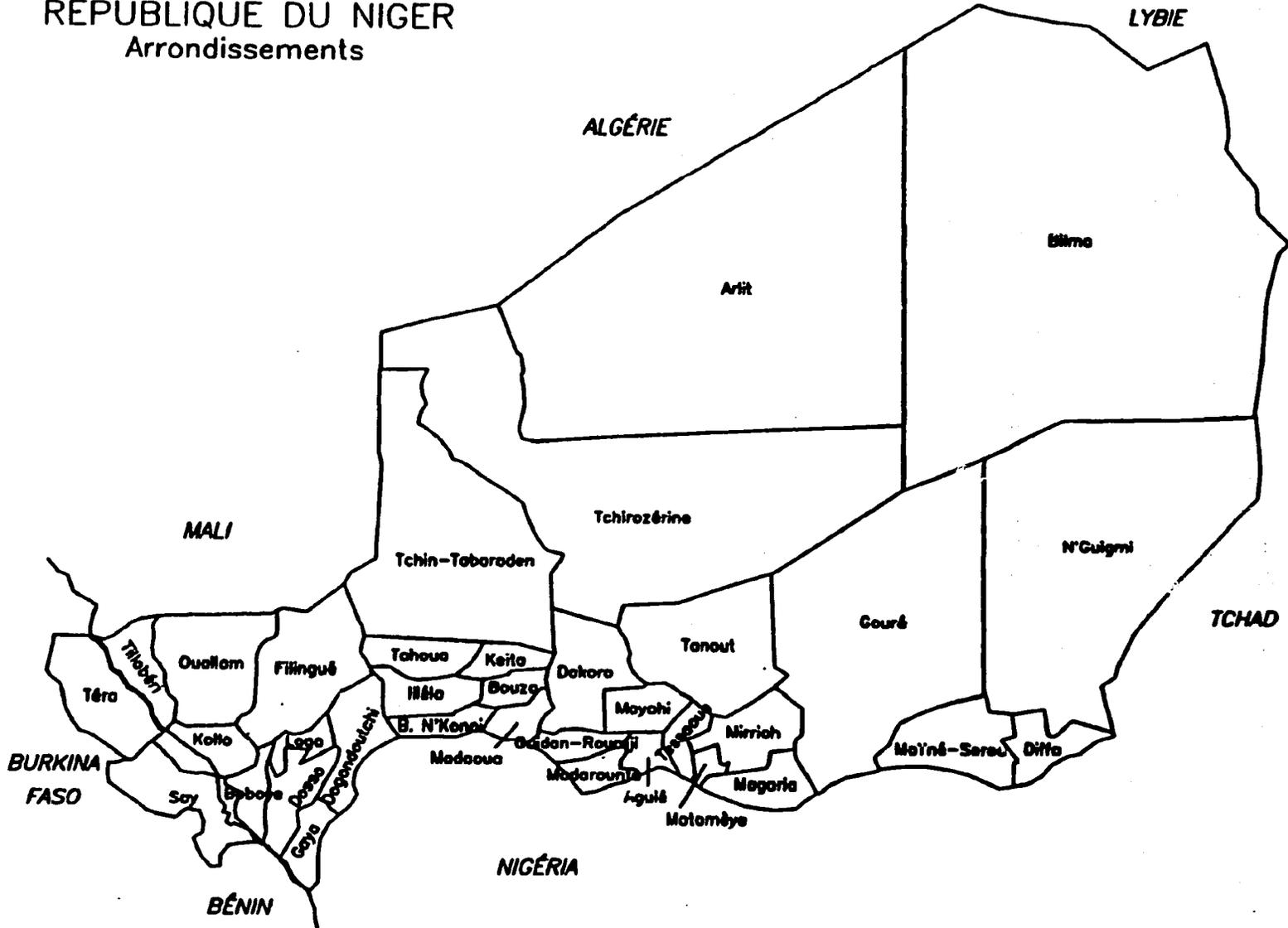
- Encourage the deconcentration of technical personnel to the arrondissement level, emphasizing financial management, administration, and planning capabilities.
- Define roles and responsibilities of arrondissement senior staff, especially the subprefect and deputy positions.
- Convert deputy to secretary general position, in charge of general administration, and allow subprefect to concentrate on policy, political concerns, and mobilization. Serious consideration should also be given to making the subprefect's position an elected office.
- Strengthen assessment, collection and enforcement capabilities at department and arrondissement levels by increasing and upgrading personnel and providing adequate transport resources.

- **Upgrade arrondissement accountant position (*agent spécial*) to *percepteur*, and place under a unified treasury structure.**

### **Training**

- **Organize a training program for arrondissement staff in financial management, resource mobilization options and procedures, and public administration. The training program should be of short duration and conducted by national specialists.**
- **Provide medium term training and continuing education opportunities to key local staff, such as municipal and arrondissement secretaries and public accountants, at institutions such as the National Administration School (ENA).**
- **Support long-term, degree oriented professional training in public finance, public administration, and government institutions.**

RÉPUBLIQUE DU NIGER  
Arrondissements



## **1. INTRODUCTION**

The Republic of Niger has experienced serious and increasing difficulty in meeting current operation costs, debt service costs and minimal investment expenditure requirements for the past several years. Per capita gross national product is one of the lowest in Africa, GDP growth has largely stagnated or declined in key sectors, and per capita incomes have actually declined by roughly two percent per annum since 1965. The economy is heavily dependent on natural resources, especially agriculture and livestock production, which are susceptible to extreme volatility due to vagaries in rainfall. Export earnings have been linked to uranium production since the boom in uranium prices in the early 1970s and have suffered from lowered prices and reduced demand since the early 1980s. Public investment has dropped by over 60% since 1980, and foreign private investment has been negative since 1984 as companies have disinvested. The effects of the loss of foreign investment have been compounded by a decline in domestic private investment which dropped from 10% of GDP in 1980 to nearly zero in 1989. The decline in investment reflects an abandonment of the formal sector in Niger, with enterprises either collapsing or moving into the informal sector in an attempt to escape state fiscal and regulatory controls.

Public resource management is a serious constraint to development, with domestic resource mobilization producing a tax ratio which at eight percent is one of the lowest in Africa. General budget revenues increased gradually until the mid-70s and then took off dramatically from 1975 to 1980. The drop in uranium exports and overall budgetary revenues was not met with a corresponding drop in expenditures. The budget gap has been most severe since 1988. While personnel costs have continued to increase during the 1980s, material expenditures for the public sector have stagnated since 1985.

A number of the key structural adjustment measures recommended by international financial institutions have been implemented, export taxes have been largely eliminated, market access and participation liberalized and price controls on agricultural commodities abolished. Nevertheless, the observable impact of these measures to date is ambiguous at best, and the economic and fiscal situation nationwide continues to deteriorate.

Increasing pressure has been placed on local administrative units, communities and service users to meet the growing shortfall in central budgetary resources. Some costs of service delivery formerly assumed by the central government have been transferred to local budgets. The institution of user fees for specific services is also being discussed but little has been done to date. In the meantime, service users are often faced with worsening service quality and are obliged to pay for an increasing part of service costs. The improvement of local capabilities to organize and finance public services has become a priority for national authorities and the international development community. This study is the result of a concern for assessing local administrative capacity and financial capabilities with regard to the assumption of a larger role by localities in public service delivery.

## **1.1 Objectives**

The purpose of this mission was to study the financial situation of a selected group of decentralized administrative units (arrondissements) in order to assess their resource mobilization and financial management capacity, performance and potential and their ability to contribute effectively to the provision of key economic and social services critical to the economic development of rural areas in Niger. Information from a series of detailed case studies was to be used to develop a recommended program to improve the capacity of local administrative units to provide basic infrastructure and services, especially in the agriculture and health sectors, to support local economic development.

## **1.2 Approach**

Detailed case studies were conducted in the arrondissements of Dogon-Doutchi (Dept. of Dosso), Dakoro and Aguié (Dept. of Maradi), Mirriah (Dept. of Zinder) and Tchirozérine (Dept. of Agadez). Field visits were also made to the communes of Doutchi, Matankari and Mirriah. Although the analysis of communes was not included in the initial terms of reference<sup>1</sup>, their inclusion was justified by two factors. First, among the more frequently voiced options for decentralization is the creation of smaller jurisdictions from the existing arrondissement structure. One possible form that such a jurisdictional restructuring could take is the creation of rural and urban communes similar to the ones selected for analysis. The experiences of these recently created communes could provide valuable information relevant to the creation of similar entities in the future. Second, with their creation, certain fiscal resources were transferred from the arrondissement to the new commune. Analysis is therefore justified in order to assess the impact of the creation of these communes on the financial well-being of the arrondissements in which they are located. The rural commune of Matankari and the urban commune of Doutchi were carved out of the arrondissement of Dogon-Doutchi, while the commune of Mirriah is the seat of the arrondissement of the same name.

Topical guides were developed to provide some consistency in research methods and data (See Appendix A) collection. Field research was conducted principally by the local government finance specialist, with the participation of the team economist on the initial site visit to Dogon-Doutchi. A Ministry of Interior official provided useful assistance at the central level and participated in field research in Dogon-Doutchi, Aguié, Dakoro and Mirriah. A USAID program development specialist also provided valuable assistance in field research in Dakoro and Aguié and with interviews in the departmental center of Maradi. Interviews were conducted in each site with local administration and Ministry of Finance officials, public service agents, business people and representatives of popular organizations. The public services emphasized in field data collection were primary education, health, roads divisions of public works, agriculture, and environment. Interviews were also conducted with departmental officials of these public services, and with administrative authorities at the department level.

---

<sup>1</sup> A study of communal finance was to be undertaken by a team under the World Bank's First Urban Project design. Although our two studies were to be coterminous and complementary, the municipal finance study had yet to be formalized by the end of the present research program and no date for commencement of the World Bank study had been determined.

Data collection at the national level focussed on the Ministry of Interior, Ministry of Finance, and the Ministry of Administrative Reform. Interviews were also held with representatives of multilateral and bilateral organizations. A list of persons contacted is included in Appendix B. This assignment took place in Niger over a 10 week period from July 3 to September 6, 1991.

This study profited from a number of preceding analyses of national and local fiscal issues, sectoral analyses, and official Government of Niger (GON) reports. Of particular relevance to this assignment was the 1990 Crédit Local International study on local public finance, the 1987 SEDES report on the operations of the Local Government Loan Fund (Caisse de Prêts des Collectivités Territoriales - CPCT), the proceedings and conclusions of two seminars on decentralization organized by the Ministry of Administrative Reform and reports on decentralization prepared by various technical committees of the GON.

## **2. INSTITUTIONAL AND ADMINISTRATIVE STRUCTURE**

The field research for this report took place during a period of historic importance for the Republic of Niger. Two weeks into the assignment the government was dissolved by decision of the National Conference, national deliberative institutions were suspended, a profusion of political parties emerged with observable impact at all levels of society, and the constitutional basis of the Nigérien State was literally called into question. The National Conference was composed of representatives of the principle Nigérien social and political groups and organizations. The largest blocks of participants were *Le Pouvoir* (the Nigérien collective appellation for governing powers), students, and political parties, including the governing MNSD (Mouvement National de la Société de Développement). Other groups represented included the Association of Traditional Chiefs, the Islamic Association, Association of Handicapped Persons, and the Nigerien Women's Association (AFN). By far the majority of participants were literate, French-speaking males. Most participants were *fonctionnaires* or civil servants, in service or retired. Business interests were also represented. The relative absence of farmers, herders and village representatives was a point of serious contention before and during the Conference.

The overview that follows presents the institutional and administrative structure as it existed prior to July 22, 1991, date of the opening session of the National Conference.

### **2.1 National Political Institutions**

Among the factors that have been identified by national authorities and international specialists alike as contributing to Niger's present economic difficulties is the dominance of institutional systems that discourage local initiatives, limit effective decision-making authority by technical services and local deliberative bodies, while maintaining a clientelist system that rewards personal loyalty and obedience rather than the effective performance of duties that further economic and social development.

Since gaining independence in 1960, Niger has been ruled by three regimes: the republic, with a presidential system, of Hamani Diori (1960-1974), the military regime of Seyni Kountché (1974-1987), and the current government headed by Ali Saïbou (1987-). Although the regimes differed as to style of leadership, all three sought to consolidate their rule through

the personalization of power, the maintenance of patron-client relationships, and the development of a local base of legitimation and mobilization that would be strictly controlled from the center.<sup>2</sup>

### 2.1.1 Independence to 1974

Hamani Diori came to power with the backing of the Parti Progressiste Nigérien (PPN) which initially served as the mechanism for organizing and rewarding clients and supporters of his rule. Local elites were rewarded for their support by becoming national *députés* or PPN officials. Their ties to the State, as personified by Hamani Diori, also allowed them to consolidate control over local economic activities, especially marketing and the peanut trade. As Diori consolidated his personal power, the need for a strong party organization declined, and the PPN was reduced to a largely symbolic institution. The National Assembly, in theory the principal representative of popular will, "...functioned as little more than a rubber stamp parliament where the *députés* discussed legislation presented by the Government and then voted unanimous approval....The *députés* neither drafted nor proposed legislation." (Robinson, p.5) The establishment of seemingly democratic organizations void of any real authority became a pattern for the legitimation of central power for the Diori and succeeding regimes.

Diori's mass mobilization program was based on the *animation rurale* model, itself a development of Utopian Catholic socialist philosophy. The village was defined as the "natural" primary social unit around which to build cooperatives for the dissemination of information, provision of credit, marketing, input supply and other services. The same theory that accepted the village as a "natural" social form, took a much dimmer view of village traditional authorities. Traditional elites were typified as anti-developmental, and local *animateurs* and *animatrices* were to join with development oriented professional agents to break free from the forces that had prevented rapid agricultural development. The combination of a state managed marketing cooperative system and popular mobilization outside of traditional structures posed an obvious threat to village and supra-village elites, whether their power base was customary, political or commercial. This radical animation program was quickly suborned, cooperative leadership was taken over by traditional and commercial elites, and the role of the local *animateur* was transformed from that of change agent to the less threatening job of paraprofessional worker for specific governmental sectoral programs.

### 2.1.2 The Kountché Period (1974-1987)

The Diori government came to an end with the coup d'état of April 15, 1974, led by a group of military officers who quickly formed the *Conseil Militaire Suprême* (CMS) with then Lieutenant-Colonel Seyni Kountché at its head. The constitution was suspended, all political parties were banned, and the other institutions of popular representation such as the national assembly were dissolved. The CMS was composed of twelve military officers, and the seven regional administrative jurisdictions (*départements*) and a number of strategically important county-level jurisdictions (*arrondissements*) administered by military officers. Although the

---

<sup>2</sup> The following presentation has benefitted greatly from two sources: Robert Charlick's Niger: Personal Rule and Survival in the Sahel, and Pearl Robinson's "Niger: A history of a Neotraditionalist Corporate State". The latter is forthcoming in Comparative Politics.

initial composition of the CMS and senior ministry posts suggested that the ethnic base of the regime would be broadened from the Zarma dominated inner circle of Hamani Diori by including representatives of the Tuareg and Hausa ethnic groups, in time Kountché relied almost exclusively on members of his own (Zarma) ethnic group.

In contrast to Diori, Kountché sought to use traditional modes of organization and mobilization to further his control over Nigérien society and to promote his economic development program. The Association of Traditional Chiefs, created during colonial times and disbanded under the Diori regime, was brought back to life. Traditional leaders were to be used by Kountché as auxiliaries to the territorial administration, to be installed and removed at the whim of central authorities, with considerable power over their subjects but little effective influence in national decision-making. The customary basis of "traditional" authority had eroded since the colonial period, and although the institution has persisted, its legitimacy as such is drawn increasingly from the power of the State. Local people are subject to the authority of the chief, much as they are subject to the might of the State, and villagers tend to view "...their chiefs and traditional political organization as 'denatured,' devoid of any real authority or potential to represent interests other than those of their national regime." (Charlick, p.68.)

Kountché also sought to create an apolitical basis for mass mobilization through the establishment of a national youth organization patterned after the traditional age set institution in Hausa society. The Samariya, as the youth organization was named, existed principally at the village level and served as a source of labor and energy for the implementation of government programs, such as reforestation and off-season agricultural production. Participation in Samariya activities was often seen as a sign of support for the regime, and was rewarded by whatever favors local authorities could provide with state resources. As the Nigérien economy declined with the drop in uranium prices and exports, the ability of the regime to reward its clients suffered as did the mobilizing ability of its "popular" institutions.

### **2.1.3 The *Société de Développement***

The Samariya and peasant producers organized into village cooperatives were the popular foundation upon which Kountché hoped to build a new "*société de développement*". In the days of economic optimism resulting from the explosion in uranium sales and revenues, the State set out to finance a wide range of projects to improve rural infrastructure. By 1981, the uranium boom was being threatened by falling prices and slackening international demand, state revenues dropped precipitously, and the earlier expressions of State largesse were giving way to an emphasis on grassroots development. The Development Society was to be the embodiment of Nigérien values, bringing together young people, farmers, and other groups (women, business people, Islamic leaders, veterans, etc.) in organizational forms that would allow for mass participation and local initiatives leading to greater economic and social development.

The three pillars of the Development Society - youth, farmers and socio-professional organizations - were organized by the State into corporatist structures that prevented any organizational autonomy by those involved while providing national and local elites with seemingly democratic structures that could be easily dominated. The organizational form that resulted from this has been described as "neotraditional corporatism", a system of interest

aggregation that "...is organized by the State and held in check by participatory structures identified with various forms of neotraditional authority.... Such authority is distinct from, but draws upon, the traditional legitimacy of cultural values and behavioral norms associated with particular ethnic, regional, or religious identities." (Robinson, p.3)

The organization of the Development Society laid out in a statute dated August 4, 1983. The National Charter, adopted on June 14, 1987, further concretizes this as the national development orientation, while providing a justification for the continued dominance of the military in the organization of the State.

#### **2.1.4 Development Councils**

The Development Society was given concrete form and a "voice" in affairs of local, regional and national concern, through the creation of a five-tier system of development councils. The council structure existed at the village, canton, arrondissement, department and national levels, with members at the village (and ward) level selected according to "traditional principles" and then indirectly elected to each hierarchically superior level. The National Development Council (CND) was a consultative, not a legislative, body with a civilian president named by the CMS. Fifty percent of seats at local levels were reserved for representatives of youth (Samariya) and farmers (cooperatives), with the remaining seats to be accorded to women (Association des Femmes Nigériennes), businesspeople (Syndicat des Commerçants), and other interest associations.

Development councils have little effective authority and have been used by the Kountché and Saïbou regimes as a means of communicating political information and central government policy directives, of reinforcing efforts to improve tax recovery and to mobilize human resources, and for ratifying policy decisions made by State officials. The development council system provides a facade of democratic decision-making while permitting central authorities direct access to local elites and local populations. Development councils meet only when authorized by the local territorial administrator, who is charged with establishing the agenda and assumes the presidency of the council. Thus, village councils are headed by village chiefs, canton councils (called local development councils) by the canton chiefs, arrondissement councils (referred to as sub-regional councils) by the subprefect, and the departmental councils are presided by the prefect. Local community members have benefitted little from the actions of local councils, are not represented by those selected to sit on the councils (unless they are members of the same elite group), and know little of the operation or decisions of these councils. (Charlick, p.67-69 and Robinson, p.11)

#### **2.1.5 1987 to the Present: Transition to ?**

The death of Seyni Kountché on November 10, 1987, signalled the end of a regime characterized by an austere, personalized authoritarianism. In retrospect, Kountché's death was the harbinger of an opening of Nigérien political life, a weakening of military dominance, and a dramatic increase in demands for respect for the rule of law and for democratic participation in decision-making both within the State policy apparatus and in civil society. The *Conseil Militaire Suprême* rapidly appointed General Ali Saïbou as interim president. Saïbou, who was named as the chief of staff of Niger's armed forces in 1976, had managed to remain a member of the CMS throughout the years, by keeping a low profile in political

matters and by remaining loyal to Kountché. The expectation was that Saïbou would maintain the course set by his predecessor and would be a compliant spokesman for the CMS.

Events from the first few years of Saïbou's rule have strongly contradicted expectations. Saïbou moved quickly to oust many of the Kountché loyalists and to distance potential rivals from the center of power. While consolidating personal power in the pattern of his predecessors, Saïbou also announced plans for an eventual return to civilian rule, the formation of a constitutional convention, the return of constitutional government and the holding of legislative and presidential elections.

In May 1989, the CMS was replaced by the *Conseil Supérieur d'Orientation Nationale* (CSON) as the supreme policy-making body. The execution of its decisions was entrusted to the *Bureau Exécutif National* (BEN), created in May 1989 and restructured in March 1990. The *Mouvement National pour la Société de Développement* (MNSD), created in August 1988, represented a return to open political discussion and provided a party structure which parallels the organization of the State. The President of the Republic was elected president of the MNSD during its first session in May 1989. The administrative or customary authority presides the local MNSD organization at each level. Thus, the Préfet is President of the MNSD Section at the department level, while the SubPréfet is the President of the MNSD subsection. The accumulation of functions by the territorial authority has resulted in one official assuming three hats: that of representative of the State and chief administrative officer, that of president of the corresponding development council (a "popular" consultative body), and now that of head of the party apparatus. This accumulation of roles has been criticized by territorial administrators and members of the National Assembly.

A new constitution was adopted by referendum on September 24, 1989. The first government formed under the new constitution did not include a prime minister, although the post was provided for in the constitution as an option. The President of the Republic named a prime minister as part of the ministerial reorganization of March 1990. As part of the return to constitutional government, a National Assembly composed of 93 deputies, was elected by plebiscite on December 10, 1989. The presidential election was held at the same time. Voters were presented with a single slate of candidates for national *député*, drawn up by the central committee of the MNSD and approved by the CSON. The legislature opened its first session on March 1, 1990.

As mentioned at the outset of this section, these national institutions have been either suspended or dissolved by the National Conference which held its opening session in July 1991. The government of Ali Saïbou has been effectively replaced by the presidium of the conference, and the future of Nigérien political and economic life is under discussion by the members of the conference and the citizenry at large.

#### **2.1.6 Lack of Local Interest Aggregation Organizations**

Despite the successive efforts of post-independence regimes to put in place organizational structures to mobilize local populations, Niger remains objectively 10-15 years behind other Sahelian countries in terms of the level of experience with local organization and participation in decision-making. There are very few functional indigenous NGOs in Niger, local organizations that could have served as vehicles for expressing popular priorities and

interests have been subverted by the corporatist structures discussed above, and the type of sector specific management committees found elsewhere in the Sahel, such as community health committees, education committees, or village pharmacy committees, are virtually non-existent outside of limited recent initiatives in the area of rural water supply. Those organizations that do exist tend to reflect elite interests, such as the Association of Traditional Chiefs.

The Traders Union (Syndicat des Commerçants) and Truckers Union (Syndicat des Transporteurs) are possibly two important exceptions to the general lack of effective interest aggregation organizations. Representatives from these organizations are active in local councils, the state-run Chamber of Commerce, and local commissions that set business tax liabilities (Commission de Patente). From very limited non-systematic observations in the field, it would appear that these organizations tend to be dominated by larger traders and transporters, as one would expect. Further study of the organizational, representational and management capabilities of these unions would be very useful. Such research should attempt to assess their ability to constitute the basis for a "private" Chamber of Commerce, in keeping with recommendations presented later in this report.

Rural agricultural producers, livestock producers, workers, small traders, public service users, and the increasingly sizable population of urban unemployed are essentially without an institutionalized voice. The implications of this include the lack of an institutional check on abuse of state power, of hierarchical position, and of military or paramilitary status. The result has been distortions in market conditions, inflated transaction costs, inefficiency and negative incentives to producers. On the public service side, the declining capacity of the State to provide a minimum acceptable quality of services has not been met by increasing involvement of local jurisdictions and service users. Both have been assigned a passive role and denied the legal, organizational and financial means required effectively to assume increased responsibility for service organization and finance.

## **2.2 Administrative Structure**

The Republic of Niger is a unitary state with a highly centralized bureaucracy responsible for the organization and delivery of virtually all public services throughout the country. Primary policy and administrative authority is retained by national officials, while local service delivery is managed by agents of deconcentrated branches of central services. While local service personnel are under the authority of the departmental and arrondissement territorial administrator who has been delegated executive authority by the government, power over most budgetary and policy decisions resides vertically in each ministry. Despite calls for greater regionalization of planning and budgetary authority, the Nigérien administrative system remains highly centralized, with decisions taken by senior government officials or their superiors with little to no consultation with field staff, central technical staff, or in some cases, senior administrative staff.

In addition to the high level of centralization, the Nigérien civil service suffers from an inordinately rapid turnover of personnel at all but the most senior levels. Without exaggeration, it is unusual to encounter a mid-level civil servant (professional training with management responsibilities) at the arrondissement or department level that has remained at the same post for more than 18 months or two years. This is particularly true for service

chiefs, territorial administrators, and higher level technical staff. The situation exists within central offices as well, with frequent rotation of technicians and division heads. The effects of rapid turnover are predictably negative, with the results being lack of continuity in programs, demoralization of personnel, low performance levels for newly arrived agents, weakened sense of accountability on the part of agents who see each post as a temporary assignment, and lack of integration of civil servants into the communities where they work and reside. The social distance between local society and government is lengthened, resulting in the exacerbation of what is often an adversarial relationship.

### **2.2.1 Status of Administrative Reform**

The basic legislation regarding the civil service in Niger was recently revised, (Ordonnance no. 89-18 du 8 décembre 1989), however, the implementing texts have yet to be released. Before the 1989 reform, civil service regulations were based on legislation dating back to 1959 (Loi no. 59-6 du 3 décembre 1959). Public employees governed by this legislation fall into two categories *fonctionnaires* and *auxiliaires*. The former are considered permanent state employees while the latter are technically temporary agents, although their continued employment is as secure in practice as that of *fonctionnaires*. A more important distinction exists between the two groups with the auxiliaries tending to have modest formal education levels (primary school or generally no more than three years of secondary schooling) and support roles in the various public services. Many of the Arrondissement and Municipal Secretaries and some of the accounting personnel (*agent spécial*) are auxiliary agents, although the latter in particular are being replaced by mid-level permanent civil servants (category B and C). Although these civil servants have received more formal education (usually high school plus one or two years of training at the National Administration School) than auxiliary agents, it was not possible to confirm that their level of technical competence and performance was superior.

The evolution of public service agents is presented below. The figures do not include judges, university teachers, employees of public sector industrial or commercial operations, military personnel, the Presidential and Republican Guards, or employees of local administrative units. Traditional chiefs and some contractual employees (generally expatriate), are also considered as agents of the State.

**TABLE 2.1 EVOLUTION OF PUBLIC SECTOR EMPLOYMENT, 1982-90**

YEAR	Permanent Agents		Auxiliary Agents		TOTAL	
	1982	% Change	1982	% Change	1982	% Change
1982	14,788		11,215		26,003	
1983	16,562	+12	11,970	+6.7	28,532	+9.7
1984	18,530	+11.9	12,480	+4.3	31,010	+8.7
1985	20,740	+11.9	12,183	-2.4	32,923	+6.2
1986 <sup>888888</sup>	21,274	+2.6	11,291	-7.3	32,565	-1.1
1987	22,912	+7.7	11,075	-1.9	33,987	+4.4
1988	25,178	+9.9	10,952	-1.1	36,130	+6.3
1990 <sup>1</sup>	26,064	+3.5	10,964	+0.1	37,028	+2.5

<sup>1</sup> Data from January 1990, all others from December of year indicated.

Source: D. Robert June 1990, pg.31.

Public sector employment reduction is being emphasized by the World Bank and IMF as well as many bilateral donor agencies. Although the Support Program for Private Initiative and Employment Creation (Programme d'Appui aux Initiatives Privées et à la Création d'Emplois) PAIPCE has encouraged some civil servants to leave the public sector and to seek early retirement, the government of Niger has not been successful in reducing the size or cost of public sector employment. Indeed, the 2.2% decrease in numbers of auxiliary agents from 1982-90 has been outweighed by a 76% increase in the numbers of higher paid permanent civil servants.

Pressure from international financial institutions and other donors has resulted in some rather poorly conceived policy decisions to "demonstrate" GON resolve to reduce public employment. In May 1990, a decision made by senior government officials to transfer all auxiliary personnel costs to local administration budgets was announced. The implications of this decision were portentous for the communes and arrondissements that would henceforth be required to assume financial responsibility for those auxiliary agents who were located in their jurisdictions. Health, local administration, and education are the primary services where substantial numbers of auxiliary agents are employed. No measures to improve revenues for the local administrative units were announced, and those charged with the responsibility for implementing the decision were faced with its obvious financial impossibility. By April 1991 the decision was officially nullified, following pressure from labor unions representing the affected personnel. Rather than all auxiliary personnel, only those employees working directly for local territorial administrators would be transferred. This included primarily chauffeurs, domestic workers, cooks and unskilled laborers assigned to the residence of the sub-prefect,

his deputy and the administrative post officers. In all, 411 agents were transferred, representing a global budgetary impact of approximately 162 million CFAF per year.

### **2.3 Territorial Administration**

The principle text establishing the system of territorial administration is Law no. 64-023 of July 17, 1964. A distinction is made between deconcentrated administrative jurisdictions and decentralized jurisdictions. The latter are granted legal status (*personnalité morale*), are responsible for the preparation of a budget, collection of taxes and provision of specified services to their populations while the former exist as regionally based extensions of central authority.

The administrative hierarchy consists of the village, canton, commune, arrondissement, department, and nation, with the department being a deconcentrated unit of central authority whereas the commune and arrondissement are granted a greater degree of financial and administrative autonomy. The village and canton are traditional jurisdictions under the administration of customary rulers and assisted by a council. In the Nigérien context, the commune is comparable to a municipality while the arrondissement is similar to a county. The department is associated with the regional level of organization. Departments are headed by *préfets*, and arrondissements by *sous-préfets* while communes are headed by mayors. At the present time, the executive officer of each jurisdiction is named by the Council of Ministers. The *poste administratif* is a subdivision of the arrondissement and is administered by an officer under the direct authority of the subprefect.

Municipalities are also divided by size; those with over 25,000 inhabitants are eligible to be declared as *villes* or cities which gives them equal status in the administrative hierarchy as arrondissements, whereas communes are administratively subordinate to the authority of the subprefect. In 1988 a new jurisdiction called the Urban Community (Communauté Urbaine) was created for the metropolitan area of Niamey. This administrative unit has the standing of a department and is composed of the three urban communes of Niamey. It is headed by a *préfet-président* named by the Council of Ministers.

There are currently seven departments, the Urban Community of Niamey, 35 arrondissements, 21 communes which includes eight cities, 28 administrative posts, approximately 200 cantons and nomadic *groupements*, and roughly 10,000 villages and nomadic units. Territorial jurisdictions have remained stable in general, with some changes in status of existing units, such as was brought about by the creation of the Urban Community of Niamey and the resulting establishment of the Department of Tillabery to replace the Department of Niamey. Similarly, when Agadez was granted the status of a city, the arrondissement seat was moved to the mining community of Tchirozérine and the name of the jurisdiction changed in keeping with its new administrative seat. Six arrondissements were created between 1965 and 1983.

In 1988, the urban communes of Mirriah and Dogon-Doutchi were made operational with the nomination of a Mayor and assignment of administrative staff.<sup>3</sup> The rural commune

---

<sup>3</sup> The commune of Dogon-Doutchi was officially created in 1972 but was never made operational.

of Matankari was created that same year. The establishment of smaller communes, both rural and urban, appears to be more a response to pressure exerted by special interests than the result either of the expression of a popular will for local governance or the consequence of careful study by urban and regional planners. The result, as discussed in greater detail below, has been the removal of a large part of arrondissement revenue from business and property taxes, both tax bases being located almost exclusively in urban and semi-urban centers.

Arrondissements and communes are not referred to in this report as "local governments" for the simple reason that they are granted neither the operational autonomy nor legal recognition of limited sovereignty. In the French statist tradition there is but one government, the national government. This concept is adhered to in Niger as well. Communes and arrondissements are headed by centrally appointed state employees, are required to obtain formal ministerial approval for virtually all decisions that involve human, material and financial resources, and are subject to exactions from the State without recourse. The term "local decentralized unit" or LDU has been used to refer to communes and arrondissements as a group.

#### **2.4 Decentralization: State of the Discourse**

Administrative reform has been granted greater visibility under the administration of General Ali Saïhou. In July 1988 the position of State Secretary for Administrative Reform was created under the Minister of Civil Service, Labor and Professional Training (Fonction Publique, Travail and Formation Professionnelle). This office was upgraded to ministerial rank and placed under the prime minister's office in May 1989, and was subsequently transferred to the office of the president in December 1989.

Administrative deconcentration and decentralization are key elements in the various calls for reform heard during the past few years. The Minister of Administrative Reform defined the terms in the following manner during the annual conference of territorial administrators, held in Zinder in February 1989.

**"Decentralization** is a mode of administration that allows for the State to transfer decision-making authority from the central level to a specific entity that may be either a public establishment (decentralization of mission or function), or a territorial collectivity (territorial decentralization).

**Deconcentration** is a mode of administration that allows for the delegation of responsibilities and tasks to hierarchically lower levels, which are consequently expected to account for their implementation."

(From D. Robert, June 1990, p.34.)

The key distinction between these concepts as defined is the locus of decision-making authority. Under decentralization, local collectivities are empowered to make their own decisions in specified domains, while under deconcentration, only the executing responsibility is transferred.

The decentralization discourse to date in Niger has involved primarily senior territorial officials and central government and MNSD officials. The discussion has not been taken to the population at large and to the business community, nor have arrondissement and municipality level technicians and civil servants played a visible role. The conclusions and recommendations put forth by those occupying high government functions have generally not gone beyond the traditional palliatives for a deficit-prone, inefficient and highly centralized administrative system.

The *Bureau Organisation et Méthodes*, under the Office of the Prime Minister, released a report in July 1989 by its Technical Committee on Decentralization, composed of the Secretaries-General and Directors of the ministries of Plan, Finance, Interior and Civil Service, as well as technical advisors from the Prime Minister's Office. The conclusions and recommendations of this report, underscored the problems of inappropriate, unclear and unimplemented legislation and procedures, insufficient and poorly trained personnel at departmental and arrondissement levels, lack of financial control over government departments and local administrations, misuse of monies in the regional development funds and the lack of texts regulating their usage, and the general inadequacy of financial resources at the national and sub-national level. (BOM 1989)

In October 1989, an interministerial ad hoc committee on administrative reform was created and charged with the development of a document to provide direction on general administrative reform. This committee's task was to be aided by a technical committee which was created in November 1989. The report produced by the technical committee in March 1990 was adopted with no substantive revisions, by the interministerial ad hoc committee and released in June 1990. Due to the political situation leading up to the opening of the National Conference in mid-July 1991, no actions have been taken to implement the recommendations formally advanced by the interministerial committee.

These reports are noteworthy for the candor with which they identify some of the principal obstacles to effective central and local administration in Niger. The potential for decentralization allowed in the administrative reform law of 1964 had not been accomplished due to the lack of a true devolution, or transfer downward, of decision-making authority. "Arrondissements and municipalities have remained without power, the important decisions that concern them are made as in the past at the central level..." (MCRA March 1990, pg.11) The other primary obstacles cited include concentration of higher-level civil servants at the center, with a corresponding lack of adequate technical capabilities in arrondissements and municipalities, and the lack of adequate training for local council members. Finally, substantial importance was attached to the weight of the system of administrative control (*tutelle* or literally tutelage) exercised by the Ministry of the Interior and by the prefects which "...is not limited to a simple control for legality but extends to that of the opportuneness (of local decisions)." (MCRA June 1990, pg.14)

The interministerial committee recommends further administrative deconcentration and decentralization, without proposing specific actions to be taken. Most of the recommendations refer to general improvements in administrative operation, clarification of organizational structure, functions and job descriptions. Significantly, the specific recommendations made by the technical committee in regard to financial resources were not retained by the interministerial committee. In summary, no fundamental restructuring of intergovernmental

relations, of the distribution of authority or financial and human resources between the central government and the arrondissements and municipalities, are called for. Most importantly, the recommendations advanced in these reports reveal a complete separation of administrative reform, decentralization and deconcentration from the eventual democratization of Nigérien public life.

More recently, two seminars on decentralization were organized by the Ministry of Administrative Reform. The first was held in Niamey in August 1990 and the second took place in Zinder in October of the same year. The tone and implications of the conclusions and recommendations of these seminars are substantially more critical and comprehensive than those issued by the technical committees cited above. The seminars were organized with the strong participation of the CSON and the MNSD and included primarily civil servants as participants. Only four or five of the 56 participants listed in attendance at the Zinder seminar could be considered as representatives of the population. Nevertheless, the detailed analyses that were recorded by the various commissions that met during the seminars attest to a clear commitment to removing the structural and procedural obstacles to increased local authority (both at the departmental and arrondissement level). The National Workshop on Decentralization held in Zinder took as its point of departure the critique of the results of the Niamey seminar. Most of the conclusions and recommendations from the earlier seminar were retained and others were added by the participants at the Zinder workshop.

The seminars produced recommendations in a number of areas, including public administration, development planning (*aménagement du territoire*), local public finance, and decentralized public investment. Although neither seminar dealt directly with popular participation in decision-making, the Zinder seminar addressed the issue of the relation between the population and decentralization in a commission on the circulation of information. In general, the recommendations were technically feasible and many of them are supported by the experiences and data collected during field research for this assignment.

### **3. LOCAL PUBLIC FINANCE**

Responsibilities for mobilizing local revenues, their management and expenditure are shared by the ministries of Interior and Finance, with some involvement by the Ministry of Plan. In theory, agents of the National Tax Service<sup>4</sup> are responsible for the assessment of tax liabilities for national taxes, assisted by the Customs Service (Service de Douanes) and the Public Domain Service (Service Domainiale). Customs agents are involved in the levying of import and export taxes and associated fees, and also assist in the recovery of "minimum" obligatory amounts of the value added tax (TVA), the Industrial and Commercial Profits tax (BIC) and the administratively fixed profits tax (IFB). The Cadastral Service and Public Domain Service is responsible for the maintenance of property cadasters and for the

---

<sup>4</sup> In Niger, the "tax service" is referred to as the Direction des Contributions Diverses. Technically, the Direction Générale des Impôts is composed of three services: the cadastral service, the public domain service, and the "contributions diverses" or tax service. At the departmental level, each service (if it exists) has its own service head who reports directly to his central office. Unless indicated, all references in this report to the national tax service or tax service refer to the "contributions diverses" service.

assessment of property taxes. In practice, property tax assessment is conducted conjointly by tax service and public domain service agents outside of Niamey.

Revenue collection is the responsibility of the Ministry of Finance as well, but is handled by two separate divisions, the Treasury and the National Public Accounts Service (Service de Comptabilité Publique). Responsibility for the collection of local taxes and fees has been accorded to the Ministry of Interior. The distinction between a national tax, the proceeds of which "belong" to the national budget although they may be ceded in whole or in part to local budgets, and local taxes which enter wholly into the budget of the locality in question, is an important one in determining the level of fiscal autonomy of LDUs and the actors responsible for assessment and collection.

Local expenditures are to be made in conformity with nationally determined procedures and in keeping with the priorities, amounts and destinations determined in budgets approved by the local council. The territorial administrator of the LDU is responsible for authorizing expenditures, while the arrondissement accountant assumes the function of controller and is to verify procedural conformity of expenditures before making payment.

National financing for public service agencies operating at the department and arrondissement level is separate from the funds raised by or ceded to LDUs for their own budgets. Each service - agriculture, livestock, environment, health, education ... - has its own budget provided from national resources. Service financing is determined by the central ministry, and transferred to the LDU usually in the form of credits, generally on a quarterly basis, where the funds are accounted for by the *agent spécial* in his capacity as the local agent of the Ministry of Finance. The service chief is responsible for managing the credits delegated to his service and has expenditure authorization responsibility.

### **3.1 Local Fiscal Organization**

At the present time, national tax and treasury services maintain offices at the regional level, referred to as the departmental Centre des Impôts or Tax Center and the *Paierie Départementale* or Departmental Pay Office. The latter is a branch of the national treasury and is responsible for paying state employees, as the title indicates, and for the collection of national taxes within the department. Neither the treasury nor the tax service has agents below the department level. Indeed, not all departments have tax and treasury offices at this time. The Department of Diffa in the far east of Niger is served by the Ministry of Finance branches located in Zinder Department, and the Department of Dosso does not have a treasury branch.

Tax collection and the payment of bills and public employees is handled at the arrondissement level by the *agent spécial*, an agent attached to the arrondissement but hierarchically under the national Public Accounts Service. The arrondissement accountant does not report to the departmental paymaster and is not subject to the latter's supervision or authority. Because of this and due to the lack of human and material resources, the departmental pay office in practice collects revenues solely in the municipality where it is located. The existence of two separate lines of authority, from departmental paymaster to the national treasury and from the arrondissement accountant to the national public accounts service constitutes a serious problem leading to poor control of the tax collection process,

poor information flows and a lack of effective supervision, training and guidance of arrondissement accountants.

On the assessment side, departmental tax agents are dependent on the good will and collaboration of arrondissement officials to accomplish their mission. In many cases, identification of taxpayers liable for the property tax (CF) is to be done by arrondissement staff and transmitted to the departmental tax office. Initial censuses of businesses liable for the business license tax are also to be conducted by agents of the arrondissement.

### **3.2 Departmental Capabilities in Assessment and Collection**

Tax service and treasury capabilities at the department level are inadequate to assure satisfactory assessment and collection performance. The numbers of qualified middle and senior level agents seriously restricts the ability of both services to cover population centers other than the departmental capital where they are located. Transportation is also a problem, with treasury offices particularly underequipped. Few departmental tax or treasury offices have more than one utility vehicle, none visited were equipped with four wheel drive vehicles. The lack of adequate fuel allowances and vehicles seriously restricts the ability of the tax service to identify and assess taxpayers who reside or have commercial activities outside of the departmental center, while the lack of staff and mobility for the service responsible for tax collection renders any form of physical pursuit of delinquent taxpayers impossible.

#### **3.2.1 Staffing**

Staffing levels and grades for the five departmental tax centers and the central office in Niamey are presented below. Although the numbers are not always the same as those reported in the tax centers visited, the discrepancies are not significant. For purposes of presentation, subgrades have been combined, therefore grade A represents the total of A1 and A2 agents, and so on.

**TABLE 3.1. NATIONAL TAX SERVICE PERSONNEL,  
BY DEPARTMENT AND GRADE, JULY 1991**

DEPARTMENT	GRADE							
	A	B	C	D	Auxil	Typist	Driver	Orderly
NIAMEY	16	19	22	0	5	4	4	4
DOSSO	1	3	1	0	0	1	1	1
MARADI	2	4	2	0	3	0	1	1
ZINDER	1	2	1	1	2	1	1	1
AGADEZ	2	0	3	0	0	1	1	1
TAHOUA	1	3	3	0	1	1	1	1
Total	23	31	32	1	11	8	9	9
Source: Direction Générale des Impôts, Personnel Division								

The most striking factor revealed by this table is the very heavy concentration of personnel, and especially of senior tax personnel in the capital city. Almost 70% of the most highly trained A grade agents are located in the urban community of Niamey. Three of the four A1 agents employed by the National Tax Service are assigned to the Niamey office. The concentration of personnel is understandable given the economic importance of the capital city, the heavy concentration of commercial activities, and the additional responsibilities of the central office. However, Niamey represents only slightly more than 5% of the national population according to preliminary data from the 1988 census, while the commercial activities of the Maradi and Zinder areas along the Nigerian border are also quite important. Moreover, except for the director and one or two other senior staff, tax service personnel in Niamey rarely leave the capital city, are not responsible for overseeing regional offices, and are not responsible for property identification and assessment which is handled in Niamey by the Cadastral Service and the Public Domain Service.

The situation for the departmental *paeries* or pay offices is similar. The size of Pay Office staffs is quite modest: Zinder Department has 7 agents and three support staff (driver, secretary and orderly), Maradi has a total of 11 agents three of whom are no longer able to perform their functions, while the Departmental Pay Office in Agadez has eight agents. The Paymaster and his deputy are generally A level cadres, while the operational functions are assumed by C and D level staff. Each office is equipped with a pick-up and a small quarterly allocation for fuel.

The Departmental Pay Office has a number of functions, in addition to notification of taxpayers, receipt and registry of tax payments, tax collection, and enforcement. All national budget allocations for the deconcentrated public services located at the department level are transferred through the Pay Office, and the paymaster serves as controller for these public services. Pensions and social security payments are also made through the pay office in

those departments without a formal branch of the National Social Security Fund (CNSS). Internationally financed development project funds have also been "managed" by the departmental pay office.

### **3.2.2 Collection and Enforcement**

The tax collection and enforcement responsibilities of the departmental pay office are reduced to little more than the receipt of payments made at the office itself. That is, the tax collection system depends almost entirely on the voluntary compliance of taxpayers. In practice, this means that those taxpayers who find it inconvenient or uneconomic to pay formal and informal penalties to police and gendarme agents "volunteer" to pay their taxes. Those enterprises that participate or hope to benefit from government contracts also pay their taxes, as a condition of submitting and receiving bids. Formal sector enterprises are most likely to pay their taxes and thus are most heavily hit by the burden of the tax system, over and above the matter of equity of tax rates and assessment practices for formal versus informal sector enterprises.

None of the three department pay offices visited by this mission have tax enforcement and pursuit capabilities. Two of the three offices have an agent formally charged with tax recovery (*agent de recouvrement*), but in one case the agent is not physically able to pursue taxpayers. Neither of the agents has a means of transportation for their use. The Agadez pay office does not have a recovery agent and depends on the commune of Agadez to provide agents to pursue taxpayers. The lack of an effective enforcement capability has many consequences, including the obvious one of low recovery rates. The existing inequities of the Nigérien tax system are exacerbated by differences in effective tax burden due to selective non-payment. The effect on state and local revenues is also debilitating. The department pay office in Zinder reported a total of 1.15 billion CFAF in back taxes as of June 30, 1991. The share of the commune of Zinder in this amount is 450 million CFAF, representing only "national" taxes ceded to communal budgets. The department pay office in Agadez, created in November 1989, reported unrecovered tax payments of 195 million CFAF, with the commune of Agadez reporting 115 million CFAF.

### **3.3 Arrondissement Capabilities in Assessment and Collection**

As detailed in earlier sections, the arrondissements have responsibility for the assessment and collection of all uniquely local taxes and fees. Arrondissement agents are also expected to assist department tax agents in the identification of taxpayers liable for national taxes, especially the business license tax and property taxes. Neither the agents employed by the arrondissement nor the local public accountant are qualified to assess tax bases and apply tax rates. Despite their lack of formal training and authority in this area, they are often called to provide this function in the absence of an official tax agent. This is most often the case for the business license tax and taxes on property.

The local public accountant provides essentially a "teller" function by receiving tax payments made for local and national taxes. This agent has no means of transportation and no budget for enforcing tax compliance. Instead, arrondissements employ local tax and fee collectors who receive a percentage of revenues recovered (generally 10%) as payment. The specific systems of tax collection at the local level are described in a subsequent section.

Although the *agent spécial* may request assistance from the arrondissement administrator and from police and gendarme officers to enforce tax payment, this is rarely done. The subprefect may use the authority of his office to encourage canton and village chiefs to enforce payment of the arrondissement head tax, but official pressure is rarely brought to bear on individual taxpayers, especially on the larger or politically protected taxpayers. Generally, only small merchants and craftsmen are subject to any form of coercion in tax recovery, and this is carried out by the local tax and fee collectors mentioned above.

#### **4. REVENUE MOBILIZATION AT THE LOCAL LEVEL**

An outline of the fiscal system has been provided above, with emphasis placed on the distribution of authority and responsibility for tax assessment and collection at the arrondissement and department level. In the following section, the specific types of revenues that go into local budgets are detailed, followed by a review of tax levels and rates. The various systems of assessment and collection that are practiced at the local level are also presented.

It should be emphasized that other resources are mobilized at the local level that do not enter directly into local or national budgets. Some of these resources are financial, such as fees for public services while others are non-monetary. An example of the latter is human investment provided by taxpayers for the construction and maintenance of public facilities including roads, health clinics, and schools. Non-budgetary resources of this type are discussed in Section 7. Non-budgetary resource mobilization at the department and arrondissement level also takes the form of requisition, contributions, donations and gifts made by private sector businesses and private individuals to support local administrative units and public services. This kind of "informal taxation" (*Prud'homme*) is widespread, unsystematic and poorly understood in Niger, yet the resources mobilized are far from negligible. Indeed, as fiscal resources have dropped relative to the cost of government operation and public service delivery, exactions of this nature have tended to increase. Local administrators may feel obliged to resort to requests to merchants and other taxpayers for transportation, fuel, supplies, or simply for credit. The latter is a particularly difficult matter, since some businesses such as gas stations and office supply stores depend heavily on purchases from government agents and services. Service users are also required to "donate" funds, labor and materials for the operation of underequipped and underfinanced schools. Patients are increasingly obliged to pay for all medications prescribed for their treatment, as well as some basic supplies normally provided by the health service for simple treatments. Finally, some costs of providing public services are assumed by individuals as gifts. This is the case when a large merchant pays for the construction of educational or health facilities for communities that lack them. It was not possible to estimate the financial or economic value of informal taxation.

##### **4.1 Local Budgetary Resources**

The budgetary resources that arrondissements and communes are legally entitled to receive include: (1) fiscal revenues, (2) loans, (3) revenue from the operation or sale of local public assets, (4) gifts and legacies, and (5) assistance from the national government. The legislation that provides the foundation for local public finance, Loi no.65-006 du 8 février 1965, further specifies that the maximum rates of specific local fees and taxes, as well as of

local surtaxes (*centimes additionnels*) on state taxes, is to be fixed at the national level and presented in the national law of finance (*loi de finances*), published annually. Local decisions to establish surtaxes, the acceptance of gifts or legacies that carry conditions or financial costs, and all loans sought by local decentralized units must be approved by the supervisory authority, in this case the Ministry of Interior.

Local administrations may receive state assistance in the form of

(1) subsidies or grants for the express purpose of balancing the operating budget or to assist with the execution of local development programs,

(2) the transfer of all or a part of receipts from specified national taxes, and

(3) revenues from the sale or rental of national property or other national resources located in the territory of the local administration. Although all of the legal means of transferring revenue from the State to local administrations have been used, the first two forms of transfer are the most common and financially significant.

Finally, local decentralized units are authorized to establish service charges for services rendered by the LDU for the exclusive and personal benefit of taxpayers, as long as the receipts of the charge do not exceed the actual or reasonable estimated cost of providing the service. The service in question may be optional or obligatory. This provision offers substantial opportunities to LDUs to create new revenue sources to finance the priority services requested by the population, but is rarely utilized.

These general provisions were given greater specificity in May 1966<sup>5</sup>. (See Appendix C) Four national revenue items were identified on which a local surtax could be applied: the livestock tax, the tax on improved property or CF (*contribution foncière sur les propriétés bâties*), the business license tax (*patente*), and the tax on establishments selling alcoholic beverages (*licence*). In 1978 the livestock tax was abolished and beginning with the 1980 budget year, receipts from the business license tax, the bar tax, and the tax on improved property were ceded to commune and arrondissement budgets. The local surtax on improved property was abolished as a consequence of the transfer, whereas the surtax on the business license tax persists. The Finance Law of 1984 fixes the maximum surtax on the *patente* and *licence* at 30 percent.<sup>6</sup>

It is important to note that the *patente*, *licence*, and the tax on improved property have not been converted into local revenue items, but remain state taxes with only the receipts being transferred. Local authorities have no control over these taxes, and the revenue derived from the transfer may be curtailed by central government decision. This indeed

---

<sup>5</sup> Loi no. 66-022 du 23 Mai 1966 déterminant la liste des impôts et taxes de l'Etat sur lesquels peuvent être institués des centimes additionnels au profit des Arrondissements et des Communes et définissant les matières sur lesquelles peuvent porter les taxes fiscales et impôts d'Arrondissement ou Municipaux.

<sup>6</sup> Ordonnance no. 84-35 du 1er October 1984, Article 6.

occurred in the case of the CF beginning with the 1989 budget year when the decision was made to retain 30% of receipts for the national budget.<sup>7</sup>

Arrondissements and communes were authorized by the 1966 legislation to impose taxes on the following activities and assets, up to the maximum levels established by the national Finance Law.

- 1) rental income from real estate (repealed in 1983)
- 2) rental value of business premises (repealed in 1983)
- 3) underimproved lots or zoned property
- 4) motorcycles and non-motorized cycles
- 5) receipts from public performances and recreation
- 6) operation of businesses selling beverages
- 7) operation of quarries
- 8) fuel pumps
- 9) taxis
- 10) motorized and non-motorized launches or boats<sup>8</sup>
- 11) griots
- 12) public advertising, especially loudspeakers and signs
- 13) artisanal or commercial installations in public markets
- 14) artisanal or commercial installations in public places outside of markets

Arrondissements, but not communes, were also authorized to create an Arrondissement Tax on all taxpayers as well as a tax on peddlers and travelling salespersons.

Legal maximums were established in the Finance Law no. 66-038 of September 14, 1966 effective for the 1967 budget year. Substantial modifications to the initial maximum rates and amounts were made in 1975 (Ordonnance no. 75-37 du 4 octobre 1975), 1980 (Ordonnance no. 80-39 du 19 Septembre 1980), and 1983 (Ordonnance no. 83-33 du 14 Septembre 1983). Other changes in specific taxes, such as the change in the allocation of CF receipts made in 1989, were made in a non-systematic manner over the years. This was particularly the case for the business license tax as occupations and economic activities such as landscaping services, security firms, beauticians, driver's schools and martial arts clubs were established and added to the ever expanding list of taxable professions.

Two critical findings were made in regard to the legal rates and revenue sources for arrondissements and communes. First, there does not appear to exist a complete and updated official list of local revenue sources and their corresponding maximum rates and fee levels. In fact, there is no updated compilation of national taxes. The "Régime fiscal de la République du Niger", published in 1982 is the most recent published compilation of tax laws for the country. Modifications are announced by radio messages, memoranda and by

---

<sup>7</sup> Ordonnance no. 89-013 du 21 septembre 1989, Article 6.

<sup>8</sup> Literally, embarcation means boat or small craft and refers to crafts used on bodies of water. In Niger, the tax is applied to animal drawn carts exclusively, yet the name of the tax has never been changed since it was transplanted from the general tax code of the French Republic.

publication in the *Journal Officiel*. Tax officials and local administrators are obliged to maintain and update files of official notices of changes in tax laws, rates or procedures on their own initiative. No such updated file was found at any level during the numerous meetings with tax and administrative officials during the course of this mission. The National Tax Service reported that a new compilation, in the form of a national tax code, was completed in March 1991 but is awaiting funding for publication.

The second finding is clearly related to the first. Due to the lack of information, local officials are often unaware of official regulations concerning local taxes. Serious confusion was encountered in many of the sites visited regarding the official name for taxes, the legal rate, procedure for making rate changes, and local authority in creating or modifying taxes, fees or revenue administration procedures. In a number of cases, tax rates were in excess of the maximum established by the Finance Law. This was particularly the case for the cart tax, the tax on peddlers, and the fees for parking outside of public transport stations. The lack of information on official procedures and regulations resulted in a clear dependence on past practices, discouraged local initiative to improve public revenues while encouraging malfeasance and abuse.

Unless there is a major change in the attitudes of senior officials, the situation is unlikely to change in the immediate future. Ministry of Interior officials explained their lack of knowledge regarding local tax matters by stating that taxes are the affair of the Ministry of Finance. At the Ministry of Finance, senior officials in the National Tax Service explained that they are involved only with central tax matters and do not keep track of local tax regulations which are the affair of the Ministry of Interior. The recently completed draft of the national tax code does not include a detailed section on local taxation. The crucial point here is that central government officials do not perceive local fiscal matters as being of direct interest to them or to their careers. Yet it is these same officials who are responsible for approving all fiscal matters regarding arrondissements and communes, for providing supervision and guidance, and for assuring the legality of local decisions.

#### **4.1.1 Legal Maximum Rates and Tax Levels**

As detailed above, there does not appear to exist a single updated official source of information on the maximum tax rates and fee or tax levels for local taxes. In principle, this information could be obtained by referring to the annual *lois de finances* published in the *Journal Officiel* from independence (or 1966) to the present, since the law clearly specifies that the creation or modification of local taxes requires official central government decision. In practice, however, tax and fee levels vary widely from one department to another, within departments, and temporally from one perceived fiscal crisis to another. The variation is due to changes in practice, not law, although these changes may have an "official" character in the sense that they often follow from instructions issued by central, departmental or local officials.

Local administrators, state accountants, tax service agents and local tax and fee collectors rely on the lack of information of taxpayers, the lack of access to mediation of disputes, and the perceived political powerlessness of the general population to allow them the "flexibility" to increase local revenues and in some cases private income by the incorrect application of tax regulations. The more common cases of this involved applying the business license tax to peddlers at a reduce rate (3,000 CFAF was often cited and referred to by tax

collectors as the *petit patente*), increasing the livestock identification tax, and reducing the minimum rental value against which the CF could be applied. In the case of the tax on improved property (CF), properties whose rental value is inferior to 240,000 CFAF per year are exempted. However, in several departments tax center officials acknowledged lowering the minimum to 120,000 CFAF, or 10,000 CFAF per month so as to increase the number of taxable properties and improve the tax yield. This practice appeared to have been adopted widely, suggesting that instructions were issued from above, although the practice was not in conformity with existing tax laws.

An effort was made to construct an accurate and updated table of taxes, their corresponding rates and levels, and the date of the most recent (known) modification. Although any inaccuracies that may be identified in this table are regrettable, their existence is testament to the severity of the problem.

#### **4.2 Trends in Local Revenue**

Revenue and expenditure data were collected for the eight LDUs selected. (See Appendix D) An attempt was made to amass data for the period 1986-1990 for the arrondissements and for 1989 and 1990 for the communes created in 1988. With the assistance of the Ministry of Interior division responsible for financial oversight of LDUs, we were able to collect most but not all of the data requested. Comprehensive expenditure and revenue data are presented in a separate appendix; only general summary data will be presented here. For a more global view of LDU revenue and expenditure data, see the September 1990 CLI report, "La situation financière des collectivités territoriales du Niger".

It is significant that considerable difficulty was involved in obtaining less than complete fiscal data for the LDUs, despite the recent experience of a similar effort conducted by CLI a year earlier. The head of the central office responsible for financial oversight noted that many LDUs fail to file regular reports (monthly financial statements are required), and that some fail to provide the cumulative report at the end of the fiscal year, despite central instructions to do so. The reasons for this are diverse and often involve the rapid reassignment of agents mentioned above. In other cases, the reasons may be less justifiable and suggest a possible misuse of funds.

**TABLE 4.1: LOCAL TAXES, MAXIMUM RATES, AND DATE OF LAST MODIFICATION  
(rates in CFAF)**

TAX CATEGORY	RATE STRUCTURE	DATE
Cycles	motorcycles: 1,000-1,500F mopeds: 500F bicycles: 300F	
Public performances	15% of gross receipts	
Businesses selling beverages	35,000F per year	1983
Quarries	sand-rock 20-45F/m <sup>3</sup> ; rock salt 15F/50kg	1980
Fuel pumps	underground tanks 35,000F/pump/yr; non-fixed pumps 15,000F/pump/yr	1983
Taxis	200F/day	1980
Boats, launches, transport craft ( <i>embarcations</i> )	motorized 7,000F; non-motorized (carts) 2,000F; pleasure craft 20,000F/yr	1983
Griots	w/troupe 20,000F; w/o 10,000F/show	1983
Public advertising	flyers 500F/100 units; paper signs 10,000 F/m <sup>2</sup> /yr; durable signs 15,000F/m <sup>2</sup> /yr; lighted signs 2,000F/m <sup>2</sup> /yr; announcements in cinemas or public establishments 500F/day or 3,000F/week; fixed loudspeakers 200F/day/speaker; mobile loudspeakers 400F/day/speaker	1983
Parking and selling in markets	vehicles outside stations 300F/day;	1980
	market taxes range from 50-200F, by type of good, volume. Livestock per head: horses, camels, cattle 150F; donkeys 100F; sheep and goats 50F	1983
Market tax outside of public market	double applicable rate for market area	1966
Fee for use of public stands	10F/m <sup>2</sup> /day	1975
Hotel room tax	100F/night	1983
Arrondissements only: Arrondissement Tax	700F/taxpayer	1980
Arrondissements only: Peddlers, travelling salespersons	1000F/yr	1986 ?
Communes only: Municipal tax ( <i>voirie</i> )	1,000 to 1,500F/yr	

Archival systems for fiscal data are weak at both the central and local level. Arrondissement centers rarely have adequate storage cabinets to protect administrative and fiscal documents. In one arrondissement, a small room was overflowing with a chaotic jumble of boxes and loose documents. A pile of tax records a meter high occupied the center of the room. In other centers, documents were often piled more or less neatly on the floor (and at

risk of termite destruction) due to lack of shelves and file cabinets. In some cases, however, the local accountant had instituted a clear and efficient system of maintaining financial data, and specific tax records were quickly presented upon request.

Central officials have repeatedly made a case for the computerization of local fiscal data. They maintain that the central division responsible for financial oversight in particular would benefit from the enhanced capability to access financial accounts and do basic analysis that computers can provide. Although the desire to have access to computers is understandable, it is doubtful that this would improve central analytic capabilities first of all, and second that it would be of any benefit whatsoever to local administrative unit's fiscal performance. Ministry of Interior officials responsible for territorial administration display little motivation to perform their functions at the present time. Even the most rudimentary analysis of revenue and expenditure data is not done, records are not organized and accessible, and existing data sources have not been exploited. The extensive data set organized for all LDUs as part of CLI's study was left with the responsible office on diskette in Lotus format. Less than one tenth of the diskettes could be located, and the hardcopy printouts were also incomplete.

The problem appears to be less one of technical capability than incentive and motivation. Central officials do not appear to place much importance on the routine oversight and support function that they could provide, and instead focus simply on dealing with acute problems and conflicts that are brought to their attention. Although this mission supports a greater degree of local autonomy in fiscal and administrative matters for LDUs as an essential step toward the erection of a system of local governance, this does not mean that the central administration does not have important functions to carry out. These functions should include: enforcement of administrative and fiscal regulations and procedures, review of accuracy of accounts, monitoring of revenue and expenditure performance, and correction and training of agents to improve their performance.

