

## Burkina Faso

Burkina Faso's Reform Commitments and Initiatives	Progress in Meeting Commitments and Initiatives	Partner support
<b>MACROECONOMIC FRAMEWORK</b>		
Macroeconomic Stability		
<b>Progress Made on 2018 Reform Commitments</b>		
Implement the new IMF-supported Extended Credit Facility program 2018–2020	Completed. The 2018–20 Extended Credit Facility program concluded in March 2018 with IMF bodies ended in 2020.	IMF
Negotiate and implement the new IMF-supported three-year Extended Credit Facility program	<ul style="list-style-type: none"> <li>• Negotiations for a new program were held June–December 2021 and were due to continue in January and February 2022.</li> <li>• With the advent of the new regime, the authorities authorized the resumption of negotiations for October 2022.</li> </ul> <p>Next steps: Conduct negotiations for the program (define objectives, structural benchmarks, quantitative criteria, indicative targets, and so on); submit the dossier (letter of intent plus annexes) to the IMF Executive Board for adoption; and implement the adopted program.</p>	IMF
Develop a new debt management strategy to encourage concessional borrowing	<ul style="list-style-type: none"> <li>• Burkina Faso developed an annual medium-term debt management strategy in connection with fiscal years. The 2022–24 short-term debt management strategy in connection with the fiscal years was adopted on December 16, 2021, and annexed to the 2022 Finance Law.</li> <li>• The implementation of this strategy made it possible to raise concessional resources during 2022 and enter into negotiations with an identified partner to obtain a non-concessional external borrowing in euros with the aim of reprofiling domestic debt. Subsequently, technical difficulties prevented the conclusion of an agreement with that partner.</li> </ul> <p>Next steps: Develop the 2023–25 strategy that will be annexed to