Central officials are also able to hold government agents at local administrative units accountable for their actions. Under the prevailing corporatist system, local administrators and government employees are not effectively held accountable for their actions by the populations whom they are to serve. The only control on the use of authority is exercised from hierarchically superior levels of the bureaucracy. The past tendency to use the appointment of prefects as political rewards, weakened the ability and interest of this level of administration in assuring accountability of subordinates. As one government official noted, prefectural nominations were often interpreted as a means of "preparing for retirement" for the fortunate official in question.

#### **4.2.1 Structure of Receipts**

According to CLI's comprehensive study, the combined budgetary revenues for all LDUs in Niger amount to only about 4% of the national budget. (CLI p. 15) The budgetary mass of Niger's 21 communes is roughly equivalent to that of the 35 arrondissements. The structure of receipts, however, differs significantly between urban and rural jurisdictions, with the former deriving a much larger proportion of total fiscal revenues from taxes on commercial activities, while arrondissements depend very heavily on receipts from the arrondissement tax, a flat rate head tax.

In contrast to national general budget trends in recent years, local budgetary revenues have generally increased annually from 1986-90. Most of the increase has resulted from higher collections of the arrondissement tax, due principally to population growth but also to emphasis placed on this revenue base by territorial administrators. Business license tax receipts on the other hand have either remained stable or declined during the same time period, reflecting the difficulties faced by the national economy.

The trends in local general budget revenue collection for 1986-1990 are presented in Figure 4.1. In cases where receipt data were missing (Dogon-Doutchi 1987 and Aguié 1990), the average of the previous and following, or two previous years was used. It will be noted that the receipts for Dogon-Doutchi dropped precipitously in 1989. This is due largely to the budgetary impact of the creation of the urban commune of Dogon-Doutchi (population 34,280) and the rural commune of Matankari (population 36,510) in 1988. This resulted in the loss of roughly 34,000 taxpayers or a theoretical revenue loss from the arrondissement tax alone of almost 24 million CFAF. The actual decline from 1988-89 was slightly over 25 million CFAF.

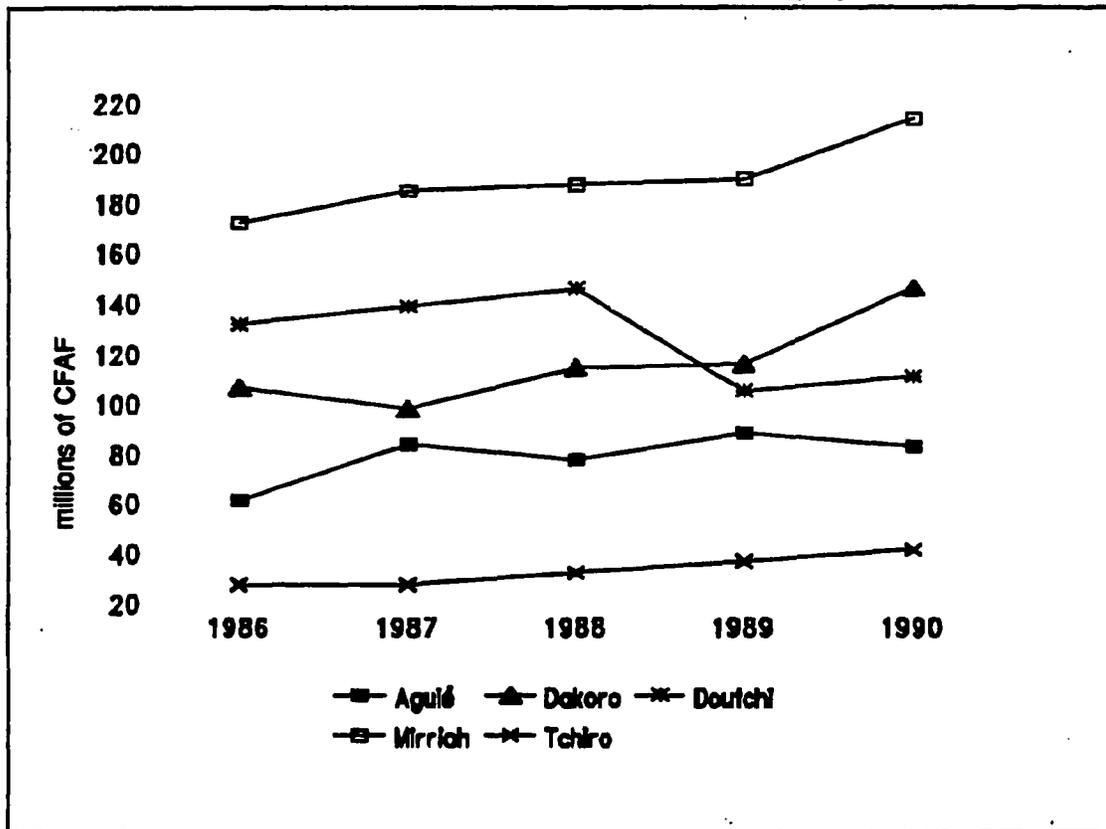


Figure 4.1 Total General Budget Revenues, 1986-90

The other arrondissements either increased receipts or remained relatively stable. In comparison, national fiscal receipts went from an estimated 60.8 billion CFAF in 1986, to 56.3 billion in 1987, 54 billion in '88, and 52.5 billion CFAF in 1989. (DSD, p.211)

Figure 4.2 below illustrates the relative importance of different revenue sources in total non-investment revenue for the five arrondissements studied. The proportions were determined using average general budget receipts (*recettes de fonctionnement*) for the five year period under study. Central government subsidies for the arrondissement of Tchirozérine were deducted from receipt totals (7 million CFAF from 1986-88 and almost 10 million CFAF in 1990). Tchirozérine was the only arrondissement studied that received direct subsidies from the central government. During the field visit to Tchirozérine in late August 1991, the anticipated government subsidies had not been received.

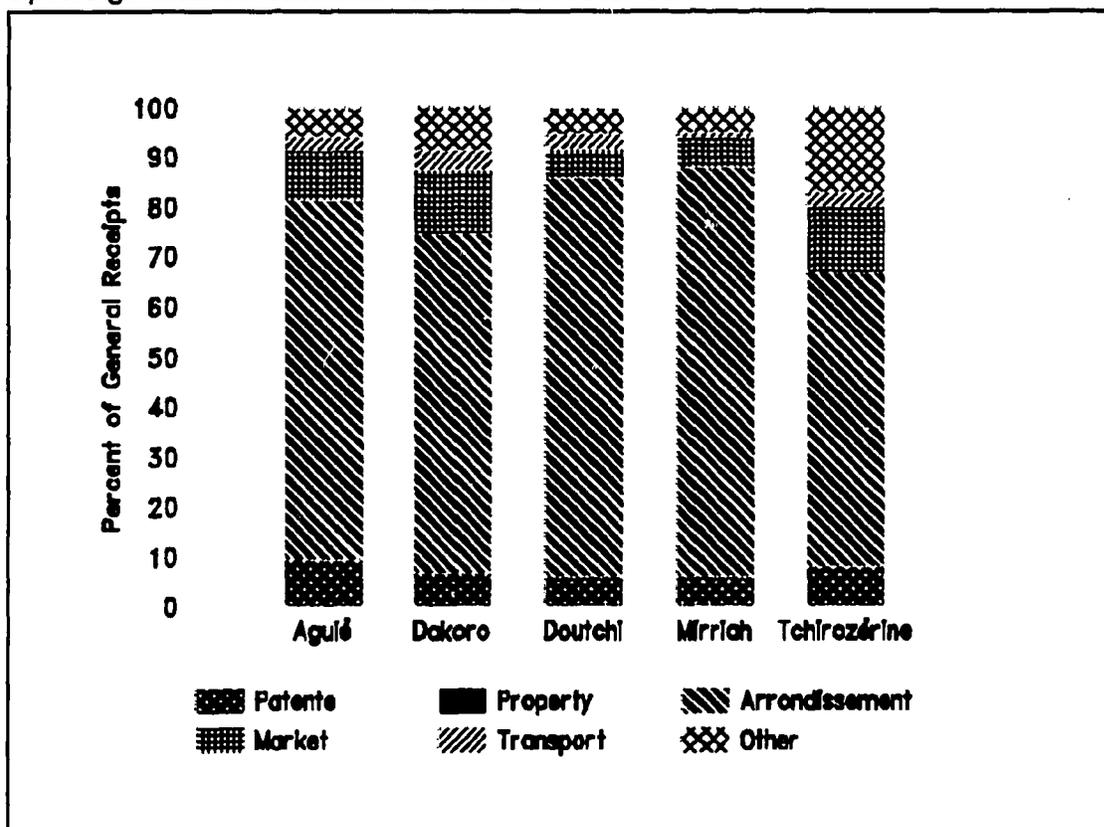


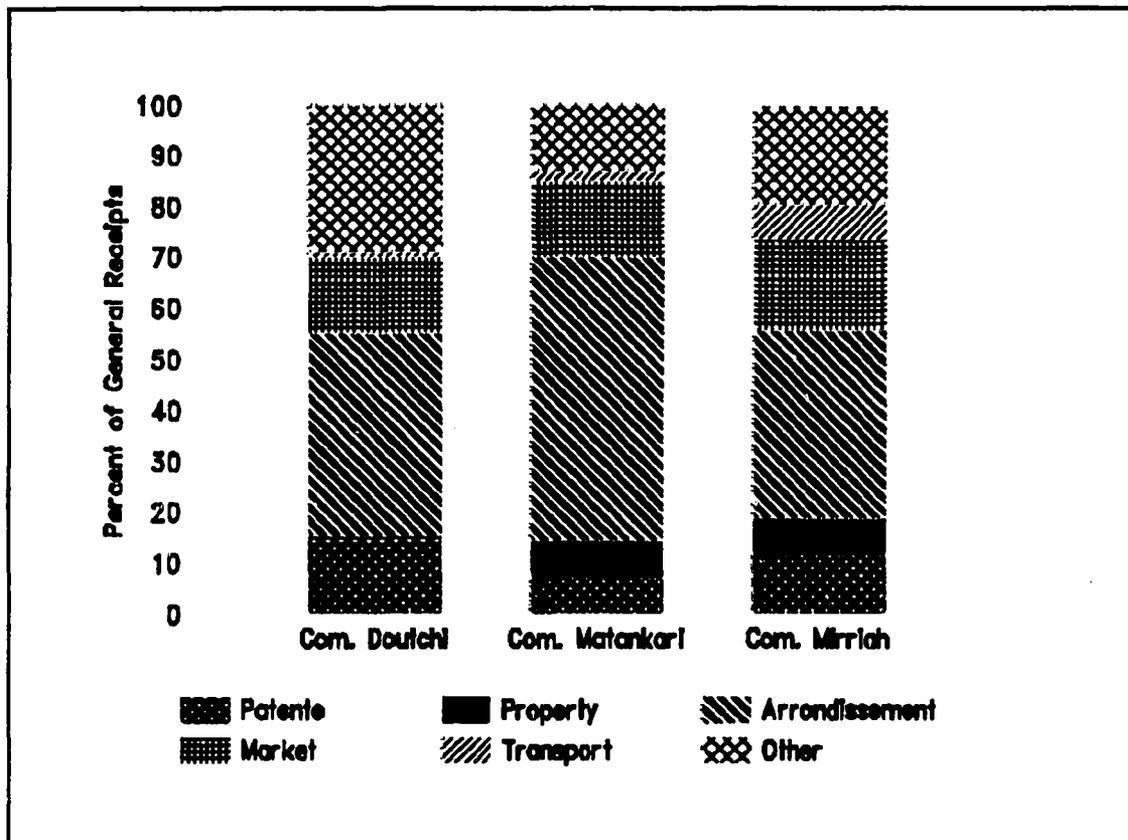
Figure 4.2 Distribution of Average Arrondissement Receipts by Source, 1986-90

Receipts from the arrondissement tax ranged from a low of 59% of general budget receipts for Tchirozérine where most of the population is nomadic and recovery rates are low, to 82% of receipts for Mirriah, a relatively prosperous agricultural area with recovery rates for this tax approaching 100%. In contrast, combined *patente* and *licence* receipts ranged from slightly less than 6% to little more than 9% of total general budget receipts. During the period studied, receipts from these two taxes on commercial activities declined or remained stagnant. Receipts from property taxation (CF) were virtually nil, with the high average (Aguié) being less than one-half of one percent of general revenues.

Receipts from the market tax and tax on itinerant merchants varied, sometimes significantly, from one arrondissement to another and from one year to another. Receipts for this category almost doubled from 1988-89 in Aguié, remained relatively stable during the

entire period in Dakoro, and declined precipitously in Dogon-Doutchi and Mirriah, with the removal of central markets through the creation of communes in these jurisdictions. Market receipts averaged only 6% of total general budget revenues in the latter two arrondissements and from 10-13% in the other arrondissements. Similarly, receipts from the tax on public transport were slightly more important in those arrondissements without communes.

As stated above, the structure of receipts is substantially different between urban and rural LDUs. These differences are observable in the small recently created communes retained in this study, although they are more moderate than the differences presented in larger urban municipalities. Figure 4.3 below presents the proportion of receipts by source for the communes of Dogon-Doutchi, Matankari, and Mirriah for the year 1990.



**Figure 4.3** Distribution of Communal Revenue by Source, 1990

In the context of Nigerien communal finance, taxpayers are liable for either the *taxe d'arrondissement* or the *taxe de voirie* depending on whether they live in rural or urban areas. The category identified in Figure 4.2 as the arrondissement tax is the sum of receipts from these two taxes. The difference is more than simply one of nomenclature. The official rate of the arrondissement tax is 700 CFAF, while the equivalent rate for communal taxpayers is 1000 CFAF. Communes in Niger generally include a number of independent villages in their jurisdiction, hence the existence of two separate tax rates. It is interesting to note the greater dependence of the rural commune of Matankari on receipts from the arrondissement tax. This

is due to the peculiar character of the commune, which has roughly equal populations in its 5 villages as in the semi-urban center of Matankari. The town is notably lacking in commercial activities, with no visible boutiques. The commune of Matankari is essentially a large village with a population of 18,280.

Taxes on businesses were of greater importance to the communes of Mirriah and Dogon-Doutchi, despite the fact that recovery rates were very low (52% in Mirriah and 56% in Dogon-Doutchi). Local officials believed that substantial improvements could be made in both increasing assessments and recovery rates. In each commune, local finance and administrative officers acknowledged that they had been obstructed from carrying out their revenue mobilization and tax collection functions by interventions from officials in Niamey who were protecting individual taxpayers.

Of the three communes studied, only Dogon-Doutchi reported revenue from the retroceded tax on the rental value of property (TVL). Total receipts for this tax in 1990 came to slightly less than one percent of general budget receipts, or approximately \$1,200 USD. Although the importance of this tax may be slightly higher in larger urban centers, it is a substantial source of revenue only in the urban community of Niamey, where cadastral records have been established and a relatively effective system of property taxation put in place, at least for larger corporate property holdings.

Although the fiscal data prepared by the communes does not indicate the receipt of central government subsidies, at least in the case of Matankari such support was confirmed by local staff. In 1990 and 1991, Matankari received an annual subsidy of 2.5 million CFAF from the State. The commune also received approximately 300,000 CFAF from the *Association des Villes et Communes de Niger* (AVCN) in 1991 to pay the wages of contractual employees. The President of the AVCN also acknowledged that the association had received a request to pay a telephone bill of close to 1 million CFAF for the commune of Matankari. The commune also has an outstanding loan of 31 million CFAF with the CPCT for which no payments have been made. Unpaid bills for the commune as of August 1991 amounted to 9.3 million, of which 3.5 million CFAF was to suppliers that had accepted purchase orders and were awaiting payment. The rest represents back debt service payments to CPCT.

Revenue collections for Matankari have declined annually since its creation. In 1989, the recovery rate for the arrondissement tax and municipal tax was 89%; by 1991 it had dropped to 37% of estimated liabilities. At the time of the field visit, municipal employees had not been paid for the month, and four village chiefs had been summoned to exhort them to improve collection efforts.

The financial situation of the communes of Mirriah and Dogon-Doutchi is less disastrous than that of Matankari, however, both communes are struggling under the weight of the loans accorded them by the CPCT and arranged without their consent by the Ministry of Interior in 1988. Evidently senior Interior officials decided that a black official sedan and a dump truck were of greater importance than financial solvency for a new commune. The commune of Mirriah reported unpaid obligations from 1990 of 12 million CFAF (roughly one third of total revenue), of which five million had been paid as of July 1991. The recovery rate for the *taxe de voirie* owed by city taxpayers was only at 15% in July, whereas rural communal taxpayers had paid nearly the totality of arrondissement tax liabilities.

### 4.3 Systems of Assessment and Collection

Four systems of tax and fee collection are practiced at the arrondissement level. The systems are distinct both in terms of the person or agency responsible for collection, the tax or fees involved, and the manner of notification/determination of the amount of the tax or fee concerned.

1) Tax collection by numeric roll. This system is used in collecting the *taxe d'arrondissement*, a flat rate head tax, and its equivalent in communes, the *taxe de voirie*. Tax liabilities are determined by using administrative census data to identify persons between the ages of 15 and 65 in each village and quartier, in the case of communes. Exonerations are available for students, the infirm, and those who are deemed incapable of participating in productive or remunerative activities. The administrative census is organized by family and provides the name of the head of the family, his spouses, and children. The family unit is generally the extended family and may include several households. Administrative censuses are to be updated routinely, but due to personnel and funding constraints tend to be used for many years with only those changes requested by taxpayers or their family members.

A tax notice (Bulletin d'impôt) is prepared by the arrondissement authorities (generally the Arrondissement Secretary) for the totality of the tax due from all taxpayers in a village. Individual taxpayers are not identified, nor is the amount due per family cited in the notice. Instead, the name of the canton, the village and the name of the village chief are given prominence, along with three taxes. Interestingly enough, none of the three taxes cited exist today in the Republic of Niger, and the sole tax for which the form is used is not cited by name. It would seem that no one has seen fit to revise the form and the national printing office continues to turn out one which is at least 15 years out of date.

The tax notice is delivered to the village chief or quartier chief who is then responsible for collection of the arrondissement tax. For this service, village (and quartier) chiefs are to receive 10% of receipts and chiefs of nomadic populations (*chefs de tribus*) receive 12%. Canton chiefs are to facilitate tax administration, encourage village chiefs and taxpayers alike to be prompt in tax payment, and assist the subprefect in cases of low recovery performance. Canton chiefs receive a bonus or *prime* for their efforts. The amounts of the bonus varied among the arrondissements visited, with 5% of receipts from the arrondissement tax cited in Dogon-Doutchi and 1% in other areas. The sultan of Mirriah was reported to receive 10% of tax collections in the commune of Mirriah. It is not clear whether this variation in compensation rates was strictly an irregularity in the application of the texts establishing compensation levels (the canton chief of Mirriah is the brother of the President of the National Assembly, the father-in-law of the current Mayor of the commune, and a member of the family that counts three deputies in the National Assembly) or if official statutory decisions had been made to this effect.

Tax payments are made to the local Ministry of Finance agent (*agent spécial*) by the village or canton chief and the amounts deposited communicated to the Arrondissement Secretary. Recovery rates tend to be high in sedentary communities - 80 to 90% or more in normal years, less in drought or low production years - while recovery rates among nomadic populations tend to be less uniform, often arriving at only 40 to 50% of liabilities.

The measures used to enforce collection are limited primarily to moral suasion. The subprefect will contact the canton chief to inform the latter of low collection in a particular village, and the canton chief will then pressure the village chief to reinforce tax collection efforts.

It should be noted that the head tax, despite its rather archaic character, is a reasonably simple and inexpensive means of mobilizing fiscal resources at the local level. Although as a capitation tax it has few of the attributes considered essential in modern taxes, most notably its lack of sensitivity to general market fluctuations and to income differentials among taxpayers, the tax is generally well understood and accepted by the population. Indeed, some small but politically important flexibility is introduced not by statute but by the manner of its implementation, inasmuch as the ability to pay of individuals, families and entire communities (in cases of drought, for example) is taken into consideration by those responsible for collection.

Two additional points may be made regarding the arrondissement tax. First, the fact that it has a uniform rate throughout the country reduces its effectiveness and raises some equity questions. Levels of economic activity, income and wealth vary significantly across arrondissements, even within the same department. These differences could be reflected in arrondissement tax rates, as is actually the case (though through the creation of separate contributions associated with and collected at the same time as the arrondissement tax) in the arrondissement of Mirriah. Arrondissements should be encouraged to explore citizen willingness to increase local taxes for specific purposes, such as health care, primary education, road maintenance, agricultural extension or purchase of inputs, and other locally determined priorities.

Secondly, the return of 15% of arrondissement tax receipts to traditional chiefs in the case of Dogon-Doutchi and 20% for the commune of Mirriah, appears to be rather high, and is three to four times higher than that provided in Burkina or Mali, countries with similar economic and socio-cultural characteristics. (See Hall and Miner 1985, and Hall et.al. 1990, 1991) It may be argued that given the size of the arrondissements relative to the small staff at that level, traditional authorities are required to provide what are normally thought of as state functions, e.g. maintenance of order, adjudication of disputes, communication of official objectives and information, and regime legitimation and that the higher commission is simply a means of assuring compensation for these other non-tax related functions. These and other direct payments may also be viewed as part of the clientelist system used by the regime in power to maintain the allegiance of influential elites in rural areas.

2) Taxes collected by nominal roll. This system is applied to the main business tax, the *patente*, and a property tax, the *contribution foncière* (CF). The distinguishing characteristic of this system is the establishment of a formal nominal tax registry (*rôle nominatif*) stating both the name of the individual or firm and the assessed amount. Tax rolls are also established for some national taxes, such as the general revenue tax (IGR), business profits tax (BIC), tax on salaries, and taxes on the rental value of property (TVL) and the value of commercial property.

Both the *patente* and the CF were initially national budgetary resources. In 1980 receipts from the *patente*, licence and CF were ceded to local administrative budgets

(communes and arrondissements). In 1990, a change in the finance law resulted in the reassignment of 30% of CF receipts to the national budget. In part due to their origin as national taxes, the *patente* and CF are administered by the deconcentrated branches of the Ministry of Finance. At the arrondissement level, arrondissement authorities are to draw up lists of commercial operators and property owners subject to each tax. The list is to include the name of the individual or firm and an indication of the category of *patente* or rental value of property involved. This list is to be communicated to the departmental tax service which is responsible for the formulation of formal tax rolls.

Departmental tax service agents are responsible for the actual assessment of these taxes, and are to visit each arrondissement and commercial center at least once a year. In practice, tax service agents visit an area only upon request of the subprefect or mayor, or instructions from their superiors, and generally require that the arrondissement or commune in question pay for the fuel to return to the center, or the full cost of round trip fuel consumption.

In the case of the *patente*, a meeting is held with representatives of the business community, tax and treasury officials, and local territorial authorities to discuss assessment amounts. This meeting of the Commission de *patente*, is held annually and presided by the subprefect or mayor. Representatives of each of the principal categories identified by the *patente* discuss the accuracy of the assessment of each person or firm, by name. Decisions are described by local tax and administration officials as being consensual, the results of the commission are signed by its president and the roll sent to the Ministry of Finance for approval.

In principle, agents from the departmental tax service are to determine the rental value of properties assessed for the CF. This may occur, especially in the larger towns and the departmental center where the tax service is located, or the lists provided by local authorities may be used to establish the roll, which is then sent to the Ministry of Finance for approval. The tax on rental value of real property is of little significance in rural areas, hence in most arrondissements where the administrative center has been classified as a commune. Since it applies only to commercial property that is not owner occupied, and to rental values of 20,000 CFAF per month and above, the tax has virtually no effect on low income populations, artisans, and tradespeople. The sole property assessed in one of the relatively wealthy arrondissements visited was rented to an expatriate volunteer for 30,000 CFAF/month.

Criticism is frequently leveled at the tax service for the lengthy delays experienced in receiving approved tax rolls. The procedure described above is time consuming, departmental tax service agents only visit an arrondissement at the request of the subprefect, and the approval process in Niamey may add weeks if not months to the date when rolls are again available for execution. Once approved, the tax roll is executed, meaning that tax notices are drawn up and sent to those liable for the tax. *Patente* rolls were just being distributed in July and August 1991, seven months into the tax year for which the liabilities were due, in the departments visited. Taxpayers are to make their payment to the local finance agent. Although there are legal provisions for penalties and fines for non-payment and late-payment, local finance agents have virtually no means of enforcing payment.

In the event that a taxpayer wishes to question an assessment, or requests a reduction due to hardship or catastrophic economic loss, petition may be made to the departmental tax

authorities or to national authorities, depending on the financial importance of the revision requested. Departmental and local tax and treasury agents also report numerous cases of receiving instructions "from Niamey" or from regional politically powerful individuals to abstain from taxing or to substantially reduce the assessment of particular taxpayers for personal, political and clientelist reasons.

*Patente* and CF rolls do not exist for many arrondissements and some of the smaller communes. The arrondissement of Dogon-Doutchi, for example, did not establish a tax roll for 1990 or 1991, although over 4 million CFAF were collected in 1990 and collections for 1991 are projected at 4.6 million CFAF. (Budget d'Arrondissement de Dogon-Doutchi, Exercice 1991.) The discrepancy, generally quite substantial, between tax liabilities registered on tax rolls and *patente* payments made, is due to the existence of other collection and assessment options, notably payment in anticipation and payments made to local collectors. These systems are described below.

3) Taxes paid "in anticipation". By anticipation, it is meant prior to the arrival of official tax rolls. In practice, tax payments made in anticipation (referred to as PPA, *payé par anticipation*) include all payments made directly to local tax and treasury agents and includes a majority of taxpayers who are not identified on nominative rolls. Transporters and merchants subject to control by police, gendarmerie and customs agents, are most likely to meet their *patente* obligations PPA so as to avoid exactions from these agents.

PPA payments are recorded in official registers, citing the name of the taxpayer and the amount paid. This information is to be used to prepare an updated roll, called the *rôle de régularisation*. According to departmental and central tax officials, this step is rarely taken in practice.

While allowing for greater flexibility and timeliness in tax payment, the PPA system has the major drawback of encouraging a less than strict application of tax regulations. In some cases, local treasury agents may be innocently ignorant of the correct procedure and rates to apply. More commonly, agents are subjected to pressure to negotiate with the taxpayer in establishing a mutually acceptable tax liability. This of course raises serious equity problems and results in a net loss of public revenues.

The possibility of securing tax advantages by paying in anticipation in rural arrondissements and communes without a local tax service agent has encouraged some taxpayers to travel considerable distances away from their site of operation. 1990 and 1991 were frequently reported as times of massive taxpayer flight from the higher rates assessed in urban centers such as Dosso, Maradi, Zinder and Niamey.

The head of the central office of the *patente*, who is also responsible for assessment in the commune of Niamey reported that there were fewer than five large transporters (those with tractor-trailer vehicles) assessed in the urban community of Niamey, the rest preferring to pay in arrondissements such as Kolo. According to tax service officials, transporters in particular are fleeing tax service assessments due to the high rate of the IFB (*Impôt forfaitaire sur les bénéfiques*) which is a national budget tax assimilated to the *patente* and assessed at three times the base (fixed rate plus variable rate) of the *patente* itself. Transporters have been able to negotiate *patente* payments of 40,000 to 50,000 CFAF in lieu of the 300,000 to

400,000 CFAF assessment that would be made if the regulations were strictly applied. According to the head of the departmental tax service in Dosso, approximately 200 transporters from that department have paid the *patente* elsewhere. (See Appendix C for a breakdown of *patente* fee levels for transport operators, reproduced from Kulibaba, p.32.)

4) Taxes and fees collected by local collectors. Fee collection and some tax collection in arrondissements and communes is left largely in the hands of collectors (*percepteurs*) selected by the decentralized collectivity in question. The collectors are generally local people, often nominated by traditional leaders and particularly by canton chiefs from among their family or followers. Collectors are responsible for the range of purely local revenue sources, including the market tax (*droit de marché*), parking fee (*taxe de stationnement*), slaughter fee (*taxe d'abattage*), livestock identification tax (*taxe d'identification des animaux*), tax on animal- or motor-drawn carts or wagons (*taxe sur les taxis et embarcations*), and the tax on peddlers and vendors without a fixed selling point (*taxe sur les colporteurs et marchands ambulants*). Collectors are also responsible for recovering a fee for the use of public transport areas (*taxe sur les auto-gares*). Fee collectors also collect *patente* payments in most arrondissements, especially from small merchants or tradespeople that frequent the various village weekly markets. For their services, fee collectors receive 10% of receipts, paid at the time of deposit with the local treasury agent.

Although the fees to be applied in all cases but for the *patente* are fixed and reasonably unambiguous, many local collectors actively engage in negotiating fee and tax payments, a substantial though unknown percentage of which never enters the public treasury. Local arrondissement secretaries speculated that tax "evaporation" (Prud'homme, p.5) may account for between 25 and 50% of collections on the average. Other observations in the field suggest that as little as 10% of collections may enter the formal revenue stream in the more egregious and one would hope less common cases of misfeasance. For example, officials reported that receipts for the market of Sabon Matchi in the arrondissement of Dakoro dropped from an average of 500,000 CFAF/month to around 50,000 CFAF per month when a particularly effective and independent collector was removed due to pressure from the canton chief.

The causes for poor recovery of many fees and taxes are social, economic and political. Most collectors have very modest levels of formal education and though they may be of noble family, are not greatly respected by merchants. Reports of verbal abuse and threats of violence against collectors were common. When the collector is a neighbor or relative of a vendor, much pressure is brought to bear to evade application of the fee.

The returns to collectors are also modest if they see the job as representing full time employment. It was observed in a number of markets that the officially designated collector had himself selected agents who were attempting to collect the fees. These agents were generally young men of low social standing and little education, therefore even less likely to be accepted by a merchant as a legitimate agent of the public purse. The collector of one important weekly market appeared to have four youths assisting him. He reported that collections averaged 25,000-30,000 CFAF per month, which would allow for a return of 2,500 to 3,000 CFAF (\$10-12 USD) to be divided among the assistants and the collector at the end of the month.

Yet when this mission visited the market, it had considerable activity at a time when monetary resources would be sorely stressed for most consumers (mid-rainy season). Over 60 stands were counted, approximately two-thirds of which would qualify for the maximum market tax of 200 CFAF, the others representing low value commodities sold in less desirable areas of the market that would be required to pay fees of 50, 100 and 150 CFAF. Furthermore, a large number of goats had been brought in for sale (over 50 present at the time of the team's visit), each sale calling for the payment of the livestock identification tax of 200 CFAF per head. Finally, during the half hour period during which discussions were held around the slaughter area, at least 20 head of goats were slaughtered, occasioning the imposition of a slaughter tax of 100 CFAF per head. A very rough calculation of receipts based on these figures (assuming all the goats were sold and no others slaughtered) produces an estimated potential fee collection of 22,000 CFAF, excluding parking and other fees, for one market day as compared to the figure provided by the agent as representing the combined receipts from four weekly markets.

#### **4.3.1 State vs. Local Responsibility**

Concern has been voiced regarding the appropriateness of central tax and treasury agencies retaining primary responsibility for tax resources that are of principal benefit to local budgets. The 1987 SEDES study questioned whether central agents would have adequate incentive to allocate their resources for the assessment and collection of tax revenues that would not benefit the national budget. Would tax agents assign low priority to the *patente* and real property taxes (CF), in preference to the TVL, BIC, and other national revenue items?

The analysis of collection systems above reveals that present practice is much more complex than simply a matter of national vs. local responsibility. National services rely on local agents to accomplish much of the work of taxpayer identification and tax recovery. The *patente* is effectively collected by local authorities at this time in many communes and arrondissements, in the sense that taxpayers pay at the arrondissement center or to a locally hired tax collector, in many cases without any involvement by the tax service. Although the local accountant is technically a national rather than local agent, he is fully under the practical authority of the subprefect. The Crédit Local International study also concludes that there is no conflict between the two systems (CLI p.12) based on a comparison of recovery rates.

#### **4.4 The Business License Tax**

The business license tax deserves special consideration due to its singular status as the preeminent tax on commercial activities. The *patente* has its roots in the early industrial period in France, but was transplanted to Africa during the colonial period when the character of the tax had already evolved along with the modernization of the French economy. The tax is perhaps the mostly widely known in Niger, and the most criticized. One recent study calls for its suppression, without however providing a realistic alternative for its replacement. (Barlow and Snyder, p.19) A higher level of fiscalization of the Nigérien economy, and especially a substantial movement from the informal to the formal sector, will be required before the *patente* can be replaced with more efficient and equitable tax measures.

#### 4.4.1 Origins

The *patente* was instituted in France in 1789 as a tax on commercial activities (*professions*) and was specific to occupational categories. Initially a national revenue source with only receipts from a *patente* surtax (*centimes additionnels*) going to local budgets, the *patente* was converted into a local tax in France in 1917. The *patente* consisted of a fixed tax and a proportional tax. No major changes in the nature or rates of the *patente* were made in France for almost 40 years. In 1955, the number of occupational categories were increased in light of the diversification of the economy. Changes in tax rates were few and effected with difficulty in France, a problem that has also marred the effectiveness and equity of this tax in Africa. From 1948 to 1975 no changes were made in the rate imposed on rental value of property. The only form of modernization of the tax came from an increase in the number of occupational categories that grew substantially during this period.

The method of determination of liability was criticized for being largely independent of the actual profitability for the individual taxpayer. Thus general economic downturns or individual financial losses were not reflected in (decreased) taxpayer liabilities. With the assumption of greater development responsibility by local jurisdictions and the resulting need for investment and operating revenue, the fiscal pressure on taxpayers increased with a disproportionate reliance on the *patente*. From 1962 to 1972, the average liability per taxpayer of the *patente* increased 296% and during the period 1972-75 by 68%. Increasing reliance on this revenue source exacerbated its inefficiencies and led to increasing opposition by business, especially small and medium enterprises. In 1975, the *patente* was abolished in France.<sup>9</sup>

#### 4.4.2 The Business License Tax in Niger

The principle tax on commercial activity is the business license tax or *patente*. It consists of two levies, the *droit fixe* or fixed rate determined by type of activity and category, and a *droit proportionnel*, or proportional rate which is determined according to the rental value of business property, the number of employees and the value of equipment used. In practice for many businesses, both rates are "fixed" since very few businesses have formal leases and tax agents do not or cannot establish rental value by other objective means. Instead, the proportional rate is calculated at the legal minimum of 25% of the fixed rate. *Centimes additionnels*, a surtax on the *patente* originally created as a local budgetary resource at the time that the receipts went to the national budget, is also calculated at a flat rate of 30% of the sum of the fixed and proportional rates.

Since the business license tax is imposed without reference to actual gross receipts of similar businesses, or of the relative profitability of different activities, it is often criticized for an apparent lack of equity. Silversmiths, as a category, pay half the fixed rate of goldsmiths, for example, regardless of the actual profitability of the businesses concerned. Another point of criticism is the tendency to apply the legal minimum of the proportional levy rather than the actual rental value of facilities since this vitiates the ability of the tax to take into consideration

---

<sup>9</sup> See Alain Delorme, *La réforme de la fiscalité locale, 1959-1980*, La Documentation Française: Notes et Etudes Documentaires, Nos. 4615-4616, 14 Avril 1981, especially pgs 63-69.

one indicator of relative profitability of the business. The other extreme, that is basing the assessment of the proportional rate on the value of total investments made is also criticized since it tends to overstate grossly the actual return on these investments under prevailing economic conditions. In essence, the *patente* is much more like a license to conduct business in its application than a stand-in for a profits or income tax as it is often mistakenly described.

Assessed at the same time as the *patente* is an administratively determined "profit's tax" called the *impôt forfaitaire sur les bénéfiques* (IFB). Contrary to the previous elements of the *patente* which are ceded to local budgets, the IFB is a national budgetary resource. Since it is added to the *patente*, few merchants know that it is a separate tax. The IFB is calculated on the sum of the two levies used for the *patente*, disregarding any notion of the actual profitability of commercial activities during the tax year in question. The IFB, then, takes the form of a surcharge on commercial activity.

With the creation of the commune of Mirriah in 1988, the arrondissement no longer submits a list of commercial operators and no *patente* roll is established by the departmental tax service for the arrondissement. Nevertheless, estimated revenues for the *patente* presented in the arrondissement budget were set at 15 million CFAF in 1990 and at 11 million CFAF in 1991. Actual *patente* receipts for 1990 were 9.78 million CFAF. The 1990 estimate is almost three times the assessed business tax liability on the tax registry for the commune of Mirriah. This would suggest that the decision to dispense with the establishment of a nominal roll for the arrondissement after the creation of the commune should be reconsidered.

Clearly, commercial, industrial and professional activities are being taxed, and the revenues retained by the arrondissement. Many of those taxpayers who pay the *patente* at the arrondissement center are not on official tax rolls. A similar situation exists for Dogon-Doutchi, where the actual collections for the commune amounted to 5.02 million CFAF (against a 7.7 million CFAF tax roll liability) and 4.12 million CFAF collections for the arrondissement where no roll was established. As indicated in Table 4.2, the vast majority of those identified on tax rolls reside in urban centers, and more specifically in the major cities of the department. The source of arrondissement receipts is not clear. There are very few businesses of any consequence in the arrondissements in question that are outside the communal boundaries. Interviews in the canton of Guidimouni in the arrondissement of Mirriah, for example, revealed the existence of four small merchants and a number of transporters with pick-ups and small trucks.

The seeming disinterest of arrondissement authorities to the establishment of formal tax rolls by representatives of the national tax service may be due to the flexibility this allows them in requiring the payment of the IFB, which as mentioned above, is a national budget revenue. Local authorities undoubtedly find greater taxpayer willingness and ability to pay if the amount due for the IFB, which is equal to two to three times the fixed rate of the *patente* depending on a taxpayer's classification, is not required along with the payment for the *patente*. For the taxpayer, a receipt attesting to full payment of the *patente* is delivered regardless of the status of payment of the IFB. Everyone except the national budget is happy.

**TABLE 4.2 Number of Taxpayers Assessed for the *patente*  
Department of Zinder, 1990**

JURISDICTION	TAXPAYERS
Commune of Zinder	1152
Commune of Magaria	288
Arrondissement of Magaria	210
Commune of Miriah	171
Arrondissement of Tanout	225
Arrondissement of Matameye	141
Arrondissement of Gouré	141
<b>TOTAL PATENTE TAXPAYERS</b>	<b>2,328</b>

The bulk of revenue from the *patente* is due from a very small number of taxpayers. In arrondissements with electricity, water, and a postal service office, these services are also the largest taxpayers. In Dakoro arrondissement, for example, there are 77 *patente* taxpayers identified by the tax service on the nominal roll for 1991, with a total assessed liability of 5,676,155 CFAF. The Société National d'Eau (SNE) and the OPT combined account for 3,881,475 CFAF, or 68% of the total. On the other end of the patent assessment range, 15 taxpayers are assessed the minimum of 6,500 CFAF and another 25 are to pay the next to the lowest amount of 13,000 CFAF. Therefore, 57% of the total *patente* taxpayers account for only 422,500 CFAF or 7.5% of assessments. Table 4.3 below presents a comparative view of business license tax liabilities recorded on official tax rolls for the year 1990.

According to the data presented in Table 4.3, over 40% of LDUs do not have an official business license tax roll established for them by the departmental branch of the national tax service. Dosso and Maradi departments have half or more of their LDUs without *patente* rolls. As such, the arrondissements for which no tax rolls were established for FY 1990 are not represented on the above table. A total of 5,642 tax bills are identified on the tax rolls in the four departments for 1990. For simplicity, we have referred to each tax bill as a taxpayer. In reality, the same individual could be listed more than once, since tax rolls are based on the commercial activity being taxed rather than the taxpayer. Since the data for Zinder department are incomplete, the total for three departments excluding Zinder was calculated. As mentioned above, a relatively small number of taxpayers, generally companies, are responsible for the bulk of *patente* liabilities. For the three departments, 7% of total taxpayers assessed for the *patente* are liable for 59% of total assessments.

**TABLE 4.3**  
**DEPARTMENTS OF DOSSO, ZINDER, AGADEZ, MARADI TAX ROLLS**

LOCALITY	Number of Taxpayers on Rols	Total Estimated Liability (in CFAF)	Number of Taxpayers +200,000	% Of Total Txpyrs	Liability (in CFAF) of Largest Taxpayers	% Of Total Liab.	(a) No. Txpyrs 16,250#	(b) No. Txpyrs 8,125#	a+b as % of Total
<b>DEPT.OF DOSSO</b>									
Dosso Commune	1,241	69,708,908	36	3%	33,018,643	47%	328	8	27%
Douchi Commune	167	7,661,350	6	4%	3,373,575	44%	53	88	84%
Gaya Arr.	147	13,627,105	7	5%	3,849,330	28%	60	2	42%
<b>Total Dept Dosso</b>	<b>1,555</b>	<b>90,997,363</b>	<b>49</b>	<b>3%</b>	<b>40,241,548</b>	<b>44%</b>	<b>441</b>	<b>98</b>	<b>35%</b>
<b>DEPT.OF ZINDER</b>									
Zinder Commune	1,152	66,347,000	80	7%	NA	NA	180	130	25%
Megara Commune	288	15,676,640	0	0%	0	0%	69	72	49%
Megara Arr.	210	1,706,250	0	0%	0	0%	0	210	100%
Mirriah Commune	171	5,628,750	0	0%	0	0%	47	53	58%
Tenout Arr.	225	8,038,060	0	0%	0	0%	60	82	63%
<b>Total Dept Zinder</b>	<b>2,046</b>	<b>97,996,700</b>	<b>80</b>	<b>4%</b>	<b>NA</b>	<b>0%</b>	<b>336</b>	<b>547</b>	<b>43%</b>
<b>DEPT OF AGADEZ</b>									
Agadez Commune	200	48,570,839	26	13%	40,147,829	83%	105	38	71%
Arli Arr.	200	41,671,630	24	12%	33,331,120	80%	0	0	0%
<b>Total Dept Agadez</b>	<b>400</b>	<b>90,242,469</b>	<b>50</b>	<b>13%</b>	<b>73,478,949</b>	<b>81%</b>	<b>105</b>	<b>38</b>	<b>35%</b>
<b>DEPT OF MARADI</b>									
Maradi Commune	954	86,593,427	123	13%	51,884,212	60%	184	14	21%
Tessoua Arr.	115	8,212,267	5	4%	4,238,417	52%	28	31	51%
Agué Arr.	90	2,246,574	1	1%	306,312	14%	32	48	89%
Tbiri	200	15,355,375	8	4%	3,516,998	23%	9	5	7%
<b>Total Dept Maradi</b>	<b>1,359</b>	<b>112,407,643</b>	<b>137</b>	<b>10%</b>	<b>59,925,939</b>	<b>53%</b>	<b>253</b>	<b>98</b>	<b>28%</b>
<b>Total 4 Depts</b>	<b>5,360</b>	<b>391,044,175</b>	<b>316</b>	<b>6%</b>	<b>173,648,436</b>	<b>44%</b>	<b>1,135</b>	<b>779</b>	<b>36%</b>
<b>Total 3 Depts</b>	<b>3,314</b>	<b>293,647,475</b>	<b>236</b>	<b>7%</b>	<b>173,648,436</b>	<b>59%</b>	<b>799</b>	<b>232</b>	<b>31%</b>

# Normally 13,000 F, representing Table A, class 7. ## Normally 6,500F, representing Table A, class 8.  
 The additional amount represents the 15 month budget year for 1989-90 resulting from a change in fiscal calendars.  
 NA Not Available; NR No Roll established

1-389

These figures present only part of the *patente* picture, however. Although it is among the oldest, best known and accepted taxes in Niger and despite the fact that the population that is liable is reasonably stable and easily identifiable, i.e. virtually anyone that engages in a type of commercial activity, most *patente* taxpayers are unknown to the tax service. One study estimates that only 10-20% of artisans and small informal sector enterprises are known to the tax services. (Benbahmed, p.170) That is, the names of the firms or the individuals who are liable for or who actually pay the tax are not recorded on official *patente* tax rolls. This is true for rural administrative jurisdictions as well as for urban centers, including Niamey.

The reasons for the failure to establish and to update (through the completion of a "roll of regularization" citing information on those who pay the *patente* "par anticipation") *patente* rolls include the following. In some cases, the bulk of commercial activities are exercised within the jurisdiction or territory of a commune, leaving few major commercial operators within the territory of the arrondissement. This is the case in Mirriah and Dogon-Doutchi where *patente* rolls have not been established since the administrative seat and major population center of these arrondissements were converted to communes in 1988.

Some arrondissements simply fail to provide lists of *patente* taxpayers and do not arrange for a census by the departmental tax service. This was the case for two of the five arrondissements in the Department of Dosso for 1990, and for one of the five arrondissements in Zinder. Local administrators, tax collectors and arrondissement accountants may also see little incentive in formally identifying *patente* payers since by so doing, the *patente* amounts would be fixed by the tax service (during the Commission de *patente* meetings) and therefore no longer subject to negotiation between taxpayer and local agent.

Finally, many taxpayers are not identified simply due to indifference or the low priority assigned to this function by local agents. *Patente* rolls are chronically late (rolls were just being distributed in late July and August 1991, over six months into the tax year), sometimes inaccurate and contested, and most commercial operators are known locally whether they figure on a list or not. The arrondissements for which there is no formal business license tax roll still collect payments for this tax. Since transporters, importers (both large and small), and merchants that frequent weekly markets in particular tend to pay "par anticipation" so as to avoid fines and "pinch" from the police and gendarmes there is no clear benefit to arrondissement and communal authorities from establishing detailed rolls and even less incentive to update rolls (via establishment of rôle de régularisation).

#### **4.5 Constraints to Revenue Mobilization**

A number of factors have already been cited as impeding the effective functioning of the services responsible for the assessment and collection of taxes and fees. The most obvious constraint lies with the number, level of technical capability and training of personnel assigned to the department and arrondissement levels. A second obvious limitation is the lack of adequate transportation resources to cover the territory for which each jurisdiction is responsible. These two factors are the most obvious constraints, and the easiest to remedy. They are not, however, the most critical constraints. Even with more agents and greater mobility the Nigérien fiscal system would face serious problems in mobilizing revenue in an equitable, efficient, and effective manner that would be consistent with the overarching

objectives of economic growth at both the national and local level. The more fundamental obstacles to a sound revenue mobilization system are presented in the following sections.

#### **4.5.1 Information Gap**

Perhaps the single greatest obstacle to the effective functioning of the existing system is the lack of timely, comprehensive and understandable information regarding the nature of taxes, their usage or destination, definition of who is liable, tax levels and rates, procedures for assessment and collection, and methods of enforcement. The lack of information affects both the performance of state agents and the willingness to pay of taxpayers. Local tax, finance and administrative agents are unsure of laws, regulations and recommended procedures for assessment and collection, while the local population is often not aware of content, purpose, or actual use of tax and fee monies.

As discussed in a preceding section, there is no single updated source of official information on taxes. Tax agents tend to carry out their assignments based on past practice rather than on conscious compliance with official regulations and procedures. Changes in tax rates or procedures are poorly communicated to field agents, sometimes with nothing more detailed than a radiophone message. Explanations for changes are not presented at all, as was the case when the IFB rate was increased (doubled and tripled in some cases) in 1990. When an effort is made to inform the public of new taxes or tax changes, too often the discussion is held in French with a level of technical sophistication that borders on obfuscation and leaves the taxpayers with more questions than before. This was reported to have occurred when the General Direction of Taxes introduced the value added tax on national television. Even senior tax officials confessed to being confused by the "explanation".

The communication of information regarding taxes and fees requires major improvement. A systematic revision of tax codes, procedures and regulations should be undertaken with an emphasis on clarity and simplification. Tax information must also be made available to taxpayers and the population in general in a form that is current and comprehensible.

It is strongly recommended that tax manuals be developed, published and widely distributed in the principle national languages, especially Hausa and Zarma.

#### **4.5.2 Performance Gap**

Related to the gap in information of the tax system is a serious gap in the level of performance of agents, even given the lack of material and human resources. Although the reasons underlying poor performance are complex, a number of constraints were identified by agents and through observation.

- tax regulations inapplicable or inappropriate
- legal tax burden seen as excessive, insupportable
- demoralization of agents due to political interference, especially "protection" of some large taxpayers

- lack of incentive system linked to performance
- sense of lack of influence, powerlessness vis-à-vis central decisions

In brief, local tax officials and treasury/finance agents acknowledged that many of the taxes were inappropriate to local realities and inapplicable as formulated; that the weight of taxes on many enterprises and especially those in the modern sector was insupportable and uneconomic and would threaten the viability of many businesses if applied strictly according to the texts; and that changes in the tax code were announced without consultation with senior technical or field staff.

Furthermore, both tax and treasury officials reported that many of the largest taxpayers escaped taxation entirely or paid only token amounts due to political protection. These "untouchables" were involved in every branch of economic activity and included many senior government officials and their family members as well as traditional elites and some businesspeople. Many of the senior field staff interviewed displayed a strong professional ethic, and considered the intervention of this aspect of the patronage system to be a major inhibiting factor in the performance of their functions.

Finally, field personnel in general felt disconnected from the decision-making networks within their respective ministries. Departmental tax center chiefs and treasury paymasters both acknowledged that their requests for information or for support were often ignored, that decisions affecting the operation of their services were transmitted to them without prior notice or involvement by them in the decision-making process, that agents were reassigned from Niamey without seeking the advice of the service head, and that advancement within their divisions was more a matter of political and social connections than of technical skill or service record.

#### **4.5.3 Confidence Gap**

There appears to be growing popular unwillingness to accept tax liabilities, linked to a popular perception of widespread inequity and arbitrariness of the present system. Formal sector entrepreneurs pointed to time-consuming and unclear administrative procedures as a disincentive for investment and a significant cost factor of conducting business in Niger. More "traditional" traders and entrepreneurs stated that they simply did not understand all the different taxes they were expected to pay. Tax agents acknowledged that few businesspeople understood the IFB or the TVA and often accused tax agents of "creating" taxes for personal enrichment. Indeed, some tax agents stated that they did not tell taxpayers that they were paying both the business license tax and the IFB so as to avoid confrontations. They also confirmed that many business taxpayers objected to payment of the IFB, although they were willing to pay the *patente*.

The point that must be strongly emphasized here is that taxpayers do not understand the tax system, they do not know why they must pay certain taxes, they do not see any linkage between paying taxes and receiving services, and they are aware that tax evasion, "protection" and negotiation are widespread. The lack of linkage between taxes and services is a major cause of concern, especially for local taxes. The perception is in many cases accurate, as detailed in the section on local support of public services in this report. Local

taxes do little more than support the presence of the State, which is often perceived as serving only to oblige peasants and traders to pay taxes. Even when a clear linkage exists between tax receipts and service provision, the population is not effectively informed of how their money is used, nor are they involved in any meaningful sense in the management of those services.

This fundamental and apparently profound gap in citizen and taxpayer confidence calls for direct and effective action. It is recommended that a comprehensive action strategy be implemented that would include the following components:

- 1) a national information campaign emphasizing the rights and responsibilities of citizens, including fiscal issues;
- 2) the establishment of democratic and representative institutions such as local councils and trade and business associations that would have a role in debating publicly local taxation and expenditure policy and priorities; and
- 3) the development of basic manuals regarding tax and expenditure issues in national languages.

#### 4.5.4 Development Gap: Flight from the Formal Sector

There is a general consensus among international development experts and Nigerian specialists that the country's economy is going through a process of "informalisation", that is that economic activity is increasing more rapidly in the informal than the formal sector, and that some activity has actually shifted from the formal to the informal sector. Despite evidence of modest economic recovery during the past five years, tax revenues have declined, implying a negative buoyancy for revenues relative to other economic indicators. Barlow and Snyder (DAI 1990, p.4) suggest that "...the perverse behavior of the Nigerian tax system since 1985 can be explained by the fact that an increasing amount of economic activity has been going underground, including the switching of business activities from the formal to the informal sector where effective tax rates are greatly reduced."

The lack of real growth in the modern commercial sector is traced to "...the spectacular fall in the value added by modern commerce. This is weaker in current value for 1989 than in 1986, which represents a very strong deterioration in real terms. Commercial activity represented 60 % of the value added of the modern commercial sector in 1986 [but] only represents 10% in 1989."

The decline of the formal sector is chronicled by the Direction de la Statistique et de la Démographie (DSD) in a 1991 report. According to their data, growth in the modern commercial sector excluding the effects of mining activities, did not keep pace with the rate of growth in household consumption costs from 1966 to 1989. The preceding quotation from a DSD publication confirms the analysis that one of the principal causes of this trend is the progressive informalisation of the economy.

According to a 1987 IMF report, the informal sector contributes close to 80% of commercial value added, 55% of value added for the transport sector, and almost 90% of value added by other services. (IMF 1987, p.25) This report goes on to affirm that the informal sector largely escapes the fiscal system and thus represents "a heavy threat" to state revenue. The inadaptability of tax legislation, administrative weaknesses, overconcentration by the tax service on the more easily assessed formal sector, and hostility toward tax reform efforts by informal sector interests (supported by government attitudes) are identified as contributing to the low level of inclusion of the informal sector by the tax system.

Informal sector enterprises, especially those with a fixed location or workplace, may be partially fiscalized, that is they may pay some taxes, generally the business license tax and the IFB. They often are not subject, however, to the "modern" taxes such as the business profits tax based on declared accounts, the value added tax, and those taxes and charges associated with employment regulations that formal sector enterprises must pay. More importantly, informal sector taxpayers are better able to negotiate reduced tax payments due to the difficulty of establishing the level of and profitability of their business activities. According to a recent *Jeune Afrique* report, "... of the 30,000 merchants censused in Niamey, only 4,300 are submitted to the value added tax, 3,900 pay the tax on industrial and commercial profits, and 3,000 pay the business license tax." (JAE No. 146, p.34)

Even these figures seem high compared to information provided by the sectional chiefs of the tax service responsible for the BIC and *patente*. Only approximately 500 taxpayers in Niamey pay the BIC calculated on accounting information provided by the taxpayer (*régime réel*), according to the BIC service chief. The rest pay the administratively fixed rate (*régime forfaitaire*). Only 10 taxpayers are registered to pay the accounts based BIC in the Department of Dosso, and the local head of the tax service estimates that fully half of those registered will not file their accounts but are attempting to avoid the 2% of value tax withheld at the border and by wholesalers that was imposed in 1989. For the departments of Zinder and Diffa, only three merchants prepare accounts data for the BIC; no modern sector companies file BIC statements in these departments. For 1991, only one merchant has declared that he will file for the accounts-based BIC, all other businesses are filing under the *régime forfaitaire* used by informal sector entrepreneurs. In Maradi department, only a "handful" of businesses declare that they will file accounts for the BIC, even fewer actually present accounts at the end of the year.

As mentioned above, a 2% tax was established in 1989 to be collected at border crossings and by wholesalers as a "minimum" BIC prepayment for those merchants who pay under the *régime forfaitaire* (IFB). The amount paid by a taxpayer is to be deducted from his total liability for the BIC established by the tax service at the end of the year. If the taxpayer has registered for the *régime réel* of the BIC, he is exempt from the 2% prepayment on

current merchandise, but must pay one percent of the previous year's gross sales. In 1991, a similar prepayment was implemented for the value-added tax.

The results of these efforts to capture part of the taxable activities of informal sector enterprises have been mixed. 1990 receipts for Maradi department from the 2% prepayment collected by the customs service were almost double the estimated BIC amount - 150 million CFAF, compared to the estimated 80 million. Similar data for the value-added tax were not available. Despite an apparently improved revenue flow, the prepayment strategy has been criticized for passing the tax burden forward to consumers through increased prices thereby deforming the intent of the BIC as a tax on commercial and industrial profits. The strategy has not demonstrated a clear effect of encouraging merchants to maintain and submit accounts for the BIC, which was purported to be one of the principal objectives of the strategy.

The flight of enterprises from the formal sector has a number of consequences for the immediate and future of the Nigérien economy. In addition to the loss of state and local revenue, foreign private sector investment faces a serious disincentive due to competition from informal operators who do not face the same restrictions and costs of formal sector firms. Informal businesses have been able to expand market share at the cost of formal sector businesses, especially in the areas of commerce, building materials and construction. Employees, too, are disadvantaged by informal sector labor management practices which include wages below those in the formal sector and a lack of benefits such as fixed work weeks, vacation time, and health care.

Since much of the growth in the near future will likely be in the informal sector, it is important that steps be taken to create an economic and fiscal environment that will spur economic growth while encouraging enterprises to modernize. The long-term regional and international competitive position of Nigérien enterprises will most benefit from modernization within the context of a constructive enabling environment.

Concern over such macroeconomic matters may appear to be of little relevance to an assessment of local fiscal capacity. In fact, however, macroeconomic and structural issues have a direct and substantial impact on local capabilities, even in highly decentralized systems. In centralized systems such as that of Niger, where local administrative units have little fiscal or decision-making autonomy, the larger context is arguably of even greater significance.

Local fiscal policy must be viewed as a subset of national fiscal policy, and the two must be seen in the context of the specific character of the national and local economies. A serious dialogue with economic operators of both the formal and informal sectors should be initiated, with the objective being the organization of a national round table on economic recovery. Fiscal policy would be one of the key discussion areas, not the defining theme of the dialogue. Fiscal policy should be seen as a tool - or set of tools - that is used to obtain better performance from the economy. If the objectives of an economic recovery program or strategy have been discussed and agreed upon by economic operators, it will be easier to circumvent the reflexive objections to improved fiscalization.

#### **4.6 Taxpayer Revolt: Political Unrest or Fiscal Discontent?**

In this year of major political turmoil, a type of taxpayer revolt has taken place and local authorities across the country are reporting difficulties in tax and fee collection, threats, hostility and some violence directed against fee collectors, tax and customs agents and administrators. Recovery rates were below normal in all sites visited, and in some cases substantially so. From Agadez to Mirriah, local officials reported that tax and fee collection was increasingly difficult, with major shortfalls occurring in collections from the market fees and transport related taxes. Fee collectors in several markets acknowledged that they had been personally menaced by merchants and that increasing numbers were simply refusing to pay. It was reported in several localities that transporters had received notification, allegedly from leaders of their union, the *Syndicat des Transporteurs*, to refuse payment of public transport fees.

In Mirriah, a larger than usual number of business people attended the *patente* Commission meeting and business license tax liabilities were substantially reduced. One grain mill operator who reportedly has paid an assessment of 92,000 CFAF for the past several years (at least ten, according to the Municipal Secretary) "agreed to accept" a revised assessment of 17,000 CFAF for 1991. The sense of local tax and administrative authorities was that local business people were clearly in control of the commission meeting. In Maradi, the head of the departmental treasury service stated that he had received instructions to proceed with caution in his tax recovery efforts so as to avoid negative interactions with taxpayers.

Complaints about the tax system are common, and are increasingly being voiced by government officials, treasury agents and taxpayers alike. Tax reform has figured prominently in a number of the presentations made during the National Conference. At the local level, there is concern that citizens are being led to believe that the political changes under discussion will lead to the abolition of taxes, or at least a dramatic reduction in tax rates. Political uncertainty often leads to social disruptions, and in the case of taxation, it appears that the traditional acceptance of responsibility to pay has given way to a questioning of the purpose and equity of the system, and to outright disobedience to state authorities charged with tax assessment and collection functions.

While a widespread taxpayer revolt certainly poses grave concern to an already financially beleaguered State, it also means that much needed review and reform of national and local fiscal policy will be given a higher position on the political agenda. Fiscal reform must be a key element of any eventual economic recovery program, as well as a pivotal factor in the restructuring of intergovernmental relations and authority that will come about as a result of future decentralization initiatives. International financial and development institutions can and should encourage the process by providing critical technical and financial assistance in a timely and responsive manner.

#### **5. LOCAL EXPENDITURE POLICY AND PRACTICE**

Local budgets are divided into two principal sections: (1) general budget (Title 1) receipts and expenditures and (2) investment (Title 2) receipts and expenditures. A third section exists for receipts and expenditures in accounts outside of the

budget. Just as specific sources of revenue are assigned to LDUs by law, so too are specific expenditures assigned. However, unlike the revenue side where virtually all sources are determined by law, LDU expenditures may be divided into three categories: mandatory, optional and imposed expenditures. Only the first two categories have legal standing, while the latter category is an effect or consequence of the potential for extra-legal intervention in a centralized system that is governed by the rule of exception rather than the rule of law.

In the following paragraphs these three categories of expenditures will be reviewed, followed by an analysis of expenditure data from the LDUs included in this study. The section will conclude with an assessment of the constraints to improved expenditure management and the capacity for reorganization of expenditure priorities.

### **5.1 Mandatory, Optional and Imposed Expenditures**

The mandatory expenditures of arrondissements and communes are laid out in Article 13 of Chapter 1, Section 2, of Law No. 65-006 of February 8, 1965. A translation of the article follows.

- 1) remuneration of regularly employed personnel and all related contractual obligations;
- 2) rental and maintenance costs of buildings leased by the arrondissement or commune;
- 3) cost of maintenance of public property belonging to the arrondissement or commune;
- 4) interest and principal of loans;
- 5) other debts of the arrondissement or commune as well as those arising from judgements against it;
- 6) maintenance costs for arrondissement and commune electric and water networks;
- 7) expenses for fire-fighting;
- 8) expenses related to public sanitation and hygiene;
- 9) in general, all expenditures that the law places at the charge of the arrondissement or commune subject to and within the bounds of the interest of the arrondissement or commune. [Emphasis added by author.]

The first two expenditure categories are essentially the basic operating costs of the administration for which a contractual obligation exists : personnel and lease of buildings, while the third category refers to the upkeep of those assets that belong uniquely to the LDU and for which no other level of government will assume responsibility. Categories four and five refer to repayment of loans and other debts incurred by or for the count of the LDU. The fifth through eighth expenditure categories refer to services to be assured by the arrondissement or commune. The last category allows for the transfer of additional responsibilities, but with two key stipulations. First, such transfer or assignment of expenditure responsibility must be established in law, and second, the expenditure must be for something that the arrondissement or commune deems to be in its interest. The language used strongly implies that the LDU has the authority to determine its interest, and the right by extension to refuse expenditures that are not in its interest.

The provisions of this last element have not been respected. A number of heavy financial charges have been transferred from the national budget to local budgets, without consultation and without legal basis. Nevertheless, arrondissements in particular and to a lesser extent communes have been obliged to budget scarce resources as required by central and departmental authorities. As national fiscal resources declined, costs previously assumed by the State were handed down to local budgets. The weight and frequency of these transfers has increased in recent years, to the point where local administrators and some central government officials are vocally objecting. The local finance commission of the National Seminar on Decentralization held in Niamey in August 1990 drew up a list of expenditure categories that they divided between "legal costs" and "other costs". The first section had four items, while the second had fifteen. The implication was clear: local decentralized units are being inundated by expenditure responsibilities transferred from the national budget, often by no more than a radio message in the name of the Minister of Interior.

In addition to the expenditures listed above that are mandated by law, LDUs may budget funds for specific services or other priorities. For example, for practical reasons all LDUs budget funds for office supplies. Monies are generally provided as well for official receptions, transportation, cultural events, sports, and youth activities. LDUs also assume the costs of holding council meetings, which generally includes office supplies for the meetings and may include travel and attendance allowances for council members. When resources permit, arrondissements and communes may also budget funds for hospitalization and care of indigents.

## **5.2 Composition and Evolution of Expenditures**

Nigérien budgetary procedure requires budgetary equilibrium, so it is not surprising that expenditure trends during the five year period closely follow those for revenues. The allocation pattern for general budget expenditures is similar for both arrondissements and communes. Around three-fourths of all non-investment expenditure goes for general administrative costs: personnel, office supplies, transportation, maintenance of public buildings, and the travel allowances and supplies related to the subregional development council (CSRD) meetings. Of these costs, personnel is by far the largest, accounting for a low of 30% of total general budget expenditures in Tchirozérine to a high of 56% of costs for the rural commune of Matankari. Most of the other units pay in the low 40s and upper 30% of general budget expenditures for personnel costs (including the compensation paid to fee collectors and village and canton chiefs).

The five year average for various expenditures compared to total general budget (non-investment) spending is provided in Figure 5.1. General administration (Title I Section 2) clearly dominates expenditures, followed by transfers to state institutions and organizations, namely the department, the Development Society, and groups such as the AFN, Samariya, and Islamic Association. In some cases, transfers to the regional development fund were recorded under the general budget as well as under its own rubric in the investment budget.

The Local Services category represents expenditures for services provided uniquely by the LDU budget (Title I Section 3), such as the maintenance of economic infrastructure including wells, roads, public markets, transport stations and slaughter facilities, and other

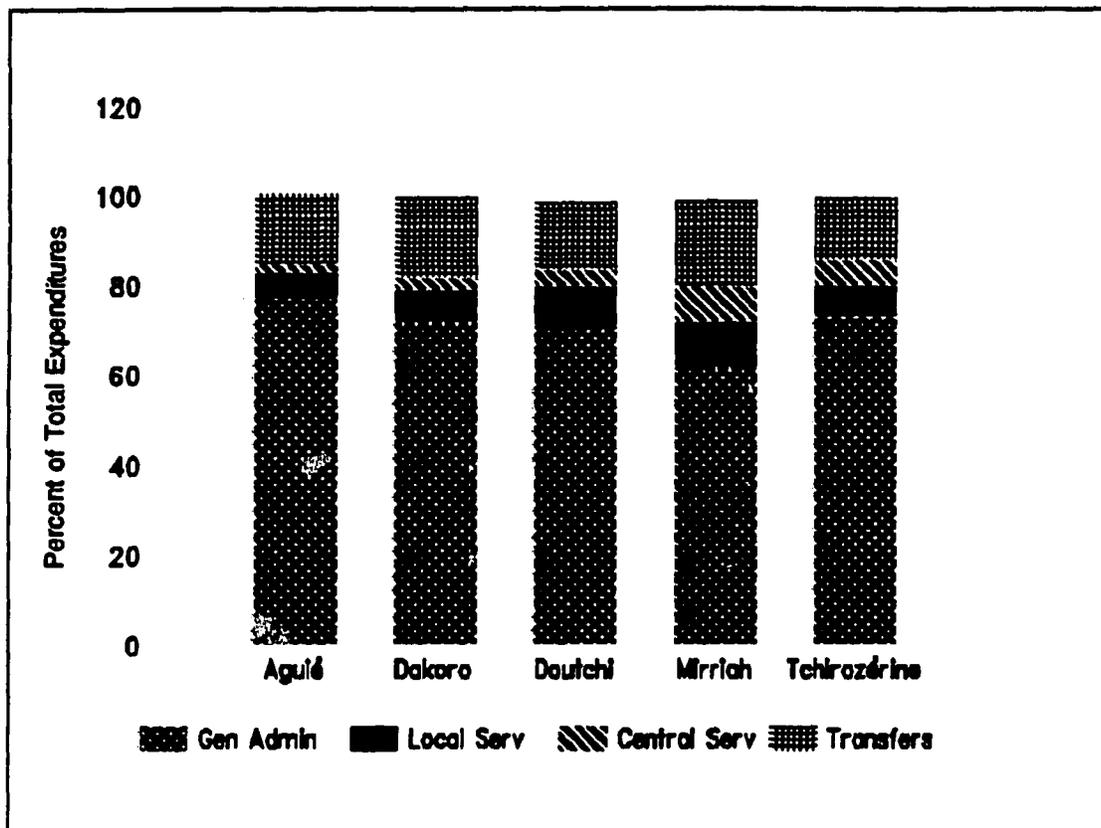
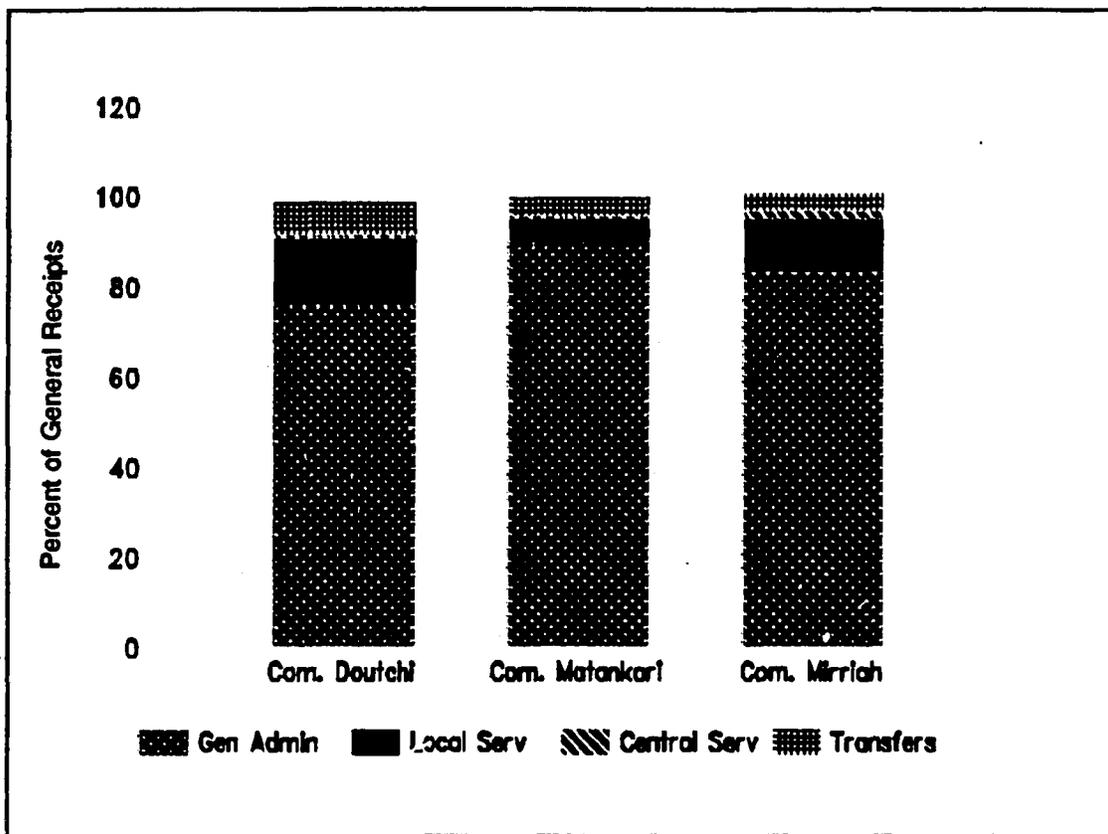


Figure 5.1 Composition of Arrondissement Expenditures, 1986-90

services such as youth activities, cultural events, sanitation, public hygiene, fire-fighting, public lighting, and funeral and cemetery services. Arrondissements typically spend less than 10% of general budget expenditures for local services. The arrondissements of Tchirozérine, Dogon-Doutchi, and Dakoro spent money for wells, while all arrondissements emphasized spending for sports and cultural activities. The arrondissement of Dogon-Doutchi spent 2.4 million CFAF for public lighting in 1988, roughly the same amount as was spent by the commune in 1990. Dakoro also recorded expenditures of one million CFAF for public lighting in 1990, although no public lighting system exists in the town itself.

Even less actual expenditure has been recorded for Central Services (Title I Section 4). This category represents expenditures for schools and medical facilities, and especially for maintenance of facilities and equipment purchases. Spending to support the activities of centrally managed and financed services varied between 2.3% in Aguié and 8% of general budget expenditures in Mirriah. It should be noted that the data for Mirriah are incomplete and appear to underrepresent actual spending for education and health. Since 1987, the arrondissement has collected a special tax of between 35 and 100 CFAF per taxpayer for each of three funds: health, education, and water. Neither the receipts nor the expenditures from these funds are evident in the budgetary data available for the arrondissement. The special funds in Mirriah are discussed in greater detail in Section 7.



**Figure 5.2 Communal Spending Patterns by Category, 1990**

Spending in support of central services is notably weaker for the communes studied. Whereas Dogon-Doutchi and Mirriah spent 15 and 12% of general budget expenditures for local services, they only spent 1 and 2% respectively for central services. The implications of this are interesting since urban centers also accommodate the greatest density of service infrastructure, especially schools and health centers. Roughly 50% of local services spending in the communes of Doutchi and Mirriah went for public lighting. Little was spent on the maintenance of economic infrastructure, with the exception of nearly 600,000 CFAF for public market improvements in Mirriah in 1990.

Transfers to state institutions and state supported organizations consume a large part of available resources. The arrondissements in particular are hard hit, with transfers ranging from 14% in Tchirozérine to 19% of general expenditures in the arrondissement of Mirriah. The three communes studied transferred between four and seven percent of general budget expenditures to state institutions.

Debt repayment constituted a substantial though not oppressive part of total general and investment budget spending. In the arrondissements, debt payments ranged from a low of 3% of total budgetary spending in Mirriah to a high of 11% of total spending in Tchirozérine. In the communes, debt payment was virtually nil, despite the existence of large debts with

CPCT. The proportion of spending going to debt repayment for all three communes was zero because the communes have not made a payment on the debt since it was incurred in 1988.

### **5.2.1 The Cost of Public Borrowing**

Local administrative units are able to borrow funds from a special credit institution established in the 1970s, the Local Government Loan Fund (CPCT). This institution was the subject of detailed examination by other missions, especially the SEDES mission of 1987, and will not be reviewed here. The CPCT offers loans at rates in conformance with the policies of the West African Monetary Union (UMOA), currently at an interest rate of 12 percent. CPCT policy places priority on investment loans for economic and social infrastructure, although loans are also made for administrative infrastructure. Administrative vehicles, dump trucks and four wheel drive vehicles are often financed with CPCT loans. In the arrondissements visited, the most visible usage of CPCT loans was for the construction of administrative offices and guest accommodations, and the purchase of vehicles.

The debt load of the arrondissements visited appeared reasonable relative to available revenue, that is, available after the payment of salaries and essential operating expenditures. The situation for the three communes was quite different, however. The communes each had heavy debt loads -- so heavy in fact that they had made no payments of the interest since the debts were incurred in 1988. The loans were made to the communes when they became operational, and in each case went for the purchase of one black sedan as the official vehicle of the mayor, and a dump truck. The loans and the usage of funds was dictated by the Ministry of Interior without consultation with the population, the municipal council, or newly appointed officials. These newly operational "local governments" thus began their existence with a debt of 31,000,000 CFAF. In the case of the rural commune of Matankari, the debt exceeded the total budget for 1990 (30.9 million) and 1991 (30 million).

Some local and central government officials believe that the interest rate charged by the CPCT should be lowered, and that the indebtedness limits imposed should be reviewed (see the Zinder and Niamey decentralization seminar reports). One official report, the proposed *Programme d'Appui à la Décentralisation*, recommends that the interest rate be lowered and even eliminated in some cases to serve as an incentive to arrondissements to invest in productive projects. The author of the report goes on to propose that low interest loans be granted to arrondissements who would then be able in their turn to accord loans (presumably to individuals or associations) at a higher rate as a means of making money. Although none of these proposals are advisable, they reveal the concern felt for generating resources for productive investments at the local level.

### **5.2.2 Administrative Operation, Personnel and Benefits**

Unlike the case of many local jurisdictions in Mali and Burkina Faso, arrondissements in Niger are generally able easily to assure the payroll and general operating costs of local administration. (CLI, p.16) Some isolated arrondissements with small and mostly nomadic populations such as Tchirozérine and Bilma operated with very substantial subsidies in the past (some reports indicate as much as 70%), but in most cases arrondissements are able to budget for other obligatory expenditures, for investments, and for imposed expenditures.

As detailed in a preceding section, some auxiliary agents were transferred from the national budget to local budgets in 1990. This transfer was initially to include all auxiliary personnel, and then was limited to employees assigned directly to the arrondissement administration, notably the personal staff (drivers, cooks, domestic employees) of the subprefect, his deputy and administrative post officers. The impact of the transfer was quite significant: the financial cost of the transfer was estimated at 162 million CFAF per year, and affected 411 agents. The cost to individual arrondissements varied substantially both in absolute terms and as a percentage of existing personnel costs. The transfer of personnel for the arrondissement of Mirriah, for example, came to 5,420,700 CFAF/yr for a 38% increase. In the arrondissement of Dogon-Doutchi, the increase in personnel costs came to 3,477,696 CFAF/yr, for a percentage increase of 61 percent. For the chronically deficit northern arrondissement of Tchirozérine, personnel costs went from 7,390,460 CFAF/yr to 13,701,168 CFAF/yr, for an increase of 85 percent!

As the Government of Niger continues to face pressure from international financial institutions to cut central payrolls, it is likely that additional attempts will be made to transfer personnel costs to local budgets. Since this in no way alters the cost of public sector employment, the effort is merely one of blowing smoke at international financial institutions. However, the smoke has a very high secondary toxicity for the LDUs that must use scarce operating and investment funds for personnel over whom they have no jurisdiction and who do not significantly contribute to the economic or social well-being of the taxpayers who must support them.

### **5.2.3 Support to Services**

Few services are organized or financed by the commune or arrondissement, although they are technically responsible for the tertiary or rural road network, trails, rural water systems, fire-fighting, brush fires, local markets, slaughter facilities, and public transport stations. Of the service areas listed above, arrondissements and communes are most active in the last three, each of which represents an important source of local revenue. Markets in particular provide a regular source of income to pay salaries and operating costs of LDUs. Little routine investment is made in these facilities, however, so the role of the local administration is seen correctly by local merchants and residents as extractive. Another service LDUs commonly provide is public registry (*état-civil*), which is valued by the public only to the extent that birth, death, and marriage registration is required by the State. Substantial investment has been made in slaughter facilities and transport stations in some areas. None of the LDUs visited provided routine financing for road maintenance or rehabilitation, although three road construction projects were visited in Dogon-Doutchi, Aguié, and Tchirozérine. These examples of local initiative in road construction are discussed in greater detail in a following section.

No routine budgetary support for the operating costs of public services, i.e. health, education, road maintenance, agriculture, livestock, environment, or functional literacy is provided. The provision of public services in Niger is considered to be a responsibility of the State, far more so than in other Sahelian countries of the author's acquaintance. Financial support for public services is either planned through the development of investment projects (*fiches d'opération*) approved by the arrondissement council and submitted for review and approval to the Regional Development Council, or provided on an emergency basis for such

purposes as disease outbreaks, flooding or other natural disasters. Increasingly however, arrondissements are being expected to assume financial responsibilities that had been previously supported by external donors and/or central budget resources.

#### **5.2.4 Support to Local Councils**

The cost of holding local council meetings had been assumed by the national budget until 1987. On September 14, 1987, a radio message from the Ministry of Interior was sent to all subprefects and mayors informing them that henceforth they would be responsible for the payment of allowances and transportation for council members. To compensate for this additional cost, the "contribution" to Development Society institutions (essentially the CND and CRD) was reduced from 8% to 5% of total receipts from the Arrondissement Tax and to 7% of the Municipal (*voirie*) Tax. Eight localities were accorded a reduced rate of 2%.

Although the costs for local councils are relatively small as a percentage of total non-investment expenditures, it is interesting to note that the amount is generally superior to what is budgeted for local economic infrastructure maintenance (roads, water supply systems, markets, transport stations, and slaughterhouses).

#### **5.2.5 Transfers to State Institutions**

Arrondissements are required to provide financing for national and regional institutions and for associations sponsored by the State. The amounts vary across LDUs, but are generally 10% of the arrondissement tax for the Regional Development Fund (FRD), 2% of total general budget receipts (excluding subsidies) to support the departmental administrative centers (*préfectures*), and 8% of arrondissement tax revenues for institutions of the Development Society (especially the National Development Council). Finally, arrondissements are also expected to contribute to local branches of state-supported associations, such as the Islamic Association, the Association of Nigérien Women (AFN), and the youth organization (Samariya).

The case of Dogon-Doutchi may be used to illustrate the effect of transfers to state institutions. For Dogon-Doutchi, 10% of total arrondissement tax receipts (before subtraction of collection costs) are to be transferred to the Regional Development Fund (FRD). For 1991, this is estimated at 9,540,090 CFAF, roughly equivalent to the payroll for all arrondissement employees. In addition to the FRD, the arrondissement is to contribute 2% of total general budget (non-investment) revenues to the department administration (*préfecture*) and 3% of arrondissement tax receipts to the CND. In 1991, the arrondissement of Dogon-Doutchi also budgeted 500,000 CFAF to defray the costs of Regional Development Committee meetings, held on a rotating basis in each arrondissement. The transfer line item and amount budgeted for 1991 are provided below.

Fonds régional de développement	9,540,090
Contribution to préfectures	2,322,318
Contribution to costs of CRD	500,000
Contribution to CND institutions	2,862,027
Subsidies to local associations	1,000,000
<b>Total of transfers to state institutions</b>	<b>16,224,435 CFAF</b>

This represents slightly more than 10% of projected total general budget receipts for 1991.

The payments made to canton and village chiefs, to the extent that they exceed compensation for functions assigned to them in support of arrondissement activities, may also be viewed as a form of transfer payment. This is particularly the case for canton chiefs who (may) have little direct involvement in tax collection, but receive from 1-10% of taxed arrondissement receipts as compensation. These direct payments, and amounts transferred from local fee and tax collectors and not reported as revenue, exist in part due to the character of national regime maintenance. Canton chiefs have been important actors in national politics and contribute to regime stability. They are compensated from national budget resources as well, through the *allocations aux chefs traditionnels*. As a critical source of support for the governing regime, canton chiefs and paramount chiefs assume the form of "state institutions" and are subsidized as such.

Another form of disguised transfer exists in the form of supporting the lodging and food costs of visiting central or departmental level civil servants, donor missions, party officials and other guests visiting or transiting through the arrondissement. Though the responsibility of the arrondissement is not codified and therefore "voluntary" and unofficial, the cost of these (generally uninvited) missions often represents a substantial burden for arrondissement budgets. Arrondissement authorities acknowledged that they may receive three to five different missions a week, composed of from two to ten or sometimes more people per mission. The expectation of department and central level officials is that they will be housed and fed by the local administrative authority, at no cost to the visitor and independent of whether the visiting official received travel compensation.

Local officials believe that the quality of the reception will be noted in the capital. Cases of complaints being registered against a subprefect by a visiting civil servant who felt the lodging and food offered were inadequate are repeated widely by local authorities to justify continuation of the practice regardless of the financial situation of the arrondissement. Most arrondissement centers have constructed guest lodgings, either with arrondissement revenues or with loans from the CPCT. The costs of construction, maintenance and utilities are assumed by the arrondissement. None of the arrondissements visited charged a fee for use of these facilities, nor did local officials consider this to be a realistic option for cost recovery.

#### 5.1.6 The Regional Development Fund

The Regional Development Fund deserves special attention since it represents a potentially useful mechanism for managing and allocating development financing. A regional investment fund is particularly appropriate for investments that either exceed the resource and credit capabilities of a locality, or produce benefits that effect several localities. A regional

investment fund may also be attractive to donors since it would operate at a more local level and thereby be less subject to central government intervention, yet would be able to support larger and more complex regional development activities than a village or even arrondissement level fund.

For a regional fund to be effective, it must fulfill certain requirements. Its successful operation requires that operational procedures be clearly specified and disseminated to all those who have an interest in the activities of the fund, that routine monitoring be assured, that thorough and objective audits be performed on a regular but unprogrammed basis, and that the officers and administrative staff be held to strict standards of performance. Priorities for utilization of the fund and the evaluation of performance should be the responsibility of a popularly elected committee or council.<sup>10</sup>

The FDR in Niger, established in 1985, is widely criticized specifically because it fails to satisfy these criteria. The FRD is managed at the department level, and is to be used for special projects to enhance economic and social development of the region. However, the fund was never codified in law, nor have implementing texts been established that lay out the conditions for its utilization, the system of financial management, or the manner of determining priorities for expenditures. Legal texts to formalize the operation of the fund and to legalize its existence are said to have been in progress for the past three years, yet have not been presented for review or approval. Both of the seminars on decentralization recommended the institutionalization of the fund, and the Niamey seminar further proposed that the rate of the FDR be set at 5 percent.

Although local officials recounted examples of arrondissement projects that received some backing from the FDR, there is widespread concern that the fund is being used for political and personal reasons rather than for the economic and social development of the communities within the department. The inability of arrondissements to influence the amount of their contribution, and the lack of linkage between fiscal resources and the amount to be paid are also criticized. Relatively poor arrondissements may be obliged to support a heavier burden than arrondissements that have substantial financial resources. The arrondissement of Dakoro, which has an outstanding debt of 54 million CFAF and a population largely dependent on pastoral resources, budgets 10% of the arrondissement tax while Mirriah located along the border with Nigeria and in a highly productive agricultural zone only contributes 5 percent.

The use of a regional fund to consolidate and coordinate development financing should not be discarded simply because of the abuses that exist at the present time. Such a fund could be used to reinforce local development initiatives by providing donors with an institutional mechanism for managing and channeling development assistance. For this to be a realistic option, three conditions should be fulfilled. First, the legal basis and operating guidelines of the fund should be formalized. Second, the department administration (*préfecture*) must be assured of adequate financing from the national budget to support its operation. This is necessary to prevent the redirection of regional fund resources to

---

<sup>10</sup> A similar fund exists in the Republic of Mali. For an analysis of its operation and potential for use as a mechanism for channeling donor funding to local development projects, see Hall et.al. 1990 and 1991.

compensate for the recurrent expenditure needs of the administration. Finally, democratically elected local and department councils independent of control by the administrative branch must be put in place to insure that the utilization of the fund is responsive to local needs and priorities.

The insistence on democratic control of local resources is not simply a matter of ideological preference. Tax avoidance and non-participation in decision-making are closely related phenomena. Nigériens do not see or understand to what use their tax monies are put, and tend to believe that donors pay for all that is "development" in Niger. Yet tax collection and service provision are a fundamental dyad in traditional society (governed by rules of reciprocity with hierarchy) and modern democratic society alike. At a very practical level, if Nigériens are to have better service delivery systems, they must be willing to pay for them, and this willingness is directly linked to the transparency of financial management and to the degree of correspondence between local priorities and public expenditures.

### **5.3 Investment Expenditures**

Arrondissements in Niger are able to reserve sometimes substantial amounts of money for local investments. In the arrondissements studied, direct investment expenditures ranged from a low of 11% of total budgetary expenditure in Tchirozérine, to 34% in Dogon-Doutchi, and 38% of total expenditure in Aguié. The arrondissements of Dakoro and Mirriah both spent 42% of total budgetary expenditures for direct investments. Spending for direct investments in the communes of Doutchi, Matankari and Mirriah was 25%, 30% and 10% respectively of total expenditures.

Investment spending in the communes studied shows a similar pattern to that of general budget spending. The amounts "invested" in administrative infrastructure represented 44% of Mirriah's investment budget, 28% of Matankari's and 16% of Doutchi's total investment spending in 1990. Both Matankari and Doutchi spent slightly over 50% of their investment budget for "social infrastructure"; yet neither invested in health care, and only 7% of Matankari's and 13% of Doutchi's social investments were for education. Substantial funding went for the "development of production" - meaning agriculture, livestock and forestry - yet virtually all investment in these areas represents charges transferred from central budgets, required by department authorities (reforestation), or "devolved" after international project financing ended.

In the arrondissements, investments in the development of production and for social infrastructure were of greatest importance, closely followed by administrative investments. Economic infrastructure received little investment funding. The arrondissement of Mirriah invested 144 million CFAF in administrative infrastructure in 1986, accounting for almost 80% of total investment expenditures for that year. Tchirozérine committed 88% of average direct investment expenditures to the development of production.

Investment spending by its nature tends to be more sporadic than general budget expenditures, making any detailed analysis of trends of little utility. Large expenditures in one year would be followed by greatly reduced or even no spending for the same category for two or three or more years. The exception to this appears to be investments for agriculture, livestock and forestry. Arrondissements and communes tended to budget routine investments

in these areas. Closer examination of the purposes of these expenditures reveals that many of them are not investments as such, but represent payments of the routine operating costs for central services that were transferred to LDUs. This is the case for the purchase of agricultural pesticides and herbicides, and for the financing of animal vaccination campaigns, among others. Some investments were imposed by higher authorities, as with the Maradi Agreement (*engagement de Maradi*) regarding reforestation.

### 5.3.1 Programming Investments: the *fiche d'opération*

Planning and programming responsibilities are held by the Comité Technique d'Arrondissement (COTEAR), at that level, and by the Comité Technique de Département (COTEDEP) at the regional level. Membership consists of the technical service heads and the committee is headed by the senior territorial administrator at the corresponding level, subprefect or prefect. The COTEAR is responsible for the identification of investment projects (in collaboration with the population, in principle), their design, preparation of cost estimates, presentation for review and approval by the corresponding deliberative council, and their implementation given availability of funds. COTEAR meetings are held several times a year, depending on need and availability of agents, although practice differs from one arrondissement to another.

The procedure employed in fixing priorities and in designing investment activities appears to be left to each service head. A *fiche d'opération* is drawn up for each project or activity and presented before the assembled COTEAR members, prior to being presented to the arrondissement council (CSRD) for review. The CSRD is composed of representatives of subordinate councils at the village and canton levels, representatives of various socio-professional groups, associations, and organizations affiliated with the Development Society such as the Samariya (youth) and the AFN, the officially recognized women's organization.

The territorial administrative officer also presides this deliberative organ, and COTEAR members are present (without voting power) at CSRD meetings. The CSRD is to meet quarterly, though this statutory obligation is not always met. The great majority of CSRD members are illiterate in French, though some may have functional literacy skills in national languages such as Zama and Hausa. COTEAR members in Dakoro estimated that only five of 40 council members could read in French. Since the budget presentation and investment project proposals are submitted in French, the council members are at a clear disadvantage in their efforts to translate local interests into budgetary priorities.

The balance of power within the COTEAR and the CSRD is clearly in the favor of the Ministry of Interior official that presides the two bodies. Without effective leadership of their own and lacking the technical skills necessary to contest investment decisions, the CSRD is also in a subordinate position to the technical service chiefs. In the case of Dogon-Doutchi, there was said to be no overt conflict between the deliberative and the technical bodies, however it was also acknowledged that COTEAR budget proposals (investment projects) were generally accepted without opposition or revisions. The rather perfunctory review of budget submissions may be due in part to the lack of advance distribution of budget proposals and technical documents and to the fact that all such documents are presented in a language mastered by only a handful of council members.

Once approved by the CSRD, budgets are submitted for review and approval to the CRD. In some cases, little if any changes are made at the department level. In other cases, departmental priorities (which usually reflect national planning priorities) are imposed and serious revisions may be made in both the technical and substantive content of the arrondissement budget presentations. Arrondissement budgets are then submitted for approval to the Ministry of Interior, although the decision of the CRD is technically sufficient for implementation.

## **6. FINANCIAL MANAGEMENT CAPABILITIES AND PRACTICES**

### **6.1 Arrondissement Management Capacity**

Arrondissement professional administrative staff is very limited in number and quality. The core staff consists of only four agents: the Subprefect, Deputy Subprefect, Arrondissement Secretary, and the Arrondissement Accountant (*agent special*). The latter is an agent of the Ministry of Finance, Division of Public Accounting, and is responsible for the collection of national taxes and the receipt of local taxes, as well as for the payment of authorized expenses. Although not formally an agent of territorial administration, his offices are located in the subprefecture and the agent reports directly to and is evaluated by the subprefect.

In addition to the core staff, most arrondissement offices include an *état-civil* agent responsible for maintaining civil records, e.g. births, deaths, and identity cards, and a census agent who is to update regularly the population rolls which serve as the basis for the tax rolls used for the arrondissement head tax at the village (and quartier) level. The arrondissement administrative staff is assisted by a small number of typists and other clerical workers. Total staffs range from five to ten agents, excluding manual workers and domestic staff.

Senior positions appear to be held in the majority of cases by appointees from other than the corps of professional territorial administrators. Indeed, of the five arrondissements visited, only one was headed by a professional public administrator (*administrateur civil*). In the other arrondissements subprefects were drawn from other professional corps and included former teachers, nurses and a literacy inspector. Nor was the lack of formal administrative training on the part of subprefects compensated for by naming administrators as the deputy subprefect. None of the five had been trained at the National Administration School, although they may have been quite capable in other domains of specialization.

The position of Arrondissement Secretary, the third most important in the arrondissement administration and the one responsible for day-to-day operations, expenditure authorization (by delegation from the subprefect) and monitoring, and the management and supervision of local tax and fee collectors, is generally filled with an auxiliary agent (*commis auxiliaire*). This agent may only have finished grade school and a few years of secondary school, but may have benefitted from a short training program in local administration once offered (canceled at some point in the early 1980s) at the National Administration School.

This lack of formal administrative training explains in part the difficulty that some local administrators have in following administrative procedures, applying standard budgetary rules and principles, and in assuring the correct usage of public resources. To the lack of specific

training must be added the virtual inexistence of manuals on standard operating procedures, up-to-date compilations of administrative and financial regulations, legal texts and laws.

A recent analysis of local administrative capabilities organized by the Ministry of Administrative Reform (MCRA) in three arrondissements concluded that a major deconcentration in both the number and quality of agents to the arrondissement level would be necessary for this decentralized entity to be capable of assuming a leading role in local social and economic development. This report proposes an organizational chart calling for a total of 18 senior cadres (10 Category A and 8 Cat. B) supported by three clerical personnel (MCRA, Avril 1991, p.37-40).

Although the personnel requirements proposed in the MCRA study are clearly excessive in terms of cost, availability and the real volume of work to be conducted (barring a radical transformation in the locus of development responsibility and authority), the analysis underscores the multiplicity of tasks that befall territorial administration in Niger. The subprefect is responsible for the operation of arrondissement services, the coordination and supervision of deconcentrated public services in his jurisdiction, the communication of central and departmental political objectives and policy pronouncements to local populations and service agents, and the transmission of local interests and priorities up the hierarchy. He also serves an important function of mediation and settlement in local conflicts. Some of these conflicts may exceed the operative legitimacy of local conflict resolution institutions, such as hearings before village and canton chiefs and their advisors, while other conflicts rise to the level of the subprefect because of the lack of willingness to accept the decision proffered by these traditional institutions.

The study also concludes that the post of deputy subprefect should be converted to that of general secretary, and granted full responsibility for the operation of the arrondissement and the management of the public services operating at that level. This proposal rejoins our analysis of the lack of clear definition of the function of deputy subprefect, the generally poor use made of this position, and the unrealistic load of responsibilities assumed by the subprefect.

## **6.2 Organizational Vulnerability: the Status of the Agent Spécial**

A critical issue that must be resolved before according greater financial responsibilities and resources to arrondissements is the status of the local public accountant. The arrondissement accountant, as mentioned above, is an agent of the national Public Accounts Service of the Ministry of Finance, and reports directly to this service. He receives no hierarchical supervision, technical assistance or inspection from the department level paymaster, since the latter is attached to the national Treasury, rather than to the Public Accounts Service. The arrondissement accountant is, however, under the authority of the subprefect as delegated representative of the Government. The performance evaluation of the local accountant is conducted by the subprefect, who also authorizes travel and monitors communication from central ministries to local service agents.

The arrondissement accountant is very much under the authority of the subprefect which vitiates the separation of expenditure authorization and liquidation authority established as the principal check on the misuse of public funds by public officials. The possibility - and

reported cases - of complicity in the use of funds calls for the establishment of a separate and protected status for the agent responsible for the physical handling of local funds. The lack of rationalization of the treasury structure creates a serious management and control problem. It is strongly recommended that the regional treasury system be further developed and that the position of *agent spécial* be upgraded to that of *percepteur*, directly subordinate to the departmental treasurer.

### **6.3 Constraints to Expenditure Management**

Limited qualified personnel, the lack of an effective review and oversight role by elected bodies, and the organizational vulnerability of the arrondissement accountant have been identified as critical impediments to effective budgetary determination and to the operation of the expenditure system. Review of accounting and financial management procedures in the field revealed other deficiencies. The most serious and generalized constraints are listed below.

- Inadequate formal verification and audit of financial transactions, especially expenditures and investments.
- Limited contract management capability; failure to follow regulations on open bidding for public contracts. Non-competitive and deceptive contract bids.
- Lack of transparency in fiscal operations; no oversight role for popular bodies in budget preparation, review, monitoring of expenditures, evaluation of investments.
- Lack of mastery of regulations and procedures.
- Inadequate training, lack of current tax and budget documents and regulations.
- High mobility of agents reduces sense of accountability, negatively affects performance.

## **7. POTENTIAL FOR LOCAL SUPPORT OF PUBLIC SERVICES**

As noted in preceding sections, the present role of LDUs in the organization and finance of public services at the local level is quite limited. The only services for which routine budgetary appropriations are made are public registry and the animal pound (*fourrière*). Public services such as health, education, animal health, and agriculture are considered the responsibility of the State, and the arrondissement as such has no voice in determining or even in influencing the nature of the service delivered or the conditions of access to the service. The subprefect as wielder of executive authority may control service personnel, however, he does not influence service priorities or the allocation and expenditure of service funds.

In contrast to the lack of authority over essential public service matters, service users and LDUs have been the recipients of an increasingly heavy financial burden for assuring the operation of these services. The transfer of financial charges from the State to localities and

service users is being done chaotically and with little regard to the capacity of these entities to absorb additional costs. More importantly, the transfers are characteristically done without forewarning. Thus arrondissement authorities have not been able to restructure budgetary priorities to accommodate these transfers, nor have they been allowed to seek alternative arrangements for service provision that could reduce or redistribute cost factors to their advantage. Instead, scarce investment resources are being redirected to meet the operating costs of programs.

The transfer of financial responsibility as such is not the problem. Rather, it is the lack of a corresponding transfer of authority over the character of the service, and of the resources and fiscal authority required to meet these responsibilities that damages the viability and even the legitimacy of these decentralized entities. Local councils, technical committees and service users have not had a chance to seek local solutions for pressing public service needs, yet given national budgetary conditions it will most likely be at this level that a solution, or solutions, must be found.

In the following paragraphs, the service sectors of public health, primary education and rural roads are reviewed. The assessments begin with a brief overview of present practice and then focuses on constraints to and potential for an enhanced local role in their organization and finance.<sup>11</sup>

#### **7.1 Primary Health Care: Options in Cost Recovery**

Since 1976 and the surge in revenues and expectations resulting from the uranium boom, the State has assumed responsibility for all health care personnel, equipment, medicines and the construction of facilities. However, state expenditures have not kept up with population growth, nor with the increase in health care costs or demand. Central allocations to local health districts for medicine purchases have remained virtually stagnant since 1977, with the result that patients have become accustomed to receiving prescriptions at the end of a diagnostic visit for medicines to be purchased from the nearest public or private pharmacy. To the costs of the initial visit to the health clinic (transportation, lodging and meals for those from neighboring villages), must be added the cost of visiting a sometimes distant pharmacy and the purchase of prescribed medicines. Arrondissement budgets, too, are beginning to respond to the inadequacy of central funding by assuming the costs of building maintenance and in some cases construction costs. LDUs also respond with budget outlays in cases of epidemics and disaster.

While local public contributions for health care services are neither widespread nor systematic, their effects can be quite positive. A recent study of arrondissement contributions to village health workers programs found that although local funding averaged less than 1% of budget allocations in eight selected arrondissements, the effects were noticeable and positive. (Smith, 1990B) The combination of vocal public demand and national budgetary constraints

---

<sup>11</sup> The reader is advised to consult a 1985 study by Thomas Painter and Philip Boyle for a detailed assessment of local service costs and potential for user fees in two arrondissements, for rural water systems, health care, and primary education.

has led both national health officials and local administrators to seek options for improving access and quality of primary health care services at the local level.

The search has led to experimentation with two systems of cost recovery, commonly referred to as "direct" and "indirect" strategies. Direct cost recovery involves the collection of a user fee from the patient at the time of treatment, while the indirect strategy relies on the imposition of a "health tax" on all taxpayers, to be collected along with the arrondissement tax. The latter strategy was implemented in the arrondissement of Mirriah in 1986, and is reviewed in detail below. The fee-for-service approach has had two limited applications, but the results are less well documented.

### **7.1.1 The Case of Mirriah: Indirect Cost Recovery**

Mirriah's experience with cost recovery for the health sector began five years ago (1986-87) with the establishment of a 35 CFAP health tax to be paid by all taxpayers liable for the arrondissement tax. Tax receipts would benefit the entire medical district or CM (*circonscription médicale*) which covers an area of 32,000 km<sup>2</sup> with 14 rural health clinics and the health center located in the town of Mirriah. The population of the arrondissement is estimated at over 450,000 with over 13,000 nomadic residents. The CM boundaries follow administrative territorial boundaries.

According to local officials, the Health Solidarity Fund (*Fonds de solidarité pour la santé*) was created by decision of the arrondissement council and was to be used specifically for the purchase of medicines to be distributed to the arrondissement health center and rural clinics in the arrondissement. Central government allocations for medicine purchases amount to only 7,760,000 CFAP, or 17 CFAP per inhabitant (approximately \$.06 USD), and had remained at that level for at least the past 11 years, while the number of rural health clinics in the arrondissement had increased from six to fourteen.

In 1988, the health tax was raised to 50 CFAP, again by decision of the CSRD, and in 1990 the tax reached 100 CFAP. Administration officials, health personnel and the canton chiefs visited report that there has been no serious objection to the creation of the health tax, nor to the increases in tax amounts. The general acceptability of the tax was explained as being due primarily to a very effective information campaign led by the subprefect and disseminated by canton and village chiefs. It was also felt that the tax was simply seen as an increase of the arrondissement tax to be paid all at one time, after harvest when taxpayers had cash, and therefore not requiring continual payments when monetary resources are more scarce.

Health tax receipts for the 1987-88 fiscal year came to 6,598,095 CFAP. In 1988-89 they climbed to 9,000,000 F and then to 22,367,450 F for 1989-90. Estimated receipts for 1990-91 are 22,183,900 CFAP. Along with the increase of the tax amount, the destination of the receipts changed in 1990. Rather than being used exclusively for the purchase of medicines, 10,000,000 CFAP was allocated for the construction and equipping of a rural dispensary in an underserved part of the arrondissement. Arrondissement officials affirmed that additional facilities would be constructed, perhaps one every two years, to meet the needs of the population.

The decision to use part of the funds to construct a health clinic has been questioned by some donor agencies. The subprefect reported that a recent visit by a multi-donor team recommended that the fund be used exclusively for medicine purchases since the construction of more health clinics would provoke recurrent cost requirements that neither the central nor the arrondissement budget could support. The health clinic constructed by the arrondissement had not been approved by the Ministry of Public Health and it was unclear if the ministry would assume responsibility for staffing and supplying the facility with a basic stock of medical supplies and drugs.

The arrondissement administration, on the other hand, noted that most of the existing clinics are concentrated in the southern part of the arrondissement, an area with perhaps one of the highest population densities in the country. The central and northern zones, in contrast, were less heavily populated, less accessible and relatively disadvantaged in terms of health care services. Although 30% of the population is considered to be covered by the present distribution of health care facilities, coverage is much weaker in the north. Taxpayers from underserved areas were complaining that the system of purchasing medicines alone did not benefit them since they did not have access to a clinic. Local authorities were sensitive to the recurrent cost argument, but felt they had little choice but to respond to taxpayer requests until a better coverage of the entire arrondissement was attained.

A recent study organized under the Ministry of Public Health estimated that since its inception, receipts from the Health Solidarity Fund have accounted for 53% of the global operating (excluding salary) costs of all arrondissement health care services. In 1990 alone, Health Fund receipts amounted to 66% of global expenditures. If the cost of prescriptions purchased by patients from pharmacies and drug stores is included, the average cost recovery by the Health Fund comes to 36%.

If the effect of cost recovery for the 1988-90 period is compared only to the cost of medicines, Health Fund receipts went from 52% to 133% of expenditures for this category. If medicine costs includes those purchased from private sources, the cost recovery effect is weakened but still accounts for a three year average of 49% (going from 31 to 67% from 1988 to 1990). (Sekou et.al., p.39-41)

Another factor revealed by the Sekou et.al. study mentioned above is the high level of monetary contributions made by service users in addition to the health tax. As may be seen in the table below, the cost of medicines purchased by patients from pharmacies and private drug stores exceeded the value of medicines supplied by the national budget for this "free" service, and also exceeded the expenditures made for medicine purchases with Health Fund receipts! Service users do pay, and pay substantially for health care yet they are not involved in any manner with the management of local health care services.

**TABLE 7.1. EVOLUTION OF CONTRIBUTIONS (IN CFAF) FOR MEDICINE FROM VARIOUS SOURCES SINCE 1988, ARRONDISSEMENT OF MIRRIAH**

YEAR	CENTRAL BUDGET	POPULATION		FED PROJECT	TOTAL TO CM	TOTAL CM AND PRIVATE
		HEALTH FUND	PRIVATE DRUGS			
1988	6,885,610	5,758,095	8,505,755	---	12,643,705	21,149,460
1989	7,488,245	5,438,320	7,828,452	1,616,205	14,543,270	22,371,722
1990	7,258,616	8,531,060	16,835,460	979,260	16,768,936	33,604,396

Source: Sekou, Julvez and Ba, p.37.

The amounts cited for health fund expenditures for 1989 and 1990 do not correspond to health fund receipts for that period. The difference in 1990 is due to the decision mentioned above to construct a health clinic: 10 million went for construction and 2 million CFAF for equipment. The reason for the discrepancy for 1989 is unclear. Two laborers were paid a total of 240,000 CFAF in 1989 from the health fund and some fuel and miscellaneous charges were reported, yet the total of these expenditures does not explain the difference between total expenditures and reported receipts.

The Mirriah experience is not without problems. The management of the health fund is entrusted to the subprefect and the arrondissement accountant. The head of the medical district had not seen an accounting of the use of funds, and was not personally involved in expenditure decisions. The health center did provide the list of medicines to be purchased, but the choice of supplier was apparently left to the subprefect. Also, since the medicines purchased were distributed according to the number of patients received by each clinic, those clinics in easily accessible and more populated areas received the most medicines. Although this would seem to be fair, patients residing in less accessible areas tend to support the highest costs for health care while receiving fewer benefits. The head of the CM suggested that the formula for distribution be revised to take into consideration access to pharmacies, economic ability of the population and need.

A more serious equity issue was raised when the recently created commune of Mirriah (established in 1988, with financial autonomy in 1990) cut its contribution to 50 CFAF per taxpayer. This produced the situation where those with easiest access and highest benefit from the health care system pay less than the rest of the taxpayers of the arrondissement. Commune and arrondissement officials did not appear to be willing to address the inequity created by this situation. Similar dilemmas are bound to occur between jurisdictions benefitting from the same service district as long as the medical district itself does not have taxing authority.

From this case, it is clear that some local administrative units can provide substantial financial support to the health services operating in their territory. Mirriah is a relatively wealthy arrondissement compared to many, yet even disadvantaged areas like Dakoro have considered the establishment of a similar tax with the acceptance of the members of their

CSR. The experiment should be undertaken by other LDUs, after careful discussion with the population and clear arrangements made to assure the proper management of health tax revenues.

### **7.1.2 The "Direct" System of Cost Recovery**

The "direct" system of cost recovery involving the collection of a user fee for consultations was tested at the health center in Tibiri. The results of this experiment, which only lasted 12 months, are not generalizable due to a number of exceptional conditions related to the site. Nevertheless, from the evaluation conducted by Sekou, Ba and Julvez, service users did prove to be accepting of a fee for service and supported increases in fee rates until the final increase to 400 CFAF at which point participation declined. (Sekou et.al., p.44) The study also notes the essential role played by an intensive information campaign and careful discussion with the population prior to and during the period of experimentation.

Other, more limited, experiments with cost recovery have been attempted. The CM in Dogon-Doutchi has collected fees for laboratory services and for minor treatments requiring bandages for over a year. The Belgian-funded laboratory charges a fixed 500 CFAF fee for access and an additional smaller fee for routine minor analyses. Pregnancy exams and blood tests for transfusions cost 1,000 CFAF. A charge of 300 CFAF is also made for minor treatments (such as stitches) requiring a small bandage, and 500 CFAF for large bandages. In its first year of operation, receipts from minor treatments alone amounted to 218,250 CFAF. This represents 25% of the annual central budget allocation for operating costs for the entire CM. According to medical personnel, the fee for laboratory exams is generally understood and accepted by patients, whereas the fee for minor treatments sometimes raises suspicion that nurses are trying to extort money from patients. Because of this some nurses do not impose the fee, thereby adding credence to the suspicions of impropriety.

### **7.1.3 Cost Recovery Constraints and Potential**

The principal constraint to the use of cost recovery measures including user fees is lack of experience. Neither service administrators nor service users are familiar with the objectives, options, and hazards of local cost recovery mechanisms. Although no systematic study has been done specifically on popular willingness and ability to pay user fees, the results of interviews with service users during this assignment suggested that people are not automatically adverse to user fees, as long as the amounts are within their ability to pay. Indeed, many respondents understood the financial constraints on central resources and said they would pay a fee, if requested. The sole reservations were that the amount be "reasonable" and that ability to pay would depend largely on the results of the year's harvest. Further questioning suggested as well that many people preferred to pay a larger amount shortly after harvest, rather than smaller amounts intermittently during the year. Again, these are observations only and cannot be generalized to represent popular attitudes on these matters. However, they do correspond to the results obtained by Painter and Boyle in their 1985 study of rural services in Niger. (Painter and Boyle, p.79-83)

Cost recovery in health care has been widely implemented in other Sahelian countries, but continues to meet resistance from some senior ministry officials and expatriate technicians. The "right to free service" notion still holds sway despite clear evidence that the

services offered at the present time are only free in theory. In practice, most patients are required by default to pay for drugs due to the inability of the system to assure free medicines. Fees are also being charged for hospital services. In the case of the regional hospital in Agadez, there is a flat in-patient fee of 2,100 F for adults and 725 F for children, regardless of length of hospitalization. Consultation fees are charged per illness, rather than for each visit, and are fixed at 200 F. Government employees pay only 20% of fees, the remainder is to be reimbursed by the State. According to the director of the hospital, neither pay. He also estimated that as much as 80% of the general population are unable to pay consultation fees, and even more are unable to pay the entire hospitalization fee. Nevertheless, the hospital collects a total of approximately 5 million CFAF in fees each year.

Willingness and ability to pay are always a factor in assessing cost recovery mechanisms. Much of Niger's rural population is subject to the vagaries of weather; a bad crop year quickly erodes the income of rural producers and therefore their ability to pay for services. As mentioned earlier, health care users seem to be willing to pay for a part of the cost of the service, either through an indirect tax or a user fee, but no clear data exist on the thresholds of acceptability or ability by geographic area or population strata.

The critical elements in popular support appear to be information and transparency. Before initiating any effort at cost recovery, an intensive information campaign should be organized. Local communities and service user groups should be encouraged to discuss their health care priorities, alternatives in service delivery and in financing, and the role they wish to play in the management of the local health care system. The ongoing involvement of local community members is one of the principal measures that enhance transparency and thereby reinforce popular willingness and support for the system. It is strongly recommended that future cost recovery experiments include the creation of local health care management committees, comprised ideally of elected members but in any case of people representative of service users and the general population.

All cost recovery systems have their advantages and their weaknesses. While the indirect system is easier to administer and generally more acceptable to taxpayers (as long as the amount of the tax is "reasonable"), the indirect method "hides" the specificity of the tax and its usage by its association with the arrondissement tax. The linkage between the 100 CFAF tax and health services received is not as clear as when a service user pays directly at the point of service delivery. A direct fee-for-service system, however, requires more careful management by local committees and health personnel.

## **7.2 Rural Roads**

According to legislation defining the roles and responsibilities of LDUs, the arrondissement is responsible for the construction and maintenance of secondary and tertiary (farm-to-market) roads. In practice however, no roads are built or maintained by arrondissements. In any case, the distinction between the three types of road networks has fallen into complete disuse.

In Niger, only the central administration is involved with the road system. The national Road Service at the Ministry of Equipment maintains and upgrades a network of roughly 3,600 km of asphalt road, a similar amount of laterite roads (called *terre moderne* and *terre*

*sommaire*), and between 1,000 and 2,000 km of trails. The rest of the road system, made up of small trails, is maintained by its own users and by the populations served by the trails.

Very recently, two original initiatives have broken the status quo. In effect, the arrondissement of Aguié in 1989, followed by the arrondissement of Dogon-Doutchi in 1990 undertook the construction of road segments to connect each community to Nigeria. A third local initiative of lesser magnitude was encountered in Tchirozérine, where a new segment was under construction to restore service to a mining operation.

In the context of the State's proclaimed intent to implement a policy of decentralization, these experiences are of interest for many reasons. They may foreshadow the manner in which the arrondissements take charge of the selection, conception and financing of road projects of interest to them.

The institutional, material and financial aspects of the three road initiatives were assessed. Although these cases may not justify broad generalizations, they are informative and provide some insights into local capacity to select, design and finance road projects. The comments and conclusions that follow are based only on the Aguié and Dogon-Doutchi initiatives.

In both cases the project was conceived locally and carried along by local leaders, businessmen, politicians and civil servants. Committees composed of these leaders and influential people were established to collect funds, organize popular participation, and carry out the construction. The local population furnished labor. Local leaders and some neighboring administrative jurisdictions provided material and financial contributions. All contributions, whether in cash, material or labor, were offered purely on a voluntary basis.

In both cases, but especially at Dogon-Doutchi, accomplishments do not appear to have attained the height of expectations. Technical difficulties arose which endangered the viability of the newly constructed segments. Financial difficulties have appeared which have prevented the completion of the project. Although both road projects are in their initial stages, the experiences of Dogon-Doutchi and Aguié are instructive and provide some important lessons relevant to the problems that an eventual decentralization of responsibility for part of the road network to the local administrative units may raise.

The first problem is that of road project financing. A superficial analysis of these two cases would suggest that a partial solution to this problem would be to require the physical and monetary participation of the local population in the project, on a voluntary basis. This is not the case. Both cases demonstrate to the contrary that on both a material and financial basis, local popular contributions were negligible. If we consider only the contributions of individuals and businesses, the total does not come to two million CFAF, or one percent of the combined communal and arrondissement budget for the road segment. In relation to the real cost of the construction, that is, the full value of the contributions of heavy equipment, personnel and material from Niamey and the cooperation of the customs service in allowing the untaxed importation of fuel, the popular contribution would amount to only a fraction of one percent.

Popular participation in providing labor for the construction of the road should not be overstated either. Although thousands of persons are said to have worked on the road, their labor was applied only to the preliminary clearing of the road of plants, stumps, and other obstructions. The bulk of the work was done by heavy earthmoving equipment conducted by professionals. A large part of the labor accomplished before the arrival of the heavy equipment, the removal of trees and stumps, was unnecessary since it could have been done rapidly by the machines.

This is not to say that popular participation did not influence the execution of the project. To the contrary, one could maintain that without a strong show of popular support, the pressure from local elites interested in the project would not have been sufficient to mobilize external resources (the equipment from Niamey in the case of Dogon-Doutchi and from Komaka for Aguié) nor to guarantee the level of accountability in managing the funds. In both cases there was an exceptional degree of transparency in the organization and implementation of the project, which permitted all participants to exercise an effective control over the source and usage of funds.

The second problem is that of the design and supervision of the road works. The experience of Dogon-Doutchi reveals a lack of local expertise. The catastrophes that rendered the first segment of the project unusable were due largely to design errors. The lack of local expertise is confirmed by an analysis of the project's technical reports. These reports produced locally to attract central government assistance contain numerous errors in calculation and reasoning.

The third problem is that of the selection of road projects. In all countries, individual roads taken together constitute a network, and each segment of the network has an influence, small though it may be, on the rest of the network. This is true even for farm-to-market roads and trails, for the intersection it makes with the rest of the network is not without consequence. There is a heightened risk of incoherence in the selection and waste in the execution of road projects if the selection is left solely in the hands of local authorities. One could imagine, for example, that two LDUs simultaneously launch road projects, when only one would have sufficed. The risk is heightened to the extent that the local authority does not support the full cost of the project. This is in essence the case today when local jurisdictions construct road segments with the intention of transferring responsibility for subsequent routine maintenance and rehabilitation to the State. The technical choice of road quality, as we know, is the result of a comparison between the cost of construction and the cost of maintenance. With equal levels of utilization, cheap roads cost more to maintain than higher quality roads. Under these conditions, local jurisdictions are more likely to build low quality than high quality roads.

For these reasons, the experiences of local initiatives in road construction reviewed above do not appear to be easily replicable, nor is it evident that their reproduction elsewhere would be desirable. In none of the cases reviewed in the field were plans made for long-term maintenance. The road segments retained by the local authorities were not considered priority segments by the departmental roads office responsible for the territory in which the segments were located, nor were departmental authorities willing to assume maintenance responsibility without increased financial and human resources from the State. Such uncoordinated local initiatives risk to raise the hopes and expectations of local people and

businessmen unrealistically, only to find them dashed when the new road is no longer passable due to the lack of maintenance.

This is not to say that local jurisdictions do not have a potential role in the construction and maintenance of rural roads. Rather, it underscores the importance of delineating responsibilities and procedures for various levels of government for specific road segments. Local budgetary realities are such that the real cost of road construction clearly exceeds resource capabilities. The assignment of a larger role in financing road maintenance would also sorely stress the resources of even the wealthier arrondissements, and would tend to compete with investment outlays for such essential services as primary education and health care. Nevertheless, localities possess important resources, in information, labor, and even fiscal resources that may be integrated into the planning and implementation systems for rural roads. Local time-and-place information related to road conditions, utilization, seasonal variation and the availability of local labor and materials can be a valuable input in the process of determining construction and rehabilitation priorities, and in improving routine maintenance.

### **7.3 Primary Education**

As with health care, primary education in Niger is considered a public good essential for national development and the government pursues a policy of free education. School enrollments have improved dramatically since the colonial period. The number of classrooms has gone from a total of 200 in 1954 to 7,681 in 1989, and the number of students has gone from 7,899 to 317,840 during the same period. However, the most impressive gains were made in the early pre- and post-independence decades. The average annual growth rate in student enrollments attained a high of 17.8% for the six years from 1954-60. The average growth rate went from 14.9% per year from 1960-70 to 9.6% between 1970 and 1980. For the period 1980 to 1989, the annual rate of growth in student enrollments dropped to only 4.7%. The average annual rates of growth in class construction went from 22% for 1954-60, 28% for 1960-70, 12% for 1970-80, and 4.9% for 1980-89. (DSD p.63, 65)

The effect of Niger's dependence on mineral, and in particular uranium, exports is clearly revealed in the outlays for public investment in education and training.<sup>12</sup> In current CFA francs, public investment in education went from 865 million in 1975 to over 2 billion in 1978. From 1979 to 1984, investment averaged 8.8 billion francs (over 20% of total public investments), before dropping to 5.5 billion in 1985. From 1986 to 1990, investment in education and training has been fixed at 2.2 billion CFAF per year, or less than 4% of total public investments. (DSD p.216)

Prior to 1976, local administrations were to support the cost of school construction, equipment and general operation. With the boom in uranium revenues these responsibilities were transferred to the national budget. By 1981, national authorities were becoming aware of the weight of the fiscal burden they had assumed, and an official memorandum was issued informing LDUs that the cost of equipping and furnishing primary schools would henceforth be their responsibility. (Circulaire no. 011/Mi-DT-CIRC) At the same time, LDUs were told that

---

<sup>12</sup> Public investment in education and training reflects total public investments for the sector, not just for primary education. Vocational, secondary and university education and training would also be included in these figures.

the State retained primary responsibility for school construction and LDUs would only be requested to complete planned construction when needed. The National Investment Fund (FNI) had been created to support the costs of such infrastructural investments.

In February of 1983, another official memorandum (Circulaire No. 05/MI-MDI-DT-R) was issued instructing LDUs to complete the entire school construction program launched by the FNI, after the latter was unable to finance the second installment of investment credits. LDUs with inadequate budgetary resources were instructed to seek loans from the CPCT to fulfill the national education program objectives.

Since that time, the role of localities in educational finance has increased, especially in the areas of construction and renovation of schools. Some local officials claimed that they had received instructions to finance 30% of all school construction as of 1990, although it was not confirmed whether this requirement had been transferred formally to all LDUs. A number of respondents affirmed that international donors, such as the World Bank Second Education Project, CARE International, and other NGOs were responsible for the majority of school construction projects. UNICEF and NGOs were also cited as contributing to the equipping of new schools and the renovation of some classrooms.

### **7.3.1 Local Administrative Support for Primary Education**

Financial support from arrondissements for education is generally found only in the investment budget. Each year, the arrondissement school inspector draws up a project proposal (*fiche d'opération*) for education which generally includes support for the organization of examinations, teacher training days (*journées pédagogiques*), building maintenance and construction of classrooms. Arrondissement budgetary resources are not used to purchase school supplies, books, or other instructional materials for students. There is no set standard for contributions to education, nor do arrondissements have a fixed number of classes they are to construct each year. Rather, investment decisions seem to be a factor of the availability of investment funds, the level of need, and the plans of donors, NGOs and the central government.

Nevertheless, arrondissements clearly play a key if not dominant role in school construction. Most arrondissement construction is in permanent materials (*en dure*) and is estimated by Public Works technicians to cost 3,500,000 CFAF/classroom, according to the departmental director in Dosso. The same source estimated that equipping a three classroom school would cost 500,000 CFAF. The arrondissement of Dakoro, among the poorest regions in the country and the second to poorest among those studied, has financed with its own tax receipts or CPCT loans the construction of 53 classrooms in cement from 1978 to 1991. The arrondissement of Mirriah constructed 12 classes in 1989 and 1990, and equipped eight of them. Dogon-Doutchi arrondissement paid for the construction of 400 student desks (*table-bancs*) and has planned for the construction of 4 classrooms to be financed with a 12 million franc loan from the CPCT. The arrondissement has budgeted 15% of construction costs from its own fiscal revenues. The arrondissement also regularly budgets funds for school exams, transport of students and examiners, and school fairs. According to the departmental director, Dogon-Doutchi generally finances the construction of two classes in cement per year.

The arrondissement of Mirriah established a special fund for education (*Fonds de soutien à l'effort de l'éducation*) in 1986-76, at the same time as the health fund discussed above. The current level of the special education tax is 100 CFAF per taxpayer, collected at the same time as the arrondissement tax. The fund is used for the renovation and construction of classrooms, the repair and replacement of school furniture, and emergency needs. In 1991, the fund was used to purchase 37 tons of millet for the students in schools located in deficit areas. The estimated receipts of the fund for 1991 are 22,433,800 CFAF.

#### **7.4.2 Community Involvement in Formal Public Education**

Students and their parents are the principal users of primary education services. Although official policy is not to require parents or students to pay for school supplies or other costs, in practice they contribute in a number of ways. Most schools have established school cooperatives, run by and for the students, that generate funds from various productive activities such as the sale of garden produce grown by the students in school gardens, the sale of small animals such as sheep or goats, or the sale of carpentry projects. In some cases, cooperative members have decided to collect dues from children to finance a specific project. Nineteen school cooperatives in the arrondissement of Tchirozérine, a poor region with a large nomadic population, had deposited funds totaling 500,000 CFAF for the 1990-91 school year. Schools are encouraged to develop APP (productive and practical activities) programs that are to provide students with useful skills and practical knowledge while serving to generate revenue for the benefit of the school and students.

School supplies are inadequate in the best of years; when national resources have been hit by drought or a precipitous drop in export revenues, local school teachers and students see the effect in fewer pencils, notebooks, texts, and chalk. Painter and Boyle found in 1985 that central allocations provided only 55% of the supplies needed to meet government operational norms. (Painter and Boyle, p.59) The Ministry of National Education established a formula in 1984 to determine priorities for the distribution of scarce school supplies, according to one departmental director. Since rural people were considered to have less access to cash and greater difficulty in obtaining school supplies, rural schools were given top priority and were to receive 100% of their needs. Schools located in the canton seat were to receive 75% of needs, schools in arrondissement centers 50% and schools in the department capital only 25%. At that time, the entire departments of Agadez and Diffa were considered rural for the purposes of applying the formula.

The objective if not the actual percentages of the formula is still followed in the departments visited. Urban parents are expected to make a more important financial contribution to the schooling of their children than are rural parents. In 1991 many of the school districts visited had received only a fraction of the normal amount of supplies such as chalk, pencils, notebooks and erasers. Textbooks in particular were in short supply. In the commune of Agadez, the shortfall in the school district's ability to provide adequate supplies was made known to parents through the local *association des parents d'élèves* or APE, with the suggestion that parents find a means to collect money to purchase the needed supplies.

Much of the local private contribution to primary education is in the form of labor for construction of classrooms, especially those built of straw mats and thatch (*paillote*), mud-brick or *semi-dur* (mud-brick with cement stucco on walls), and walls around the schoolyard.

The residents of the canton of Gazaoua in the arrondissement of Aguié, for example, claimed to have constructed a number of classrooms and fence walls for the 18 rural schools and the school located in the canton seat. Residents of the town of Guidimouni in the arrondissement of Miriah constructed three mud-brick classrooms and have assured their annual maintenance since then.

Private contributions can create problems and inefficiencies, however. Departmental education directors have decried the lack of a comprehensive regional plan for primary and secondary education that lays out clear priorities for the localization of schools. At the present time, local communities take the initiative to build without obtaining authorization from the school inspection at the arrondissement or department level, and then petition the State to provide teachers and operating funds. In the arrondissement of Dogon-Doutchi, seven villages each built one classroom the same year. In other cases, wealthy merchants or tradespeople will construct a school in their home village, without prior approval or even notification of the education authorities. Frequently, the unplanned construction of schools results in low utilization levels because the catchment area is too small. Neighboring villages often compete through the creation of infrastructure, to the ultimate disadvantage of both since their total investment cannot be used optimally, and to the direct cost of the State that must pay either the salaries of the employees assigned to the facility or in popular support if officials refuse to make the school or clinic operational.

#### **7.4.4 Is it a Good if it's not Valued?**

In contrast to the situation for health care, demand for primary education services varies considerably among population groups. Education officials are faced with a severe problem of crowding in urban schools and an equally serious problem of underenrollment in many rural schools. According to the departmental director of primary education in Agadez, the problem of recruitment assumes a very different character in urban areas, where there is a plethora of children, and in rural areas where there is "...a certain reticence ... [and] recruitment activities continue until the end of the first quarter of the school year." (Tankary p.7) While classroom construction is failing to keep pace with population growth and with demand for primary education in urban centers such as Zinder and Maradi, rural schools in these departments often fail to reach 40% of enrollment capacity.

Modern public primary education is not highly valued by many potential service users. Rural administrative and education officials stated that they were required to spend a good part of their time convincing canton and village chiefs to have parents enroll their children. The primary role of local school associations is to recruit students and reduce truancy. Truancy and withdrawal of students were cited as major problems in each of the departments visited. The explanations provided are diverse. In Maradi department, truancy is high in areas along the border with Nigeria, as children leave school to seek jobs or engage in commerce to generate money. In Dosso, children are said to be withdrawn from school to work in the fields when the rains are early. In Agadez, the "traditional antipathy" of nomads to public education was cited as a serious obstacle to student enrollment. In all cases, the value of education is judged in much more immediate and concrete economic terms than for most other public services.

Parents tend to view education as an investment that will yield direct and substantial financial returns in the form of remittances from their children who find jobs in the modern sector upon graduation. When the likelihood of employment was high, especially employment by the State, parents were willing to sacrifice current income and labor from their children. In recent years with rising unemployment of school graduates, the odds have changed. Economic stagnation in Niger has made labor migration more attractive, and the labor value of children more critical to the family's immediate well-being.

For some parents, modern education continues to represent a force alien to their cultural values, social norms and familial expectations. This is a common criticism throughout the Sahel, and indeed throughout the world, where community standards are more traditional than the liberalizing influences of modern science, mathematics and literature. Parents often complain that their children have no respect for custom, that they are impolite to their elders, lazy and unwilling to return to their prescribed place in the community. The school leaver that cannot find employment represents a very real economic and social loss to the family and to the village community. "Neither functionary nor farmer" as Harouna Mayao, the departmental director for Dosso succinctly stated, the school graduate or school leaver is liable to join the ranks of the urban unemployed or remain a burden to the family.

#### **7.4.3 Potential for Cost Recovery and Local Budget Support**

LDUs, local community members, parents and students presently contribute substantially in labor and in monetary contributions to the total cost of primary education. However, these contributions are far from uniform, are difficult to anticipate, and sometimes lead to inefficiencies in resource utilization. There remains a tremendous ambiguity about the actual role of the arrondissement in providing for primary education, and an unproductive sense of ingenuousness in the State's pretense of providing "free" education. As noted in the preceding section, not all prospective service users value the good, thereby making the establishment of a cost recovery program based largely on user fees more problematic than for services such as primary health care.

Parents and community members generally demonstrate a willingness to pay for public services. Painter and Boyle found that respondents were willing to buy one or more pens for their students, and more expensive items as well, with the understandable and common reservation "as long as the harvest is good". (Painter and Boyle p.66) They estimated that the yearly recurrent costs of a "typical" rural school, including salaries and building repair and amortization, came to 25,195 CFAF per pupil. The cost of school supplies and book expenses only, came to 1,278 francs per pupil. The latter cost would be feasible for many if not all parents to pay, although it would represent a substantial part of a rural family's disposable income.

The impact on the family could be substantially reduced with the establishment of an arrondissement tax, such as used in Mirriah. Revenues from this tax could also aid with the cost of furnishings and texts, or for building repair and amortization. There are, of course, many ways to estimate the potential impact of user fees and/or an arrondissement education tax. The important point to be made is that the process must begin with the development of a dialogue between service users and local officials that will then be taken to higher levels of

the administration, resulting in a clear delineation of fiscal responsibility and authority for the organization and finance of primary education.

## **8. CONCLUSIONS AND RECOMMENDATIONS**

In recent years the Government of Niger has officially launched a discourse on decentralization that has raised this issue to a prominent position on the national political agenda. The need for a larger local role in decision-making, for greater participation by communities and individual citizens has been clearly and frequently enunciated. The number of concrete steps taken to reorganize the prevailing distribution of authority and responsibility has been few, however. This relative lack of progress is due in part to the absence of a clear program for decentralization, and in part as well to the political vulnerability of the national elites that benefit from the existing system.

Circumstances have forced the government to transfer financial responsibilities previously assumed by the State to local decentralized units and to service users. An increasingly heavy burden has been placed on local budgets, without consultation and with neither an increase in local fiscal autonomy nor a corresponding transfer of central revenues or tax bases. Continued movement in this direction will only exacerbate the imbalance between local responsibility and authority and undermine the legitimacy and eventually the utility of local administration.

In today's Niger, improving local finance cannot be separated from the restructuring of central institutions and the movement toward democratization that is being called for in the National Conference and other public fora. If localities are to assume a more important role in the organization and finance of local services, far-reaching and fundamental changes in institutions and in procedures will be required. These changes may be encouraged and supported by the international donor community and other development partners of Niger, but the initiative and commitment to reform must come from the government and popular organizations.

### **8.1 Review of Principal Conclusions**

The principal conclusions generated by the analysis of resource mobilization, financial management, administrative capacity and service organization and finance potential in the five arrondissements and three communes selected are presented below.

- 1) Local revenue is almost insignificant when compared to national revenues (less than 4%).

Nigérien arrondissements and communes control only a small part of total national fiscal resources. With the modest resources they have at their disposal, LDUs are to provide a range of local services while assuring their continued existence by supporting their own operating costs. None of the three recently created communes were able to provide services to their citizens; the bulk of resources went to maintain the physical presence of the local administration. Of the arrondissements visited, one (Tchirozérine) exists solely due to subsidies from the central government and another (Dakoro) is carrying a debt equal to almost 50% of total annual revenues. In general terms, however, arrondissements are able to

generate revenues in excess of operating costs, thereby allowing for some infrastructural investments and for support to the operation of centrally managed public services.

- 2) Although measures may be taken to improve resource mobilization at the local level, even very positive outcomes will not change the overall resource picture dramatically.

Arrondissements generally do a good job at recovering local taxes, and in particular the arrondissement tax which provides the bulk of local fiscal resources. The creation of communes from the urban centers in an arrondissement seriously decreases the potential for augmenting revenues by improved assessment and collection of business taxes and taxes on real property. The only fiscal and parafiscal levers that remain are taxes and fees on public investments such as markets, public transport stations, and slaughter facilities. Revenues from these investments could be improved substantially, but will require additional investments to upgrade facilities and the inclusion of service users and beneficiaries in fee collection and the management of services.

- 3) Expenditures by local authorities emphasize maintenance of the apparatus of the State, with few clear benefits to local taxpayers in the form of services.

In 1990, the communes of Dogon-Doutchi and Mirriah spent more on public lighting than on the maintenance of public infrastructure, health care and education combined. Matankari spent 90% of its total budget excluding investments on basic administrative operations, and only 6% on services. Mirriah and Dogon-Doutchi spent 83% and 76% respectively on administrative operations. Most of the expenditure under service categories (14% of total non-investment spending in Mirriah and 16% in Dogon-Doutchi) went for public lighting as noted above.

Arrondissements also spend on average two-thirds of general budget expenditures on the operation of the administrative apparatus, principally on salaries and benefits. Spending on local services averaged only 6% in the five arrondissements studied, and much of that was for sports and cultural events although spending on wells and roads also figured in some budgets. Investment spending was divided between production (agriculture, livestock and forestry), health and education, and administrative infrastructure (mostly vehicles and administrative facilities). Little investment was recorded in the area of economic infrastructure: roads, wells, markets and transport stations. Much of what is classified as investment expenditure in production represents local financing for transferred costs of providing agricultural services, and reforestation projects mandated by departmental and national authorities.

- 4) Taxpayers are not routinely involved in decision-making regarding revenue and expenditure matters, are not informed regarding the purpose, usage and results of tax and fee payments, and consequently tend to view the system as extractive rather than developmental.

Mass institutions in Niger under the Development Society were part of a corporatist system, more effective at communicating and legitimating central instructions than in representing the interests of local citizens. The council structure did not provide an authentic

mechanism for translating local priorities into items for the public policy agenda. Citizens were thus distanced from the resource mobilization system and from allocation decisions.

Taxpayers lack a basic understanding of the nature of the tax system, the destination and utilization of tax revenues, and the critical role that taxes and fees can and should play in the financing of local public services.

- 5) Tax and administrative authorities suffer from lack of information, unrealistic procedures, inadequate training and insufficient means to carry out assigned tasks.

Tax agents are required to apply tax regulations that are often poorly adapted to local realities, and in some cases poorly understood by tax agents. Changes in tax regulations are not communicated effectively to field agents, nor is there an updated tax code to which agents may turn. Treasury offices responsible for tax collection lack the most rudimentary means of enforcement, transportation and personnel to pursue tax evaders. At the arrondissement level, much of the effort in tax collection is handled by traditional authorities and by untrained tax and fee collectors. Local officials do not comply with some tax regulations, such as the establishment of tax registries for the business tax, and with the exception of Mirriah do not seek popular acceptance for mobilizing additional tax revenues for specific local services.

## **8.2 Recommendations**

Although specific measures to improve local revenue capability are recommended here, primary emphasis is given to more fundamental institutional and policy reform measures. The reasons for this are as compelling as they are simple. At the present time, local administrative units are merely extensions of the central government, with little authority and few resources to make their own decisions regarding the organization and finance of public services; the determination of revenue sources, rates or levels; the organization of expenditures, or the staffing and operation of local administrative and deliberative institutions. Local taxpayers are divorced from decision-making and see no clear linkage between tax payments and services received. The worsening economic situation, combined with a growing desire for political expression, has resulted in a greater reluctance to accept tax exactions and in some cases in taxpayer revolt. The legitimacy of local government must be clearly established in law as well as in fact, with clear channels for the expression of popular will, if taxpayers and citizens are to take on a larger role in local development.

A policy reform program aimed at improving local finance capabilities should include the following objectives.

- 1) Improve democratic participation in resource mobilization and allocation decisions.
- 2) Strengthen arrondissement capabilities in financial management, planning, programming and budgeting.
- 3) Clarify the attributions, responsibilities and authority of local administrative units.

- 4) Clearly situate fiscal reform within the context of overall economic development policy.

### **8.2.1 Institutional Reform Measures**

International donor organizations can play a positive and perhaps critical role in assisting the country in meeting the goals issuing from the National Conference by providing concrete support for democratization and decentralization initiatives.

- Encourage the formation and strengthening of popular institutions, especially local management committees for markets, health, education, and natural resources. Support the development of local associations for producers, occupational groups, and common interest groups.
- Encourage the development of independent representative institutions, both electoral and special interest associations. Decentralized deliberative organs, especially arrondissement councils, should be headed by an elected president and be composed primarily if not entirely of elected representatives.
- Encourage the creation of special districts outside of the existing politico-administrative structure that correspond to specific natural resources or to local socio-political realities in the case of public services. Initially these districts could be experimental in nature and given special autonomous status to manage natural resources or service delivery and to mobilize resources.
- Provide support for the creation of mediating institutions and the strengthening of judicial institutions so as to offer some assurance of fair treatment, impartiality and the just application of laws and regulations. Specifically, mediating institutions are of high priority in the areas of border and trade related disputes, administration-civilian relations, internal bureaucratic relations, and land tenure and resource management conflicts. Financial support could be provided for technical committees working on juridical and administrative reform legislation to assure that the legal framework reforms will accommodate democratization measures and aspirations.
- Provide financing and technical assistance for information campaigns on the rights and responsibilities of citizens, tax regulations and procedures, legal recourse and mediation resources. This will require the development of manuals and pamphlets in national languages, as well as financing for logistics and training for those responsible for carrying out the campaigns. Full use should be made of mass media resources.
- Provide technical assistance to national and local authorities through the creation of a regional center for local governance and public choice under the aegis of a regional organization such as CILSS. Many of the local finance and governance issues faced by Niger are common to other Sahelian countries. A regional center would allow for a sharing of experiences, documentation, and technical expertise in a cost efficient and politically neutral manner.

## 8.2.2 Economic and Fiscal Policy Measures

Fiscal reform measures must be sought in the context of an overall economic development program. The current national revenue situation places extreme pressure on tax and customs agents to maximize receipts, sometimes to the point of endangering or damaging economic activity.

- Encourage the organization of a national round table on economic recovery and fiscal reform, with representatives of the private and public sectors, elected officials, and donors.

To prevent further erosion of the formal sector, spur investment, and encourage businesses to adopt modern business practices a program of incentives should be developed to encourage movement from the informal to the formal sector.

- The gross receipts levels for mandatory record-keeping required for businesses should be lowered substantially, and enforced. This will have the effect of forcing businesses to present financial accounts and being taxed according to the *régime réel*.

Incentives may include: subsidized training in basic book-keeping, tax rebates for early compliance (yrs 1-2), exemption from BIC and TVA administratively fixed charges at customs. Sanctions should include increased administratively imposed (*forfaitaire*) rates for those who remain on the *régime de forfait*, and eventually penalties for noncompliance.

Efforts to encourage movement toward the formal sector must be accompanied by serious reform measures for both national and local taxes. The guiding principles should be:

- Simplification in the number of taxes and method of assessment;
- Consultation with effected taxpayer groups and department-level fiscal authorities before revising tax rates or regulations; and
- Enforcement of tax code provisions linked with systematic performance evaluation and verification of fiscal agents.

Private sector interests are distinct from public interests, although they may often be complimentary, and private businesses should be represented by their own independent organizations rather than by a government agency.

- Efforts should be undertaken to "privatize" the Chamber of Commerce so that it may function as a legitimate representative and advocate of the business community. Government functions, especially tax and fee collection, should not be carried out by the Chamber of Commerce.

- A privatized Chamber could provide a valuable service to the private sector by establishing a border ombudsman program to register disputes at border crossings and fixed checkpoints.

### **8.2.3 Revenue Enhancement Measures**

Gains may be realized in local revenue capability if the following measures are implemented.

- Eliminate all transfers to higher level institutions, especially to prefectures and the CND.
- Establish the legal basis for the Regional Development Fund, formalize the regulations for its use and management, and limit transfers to a maximum of five percent of arrondissement tax receipts. Revisions would be subject to approval by referendum.
- Require central and departmental administrations to provide all missions traveling in the interior of the country with travel and meal allowances. Local administrations should impose fees for the use of guest facilities and compensation for all meals provided to official missions.
- Rescind central transfers of financial responsibilities that have no legal standing.
- Experiment with popular involvement in revenue mobilization through the establishment of Market Management Committees, and the development of alternatives to the present collection system for arrondissement taxes and fees.
- Increase authority of local decision-making bodies to create taxes, set rates and fee structures.

### **8.2.4 Administrative Strengthening Measures**

- Encourage the deconcentration of technical personnel to the arrondissement level, emphasizing financial management, administration, and planning capabilities.
- Define roles and responsibilities of arrondissement senior staff, especially the subprefect and deputy positions.
- Convert deputy to secretary general position, in charge of general administration, and allow subprefect to concentrate on policy, political concerns, and mobilization. Serious consideration should also be given to making the subprefect's position an elected office.
- Strengthen assessment, collection and enforcement capabilities at department and arrondissement levels by increasing and upgrading personnel and providing adequate transport resources.

- Upgrade arrondissement accountant position (*agent special*) to *percepteur*, and place under a unified treasury structure.

### **8.2.5 Training**

- Organize a training program for arrondissement staff in financial management, resource mobilization options and procedures, and public administration. Support could be provided for the establishment of a team of Nigérien trainers to assist arrondissements and small communes in improving financial management procedures, the establishment of tax rolls, training of collectors and administrators, and in setting up experimental tax and fee systems that would emphasize local (non governmental) management and cost recovery for key services. Short-term technical assistance could be provided to prepare training materials and to conduct program evaluations. Assessment of the impact of this training effort and any experimentation that results should pay particular attention to the issues of equity and transparency. Additional support for the training effort could be provided through funding small locally generated projects in democratization, cost recovery, and local participation.
- Provide medium term training and continuing education opportunities to key local staff, such as municipal and arrondissement secretaries and public accountants, at institutions such as the National Administration School (ENA).
- Support long-term, degree oriented professional training in public finance, public administration, and government institutions.

## WORKS CONSULTED

- Benbahmed, Rachid (1990), Diagnostic et problematique de la micro et petite entreprise : proposition d'une politique nationale de développement de l'artisanat au Niger, Document N°30, Bureau International de Travail - PNUD, Novembre 1990.
- CLI (1990), La situation financière des collectivités territoriales du Niger, Rapport définitif, Crédit Local International, Direction de l'Administration Territoriale, Niamey, Septembre 1990, 251p.
- Delorme, Alain, La réforme de la fiscalité locale, 1959-1980, La Documentation Française: Notes et Etudes Documentaires Nos. 4615-4616, Paris, 14 Avril 1981.
- FAO (1990) Programme d'assistance à la sécurité alimentaire du Niger - Projet GCPS/NER/031/NOR - Tableaux multicritères par arrondissement, Décembre 1990.
- Hall, Robert, Aliou Ba, Hamidou Magassa and Jeremy Hodson, Decentralization, Service Provision and User Involvement: Local Level Options in the Republic of Mali, Club du Sahel/OECD, 1991.
- Hall, Robert and Jerry Miner, Local Revenue Administration in Burkina Faso, Monograph no. 17, Syracuse University, Metropolitan Studies Program, Syracuse NY, 1985.
- Hall, Robert, Sheldon Gellar, Louis Siegel, and Jean McNeil, Decentralization in Mali: An Assessment of Government Initiatives and Options, Associates in Rural Development, Burlington Vermont, 1990.
- Hecht, Joy, "An Analysis of Local Institutions for Rural Development in Niger", Prepared for USAID/Niger ASDGII Project Design, Niamey, April 1990.
- Kulibaba, Nicolas P., Livestock and Meat Transport in the Niger-Nigeria Corridor, Agricultural Marketing Improvement Strategies Project, Abt Associates Inc., Bethesda MD, February 1991, 118 p.
- Lallemand-Flucher, Marie-Alice (1989), La fiscalité, outil de promotion des micro-entreprises artisanales au Niger , PNUD-BIT : NER/87/010, Crédit Local International, Septembre 1989, 42p., annexes.
- Maiga, Djibo, Les aspects juridiques de la fiscalité de l'artisanat au Niger. PNUD-BIT : NER/87/010, 1989, 44p.
- Ohio State University, Rural Finance in Niger: A Critical Appraisal and Recommendations for Change. Final Report submitted to USAID, February 1987.

**Painter, Thomas M. and W. Philip Boyle, Government Services in Rural Niger, Institute for Development Anthropology, May 1986, 124 p. and annexes.**

**Price, Thomas L., "Social Soundness Analysis for the Agricultural Sector Development Grant II", USAID/Niger, Niamey, June 1990.**

**Prud'homme, Rémy, Informal Taxation in Developing Countries, L'OEIL, Université de Paris XII, Paris, February 1991.**

**SEDES (1987), Etude de restructuration de la filière des prêts aux collectivités territoriales de la république du Niger, Rapport définitif (n° 14.0019) pour le Ministère Chargé de la Tutelle des Etablissements Publics, SEDES, Paris, Novembre 1987, 188p.**

**Smith, Jonathan (1990), "An Analysis of the Administrative and Budgetary Systems of the Ministry of Agriculture and Livestock and the Ministry of Hydrology and Environment in Niger Today", in Agriculture Sector Development Grant Program Assistance Approval Document (683-0257) Volume II Section 1, USAID/ Niger, 1990.**

**Smith, Jonathan (1990B), Etude de financement de l'AES au niveau national, départemental, et d'arrondissement. USAID/Niger, Juin 26, 1990, 46p., annexes.**

**The World Bank (1991), Republic of Niger Public Works & Employment Project, Staff appraisal report n°9032-NIR, The World Bank, January 1991, 121p.**

**The World Bank (1988), Niger Diagnostic du secteur urbain, The World Bank, avril 1988, 56p.**

**USAID (1991), MAPS Niger Phase II**

#### **Republic of Niger documents**

**Africa Asien Bureau, Etude des besoins détaillés en Dépenses de Fonctionnement dans les principaux secteurs. Ministère du Plan, Direction des Programmes et du Plan, République du Niger, Août 1989, 148p et annexes.**

**BOM, Rapport du Comité Technique sur la décentralisation. Cabinet du Premier Ministre, Bureau Organisation et Méthodes, République du Niger, Juillet 1989, 17p.**

**Dieter, Robert (1990), Quelques données institutionnelles et administratives concernant le Niger. Niamey, 30 mai 1990.**

**MCRA (1990B), Atelier national sur la décentralisation : Zinder du 2 au 6 octobre 1990., Ministère Chargé de la Réforme Administrative, République du Niger, Octobre 1990**

- MCRA (1991), Rapport de l'audit organisationnel des arrondissements de Filingue, Gaya, Loga., Ministère Chargé de la Réforme Administrative, République du Niger (Financement Fondation Hanns Seidel), Avril 1991, 44p.**
- MCRA (1990C), Rapport du Comité Technique relatif aux orientations à donner à la réforme administrative, Conseil Supérieur d'Orientation Nationale, République du Niger, Mars 1990, 22p.**
- MCRA (1990), Séminaire national sur la décentralisation : Niamey, du 06 au 09 août 1990., Ministère Chargé de la Réforme Administrative, République du Niger, Août 1990, 14p., annexes.**
- Ministère de l'Intérieur (1987), Memento du cadre de l'administration territoriale, Présidence du Conseil Militaire Suprême, République du Niger, 1987, 110p.**
- Sekou, Hamidou, Jean Julvez et Bineta Ba, Analyse des aspects du recouvrement des coûts des médicaments lors de la recherche opérationnelle à Tibiri et du projet de Mirriah. Ministère de la Santé Publique, Direction des Études et de la Programmation, République du Niger, 23 Mai 1992, 77p.**
- Sécretariat Général du Gouvernement, Rapport du Comité Ad Hoc interministeriel sur la réforme administrative, République du Niger, Juin 1990, 24p.**
- Tankary Mahmadou, Situation de l'enseignement du premier degré, 1990-1991, Département d'Agadez, 1990.**
- Willis, Carla Y. and Francois P. Diop, "Proposition de financement pour des enquêtes auprès des ménages du Projet Pilote Recouvrement des Coûts au Niger", Ministère de la Santé Publique, République du Niger, décembre 1990.**

## **APPENDICES**

**A. Research Instruments**

**B. List of Persons Contacted**

**C. Legislation and Tax Rates**

**D. Fiscal Data**

**APPENDIX A**

**Research Instruments**

## ORGANISATION DE TRAVAIL

L'étude sur la fiscalité locale et le fourniture et la production des services publics au Niger puisse être organisée en quatre domaines analytiques. Les domaines sont les suivants: (a) la fiscalité: procédures, capacités et résultats; (b) la gestion financière et budgétaire; (c) l'organisation et financement des services d'utilité public; et (d) l'analyse institutionnelle des capacités locales dans la prise de décision, la mobilization des ressources et le gouvernance des populations et des ressources/biens.

L'étude sera menée dans a peu près cinq arrondissements, selon le temps disponible. La collecte des données se fera en référent aux sources secondaires, telles que les textes officiels, rapports de missions, études et documents budgétaires. Sur le terrain, l'équipe aura le possibilité de collecter des données primaires, quantitatives et qualitatives, à travers les entretiens et les registres tenues au niveau local. Pour tracer les grandes lignes des enquêtes à mener, les composants des domaines analytiques sont présentés ci-dessous, avec les questions-types illustratives. Quelques sources de données sont aussi citées.

## 1) LA FISCALITÉ: PROCÉDURES, CAPACITÉS ET RESULTATS.

- a) Emissions, recouvrements 1986-1990, selon chapitre et article. Taux de recouvrement bas, moyen ou élevé? Variation annuelle? Variation selon l'impôt?
- b) Structure des services fiscaux. Personnel, moyens, rapports horizontal et vertical.

Combien d'agents, catégories, formation, age/expérience? Moyens de déplacement? Fourniture de bureau? Budget disponible pour les besoins de service? Liens hiérarchique avec services centraux et avec Administration territoriale?

- c) Description détaillé des mécanismes et procédures d'assujettissement et de recouvrement des impôts et taxes. Appréciation de l'effort requise en temps, personnel et moyens.

Qui, quand, avec quels moyens, sous les ordres de qui, pour quel budget, avec quel impôt en priorité?

Que sont les problèmes dans l'assujettissement? Dans le recouvrement?

Combien de temps ça prendre pendant quelle période? Quel pourcentage du temps des agents (surtout le sous-préfet, son adjoint, chef de village) est pris par ces activités?

- d) Appréciation de l'équité, efficience, efficacité et caractère administratif du système fiscale.

Dans leurs application, est-ce que les impôts ont le même poids pour les redevables du même standing?

Y-a-t-il de distorsion économique introduit par les impôts ou a cause de la manière dont ils sont appliqués? (Activités favorisés ou défavorisés; effet sur la production ou la consommation des biens.)

Est-ce que le système atteint ses objectifs? Est-ce que les procédures d'assujettissement et de recouvrement sont réalistes? Rentables? (Recettes moins couts) Clair?

**Approche:** Entretien avec Comptable de l'Etat, autres agents du fisc, administration, chefs de village, hommes/femmes d'affaires, imposables. Etude des budgets, roles numeriques et nominatives, quittanciers, régistres.

## **GESTION FINANCIÈRE ET (PROCÉDURES) BUDGETAIRE.**

- a) **Description détaillée du système budgétaire: documents, méthodes d'estimation, "timing", procédure d'acceptation, revision, programmation des dépenses.**

**Quelle est la différence entre prévisions, émissions, et recettes?**

**L'expérience de recouvrements effectués, est-il pris en compte dans l'estimation des prévisions?**

**Est-ce que le budget sert la fonction d'outil de la programmation?**

**Est-ce qu'il est respecté dans son exécution?**

**Que sont les coûts de transaction dans l'exercice de tutelle budgétaire?**

- b) **Etude des dépenses par catégorie, service, et but.**

**Quel pourcentage des dépenses va pour les salaires du personnel?**

**Pour le fonctionnement des services direct de l'arrondissement?**

**Pour le fonctionnement des services techniques?**

**Investissements économiques et infrastructure?**

**Pour payer les dettes?**

**Organisations populaires encadré par l'Etat?**

**Y-a-t'il une évolution dans la répartition des dépenses?**

- c) **Description du système de gestion des dépenses: procédures d'autorisation, de vérification, et d'évaluation des dépenses; système de mise en offre et contrôle des contrats.**

**Qui est impliqué dans l'ordonnancement, le mandatement et la liquidation des dépenses?**

**Y-a-t'il un système pour vérifier que les services ou biens payés ont été effectivement livrés?**

**Y-a-t'il des facteurs/fournisseurs impayés, au point où les impayés représentent une forme de subvention ou risque d'endettement?**

**Est-ce que l'arrondissement a de l'expérience dans la gestion des contrats?**

**Organisations des appels d'offres?**

**Approche: Entretien avec les responsables au niveau de l'arrondissement, entrepreneurs et sociétés, fournisseurs. Examen des documents financiers.**

## L'ORGANISATION ET LE FINANCEMENT DES SERVICES D'UTILITÉ PUBLIC.

- a) **Description de la structure, localisation et dispositifs des services publics locaux. Caractéristiques opérationnelles des services.**

**Combien d'écoles, dispensaires, postes vétérinaires, subdivision des TP.**

**Nombre de fonctionnaires de l'Etat? Des contractuels? Autres?**

**Sont-ils tous opérationnel? Que sont les conditions de fonctionnements?**

**Statistique de l'emploi. Santé: nombre de consultations par an, ou nombre de consultants.**

**Enseignement: nombre d'élève, taille moyenne de classe, écoles de cycle complet; comparaison de la demande-offre.**

**TP: Réseau routier, organisation interne, nombre d'équipe et effectif**

- b) **Identifier les sources de financement: ressources budgétaires par catégorie et origine; auto-financement; contributions populaires.**

**Quelle partie des ressources vient du budget de l'état, du budget local, des autres sources?**

**Est-ce que le financement est stable (montant) et arrive régulièrement?**

**Y-a-t'il un système de tarification ou autre moyen de recouvrement des charges en vigueur? Mode d'organisation? Gestion des fonds?**

**Quel est l'apport de la population au financement (investissement et fonctionnement) des services?**

**Liste des initiatives populaires dans les secteurs en question.**

- c) **Apprécier l'esprit d'engagement de la population dans les systèmes de prestation des services.**

**Quel est le rôle de la population dans le fourniture des services?**

**Y-a-t'il une Comité de Gestion? Qui sont les membres? Comment sont'ils choisi? Quel autorité lui est confiée?**

**Peut-elle la population exercer une influence sur le caractère du service? Son emplacement? Personnel?**

**A qui appartient les services selon la population? Selon les usagers? Selon les agents techniques? L'administration?**

**Que sont les priorités au niveau local?**

**Approche: Entretiens avec le Comité Technique Sous-Régional, les chefs de services (surtout santé, routes, école primaire). Entretiens avec les comités de gestion, usagers. Etude de cas, par exemple, les routes à Aguié, la santé à Mirriah.**

**ANALYSE INSTITUTIONNELLE DES CAPACITÉS LOCALES DANS LA MOBILISATION, LA GESTION ET LE GOUVERNANCE DES POPULATIONS, DES RESSOURCES ET DES BIENS.**

- a) **Etude de la structure et historique politique et administrative des arrondissements. Date et condition de création. Existence, activité et composition des organes populaires de délibération et de consultation.**

**Que sont les unités politiques traditionnelles au sein de l'arrondissement?**

**Que sont les responsabilités des chefs de canton?**

**Que sont les formes et montants de compensation des autorités coutumières?**

**Qui sont les groupes qui peuvent influencer les décisions politiques et administratives?**

**Est-ce que le CSRD, le CLD, et le Comité de Village tiennent les réunions régulières?**

**Est-ce que les conseillers sont clairs sur leur autorité, rôle, responsabilités?**

**Quel est le rapport de force entre administration - services techniques - conseil - autres?**

- b) **Identification des ONGs, institutions traditionnelles, et autres organismes en activité dans la mobilisation et la gestion des ressources et la prestation des services.**

**Y-a-t'il des associations populaires ou "de l'état" qui agissent dans le domaine des services publics? Comment sont-ils organisés?**

**Qui sont bénéficiaire de leurs activités?**

- c) **Elaboration des options pour améliorer la capacité des collectivités territoriales à financer et gérer les services locaux.**

**Approche: Entretiens avec les (membres de) Conseils Sous-Régionaux de Développement, autorités locales, organismes populaires (Jeunesse, Femmes, Cooperatives); documents juridiques et constitutionnels.**

**APPENDIX B**

**List of Persons Contacted**

PRENOM	NOM	SERVICE	POSITION	LIEU	TELEPHONE
Maman Laoual	Dan Azoumi	Min. Interieur	Chef de Tutelle Financiere	Niamey	72.20.73/72.38.00 Poste 3574
Kailou	Mohamed	Min. Interieur	Directeur de l'Administration Territoriale	Niamey	
Mahamadou A.	Diallo	Min. Chargé de la Réforme Administrative	Secrétaire-Général	Niamey	
Whitney	Foster	World Bank	Resident Representative	Niamey	
Francois	Moody	World Bank		Niamey	
Laoual	Chafani	Presidence	Secrétaire-Général	Niamey	
Dieter	Robert	Presidence	Conseiller économique	Niamey	
M.	Huert	Presidence	Conseiller financier	Niamey	
Bamanzo	Oumarou	Min. des Finances	Directeur Général des Impôts	Niamey	
Boubacar	Coulibaly	Min. des Finances	Chef de Service de la Patente	Niamey	
Issa	Lalo	Min. des Finances	Directeur, Contributions Diverses	Niamey	
Saidou	Sidibé	Min. des Finances	Directeur des Participations	Niamey	73.43.38
Ibrahim	Maty	Min. des Finances	DGI, Chef de Personnel	Niamey	
Baba Soumaila	Oumarou	Min. des Finances	Chef de Service de la Législation et de la contentie	Niamey	72.23.86
Soumaila	Hina	Min. des Finances	Chef de Service du BIC		
Michael	McCarthy	USAID	Mission Economist	Niamey	
Suleymane	Aboubacar	USAID	Project Design Officer	Niamey	
Sala	Idriss	Sous-Préfecture	Sous-Préfet	Dogon-Doutchi	
Membres		Comité Technique de l'Arrondissement	Chefs de Service	Dogon-Doutchi	
Dr. Boubacar	Mai Danda	Circonscription Médicale	Chef de CM	Dogon-Doutchi	
Adamou	Masseou	Service de l'Agriculture	Chef de SAA	Dogon-Doutchi	
Bala	Ado	Sous-Préfecture	Adjoint au Sous-Préfet	Dogon-Doutchi	
Assoumane	Yaro	Sous-Préfecture	Sous-Préfet	Dakoro	
Abdelkarim	Mohamed	Sous-Préfecture	Adjoint au Sous-Préfet		
	Wazouan	Canton de Goula	Chef de Canton	Goula	
	Nomous	APE	Président	Goula	
Mahamadou	Morou	Paierie Départementale	Payeur Départemental	Meradi	
El Hadj Ibrahim	Harouna	Paierie Départementale	Adjoint au Payeur	Meradi	
Harouna	Habou	Centre des Impôts	Chef du Centre	Meradi	
Dr. Keleesi Sidshou	Younoussa	Dir. Dept de la Santé	Directeur	Meradi	
Françoise	Georges	DDS	Gestionnaire	Meradi	
Membres		Comité Technique de l'Arrondissement	Représentants de Service	Dakoro	
Mahamadou Zeï	Maïga	Sous-Préfecture	Sous-Préfet		
Oumarou	Labo	Sous-Préfecture	Secrétaire d'Arrondissement	Dakoro	
Issa	Djibo	Sous-Préfecture	Comptable de l'Etat	Aguié	
Boubacar	Marou	Sous-Préfecture	Secrétaire d'Arrondissement	Aguié	
Membres		Canton d'Aguie	Chef de Canton, Conseil Local	Aguié	
Mahaman	Ado	Assemblée Nationale	Député National	Aguié	
Chef		Canton de Gazzoua	Chef de Canton	Gazzoua/Arr. Aguié	
Thomas	Shaw	World Council of Credit Unions	Technical Advisor	Zinder	Zinder 510.329
Halidou Ibrahim Kemog	Konaté	Centre Medical- Miria	Gestionnaire	Miria	
Docteur Mai	Moctar Hassane	Circonscription Médicale- Miria	Chef de CM	Miria	
Moumouni	Ousmane	Commune de Miria	Receveur Municipal	Miria	
Ahmadou	Djadou	Commune de Miria	Maire	Miria	
Salaou	Bamou	Sous-Préfecture	Sous-Préfet	Miria	
Kadi	Malidi	Sous-Préfecture	Adjoint au Sous-Préfet	Miria	
Abdou	Chakasso	Sous-Préfecture	Comptable de l'Etat		
Ibrahim	Haridou	Sous-Préfecture	Secrétaire d'Arrondissement		

PRENOM	NOM	SERVICE	POSITION	LIEU	TELEPHONE
		Canton de Guidimouni	Chef de Canton	Guidimouni/Arr. Minia	
Kodom Sama Dr. Aboubacar Ahmed	Dangari Moussa Alarou Alaassan	Paiement départemental Centre des Impôts Dir. Dept. de la Santé Inspection Départementale de l'Enseignement Prim	Payeur départemental Chef du Centre Directeur Inspecteur Départemental	Zinder Zinder Zinder Zinder	
Hachimou Issa Malam Harouna Issoufou Dr. Hamidou Miye	Tounao Chaibou Maysa Anaroua Haemri	Prefecture Centre des Impôts Inspection Départementale de l'Enseignement Prim T.P. Routes Dir. Dept. de la Santé	Secrétaire-General Adjoint Chef du Centre Inspecteur départemental Chef de Service Directeur	Dosso Dosso Dosso Dosso Dosso	
Ribe Ian Abdou Nourane Abdou Nalain Salissou	Nadour Taiba Abdoulaye Amadou Yahaya	Commune of Dogon-Doutchi Commune of Dogon-Doutchi Commune of Dogon-Doutchi Commune rurale de Matankari Commune rurale de Matankari	Maire Secrétaire municipal Receveur municipal Secrétaire municipal Receveur municipal	Doutchi Doutchi Doutchi Matankari Matankari	
Ali Issa Malam Edith Dr. Issoufou Ahmad Tantary Chelima Kabima Grah Djournari Douma Bourkina Eihadi Kaoura Kanta Abdoulaye	Abdoulkarim Harou Tilly Ouermann Icheou Mahamadou Mamadou Aima Yaya Seydou Oumarou Mamadou Alaassane	Prefecture Paiement départemental Centre des Impôts Dir. Dept. de la Santé Dir. Dept. de la Santé Inspection de l'Enseignement Primaire Chambre de Commerce Alphabetisation et Formation des Adultes Sous-Prefecture Sous-Prefecture Sous-Prefecture Inspection de l'Enseignement Primaire Circonscription Médicale	Secrétaire-General Adjoint Payeur Chef du Centre Directeur du CHD Gestionnaire Inspecteur Départemental Chef d'Antenne Inspecteur, Chef de Service Dept Sous-Prefet Adjoint Agent Spécial Secrétaire Arrondissement Inspecteur Chef de CM	Agadez Agadez Agadez Agadez Agadez Agadez Agadez Agadez Tchirozine Tchirozine Tchirozine Tchirozine Tchirozine	

**APPENDIX C**

**Legislation and Tax Rates**

Loi n° 64-022 du 23 Mai 1966 déterminent la liste des impôts et taxes de l'Etat sur lesquels peuvent être institués des centimes additionnels au profit des Arrondissements et des Communes et définissant les matières sur lesquelles peuvent porter les taxes fiscales et impôts d'Arrondissement ou Municipaux.

L'Assemblée Nationale a adopté :

Le Président de la République promulgue la loi dont la teneur suit:

**ARTICLE PREMIER.** Dans la limite des maxima fixés par la loi de finances, les Arrondissements peuvent instituer à leur profit en dehors du Territoire des Communes, des centimes additionnels sur les impôts et taxes de l'Etat énumérés ci-après :

- 1° Taxe sur le bétail;
- 2° Contribution foncière sur les propriétés bâties;
- 3° Contribution des patentes et licences.

Dans les mêmes conditions, les communes peuvent instituer à leur profit des centimes additionnels sur les mêmes impôts et taxes de l'Etat ainsi que sur l'impôt du minimum fiscal.

**ARTICLE 2.** Dans la limite des maxima fixés par la loi de Finances, les Communes peuvent instituer à leur profit des impôts et taxes sur les matières définies ci-après :

- 1° Revenu net des immeubles bâtis;
- 2° Valeur locative des locaux à usage professionnel ;
- 3° Terrains lotis insuffisamment mis en valeur;
- 4° Cycles - à moteur  
- sans moteur;
- 5° Recettes des spectacles et divertissements;
- 6° Exploitation de débits de boissons;
- 7° Exploitation de carrières;
- 8° Pompes de distribution d'hydrocarbures;
- 9° Exploitation de taxis;
- 10° Embarcations à moteur et sans moteur:
  - a) à usage commercial
  - b) de plaisance;
- 11° Griots
- 12° Publicité extérieure;
- 13° Installations à caractère commercial ou artisanal sur les marchés;
- 14° Installations à caractère commercial ou artisanal sur les places, trottoirs et voies publiques autres que les marchés.

Dans les mêmes conditions, les Arrondissements peuvent instituer à leur profit des impôts et taxes sur les mêmes matières, en dehors du Territoire des Communes.

En outre, les Arrondissements peuvent instituer à leur profit, dans la limite des maxima fixés par la loi de finances, une taxe d'Arrondissement sur les imposables assujettis à l'impôt du maximum fiscal ainsi qu'une taxe sur les colporteurs et les marchands ambulants.

**ARTICLE 3.** La présente Loi abroge et remplace la Loi n° 65-052 du 27 Novembre 1965.

**ARTICLE 4.** La présente Loi sera exécutée comme Loi de l'Etat et fera l'objet d'une publication particulière suivant la procédure d'urgence.-

Fait à NIAMEY, le 23 Mai 1966

Loi n° 72-5 du 17 Février 1972, autorisant les Arrondissements, Villes et Communes à instituer des taxes spécifiques destinées au financement des travaux d'extension de leurs réseaux de distribution d'eau et d'électricité, modifié en son article premier par l'Ordonnance n° 79-44 du 27 Décembre 1979.

L'Assemblée Nationale a adopté:

Le Président de la République promulgue la loi dont la teneur suit:

**ARTICLE PREMIER (NOUVEAU).**  
Ordonnance n° 79-44 du 27 Décembre 1979

Les Arrondissements, Villes et Communes dont les réseaux de distribution d'eau et d'électricité sont gérés par la Société Nigérienne d'Electricité, sont autorisés, dans la limite des taux maxima fixés ci-après, à instituer des taxes spécifiques destinées au financement des travaux d'extension de ces réseaux:

**P/EAU**

a) Sept (7) francs par mètre cube d'eau vendue aux abonnés publics et privés du réseau dans les Villes et les Communes de NIAMEY, ZINDER, MARADI, TAHOUA, AGADEZ, DOSSO, et l'agglomération de DIFFA;

b) Six (6) francs par mètre cube d'eau vendue aux abonnés publics et privés du réseau, dans les Chefs-lieu d'Arrondissement.

**P/ELECTRICITE**

Deux (2) francs par kilowatt-heure d'énergie électrique, vendue aux abonnés publics et privés du réseau.

**ARTICLE 2.** La perception de ces taxes est confiée à la Société concessionnaire ou gérante pour le compte des Recettes d'Arrondissement ou Municipaux.

Elle fera l'objet d'une ligne spéciale d'identification par taxes sur les factures mensuelles adressées aux abonnés.

**ARTICLE 3.** Le montant total de chacune de ces taxes, liquidé chaque mois par les services comptables de la Société concessionnaire ou gérante, sera versé avant la fin du mois suivant à la caisse de prêts aux Collectivités Territoriales, pour être porté au crédit du compte spécial ouvert à cet effet dans les écritures de cet organisme au nom de chaque Collectivité Territoriale intéressée.

Chaque versement sera accompagné d'un état faisant apparaître les quantités totales d'eau et d'énergie électrique vendues sur le réseau durant le mois considéré.

**ARTICLE 4.** Chaque versement sera notifié par la caisse de prêts aux collectivités territoriales à chaque Arrondissement, ville ou commune intéressé, pour être pris en recettes au titre II de son budget à la rubrique des taxes spécifiques.

**ARTICLE 5.** Les travaux devant être financés sur le produit de ces taxes feront l'objet de programmes établis par les Autorités d'Arrondissement ou Municipales en liaison avec la NIGELEC et les services administratifs compétents.

**ARTICLE 6.** Est abrogée la loi n° 64-3 du 14 Mars 1964, portant institution provisoire d'une taxe destinée au financement des travaux d'extension des réseaux d'eau et d'électricité de la Commune de NIAMEY.

**ARTICLE 7.** La présente loi sera publiée selon la procédure d'urgence et exécutée comme loi de l'Etat.

Fait à NIAMEY le 17 Février 1972

Article 15. (nouveau)

Loi n° 71-34 du 6 septembre 1971

Le domaine public et privé des arrondissements et des communes est géré par la commission exécutive d'arrondissement ou municipale; il se compose de biens et immeubles acquis à titre onéreux ou gratuit.

Article 16. L'Etat transfère ou cède, à titre gratuit, aux arrondissements et aux communes, tout ou partie des biens de son Domaine, tant public que privé, destinés à être affectés à leur Domaine public.

Pour des motifs d'intérêt général, l'Etat se réserve le droit de reprendre gratuitement tout ou partie de ces biens à charge d'en rembourser les impenses.

ARTICLE 17. (nouveau)

Loi n° 71-34 du 6 septembre 1971

Les actes d'acquisition ou de disposition du Domaine privé doivent être autorisés par le Conseil d'arrondissement ou municipal. Ils sont soumis à l'approbation de l'autorité de tutelle dans les cas déterminés par décret pris en Conseil des Ministres.

Article 18. L'Etat peut céder aux arrondissements ou aux communes, à titre onéreux ou gratuit, tout ou partie de ses immeubles situés dans leurs limites. Ces immeubles font partie de leur Domaine privé, sous réserve des dispositions de l'article 16.

Article 19. Un décret pris en Conseil des Ministres détermine les règles relatives au classement, au rattachement, au détachement, au transfert, à la désaffectation et à l'usage de la voirie, des collecteurs de drainage et d'égoûts ainsi que des fontaines et des puits de l'Etat, des arrondissements et des communes.

### CHAPITRE III.

#### Ressources des arrondissements et des communes.

Article 20. Les ressources des arrondissements et des communes sont constituées par:

- 1° la fiscalité;
- 2° les emprunts;
- 3° les revenus et les produits d'aliénation du patrimoine et du portefeuille;
- 4° les dons et legs;
- 5° l'aide de l'Etat.

#### Section I. — De la fiscalité

Article 21. Les taxes rémunératoires rétribuent un service rendu par l'arrondissement ou la commune à l'avantage personnel et exclusif des contribuables.

Le service peut être facultatif ou imposé.

Les taxes rémunératoires ne peuvent excéder le coût réel ou raisonnablement estimé des services qu'elles rétribuent.

Article 22. La loi détermine la liste des impôts et taxes de l'Etat sur lesquels peuvent être institués des centimes additionnels au profit de l'arrondissement ou de la commune.

La loi de finances fixe les pourcentages maxima de ces centimes.

Article 23. La loi définit les matières sur lesquelles peuvent porter les taxes fiscales et impôts d'arrondissement ou municipaux.

La loi des finances fixe leurs taux maxima.

Un décret peut répartir les taxes fiscales et impôts d'arrondissement entre l'arrondissement et les communes qui en font partie.

Article 24. Les décisions établissant les impôts et taxes prévus aux articles 22 et 23 sont soumises à l'autorisation préalable de l'autorité de tutelle.

Article 25. Les rôles relatifs aux taxes et impôts d'arrondissement ou municipaux sont rendus exécutoires par le Sous-Préfet ou le Maire.

Le recouvrement des centimes additionnels sur les impôts et taxes de l'Etat est effectué en même temps et dans les mêmes conditions que le principal.

#### Section II. — Des emprunts

Article 26. Les emprunts sont soumis à l'autorisation préalable de l'autorité de tutelle.

#### Section III. — De dons et legs

Article 27. L'autorisation préalable de l'autorité de tutelle est requise toutes les fois que les arrondissements et les communes acceptent des dons et legs assortis de conditions ou charges.

#### Section IV. — De l'aide de l'Etat

Article 28. La loi de finances peut déterminer les impôts et taxes fiscales de l'Etat, perçus sur le territoire des arrondissements ou des communes, qui seront cédés à ces collectivités en tout ou en partie.

Article 29. L'Etat peut céder aux arrondissements ou aux communes tout ou partie de la location ou de la vente de son Domaine privé situé dans leurs limites.

Article 30. L'Etat peut allouer aux arrondissements et aux communes des subventions pour leur permettre d'équilibrer leur budget de fonctionnement ou pour les aider à réaliser certaines opérations de leurs programmes de développement.

### CHAPITRE IV.

#### Dispositions finales.

Article 31. Des décrets pris en Conseil des Ministres détermineront, en tant que de besoin, les modalités d'application de la présente loi qui sera exécutée comme loi de l'Etat et fera l'objet d'une publication particulière suivant la procédure d'urgence.

Fait à Niamey, le 8 février 1965

produits tous droits et taxes inclus.

Les taux réels applicables à la valeur des produits (tous frais et droits de douane compris) seront les suivants :

- taux normal : 25% pour un taux nominal de 20%
- taux majoré : 38,89% pour un taux nominal de 28%
- taux réduit : 15,61% pour un taux nominal de 13,50%

Le tarif des douanes est modifié comme indiqué en annexe de la présente ordonnance, pour ce qui est du classement des produits entre les différents taux de la taxe à la production.

**ARTICLE 23.** — La loi n° 62-26 du 20 juillet 1962, portant fixation du droit de chancellerie devant être perçu à l'occasion des demandes de naturalisation, est abrogée et remplacée par les dispositions suivantes :

Il est perçu un droit de chancellerie d'un montant de 25.000 F à l'occasion de chaque demande de naturalisation.

Ce droit reste définitivement acquis au budget de l'Etat, quel que soit le sort réservé à la demande.

## TITRE II — DISPOSITIONS RELATIVES AUX RESSOURCES

**ARTICLE 24.** — Sous réserve des dispositions de la présente Ordonnance continueront d'être opérées pendant l'année budgétaire 1964, conformément aux dispositions législatives en vigueur :

- 1) la perception des impôts, produits et revenus affectés à l'Etat
- 2) la perception des impôts, produits, revenus affectés aux collectivités établissements et organismes publics dûment habilités.

**ARTICLE 25.** — La loi n° 66-022 du 23 mai 1966, déterminant la liste des impôts et taxes de l'Etat sur lesquels peuvent être institués des centimes additionnels au profit des Arrondissements et des Communes et définissant les matières sur lesquelles peuvent porter les taxes fiscales et impôts d'Arrondissements ou municipaux est modifiée en son article 2 ainsi qu'il suit : (article 2) : dans la limite des maxima fixés par la Loi de Finances, les Communes peuvent instituer à leur profit des impôts et taxes sur les matières définies ci-après :

- 1) abrogé
- 2) abrogé
- 3) terrains lotis insuffisamment mis en valeur
- 4) cycles à moteur, sans moteur
- 5) recettes des spectacles et divertissements
- 6) exploitation des débits de boissons
- 7) exploitation des carrières
- 8) pompes de distribution d'hydrocarbures
- 9) exploitation de taxis
- 10) embarcations à moteur et sans moteur - A) à usage commercial  
B) de plaisance
- 11) artistes
- 12) publicité extérieure
- 13) installation à caractère commercial ou artisanal sur les marchés
- 14) installation à caractère commercial sur les places, trottoirs et voies publiques autres que les marchés
- 15) recettes des établissements hôteliers

Dans les mêmes conditions, les Arrondissements peuvent instituer à leur profit des impôts et taxes sur les mêmes matières en dehors du territoire des communes.

En outre, les Arrondissements peuvent instituer, à leur profit, dans la limite des maxima fixés par la Loi de Finances :

- a) Une taxe d'Arrondissement à laquelle est assujéti tout habitant de plus de quatorze ans, non scolarisé, quel que soit son sexe et résidant dans l'Arrondissement au 1<sup>er</sup> octobre de l'année d'imposition ;
- b) une taxe sur les colporteurs et les marchands ambulants.

*Ordonnance n° 233 du 14 Septembre 1964*

**ARTICLE 26.** — L'article 4 de la Loi de Finances n° 66-038 du 14 septembre 1966, fixant les taux maxima dans la limite desquels les Arrondissements et Communes peuvent instituer à leur profit des taxes et impôts sur les matières définies par la loi n° 66-022 du 23 mai 1966 et les textes modificatifs subséquents sont modifiés comme suit :

### A) COMMUNES ET ARRONDISSEMENTS EN DEHORS DU TERRITOIRE DES COMMUNES

5) Exploitation des débits de boissons  
maximum ..... 35.000 frs

7) Pompes d'hydrocarbures

— installations fixes sur citernes souterraines

maximum ..... 35.000 Frs/pompe

— installations mobiles (char romain ou pompe installés sur fût)

maximum ..... 15.000 Frs/pompe

9) Embarcations : a) à moteur, maximum ..... 7.000 frs

b) sans moteur, maximum ..... 2.000 frs

c) de plaisance, maximum ..... 20.000 frs

10) Griots : a) avec troupe, maximum ..... 20.000 frs

b) sans troupe, maximum ..... 10.000 frs

11) Publicité extérieure

a) par prospectus distribués sur la voie publique ou dans les établissements publics maximum ... 500 Frs/100 unités distribuées

b) par affiches, placards, panneaux publicitaires

— sur papier ordinaire non protégé par un moyen quelconque, maximum ..... 10.000 frs /m2/an

— de toute autre nature (toile, bois, porcelaine, papier protégé, etc...) maximum ..... 500 frs/m2/mois ou 15.000 frs/m2/an

c) par enseigne lumineuse, maximum ..... 2.000 Frs/m2/an

d) par projection ou annonce dans les salles de spectacles ou établissements publics, maximum ..... 500 frs/journée  
3.000 frs/semaine

e) par hauts parleurs donnant sur la voie publique :

— fixes ..... 200 frs au maximum/jour/haut parleur

— mobiles ..... 400 frs au maximum/jour/haut parleur

12) Taxe de stationnement et de vente sur les marchés

.....  
.....  
.....

— Vêtements, ouvrages de cuir, literie, ameublement, machines à coudre (tailleurs) ..... maximum 200 frs/jour

— boucheries, poissonneries ..... maximum 200 frs/jour

— animaux sur pieds (par tête)

. Chevaux, bœufs, chameaux ..... maximum 150 frs/jour

. Anes ..... maximum 100 frs/jour

. Moutons et chèvres ..... maximum 50 frs/jour

14) Taxe hôtelière ..... maximum 100 frs/nuitée

B) Arrondissement uniquement :

2) Taxe d'arrondissement : 700 F au maximum pour l'ensemble des arrondissements.

Patente Fees for Transport Operators in Niger  
(CFA francs)

	First Vehicle		Second Vehicle	
	12 Month	15 month	12 Month	15 Month
<u>10-ton Truck</u>				
Taxe déterminée	40,000	50,000	24,000	30,000
Taxe variable (4,000 FCFA/ton)	40,000	50,000	40,000	50,000
Centime additionel	24,000	30,000	19,200	24,000
Impôt forfaitaire sur sur les bénéfices	240,000	300,000	192,000	240,000
Total	344,000	430,000	275,200	344,000

25-ton Capacity Tractor

	First Vehicle		Second Vehicle	
	Taxe déterminée	16,000	20,000	0
Taxe variable (4,000 FCFA/ton)	36,000	45,000	36,000	45,000
Centime additionel	15,600	19,500	10,800	13,500
Impôt forfaitaire sur sur les bénéfices	156,000	195,000	108,000	135,000
Total	223,600	279,500	154,800	193,500

25-ton Capacity Trailer

	First Trailer		Second Trailer	
	Taxe variable (4,000 FCFA/ton)	100,000	125,000	88,000
Centime additionel	30,000	37,500	26,400	33,000
Impôt forfaitaire sur sur les bénéfices	300,000	375,000	264,000	330,000
Total	430,000	537,500	378,400	473,000

From: Kulibaba, Nicolas P., Livestock and Meat Transport in the Niger-Nigeria Corridor, February 1991, p. 32.

'99'

## **APPENDIX D**

### **Fiscal Data**

#### **1. Summary Tables and Graphs**

**Arrondissements: Agulé, Dakoro, Dogon-Doutchi, Mirriah,  
Tchirozérine**

**Communes: Doutchi, Matankari, Mirriah**

#### **2. Detailed Data Tables**

**Arrondissement Revenues: Agulé, Dakoro, Dogon-Doutchi,  
Mirriah, Tchirozérine**

**Arrondissement Expenditures: Agulé, Dakoro, Dogon-Doutchi,  
Tchirozérine**

**Summary Tables and Graphs**

**Arrondissements: Aguié, Dakoro, Dogon-Doutchi, Mirriah,  
Tchirozérine**

**Communes: Doutchi, Matankari, Mirriah**

Le tableaux suivants indiquent comment ont été regroupées dans les tableaux synthétiques les différents articles et chapitres des bordereaux de recettes et de dépenses.

### Recettes

#### Recettes de fonctionnement

- Recettes fiscales
- Recouvrées par l'État

••• Contributions foncière	Article I-3: Contribution foncière sur propr.bâties + <b>CHAPITRE III: TAXES FONCIERES</b>
••• Patentes & Licences	Article I-4: Contribution des patentes + Article I-5: Contribution des licences

- Recouvrées par l'arrondissement

••• Taxe d'arrondissement	Article I-1: Taxe municipale ou d'arrondissement
••• Taxe de voirie	Article II-1: Taxe de voirie
••• Taxe sur les marchands	Article IV-1: Colporteurs et marchands ambulants + Article IV-2: St. et vente sur marchés, places, trottoirs
••• Autres	Article I-2: Taxe de transhumance + Article I-6 + Article I-7 + Article II-2: Taxis et embarcations + à Article II-7 + Article IV-3: Abatage des animaux de boucherie + Article IV-4: Spectacles et divertissements + Article IV-5: Publicité extérieure

- Recettes non-fiscales

•• Gares routières et parking	Article V-4: Recettes gares routières + Article V-6: Taxes de parking
•• Autres	Article V-1: Redevances-campement + Article V-2: Frais de gardiennage fourrière + Article V-3: Produits vente fourrière + Article V-5: Identification des animaux + Article V-7: Produits divers + <b>CHAPITRE VI: CESSIION DE SERVICES + CHAPITRE VII: DOMAINE MOBILIER ET IMMOBILIER + CHAPITRE VIII: PATRIMOINE FINANCIER</b> + Article VIII-4: Dommages et intérêts versés à la collectivité + Article VIII-5: Recettes imprévues

• Subventions	Article IX-1: Subvention d'équilibre + Article IX-2: Subvention compensatoire + Article IX-3: Subvention exceptionnelle
---------------	-------------------------------------------------------------------------------------------------------------------------

#### Recettes d'investissement

• Taxe édilité	Article XXI-5: Taxes spécifiques d'édilité
• Produit aliénation	<b>CHAPITRE XX: PRODUITS D'ALIMENTATION DES BIENS D'U DOMAINE ET DU PATRIMOINE</b>
• Subventions	Article XXI-3: Subvention pour travaux d'investissement + Article XXI-4: Subvention aux travaux d'édilité
• Autres	Article XXI-1: Fonds de concours + Article XXI-2: Dons et legs + Article XXI-6 + Article XXI-7:

Dépenses de fonctionnement

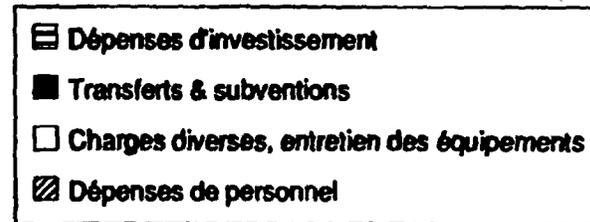
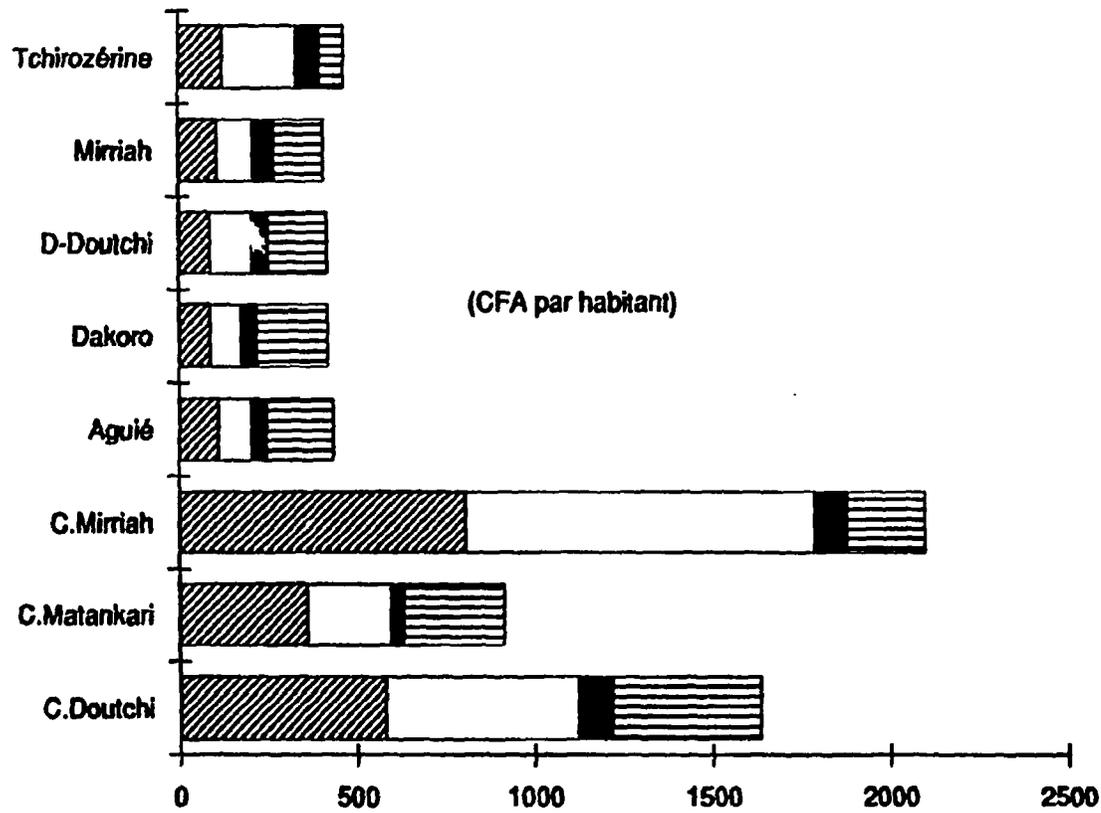
• Personnel & achats

•• Achat biens & services	= Article II-3: Matériel et fournitures
•• Dépenses de personnel	= CHAPITRE III: PERSONNEL + Article II-1: Indemnités de session et de vacation + Article II-2: Indemnités de déplacement + Article V-1: Remises et primes
•• Charges diverses, entretien des équipements	= Article II-4: Frais de transport + Article II-5: Entretien salle du conseil + Article VI-6 + CHAPITRE IV: FONCTIONNEMENT + Article V-2: Fêtes et réceptions + Article V-3: Fonds politiques + Article V-4: Biens de chefferie + Article V-5: Etat civil et recensement + Article V-6: Police sécurité + Article V-7: Déficit de caisse + CHAPITRE VI: ENTRETIEN DES EQUIPEMENTS ECONOMIQUES + CHAPITRE VII: JEUNESSES, SPORTS ET CULTURE
• Transferts & subventions	CHAPITRE VIII: VOIERIE, HYGIENE PUBLIQUE, LUTTE CONTRE L'INCENDIE + Article IX-1: Entretien mobilier + Article IX-2: Entretien bâtiments + Article IX-3: Transports + Article IX-6: Matériel didactique et pédagogique + Article VIII-7 + Article X-1: Matériel et fournitures + Article X-3: Transports + Article X-5: Entretien des bâtiments + Article X-6 + Article X-7
•• Transferts aux administrations	Article XI-1: Contribution aux organismes d'intérêt commun + Article XI-2: Contribution aux préfetures + Article XI-3: Contributions aux Inst. de la Soc. de Développement + Article XI-7: Fonds régional de développement
•• Transferts aux ménages	Article IX-4: Cantines scolaires + Article IX-5: Alphabétisation + Article X-2: Frais d'hospitalisation + Article X-4: Assistance publique
•• Contributions associations	Article XI-5: Subventions aux associations
•• Contributions foires	Article XI-6: Contribution aux foires
•• Subventions aux entreprises	Article XI-4: Déficit des exploitations à caractère ind. ou commercial

• Versement direct

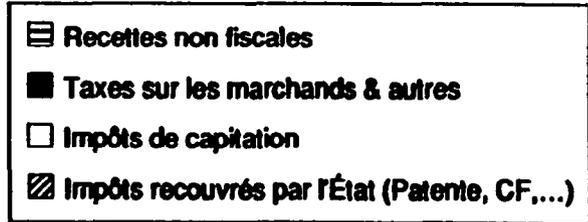
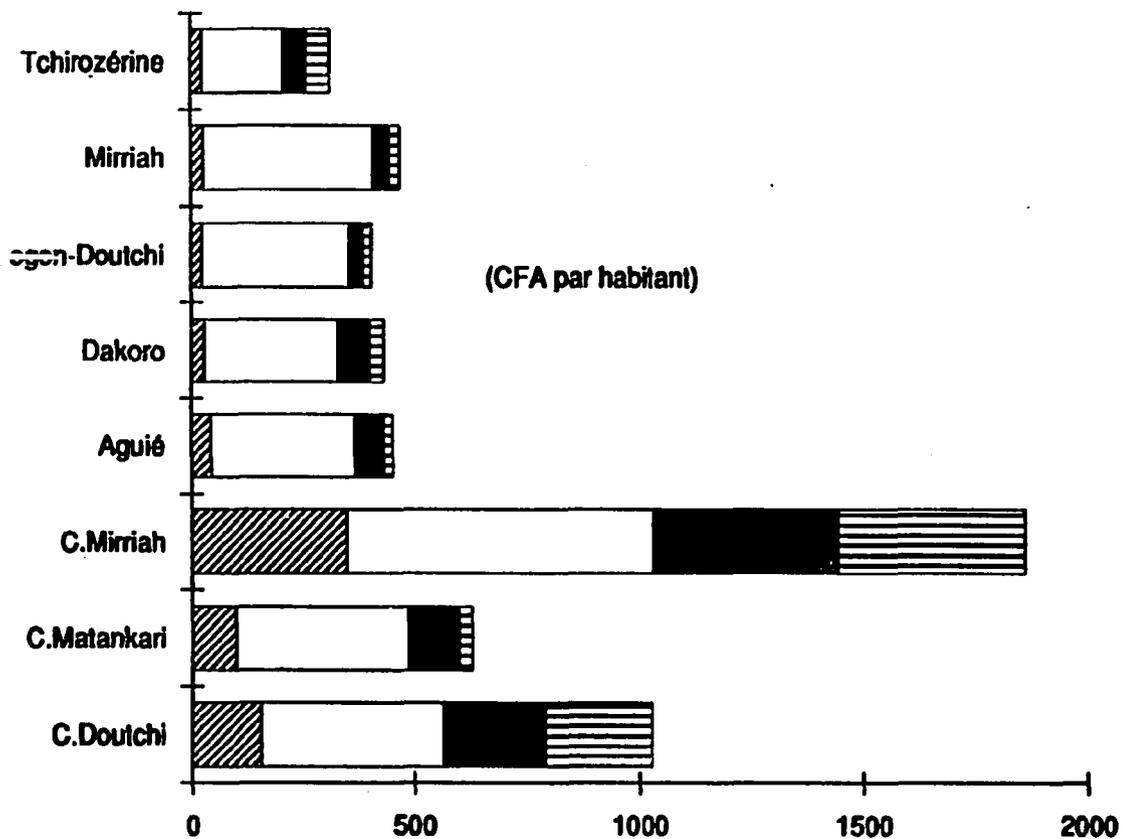
•• Infrastructures économiques	CHAPITRE XXI: INFRASTRUCTURES ECONOMIQUES
•• Infrastructures sociales	CHAPITRE XXII: INFRASTRUCTURES SOCIALES
•• Infrastructures administratives	CHAPITRE XXIII: INFRASTRUCTURES ADMINISTRATIVES
•• Développement production	CHAPITRE XXIV: AGRICULTURE + CHAPITRE XXV: RESSOURCES ANIMALES + CHAPITRE XXVI: FORETS, FAUNE-PECHE
• Opérations financières	Article XXVII-1: Placement à terme + Article XXVII-2: Prises de participation + Article XXVII-3: Aquisition de valeurs de portefeuille
• Fonds de dotation des exploitations	Article XXVII-4: Fonds de dotation des exploitations à car. ind. ou comm.
• Fonds régional développement	Article XXVII-5: Versement au fonds régional de développement
Solde	
Remboursement des emprunts	TOTAL DE LA SECTION I + Article 1: Remboursement des emprunts d'édlité
Avances de Trésorerie	Article XXXI-4: Avance de trésorerie

5 Arrondissements & 3 Communes: Dépenses



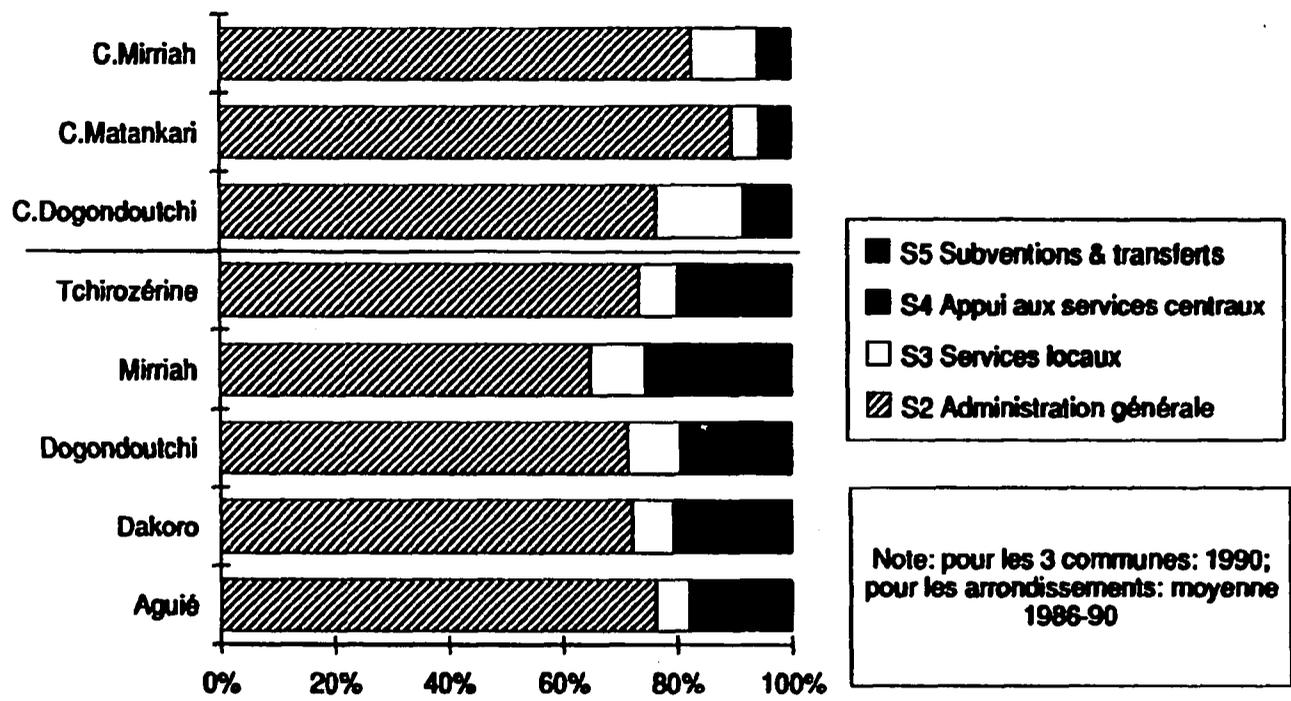
Note: Année 1990 pour les communes, moyenne 1986-90 pour les arrondissements

5 Arrondissements & 3 Communes: Recettes



Note: Année 1990 pour les communes, moyenne 1986-90 pour les arrondissements

Répartition des dépenses de fonctionnement (hors service de la dette)

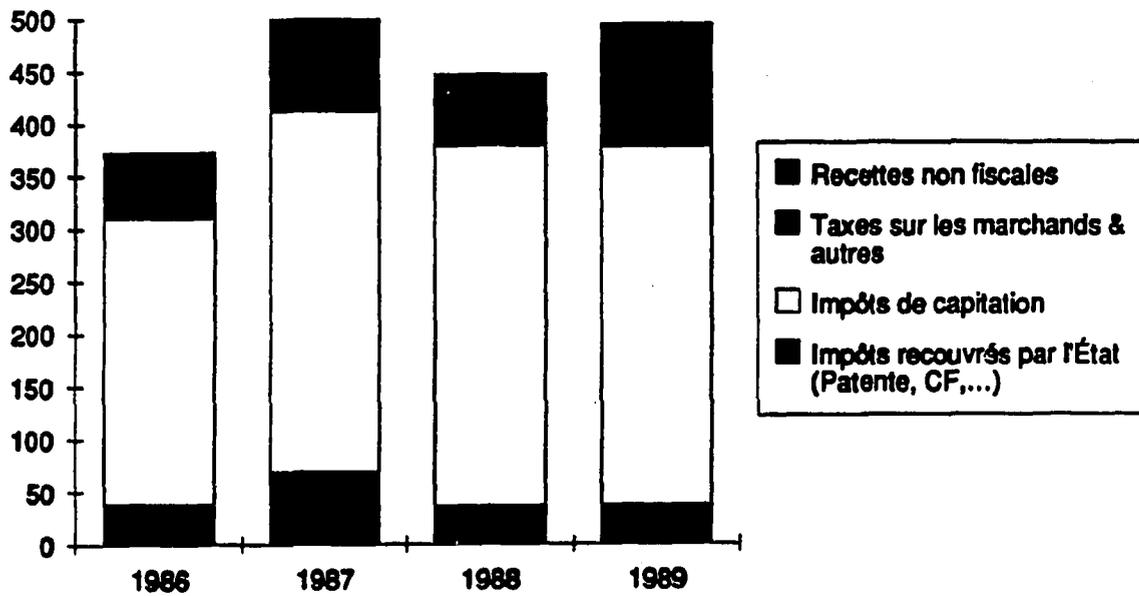


Communes ( )	5 arrondissements (moyenne 1986-90)							
	C. Douichi	C. Matankari	C. Mirriah	Aguié	Dakoro	D-Douichi	Mirriah	Tchirozérine
<b>Recettes (Millions CFA)</b>	<b>46,34</b>	<b>26,47</b>	<b>34,65</b>	<b>78,02</b>	<b>112,31</b>	<b>128,97</b>	<b>189,71</b>	<b>33,70</b>
<b>Recettes de fonctionnement</b>	<b>35,29</b>	<b>25,50</b>	<b>30,52</b>	<b>77,47</b>	<b>112,07</b>	<b>123,06</b>	<b>189,15</b>	<b>31,87</b>
• Recettes fiscales	27,04	21,86	23,65	73,80	103,53	116,81	179,11	19,90
-- Recouvrées par l'État	5,34	3,61	5,72	7,56	7,35	7,29	11,20	1,94
-- Contribution foncière	0,31	1,79	2,24	0,35	0,06	0,03	0,06	0,00
-- Patentes & Licenses	5,03	1,82	3,47	7,21	7,29	7,26	11,14	1,94
-- Recouvrées par la commune	21,69	18,25	17,93	66,24	96,18	109,51	167,91	17,96
-- Taxe d'arrondissement	4,14	5,87	1,67	55,60	78,36	98,22	154,42	14,11
-- Taxe de voirie	9,94	8,35	9,55	0,00	0,00	2,46	0,00	0,00
-- Taxe sur les marchands	5,22	3,73	5,52	7,99	14,76	7,37	11,38	3,08
-- Autres	2,40	0,30	1,20	2,65	3,07	1,47	2,11	0,77
• Recettes non-fiscales	8,25	1,14	6,87	3,67	8,54	8,25	10,03	4,21
-- Gares routières et parking	0,40	0,45	2,03	2,41	4,52	3,07	1,74	0,74
-- Autres	7,85	0,69	4,84	1,26	4,02	3,18	8,29	3,47
• Subventions	0,00	2,50	0,00	0,00	0,00	0,00	0,00	7,76
<b>Recettes d'investissement</b>	<b>11,06</b>	<b>0,97</b>	<b>4,13</b>	<b>0,54</b>	<b>0,23</b>	<b>5,91</b>	<b>0,56</b>	<b>1,83</b>
• Taxe édilité	0,00	0,00	0,00	0,00	0,00	0,00	0,15	0,00
• Produit aliénation	11,06	0,97	4,13	0,54	0,23	5,91	0,41	1,83
• Subventions	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
• Autres	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
<b>Dépenses 1990</b>	<b>56,08</b>	<b>33,49</b>	<b>34,41</b>	<b>74,53</b>	<b>108,58</b>	<b>127,63</b>	<b>198,07</b>	<b>35,79</b>
<b>Dépenses de fonctionnement</b>	<b>41,66</b>	<b>23,05</b>	<b>30,77</b>	<b>41,84</b>	<b>56,47</b>	<b>76,34</b>	<b>108,23</b>	<b>30,43</b>
• Personnel & achats	38,48	21,80	29,30	35,11	45,72	63,87	85,79	25,56
-- Achat biens & services	0,00	0,00	0,00	0,06	0,06	0,92	0,69	0,03
-- Dépenses de personnel	19,87	13,14	13,22	19,06	22,91	27,16	43,83	9,53
-- Charges diverses, entretien des équipements	18,61	8,66	16,08	15,99	22,76	35,80	41,27	16,01
• Transferts & subventions	3,18	1,24	1,47	6,73	10,75	12,46	22,44	4,86
-- Transferts aux administrations	2,48	0,66	0,29	5,80	8,59	10,52	15,40	2,48
-- Transferts aux ménages	0,20	0,23	0,34	0,20	0,53	0,70	1,71	0,57
-- Contributions associations	0,40	0,20	0,44	0,20	1,17	0,80	4,10	1,51
-- Contributions foires	0,10	0,15	0,41	0,54	0,46	0,44	1,23	0,30
-- Subventions aux entreprises	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
<b>Dépenses d'investissement</b>	<b>14,42</b>	<b>10,44</b>	<b>3,64</b>	<b>32,69</b>	<b>52,11</b>	<b>51,30</b>	<b>57,89</b>	<b>5,37</b>
• Investissement direct	14,12	10,14	3,39	28,47	45,20	43,40	51,08	4,05
-- Infrastructures économiques	0,00	0,00	0,00	0,00	3,81	3,04	1,39	0,20
-- Infrastructures sociales	7,39	5,04	1,49	13,28	17,57	14,65	18,70	0,14
-- Infrastructures administratives	2,27	2,79	1,50	6,16	9,16	12,03	11,63	0,20
-- Développement production	4,48	2,31	0,39	9,04	14,67	13,68	19,36	3,50
• Opérations financières	0,00	0,00	0,00	0,50	2,00	1,69	4,99	0,24
• Fonds de dotation des exploitations	0,00	0,30	0,00	0,00	0,00	0,00	0,00	0,00
• Fonds régional développement	0,30	0,00	0,25	3,72	4,91	6,21	1,82	1,06
<b>Solde</b>								
Remboursement des emprunts	0,00	0,00	0,00	5,02	5,95	7,89	5,57	3,77
Avances de Trésorerie	0,72	0,00	0,00	0,00	0,03	0,00	0,00	0,00
<b>Population (1000)</b>	<b>34,28</b>	<b>38,51</b>	<b>18,40</b>	<b>170,70</b>	<b>258,29</b>	<b>300,91</b>	<b>402,34</b>	<b>76,39</b>

	C.Douichi	C.Matankari	C.Mirriah	Agulé	Dakoro	D-Douchi	Mirriah	Tchirozérine
<b>Sommes par habitant (CFA)</b>								
Dépenses de personnel	580	360	806	112	89	90	109	125
Charges diverses, entretien des équipements	543	237	981	94	88	119	103	210
Transferts & subventions	93	34	90	39	42	41	56	64
Dépenses d'investissement	421	286	222	191	202	170	144	70
Impôts recouvrés par l'État (Patente, CF,...)	156	99	349	44	28	24	28	25
Impôts de capitation	411	389	684	326	303	335	384	185
Taxes sur les marchands & autres	222	110	410	62	69	29	34	50
Recettes non fiscales	241	31	419	21	33	21	25	55
Dépenses totales	1636	917	2098	437	420	424	492	469
<b>Ratios (%)</b>								
Dépenses de personnel / Fonctionnement	48	57	43	46	41	36	41	31
Transferts aux administrations / Fonctionnement	6	3	1	14	15	14	14	8
Dépenses d'investissement / Total	26	31	11	44	48	40	29	15
Infrastructures économiques / Investissement	0	0	0	0	7	6	2	4
Infrastructures sociales / Investissement	51	48	41	41	34	29	32	3
Infrastructures administratives / Investissement	16	27	41	19	18	23	20	4
Développement production / Investissement	31	22	11	28	28	27	33	65
Impôts de capitation / Recettes totales	30	54	32	71	70	78	81	42
Impôts de capitation / Recettes fonctionnement	40	56	37	72	70	82	82	44
Impôts de capitation / Recettes fonctionnement	40	62	37	72	70	82	82	59

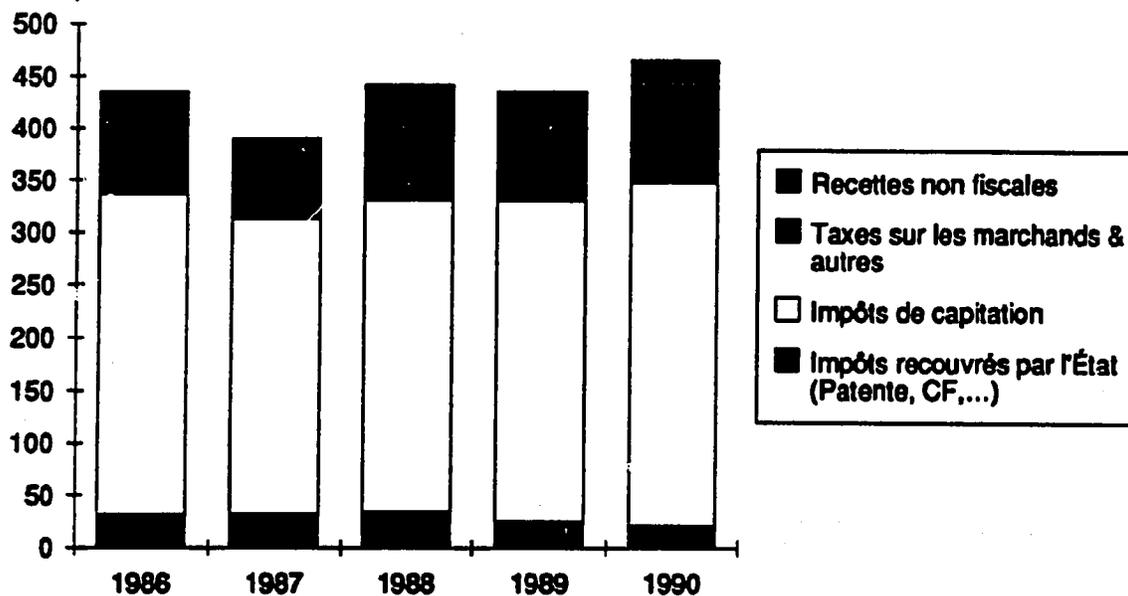
### Aguié: Recettes de fonctionnement

CFA par habitant



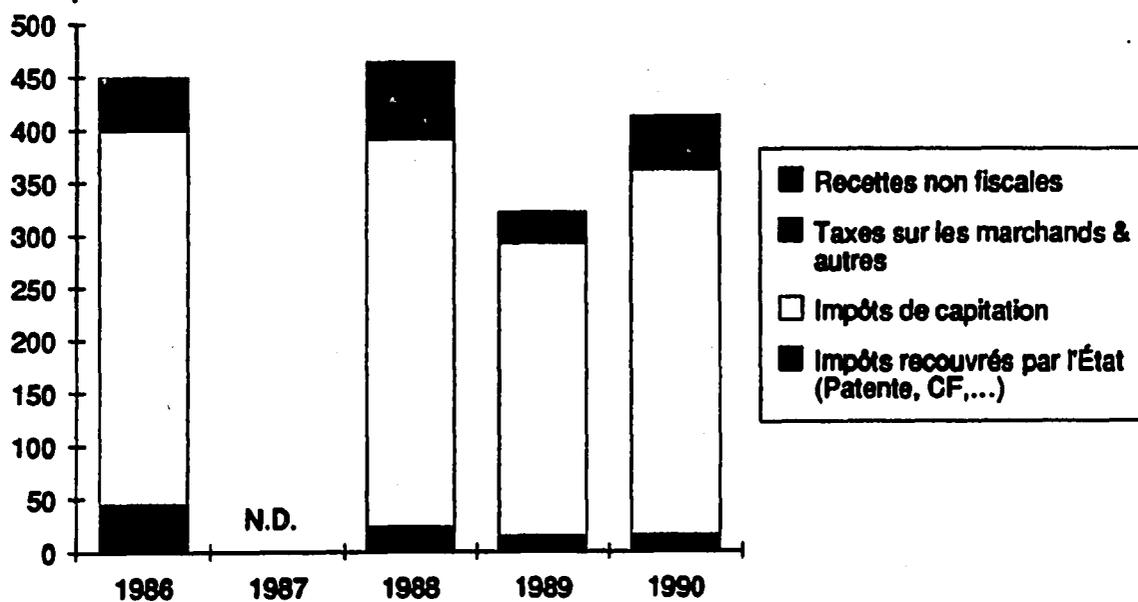
### Dakoro: Recettes de fonctionnement

CFA par habitant



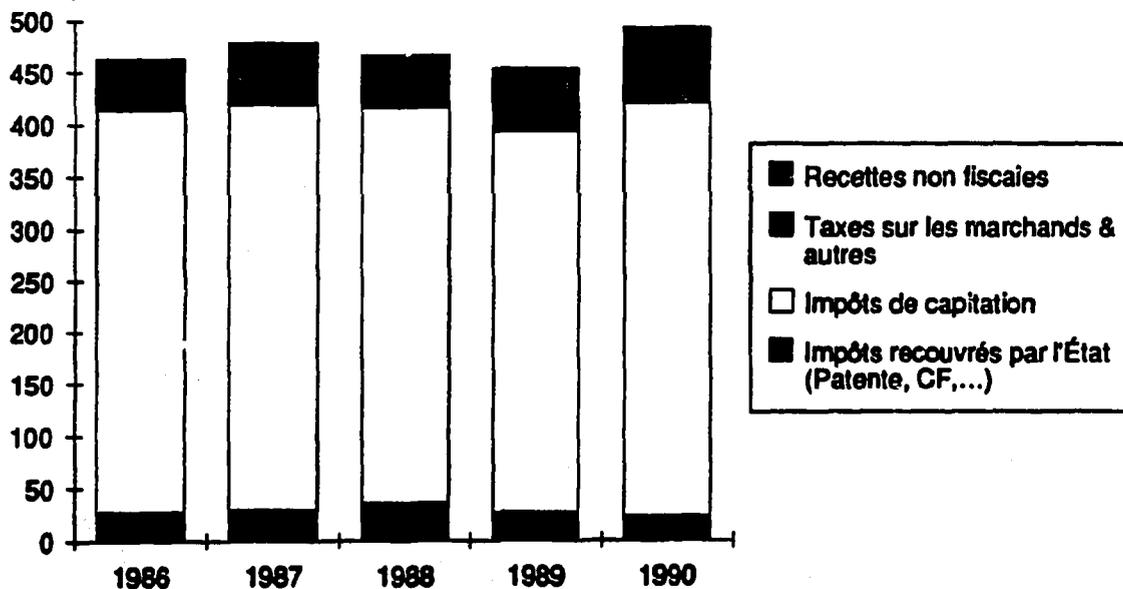
### Dogon-Doutchi: Recettes de fonctionnement

CFA par habitant



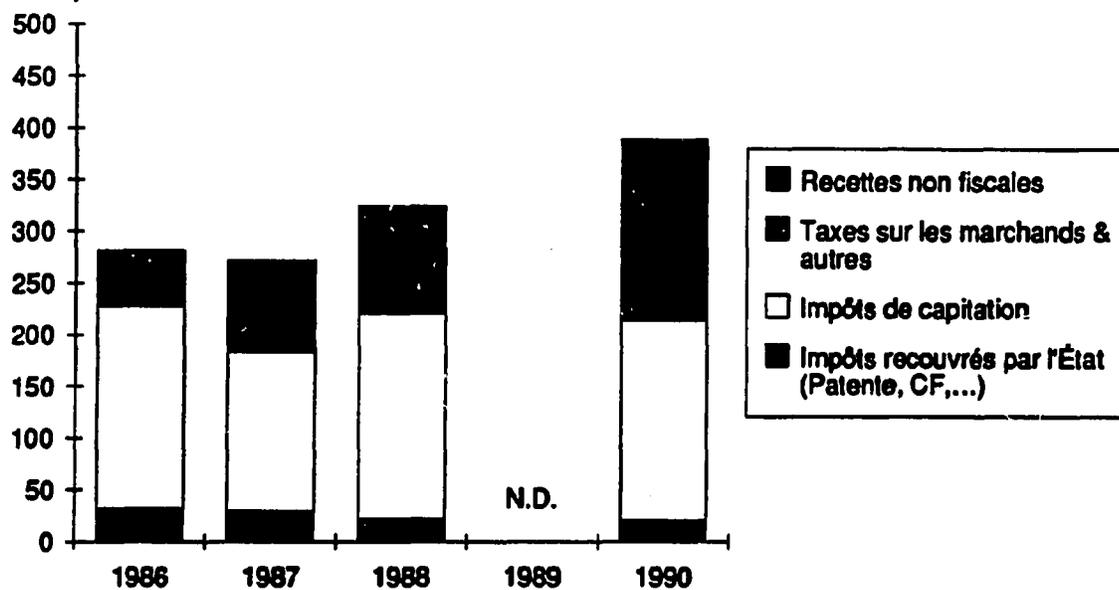
### Mirriah: Recettes de fonctionnement

CFA par habitant

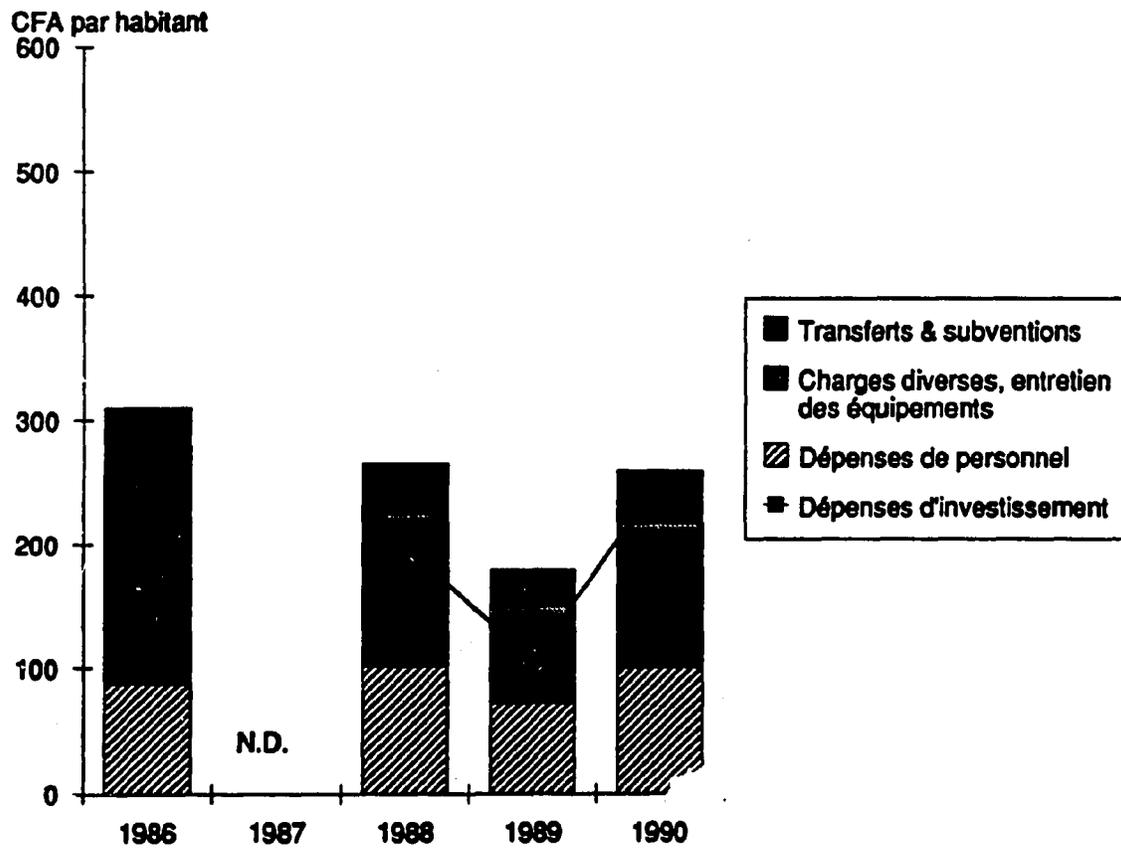


### Tchirozérine: Recettes de fonctionnement

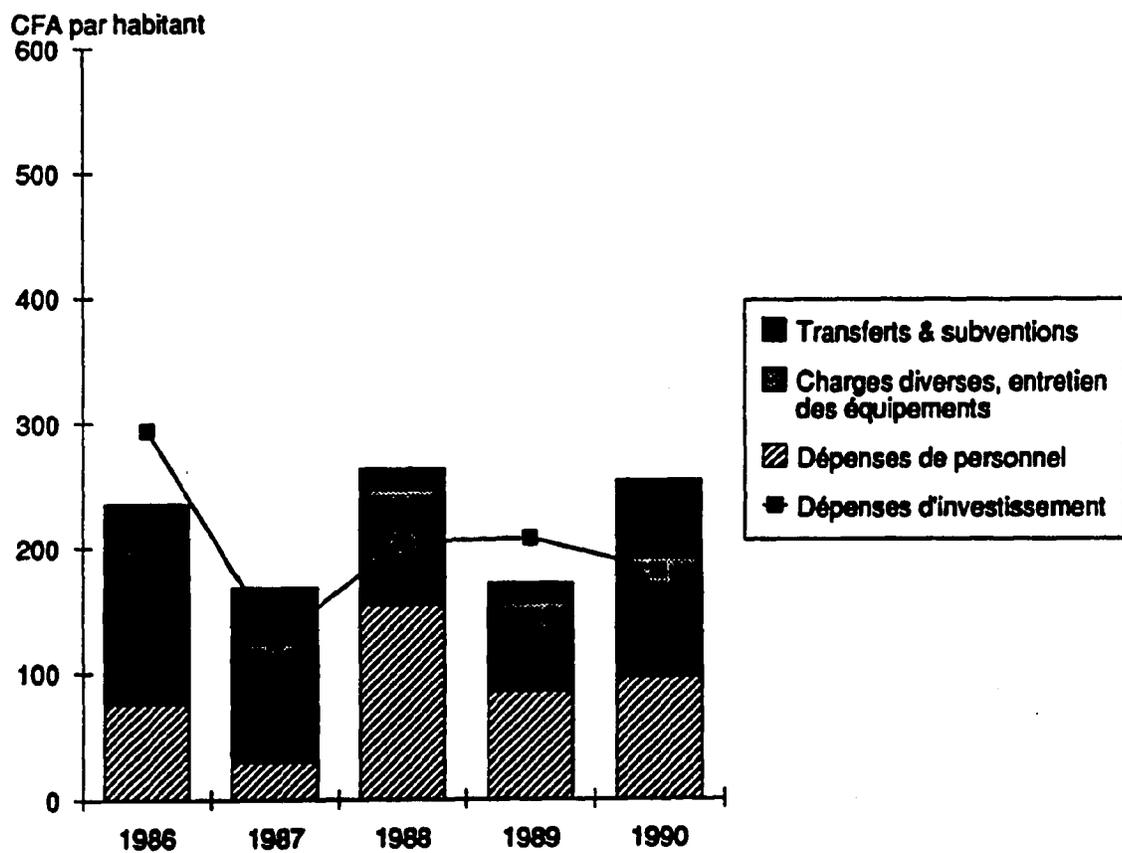
CFA par habitant



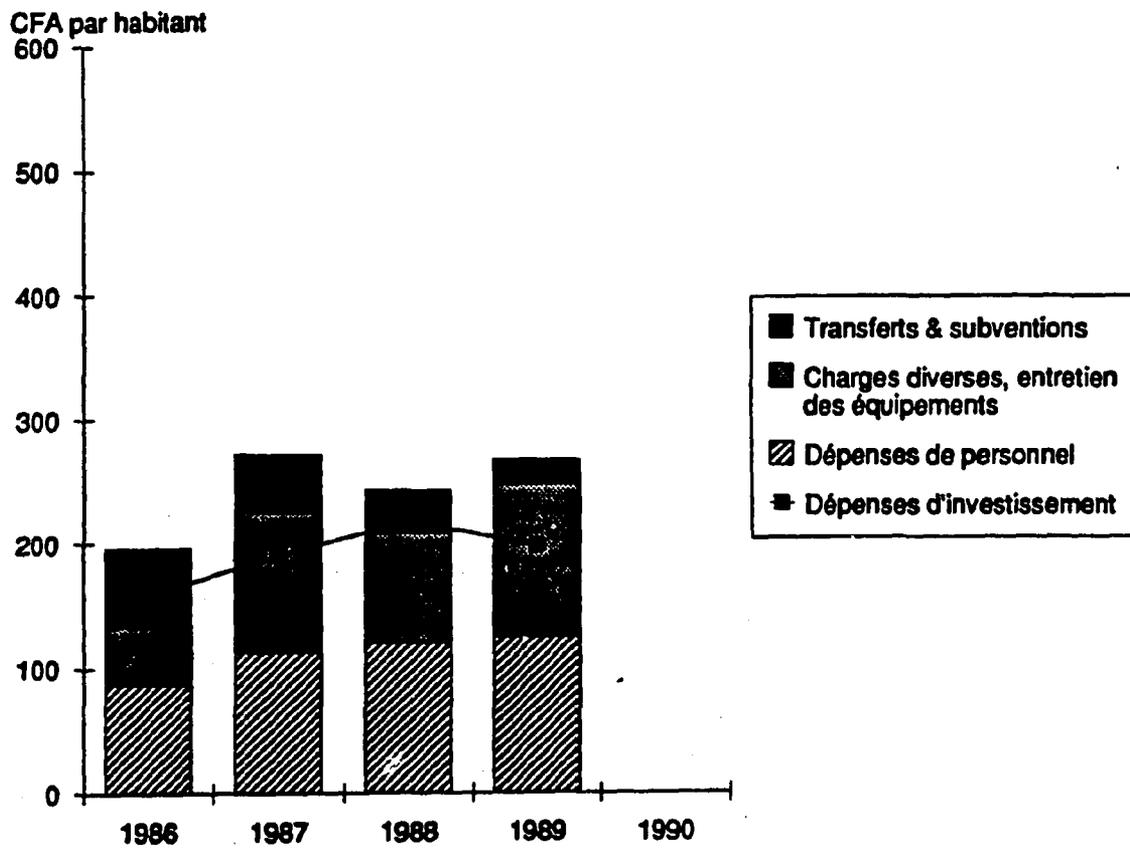
### Dogon-Doutchi: Dépenses



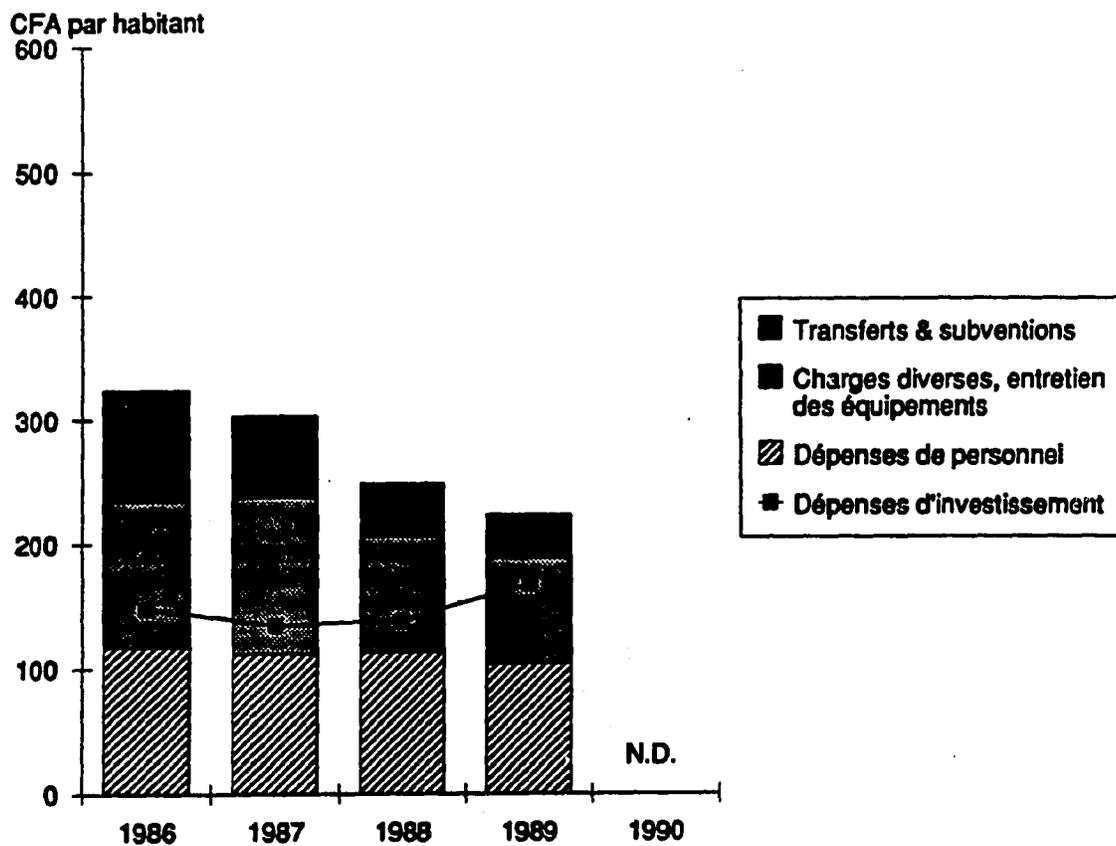
## Dakoro: Dépenses



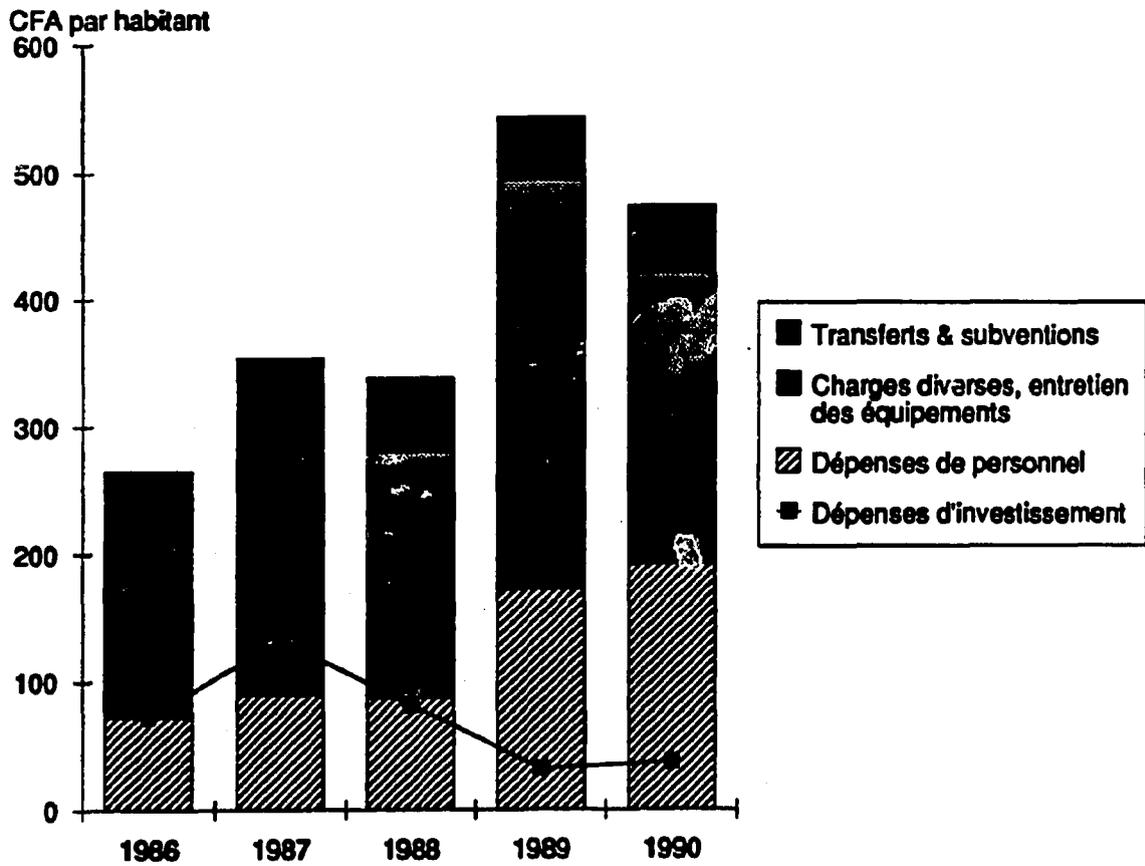
### Aguié: Dépenses



### Mirriah: Dépenses

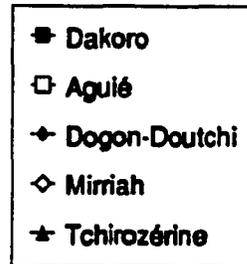
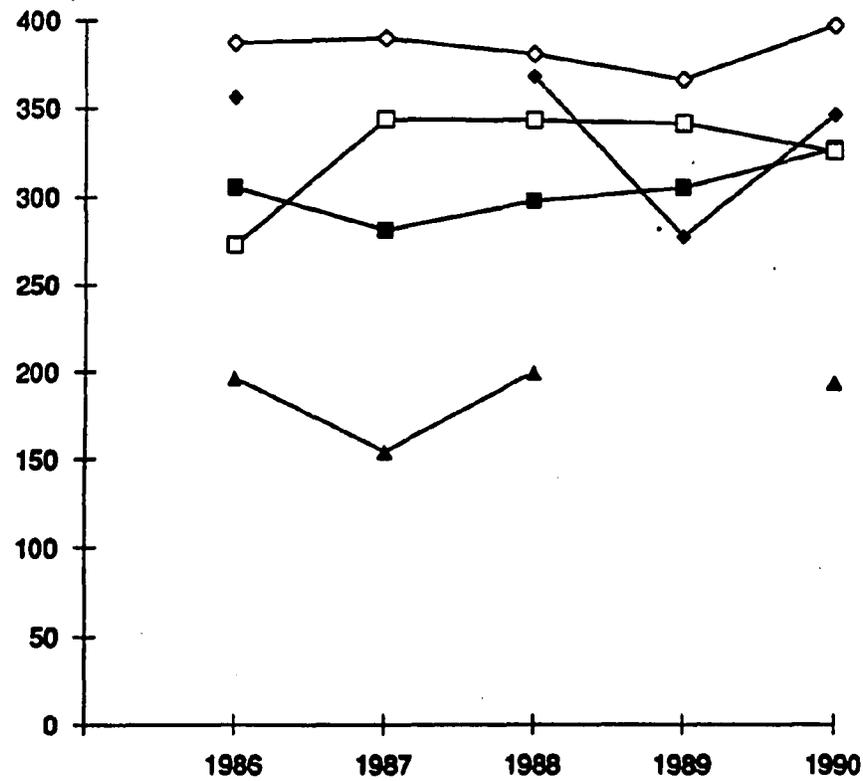


### Tchirozérine: Dépenses



### Recettes des impôts de capitation

CFA par habitant



## Opérations consolidées des trois Communes en 1990

	Doutchi	Matankari	Miriah	Moyenne
<b>Recettes (Millions CFA)</b>	<b>46,34</b>	<b>26,47</b>	<b>34,65</b>	<b>35,82</b>
<b>Recettes de fonctionnement</b>	<b>35,29</b>	<b>25,50</b>	<b>30,52</b>	<b>30,44</b>
• Recettes fiscales	27,04	21,86	23,65	24,18
•• Recouvrées par l'État	5,34	3,61	5,72	4,89
••• Contribution foncière	0,31	1,79	2,24	1,45
••• Patentes & Licences	5,03	1,82	3,47	3,44
•• Recouvrées par la commune	21,69	18,25	17,93	19,29
••• Taxe d'arrondissement	4,14	5,87	1,67	3,89
••• Taxe de voirie	9,94	8,35	9,55	9,28
••• Taxe sur les marchands	5,22	3,73	5,52	4,82
••• Autres	2,40	0,30	1,20	1,30
• Recettes non-fiscales	8,25	1,14	6,87	5,42
•• Gares routières et parking	0,40	0,45	2,03	0,96
•• Autres	7,85	0,69	4,84	4,46
• Subventions	0,00	2,50	0,00	0,83
<b>Recettes d'investissement</b>	<b>11,06</b>	<b>0,97</b>	<b>4,13</b>	<b>5,38</b>
• Taxe édilité	0,00	0,00	0,00	0,00
• Produit aliénation	11,06	0,97	4,13	5,38
• Subventions	0,00	0,00	0,00	0,00
• Autres	0,00	0,00	0,00	0,00
<b>Dépenses 1990</b>	<b>56,08</b>	<b>33,49</b>	<b>34,41</b>	<b>41,33</b>
<b>Dépenses de fonctionnement</b>	<b>41,66</b>	<b>23,05</b>	<b>30,77</b>	<b>31,83</b>
• Personnel & achats	38,48	21,80	29,30	29,86
•• Achat biens & services	0,00	0,00	0,00	0,00
•• Dépenses de personnel	19,87	13,14	13,22	15,41
•• Charges diverses, entretien des équipements	18,61	8,66	16,08	14,45
• Transferts & subventions	3,18	1,24	1,47	1,96
•• Transferts aux administrations	2,48	0,66	0,28	1,14
•• Transferts aux ménages	0,20	0,23	0,34	0,26
•• Contributions associations	0,40	0,20	0,44	0,35
•• Contributions foires	0,10	0,15	0,41	0,22
•• Subventions aux entreprises	0,00	0,00	0,00	0,00
<b>Dépenses d'investissement</b>	<b>14,42</b>	<b>10,44</b>	<b>3,64</b>	<b>9,50</b>
• Investissement direct	14,12	10,14	3,39	9,22
•• Infrastructures économiques	0,00	0,00	0,00	0,00
•• Infrastructures sociales	7,39	5,04	1,49	4,64
•• Infrastructures administratives	2,27	2,79	1,50	2,19
•• Développement production	4,46	2,31	0,39	2,39
• Opérations financières	0,00	0,00	0,00	0,00
• Fonds de dotation des exploitations	0,00	0,30	0,00	0,10
• Fonds régional développement	0,30	0,00	0,25	0,18
<b>Solde</b>				
Remboursement des emprunts	0,00	0,00	0,00	0,00
Avances de Trésorerie	0,72	0,00	0,00	0,24
<b>Population (1000)</b>	<b>34,28</b>	<b>36,51</b>	<b>16,40</b>	<b>29,06</b>

Doutchi Matankari      Mirriah Moyenne

**Sommes par habitant (CFA)**

Dépenses de personnel	580	360	806	582
Charges diverses, entretien des équipements	543	237	981	587
Transferts & subventions	93	34	90	72
Dépenses d'investissement	421	286	222	309
Impôts recouvrés par l'État (Patente, CF,...)	156	99	349	201
Impôts de capitation	411	389	684	495
Taxes sur les marchands & autres	222	110	410	247
Recettes non fiscales	241	31	419	230
Dépenses totales	1636	917	2098	1550

**Ratios (%)**

Dépenses de personnel / Fonctionnement	48	57	43	49
Transferts aux administrations/ Fonctionnement	6	3	1	3
Dépenses d'investissement / Total	26	31	11	22
Infrastructures économiques / Investissement	0	0	0	0
Infrastructures sociales / Investissement	51	48	41	47
Infrastructures administratives / Investissement	16	27	41	28
Développement production / Investissement	31	22	11	21
Impôts de capitation / Recettes totales	30	54	32	39

ARRONDISSEMENT : AGUIE	1986	1987	1988	1989	1990	Moyenne
<b>Recettes (Millions CFA)</b>	61,56	84,62	77,29	88,59	N.D.	78,02
<b>Recettes de fonctionnement</b>	60,82	83,81	77,29	87,98		77,47
• Recettes fiscales	58,20	80,37	73,67	82,96		73,80
•• Recouvrées par l'État	6,15	11,48	6,16	6,46		7,56
••• Contributions foncière	0,14	0,75	0,31	0,21		0,35
••• Patentes & Licences	6,01	10,73	5,85	6,25		7,21
•• Recouvrées par l'arrondissement	52,06	68,89	67,52	76,50		66,24
••• Taxe d'arrondissement	44,51	57,73	59,36	60,79		55,60
••• Taxe de voirie	0,00	0,00	0,00	0,00		0,00
••• Taxe sur les marchands	5,75	8,71	6,25	11,26		7,99
••• Autres	1,80	2,44	1,91	4,45		2,65
• Recettes non-fiscales	2,62	3,44	3,62	5,01		3,67
•• Gares routières et parking	2,28	2,38	1,99	2,99		2,41
•• Autres	0,33	1,06	1,63	2,03		1,26
• Subventions	0,00	0,00	0,00	0,00		0,00
<b>Recettes d'investissement</b>	0,74	0,82	0,00	0,62		0,54
• Taxe édilité	0,00	0,00	0,00	0,00		0,00
• Produit aliénation	0,74	0,82	0,00	0,62		0,54
• Subventions	0,00	0,00	0,00	0,00		0,00
• Autres	0,00	0,00	0,00	0,00		0,00
<b>Dépenses</b>	57,77	77,61	79,72	83,01	N.D.	74,53
<b>Dépenses de fonctionnement</b>	32,03	45,62	42,04	47,67		41,84
• Personnel & achats	22,03	38,03	36,20	44,18		35,11
•• Achat biens & services	0,08	0,04	0,04	0,05		0,05
•• Dépenses de personnel	14,24	19,01	20,81	22,19		19,06
•• Charges diverses, entretien des équipements	7,71	18,98	15,34	21,94		15,99
• Transferts & subventions	10,00	7,58	5,85	3,49		6,73
•• Transferts aux administrations	9,85	6,56	4,86	1,92		5,80
•• Transferts aux ménages	0,15	0,04	0,00	0,59		0,20
•• Contributions associations	0,00	0,29	0,29	0,22		0,20
•• Contributions foires	0,00	0,70	0,70	0,77		0,54
•• Subventions aux entreprises	0,00	0,00	0,00	0,00		0,00
<b>Dépenses d'investissement</b>	25,74	32,00	37,68	35,34		32,69
• Investissement direct	25,74	27,15	31,72	29,25		28,47
•• Infrastructures économiques	0,00	0,00	0,00	0,00		0,00
•• Infrastructures sociales	9,54	8,39	18,20	16,90		13,26
•• Infrastructures administratives	11,39	6,18	3,84	3,25		6,16
•• Développement production	4,81	12,57	9,68	9,10		9,04
• Opérations financières	0,00	2,00	0,00	0,00		0,50
• Fonds de dotation des exploitations	0,00	0,00	0,00	0,00		0,00
• Fonds régional développement	0,00	2,85	5,95	6,09		3,72
<b>Solde</b>						
Remboursement des emprunts	5,23	5,27	5,27	4,30		5,02
Avances de Trésorerie	0,00	0,00	0,00	0,00		0,00
<b>Population (1000)</b>	163,21	168,11	173,15	178,34		170,70

ARRONDISSEMENT : AGUIE	1986	1987	1988	1989	Moyenne
<b>Sommes par habitant (CFA)</b>					
Dépenses de personnel	87	113	120	124	111
Charges diverses, entretien des équipements	47	113	89	123	93
Transferts & subventions	61	45	34	20	40
Dépenses d'investissement	158	190	218	198	191
Impôts recouverts par l'État (Patente, CF,...)	38	68	36	36	44
Impôts de capitation	273	343	343	341	325
Taxes sur les marchands & autres	46	66	47	88	62
Recettes non fiscales	16	20	21	28	21
Dépenses totales	354	462	460	465	435
<b>Ratios (%)</b>					
Dépenses de personnel / Fonctionnement	44	42	50	47	46
Transferts aux administrations/ Fonctionnement	31	14	12	4	15
Dépenses d'investissement / Total	45	41	47	43	44
Infrastructures économiques / Investissement	0	0	0	0	0
Infrastructures sociales / Investissement	37	26	48	48	40
Infrastructures administratives / Investissement	44	19	10	9	21
Développement production / Investissement	19	39	26	26	27
Impôts de capitation / Recettes totales	72	68	77	69	71

ARRONDISSEMENT : DAKORO	1986	1987	1988	1989	1990	Moyenne
<b>Recettes (Millions CFA)</b>	<b>106,29</b>	<b>98,13</b>	<b>114,16</b>	<b>115,71</b>	<b>127,23</b>	<b>112,31</b>
<b>Recettes de fonctionnement</b>	<b>106,18</b>	<b>97,73</b>	<b>114,12</b>	<b>115,37</b>	<b>126,97</b>	<b>112,07</b>
• Recettes fiscales	100,65	92,45	104,33	105,18	115,06	103,53
•• Recouvrées par l'État	7,76	8,00	8,70	6,56	5,74	7,35
••• Contributions foncière	0,00	0,05	0,00	0,21	0,05	0,06
••• Patentes & Licences	7,76	7,95	8,70	6,35	5,69	7,29
•• Recouvrées par l'arrondissement	92,89	84,45	95,63	98,62	109,32	96,18
••• Taxe d'arrondissement	74,51	70,59	76,70	80,87	89,13	78,36
••• Taxe de voirie	0,00	0,00	0,00	0,00	0,00	0,00
••• Taxe sur les marchands	16,71	12,15	15,57	13,77	15,58	14,76
••• Autres	1,67	1,70	3,36	3,99	4,61	3,07
• Recettes non-fiscales	5,52	5,28	9,78	10,19	11,92	8,54
•• Gares routières et parking	4,66	3,09	4,51	5,15	5,21	4,52
•• Autres	0,87	2,20	5,27	5,03	6,71	4,02
• Subventions	0,00	0,00	0,00	0,00	0,00	0,00
<b>Recettes d'investissement</b>	<b>0,11</b>	<b>0,40</b>	<b>0,05</b>	<b>0,35</b>	<b>0,26</b>	<b>0,23</b>
• Taxe éditité	0,00	0,00	0,00	0,00	0,00	0,00
• Produit aliénation	0,11	0,40	0,05	0,35	0,26	0,23
• Subventions	0,00	0,00	0,00	0,00	0,00	0,00
• Autres	0,00	0,00	0,00	0,00	0,00	0,00
<b>Dépenses</b>	<b>129,37</b>	<b>73,78</b>	<b>120,82</b>	<b>100,34</b>	<b>118,59</b>	<b>108,58</b>
<b>Dépenses de fonctionnement</b>	<b>57,56</b>	<b>42,17</b>	<b>68,01</b>	<b>45,52</b>	<b>69,09</b>	<b>56,47</b>
• Personnel & achats	40,26	31,26	63,59	41,43	52,08	45,72
•• Achat biens & services	0,08	0,08	0,05	0,08	0,02	0,06
•• Dépenses de personnel	18,48	7,50	39,68	22,54	26,34	22,91
•• Charges diverses, entretien des équipements	21,71	23,68	23,86	18,82	25,72	22,76
• Transferts & subventions	17,30	10,92	4,42	4,09	17,01	10,75
•• Transferts aux administrations	11,60	9,63	3,27	2,75	15,72	8,59
•• Transferts aux ménages	0,70	0,29	0,29	0,65	0,69	0,53
•• Contributions associations	5,00	0,30	0,25	0,19	0,10	1,17
•• Contributions foires	0,00	0,70	0,60	0,50	0,50	0,46
•• Subventions aux entreprises	0,00	0,00	0,00	0,00	0,00	0,00
<b>Dépenses d'investissement</b>	<b>71,81</b>	<b>31,61</b>	<b>52,81</b>	<b>54,82</b>	<b>49,50</b>	<b>52,11</b>
• Investissement direct	71,81	31,61	41,69	46,50	34,39	45,20
•• Infrastructures économiques	1,50	0,00	0,00	0,00	17,54	3,81
•• Infrastructures sociales	45,12	8,29	15,57	17,36	1,49	17,57
•• Infrastructures administratives	0,00	5,85	17,47	15,17	7,29	9,16
•• Développement production	25,18	17,46	8,65	13,97	8,06	14,67
• Opérations financières	0,00	0,00	3,00	0,00	7,00	2,00
• Fonds de dotation des exploitations	0,00	0,00	0,00	0,00	0,00	0,00
• Fonds régional développement	0,00	0,00	8,12	8,32	8,11	4,91
<b>Solde</b>						
Remboursement des emprunts	3,63	10,08	7,43	6,45	2,17	5,95
Avances de Trésorerie	0,00	0,00	0,05	0,00	0,08	0,03
<b>Population (1000)</b>	<b>244,22</b>	<b>251,06</b>	<b>258,09</b>	<b>265,32</b>	<b>272,75</b>	<b>258,29</b>

ARRONDISSEMENT : DAKORO 1986 1987 1988 1989 1990 Moyenne

**Sommes par habitant (CFA)**

Dépenses de personnel	76	30	154	85	97	88
Charges diverses, entretien des équipements	89	94	92	71	94	88
Transferts & subventions	71	43	17	15	62	42
Dépenses d'investissement	294	126	205	207	181	203
Impôts recouvrés par l'État (Patente, CF,...)	32	32	34	25	21	29
Impôts de capitation	305	281	297	305	327	303
Taxes sur les marchands & autres	75	55	73	67	74	69
Recettes non fiscales	23	21	38	38	44	33
Dépenses totales	530	294	468	378	435	421

**Ratios (%)**

Dépenses de personnel / Fonctionnement	32	18	58	50	38	39
Transferts aux administrations/ Fonctionnement	20	23	5	6	23	15
Dépenses d'investissement / Total	56	43	44	55	42	48
Infrastructures économiques / Investissement	2	0	0	0	35	8
Infrastructures sociales / Investissement	63	26	29	32	3	31
Infrastructures administratives / Investissement	0	19	33	28	15	19
Développement production / Investissement	35	55	16	25	16	30
Impôts de capitation / Recettes totales	70	72	67	70	70	70

<b>Recettes (Millions CFA)</b>	<b>149,11</b>	<b>151,68</b>	<b>104,71</b>	<b>110,39</b>	<b>128,97</b>
<b>Recettes de fonctionnement</b>	<b>131,56</b>	<b>145,57</b>	<b>104,71</b>	<b>110,39</b>	<b>123,06</b>
• Recettes fiscales	124,44	135,84	102,34	104,61	116,81
•• Recouvrées par l'État	12,94	7,41	4,70	4,12	7,29
••• Contributions foncière	0,00	0,12	0,00	0,00	0,03
••• Patentes & Licences	12,94	7,29	4,70	4,12	7,26
•• Recouvrées par l'arrondissement	111,50	128,43	97,64	100,48	109,51
••• Taxe d'arrondissement	104,06	105,71	90,36	92,75	98,22
••• Taxe de voirie	0,00	9,83	0,00	0,00	2,46
••• Taxe sur les marchands	5,94	10,54	6,21	6,79	7,37
••• Autres	1,51	2,35	1,08	0,94	1,47
• Recettes non-fiscales	7,12	9,73	2,37	5,79	6,25
•• Gares routières et parking	3,61	5,71	1,36	1,60	3,07
•• Autres	3,50	4,01	1,01	4,19	3,18
• Subventions	0,00	0,00	0,00	0,00	0,00
<b>Recettes d'investissement</b>	<b>17,55</b>	<b>6,11</b>	<b>0,00</b>	<b>0,00</b>	<b>5,91</b>
• Taxe d'épuration	0,00	0,00	0,00	0,00	0,00
• Produit aliénation	17,55	6,11	0,00	0,00	5,91
• Subventions	0,00	0,00	0,00	0,00	0,00
• Autres	0,00	0,00	0,00	0,00	0,00
<b>Dépenses</b>	<b>132,40</b>	<b>145,71</b>	<b>92,92</b>	<b>139,49</b>	<b>127,63</b>
<b>Dépenses de fonctionnement</b>	<b>91,25</b>	<b>83,76</b>	<b>58,31</b>	<b>72,04</b>	<b>76,34</b>
• Personnel & achats	74,16	71,33	49,01	60,99	63,87
•• Achat biens & services	0,60	0,49	0,00	2,58	0,92
•• Dépenses de personnel	25,79	32,05	23,75	27,03	27,16
•• Charges diverses, entretien des équipements	47,77	38,79	25,26	31,37	35,80
• Transferts & subventions	17,08	12,43	9,30	11,04	12,46
•• Transferts aux administrations	15,51	9,53	8,01	9,03	10,52
•• Transferts aux ménages	1,04	0,51	0,30	0,96	0,70
•• Contributions associations	0,53	2,39	0,00	0,30	0,80
•• Contributions foires	0,00	0,01	1,00	0,75	0,44
•• Subventions aux entreprises	0,00	0,00	0,00	0,00	0,00
<b>Dépenses d'investissement</b>	<b>41,16</b>	<b>61,95</b>	<b>34,62</b>	<b>67,46</b>	<b>51,30</b>
• Investissement direct	41,16	51,48	25,79	55,18	43,40
•• Infrastructures économiques	0,00	9,62	0,26	2,28	3,04
•• Infrastructures sociales	22,25	18,67	7,41	10,24	14,65
•• Infrastructures administratives	6,09	8,16	3,40	30,57	12,03
•• Développement production	12,91	15,02	14,72	12,08	13,68
• Opérations financières	0,00	0,00	3,75	3,00	1,69
• Fonds de dotation des exploitations	0,00	0,00	0,00	0,00	0,00
• Fonds régional développement	0,00	10,47	5,08	9,28	6,21
<b>Solde</b>					
Remboursement des emprunts	18,69	8,41	0,32	3,53	7,89
Avances de Trésorerie	0,00	0,00	0,00	0,00	0,00
<b>Population (1000)</b>	<b>292,45</b>	<b>303,27</b>	<b>314,49</b>	<b>326,13</b>	<b>268,19</b>
					<b>300,91</b>

ARRONDISSEMENT : DOGON-DOUTCHI	1986	1987	1988	1989	1990	Moyenne
<b>Sommes par habitant (CFA)</b>						
Dépenses de personnel	88	0	102	73	101	73
Charges diverses, entretien des équipements	163	0	123	77	117	96
Transferts & subventions	58	0	40	29	41	34
Dépenses d'investissement	141		197	106	252	174
Impôts recouverts par l'Etat (Patente, CF,...)	44		24	14	15	24
Impôts de capitation	356		367	277	346	337
Taxes sur les marchands & autres	25		41	22	29	29
Recettes non fiscales	24		31	7	22	21
Dépenses totales	453		463	285	520	430

### Ratios (%)

Dépenses de personnel / Fonctionnement	28		38	41	38	36
Transferts aux administrations/ Fonctionnement	17		11	14	13	14
Dépenses d'investissement / Total	31		43	37	48	40
Infrastructures économiques / Investissement	0		16	1	3	5
Infrastructures sociales / Investissement	54		30	21	15	30
Infrastructures administratives / Investissement	15		13	10	45	21
Développement production / Investissement	31		24	43	18	29
Impôts de capitation / Recettes totales	70		76	86	84	79

<b>Recettes (Millions CFA)</b>	<b>172,55</b>	<b>186,39</b>	<b>187,18</b>	<b>189,09</b>	<b>213,33</b>	<b>189,71</b>
<b>Recettes de fonctionnement</b>	<b>171,81</b>	<b>184,55</b>	<b>186,94</b>	<b>189,09</b>	<b>213,33</b>	<b>189,15</b>
• Recettes fiscales	167,51	178,56	179,19	177,36	192,95	179,11
•• Recouvrées par l'État	10,05	11,17	14,04	10,98	9,78	11,20
••• Contributions foncière	0,19	0,00	0,12	0,00	0,00	0,06
••• Patentes & Licences	9,86	11,17	13,92	10,98	9,78	11,14
•• Recouvrées par l'arrondissement	157,45	167,39	165,15	166,38	183,17	167,91
••• Taxe d'arrondissement	143,63	150,45	152,80	152,86	172,33	154,42
••• Taxe de voirie	0,00	0,00	0,00	0,00	0,00	0,00
••• Taxe sur les marchands	13,15	13,74	9,82	11,59	8,60	11,38
••• Autres	0,67	3,21	2,53	1,93	2,23	2,11
• Recettes non-fiscales	4,30	5,99	7,75	11,74	20,38	10,03
•• Gares routières et parking	1,81	2,05	1,63	1,81	1,42	1,74
•• Autres	2,50	3,95	6,12	9,92	18,96	8,29
• Subventions	0,00	0,00	0,00	0,00	0,00	0,00
<b>Recettes d'investissement</b>	<b>0,74</b>	<b>1,84</b>	<b>0,23</b>	<b>0,00</b>	<b>0,00</b>	<b>0,56</b>
• Taxe éditité	0,74	0,00	0,00	0,00	0,00	0,15
• Produit aliénation	0,00	1,84	0,23	0,00	0,00	0,41
• Subventions	0,00	0,00	0,00	0,00	0,00	0,00
• Autres	0,00	0,00	0,00	0,00	0,00	0,00
<b>Dépenses</b>	<b>302,57</b>	<b>168,81</b>	<b>157,65</b>	<b>163,24</b>	<b>41,10</b>	<b>198,07</b>
<b>Dépenses de fonctionnement</b>	<b>120,29</b>	<b>117,05</b>	<b>102,22</b>	<b>93,37</b>	<b>37,46</b>	<b>108,23</b>
• Personnel & achats	87,14	91,76	85,24	79,03	35,99	85,79
•• Achat biens & services	0,00	0,00	2,46	0,30	0,00	0,69
•• Dépenses de personnel	43,52	43,12	45,36	43,34	13,22	43,83
•• Charges diverses, entretien des équipements	43,63	48,64	37,42	35,38	22,77	41,27
• Transferts & subventions	33,14	25,29	16,98	14,33	1,47	22,44
•• Transferts aux administrations	22,54	15,88	11,76	11,43	0,28	15,40
•• Transferts aux ménages	2,99	1,33	1,83	0,67	0,34	1,71
•• Contributions associations	7,61	6,38	1,60	0,82	0,44	4,10
•• Contributions foires	0,00	1,70	1,79	1,42	0,41	1,23
•• Subventions aux entreprises	0,00	0,00	0,00	0,00	0,00	0,00
<b>Dépenses d'investissement</b>	<b>54,90</b>	<b>51,76</b>	<b>55,43</b>	<b>69,87</b>	<b>3,64</b>	<b>57,99</b>
• Investissement direct	54,90	46,26	48,21	54,98	3,39	51,08
•• Infrastructures économiques	0,00	1,73	1,99	1,83	0,00	1,39
•• Infrastructures sociales	18,77	17,46	22,61	15,97	1,49	18,70
•• Infrastructures administratives	16,40	0,00	0,00	30,13	1,50	11,63
•• Développement production	19,73	27,07	23,60	7,05	0,39	19,36
• Opérations financières	0,00	5,50	7,23	7,23	0,00	4,99
• Fonds de dotation des exploitations	0,00	0,00	0,00	0,00	0,00	0,00
• Fonds régional développement	0,00	0,00	0,00	7,67	0,25	1,92
<b>Solde</b>						
Remboursement des emprunts	1,30	6,16	6,16	8,66	0,00	5,57
Avances de Trésorerie	0,00	0,00	0,00	0,00	0,00	0,00
<b>Population (1000)</b>	<b>371,41</b>	<b>386,27</b>	<b>401,72</b>	<b>417,79</b>	<b>434,50</b>	<b>402,34</b>

ARRONDISSEMENT : MIRRIAH	1986	1987	1988	1989	1990	Moyenne
<b>Sommes par habitant (CFA)</b>						
Dépenses de personnel	117	112	113	104		111
Charges diverses, entretien des équipements	117	126	93	85		105
Transferts & subventions	89	65	42	34		58
Dépenses d'investissement	148	134	138	167		147
Impôts recouvrés par l'État (Patente, CF,...)	27	29	35	26		29
Impôts de capitation	387	389	380	366		381
Taxes sur les marchands & autres	37	44	31	32		36
Recettes non fiscales	12	16	19	28		19
Dépenses totales	815	437	392	391		509

### Ratio (%)

Dépenses de personnel / Fonctionnement	36	37	44	46	35	40
Transferts aux administrations/ Fonctionnement	19	14	12	12	1	11
Dépenses d'investissement / Total	18	31	35	43	9	27
Infrastructures économiques / Investissement	0	3	4	3	0	2
Infrastructures sociales / Investissement	34	34	41	23	41	35
Infrastructures administratives / Investissement	30	0	0	43	41	23
Développement production / Investissement	36	52	43	10	11	30
Impôts de capitation / Recettes totales	83	81	82	81	81	81

<b>Recettes (Millions CFA)</b>	<b>29,41</b>	<b>30,20</b>	<b>32,29</b>	<b>42,88</b>	<b>33,70</b>	
<b>Recettes de fonctionnement</b>	<b>27,29</b>	<b>27,24</b>	<b>31,65</b>	<b>41,30</b>	<b>31,87</b>	
• Recettes fiscales	19,04	16,47	20,36	23,71	19,90	
•• Recouvrées par l'État	2,29	2,18	1,63	1,65	1,94	
••• Contributions foncière	0,00	0,00	0,00	0,00	0,00	
••• Patentes & Licences	2,29	2,18	1,63	1,65	1,94	
•• Recouvrées par l'arrondissement	16,75	14,29	18,73	22,06	17,96	
••• Taxe d'arrondissement	14,16	11,44	15,21	15,65	14,11	
••• Taxe de voirie	0,00	0,00	0,00	0,00	0,00	
••• Taxe sur les marchands	1,99	2,28	2,92	5,11	3,08	
••• Autres	0,60	0,57	0,60	1,29	0,77	
• Recettes non-fiscales	1,25	3,63	4,29	7,69	4,21	
•• Gares routières et parking	0,45	0,49	0,62	1,41	0,74	
•• Autres	0,79	3,14	3,67	6,28	3,47	
• Subventions	7,00	7,13	7,00	9,90	7,76	
<b>Recettes d'investissement</b>	<b>2,12</b>	<b>2,96</b>	<b>0,64</b>	<b>1,59</b>	<b>1,83</b>	
• Taxe édilité	0,00	0,00	0,00	0,00	0,00	
• Produit aliénation	2,12	2,96	0,64	1,59	1,83	
• Subventions	0,00	0,00	0,00	0,00	0,00	
• Autres	0,00	0,00	0,00	0,00	0,00	
<b>Dépenses</b>	<b>24,31</b>	<b>36,03</b>	<b>32,03</b>	<b>45,24</b>	<b>41,35</b>	<b>35,79</b>
<b>Dépenses de fonctionnement</b>	<b>19,12</b>	<b>26,20</b>	<b>25,80</b>	<b>42,71</b>	<b>38,31</b>	<b>30,43</b>
• Personnel & achats	12,79	20,70	21,36	38,91	34,04	25,56
•• Achat biens & services	0,00	0,00	0,00	0,06	0,09	0,03
•• Dépenses de personnel	5,23	6,66	6,68	13,56	15,50	9,53
•• Charges diverses, entretien des équipements	7,57	14,04	14,68	25,29	18,45	16,01
• Transferts & subventions	6,32	5,50	4,43	3,80	4,27	4,86
•• Transferts aux administrations	5,04	2,31	2,04	1,05	1,96	2,48
•• Transferts aux ménages	0,29	0,19	0,30	1,25	0,82	0,57
•• Contributions associations	0,99	2,40	1,50	1,50	1,18	1,51
•• Contributions foires	0,00	0,60	0,60	0,00	0,30	0,30
•• Subventions aux entreprises	0,00	0,00	0,00	0,00	0,00	0,00
<b>Dépenses d'investissement</b>	<b>5,19</b>	<b>9,84</b>	<b>6,24</b>	<b>2,53</b>	<b>3,04</b>	<b>5,37</b>
• Investissement direct	5,19	6,04	3,42	2,53	3,04	4,05
•• Infrastructures économiques	1,00	0,00	0,00	0,00	0,00	0,20
•• Infrastructures sociales	0,00	0,00	0,00	0,00	0,72	0,14
•• Infrastructures administratives	0,00	0,00	0,00	0,99	0,00	0,20
•• Développement production	4,19	6,04	3,42	1,54	2,32	3,50
• Opérations financières	0,00	1,20	0,00	0,00	0,00	0,24
• Fonds de dotation des exploitations	0,00	0,00	0,00	0,00	0,00	0,00
• Fonds régional développement	0,00	2,59	2,81	0,00	0,00	1,08
<b>Solde</b>						
Remboursement des emprunts	5,80	3,25	0,00	2,14	7,64	3,77
Avances de Trésorerie	0,00	0,00	0,00	0,00	0,00	0,00
<b>Population (1000)</b>	<b>72,09</b>	<b>74,18</b>	<b>76,33</b>	<b>78,54</b>	<b>80,82</b>	<b>76,39</b>

ARRONDISSEMENT : TCHIROZERINE                      1986      1987      1988      1989      1990 Moyenne

**Sommes par habitant (CFA)**

Dépenses de personnel	72	90	88	173	192	123
Charges diverses, entretien des équipements	105	189	192	322	228	207
Transferts & subventions	88	74	58	48	53	64
Dépenses d'investissement	72	133	82	32	38	71
Impôts recouvrés par l'État (Patente, CF,...)	32	29	21	0	20	21
Impôts de capitation	196	154	199	0	194	149
Taxes sur les marchands & autres	36	39	46	0	79	40
Recettes non fiscales	17	49	56	0	95	44
Dépenses totales	337	486	420	576	512	466

**Ratios (%)**

Dépenses de personnel / Fonctionnement	27	25	26	32	40	30
Transferts aux administrations/ Fonctionnement	26	9	8	2	5	10
Dépenses d'investissement / Total	21	27	19	6	7	16
Infrastructures économiques / Investissement	19	0	0	0	0	4
Infrastructures sociales / Investissement	0	0	0	0	24	5
Infrastructures administratives / Investissement	0	0	0	39	0	8
Développement production / Investissement	81	61	55	61	76	67
Impôts de capitation / Recettes totales	48	38	47		36	42

**Detailed Data Tables**

**Arrondissement Revenues: Aguié, Dakoro, Dogon-Doutchi, Mirriah,  
Tchirozérine**

.Agué

ETAT COMPARATIF DES RECETTES

ARRONDISSEMENT : AGUÉ

	1985	1986	1987	1987	1988	1988	1989	1989
<b>ETAT DES RECETTES TITRE 1 : FONCTIONNEMENT</b>								
<b>SECTION 1 - IMPOTS DIRECTS</b>	Prises en charge	Recouvrements						
<b>CHAPITRE I : QUOTES PARTS ET CENTIMES ADDITIONNELS</b>								
Article 1 : Taxe municipale ou d'arrondissement	44 422 500	44 511 300	57 031 700	57 734 630	59 542 700	59 358 000	60 881 800	60 792 000
Article 2 : Taxe de transhumance								
Article 3 : Contribution foncière sur propr. bâties	300 000	56 500	414 000	703 500	365 000	252 500	365 000	168 800
Article 4 : Contribution des patentes	6 010 840	6 010 840	8 500 000	10 669 930	9 500 000	5 849 820	9 600 000	6 247 950
Article 5 : Contribution des licences			208 000	64 000			320 000	
Article 6 :								
Article 7 :								
<b>S/ TOTAL CHAPITRE I</b>	<b>50 733 340</b>	<b>50 578 640</b>	<b>66 153 700</b>	<b>69 172 060</b>	<b>69 407 700</b>	<b>65 460 320</b>	<b>71 166 800</b>	<b>67 208 750</b>
<b>CHAPITRE II : TAXES FISCALES</b>								
Article 1 : Taxe de voirie								
Article 2 : Taxis et embarcations	1 400 000	878 000	1 200 000	1 274 750	2 000 000	663 000	2 500 000	2 120 450
Article 3 : Cyclomoteurs et vélocipèdes	100 000	49 500	100 000	19 300	50 000	27 400	100 000	34 300
Article 4 : Débits de boissons	175 000	140 000	140 000	140 000	140 000		140 000	
Article 5 : Pompes d'hydrocarbures			60 000	15 000	15 000	30 000	60 000	65 000
Article 6 : Taxe hôtelière								
Article 7 :								
<b>S/ TOTAL CHAPITRE II</b>	<b>1 675 000</b>	<b>1 067 500</b>	<b>1 500 000</b>	<b>1 449 050</b>	<b>2 205 000</b>	<b>720 400</b>	<b>2 800 000</b>	<b>2 219 750</b>
<b>CHAPITRE III : TAXES FONCIERES</b>								
Article 1 : Revenus nets des immeubles bâtis								
Article 2 : Valeur locative des locaux à usage prof.	80 000	80 000						
Article 3 : Terrains lots insuffisamment mis en valeur								
Article 4 : Concessions provisoires								
Article 5 : Concessions définitives								
Article 6 :			300 000	46 000	150 000	54 000	150 000	46 000
Article 7 :								
<b>S/ TOTAL CHAPITRE III</b>	<b>80 000</b>	<b>80 000</b>	<b>300 000</b>	<b>46 000</b>	<b>150 000</b>	<b>54 000</b>	<b>150 000</b>	<b>46 000</b>
<b>TOTAL DE LA SECTION 1</b>	<b>52 488 340</b>	<b>51 726 140</b>	<b>67 953 700</b>	<b>70 667 110</b>	<b>71 762 700</b>	<b>66 234 720</b>	<b>74 116 800</b>	<b>69 474 500</b>
<b>SECTION 2 - TAXES INDIRECTES</b>								
<b>CHAPITRE IV : TAXES INDIRECTES</b>								
Article 1 : Colporteurs et marchands ambulants	1 000 000	603 500	900 000	746 750	900 000	440 500	950 000	473 000
Article 2 : St. et vente sur marchés, places, trottoirs	6 000 000	5 142 550	8 000 000	7 961 500	12 000 000	5 809 075	10 000 000	10 791 025
Article 3 : Abattage des animaux de boucherie	900 000	717 750	800 000	868 750	900 000	1 176 510	2 350 000	2 192 000
Article 4 : Spectacles et divertissements	70 000	14 130	50 000	18 580	50 000	11 395	50 000	34 340
Article 5 : Publicité extérieure				108 000			50 000	
Article 6 :								
Article 7 :								
<b>S/ TOTAL CHAPITRE IV</b>	<b>7 970 000</b>	<b>6 477 930</b>	<b>9 750 000</b>	<b>9 703 580</b>	<b>13 850 000</b>	<b>7 437 480</b>	<b>13 400 000</b>	<b>13 490 365</b>
<b>TOTAL DE LA SECTION 2</b>	<b>7 970 000</b>	<b>6 477 930</b>	<b>9 750 000</b>	<b>9 703 580</b>	<b>13 850 000</b>	<b>7 437 480</b>	<b>13 400 000</b>	<b>13 490 365</b>
<b>SECTION 3 - TAXES REMUNERATOIRES</b>								
<b>CHAPITRE V : TAXES POUR SERVICES RENDUS</b>								
Article 1 : Redevances campement								
Article 2 : Frais de gardiennage fourrière	70 000	49 500	70 000		50 000		100 000	94 200

.Agué

Article 3 : Produits vente fourrière	77 950	125 534	150 000	17 020	100 000		126 500	
Article 4 : Recettes gares routières	3 000 000	2 281 500	3 000 000	2 378 500	2 600 000	1 985 500	3 350 000	2 985 000
Article 5 : Identification des animaux				687 300	900 000	1 390 350	2 800 000	1 637 000
Article 6 : Taxes de parking								
Article 7 : Produits divers							900 000	
<b>S/ TOTAL CHAPITRE V</b>	<b>3 147 950</b>	<b>2 456 534</b>	<b>3 220 000</b>	<b>3 082 820</b>	<b>3 650 000</b>	<b>3 375 850</b>	<b>7 276 500</b>	<b>4 716 200</b>
<b>CHAPITRE VI : CESSIONS DE SERVICES</b>								
Article 1 : Administration générale	200 000	75 350	200 000	70 900	150 000	120 200	170 000	79 000
Article 2 : Services de santé								
Article 3 : Agriculture	83 600	83 600	4 647 000	284 240	2 000 000		665 000	
Article 4 : Ressources animales, traitement cuir et peaux			150 000					
Article 5 : Forêts, faune, pêche								
Article 6 :								
Article 7 :								
<b>S/ TOTAL CHAPITRE VI</b>	<b>283 600</b>	<b>158 950</b>	<b>4 997 000</b>	<b>355 140</b>	<b>2 150 000</b>	<b>120 200</b>	<b>835 000</b>	<b>79 000</b>
<b>TOTAL DE LA SECTION 3</b>	<b>3 431 550</b>	<b>2 615 484</b>	<b>8 217 000</b>	<b>3 437 960</b>	<b>5 800 000</b>	<b>3 496 050</b>	<b>8 111 500</b>	<b>4 795 200</b>
<b>SECTION 4 - REVENUS DU DOMAINE ET DU PATRIMOINE</b>								
<b>CHAPITRE VII : DOMAINE MOBILIER ET IMMOBILIER</b>								
Article 1 : Location de matériel					50 000	120 000		
Article 2 : Location de véhicules							100 000	20 000
Article 3 : Location d'immeubles								
Article 4 : Retenues pour les logements								
Article 5 : Exploitation de carrières					200 000		300 000	195 000
Article 6 :								
Article 7 :								
<b>S/ TOTAL CHAPITRE VII</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>250 000</b>	<b>120 000</b>	<b>400 000</b>	<b>215 000</b>
<b>CHAPITRE VIII : PATRIMOINE FINANCIER</b>								
Article 1 : Intérêts sur comptes de dépôts								
Article 2 : Revenus des participations								
Article 3 : Revenus des valeurs de portefeuille								
Article 4 : Bénéfices des expl. à caract. indust. et comm.								
Article 5 : Excédent de caisse								
Article 6 :								
Article 7 :								
<b>S/ TOTAL CHAPITRE VIII</b>	<b>0</b>							
<b>TOTAL DE LA SECTION 4</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>250 000</b>	<b>120 000</b>	<b>400 000</b>	<b>215 000</b>
<b>SECTION 5 - RESSOURCES EXCEPTIONNELLES</b>								
<b>CHAPITRE IX : RESSOURCES DIVERSES</b>								
Article 1 : Subvention d'équilibre								
Article 2 : Subvention compensatoire								
Article 3 : Subvention exceptionnelle								
Article 4 : Dommages et intérêts versés à la collectivité								
Article 5 : Recettes imprévues								
Article 6 :								
Article 7 :								
<b>S/ TOTAL CHAPITRE IX</b>	<b>0</b>							
<b>CHAPITRE X : PRÉLEVEMENTS SUR FONDS DE RESERVE</b>								
Article 1 : Prélèvement sur fonds de réserve								

.Agué

S/ TOTAL CHAPITRE X	0	0	0	0	0	0	0	0	0
TOTAL DE LA SECTION 5	0	0	0	0	0	0	0	0	0
TOTAL RECETTES FONCTIONNEMENT	63 889 890	60 819 554	85 920 700	83 808 650	91 662 700	77 288 250	96 028 300	87 975 065	

ETAT DES RECETTES TITRE 2 : INVESTISSEMENT

CHAPITRE XX : PRODUITS D'ALIMENTATION DES BIENS DU DOMAINE ET DU PATRIMOINE

Article 1 : Vente des biens patrimoniaux									
Article 2 : Vente des terrains urbains	738 000	738 000	1 668 000	816 000			418 000	618 000	
Article 3 : Retraits de dépôts									
Article 4 : Aliénation des valeurs de portefeuille et des participations									
Article 5 : Liquidation des expl. à caract. industriel ou commercial									
Article 6 :									
Article 7 :									
S/ TOTAL CHAPITRE XX	738 000	738 000	1 668 000	816 000	0	0	418 000	618 000	

CHAPITRE XXI : RECETTES DIVERSES

Article 1 : Fonds de concours									
Article 2 : Dons et legs									
Article 3 : Subvention pour travaux d'investissement									
Article 4 : Subvention aux travaux d'édition									
Article 5 : Taxes spécifiques d'édition									
Article 6 :									
Article 7 :									
S/ TOTAL CHAPITRE XXI	0	0	0	0	0	0	0	0	0

CHAPITRE XXII : PRÉLEVEMENTS SUR EMPRUNTS

Article 1 : Emprunts pour travaux d'infrastructure économique									
Article 2 : Emprunts pour travaux d'infrastructure sociale									
Article 3 : Emprunts pour travaux d'édition									
Article 4 : Emprunts pour travaux d'infrastructures administratives									
Article 5 : Emprunts pour développement de la production									
Article 6 :									
Article 7 :									
S/ TOTAL CHAPITRE XXII	0	0	0	0	0	0	0	0	0

CHAPITRE XXIII : PRÉLEVEMENT SUR FONDS D'INVESTISSEMENT

Article 1 : Prélèvement sur fonds d'investissement	22 485 015	22 855 019	36 817 131	5 795 185					
S/ TOTAL CHAPITRE XXIII	22 485 015	22 855 019	36 817 131	5 795 185	0	0	0	0	

CHAPITRE XXIV : PRÉLEVEMENT SUR FONDS D'EDILITE

Article 1 : Prélèvement sur fonds d'édition									
S/ TOTAL CHAPITRE XXIV	0	0	0	0	0	0	0	0	0
TOTAL RECETTES INVESTISSEMENT	23 223 015	23 593 019	38 485 131	6 611 185	0	0	418 000	618 000	

ETAT DES RECETTES COMPTE HORS BUDGET

SECTION 1 - FONDS PROPRES A LA COLLECTIVITE

CHAPITRE XXXI : FONDS PROPRES A LA COLLECTIVITE

Article 1 : Fonds de réserve									
Article 2 : Fonds d'investissement									
Article 3 : Fonds d'édition					18 100	18 100			
Article 4 : Avance de trésorerie et remboursement correspondant									

136

.Agué

Article 5 : Recettes d'ordre									
Article 6 : Produit vente fourrière					124 140	124 100	56 750	56 750	
Article 7 :									
<b>S/ TOTAL CHAPITRE XXXI</b>	0	0	0	0	142 240	142 200	56 750	56 750	
<b>TOTAL DE LA SECTION 1</b>	0	0	0	0	142 240	142 200	56 750	56 750	
<b>SECTION 2 - FONDS DE TIERS</b>									
<b>CHAPITRE XXXII : RETENUES D'OFFICE SUR REMUNERATIONS ET VERSEMENTS CORRESPONDANTS</b>									
<b>Article 1 : Impôt cédulaire</b>									
<b>Article 2 : Fonds national de retraite</b>									
Article 3 : Caisse nationale de sécurité sociale	853 381	853 381							
<b>Article 4 : Cautionnement receveur</b>									
<b>Article 5 : Retenues judiciaires</b>									
<b>Article 6 :</b>									
<b>Article 7 :</b>									
<b>S/ TOTAL CHAPITRE XXXII</b>	853 381	853 381	0	0	0	0	0	0	0
<b>CHAPITRE XXXIII : RETENUES DES DELEGATIONS SOUSCRITES ET VERSEMENTS CORRESPONDANTS</b>									
<b>Article 1 : Délégation de solde</b>									
<b>Article 2 : Crédit du Niger</b>									
<b>Article 3 : Crédit agricole</b>									
<b>Article 4 : Crédit automobile</b>									
<b>Article 5 :</b>									
<b>Article 6 :</b>									
<b>Article 7 :</b>									
<b>S/ TOTAL CHAPITRE XXXIII</b>	0	0	0	0	0	0	0	0	0
<b>CHAPITRE XXXIV : FONDS TRANSITANT PAR LA CAISSE DE LA COLLECTIVITE</b>									
<b>Article 1 : Recettes effectuées pour le compte de l'Etat</b>									
<b>Article 2 : Recettes effectuées pour le compte d'une autre collectivité</b>									
<b>Article 3 : Sommes perçues par erreur</b>									
<b>Article 4 : Réception prêts aux habitants</b>									
<b>Article 5 : Récupération prêt auprès des bénéficiaires</b>									
<b>Article 6 :</b>									
<b>Article 7 :</b>									
<b>S/ TOTAL CHAPITRE XXXIV</b>	0	0	0	0	0	0	0	0	0
<b>TOTAL DE LA SECTION 2</b>	853 381	853 381	0	0	0	0	0	0	0
<b>TOTAL DES COMPTES HORS BUDGET</b>	853 381	853 381	0	0	142 240	142 200	56 750	56 750	

## ETAT COMPARATIF DES RECETTES

## ARRONDISSEMENT : DAKORO

	1986	1986	1987	1987	1988	1988	1989	1989	1990	1990
<b>ETAT DES RECETTES TITRE I : FONCTIONN</b>										
<b>SECTION 1 - IMPOTS DIRECTS</b>										
<b>CHAPITRE I : QUOTES PARTS ET CENTIMES ADDITIONNELS</b>										
Article 1 : Taxe municipale ou d'arrondissement	69 727 700	74 511 365	81 293 800	70 591 097	88 098 180	76 697 186	83 218 100	80 867 242	81 068 400	89 133 400
Article 2 : Taxe de transhumance										
Article 3 : Contribution foncière sur propr. bâties			49 000	49 000			211 000	211 000	940 500	45 600
Article 4 : Contribution des patentes	7 708 150	7 708 150	7 627 800	7 627 800	8 529 000	8 529 000	6 347 100	6 347 100	14 000 000	5 692 745
Article 5 : Contribution des licences	54 000	54 000	324 000	324 000	169 000	169 900				
Article 6 :									442 000	
Article 7 :										
<b>S/ TOTAL CHAPITRE I</b>	<b>77 489 850</b>	<b>82 273 515</b>	<b>89 294 600</b>	<b>78 591 897</b>	<b>96 796 180</b>	<b>85 396 086</b>	<b>89 776 200</b>	<b>87 425 342</b>	<b>96 450 900</b>	<b>94 871 745</b>
<b>CHAPITRE II : TAXES FISCALES</b>										
Article 1 : Taxe de voirie										
Article 2 : Taxis et embarcations	796 000	796 000	502 000	502 000	1 012 500	1 012 500	2 180 000	1 180 000	2 500 000	1 035 000
Article 3 : Cyclomoteurs et vélocipèdes	2 500	2 500	31 000	31 000	19 500	19 500	30 000	30 000	150 000	
Article 4 : Débits de boissons			135 000	135 000	105 000	105 000	135 000	135 000	105 000	65 000
Article 5 : Pompes d'hydrocarbures			70 000	70 000					90 000	60 000
Article 6 : Taxe hôtelière										
Article 7 :										
<b>S/ TOTAL CHAPITRE II</b>	<b>798 500</b>	<b>798 500</b>	<b>738 000</b>	<b>738 000</b>	<b>1 137 000</b>	<b>1 137 000</b>	<b>2 345 000</b>	<b>1 345 000</b>	<b>2 845 000</b>	<b>1 160 000</b>
<b>CHAPITRE III : TAXES FONCIERES</b>										
Article 1 : Revenus nets des immeubles bâtis										
Article 2 : Valeur locative des locaux à usage prof.										
Article 3 : Terrains lots insuffisamment mis en valeur										
Article 4 : Concessions provisoires										
Article 5 : Concessions définitives										
Article 6 :										
Article 7 :										
<b>S/ TOTAL CHAPITRE III</b>	<b>0</b>									
<b>TOTAL DE LA SECTION 1</b>	<b>78 288 350</b>	<b>83 072 015</b>	<b>90 032 600</b>	<b>79 329 897</b>	<b>97 933 180</b>	<b>86 533 086</b>	<b>92 121 200</b>	<b>88 770 342</b>	<b>99 295 900</b>	<b>96 031 745</b>
<b>SECTION 2 - TAXES INDIRECTES</b>										
<b>CHAPITRE IV : TAXES INDIRECTES</b>										
Article 1 : Colporteurs et marchands ambulants	93 000	93 000	174 000	174 000	171 500	171 500	249 000	249 000	250 000	202 000
Article 2 : St. et vente sur marchés, places, trottoirs	16 617 625	16 617 625	11 979 000	11 979 000	15 401 075	15 401 075	13 518 750	13 518 750	20 000 000	15 373 850
Article 3 : Abatage des animaux de boucherie	862 250	862 250	845 400	845 400	2 214 250	2 214 250	2 639 000	2 639 000	3 000 000	3 440 500
Article 4 : Spectacles et divertissements	8 000	8 000	37 995	37 995	7 665	7 665	6 000	6 000	50 000	8 500
Article 5 : Publicité extérieure			82 500	82 500	5 000	5 000			5 000	
Article 6 :							5 000	5 000		
Article 7 :										
<b>S/ TOTAL CHAPITRE IV</b>	<b>17 580 875</b>	<b>17 580 875</b>	<b>13 118 895</b>	<b>13 118 895</b>	<b>17 799 490</b>	<b>17 799 490</b>	<b>16 417 750</b>	<b>16 417 750</b>	<b>23 305 000</b>	<b>19 024 850</b>
<b>TOTAL DE LA SECTION 2</b>	<b>17 580 875</b>	<b>17 580 875</b>	<b>13 118 895</b>	<b>13 118 895</b>	<b>17 799 490</b>	<b>17 799 490</b>	<b>16 417 750</b>	<b>16 417 750</b>	<b>23 305 000</b>	<b>37 847 700</b>
<b>SECTION 3 - TAXES REMUNERATOIRES</b>										
<b>CHAPITRE V : TAXES POUR SERVICES RENDUS</b>										
Article 1 : Redevances-campement										
Article 2 : Frais de gardiennage fourrière	224 755	224 755	363 314	33 314	202 197	202 197	463 950	463 950	500 000	81 200

.Dakoro

Article 3 : Produits vente fourrière			1 203 780	1 203 780	436 400	436 400			500 000	258 888
Article 4 : Recettes gares routières	4 655 200	4 655 200	3 087 900	3 087 900	4 510 750	4 510 750	5 154 700	5 154 700	6 000 000	5 205 200
Article 5 : Identification des animaux	528 850	528 850	523 250	523 250	4 264 300	4 264 300	4 405 100	4 405 100	5 000 000	6 154 400
Article 6 : Taxes de parking										
Article 7 : Produits divers										
<b>S/ TOTAL CHAPITRE V</b>	<b>5 408 805</b>	<b>5 408 805</b>	<b>5 178 244</b>	<b>5 178 244</b>	<b>9 413 647</b>	<b>9 413 647</b>	<b>10 023 750</b>	<b>10 023 750</b>	<b>12 000 000</b>	<b>11 699 688</b>
<b>CHAPITRE VI : CESSIONS DE SERVICES</b>										
Article 1 : Administration générale	115 000	115 800	104 700	104 700	218 900	218 900	162 500	162 500	300 000	185 000
Article 2 : Services de santé										
Article 3 : Agriculture					125 000	125 000			476 000	31 800
Article 4 : Ressources animales, traitement cuir et peaux					26 000	26 000				
Article 5 : Forêts, faune, pêche										
Article 6 :										
Article 7 :										
<b>S/ TOTAL CHAPITRE VI</b>	<b>115 000</b>	<b>115 800</b>	<b>104 700</b>	<b>104 700</b>	<b>369 900</b>	<b>369 900</b>	<b>162 500</b>	<b>162 500</b>	<b>776 000</b>	<b>216 800</b>
<b>TOTAL DE LA SECTION 3</b>	<b>5 523 805</b>	<b>5 524 605</b>	<b>5 282 944</b>	<b>5 282 944</b>	<b>9 783 547</b>	<b>9 783 547</b>	<b>10 186 250</b>	<b>10 186 250</b>	<b>12 776 000</b>	<b>11 916 488</b>
<b>SECTION 4 - REVENUS DU DOMAINE ET DU PATRIMOINE</b>										
<b>CHAPITRE VII : DOMAINE MOBILIER ET IMMOBILIER</b>										
Article 1 : Location de matériel										
Article 2 : Location de véhicules										
Article 3 : Location d'immeubles										
Article 4 : Retenues pour les logements										
Article 5 : Exploitation de carrières										
Article 6 :										
Article 7 :										
<b>S/ TOTAL CHAPITRE VII</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>						
<b>CHAPITRE VIII : PATRIMOINE FINANCIER</b>										
Article 1 : Intérêts sur comptes de dépôts										
Article 2 : Revenus des participations										
Article 3 : Revenus des valeurs de portefeuille										
Article 4 : Bénéfices des expl. à caract.indust.et comm.										
Article 5 : Excédent de caisse										
Article 6 :										
Article 7 :										
<b>S/ TOTAL CHAPITRE VIII</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>						
<b>TOTAL DE LA SECTION 4</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>						
<b>SECTION 5 - RESSOURCES EXCEPTIONNELLES</b>										
<b>CHAPITRE IX : RESSOURCES DIVERSES</b>										
Article 1 : Subvention d'équilibre										
Article 2 : Subvention compensatoire										
Article 3 : Subvention exceptionnelle										
Article 4 : Dommages et intérêts versés à la collectivité										
Article 5 : Recettes imprévues										
Article 6 :										
Article 7 :										
<b>S/ TOTAL CHAPITRE IX</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>						
<b>CHAPITRE X : PRÉLEVEMENTS SUR FONDS DE RESERVE</b>										
Article 1 : Prélèvement sur fonds de réserve										

124'

S/ TOTAL CHAPITRE X	0	0	0	0	0	0	0	0	0	0	0
TOTAL DE LA SECTION 5	0	0	0	0	0	0	0	0	0	0	0
TOTAL RECETTES FONCTIONNEMENT	101 393 030	106 177 495	108 434 439	97 731 736	125 515 217	114 116 123	118 725 200	115 374 342	135 376 900	145 795 933	

## ETAT DES RECETTES TITRE 2 : INVESTISSEMENT

## CHAPITRE XX : PRODUITS D'ALIMENTATION DES BIENS DU DOMAINE ET DU PATRIMOINE

Article 1 : Vente des biens patrimoniaux					48 000	48 000					
Article 2 : Vente des terrains urbains	108 000	108 000	401 590	401 590			345 530	345 530			260 180
Article 3 : Retraits de dépôts											
Article 4 : Aliénation des valeurs de portefeuille et des participations											
Article 5 : Liquidation des expl. à carac.industriel ou commercial											
Article 6 :											
Article 7 :											
S/ TOTAL CHAPITRE XX	108 000	108 000	401 590	401 590	48 000	48 000	345 530	345 530	0	0	260 180

## CHAPITRE XXI : RECETTES DIVERSES

Article 1 : Fonds de concours											
Article 2 : Dons et legs											
Article 3 : Subvention pour travaux d'investissement											
Article 4 : Subvention aux travaux d'éclité											
Article 5 : Taxes spécifiques d'éclité											
Article 6 :											
Article 7 :											
S/ TOTAL CHAPITRE XXI	0	0	0	0	0	0	0	0	0	0	0

## CHAPITRE XXII : Prélèvements SUR EMPRUNTS

Article 1 : Emprunts pour travaux d'infrastructure économique											
Article 2 : Emprunts pour travaux d'infrastructure	32 732 238	32 732 238									
Article 3 : Emprunts pour travaux d'éclité											
Article 4 : Emprunts pour travaux d'infrastructures administratives											
Article 5 : Emprunts pour développement de la production											
Article 6 :											
Article 7 :											
S/ TOTAL CHAPITRE XXII	32 732 238	32 732 238	0	0	0	0	0	0	0	0	0

## CHAPITRE XXIII : Prélèvement SUR FONDS D'INVESTISSEMENT

Article 1 : Prélèvement sur fonds d'investisseme	34 230 810	34 230 810	33 914 468	33 914 468	50 628 034	50 628 034					
S/ TOTAL CHAPITRE XXIII	34 230 810	34 230 810	33 914 468	33 914 468	50 628 034	50 628 034	0	0	0	0	0

## CHAPITRE XXIV : Prélèvement SUR FONDS D'EDILITE

Article 1 : Prélèvement sur fonds d'éclité											
S/ TOTAL CHAPITRE XXIV	0	0	0	0	0	0	0	0	0	0	0
TOTAL RECETTES INVESTISSEMENT	67 071 048	67 071 048	34 316 058	34 316 058	50 676 034	50 676 034	345 530	345 530	0	0	260 180

## ETAT DES RECETTES COMPTE HORS BUDGET

## SECTION 1 - FONDS PROPRES A LA COLLECTIVITE

## CHAPITRE XXXI : FONDS PROPRES A LA COLLECTIVITE

Article 1 : Fonds de réserve					5 749	5 749					
Article 2 : Fonds d'investissement					59 877	59 877					86 235
Article 3 : Fonds d'éclité											100 620
Article 4 : Avance de trésorerie et remboursement correspondant											

.Dakoro

Article 5 : Recettes d'ordre	23 874 678	23 874 678	12 322 679	12 322 679			9 900	9 900		
Article 6 : Produit vente fourrière			266 450	266 450	159 450	159 450	248 388	248 388	500 000	205 000
Article 7 :										
S/ TOTAL CHAPITRE XXXI	23 874 678	23 874 678	12 589 129	12 589 129	225 076	225 076	258 288	258 288	686 855	205 000
TOTAL DE LA SECTION 1	23 874 678	23 874 678	12 589 129	12 589 129	225 076	225 076	258 288	258 288	686 855	205 000
SECTION 2 - FONDS DE TIERS										
CHAPITRE XXXII : RETENUES D'OFFICE SUR REMUNERATIONS ET VERSEMENTS										
CORRESPONDANTS										
Article 1 : Impôt cédulaire										
Article 2 : Fonds national de retraite										
Article 3 : Caisse nationale de sécurité sociale										
Article 4 : Cautionnement receveur										
Article 5 : Retenues judiciaires										
Article 6 :										
Article 7 :										
S/ TOTAL CHAPITRE XXXII	0	0	0	0	0	0	0	0	0	0
CHAPITRE XXXIII : RETENUES DES DELEGATIONS SOUSCRITES ET VERSEMENTS CORRESPONDANTS										
Article 1 : Délégation de solde										
Article 2 : Crédit du Niger										
Article 3 : Crédit agricole										
Article 4 : Crédit automobile										
Article 5 :										
Article 6 :										
Article 7 :										
S/ TOTAL CHAPITRE XXXIII	0	0	0	0	0	0	0	0	0	0
CHAPITRE XXXIV : FONDS TRANSITANT PAR LA CAISSE DE LA COLLECTIVITE										
Article 1 : Recettes effectuées pour le compte de l'Etat										
Article 2 : Recettes effectuées pour le compte d'une autre collectivité										
Article 3 : Sommes perçues par erreur										
Article 4 : Réception prêts aux habitants										
Article 5 : Récupération prêt auprès des bénéficiaires										
Article 6 :										
Article 7 :										
S/ TOTAL CHAPITRE XXXIV	0	0	0	0	0	0	0	0	0	0
TOTAL DE LA SECTION 2	0	0	0	0	0	0	0	0	0	0
TOTAL DES COMPTES HORS BUDGET	23 874 678	23 874 678	12 589 129	12 589 129	225 076	225 076	258 288	258 288	686 855	205 000

Dogon-Doutchi

**ETAT COMPARATIF DES RECETTES**

**ARRONDISSEMENT : DOGON-DOUTCHI**

	1986	1986	1987	1987	1988	1988	1989	1989	1990	1990
<b>ETAT DES RECETTES TITRE 1 : FONCTIONNEMENT</b>										
<b>SECTION 1 - IMPOTS DIRECTS</b>	Prises en charge	Recouvrements			Prises en charge	Recouvrements	Prises en charge	Recouvrements	Prises en charge	Recouvrements
<b>CHAPITRE I : QUOTES PARTS ET CENTIMES ADDITIONNELS</b>										
Article 1 : Taxe municipale ou d'arrondissement	103 825 400	104 057 188			105 603 400	105 706 950	90 355 250	90 355 250	93 353 400	92 748 052
Article 2 : Taxe de transhumance										
Article 3 : Contribution foncière sur propr. bâties	100 000				120 000	120 000				
Article 4 : Contribution des patentes	14 000 000	12 800 680			7 059 800	7 130 300	4 675 250	4 675 250	4 600 000	4 077 350
Article 5 : Contribution des licences	100 000	140 000			160 000	160 000	20 000	20 000	80 000	45 000
Article 6 :										
Article 7 :										
<b>S/ TOTAL CHAPITRE I</b>	<b>118 025 400</b>	<b>116 997 868</b>	<b>0</b>	<b>0</b>	<b>112 943 200</b>	<b>113 117 250</b>	<b>95 050 500</b>	<b>95 050 500</b>	<b>98 033 400</b>	<b>96 870 402</b>
<b>CHAPITRE II : TAXES FISCALES</b>										
Article 1 : Taxe de voirie					9 632 300	9 834 800				
Article 2 : Taxis et embarcations	400 000	360 500			78 500	78 500	26 000	26 000	205 000	99 000
Article 3 : Cyclomoteurs et vélocipèdes	250 000	55 300			68 600	66 600			30 000	17 300
Article 4 : Débits de boissons	280 000	210 000			280 000	280 000	140 000	140 000	140 000	50 000
Article 5 : Pompes d'hydrocarbures	105 000	105 000			204 700	204 700				
Article 6 : Taxe hôtelière										
Article 7 :										
<b>S/ TOTAL CHAPITRE II</b>	<b>1 035 000</b>	<b>730 800</b>	<b>0</b>	<b>0</b>	<b>10 262 100</b>	<b>10 464 600</b>	<b>166 000</b>	<b>166 000</b>	<b>375 000</b>	<b>166 300</b>
<b>CHAPITRE III : TAXES FONCIERES</b>										
Article 1 : Revenus nets des immeubles bâtis										
Article 2 : Valeur locative des locaux à usage prof.										
Article 3 : Terrains lotis insuffisamment mis en valeur										
Article 4 : Concessions provisoires										
Article 5 : Concessions définitives										
Article 6 :										
Article 7 :										
<b>S/ TOTAL CHAPITRE III</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL DE LA SECTION 1</b>	<b>119 060 400</b>	<b>117 728 668</b>	<b>0</b>	<b>0</b>	<b>123 205 300</b>	<b>123 581 850</b>	<b>95 216 500</b>	<b>95 216 500</b>	<b>98 408 400</b>	<b>97 036 702</b>
<b>SECTION 2 - TAXES INDIRECTES</b>										
<b>CHAPITRE IV : TAXES INDIRECTES</b>										
Article 1 : Colporteurs et marchands ambulants	500 000	590 930			2 009 750	2 009 750	1 540 000	1 540 000	1 600 000	1 603 750
Article 2 : St. et vente sur marchés, places, trottoirs	5 500 000	5 345 598			8 532 605	8 532 605	4 206 600	4 666 200	5 000 000	5 188 280
Article 3 : Abattage des animaux de boucherie	800 000	427 950			1 508 300	1 508 300	863 000	887 000	1 000 000	776 850
Article 4 : Spectacles et divertissements	500 000	347 670			211 030	211 030	26 500	26 500	20 000	
Article 5 : Publicité extérieure					400	400				
Article 6 :										
Article 7 :										
<b>S/ TOTAL CHAPITRE IV</b>	<b>7 300 000</b>	<b>6 712 148</b>	<b>0</b>	<b>0</b>	<b>12 262 085</b>	<b>12 262 085</b>	<b>6 636 100</b>	<b>7 119 700</b>	<b>7 620 000</b>	<b>7 568 880</b>
<b>TOTAL DE LA SECTION 2</b>	<b>7 300 000</b>	<b>6 712 148</b>	<b>0</b>	<b>0</b>	<b>12 262 085</b>	<b>12 262 085</b>	<b>6 636 100</b>	<b>7 119 700</b>	<b>7 620 000</b>	<b>7 568 880</b>
<b>SECTION 3 - TAXES REMUNERATOIRES</b>										
<b>CHAPITRE V : TAXES POUR SERVICES RENDUS</b>										
Article 1 : Redevances-campement	360 000	100 000								
Article 2 : Frais de gardiennage fourrière	250 000	151 455			335 475	335 475	1 375	1 375	82 215	82 215

142

.Dogon-Doutchi

Article 3 : Produits vente fourrière	2 200 000	1 683 380			497 460	497 460			377 732	
Article 4 : Recettes gares routières	4 000 000	3 614 600			5 629 100	5 629 100	1 305 900	1 305 900	1 500 000	1 510 000
Article 5 : Identification des animaux					1 487 440	1 487 440	665 600	665 600	800 000	794 200
Article 6 : Taxes de parking					82 400	82 400	51 900	51 900	250 000	89 300
Article 7 : Produits divers										
<b>S/ TOTAL CHAPITRE V</b>	<b>6 810 000</b>	<b>5 549 435</b>	<b>0</b>	<b>0</b>	<b>8 031 875</b>	<b>8 031 875</b>	<b>2 024 775</b>	<b>2 024 775</b>	<b>3 009 947</b>	<b>2 475 715</b>
<b>CHAPITRE VI : CESSIONS DE SERVICES</b>										
Article 1 : Administration générale	800 000	758 825			513 600	513 600	123 100	123 100	150 000	273 700
Article 2 : Services de santé					102 180	102 180				
Article 3 : Agriculture	150 000				59 700	59 700			832 500	440 800
Article 4 : Ressources animales, traitement cuir et peau:	467 500	30 000			979 015	979 015	117 210	117 210	1 300 000	2 576 300
Article 5 : Forêts, faune, pêche										
Article 6 :							80 675	80 675		
Article 7 :										
<b>S/ TOTAL CHAPITRE VI</b>	<b>1 417 500</b>	<b>788 825</b>	<b>0</b>	<b>0</b>	<b>1 654 495</b>	<b>1 654 495</b>	<b>320 985</b>	<b>320 985</b>	<b>2 282 500</b>	<b>3 290 800</b>
<b>TOTAL DE LA SECTION 3</b>	<b>8 227 500</b>	<b>6 338 260</b>	<b>0</b>	<b>0</b>	<b>9 686 370</b>	<b>9 686 370</b>	<b>2 345 760</b>	<b>2 345 760</b>	<b>5 292 447</b>	<b>5 766 515</b>
<b>SECTION 4 - REVENUS DU DOMAINE ET DU PATRIMOINE</b>										
<b>CHAPITRE VII : DOMAINE MOBILIER ET IMMOBILIER</b>										
Article 1 : Location de matériel										
Article 2 : Location de véhicules							25 000	25 000		
Article 3 : Location d'immeubles										
Article 4 : Retenues pour les logements										
Article 5 : Exploitation de carrières					40 000	40 000				
Article 6 :										
Article 7 :										
<b>S/ TOTAL CHAPITRE VII</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>40 000</b>	<b>40 000</b>	<b>25 000</b>	<b>25 000</b>	<b>0</b>	<b>0</b>
<b>CHAPITRE VIII : PATRIMOINE FINANCIER</b>										
Article 1 : Intérêts sur comptes de dépôts										
Article 2 : Revenus des participations										
Article 3 : Revenus des valeurs de portefeuille										
Article 4 : Bénéfices des expl. à caract.indust.et comm.										
Article 5 : Excédent de caisse										
Article 6 :										
Article 7 :										
<b>S/ TOTAL CHAPITRE VIII</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL DE LA SECTION 4</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>40 000</b>	<b>40 000</b>	<b>25 000</b>	<b>25 000</b>	<b>0</b>	<b>0</b>
<b>SECTION 5 - RESSOURCES EXCEPTIONNELLES</b>										
<b>CHAPITRE IX : RESSOURCES DIVERSES</b>										
Article 1 : Subvention d'équilibre										
Article 2 : Subvention compensatoire										
Article 3 : Subvention exceptionnelle										
Article 4 : Dommages et intérêts versés à la collectivité									22 279	22 279
Article 5 : Recettes imprévues		779 251								
Article 6 :										
Article 7 :										
<b>S/ TOTAL CHAPITRE IX</b>	<b>0</b>	<b>779 251</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>22 279</b>	<b>22 279</b>
<b>CHAPITRE X : PRÉLEVEMENTS SUR FONDS DE RESERVE</b>										
Article 1 : Prélèvement sur fonds de réserve										

Dogon-Doutchi

S/ TOTAL CHAPITRE X	0	0	0	0	0	0	0	0	0	0
TOTAL DE LA SECTION 5	0	779 251	0	0	0	0	0	0	22 279	22 279
TOTAL RECETTES FONCTIONNEMENT	134 587 900	131 558 327	0	0	145 193 755	145 570 305	104 223 350	104 706 960	111 343 126	110 394 376

ETAT DES RECETTES TITRE 2 : INVESTISSEMENT

CHAPITRE XX : PRODUITS D'ALIMENTATION DES BIENS DU DOMAINE ET DU PATRIMOINE

Article 1 : Vente des biens patrimoniaux										
Article 2 : Vente des terrains urbains	13 500 000	17 549 504			6 108 850	6 108 850				
Article 3 : Retraits de dépôts										
Article 4 : Aliénation des valeurs de portefeuille et des participations										
Article 5 : Liquidation des expl. à carac.industriel ou commercial										
Article 6 :										
Article 7 :										
S/ TOTAL CHAPITRE XX	13 500 000	17 549 504	0	0	6 108 850	6 108 850	0	0	0	0

CHAPITRE XXI : RECETTES DIVERSES

Article 1 : Fonds de concours										
Article 2 : Dons et legs										
Article 3 : Subvention pour travaux d'investissement										
Article 4 : Subvention aux travaux d'édilité										
Article 5 : Taxes spécifiques d'édilité										
Article 6 :										
Article 7 :										
S/ TOTAL CHAPITRE XXI	0	0	0	0	0	0	0	0	0	0

CHAPITRE XXII : PRÉLEVEMENTS SUR EMPRUNTS

Article 1 : Emprunts pour travaux d'infrastructure économique										
Article 2 : Emprunts pour travaux d'infrastructure sociale										
Article 3 : Emprunts pour travaux d'édilité	15 582 707	7 251 000			4 560 675	4 560 675				
Article 4 : Emprunts pour travaux d'infrastructures administratives								14 400 000	14 100 000	
Article 5 : Emprunts pour développement de la production										
Article 6 :										
Article 7 :										
S/ TOTAL CHAPITRE XXII	15 582 707	7 251 000	0	0	4 560 675	4 560 675	0	0	14 400 000	14 100 000

CHAPITRE XXIII : PRÉLEVEMENT SUR FONDS D'INVESTISSEMENT

Article 1 : Prélèvement sur fonds d'investissement					55 193 122	55 193 122			59 732 528	55 656 228
S/ TOTAL CHAPITRE XXIII	0	0	0	0	55 193 122	55 193 122	0	0	59 732 528	55 656 228

CHAPITRE XXIV : PRÉLEVEMENT SUR FONDS D'EDILITE

Article 1 : Prélèvement sur fonds d'édilité	27 235 322	45 663 752					10 181 483	10 181 483		
S/ TOTAL CHAPITRE XXIV	27 235 322	45 663 752	0	0	0	0	10 181 483	10 181 483	0	0
TOTAL RECETTES INVESTISSEMENT	56 318 029	70 464 256	0	0	65 862 647	65 862 647	10 181 483	10 181 483	74 132 528	69 756 228

ETAT DES RECETTES COMPTE HORS BUDGET

SECTION 1 - FONDS PROPRES A LA COLLECTIVITE

CHAPITRE XXI : FONDS PROPRES A LA COLLECTIVITE

Article 1 : Fonds de réserve										
Article 2 : Fonds d'investissement										
Article 3 : Fonds d'édilité										
Article 4 : Avance de trésorerie et remboursement correspondant										

.Dogon-Doutchi

Article 5 : Recettes d'ordre	11 001 696				497 460	497 460	623 517	623 517		
Article 6 : Produit vente fourrière							221 800	221 800	263 975	263 975
Article 7 :										
S/ TOTAL CHAPITRE XXXI	0	11 001 696	0	0	497 460	497 460	845 317	845 317	263 975	263 975
TOTAL DE LA SECTION 1	0	11 001 696	0	0	497 460	497 460	845 317	845 317	263 975	263 975
SECTION 2 - FONDS DE TIERS										
CHAPITRE XXXII : RETENUES D'OFFICE SUR REMUNERATIONS ET VERSEMENTS CORRESPONDANTS										
Article 1 : Impôt cédulaire										
Article 2 : Fonds national de retraite							41 244	41 244		
Article 3 : Caisse nationale de sécurité sociale	2 062 806				1 350 443	1 350 443	727 054	727 054	384 830	384 830
Article 4 : Cautionnement receveur										
Article 5 : Retenues judiciaires										
Article 6 :										
Article 7 :										
S/ TOTAL CHAPITRE XXXII	0	2 062 806	0	0	1 350 443	1 350 443	768 298	768 298	384 830	384 830
CHAPITRE XXXIII : RETENUES DES DELEGATIONS SOUSCRITES ET VERSEMENTS CORRESPONDANTS										
Article 1 : Délégation de solde									1 498 775	1 498 775
Article 2 : Crédit du Niger										
Article 3 : Crédit agricole										
Article 4 : Crédit automobile										
Article 5 :										
Article 6 :										
Article 7 :										
S/ TOTAL CHAPITRE XXXIII	0	0	0	0	0	0	0	0	1 498 775	1 498 775
CHAPITRE XXXIV : FONDS TRANSITANT PAR LA CAISSE DE LA COLLECTIVITE										
Article 1 : Recettes effectuées pour le compte de l'Etat										
Article 2 : Recettes effectuées pour le compte d'une autre collectivité										
Article 3 : Sommes perçues par erreur										
Article 4 : Réception prêts aux habitants										
Article 5 : Récupération prêt auprès des bénéficiaires										
Article 6 :										
Article 7 :										
S/ TOTAL CHAPITRE XXXIV	0	0	0	0	0	0	0	0	0	0
TOTAL DE LA SECTION 2	0	2 062 806	0	0	1 350 443	1 350 443	768 298	768 298	1 883 605	1 883 605
TOTAL DES COMPTES HORS BUDGET	0	13 064 502	0	0	1 847 903	1 847 903	1 613 615	1 613 615	2 147 580	2 147 580

.Mirriah

ETAT COMPARATIF DES RECETTES  
ARRONDISSEMENT : MIRRIAH

	1986	1986	1987	1987	1988	1988	1989	1989	1990	1990
<b>ETAT DES RECETTES TITRE 1 : FONCTIONNEMENT</b>										
<b>SECTION 1 - IMPOTS DIRECTS</b>										
<b>CHAPITRE I : QUOTES PARTS ET CENTIMES ADDITIONNELS</b>										
Article 1 : Taxe municipale ou d'arrondissement	142 422 300	143 628 034	152 662 300	150 449 810	153 222 300	152 803 819	153 223 700	152 858 320	155 793 000	172 334 824
Article 2 : Taxe de transhumance										
Article 3 : Contribution foncière sur propr.bâties	903 600	192 600	250 000		250 000	116 800				
Article 4 : Contribution des palentes	20 500 000	9 762 217	15 000 000	11 040 385	15 000 000	13 844 285	11 500 000	10 940 725	15 000 000	9 722 575
Article 5 : Contribution des licences	572 000	100 000	400 000	126 500	400 000	75 000	200 000	40 000	80 000	55 000
Article 6 :										
Article 7 :										
<b>S/ TOTAL CHAPITRE I</b>	<b>165 397 900</b>	<b>153 682 851</b>	<b>168 312 300</b>	<b>161 616 695</b>	<b>168 872 300</b>	<b>166 839 904</b>	<b>164 923 700</b>	<b>163 840 045</b>	<b>170 873 000</b>	<b>182 112 399</b>
<b>CHAPITRE II : TAXES FISCALES</b>										
Article 1 : Taxe de voirie										
Article 2 : Taxe et embarcations			2 600 000	2 431 200	2 800 000	2 171 500	1 500 000	1 304 750	2 000 000	1 324 050
Article 3 : Cyclomoteurs et vélocipèdes	250 000		150 000		150 000	32 490				
Article 4 : Débits de boissons	140 000	125 000	125 000	75 000	125 000		72 000		72 000	17 500
Article 5 : Pompes d'hydrocarbures	108 000	108 000	108 000	72 000	108 000					
Article 6 : Taxe hôtelière										
Article 7 :										
<b>S/ TOTAL CHAPITRE II</b>	<b>498 000</b>	<b>233 000</b>	<b>2 983 000</b>	<b>2 578 200</b>	<b>3 183 000</b>	<b>2 203 990</b>	<b>1 572 000</b>	<b>1 304 750</b>	<b>2 072 000</b>	<b>1 341 550</b>
<b>CHAPITRE III : TAXES FONCIERES</b>										
Article 1 : Revenus nets des immeubles bâtis										
Article 2 : Valeur locative des locaux à usage prof.										
Article 3 : Terrains lotis insuffisamment mis en valeur										
Article 4 : Concessions provisoires										
Article 5 : Concessions définitives										
Article 6 :										
Article 7 :										
<b>S/ TOTAL CHAPITRE III</b>	<b>0</b>									
<b>TOTAL DE LA SECTION 1</b>	<b>165 895 900</b>	<b>153 915 851</b>	<b>171 295 300</b>	<b>164 194 895</b>	<b>172 055 300</b>	<b>169 043 894</b>	<b>166 495 700</b>	<b>165 144 795</b>	<b>172 945 000</b>	<b>183 453 949</b>
<b>SECTION 2 - TAXES INDIRECTES</b>										
<b>CHAPITRE IV : TAXES INDIRECTES</b>										
Article 1 : Colporteurs et marchands ambulants	2 500 000	1 429 000	3 000 000	177 000	2 500 000	174 000	1 000 000	1 061 900	1 500 000	378 800
Article 2 : St. et vente sur marchés, places, trottoirs	12 000 000	11 721 995	15 000 000	13 558 580	15 500 000	9 643 780	10 000 000	10 525 375	13 750 000	8 224 850
Article 3 : Abatage des animaux de boucherie	350 000	363 480	800 000	429 715	500 000	231 585	400 000	624 075	500 690	890 150
Article 4 : Spectacles et divertissements	300 000	77 650	300 000	198 260	300 000	97 435				
Article 5 : Publicité extérieure										
Article 6 :										
Article 7 :										
<b>S/ TOTAL CHAPITRE IV</b>	<b>15 150 000</b>	<b>13 592 125</b>	<b>19 100 000</b>	<b>14 363 555</b>	<b>18 800 000</b>	<b>10 146 800</b>	<b>11 400 000</b>	<b>12 211 350</b>	<b>15 750 690</b>	<b>9 493 800</b>
<b>TOTAL DE LA SECTION 2</b>	<b>15 150 000</b>	<b>13 592 125</b>	<b>19 100 000</b>	<b>14 363 555</b>	<b>18 800 000</b>	<b>10 146 800</b>	<b>11 400 000</b>	<b>12 211 350</b>	<b>15 750 690</b>	<b>9 493 800</b>
<b>SECTION 3 - TAXES REMUNERATOIRES</b>										
<b>CHAPITRE V : TAXES POUR SERVICES RENDUS</b>										
Article 1 : Redevances-campement										
Article 2 : Frais de gardiennage fourrière	200 000	156 912	150 000	71 575	150 000	19 678	150 000	8 540	50 000	36 650
Article 3 : Produits vente fourrière					450 000		200 000			
Article 4 : Recettes gares routières	1 500 000	1 806 060	2 500 000	2 046 240	2 500 000	1 634 620	1 000 000	1 814 750	2 500 000	1 419 500
Article 5 : Identification des animaux			1 000 000	1 283 825	1 500 000	1 437 120	1 000 000	2 074 050	2 500 000	1 361 900
Article 6 : Taxes de parking										
Article 7 : Produits divers										
<b>S/ TOTAL CHAPITRE V</b>	<b>1 700 000</b>	<b>1 962 972</b>	<b>3 650 000</b>	<b>3 401 640</b>	<b>4 600 000</b>	<b>3 091 418</b>	<b>2 350 000</b>	<b>3 897 340</b>	<b>5 050 000</b>	<b>2 818 050</b>
<b>CHAPITRE VI : CESSIONS DE SERVICES</b>										
Article 1 : Administration générale	150 000	18 400	200 000	88 500	150 000	236 500	50 000	84 000	100 000	102 000
Article 2 : Services de santé										
Article 3 : Agriculture	1 544 750		942 500	165 000	1 000 000		740 000			
Article 4 : Ressources animales, traitement cuir et peaux			600 000		1 245 000	756 400	800 000	650 000	1 715 000	747 500

||  
Mirriah

Article 5 : Forêts, faune, pêche

Article 6 :

Article 7 :

S/ TOTAL CHAPITRE VI	1 694 750	18 400	1 742 500	253 500	2 395 000	992 900	1 590 000	734 000	1 815 000	849 500
TOTAL DE LA SECTION 3	3 394 750	1 981 372	5 392 500	3 655 140	6 995 000	4 084 318	3 940 000	4 631 340	6 865 000	3 667 550

SECTION 4 - REVENUS DU DOMAINE ET DU PATRIMOINE

CHAPITRE VII : DOMAINE MOBILIER ET IMMOBILIER

Article 1 : Location de matériel

Article 2 : Location de véhicules

Article 3 : Location d'immeubles

Article 4 : Revenues pour les logements

Article 5 : Exploitation de carrières	3 500 000	52 000	4 500 000	1 817 840	6 000 000	3 557 100	6 000 000	7 019 825	12 000 000	10 751 326
---------------------------------------	-----------	--------	-----------	-----------	-----------	-----------	-----------	-----------	------------	------------

Article 6 :

Article 7 :

S/ TOTAL CHAPITRE VII	3 500 000	52 000	4 500 000	1 817 840	6 000 000	3 557 100	6 000 000	7 019 825	12 000 000	10 751 326
-----------------------	-----------	--------	-----------	-----------	-----------	-----------	-----------	-----------	------------	------------

CHAPITRE VIII : PATRIMOINE FINANCIER

Article 1 : Intérêts sur comptes de dépôts

Article 2 : Revenus des participations

Article 3 : Revenus des valeurs de portefeuille

Article 4 : Bénéfices des expl. à caract. indust. et comm.	7 500 000					30 000				
------------------------------------------------------------	-----------	--	--	--	--	--------	--	--	--	--

Article 5 : Excédent de caisse

Article 6 :

Article 7 :

S/ TOTAL CHAPITRE VIII	7 500 000	0	0	0	0	30 000	0	0	0	0
TOTAL DE LA SECTION 4	11 000 000	52 000	4 500 000	1 817 840	6 000 000	3 587 100	6 000 000	7 019 825	12 000 000	10 751 326

SECTION 5 - RESSOURCES EXCEPTIONNELLES

CHAPITRE IX : RESSOURCES DIVERSES

Article 1 : Subvention d'équilibre

Article 2 : Subvention compensatoire

Article 3 : Subvention exceptionnelle

Article 4 : Dommages et intérêts versés à la collectivité

Article 5 : Recettes imprévues		2 270 850		518 400		79 800		86 100		5 965 000
--------------------------------	--	-----------	--	---------	--	--------	--	--------	--	-----------

Article 6 :

Article 7 :

S/ TOTAL CHAPITRE IX	0	2 270 850	0	518 400	0	79 800	0	86 100	0	5 965 000
----------------------	---	-----------	---	---------	---	--------	---	--------	---	-----------

CHAPITRE X : PRÉLEVEMENTS SUR FOND DE RÉSERVE

Article 1 : Prélèvement sur fonds de réserve

S/ TOTAL CHAPITRE X	0	0	0	0	0	0	0	0	0	0
---------------------	---	---	---	---	---	---	---	---	---	---

TOTAL DE LA SECTION 5	0	2 270 850	0	518 400	0	79 800	0	86 100	0	5 965 000
-----------------------	---	-----------	---	---------	---	--------	---	--------	---	-----------

TOTAL RECETTES FONCTIONNEMENT	195 440 650	171 812 198	200 287 800	184 549 630	203 850 300	186 941 912	187 835 700	189 083 410	207 580 690	213 331 625
-------------------------------	-------------	-------------	-------------	-------------	-------------	-------------	-------------	-------------	-------------	-------------

ETAT DES RECETTES TITRE 2 : INVESTISSEMENT

CHAPITRE XX : PRODUITS D'ALIMENTATION DES BIENS DU DOMAINE ET DU PATRIMOINE

Article 1 : Vente des biens patrimoniaux

Article 2 : Vente des terrains urbains	5 325 000		5 325 000	1 839 324		233 220				
----------------------------------------	-----------	--	-----------	-----------	--	---------	--	--	--	--

Article 3 : Retraits de dépôts

Article 4 : Aliénation des valeurs de portefeuille et des participations

Article 5 : Liquidation des expl. à caract. industriel ou commercial

Article 6 :

Article 7 :

S/ TOTAL CHAPITRE XX	5 325 000	0	5 325 000	1 839 324	0	233 220	0	0	0	0
----------------------	-----------	---	-----------	-----------	---	---------	---	---	---	---

CHAPITRE XXI : RECETTES DIVERSES

Article 1 : Fonds de concours

Article 2 : Dons et legs

Article 3 : Subvention pour travaux d'investissement

Article 4 : Subvention aux travaux d'édilité

Article 5 : Taxes spécifiques d'édilité		741 074	2 000 000							
-----------------------------------------	--	---------	-----------	--	--	--	--	--	--	--

.Miriah

Article 6 :											
Article 7 :											
S/ TOTAL CHAPITRE XXI	0	741 074	2 000 000	0	0	0	0	0	0	0	0
CHAPITRE XXII : Prélèvements SUR EMPRUNTS											
Article 1 : Emprunts pour travaux d'infrastructure économique											
Article 2 : Emprunts pour travaux d'infrastructure sociale											
Article 3 : Emprunts pour travaux d'édition					13 600 000	13 600 000					
Article 4 : Emprunts pour travaux d'infrastructures admir	20 187 000						27 000 000	27 000 000		18 858 708	
Article 5 : Emprunts pour développement de la production											
Article 6 :											
Article 7 :											
S/ TOTAL CHAPITRE XXII	20 187 000	0	0	0	13 600 000	13 600 000	27 000 000	27 000 000		18 858 708	0
CHAPITRE XXIII : Prélèvement SUR FONDS D'INVESTISSEMENT											
Article 1 : Prélèvement sur fonds d'investissement	52 364 241	71 480 123	70 750 038	63 613 848	78 429 183	63 568 233	79 583 621	50 121 002			
S/ TOTAL CHAPITRE XXIII	52 364 241	71 480 123	70 750 038	63 613 848	78 429 183	63 568 233	79 583 621	50 121 002		0	0
CHAPITRE XXIV : Prélèvement SUR FONDS D'EDILITE											
Article 1 : Prélèvement sur fonds d'édition			1 000 000							88 496 527	81 479 768
S/ TOTAL CHAPITRE XXIV	0	0	1 000 000	0	0	0	0	0	0	88 496 527	81 479 768
TOTAL RECETTES INVESTISSEMENT	77 876 241	72 221 197	79 075 038	65 453 172	92 029 183	77 401 453	106 583 621	77 121 002		108 355 235	81 479 768
ETAT DES RECETTES COMPTE HORS BUDGET											
SECTION 1 - FONDS PROPRES A LA COLLECTIVITE											
CHAPITRE XXXI : FONDS PROPRES A LA COLLECTIVITE											
Article 1 : Fonds de réserve											
Article 2 : Fonds d'investissement											
Article 3 : Fonds d'édition				731 288		1 681 363					
Article 4 : Avance de trésorerie et remboursement correspondant											
Article 5 : Recettes d'ordre		52 406 428		482 969				173 228			
Article 6 : Produit vente fourrière											
Article 7 :											
S/ TOTAL CHAPITRE XXXI	0	52 406 428	0	1 214 257	0	1 864 591	0	0	0	0	0
TOTAL DE LA SECTION 1	0	52 406 428	0	1 214 257	0	1 864 591	0	0	0	0	0
SECTION 2 - FONDS DE TIERS											
CHAPITRE XXXII : RETENUES D'OFFICE SUR REMUNERATIONS ET VERSEMENTS CORRESPONDANTS											
Article 1 : Impôt cédulaire											
Article 2 : Fonds national de retraite											
Article 3 : Caisse nationale de sécurité sociale		1 941 170		1 213 795					1 755 904		2 018 927
Article 4 : Cautionnement receveur											
Article 5 : Retenues judiciaires									450 992		
Article 6 :											
Article 7 :											
S/ TOTAL CHAPITRE XXXII	0	1 941 170	0	1 213 795	0	0	0	2 206 896	0	0	2 018 927
CHAPITRE XXXIII : RETENUES DES DELEGATIONS SOUSCRITES ET VERSEMENTS CORRESPONDANTS											
Article 1 : Délégation de solde											
Article 2 : Crédit du Niger											
Article 3 : Crédit agricole											
Article 4 : Crédit automobile											
Article 5 :											
Article 6 :											
Article 7 :											
S/ TOTAL CHAPITRE XXXIII	0	0	0	0	0	0	0	0	0	0	0
CHAPITRE XXXIV : FONDS TRANSITANT PAR LA CAISSE DE LA COLLECTIVITE											
Article 1 : Recettes effectuées pour le compte de l'Etat											
Article 2 : Recettes effectuées pour le compte d'une autre collectivité											
Article 3 : Sommes perçues par erreur											
Article 4 : Réception prêts aux habitants											
Article 5 : Récupération prêt auprès des bénéficiaires											
Article 6 :											
Article 7 :											



Tchirozérine

ETAT COMPARATIF DES RECETTES  
ARRONDISSEMENT : TCHIROZERINE

	1986	1986	1987	1987	1988	1988 ##	1988 ##	1990	1990
<b>ETAT DES RECETTES TITRE 1 : FONCTIONNEMENT</b>									
<b>SECTION 1 - IMPOTS DIRECTS</b>	Prises en charge	Recouvrements	Prises en charge	Recouvrements	Prises en charge	Recouvrements	Prises en charge	Recouvrements	
<b>CHAPITRE I : QUOTES PARTS ET CENTIMES ADDITIONNELS</b>									
Article 1 : Taxe municipale ou d'arrondissement	31 859 100	14 157 050	31 320 000	11 437 240	28 709 100	15 211 065		29 262 100	15 649 135
Article 2 : Taxe de transhumance									
Article 3 : Contribution foncière sur propr.bâties					480 000			480 000	
Article 4 : Contribution des patentes		2 290 410	2 179 400	2 179 400	4 308 740	1 634 160		6 458 500	1 653 860
Article 5 : Contribution des licences					254 800			254 800	
Article 6 :									
Article 7 :									
<b>S/ TOTAL CHAPITRE I</b>	<b>31 859 100</b>	<b>16 447 460</b>	<b>33 499 400</b>	<b>13 616 640</b>	<b>33 752 640</b>	<b>16 845 245</b>	<b>0 0</b>	<b>36 455 400</b>	<b>17 302 995</b>
<b>CHAPITRE II : TAXES FISCALES</b>									
Article 1 : Taxe de voirie									
Article 2 : Taxis et embarcations									
Article 3 : Cyclomoteurs et vélocipèdes	29 700	29 700	15 200	15 200	16 400	16 400		10 800	10 800
Article 4 : Débits de boissons	45 000	45 000						160 000	160 000
Article 5 : Pompes d'hydrocarbures	15 000	15 000	15 000	15 000				45 000	45 000
Article 6 : Taxe hôtelière									
Article 7 :									
<b>S/ TOTAL CHAPITRE II</b>	<b>89 700</b>	<b>89 700</b>	<b>30 200</b>	<b>30 200</b>	<b>16 400</b>	<b>16 400</b>	<b>0 0</b>	<b>215 800</b>	<b>215 800</b>
<b>CHAPITRE III : TAXES FONCIERES</b>									
Article 1 : Revenus nets des immeubles bâtis									
Article 2 : Valeur locative des locaux à usage prof.									
Article 3 : Terrains lotis insuffisamment mis en valeur									
Article 4 : Concessions provisoires									
Article 5 : Concessions définitives									
Article 6 :									
Article 7 :									
<b>S/ TOTAL CHAPITRE III</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0 0 0</b>	<b>0 0 0</b>	<b>0</b>	<b>0</b>
<b>TOTAL DE LA SECTION 1</b>	<b>31 948 800</b>	<b>16 537 160</b>	<b>33 529 600</b>	<b>13 646 840</b>	<b>33 769 040</b>	<b>16 861 645</b>	<b>0 0</b>	<b>36 671 200</b>	<b>17 518 795</b>
<b>SECTION 2 - TAXES INDIRECTES</b>									
<b>CHAPITRE IV : TAXES INDIRECTES</b>									
Article 1 : Colporteurs et marchands ambulants	41 775	41 775	58 250	58 250	63 000	63 000		57 500	57 500
Article 2 : St. et vente sur marchés, places, trottoirs	1 952 525	1 952 525	2 226 100	2 226 100	2 853 000	2 853 000		5 056 800	5 056 800
Article 3 : Abatage des animaux de boucherie	511 450	511 450	519 600	519 600	542 750	542 750		1 063 250	1 063 250
Article 4 : Spectacles et divertissements			23 495	23 495	44 125	44 125		15 920	15 920
Article 5 : Publicité extérieure									
Article 6 :									
Article 7 :									
<b>S/ TOTAL CHAPITRE IV</b>	<b>2 505 750</b>	<b>2 505 750</b>	<b>2 827 445</b>	<b>2 827 445</b>	<b>3 502 875</b>	<b>3 502 875</b>	<b>0 0</b>	<b>6 193 470</b>	<b>6 193 470</b>
<b>TOTAL DE LA SECTION 2</b>	<b>2 505 750</b>	<b>2 505 750</b>	<b>2 827 445</b>	<b>2 827 445</b>	<b>3 502 875</b>	<b>3 502 875</b>	<b>0 0</b>	<b>6 193 470</b>	<b>6 193 470</b>
<b>SECTION 3 - TAXES REMUNERATOIRES</b>									
<b>CHAPITRE V : TAXES POUR SERVICES RENDUS</b>									
Article 1 : Redevances-campement	422 000	422 000	666 800	666 800	935 800	935 800		1 193 600	1 193 600
Article 2 : Frais de gardiennage fourrière	93 703	93 703	195 732	137 332	152 549	152 549		277 441	277 441

Tchirozérine

Article 3 : Produits vente fourrière			199 575	199 575	381 500	381 500				
Article 4 : Recettes gares routières	454 050	454 050	494 000	494 000	620 000	620 000		1 048 750	1 048 750	
Article 5 : Identification des animaux			319 750	319 750	1 489 450	1 489 450		3 819 450	3 819 450	
Article 6 : Taxes de parking								357 028	357 028	
Article 7 : Produits divers					304 888	304 888				
<b>S/ TOTAL CHAPITRE V</b>	<b>969 753</b>	<b>969 753</b>	<b>1 875 857</b>	<b>1 817 457</b>	<b>3 884 187</b>	<b>3 884 187</b>	<b>0 0</b>	<b>6 696 269</b>	<b>6 696 269</b>	
<b>CHAPITRE VI : CESSIONS DE SERVICES</b>										
Article 1 : Administration générale	211 750	211 750	540 300	540 300	404 445	404 445		781 700	781 700	
Article 2 : Services de santé										
Article 3 : Agriculture	23 350	23 350								
Article 4 : Ressources animales, traitement cuir et peaux			25 000	25 000				103 030	103 030	
Article 5 : Forêts, faune, pêche										
Article 6 :										
Article 7 :										
<b>S/ TOTAL CHAPITRE VI</b>	<b>235 100</b>	<b>235 100</b>	<b>565 300</b>	<b>565 300</b>	<b>404 445</b>	<b>404 445</b>	<b>0 0</b>	<b>884 730</b>	<b>884 730</b>	
<b>TOTAL DE LA SECTION 3</b>	<b>1 204 853</b>	<b>1 204 853</b>	<b>2 441 157</b>	<b>2 382 757</b>	<b>4 288 632</b>	<b>4 288 632</b>	<b>0 0</b>	<b>7 580 999</b>	<b>7 580 999</b>	
<b>SECTION 4 - REVENUS DU DOMAINE ET DU PATRIMOINE</b>										
<b>CHAPITRE VII : DOMAINE MOBILIER ET IMMOBILIER</b>										
Article 1 : Location de matériel										
Article 2 : Location de véhicules										
Article 3 : Location d'immeubles										
Article 4 : Retenues pour les logements										
Article 5 : Exploitation de carrières			1 250 000	1 250 000				105 000	105 000	
Article 6 :										
Article 7 :										
<b>S/ TOTAL CHAPITRE VII</b>	<b>0</b>	<b>0</b>	<b>1 250 000</b>	<b>1 250 000</b>	<b>0</b>	<b>0</b>	<b>0 0</b>	<b>105 000</b>	<b>105 000</b>	
<b>CHAPITRE VIII : PATRIMOINE FINANCIER</b>										
Article 1 : Intérêts sur comptes de dépôts										
Article 2 : Revenus des participations										
Article 3 : Revenus des valeurs de portefeuille										
Article 4 : Bénéfices des expl. à caract.indust.et comm.										
Article 5 : Excédent de caisse										
Article 6 :										
Article 7 :										
<b>S/ TOTAL CHAPITRE VIII</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0 0 0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL DE LA SECTION 4</b>	<b>0</b>	<b>0</b>	<b>1 250 000</b>	<b>1 250 000</b>	<b>0</b>	<b>0</b>	<b>0 0 0</b>	<b>105 000</b>	<b>105 000</b>	
<b>SECTION 5 - RESSOURCES EXCEPTIONNELLES</b>										
<b>CHAPITRE IX : RESSOURCES DIVERSES</b>										
Article 1 : Subvention d'équilibre	7 000 000	7 000 000	7 000 000	7 000 000	7 000 000	7 000 000		9 900 000	9 900 000	
Article 2 : Subvention compensatoire				132 000						
Article 3 : Subvention exceptionnelle										
Article 4 : Dommages et intérêts versés à la collectivité										
Article 5 : Recettes imprévues		40 735	132 000							
Article 6 :										
Article 7 :										
<b>TOTAL CHAPITRE IX</b>	<b>7 000 000</b>	<b>7 040 735</b>	<b>7 132 000</b>	<b>7 132 000</b>	<b>7 000 000</b>	<b>7 000 000</b>	<b>0 0</b>	<b>9 900 000</b>	<b>9 900 000</b>	
<b>CHAPITRE X : PRÉLÈVEMENTS SUR FONDS DE RÉSERVE</b>										
Article 1 : Prélèvement sur fonds de réserve										

.Tchirozérine

S/ TOTAL CHAPITRE X	0	0	0	0	0	0	0	0	0	0
TOTAL DE LA SECTION 5	7 000 000	7 340 735	7 132 000	7 132 000	7 000 000	7 000 000	0	0	9 900 000	9 900 000
TOTAL RECETTES FONCTIONNEMENT	42 659 403	27 288 498	47 180 202	27 239 042	48 560 547	31 653 152	0	0	60 450 668	41 298 264

ETAT DES RECETTES TITRE 2 : INVESTISSEMENT

CHAPITRE XX : PRODUITS D'ALIMENTATION DES BIENS DU DOMAINE ET DU PATRIMOINE

Article 1 : Vente des biens patrimoniaux	2 120 000	2 120 000								
Article 2 : Vente des terrains urbains			2 960 000	2 960 000	640 000	640 000			1 585 000	1 585 000
Article 3 : Retraits de dépôts										
Article 4 : Aliénation des valeurs de portefeuille et des participations										
Article 5 : Liquidation des expl. à caract. industriel ou commercial										
Article 6 :										
Article 7 :										
S/ TOTAL CHAPITRE XX	2 120 000	2 120 000	2 960 000	2 960 000	640 000	640 000	0	0	1 585 000	1 585 000

CHAPITRE XXI : RECETTES DIVERSES

Article 1 : Fonds de concours										
Article 2 : Dons et legs										
Article 3 : Subvention pour travaux d'investissement										
Article 4 : Subvention aux travaux d'écluse										
Article 5 : Taxes spécifiques d'écluse										
Article 6 :										
Article 7 :										
S/ TOTAL CHAPITRE XXI	0	0	0	0	0	0	0	0	0	0

CHAPITRE XXII : PRÉLEVEMENTS SUR EMPRUNTS

Article 1 : Emprunts pour travaux d'infrastructure économique										
Article 2 : Emprunts pour travaux d'infrastructure sociale										
Article 3 : Emprunts pour travaux d'écluse										
Article 4 : Emprunts pour travaux d'infrastructures administratives										
Article 5 : Emprunts pour développement de la production										
Article 6 :										
Article 7 :										
S/ TOTAL CHAPITRE XXII	0	0	0	0	0	0	0	0	0	0

CHAPITRE XXIII : PRÉLEVEMENT SUR FONDS D'INVESTISSEMENT

Article 1 : Prélèvement sur fonds d'investissement			9 835 822	9 835 822	6 235 917	6 235 917				
S/ TOTAL CHAPITRE XXIII	0	0	9 835 822	9 835 822	6 235 917	6 235 917	0	0	3 037 140	3 037 140

CHAPITRE XXIV : PRÉLEVEMENT SUR FONDS D'EDILITE

Article 1 : Prélèvement sur fonds d'écluse	34 267 670	3 522 955								
S/ TOTAL CHAPITRE XXIV	34 267 670	3 522 955	0	0	0	0	0	0	0	0
TOTAL RECETTES INVESTISSEMENT	36 387 670	5 642 955	12 795 822	12 795 822	6 875 917	6 875 917	0	0	4 622 140	4 622 140

ETAT DES RECETTES COMPTE HORS BUDGET

SECTION 1 - FONDS PROPRES A LA COLLECTIVITE

CHAPITRE XXXI : FONDS PROPRES A LA COLLECTIVITE

Article 1 : Fonds de réserve										
Article 2 : Fonds d'investissement										
Article 3 : Fonds d'écluse										
Article 4 : Avance de trésorerie et remboursement correspondant										

.Tchirozérine

Article 5 : Recettes d'ordre	3 427 732	3 427 732	2 549 560	2 549 560	2 331 610	2 331 610				
Article 6 : Produit vente fourrière			381 500	439 900	206 351	206 351		330 100	330 100	
Article 7 :										
S/ TOTAL CHAPITRE XXXI	3 427 732	3 427 732	2 931 060	2 989 460	2 537 961	2 537 961	0 0	330 100	330 100	
TOTAL DE LA SECTION 1	3 427 732	3 427 732	2 931 060	2 989 460	2 537 961	2 537 961	0 0	330 100	330 100	
<b>SECTION 2 - FONDS DE TIERS</b>										
<b>CHAPITRE XXXII : RETENUES D'OFFICE SUR REMUNERATIONS ET VERSEMENTS</b>										
<b>CORRESPONDANTS</b>										
Article 1 : Impôt cédulaire										
Article 2 : Fonds national de retraite										
Article 3 : Caisse nationale de sécurité sociale	729 878	729 878	80 866	80 866	75 979	75 979		118 125	118 125	
Article 4 : Cautionnement receveur										
Article 5 : Retenues judiciaires										
Article 6 :										
Article 7 :										
S/ TOTAL CHAPITRE XXXII	729 878	729 878	80 866	80 866	75 979	75 979	0 0	118 125	118 125	
<b>CHAPITRE XXXIII : RETENUES DES DELEGATIONS SOUSCRITES ET VERSEMENTS CORRESPONDANTS</b>										
Article 1 : Délégation de solde										
Article 2 : Crédit du Niger										
Article 3 : Crédit agricole										
Article 4 : Crédit automobile										
Article 5 :										
Article 6 :										
Article 7 :										
S/ TOTAL CHAPITRE XXXIII	0	0	0	0	0	0	0 0 0	0	0	
<b>CHAPITRE XXXIV : FONDS TRANSITANT PAR LA CAISSE DE LA COLLECTIVITE</b>										
Article 1 : Recettes effectuées pour le compte de l'Etat										
Article 2 : Recettes effectuées pour le compte d'une autre collectivité										
Article 3 : Sommes perçues par erreur										
Article 4 : Réception prêts aux habitants										
Article 5 : Récupération prêt auprès des bénéficiaires										
Article 6 :										
Article 7 :										
S/ TOTAL CHAPITRE XXXIV	0	0	0	0	0	0	0 0 0	0	0	
TOTAL DE LA SECTION 2	729 878	729 878	80 866	80 866	75 979	75 979	0 0	118 125	118 125	
TOTAL DES COMPTES HORS BUDGET	4 157 610	4 157 610	3 011 926	3 070 326	2 613 940	2 613 940	0 0	448 225	448 225	

**Detailed Data Tables**

**Arrondissement Expenditures: Agulé, Dakoro, Dogon-Doutchi,  
Tchirozérine**

Agué.

**BORDEREAU DE DEVELOPPEMENT DES DEPENSES**

**ARRONDISSEMENT : AGUIE**

**TITRE 1 : FONCTIONNEMENT**

**SECTION 1 - DETTES**

**CHAPITRE I : REMBOURSEMENT DES EMPRUNTS D'INVESTISSEMENT**

Article 1 : Infrastructure économique

Article 2 : Infrastructure sociale

Article 3 : Infrastructure administrative

Article 4 : Développement de la production

Article 5 : Intérêts moratoires

Article 6 :

Article 7 :

S/TOTAL CHAPITRE I

TOTAL DE LA SECTION 1

**SECTION 2 - SERVICES GENERAUX**

**CHAPITRE II : CONSEIL ET COMMISSIONS**

Article 1 : Indemnités de session et de vacation

Article 2 : Indemnités de déplacement

Article 3 : Matériel et fournitures

Article 4 : Frais de transport

Article 5 : Entretien salle du conseil

Article 6 :

Article 7 :

S/TOTAL CHAPITRE II

**CHAPITRE III : PERSONNEL**

Article 1 : Personnel permanent

Article 2 : Personnel temporaire

Article 3 : Charges sociales

Article 4 : Indemnités diverses

Article 5 : Habillement personnel

Article 6 : Frais médicaux

Article 7 :

S/TOTAL CHAPITRE III

**CHAPITRE IV : FONCTIONNEMENT**

Article 1 : Matériel et mobilier de bureau

Article 2 : Matériel de garage et atelier

Article 3 : Fournitures de bureaux

Article 4 : Transport

Article 5 : Eau, électricité, gaz, téléphone

Article 6 : Entretien et équipement des bâtiments

Article 7 : Traitement cuir et peaux

S/TOTAL CHAPITRE IV

	1986	1986	1987	1987	1988	1988	1989	1989	1990	1990
	Crédits	Total des	Crédits	Total des	Crédits	Total des	Crédits	Total des	Crédits	Total des
	ouverts	payements	ouverts	payements	ouverts	payements	ouverts	payements	ouverts	payements
Article 1 : Infrastructure économique										
Article 2 : Infrastructure sociale										
Article 3 : Infrastructure administrative	4 118 108	4 118 108	4 118 108	4 118 108	4 118 108	4 118 108	3 145 064	3 145 064		
Article 4 : Développement de la production	1 115 020	1 115 020	1 151 020	1 151 020	1 151 020	1 151 020	1 151 020	1 151 020		
Article 5 : Intérêts moratoires										
Article 6 :										
Article 7 :										
S/TOTAL CHAPITRE I	5 233 128	5 233 128	5 269 128	5 269 128	5 269 128	5 269 128	4 296 084	4 296 084		
TOTAL DE LA SECTION 1	5 233 128	5 233 128	5 269 128	5 269 128	5 269 128	5 269 128	4 296 084	4 296 084		
<b>SECTION 2 - SERVICES GENERAUX</b>										
<b>CHAPITRE II : CONSEIL ET COMMISSIONS</b>										
Article 1 : Indemnités de session et de vacation	240 000	240 000	480 000	480 000	1 680 000	1 647 845	2 044 000	1 968 000		
Article 2 : Indemnités de déplacement										
Article 3 : Matériel et fournitures	80 000	80 000	50 000	42 300	50 000	44 675	50 000	47 000		
Article 4 : Frais de transport	132 000	131 541			160 000	156 250	160 000	147 750		
Article 5 : Entretien salle du conseil							100 000	98 000		
Article 6 :			618 600	618 600	300 000	227 570				
Article 7 :							1 300 000	1 300 000		
S/TOTAL CHAPITRE II	452 000	451 541	1 148 600	1 140 900	2 190 000	2 076 340	3 654 000	3 566 750		
<b>CHAPITRE III : PERSONNEL</b>										
Article 1 : Personnel permanent	6 335 440	5 908 975	7 581 473	6 381 170	7 581 473	7 144 079	7 252 053	7 203 923		
Article 2 : Personnel temporaire										
Article 3 : Charges sociales			948 079	739 504	948 079	767 317	1 033 046	1 033 046		
Article 4 : Indemnités diverses	150 000	141 336	440 945	440 945	400 000	379 580	400 000	340 510		
Article 5 : Habillement personnel			120 000	120 000	240 000	240 000	240 000	238 000		
Article 6 : Frais médicaux			50 000	48 800	50 000	38 640	50 000	49 244		
Article 7 :										
S/TOTAL CHAPITRE III	6 486 440	6 051 311	9 140 497	7 730 419	9 219 552	8 570 916	8 975 099	8 864 723		
<b>CHAPITRE IV : FONCTIONNEMENT</b>										
Article 1 : Matériel et mobilier de bureau			200 000	185 000	200 000	197 500	450 000	400 130		
Article 2 : Matériel de garage et atelier			2 930 000	3 369 565	1 800 000	1 796 687	2 058 360	2 954 525		
Article 3 : Fournitures de bureaux	2 270 010	2 269 490	3 250 260	3 194 190	2 000 000	1 990 479	2 484 310	2 470 294		
Article 4 : Transport	1 600 000	1 596 976	2 140 000	2 032 512	1 800 000	1 794 009	3 000 000	2 996 330		
Article 5 : Eau, électricité, gaz, téléphone	30 000	30 000			400 000	297 000	400 000	365 614		
Article 6 : Entretien et équipement des bâtiments	320 000	295 000	800 000	620 000	1 000 000	957 750	3 250 000	3 249 950		
Article 7 : Traitement cuir et peaux					300 000	299 000	200 000	199 550		
S/TOTAL CHAPITRE IV	4 220 010	4 191 466	9 320 260	9 401 267	7 500 000	7 332 425	12 692 670	12 636 693		

Aguilé.

**CHAPITRE V : CHARGES DIVERSES**

Article 1 : Remises et primes	8 580 000	7 948 759	11 376 485	10 795 218	12 051 170	10 596 200	12 279 122	11 361 384
Article 2 : Fêtes et réceptions	2 211 614	2 189 874	1 789 804	1 715 562	1 837 500	1 837 500	2 452 748	2 208 870
Article 3 : Fonds politiques			708 000	708 000	787 500	785 000	707 500	872 500
Article 4 : Biens de chefferie	100 000	100 000	100 000	100 000	200 000	200 000	200 000	200 000
Article 5 : Etat civil et recensement			2 730 000	2 529 200	1 200 000	1 192 725	953 000	759 500
Article 6 : Police sécurité								
Article 7 : Déficit de caisse							510 000	510 000
S/ TOTAL CHAPITRE V	10 891 614	10 238 633	16 704 289	15 847 980	16 076 170	14 611 425	17 102 370	15 912 264
TOTAL DE LA SECTION 2	22 050 064	20 932 951	36 313 646	34 120 566	34 985 722	32 591 108	42 424 139	40 974 430

**SECTION 3 - SERVICES DE COLLECTIVITES**

**CHAPITRE VI : ENTRETIEN DES EQUIPEMENTS ECONOMIQUES**

Article 1 : Routes et pistes	1 900 000				600 000	408 000		
Article 2 : Fontaines et puits			600 000	115 218			400 000	400 000
Article 3 : Marchés								
Article 4 : Gares routières					500 000		400 000	400 000
Article 5 : Abattoirs, séchoirs					265 000			
Article 6 :								
Article 7 :								
S/ TOTAL CHAPITRE VI	1 900 000	0	600 000	115 218	1 365 000	408 000	800 000	800 000

**CHAPITRE VII : JEUNESSES, SPORTS ET CULTURE**

Article 1 : Stades et terrains de sports			235 000	235 000	100 000	97 500	100 000	96 000
Article 2 : Maison des jeunes et de la culture	300 000	302 570	335 000	335 000	400 000	381 650	400 000	405 250
Article 3 : Squares et jardins publics								
Article 4 : Monuments historiques								
Article 5 : Activités sportives			1 050 000	1 050 000	800 000	785 850	1 000 000	1 101 275
Article 6 : Activités culturelles			1 300 980	1 263 250	1 000 000	926 400	1 250 000	1 208 500
Article 7 : Entretien téléviseurs communautaires					910 000		500 000	499 902
S/ TOTAL CHAPITRE VII	300 000	302 570	2 920 980	2 903 250	3 210 000	2 261 400	3 250 000	3 310 927

**CHAPITRE VIII : VOIERIE, HYGIENE PUBLIQUE, LUTTE CONTRE L'INCENDIE**

Article 1 : Matériel et fourniture								
Article 2 : Eclairage public								
Article 3 : Hygiène, assainissement								
Article 4 : Lutte contre l'incendie								
Article 5 : Cimetières et pompes funèbres								
Article 6 : Voies publiques								
Article 7 :								
S/ TOTAL CHAPITRE VIII	0	0	0	0	0	0	0	0
TOTAL DE LA SECTION 3	2 200 000	302 570	3 520 980	3 018 468	4 575 000	2 669 400	4 050 000	4 110 927

**SECTION 4 - SERVICES SOCIAUX**

**CHAPITRE IX : ETABLISSEMENTS SCOLAIRES**

Article 1 : Entretien mobilier							400 000	392 250
Article 2 : Entretien bâtiments	800 000	799 325	900 000	893 000				
Article 3 : Transports					800 000	790 900		
Article 4 : Cantines scolaires								
Article 5 : Alphabétisation							500 000	475 100
Article 6 : Matériaux didactiques et pédagogique								
Article 7 :								
S/ TOTAL CHAPITRE IX	800 000	799 325	900 000	893 000	800 000	790 900	900 000	867 350

Aguilé.

**CHAPITRE X : FORMATIONS MEDICALES ET CENTRES SOCIAUX**

Article 1 : Matériel et fournitures									
Article 2 : Frais d'hospitalisation									
Article 3 : Transports									
Article 4 : Assistance publique	150 000	149 250	200 000	40 740			150 000	115 000	
Article 5 : Entretien des bâtiments					150 000	143 985			
Article 6 :									
Article 7 :									
S/TOTAL CHAPITRE X	150 000	149 250	200 000	40 740	150 000	143 985	150 000	115 000	
TOTAL DE LA SECTION 4	950 000	948 575	1 100 000	933 740	950 000	934 885	1 050 000	982 350	

**SECTION 5 - CONTRIBUTIONS SUBVENTIONS**

**CHAPITRE XI : CONTRIBUTIONS SUBVENTIONS**

Article 1 : Contribution aux organismes d'intérêt commun							1 920 566	1 920 566	
Article 2 : Contribution aux préfectures	7 293 904	7 393 876	1 717 190	1 717 190	1 879 655	1 879 655	3 044 090		
Article 3 : Contributions aux Inst. de la Soc. de Dévelo	2 455 250	2 455 070	4 838 240	4 838 240	2 977 135	2 977 135			
Article 4 : Déficit des exploitations à caractère ind. ou commercial									
Article 5 : Subventions aux associations			300 000	288 500	300 000	290 070	300 000	215 000	
Article 6 : Contribution aux foires			700 000	699 750	700 000	700 000	700 000	765 700	
Article 7 : Fonds régional de développement									
S/TOTAL CHAPITRE XI	9 749 154	9 848 946	7 555 430	7 543 680	5 856 790	5 846 790	5 964 656	2 901 266	
TOTAL DE LA SECTION 5	9 749 154	9 848 946	7 555 430	7 543 680	5 856 790	5 846 790	5 964 656	2 901 266	

**SECTION 6 - APPROVISIONNEMENT DES RESERVES**

**CHAPITRE XII : VERSEMENTS AU FONDS D'INVESTISSEMENT**

Article 1 : Versements au Fonds d'investissement	21 689 154	17 793 519							
S/TOTAL CHAPITRE XII	21 689 154	17 793 519	0	0	0	0	0	0	0

**CHAPITRE XIII : VERSEMENT AU FONDS DE RESERVE**

Article 1 : Versements au Fonds de réserve			36 817 131	5 795 181					
S/TOTAL CHAPITRE XIII	0	0	36 817 131	5 795 181	0	0	0	0	0
TOTAL DE LA SECTION 6	21 689 154	17 793 519	36 817 131	5 795 181	0	0	0	0	0

TOTAL DES DEPENSES FONCTIONNEMENT	61 871 500	55 059 689	90 576 315	56 680 763	51 636 640	47 311 309	57 784 879	53 265 057	
-----------------------------------	------------	------------	------------	------------	------------	------------	------------	------------	--

**TITRE II : INVESTISSEMENT**

**SECTION 1 - REMBOURSEMENT DES EMPRUNTS D'EDILITE**

**CHAPITRE XX : REMBOURSEMENT DES EMPRUNTS D'EDILITE**

Article 1 : Remboursement des emprunts d'édilité									
S/TOTAL CHAPITRE XX	0	0	0	0	0	0	0	0	0
TOTAL DE LA SECTION 1	0	0	0	0	0	0	0	0	0

Aguilé.

**SECTION 2 - TRAVAUX D'INFRASTRUCTURE**

**CHAPITRE XXI : INFRASTRUCTURES ECONOMIQUES**

Article 1 : Voies de communication

Article 2 : Energie

Article 3 : Hydraulique

Article 4 : Marchés

Article 5 : Gares routières

Article 6 : Abattoirs Séchoirs

Article 7 :

S/ TOTAL CHAPITRE XXI

0 0 0 0 0 0 0 0

**CHAPITRE XXII : INFRASTRUCTURES SOCIALES**

Article 1 : Etablissements scolaires

6 546 447 6 542 923 8 794 127 8 392 615 18 204 170 18 204 170 16 905 838 16 903 156

Article 2 : Formations médicales et centres sociaux

3 000 000 3 000 000

Article 3 : Jeunesse, Sports et culture

Article 4 : Urbanisme, édilité

Article 5 : Cimetières, pompes funèbres

Article 6 : Habitat

Article 7 : Tourisme et loisirs

S/ TOTAL CHAPITRE XXII

9 546 447 9 542 923 8 794 127 8 392 615 18 204 170 18 204 170 16 905 838 16 903 156

**CHAPITRE XXIII : INFRASTRUCTURES ADMINISTRATIVES**

Article 1 : Administration Générale

3 543 000 2 830 000 6 605 720 6 183 015 3 837 530 3 837 530

Article 2 : Services techniques

Article 3 : Moyens de transports

3 250 000 3 250 000

Article 4 :

Article 5 :

Article 6 :

Article 7 :

8 600 127 8 556 047

S/ TOTAL CHAPITRE XXIII

12 143 127 11 386 047 6 605 720 6 183 015 3 837 530 3 837 530 3 250 000 3 250 000

TOTAL DE LA SECTION 2

21 689 574 20 928 970 15 399 847 14 575 630 22 041 700 22 041 700 20 155 838 20 153 156

**SECTION 3 - DEVELOPPEMENT DE LA PRODUCTION**

**CHAPITRE XXIV : AGRICULTURE**

Article 1 : Production agricole

3 189 200 423 000 965 130 883 425 884 410 648 500

Article 2 : Protection des végétaux

2 545 000 2 400 000 3 312 300 3 189 100 3 655 300 3 333 850

Article 3 : Actions de formation

1 800 000 1 800 000

Article 4 : Défenses et restauration des sols

Article 5 : Conservation des eaux du sous-sol

Article 6 :

Article 7 :

129 000 128 700

S/ TOTAL CHAPITRE XXIV

1 929 000 1 928 700 5 734 200 2 823 000 4 277 430 4 072 525 4 539 710 3 982 350

**CHAPITRE XXV : RESSOURCES ANIMALES**

Article 1 : Production animale

1 579 724 1 504 672 1 681 214 1 550 138

Article 2 : Santé animale

981 575 852 500

Article 3 : Actions de formation

865 575 863 575

Article 4 :

786 200 764 000

Article 5 :

550 000

Article 6 :

Article 7 :

863 575 863 575

S/ TOTAL CHAPITRE XXV

1 729 150 1 727 150 1 767 775 1 616 300 1 579 724 1 504 672 2 231 214 1 550 138

Aguilé.

**CHAPITRE XXVI : FORETS, FAUNE-PECHE**

Article 1 : Production plants			1 301 734	871 783	495 070	469 715	531 079	288 750
Article 2 : Protection des forêts et de la faune								
Article 3 : Reboisement	595 716	575 720	7 767 550	7 255 050	3 707 860	3 634 441	4 727 050	3 276 539
Article 4 : Actions de formation								
Article 5 : Développement piscicole								
Article 6 :								
Article 7 :	595 716	575 720						
S/TOTAL CHAPITRE XXVI	1 191 432	1 151 440	9 069 284	8 134 833	4 202 930	4 104 156	5 258 129	3 365 289
TOTAL DE LA SECTION 3	4 849 582	4 807 290	16 571 259	12 574 333	10 060 084	9 681 353	12 029 053	10 087 777

**SECTION 4 - OPERATIONS FINANCIERES**

**CHAPITRE XXVII : PATRIMOINE FINANCIER**

Article 1 : Placement à terme								
Article 2 : Prises de participation			2 000 000	2 000 000	2 525 000		2 525 000	
Article 3 : Acquisition de valeurs de portefeuille								
Article 4 : Fonds de dotation des exploitations à car. ind. ou comm.								
Article 5 : Versement au fonds régional de développement			2 846 025	2 846 025	5 954 270	5 954 270	6 088 180	6 088 180
Article 6 :							200 000	200 000
Article 7 :								
S/TOTAL CHAPITRE XXVII	0	0	4 846 025	4 846 025	8 479 270	5 954 270	8 813 180	6 288 180

**CHAPITRE XXVIII : VERSEMENT AU FONDS D'INVESTISSEMENT**

Article 1 : Versement au fonds d'investissement								
S/TOTAL CHAPITRE XXVIII	0	0	0	0	0	0	0	0

**CHAPITRE XXIX : VERSEMENT AU FONDS D'EDILITE**

Article 1 : Versement au fonds d'édilité			1 668 000		816 000	666 000		
S/TOTAL CHAPITRE XXIX	0	0	1 668 000	0	816 000	666 000	0	0
TOTAL DE LA SECTION 4	0	0	6 514 025	4 846 025	9 295 270	6 620 270	8 813 180	6 288 180

<b>TOTAL DES DEPENSES INVESTISSEMENT</b>	<b>26 539 156</b>	<b>25 736 260</b>	<b>38 485 131</b>	<b>31 995 988</b>	<b>41 397 054</b>	<b>38 343 323</b>	<b>40 998 071</b>	<b>35 539 113</b>
------------------------------------------	-------------------	-------------------	-------------------	-------------------	-------------------	-------------------	-------------------	-------------------

12

Dakoro.

**BORDEREAU DE DEVELOPPEMENT DES DEPENSES**

**ARRONDISSEMENT : DAKORO**

**TITRE 1 : FONCTIONNEMENT**

**SECTION 1 - DETTES**

**CHAPITRE I : REMBOURSEMENT DES EMPRUNTS D'INVESTISSEMENT**

	1986	1986	1987	1987	1988	1988	1989	1989	1990	1990
	Crédits	Total des	Crédits	Total des	Crédits	Total des	Crédits	Total des	Crédits	Total des
	ouverts	payements	ouverts	payements	ouverts	payements	ouverts	payements	ouverts	payements
Article 1 : Infrastructure économique										
Article 2 : Infrastructure sociale			6 454 464	6 454 464	6 454 464	6 454 464	6 454 464	6 454 464	464	2 173 468
Article 3 : Infrastructure administrative	3 625 789	3 625 789	3 625 789	3 625 789	973 044	973 044			2 173 468	2 173 468
Article 4 : Développement de la production										
Article 5 : Intérêts moratoires										
Article 6 :										
Article 7 :										
S/ TOTAL CHAPITRE I	3 625 789	3 625 789	10 080 253	10 080 253	7 427 508	7 427 508	6 454 464	6 454 464	2 173 932	2 173 468
TOTAL DE LA SECTION 1	3 625 789	3 625 789	10 080 253	10 080 253	7 427 508	7 427 508	6 454 464	6 454 464	2 173 932	2 173 468

**SECTION 2 - SERVICES GENERAUX**

**CHAPITRE II : CONSEIL ET COMMISSIONS**

Article 1 : Indemnités de session et de vacation	300 000		1 672 000		3 172 000	1 110 000	4 600 000	1 215 000	4 600 000	1 230 000
Article 2 : Indemnités de déplacement						8 920				
Article 3 : Matériel et fournitures	80 000	77 750	80 000	77 450	80 000	52 000	800 000	80 000	50 000	15 000
Article 4 : Frais de transport	500 000	488 820	300 000	299 820	500 000	468 860	300 000	280 834	100 000	99 440
Article 5 : Entretien salle du conseil										
Article 6 :			1 079 500	1 079 353	907 000	468 955				
Article 7 :									1 400 000	
S/ TOTAL CHAPITRE II	880 000	576 570	3 131 500	1 456 623	4 659 000	2 109 735	5 700 000	1 575 834	6 150 000	1 344 440

**CHAPITRE III : PERSONNEL**

Article 1 : Personnel permanent	5 599 569	5 147 530	5 403 165	5 169 586	6 922 198	7 079 817	7 982 055	5 876 719	10 783 680	7 644 695
Article 2 : Personnel temporaire			764 761	746 950	200 000	82 544	498 888	117 919		
Article 3 : Charges sociales			934 188	811 309	969 108	915 962	1 171 772	677 422	1 530 440	1 409 841
Article 4 : Indemnités diverses	505 740	264 348	400 000	252 292	480 000	271 396	480 000	285 644	480 000	429 492
Article 5 : Habillement personnel			200 000	179 000	200 000		200 000	200 000	200 000	140 400
Article 6 : Frais médicaux			200 000	200 000	200 000		100 000		200 000	90 615
Article 7 :										
S/ TOTAL CHAPITRE III	6 105 309	5 411 878	7 902 114	7 359 137	8 971 306	8 349 719	10 432 715	7 157 704	13 194 120	9 715 043

**CHAPITRE IV : FONCTIONNEMENT**

Article 1 : Matériel et mobilier de bureau			1 000 000	377 634			300 000	300 000		
Article 2 : Matériel de garage et atelier			1 000 000	999 990	1 000 000	920 000	500 000	478 000	500 000	498 300
Article 3 : Fournitures de bureaux	4 836 000	4 835 743	1 000 000	999 995	2 500 000	2 493 985	2 076 300	1 954 407	1 500 000	1 493 720
Article 4 : Transport	6 336 000	6 335 544	10 000 000	8 003 158	10 000 000	11 562 645	8 000 000	7 784 847	9 600 000	9 581 558
Article 5 : Eau, électricité, gaz, téléphone			500 000	241 750	500 000	30 000	1 000 000	458 057	900 000	750 303
Article 6 : Entretien et équipement des bâtiments	1 480 000	1 460 000	1 500 000	1 459 300	900 000	877 050	900 000	899 900	900 000	869 839
Article 7 : Traitement cuir et peaux							100 000	100 000	100 000	95 829
S/ TOTAL CHAPITRE IV	12 652 000	12 631 287	15 000 000	12 081 827	14 900 000	15 883 680	12 876 300	11 975 211	13 500 000	13 295 549

Dakoro.

**CHAPITRE V : CHARGES DIVERSES**

Article 1 : Remises et primes	14 000 000	13 065 095	14 000 000	139 888	30 000 000	30 210 771	14 000 000	14 163 362	18 190 000	15 396 229
Article 2 : Fêtes et réceptions	2 161 632	1 838 835	2 000 000	2 000 000	15 000 000	1 913 450	1 913 450	1 890 050	3 100 000	2 930 620
Article 3 : Fonds politiques			500 000	495 000	820 052	818 000	820 052	820 000	900 000	899 000
Article 4 : Biens de chefferie										
Article 5 : Etat civil et recensement			1 200 000	754 440	1 500 000	1 359 740	1 500 000	1 325 715	1 860 000	1 446 675
Article 6 : Police sécurité			1 100 000	1 099 944					150 000	264 160
Article 7 : Déficit de caisse										
<b>S/TOTAL CHAPITRE V</b>	<b>16 161 632</b>	<b>14 903 930</b>	<b>18 800 000</b>	<b>4 489 272</b>	<b>47 320 052</b>	<b>34 301 961</b>	<b>18 233 502</b>	<b>18 189 127</b>	<b>24 200 000</b>	<b>20 986 684</b>
<b>TOTAL DE LA SECTION 2</b>	<b>35 798 941</b>	<b>33 523 665</b>	<b>44 833 614</b>	<b>25 386 859</b>	<b>75 850 358</b>	<b>60 645 095</b>	<b>47 242 517</b>	<b>38 897 876</b>	<b>57 044 120</b>	<b>45 341 716</b>

**SECTION 3 - SERVICES DE COLLECTIVITES**

**CHAPITRE VI : ENTRETIEN DES EQUIPEMENTS ECONOMIQUES**

Article 1 : Routes et pistes										49 600
Article 2 : Fontaines et puits	2 800 000	2 799 844	15 000 000	1 499 125	800 000	800 000	400 000	400 000		
Article 3 : Marchés										592 100
Article 4 : Gares routières										
Article 5 : Abattoirs, séchoirs					500 000		100 000	25 000	50 000	
Article 6 :										
Article 7 :										
<b>S/TOTAL CHAPITRE VI</b>	<b>2 800 000</b>	<b>2 799 844</b>	<b>15 000 000</b>	<b>1 499 125</b>	<b>1 300 000</b>	<b>800 000</b>	<b>500 000</b>	<b>425 000</b>	<b>50 000</b>	<b>641 700</b>

**CHAPITRE VII : JEUNESSES, SPORTS ET CULTURE**

Article 1 : Stades et terrains de sports			500 000	498 550					751 880	751 880
Article 2 : Maison des jeunes et de la culture	500 000	499 950	300 000	292 834			200 000	199 300	100 000	99 900
Article 3 : Squares et jardins publics										
Article 4 : Monuments historiques										
Article 5 : Activités sportives			1 200 000	1 197 539	1 000 000	974 595	931 763	722 625	1 700 000	1 500 400
Article 6 : Activités culturelles			1 000 000	996 550	500 000	305 000	1 000 000	789 750	1 700 000	1 538 050
Article 7 : Entretien Méviseurs communautaires							715 000		500 000	600 400
<b>S/TOTAL CHAPITRE VII</b>	<b>500 000</b>	<b>499 950</b>	<b>3 000 000</b>	<b>2 985 473</b>	<b>1 500 000</b>	<b>1 279 595</b>	<b>2 846 763</b>	<b>1 711 675</b>	<b>4 751 880</b>	<b>4 490 635</b>

**CHAPITRE VIII : VOIERIE, HYGIENE PUBLIQUE, LUTTE CONTRE L'INCENDIE**

Article 1 : Matériel et fourniture	941 000	940 240								
Article 2 : Eclairage public									1 000 000	1 000 000
Article 3 : Hygiène, assainissement							400 000	399 750	500 000	442 000
Article 4 : Lutte contre l'incendie					500 000	460 300				
Article 5 : Cimetières et pompes funèbres										
Article 6 : Voies publiques										
Article 7 :										
<b>S/TOTAL CHAPITRE VIII</b>	<b>941 000</b>	<b>940 240</b>	<b>0</b>	<b>0</b>	<b>500 000</b>	<b>460 300</b>	<b>400 000</b>	<b>399 750</b>	<b>1 500 000</b>	<b>1 442 000</b>
<b>TOTAL DE LA SECTION 3</b>	<b>4 241 000</b>	<b>4 240 034</b>	<b>18 000 000</b>	<b>4 484 598</b>	<b>3 300 000</b>	<b>2 539 895</b>	<b>3 746 763</b>	<b>2 538 425</b>	<b>6 301 880</b>	<b>6 574 335</b>

**SECTION 4 - SERVICES SOCIAUX**

**CHAPITRE IX : ETABLISSEMENTS SCOLAIRES**

Article 1 : Entretien mobilier										
Article 2 : Entretien bâtiments	2 500 000	2 499 650	1 500 000	1 385 000	500 000	402 500				
Article 3 : Transports										
Article 4 : Cantines scolaires	300 000	299 700	300 000	291 300	300 000	293 000				
Article 5 : Alphabétisation							700 000	521 940	700 000	613 000
Article 6 : Matériel didactique et pédagogique										
Article 7 :										
<b>S/TOTAL CHAPITRE IX</b>	<b>2 800 000</b>	<b>2 799 350</b>	<b>1 800 000</b>	<b>1 676 300</b>	<b>800 000</b>	<b>695 500</b>	<b>700 000</b>	<b>521 940</b>	<b>700 000</b>	<b>613 000</b>

Dakoro.

**CHAPITRE X : FORMATIONS MEDICALES ET CENTRES SOCIAUX**

Article 1 : Matériel et fournitures											
Article 2 : Frais d'hospitalisation											
Article 3 : Transports											
Article 4 : Assistance publique	400 000	399 850					500 000	130 000	100 000	78 800	
Article 5 : Entretien des bâtiments											
Article 6 :									320 000	180 000	
Article 7 :											
S/ TOTAL CHAPITRE X	400 000	399 850	0	0	0	0	500 000	130 000	420 000	238 800	
TOTAL DE LA SECTION 4	3 200 000	3 199 200	1 800 000	1 676 300	800 000	695 500	1 200 000	651 940	1 120 000	851 800	

**SECTION 5 - CONTRIBUTIONS SUBVENTIONS**

**CHAPITRE XI : CONTRIBUTIONS SUBVENTIONS**

Article 1 : Contribution aux organismes d'intérêt commun	4 563 882									2 418 763	300 000
Article 2 : Contribution aux préfectures	11 599 830	11 599 830	2 715 969	2 715 969	2 868 012	2 868 012	2 748 262	2 748 262	4 063 420	2 707 538	
Article 3 : Contributions aux Inst. de la Sec. de Développement			6 909 973	6 909 973	404 908	404 908	4 160 905				4 053 420
Article 4 : Déficit des exploitations à caractère ind. ou commercial											
Article 5 : Subventions aux associations	5 000 000	4 996 705	300 000	300 000	300 000	254 000	200 000	199 500	100 000	100 000	100 000
Article 6 : Contribution aux foires			700 000	699 670	700 000	599 300	500 000	500 000	500 000	500 000	500 000
Article 7 : Fonds régional de développement										2 862 445	8 680 958
S/ TOTAL CHAPITRE XI	21 163 712	16 596 535	10 625 942	10 625 612	4 272 921	4 127 221	7 609 167	3 437 762	9 934 633	16 321 916	
TOTAL DE LA SECTION 5	21 163 712	16 596 535	10 625 942	10 625 612	4 272 921	4 127 221	7 609 167	3 437 762	9 934 633	16 321 916	

**SECTION 6 - APPROVISIONNEMENT DES RESERVES**

**CHAPITRE XII : VERSEMENTS AU FONDS D'INVESTISSEMENT**

Article 1 : Versements au Fonds d'investissement	32 162 915	34 230 810	63 536 474	33 914 468	74 702 510	50 628 034	69 580 589				
S/ TOTAL CHAPITRE XII	32 162 915	34 230 810	63 536 474	33 914 468	74 702 510	50 628 034	69 580 589	0	0	0	
CHAPITRE XIII : VERSEMENT AU FONDS DE RESERVE											
Article 1 : Versements au Fonds de réserve	2 646 398		853 951	33 914 468	18 858	50 628 034	69 580 589				119 347 567
S/ TOTAL CHAPITRE XIII	2 646 398	0	853 951	33 914 468	18 858	50 628 034	69 580 589	0	0	0	119 347 567
TOTAL DE LA SECTION 6	34 809 313	34 230 810	64 390 425	67 828 936	78 428 183	64 068 233	139 161 178	64 068 233	64 068 233	119 347 567	

**TOTAL DES DEPENSES FONCTIONNEMENT 99 212 966 91 790 244 139 649 961 110 002 305 162 651 462 132 075 944 198 959 625 109 592 236 1 3 459 866 188 437 334**

**TITRE II : INVESTISSEMENT**

**SECTION 1 - REMBOURSEMENT DES EMPRUNTS D'EDILITE**

**CHAPITRE XX : REMBOURSEMENT DES EMPRUNTS D'EDILITE**

Article 1 : Remboursement des emprunts d'édilité											
S/ TOTAL CHAPITRE XX	0	0	0	0	0	0	0	0	0	0	0
TOTAL DE LA SECTION 1	0	0	0	0	0	0	0	0	0	0	0

Dakoro.

**SECTION 2 - TRAVAUX D'INFRASTRUCTURE**

**CHAPITRE XXI : INFRASTRUCTURES ECONOMIQUES**

Article 1 : Voies de communication										17 205 561	17 544 960
Article 2 : Energie	1 500 000	1 499 900									
Article 3 : Hydraulique											
Article 4 : Marchés											
Article 5 : Gares routières											
Article 6 : Abattoirs Séchoirs											
Article 7 :											
<b>S/ TOTAL CHAPITRE XXI</b>	<b>1 500 000</b>	<b>1 499 900</b>	<b>0</b>	<b>17 205 561</b>	<b>17 544 960</b>						

**CHAPITRE XXII : INFRASTRUCTURES SOCIALES**

Article 1 : Etablissements scolaires	36 369 238	35 310 184	18 360 915	8 294 640	22 781 747	15 573 853	23 110 942	17 359 024			1 073 901
Article 2 : Formations médicales et centres sociaux	4 000 000	4 000 000									21 670
Article 3 : Jeunesse, Sports et culture	5 814 027	5 813 730									
Article 4 : Urbanisme, édilité											398 915
Article 5 : Cimetière, pompes funèbres											
Article 6 : Habitat											
Article 7 : Tourisme et loisirs											
<b>S/ TOTAL CHAPITRE XXII</b>	<b>48 213 265</b>	<b>45 123 914</b>	<b>18 360 915</b>	<b>8 294 640</b>	<b>22 781 747</b>	<b>15 573 853</b>	<b>23 110 942</b>	<b>17 359 024</b>	<b>0</b>	<b>0</b>	<b>1 494 496</b>

**CHAPITRE XXIII : INFRASTRUCTURES ADMINISTRATIVES**

Article 1 : Administration Générale			16 721 233	5 854 727	19 944 474	17 467 338	12 993 565	11 920 462	7 286 477		7 257 345
Article 2 : Services techniques											
Article 3 : Moyens de transports							13 000 000	3 250 000			
Article 4 :									1 000 000		30 000
Article 5 :											
Article 6 :											
Article 7 :											
<b>S/ TOTAL CHAPITRE XXIII</b>	<b>0</b>	<b>0</b>	<b>16 721 233</b>	<b>5 854 727</b>	<b>19 944 474</b>	<b>17 467 338</b>	<b>25 993 565</b>	<b>15 170 462</b>	<b>8 286 477</b>	<b>0</b>	<b>7 287 345</b>
<b>TOTAL DE LA SECTION 2</b>	<b>47 713 265</b>	<b>46 623 814</b>	<b>35 082 148</b>	<b>14 149 367</b>	<b>42 726 221</b>	<b>33 041 191</b>	<b>49 104 507</b>	<b>32 529 486</b>	<b>25 492 038</b>	<b>0</b>	<b>26 326 791</b>

**SECTION 3 - DEVELOPPEMENT DE LA PRODUCTION**

**CHAPITRE XXIV : AGRICULTURE**

Article 1 : Production agricole	8 106 100	8 105 850	5 260 000	2 671 721	48 827 010	2 860 140	2 753 600	1 878 078	952 000		943 660
Article 2 : Protection des végétaux			2 770 500	2 116 055	4 206 000	1 910 400	4 239 000	3 180 710	2 954 000		2 415 200
Article 3 : Actions de formation											
Article 4 : Défense et restauration des sols											
Article 5 : Conservation des eaux du sous-sol											
Article 6 :											
Article 7 :	2 769 500	2 769 500									
<b>S/ TOTAL CHAPITRE XXIV</b>	<b>10 875 600</b>	<b>10 875 350</b>	<b>8 039 500</b>	<b>4 787 776</b>	<b>53 033 010</b>	<b>4 770 540</b>	<b>6 992 600</b>	<b>5 058 788</b>	<b>3 908 000</b>	<b>0</b>	<b>3 358 860</b>

**CHAPITRE XXV : RESSOURCES ANIMALES**

Article 1 : Production animale	1 539 505	1 538 084	987 858	839 369	410 000	46 000					
Article 2 : Santé animale			1 849 150	1 826 124	2 020 150	1 810 795	2 406 472	2 283 371	3 334 996		2 592 825
Article 3 : Actions de formation	1 727 150	1 706 184									
Article 4 :					427 000			500 000			
Article 5 :							368 000	150 000	189 000		
Article 6 :											
Article 7 :											
<b>S/ TOTAL CHAPITRE XXV</b>	<b>3 266 655</b>	<b>3 244 268</b>	<b>2 837 008</b>	<b>2 667 493</b>	<b>2 857 150</b>	<b>1 856 795</b>	<b>3 274 472</b>	<b>2 433 371</b>	<b>3 523 996</b>	<b>0</b>	<b>2 592 825</b>

Dakoro.

<b>CHAPITRE XXVI : FORETS, FAUNE-PECHE</b>											
Article 1 : Production plants	9 633 360	9 633 323	2 830 328	2 709 038	1 697 269	1 584 434	878 400	806 675	1 081 000		
Article 2 : Protection des forêts et de la faune							602 200	F30 380			
Article 3 : Reboisement	806 452	797 916	7 673 800	7 293 200	7 216 600	440 500	8 606 600	5 070 025	4 279 500	2 112 000	
Article 4 : Actions de formation	535 000	534 900									
Article 5 : Développement piscicole											
Article 6 :											
Article 7 :	97 200	97 071									
S/ TOTAL CHAPITRE XXVI	11 072 012	11 063 210	10 504 128	10 002 238	8 913 869	2 024 934	7 087 200	6 477 080	5 360 500	2 112 000	
TOTAL DE LA SECTION 3	25 214 267	25 182 628	21 380 636	17 457 507	64 804 029	8 652 269	17 354 272	13 668 239	12 790 496	8 063 685	
<b>SECTION 4 - OPERATIONS FINANCIERES</b>											
<b>CHAPITRE XXVII : PATRIMOINE FINANCIER</b>											
Article 1 : Placement à terme											
Article 2 : Prises de participation			3 000 000		3 000 000	3 000 000	4 250 000		7 000 000	7 000 000	
Article 3 : Aquisition de valeurs de portefeuille											
Article 4 : Fonds de dotation des exploitations à car. Ind. ou comm.											
Article 5 : Versement au fonds régional de développement			4 064 690		8 116 570	8 116 570	8 321 810	8 321 810	8 106 840	8 106 840	
Article 6 :							500 000	499 900	1 000 000		
Article 7 :											
S/ TOTAL CHAPITRE XXVII	0	0	7 064 690	0	11 116 570	11 116 570	13 071 810	8 821 710	16 106 840	15 106 840	
<b>CHAPITRE XXVIII : VERSEMENT AU FONDS D'INVESTISSEMENT</b>											
Article 1 : Versement au fonds d'investissement							69 580 569				
S/ TOTAL CHAPITRE XXVIII	0	0	0	0	0	0	69 580 569	0	0	0	
<b>CHAPITRE XXIX : VERSEMENT AU FONDS D'EDILITE</b>											
Article 1 : Versement au fonds d'édition											
S/ TOTAL CHAPITRE XXIX	0	0	0	0	0	0	0	0	0	0	
TOTAL DE LA SECTION 4	0	0	7 064 690	0	11 116 570	11 116 570	82 652 399	8 821 710	16 106 840	15 106 840	
<b>TOTAL DES DEPENSES INVESTISSEMENT</b>	<b>72 927 532</b>	<b>71 806 642</b>	<b>63 527 474</b>	<b>31 606 874</b>	<b>118 646 820</b>	<b>52 810 030</b>	<b>149 111 178</b>	<b>55 320 435</b>	<b>54 389 374</b>	<b>49 497 316</b>	

## Dogon-Doutchi.

## BORDEREAU DE DEVELOPPEMENT DES DEPENSES

## ARRONDISSEMENT : DOGONDOUTCHI

## TITRE 1 : FONCTIONNEMENT

## SECTION 1 - DETTES

## CHAPITRE I : REMBOURSEMENT DES EMPRUNTS D'INVESTISSEMENT

	1986	1986	1987	1987	1988	1988	1989	1989	1990	1990
	Crédits	Total	des	crédits	Crédits	Total	Crédits	Total	Crédits	Total
	ouverts	des	crédits	ouverts	ouverts	des	ouverts	des	ouverts	des
		payements	al	des		payements		payements		payements
		ouverts	des	payements		ouverts		ouverts		ouverts
Article 1 : Infrastructures économique					2 298 842	2 298 842			2 102 257	2 102 257
Article 2 : Infrastructure sociale	2 298 842	2 298 842			4 007 306	4 007 306	919 537	919 537	1 424 107	1 424 107
Article 3 : Infrastructure administrative	4 007 306	4 007 306								
Article 4 : Développement de la production										
Article 5 : Intérêts moratoires	912 624	919 052								
Article 6 :										
Article 7 :										
S/ TOTAL CHAPITRE I	7 218 772	7 125 200	0	0	6 306 148	6 306 148	919 537	919 537	3 526 364	3 526 364
TOTAL DE LA SECTION 1	7 218 772	7 125 200	0	0	6 306 148	6 306 148	919 537	919 537	3 526 364	3 526 364

## SECTION 2 - SERVICES GENERAUX

## CHAPITRE II : CONSEIL ET COMMISSIONS

## Article 1 : Indemnités de session et de vacation

## Article 2 : Indemnités de déplacement

## Article 3 : Matériel et fournitures

## Article 4 : Frais de transport

## Article 5 : Entretien salle du conseil

## Article 6 :

## Article 7 :

## S/ TOTAL CHAPITRE II

## CHAPITRE III : PERSONNEL

## Article 1 : Personnel permanent

## Article 2 : Personnel temporaire

## Article 3 : Charges sociales

## Article 4 : Indemnités diverses

## Article 5 : Habillement personnel

## Article 6 : Frais médicaux

## Article 7 :

## S/ TOTAL CHAPITRE III

## CHAPITRE IV : FONCTIONNEMENT

## Article 1 : Matériel et mobilier de bureau

## Article 2 : Matériel de garage et atelier

## Article 3 : Fournitures de bureaux

## Article 4 : Transport

## Article 5 : Eau, électricité, gaz, téléphone

## Article 6 : Entretien et équipement des bâtiments

## Article 7 : Traitement cuirs et peaux

## S/ TOTAL CHAPITRE IV

Article 1 : Matériel et mobilier de bureau					1 000 000	998 337	1 400 000	1 264 275	500 000	109 500
Article 2 : Matériel de garage et atelier					150 000	137 700	150 000	122 900	100 000	50 000
Article 3 : Fournitures de bureaux	6 300 000	6 003 218			3 000 000	2 958 700	3 000 000	2 244 601	2 900 000	2 432 328
Article 4 : Transport	11 000 000	10 497 181			9 000 000	8 691 782	8 500 000	8 489 595	9 500 000	8 849 154
Article 5 : Eau, électricité, gaz, téléphone					2 000 000	1 937 355	2 000 000	961 884	1 000 000	800 067
Article 6 : Entretien et équipement des bâtiments	9 911 470	9 901 492			850 000	846 030	2 900 000	2 849 175	4 000 000	3 978 960
Article 7 : Traitement cuirs et peaux							25 000	22 000		
S/ TOTAL CHAPITRE IV	27 211 470	26 401 891	0	0	16 000 000	15 909 904	17 975 000	15 954 430	18 000 000	16 220 029

Dogon-Doutchi.

CHAPITRE V : CHARGES DIVERSES

Article 1 : Rémises et primes	18 000 000	16 154 898			20 800 000	20 791 036	15 107 722	15 116 739	16 703 360	16 014 396
Article 2 : Fêtes et réceptions	2 911 470	2 909 924			2 842 498	2 759 090	3 188 853	3 104 130	4 036 075	4 035 634
Article 3 : Fonds politiques					829 538	828 300	788 080	785 000	1 531 655	1 431 510
Article 4 : Biens de chefferie	725 907	725 907								
Article 5 : Etat civil et recensement					2 136 000	1 765 720	1 700 000	1 540 200	4 900 000	4 721 248
Article 6 : Police sécurité					800 000	799 490	500 000	423 108	450 000	379 000
Article 7 : Déficit de caisse										
S/ TOTAL CHAPITRE V	21 637 377	19 790 729	0	0	27 408 036	26 943 629	21 284 655	20 969 177	27 621 090	26 581 788
TOTAL DE LA SECTION 2	60 746 447	56 783 091	0	0	50 690 062	58 815 930	49 374 100	45 898 016	62 071 490	56 403 694

SECTION 3 - SERVICES DE COLLECTIVITES

CHAPITRE VI : ENTRETIEN DES EQUIPEMENTS ECONOMIQUES

Article 1 : Routes et pistes	2 000 000	1 991 240			500 000	475 842	500 000	499 500	500 000	485 000
Article 2 : Fontaines et puits	3 825 000	3 825 000			3 825 000	320 000			700 000	392 500
Article 3 : Marchés										
Article 4 : Gares routières	687 000	590 377								
Article 5 : Abattoirs, séchoirs										
Article 6 :										
Article 7 :										
S/ TOTAL CHAPITRE VI	6 512 000	6 396 617	0	0	4 325 000	795 842	500 000	499 500	1 200 000	887 500

CHAPITRE VII : JEUNESSES, SPORTS ET CULTURE

Article 1 : Stades et terrains de sports					200 000		200 000		1 000 000	900 000
Article 2 : Maison des jeunes et de la culture	2 000 000	1 997 193			400 000	398 772	150 000		100 000	
Article 3 : Squares et jardins publics										
Article 4 : Monuments historiques										
Article 5 : Activités sportives					1 500 000	1 456 586	1 000 000	709 500	1 000 000	992 205
Article 6 : Activités culturelles					2 000 000	1 994 911	1 500 000	1 438 650	1 000 000	995 000
Article 7 : Entretien bénévoles communautaires										
S/ TOTAL CHAPITRE VII	2 000 000	1 997 193	0	0	4 100 000	3 850 269	2 850 000	2 148 150	3 100 000	2 887 205

CHAPITRE VIII : VOIERIE, HYGIENE PUBLIQUE, LUTTE CONTRE L'INCENDIE

Article 1 : Matériel et fourniture	2 000 000	1 987 412			100 000	84 155				
Article 2 : Eclairage public					2 445 000	2 433 626				
Article 3 : Hygiène, assainissement					3 407 400	3 405 846				
Article 4 : Lutte contre l'incendie										
Article 5 : Cimetières et pompes funèbres										
Article 6 : Voies publiques					1 000 000	959 234				
Article 7 :										
S/ TOTAL CHAPITRE VIII	2 000 000	1 987 412	0	0	6 952 400	6 882 861	0	0	0	0
TOTAL DE LA SECTION 3	10 512 000	10 381 222	0	0	15 377 400	11 528 972	3 350 000	2 647 650	4 300 000	3 774 705

SECTION 4 - SERVICES SOCIAUX

CHAPITRE IX : ETABLISSEMENTS SCOLAIRES

Article 1 : Entretien mobilier									150 000	115 400
Article 2 : Entretien bâtiments										
Article 3 : Transports	7 000 000	6 999 075			250 000	249 920	250 000	241 200	100 000	69 460
Article 4 : Cantines scolaires										
Article 5 : Alphabétisation									550 000	549 835
Article 6 : Matériel didactique et pédagogique										
Article 7 :										
S/ TOTAL CHAPITRE IX	7 000 000	6 999 075	0	0	250 000	249 920	250 000	241 200	800 000	734 695

## Dogon-Douchi.

## CHAPITRE X : FORMATIONS MEDICALES ET CENTRES SOCIAUX

Article 1 : Matériel et fournitures					700 000	31 184	500 000		200 000	
Article 2 : Frais d'hospitalisation					300 000	45 160	300 000	218 680	200 000	199 955
Article 3 : Transports										
Article 4 : Assistance publique	1 100 000	1 037 580			500 000	476 635	500 000	297 270	450 000	408 035
Article 5 : Entretien des bâtiments					700 000	692 000			500 000	427 700
Article 6 :										
Article 7 :										
S/TOTAL CHAPITRE X	1 100 000	1 037 580	0	0	2 200 000	1 244 979	1 300 000	515 950	1 350 000	1 035 680
TOTAL DE LA SECTION 4	8 100 000	8 036 655	0	0	2 450 000	1 494 899	1 550 000	757 150	2 150 000	1 770 385

## SECTION 5 - CONTRIBUTIONS SUBVENTIONS

## CHAPITRE XI : CONTRIBUTIONS SUBVENTIONS

Article 1 : Contribution aux organismes d'intérêt commun									500 000	500 000
Article 2 : Contribution aux préfectures	11 516 917	11 516 917			3 120 996	3 120 996	2 043 872	2 043 872	2 224 772	2 224 772
Article 3 : Contributions aux Inst. de la Soc. de Dévelop	4 000 000	3 995 530			5 235 125	5 235 125	4 538 430	4 538 430	4 667 670	4 138 424
Article 4 : Déficit des exploitations à caractère Ind. ou commercial										
Article 5 : Subventions aux associations	1 500 000	531 850			2 400 000	2 385 846	600 000		300 000	300 000
Article 6 : Contribution aux foires					50 000	7 000	1 000 000	996 155	1 500 000	754 875
Article 7 : Fonds régional de développement					1 173 989	1 173 989	1 423 989	1 423 989	2 168 579	2 168 579
S/TOTAL CHAPITRE XI	17 016 917	16 044 297	0	0	11 980 110	11 922 956	9 606 291	9 002 446	11 361 021	10 086 650
TOTAL DE LA SECTION 5	17 016 917	16 044 297	0	0	11 980 110	11 922 956	9 606 291	9 002 446	11 361 021	10 086 650

## SECTION 6 - APPROVISIONNEMENT DES RESERVES

## CHAPITRE XII : VERSEMENTS AU FONDS D'INVESTISSEMENT

Article 1 : Versements au Fonds d'investissement	27 235 322	45 663 752			62 510 512	55 193 119	37 437 257	8 090 719	59 732 528	53 373 473
S/TOTAL CHAPITRE XII	27 235 322	45 663 752	0	0	62 510 512	55 193 119	37 437 257	8 090 719	59 732 528	53 373 473
CHAPITRE XIII : VERSEMENT AU FONDS DE RESERVE										
Article 1 : Versements au Fonds de réserve					1 905 828		2 249 665			
S/TOTAL CHAPITRE XIII	0	0	0	0	1 905 828	0	2 249 665	0	0	0
TOTAL DE LA SECTION 6	27 235 322	45 663 752	0	0	64 416 340	55 193 119	39 686 922	8 090 719	59 732 528	53 373 473

TOTAL DES DEPENSES FONCTIONNEMENT	130 829 458	144 034 217	0	0	151 210 060	145 262 024	104 486 850	67 315 518	143 141 403	128 935 271
-----------------------------------	-------------	-------------	---	---	-------------	-------------	-------------	------------	-------------	-------------

## TITRE II : INVESTISSEMENT

## SECTION 1 - REMBOURSEMENT DES EMPRUNTS D'EDILITE

## CHAPITRE XX : REMBOURSEMENT DES EMPRUNTS D'EDILITE

Article 1 : Remboursement des emprunts d'édilité	11 568 649	11 568 649			2 107 257	2 102 257				
S/TOTAL CHAPITRE XX	11 568 649	11 568 649	0	0	2 107 257	2 102 257	0	0	0	0
TOTAL DE LA SECTION 1	11 568 649	11 568 649	0	0	2 107 257	2 102 257	0	0	0	0

## Dogon-Douchi.

## SECTION 2 - TRAVAUX D'INFRASTRUCTURE

## CHAPITRE XXI : INFRASTRUCTURES ECONOMIQUES

Article 1 : Voies de communication						257 154	257 154			
Article 2 : Energie	8 331 707				7 260 792	7 003 638				
Article 3 : Hydraulique					622 135	612 896				
Article 4 : Marchés					638 092	550 040				
Article 5 : Gares routières								2 282 758	2 282 755	
Article 6 : Abattoirs Sâchoirs					1 587 375	1 448 300				
Article 7 :										
S/ TOTAL CHAPITRE XXI	8 331 707	0	0	0	10 108 394	9 633 874	257 154	257 154	2 282 755	2 282 755
CHAPITRE XXII : INFRASTRUCTURES SOCIALES										
Article 1 : Etablissements scolaires	15 000 000	15 000 000			19 568 388	18 232 350	11 434 968	7 413 478	8 704 948	8 483 548
Article 2 : Formations médicales et centres sociaux										
Article 3 : Jeunesse, Sports et culture					445 390	441 100				
Article 4 : Urbanisme, édilité	7 351 000	7 251 000							1 760 000	1 760 000
Article 5 : Cimetières, pompes funèbres										
Article 6 : Habitat										
Article 7 : Tourisme et loisirs										
S/ TOTAL CHAPITRE XXII	22 351 000	22 251 000	0	0	20 013 778	18 673 450	11 434 968	7 413 478	10 464 948	10 243 548
CHAPITRE XXIII : INFRASTRUCTURES ADMINISTRATIVES										
Article 1 : Administration Générale					9 371 153	8 159 133	2 673 632	2 673 631	18 000 000	17 700 000
Article 2 : Services techniques							723 600	723 040		
Article 3 : Moyens de transports	6 000 000	6 000 000							12 970 650	12 453 300
Article 4 :									1 413 610	416 841
Article 5 :										
Article 6 :										
Article 7 :										
S/ TOTAL CHAPITRE XXIII	6 000 000	6 000 000	0	0	9 371 153	8 159 133	3 397 232	3 396 671	32 384 260	30 570 141
TOTAL DE LA SECTION 2	36 682 707	28 251 000	0	0	39 491 325	36 456 457	15 089 354	11 067 303	45 131 963	43 096 444

## SECTION 3 - DEVELOPPEMENT DE LA PRODUCTION

## CHAPITRE XXIV : AGRICULTURE

Article 1 : Production agricole	250 000	224 650			2 233 938	1 941 028	1 842 735	1 768 507	2 059 229	1 850 009
Article 2 : Protection des végétaux					5 738 400	5 646 388	3 225 400	3 199 822	3 655 800	3 603 367
Article 3 : Actions de formation	3 397 800	3 366 160					368 600	366 850		
Article 4 : Défenses et restauration des sols										
Article 5 : Conservation des eaux du sous-sol										
Article 6 :					724 390	724 296	546 126	546 126	696 960	410 405
Article 7 :										
S/ TOTAL CHAPITRE XXIV	3 647 800	3 590 810	0	0	8 696 728	8 311 712	5 982 861	5 881 305	6 411 989	5 863 801
CHAPITRE XXV : RESSOURCES ANIMALES										
Article 1 : Production animale	864 000	793 565			1 267 800	1 267 800	1 680 800	1 680 310	1 706 800	1 577 372
Article 2 : Santé animale					1 151 433	1 151 112	575 716	538 728	1 461 600	1 450 605
Article 3 : Actions de formation	1 511 256	1 511 195								
Article 4 :					325 950	325 950	452 225	452 087	408 375	403 302
Article 5 :							324 650	324 620		
Article 6 :										
Article 7 :										
S/ TOTAL CHAPITRE XXV	2 375 256	2 304 760	0	0	2 745 183	2 744 862	3 033 391	3 025 745	3 576 775	3 431 879

Dogon-Douchi.

CHAPITRE XXVI : FORETS, FAUNE-PECHE

Article 1 : Production plants	5 121 322	4 825 888			1 877 801	1 588 748	1 525 801	1 395 758	1 880 882	1 523 934
Article 2 : Protection des forêts et de la faune					113 000	112 240	113 000	112 500	87 500	97 500
Article 3 : Reboisement					3 676 800	2 284 213	4 427 250	4 306 283	1 168 300	1 167 588
Article 4 : Actions de formation	13 527 028	2 186 743								
Article 5 : Développement piscicole										
Article 6 :										
Article 7 :										
S/ TOTAL CHAPITRE XXVI	18 648 350	7 012 631	0	0	5 667 701	3 988 199	6 066 051	5 814 541	2 928 482	2 789 022
TOTAL DE LA SECTION 3	24 671 406	12 908 201	0	0	17 109 612	15 022 773	15 082 303	14 721 591	12 915 246	12 084 702

SECTION 4 - OPERATIONS FINANCIERES

CHAPITRE XXVII : PATRIMOINE FINANCIER

Article 1 : Placement à terme										
Article 2 : Prises de participation							3 750 000	3 750 000	6 750 000	3 000 000
Article 3 : Acquisition de valeurs de portefeuille										
Article 4 : Fonds de dotation des exploitations à car. ind. ou comm.										
Article 5 : Versement au fonds régional de développement					10 470 250	10 470 250	5 078 860	5 078 860	9 335 340	9 276 848
Article 6 :										
Article 7 :										
S/ TOTAL CHAPITRE XXVII	0	0	0	0	10 470 250	10 470 250	8 826 860	8 826 860	16 085 340	12 276 848

CHAPITRE XXVIII : VERSEMENT AU FONDS D'INVESTISSEMENT

Article 1 : Versement au fonds d'investissement										
S/ TOTAL CHAPITRE XXVIII	0	0	0	0	0	0	0	0	0	0

CHAPITRE XXIX : VERSEMENT AU FONDS D'EDILITE

Article 1 : Versement au fonds d'édilité					4 897 743	6 058 850				
S/ TOTAL CHAPITRE XXIX	0	0	0	0	4 897 743	6 058 850	0	0	0	0
TOTAL DE LA SECTION 4	0	0	0	0	15 367 993	16 529 100	8 826 860	8 826 860	16 085 340	12 276 848

TOTAL DES DEPENSES INVESTISSEMENT	72 922 762	52 727 950	0	0	74 076 187	70 110 587	38 908 517	34 615 754	74 132 546	67 457 994
-----------------------------------	------------	------------	---	---	------------	------------	------------	------------	------------	------------

Mirriah.

BORDEREAU DE DEVELOPPEMENT DES DEPENSES

ARRONDISSEMENT: MIRRIAH

TITRE 1 : FONCTIONNEMENT

SECTION 1 - DETTES

CHAPITRE I : REMBOURSEMENT DES EMPRUNTS D'INVESTISSEMENT

Article 1 : Infrastructure économique

Article 2 : Infrastructure sociale

Article 3 : Infrastructure administrative

Article 4 : Développement de la production

Article 5 : Intérêts moratoires

Article 6 :

Article 7 :

S/TOTAL CHAPITRE I

TOTAL DE LA SECTION 1

SECTION 2 - SERVICES GENERAUX

CHAPITRE II : CONSEIL ET COMMISSIONS

Article 1 : Indemnités de session et de vacation

Article 2 : Indemnités de déplacement

Article 3 : Matériel et fournitures

Article 4 : Frais de transport

Article 5 : Entretien salle du conseil

Article 6 :

Article 7 :

S/TOTAL CHAPITRE II

CHAPITRE III : PERSONNEL

Article 1 : Personnel permanent

Article 2 : Personnel temporaire

Article 3 : Charges sociales

Article 4 : Indemnités diverses

Article 5 : Habillement personnel

Article 6 : Frais médicaux

Article 7 :

S/TOTAL CHAPITRE III

CHAPITRE IV : FONCTIONNEMENT

Article 1 : Matériel et mobilier de bureau

Article 2 : Matériel de garage et atelier

Article 3 : Fournitures de bureaux

Article 4 : Transport

Article 5 : Eau, électricité, gaz, téléphone

Article 6 : Entretien et équipement des bâtiments

Article 7 : Traitement cuir et peaux

S/TOTAL CHAPITRE IV

	1986	1986	1987	1987	1988	1988	1989	1989	1990	1990
	Crédits	Total des	Crédits	Total des						
	ouverts	payements	ouverts	payements	ouverts	payements	ouverts	payements	ouverts	payements
Article 1 : Infrastructure économique							3 473 808	3 473 808		
Article 2 : Infrastructure sociale										
Article 3 : Infrastructure administrative	973 044	973 044	6 162 969	6 162 969	6 162 969	6 162 969	5 180 925	5 180 925	312 112	
Article 4 : Développement de la production										
Article 5 : Intérêts moratoires	327 000	327 000								
Article 6 :										
Article 7 :										
S/TOTAL CHAPITRE I	1 300 044	1 300 044	6 162 969	6 162 969	6 162 969	6 162 969	8 663 731	8 663 731	312 112	0
TOTAL DE LA SECTION 1	1 300 044	1 300 044	6 162 969	6 162 969	6 162 969	6 162 969	8 663 731	8 663 731	312 112	0
SECTION 2 - SERVICES GENERAUX										
CHAPITRE II : CONSEIL ET COMMISSIONS										
Article 1 : Indemnités de session et de vacation	1 000 000	461 000	500 000		2 136 000	1 092 000	4 326 535	1 024 000	880 000	640 000
Article 2 : Indemnités de déplacement	300 000	267 057	100 000		100 000		100 000	86 300		
Article 3 : Matériel et fournitures					2 500 000	2 461 000	1 250 000	303 255		
Article 4 : Frais de transport	500 000	459 521	300 000	291 905	300 000	279 230	3 300 000	253 070		
Article 5 : Entretien salle du conseil	400 000	400 000	200 000	180 000						
Article 6 :					1 137 750	1 175 675				
Article 7 :										
S/TOTAL CHAPITRE II	2 200 000	1 587 578	1 100 000	471 905	6 173 750	5 007 905	8 976 535	1 676 625	880 000	640 000
CHAPITRE III : PERSONNEL										
Article 1 : Personnel permanent	1 000 000	461 000	9 865 338	9 835 191	10 723 266	10 452 564	11 675 238	10 201 588	7 765 495	7 627 708
Article 2 : Personnel temporaire					599 850	599 260	500 000	489 459	750 000	669 306
Article 3 : Charges sociales			1 896 351	1 360 855	1 896 351	1 463 497	1 874 987	1 456 775	547 649	547 651
Article 4 : Indemnités diverses	4 719 800	3 415 282	1 520 000	2 088 753	1 520 000	1 539 797	1 520 000	1 060 787	793 800	870 200
Article 5 : Habillement personnel	11 167 000	10 995 177	145 000	144 925	145 000		154 000			
Article 6 : Frais médicaux			1 000 000	545 925	500 000		500 000			
Article 7 :				40 000						
S/TOTAL CHAPITRE III	16 886 800	14 871 459	14 426 689	14 115 649	15 384 467	14 055 118	16 224 225	13 218 807	9 887 944	9 714 865
CHAPITRE IV : FONCTIONNEMENT										
Article 1 : Matériel et mobilier de bureau			600 000	583 795	500 000	377 190	1 000 000	997 500	200 000	193 800
Article 2 : Matériel de garage et atelier			300 000	299 950	200 000	195 875	200 000	159 000		
Article 3 : Fournitures de bureaux	3 200 000	2 984 495	1 540 000	1 539 685	2 250 000	2 172 400	2 199 400	1 851 585	1 161 196	10 106 000
Article 4 : Transport	5 500 000	5 485 736	8 500 000	7 981 450	10 500 000	10 305 902	11 042 204	11 988 308	2 500 000	2 389 260
Article 5 : Eau, électricité, gaz, téléphone	1 650 000	1 712 151	5 439 148	5 439 148	1 500 000	1 437 950	2 500 000	2 563 553	1 350 000	1 567 727
Article 6 : Entretien et équipement des bâtiments			1 300 000	1 297 940	1 500 000	1 516 700	2 500 000	2 486 340	4 608 820	4 848 820
Article 7 : Traitement cuir et peaux			200 000	199 305	300 000	259 500	300 000	193 630		
S/TOTAL CHAPITRE IV	10 350 000	10 182 382	17 879 148	17 341 273	16 750 000	16 265 517	19 741 604	20 239 921	9 820 016	19 105 607

Mirriah.

CHAPITRE V : CHARGES DIVERSES

Article 1 : Remises et primes	27 937 146	27 918 247	29 000 000	29 000 033	30 000 000	30 210 771	29 000 000	29 004 899	3 610 000	2 867 353
Article 2 : Fêtes et réceptions	3 838 489	3 717 435	3 000 000	2 802 245	2 246 790	2 520 805	2 246 790	2 345 740	1 300 000	1 308 535
Article 3 : Fonds politiques			500 000	490 000	982 920	950 000	1 212 910	1 199 000	750 000	732 860
Article 4 : Biens de chefferie	586 000	584 000	586 000	584 000	586 000	584 000	542 000	452 000		
Article 5 : Fret civil et recensement			2 976 852	2 955 730	3 000 000	2 173 605	2 550 000	2 518 785	100 000	42 015
Article 6 : Police sécurité			300 000	299 205	300 000	277 130	300 000	317 448	350 000	324 935
Article 7 : Déficit de caisse										
S/TOTAL CHAPITRE V	32 361 635	32 219 682	36 362 852	36 230 213	37 095 710	36 725 311	35 851 700	35 837 672	6 110 000	5 275 698
TOTAL DE LA SECTION 2	61 798 435	58 861 101	69 768 689	68 159 040	75 403 927	72 053 851	80 784 064	70 972 825	26 897 860	34 736 170

SECTION 3 - SERVICES DE COLLECTIVITES

CHAPITRE VI : ENTRETIEN DES EQUIPEMENTS ECONOMIQUES

Article 1 : Routes et pistes	2 500 000	2 288 635	1 500 000	1 635 100	1 000 000	1 053 334	300 000	217 000		
Article 2 : Fontaines et puits	4 800 000	4 069 826	2 500 000	1 755 000	1 500 000	1 500 000	1 500 000	1 372 658		
Article 3 : Marchés	647 000	584 788	787 000	790 596	787 000	744 084			600 000	582 100
Article 4 : Gares routières										
Article 5 : Abattoirs, séchoirs	2 417 000	1 945 750								
Article 6 :										
Article 7 :										
S/TOTAL CHAPITRE VI	10 364 000	8 888 999	4 787 000	4 180 696	3 287 000	3 297 418	1 800 000	1 589 658	600 000	582 100

CHAPITRE VII : JEUNESSES, SPORTS ET CULTURE

Article 1 : Stades et terrains de sports	1 500 000	1 695 000	5 000 000	4 990 780	300 000	370 250				50 000
Article 2 : Maison des jeunes et de la culture	1 000 000	977 675	1 500 000	1 500 000	1 000 000	972 500				2 207 220
Article 3 : Squares et jardins publics										200 000
Article 4 : Monuments historiques										192 000
Article 5 : Activités sportives							1 800 000	1 766 729		
Article 6 : Activités culturelles							2 250 000	2 161 880	50 000	44 535
Article 7 : Entretien établissements communautaires							1 000 000	810 000	300 000	298 000
S/TOTAL CHAPITRE VII	2 500 000	2 672 675	6 500 000	6 490 780	1 300 000	1 342 750	5 050 000	4 738 619	2 999 220	342 535

CHAPITRE VIII : VOIERIE, HYGIENE PUBLIQUE, LUTTE CONTRE L'INCENDIE

Article 1 : Matériel et fourniture	5 000 000	4 855 890				150 000	100 000			
Article 2 : Eclairage public			3 000 000	2 875 752	4 000 000	2 222 220				
Article 3 : Hygiène, assainissement										
Article 4 : Lutte contre l'incendie			909 277	885 860	998 350	843 053				
Article 5 : Cimetières et pompes funèbres			1 000 000	35 000	100 000					
Article 6 : Voies publiques										
Article 7 :										
S/TOTAL CHAPITRE VIII	5 000 000	4 855 890	4 909 277	3 796 612	5 248 350	3 165 273	0	0	0	0
TOTAL DE LA SECTION 3	17 864 000	16 417 564	16 196 277	14 468 088	9 835 350	7 805 441	6 850 000	6 328 277	3 599 220	934 635

SECTION 4 - SERVICES SOCIAUX

CHAPITRE IX : ETABLISSEMENTS SCOLAIRES

Article 1 : Entretien mobilier			3 420 000	3 416 500	500 000	433 400	500 000	318 900	155 315	152 000
Article 2 : Entretien bâtiments			1 000 000	1 028 177	1 000 000	950 300	1 000 000	432 550	155 315	154 550
Article 3 : Transports	1 679 800	1 677 719	1 180 020	1 179 950	983 290	981 100				
Article 4 : Cantine scolaires	4 373 000	2 822 569								
Article 5 : Alphabétisation					1 358 060	1 247 200				
Article 6 : Matériel didactique et pédagogique	2 275 000	2 274 340								
Article 7 :			1 396 400	1 395 405	1 000 000	959 160	1 000 000	25 600		
S/TOTAL CHAPITRE IX	8 327 800	6 774 628	6 996 420	7 020 032	4 841 350	4 571 160	2 500 000	775 050	310 630	306 550

Mirish.

**CHAPITRE X : FORMATIONS MEDICALES ET CENTRES SOCIAUX**

Article 1 : Matériel et fournitures	2 000 000	1 935 428	1 050 492	1 111 235	1 000 000	878 185	800 000	205 820	200 000	13 660
Article 2 : Frais d'hospitalisation	462 000	171 380	2 700 000	1 331 305	1 500 000	23 900	1 000 000	248 750	100 000	
Article 3 : Transports	700 000	549 955	1 000 000	999 626	1 000 000	838 938	1 000 000	748 800		
Article 4 : Assistance publique					500 000	560 000	500 000	418 100	330 000	338 800
Article 5 : Entretien des bâtiments	6 531 605	5 428 105			500 000	334 475				
Article 6 :										
Article 7 :										
S/ TOTAL CHAPITRE X	9 683 605	8 064 868	4 750 492	3 442 188	4 500 000	2 636 498	3 300 000	1 621 270	630 000	352 580
TOTAL DE LA SECTION 4	18 021 405	14 858 486	11 748 912	10 467 188	9 341 350	7 207 658	5 800 000	2 386 320	840 830	658 140

**SECTION 5 - CONTRIBUTIONS SUBVENTIONS**

**CHAPITRE XI : CONTRIBUTIONS SUBVENTIONS**

Article 1 : Contribution aux organismes d'intérêt commun										
Article 2 : Contribution aux préfectures	22 537 938	22 537 038	3 025 248	3 025 248	4 097 006	4 097 006	3 850 012	3 759 528	774 482	
Article 3 : Contributions aux Inst. de la Soc. de Développement		0	12 857 295	12 857 295	7 661 115	7 661 115	7 868 220	7 868 220	886 730	
Article 4 : Déficit des exploitations à caractère ind. ou commercial										
Article 5 : Subventions aux associations	7 700 000	7 612 555	6 200 000	6 379 845	1 500 000	1 602 500	900 000	823 540	800 000	438 705
Article 6 : Contribution aux loires			1 700 000	1 899 487	1 787 500	1 787 500	1 400 000	1 416 588	300 000	411 125
Article 7 : Fonds régional de développement									350 000	279 000
S/ TOTAL CHAPITRE XI	30 237 038	30 149 593	23 782 541	23 981 873	15 045 621	15 148 121	13 818 232	13 867 877	2 781 222	1 129 830
TOTAL DE LA SECTION 5	30 237 038	30 149 593	23 782 541	23 981 873	15 045 621	15 148 121	13 818 232	13 867 877	2 781 222	1 129 830

**SECTION 6 - APPROVISIONNEMENT DES RESERVES**

**CHAPITRE XII : VERSEMENTS AU FONDS D'INVESTISSEMENT**

Article 1 : Versements au Fonds d'investissement	52 364 241	71 480 123	70 750 038	64 813 848	78 428 183	64 068 233	79 583 621	41 063 021	6 810 610	
S/ TOTAL CHAPITRE XII	52 364 241	71 480 123	70 750 038	64 813 848	78 428 183	64 068 233	79 583 621	41 063 021	6 810 610	0
CHAPITRE XIII : VERSEMENT AU FONDS DE RESERVE										
Article 1 : Versements au Fonds de réserve	4 756 052		2 780 374	2 780 374	1 631 870				42 358	
S/ TOTAL CHAPITRE XIII	4 756 052	0	2 780 374	2 780 374	1 631 870	0	0	0	42 358	0
TOTAL DE LA SECTION 6	57 120 293	71 480 123	73 530 412	64 813 848	78 428 183	64 068 233	79 583 621	41 063 021	6 852 968	0

<b>TOTAL DES DEPENSES FONCTIONNEMENT</b>	<b>188 341 215</b>	<b>193 067 921</b>	<b>201 187 800</b>	<b>188 028 016</b>	<b>194 217 400</b>	<b>172 446 273</b>	<b>195 508 648</b>	<b>143 082 051</b>	<b>40 984 113</b>	<b>37 458 775</b>
------------------------------------------	--------------------	--------------------	--------------------	--------------------	--------------------	--------------------	--------------------	--------------------	-------------------	-------------------

**TITRE II : INVESTISSEMENT**

**SECTION 1 - REMBOURSEMENT DES EMPRUNTS D'EDILITE**

**CHAPITRE XX : REMBOURSEMENT DES EMPRUNTS D'EDILITE**

Article 1 : Remboursement des emprunts d'édilité										
S/ TOTAL CHAPITRE XX	0	0	0	0	0	0	0	0	0	0
TOTAL DE LA SECTION 1	0	0	0	0	0	0	0	0	0	0

Mirish.

**SECTION 2 - TRAVAUX D'INFRASTRUCTURE**  
**CHAPITRE XXI : INFRASTRUCTURES ECONOMIQUES**

Article 1 : Voies de communication

Article 2 : Energie

Article 3 : Hydraulique

Article 4 : Marchés

Article 5 : Gares routières

Article 6 : Abattoirs Séchoirs

Article 7 :

S/ TOTAL CHAPITRE XXI

**CHAPITRE XXII : INFRASTRUCTURES SOCIALES**

Article 1 : Etablissements scolaires

Article 2 : Formations médicales et centres sociaux

Article 3 : Jeunesse, Sports et culture

Article 4 : Urbanisme, édifices

Article 5 : Cimetières, pompes funèbres

Article 6 : Habitat

Article 7 : Tourisme et loisirs

S/ TOTAL CHAPITRE XXII

**CHAPITRE XXIII : INFRASTRUCTURES ADMINISTRATIVES**

Article 1 : Administration Générale

Article 2 : Services techniques

Article 3 : Moyens de transports

Article 4 :

Article 5 :

Article 6 :

Article 7 :

S/ TOTAL CHAPITRE XXIII

TOTAL DE LA SECTION 2

			1 735 700	1 729 720	2 397 450	1 994 000	2 157 800	1 834 190		
S/ TOTAL CHAPITRE XXI	0	0	1 735 700	1 729 720	2 397 450	1 994 000	2 157 800	1 834 190	0	0
<b>CHAPITRE XXII : INFRASTRUCTURES SOCIALES</b>										
Article 1 : Etablissements scolaires	15 000 000	14 770 500					16 227 080	15 968 695	2 977 150	1 073 901
Article 2 : Formations médicales et centres sociaux	4 000 000	4 000 000	17 500 000	17 458 275	22 475 090	22 614 150			800 000	21 670
Article 3 : Jeunesse, Sports et culture										
Article 4 : Urbanisme, édifices									1 500 000	398 915
Article 5 : Cimetières, pompes funèbres										
Article 6 : Habitat										
Article 7 : Tourisme et loisirs										
S/ TOTAL CHAPITRE XXII	19 000 000	18 770 500	17 500 000	17 458 275	22 475 090	22 614 150	16 227 080	15 968 695	4 977 150	1 494 486
<b>CHAPITRE XXIII : INFRASTRUCTURES ADMINISTRATIVES</b>										
Article 1 : Administration Générale	14 159 030	14 154 713					42 474 189	19 641 280	2 086 730	1 500 000
Article 2 : Services techniques							1 875 800	1 498 040		
Article 3 : Moyens de transports	2 243 000	2 243 000					9 000 000	9 000 000		
Article 4 :										
Article 5 :										
Article 6 :										
Article 7 :										
S/ TOTAL CHAPITRE XXIII	16 402 030	16 397 713	0	0	0	0	53 349 989	30 127 300	2 086 730	1 500 000
TOTAL DE LA SECTION 2	35 402 030	35 168 213	19 235 700	19 197 995	24 872 540	24 608 150	71 734 829	47 930 185	7 073 880	2 994 486

**SECTION 3 - DEVELOPPEMENT DE LA PRODUCTION**

**CHAPITRE XXIV : AGRICULTURE**

Article 1 : Production agricole

Article 2 : Protection des végétaux

Article 3 : Actions de formation

Article 4 : Défenses et restauration des sols

Article 5 : Conservation des eaux du sous-sol

Article 6 :

Article 7 :

S/ TOTAL CHAPITRE XXIV

**CHAPITRE XXV : RESSOURCES ANIMALES**

Article 1 : Production animale

Article 2 : Santé animale

Article 3 : Actions de formation

Article 4 :

Article 5 :

Article 6 :

Article 7 :

S/ TOTAL CHAPITRE XXV

			13 948 619	8 805 893	10 851 585	8 655 439				
Article 2 : Protection des végétaux			5 722 600	4 859 495	5 880 650	3 630 801				
Article 3 : Actions de formation	1 549 800	1 549 098								
Article 4 : Défenses et restauration des sols										
Article 5 : Conservation des eaux du sous-sol										
Article 6 :										
Article 7 :										
S/ TOTAL CHAPITRE XXIV	1 549 800	1 549 098	19 671 219	13 685 388	16 532 235	12 286 240	0	0	0	0
<b>CHAPITRE XXV : RESSOURCES ANIMALES</b>										
Article 1 : Production animale	15 328 030	7 072 950								
Article 2 : Santé animale			3 402 787	2 029 686	2 676 096	1 748 984	2 105 361	1 529 631		
Article 3 : Actions de formation	2 683 185	2 914 250								
Article 4 :					2 500 000	1 629 862		1 582 000	1 580 530	
Article 5 :										
Article 6 :										
Article 7 :										
S/ TOTAL CHAPITRE XXV	18 011 215	9 987 200	3 402 787	2 029 686	5 176 095	3 378 846	2 105 361	3 111 631	1 580 530	0

Mirish.

CHAPITRE XXVI : FORETS, FAUNE-PECHE

Article 1 : Production plants	8 243 411	8 189 850	3 919 837	3 740 082	2 138 082	2 031 700				
Article 2 : Protection des forêts et de la faune			3 919 837	3 740 082	2 138 082	2 031 700				
Article 3 : Reboisement	23 455 990		3 894 265	3 893 750	4 036 520	3 869 120	2 741 506	2 740 000	500 000	383 500
Article 4 : Actions de formation										
Article 5 : Développement piscicole							544 725	544 680		
Article 6 :							651 850	651 740		
Article 7 :										
S/TOTAL CHAPITRE XXVI	31 699 401	8 189 850	11 733 839	11 373 834	8 312 684	7 932 520	3 938 081	3 938 420	500 000	383 500
TOTAL DE LA SECTION 3	51 280 418	19 726 148	34 807 945	27 068 008	30 021 018	23 997 608	6 043 442	7 048 051	2 080 530	383 800

SECTION 4 - OPERATIONS FINANCIERES

CHAPITRE XXVII : PATRIMOINE FINANCIER

Article 1 : Placement à terme										
Article 2 : Prises de participation			6 500 000	5 500 000	7 225 000	7 225 000	7 225 000	7 225 000		
Article 3 : Acquisition de valeurs de portefeuille										
Article 4 : Fonds de dotation des exploitations à car. ind. ou comm.										
Article 5 : Versement au fonds régional de développement							7 888 220	7 888 220	588 730	290 000
Article 6 :			15 126 230	15 126 230						
Article 7 :										
S/TOTAL CHAPITRE XXVII	0	0	21 626 230	20 626 230	7 225 000	7 225 000	14 893 220	14 893 220	588 730	290 000

CHAPITRE XXVIII : VERSEMENT AU FONDS D'INVESTISSEMENT

Article 1 : Versement au fonds d'investissement	5 325 000									
S/TOTAL CHAPITRE XXVIII	5 325 000	0	0	0	0	0	0	0	0	0

CHAPITRE XXIX : VERSEMENT AU FONDS D'EDILITE

Article 1 : Versement au fonds d'édilité			7 325 000	180 785						
S/TOTAL CHAPITRE XXIX	0	0	7 325 000	180 785	0	0	0	0	0	0
TOTAL DE LA SECTION 4	5 325 000	0	28 951 230	20 807 025	7 225 000	7 225 000	14 893 220	14 893 220	588 730	290 000

TOTAL DES DEPENSES INVESTISSEMENT	91 967 448	54 894 361	82 964 875	67 064 028	62 118 585	55 430 756	92 671 401	88 671 456	9 691 140	3 637 806
-----------------------------------	------------	------------	------------	------------	------------	------------	------------	------------	-----------	-----------

## Tchirozérine.

## BORDEREAU DE DEVELOPPEMENT DES DEPENSES

ARRONDISSEMENT :TCHIROZERINE	1986	1986	1987	1987	1988	1988	1 989	1 989	1 990	1 990
TITRE 1 : FONCTIONNEMENT	Crédits	Total des	Crédits	Total des	Crédits	Total des	Crédits	Total des	Crédits	Total des
SECTION 1 - DETTES	ouverts	payements	ouverts	payements	ouverts	payements	ouverts	payements	ouverts	payements
<b>CHAPITRE I : REMBOURSEMENT DES EMPRUNTS D'INVESTISSEMENT</b>										
Article 1 : Infrastructure économique	808 119		808 119	808 119	808 119				1 756 708	878 354
Article 2 : Infrastructure sociale	1 491 822		1 491 822		1 491 822		2 765 727	0	3 774 746	1 887 373
Article 3 : Infrastructure administrative	3 882 949	3 882 949	3 882 949	973 044	3 882 949		2 733 549	0	5 467 098	2 733 549
Article 4 : Développement de la production	1 704 529		2 704 529		1 704 529		2 140 945	2 140 945	2 140 945	2 140 945
Article 5 : Intérêts moratoires										
Article 6 :										
Article 7 :										
S/TOTAL CHAPITRE I	7 887 419	3 882 949	8 887 419	1 781 163	7 887 419	0	7 640 221	2 140 945	13 138 497	7 640 221
TOTAL DE LA SECTION 1	7 887 419	3 882 949	8 887 419	1 781 163	7 887 419	0	7 640 221	2 140 945	13 138 497	7 640 221
<b>SECTION 2 - SERVICES GENERAUX</b>										
<b>CHAPITRE II : CONSEIL ET COMMISSIONS</b>										
Article 1 : Indemnités de session et de vacation	300 000		300 000	288 000	1 140 000	72 900	1 400 000	864 000	1 000 000	774 000
Article 2 : Indemnités de déplacement										
Article 3 : Matériel et fournitures	120 000						100 000	59 000	100 000	93 110
Article 4 : Frais de transport	120 000		120 000		100 000	40 000	200 000	192 895	200 000	192 250
Article 5 : Entretien salle du conseil							100 000	77 500	100 000	95 000
Article 6 :										
Article 7 :										
S/TOTAL CHAPITRE II	540 000	0	420 000	288 000	1 240 000	112 900	1 800 000	1 193 395	1 400 000	1 154 360
<b>CHAPITRE III : PERSONNEL</b>										
Article 1 : Personnel permanent	3 697 512	3 551 854	3 244 200	3 219 129	3 723 043	3 541 772	6 283 783	6 161 607	6 764 267	8 751 296
Article 2 : Personnel temporaire							921 184	920 376	1 211 960	1 196 970
Article 3 : Charges sociales			403 510	401 951	458 772	431 405	852 075	848 222	1 214 478	1 143 805
Article 4 : Indemnités diverses	450 000	257 736	350 000	261 796	142 923	109 920	150 000	131 480	150 000	147 740
Article 5 : Habillement personnel			50 000	50 000	50 000	50 000	80 000	80 000	80 000	80 000
Article 6 : Frais médicaux			50 000		50 000		50 000	42 925	50 000	20 000
Article 7 :										
S/TOTAL CHAPITRE III	4 147 512	3 809 590	4 097 710	3 932 876	4 424 738	4 133 097	8 337 042	8 184 590	11 470 705	11 339 801
<b>CHAPITRE IV : FONCTIONNEMENT</b>										
Article 1 : Matériel et mobilier de bureau			250 000	230 250	500 000	499 992	800 000	698 000	500 000	497 118
Article 2 : Matériel de garage et atelier			100 000	80 900	50 000	50 000	100 000	0	100 000	
Article 3 : Fournitures de bureaux	1 330 000	1 239 120	850 000	855 245	1 110 000	1 109 130	1 000 000	965 836	1 300 000	1 299 969
Article 4 : Transport	3 275 000	2 492 470	4 500 000	4 314 626	3 000 000	2 991 852	8 000 000	7 671 926	7 046 816	7 041 273
Article 5 : Eau, électricité, gaz, téléphone	830 000	801 550	100 000	9 000	150 000	149 875	150 000	140 330	100 000	99 955
Article 6 : Entretien et équipement des bâtiments			900 000	900 000	350 000	340 500	700 000	700 000	900 000	899 950
Article 7 : Traitement cuir et peaux			50 000	49 900	50 000	45 000	100 000	99 860	100 000	77 050
S/TOTAL CHAPITRE IV	5 435 000	4 533 140	6 750 000	6 439 921	5 210 000	5 186 349	10 850 000	10 263 952	10 046 816	9 915 315

## Tchirozérine.

## CHAPITRE V : CHARGES DIVERSES

Article 1 : Remises et primes	3 000 000	1 415 945	3 000 000	2 438 713	2 500 000	2 476 028	5 437 400	4 511 235	5 071 982	3 388 325
Article 2 : Fêtes et réceptions	2 175 000	2 185 975	3 129 224	3 075 686	2 844 371	2 883 386	3 241 278	3 240 880	2 100 683	2 099 150
Article 3 : Fonds politiques			1 064 612	1 060 500	1 221 874	1 219 000	991 003	991 000	878 888	877 200
Article 4 : Biens de chefferie	150 000	100 000	100 000	100 000	100 000	100 000	150 000	150 000	150 000	150 000
Article 5 : Etat civil et recensement			2 200 000	1 707 862	850 000	843 948	850 000	784 780	1 275 000	1 251 535
Article 6 : Police sécurité			255 000	222 850	228 000	218 155	452 000	383 530	300 000	299 900
Article 7 : Déficit de caisse	1 000 000						2 940 000	2 839 960		
S/ TOTAL CHAPITRE V	6 325 000	3 681 920	9 748 836	8 803 291	7 742 245	7 740 519	14 081 679	13 011 468	9 776 543	8 086 110
TOTAL DE LA SECTION 2	16 447 512	12 024 650	21 016 546	19 284 088	18 616 983	17 172 865	35 048 721	32 653 403	32 694 064	30 475 586

## SECTION 3 - SERVICES DE COLLECTIVITES

## CHAPITRE VI : ENTRETIEN DES EQUIPEMENTS ECONOMIQUES

Article 1 : Routes et pistes	500 000		250 000		600 000	598 900				
Article 2 : Fontaines et puits	2 050 000		2 050 000	20 000	500 000	499 200	500 000	500 000		
Article 3 : Marchés										
Article 4 : Gares routières										
Article 5 : Abattoirs, séchoirs									620 000	619 080
Article 6 :										
Article 7 :										
S/ TOTAL CHAPITRE VI	2 550 000	0	2 300 000	20 000	1 100 000	1 098 100	500 000	500 000	320 000	619 080

## CHAPITRE VII : JEUNESSES, SPORTS ET CULTURE

Article 1 : Stades et terrains de sports			150 000		200 000	200 000			100 000	
Article 2 : Maison des jeunes et de la culture			150 000	46 250	300 000	297 000	350 000	342 000	450 000	
Article 3 : Squares et jardins publics										
Article 4 : Monuments historiques										
Article 5 : Activités sportives			150 000		1 000 000	998 623	1 500 000	1 500 000	1 000 000	997 300
Article 6 : Activités culturelles			250 000	235 525	300 000	299 575	2 300 000	2 300 000	1 000 000	990 125
Article 7 : Entretien téléviseurs communautaires										
S/ TOTAL CHAPITRE VII	0	0	700 000	281 775	1 800 000	1 796 198	4 150 000	4 142 000	2 550 000	1 987 425

## CHAPITRE VIII : VOIERIE, HYGIENE PUBLIQUE, LUTTE CONTRE L'INCENDIE

Article 1 : Matériel et fourniture										
Article 2 : Eclairage public										
Article 3 : Hygiène, assainissement										
Article 4 : Lutte contre l'incendie										
Article 5 : Cimetières et pompes funèbres										
Article 6 : Voies publiques										
Article 7 :										
S/ TOTAL CHAPITRE VIII	0	0	0	0	0	0	0	0	0	0
TOTAL DE LA SECTION 3	2 550 000	0	3 000 000	301 775	2 900 000	2 894 298	4 650 000	4 642 000	3 170 000	2 606 505

## SECTION 4 - SERVICES SOCIAUX

## CHAPITRE IX : ETABLISSEMENTS SCOLAIRES

Article 1 : Entretien mobilier			50 000		50 000	50 000	50 000	50 000	50 000	
Article 2 : Entretien bâtiments			1 470 272	1 132 352	1 200 000	1 196 620	1 500 000	1 500 000	1 000 000	871 000
Article 3 : Transports			50 000		50 000	49 948	100 000	62 244	100 000	90 000
Article 4 : Cantines scolaires										
Article 5 : Alphabétisation							1 057 600	755 300	400 000	330 600
Article 6 : Matériel didactique et pédagogique										
Article 7 :										
S/ TOTAL CHAPITRE IX	0	0	1 570 272	1 132 352	1 300 000	1 296 566	2 707 600	2 367 544	1 550 000	1 291 600

## Tchirozérine.

**CHAPITRE X : FORMATIONS MEDICALES ET CENTRES SOCIAUX**

Article 1 : Matériel et fournitures

Article 2 : Frais d'hospitalisation

Article 3 : Transports

Article 4 : Assistance publique

Article 5 : Entretien des bâtiments

Article 6 :

Article 7 :

S/ TOTAL CHAPITRE X

TOTAL DE LA SECTION 4

300 000	204 000	200 000	190 100	300 000	296 381	500 000	485 980	500 000	483 800
1 500 000	768 000								
1 800 000	1 062 000	200 000	190 100	300 000	296 381	500 000	485 980	500 000	493 800
1 800 000	1 062 000	1 770 272	1 322 452	1 600 000	1 562 947	3 207 800	2 863 504	2 050 000	1 785 400

**SECTION 5 - CONTRIBUTIONS SUBVENTIONS****CHAPITRE XI : CONTRIBUTIONS SUBVENTIONS**

Article 1 : Contribution aux organismes d'intérêt commun

Article 2 : Contribution aux préfectures

Article 3 : Contributions aux Inst. de la Soc. de Développement

Article 4 : Déficit des exploitations à caractère ind. ou commercial

Article 5 : Subventions aux associations

Article 6 : Contribution aux foires

Article 7 : Fonds régional de développement

S/ TOTAL CHAPITRE XI

TOTAL DE LA SECTION 5

2 541 993	2 541 993								
2 500 000	2 485 050	1 032 357	1 032 357	1 124 883	1 124 883	1 240 044	620 022	100 000	100 000
		1 277 864	1 277 864	912 110	912 110	864 002	432 001	100 000	100 000
1 000 000	991 900	2 400 000	2 388 100	1 500 000	1 499 870	1 500 000	1 489 825	1 185 615	1 184 125
		600 000	600 000	600 000	600 000			300 000	300 000
								1 757 884	1 757 884
6 041 993	6 028 943	5 310 221	5 308 321	4 137 093	4 136 963	3 804 048	2 551 948	3 443 289	3 441 789
6 041 993	6 028 943	5 310 221	5 308 321	4 137 093	4 136 963	3 804 048	2 551 948	3 443 289	3 441 789

**SECTION 6 - APPROVISIONNEMENT DES RESERVES****CHAPITRE XII : VERSEMENTS AU FONDS D'INVESTISSEMENT**

Article 1 : Versements au Fonds d'investissement

S/ TOTAL CHAPITRE XII

**CHAPITRE XIII : VERSEMENT AU FONDS DE RESERVE**

Article 1 : Versements au Fonds de réserve

S/ TOTAL CHAPITRE XIII

TOTAL DE LA SECTION 6

		27 699 261	9 835 822	29 331 806	6 235 917	14 951 652	2 532 660	10 744 940	3 037 140
		27 699 261	9 835 822	29 331 806	6 235 917	14 951 652	2 532 660	10 744 940	3 037 140
2 945 826									
2 945 826	0	0	0	0	0	0	0	0	0
2 945 826	0	27 699 261	9 835 822	29 331 806	6 235 917	14 951 652	2 532 660	10 744 940	3 037 140

TOTAL DES DEPENSES FONCTIONNEMENT

37 672 750	22 998 542	67 683 719	37 813 621	64 473 301	32 032 990	69 102 240	47 384 460	65 241 800	48 988 641
------------	------------	------------	------------	------------	------------	------------	------------	------------	------------

**TITRE II : INVESTISSEMENT****SECTION 1 - REMBOURSEMENT DES EMPRUNTS D'EDILITE****CHAPITRE XX : REMBOURSEMENT DES EMPRUNTS D'EDILITE**

Article 1 : Remboursement des emprunts d'édilité

S/ TOTAL CHAPITRE XX

TOTAL DE LA SECTION 1

3 806 250	1 920 000	1 466 250	1 466 250						
3 806 250	1 920 000	1 466 250	1 466 250	0	0	0	0	0	0
3 806 250	1 920 000	1 466 250	1 466 250	0	0	0	0	0	0

## Tchirozérine.

<b>SECTION 2 - TRAVAUX D'INFRASTRUCTURE</b>										
<b>CHAPITRE XXI : INFRASTRUCTURES ECONOMIQUES</b>										
Article 1 : Voies de communication			6 245 974							
Article 2 : Energie										
Article 3 : Hydraulique										
Article 4 : Marchés	4 317 115	1 000 000								
Article 5 : Gares routières										
Article 6 : Abattoirs Séchoirs										
Article 7 :						8 000 000				
S/ TOTAL CHAPITRE XXI	4 317 115	1 000 000	6 245 974	0	8 000 000	0	0	0	0	0
<b>CHAPITRE XXII : INFRASTRUCTURES SOCIALES</b>										
Article 1 : Etablissements scolaires						10 512 306				
Article 2 : Formations médicales et centres sociaux								2 736 400	716 500	
Article 3 : Jeunesse, Sports et culture										
Article 4 : Urbanisme, édifié									1 380 000	
Article 5 : Cimetières, pompes funèbres										
Article 6 : Habitat										
Article 7 : Tourisme et loisirs										
S/ TOTAL CHAPITRE XXII	0	0	0	0	0	10 512 306	0	0	4 096 400	716 500
<b>CHAPITRE XXIII : INFRASTRUCTURES ADMINISTRATIVES</b>										
Article 1 : Administration Générale	8 535 190						1 000 000	991 850		
Article 2 : Services techniques										
Article 3 : Moyens de transports										
Article 4 :										
Article 5 :										
Article 6 :										
Article 7 :										
S/ TOTAL CHAPITRE XXIII	8 535 190	0	0	0	0	0	1 000 000	991 850	0	0
<b>TOTAL DE LA SECTION 2</b>	<b>12 852 305</b>	<b>1 000 000</b>	<b>6 245 974</b>	<b>0</b>	<b>15 512 306</b>	<b>0</b>	<b>1 000 000</b>	<b>991 850</b>	<b>4 096 400</b>	<b>716 500</b>
<b>SECTION 3 - DEVELOPPEMENT DE LA PRODUCTION</b>										
<b>CHAPITRE XXIV : AGRICULTURE</b>										
Article 1 : Production agricole	786 750	250 000					413 000	0		
Article 2 : Protection des végétaux										
Article 3 : Actions de formation	2 506 100	153 000	1 773 365	1 393 250	2 553 000		440 500	0		
Article 4 : Défenses et restauration des sols			2 012 365	255 000	4 402 000	113 000	2 686 000	67 800	1 668 125	1 002 980
Article 5 : Conservation des eaux du sous-sol										
Article 6 :										
Article 7 :										
S/ TOTAL CHAPITRE XXIV	3 292 850	403 000	3 785 730	1 648 250	6 955 000	113 000	3 539 500	67 800	1 668 125	1 002 980
<b>CHAPITRE XXV : RESSOURCES ANIMALES</b>										
Article 1 : Production animale					2 769 637	1 023 620	674 500	0		
Article 2 : Santé animale			2 060 133	2 060 082			854 040	841 600		
Article 3 : Actions de formation	5 061 268	1 674 430	745 250							
Article 4 :			430 000	282 025	518 080	204 560	400 000	331 440		
Article 5 :										
Article 6 :										
Article 7 :										
S/ TOTAL CHAPITRE XXV	5 061 268	1 674 430	3 235 383	2 342 107	3 287 717	1 228 180	1 928 540	1 173 040	0	0

## Tchirozérine.

## CHAPITRE XXVI : FORETS, FAUNE-PECHE

Article 1 : Production plants	8 308 615	2 113 015					1 342 500	0	452 000	30 000
Article 2 : Protection des forêts et de la faune										
Article 3 : Reboisement			10 637 989	2 051 280	9 032 491	2 082 280	1 791 300	300 000	2 187 800	1 287 460
Article 4 : Actions de formation										
Article 5 : Développement piscicole										
Article 6 :										
Article 7 :										
S/ TOTAL CHAPITRE XXVI	8 308 615	2 113 015	10 637 989	2 051 280	9 032 491	2 082 280	3 133 500	300 000	2 639 800	1 317 460
TOTAL DE LA SECTION 3	16 662 733	4 190 445	17 659 102	6 041 637	19 275 208	3 423 460	8 801 540	1 540 840	4 307 925	2 320 640

## SECTION 4 - OPERATIONS FINANCIERES

## CHAPITRE XXVII : PATRIMOINE FINANCIER

Article 1 : Placement à terme										
Article 2 : Prises de participation			1 200 000	1 200 000	1 500 000		2 150 000	0	2 150 000	
Article 3 : Acquisition de valeurs de portefeuille										
Article 4 : Fonds de dotation des exploitations à car. ind. ou comm.										
Article 5 : Versement au fonds régional de développement			2 594 185	2 594 185	2 812 457	2 812 457	3 100 112		1 580 615	
Article 6 :										
Article 7 :										
S/ TOTAL CHAPITRE XXVII	0	0	3 794 185	3 794 185	4 312 457	2 812 457	5 250 112	0	3 700 615	0
CHAPITRE XXVIII : VERSEMENT AU FONDS D'INVESTISSEMENT										
Article 1 : Versement au fonds d'investissement	25 753 920	3 363 015								
S/ TOTAL CHAPITRE XXVIII	25 753 920	3 363 015	0	0	0	0	0	0	0	0
CHAPITRE XXIX : VERSEMENT AU FONDS D'EDILITE										
Article 1 : Versement au fonds d'édilité	8 513 750	1 920 000	8 773 750		8 880 000		6 480 000			
S/ TOTAL CHAPITRE XXIX	8 513 750	1 920 000	8 773 750	0	8 880 000	0	6 480 000	0	0	0
TOTAL DE LA SECTION 4	34 267 670	5 283 015	12 567 935	3 794 185	13 192 457	2 812 457	11 730 112	0	3 700 615	0
TOTAL DES DEPENSES INVESTISSEMENT	67 588 958	12 393 460	37 939 261	11 302 072	47 979 971	6 235 917	21 331 652	2 532 680	12 104 940	3 037 140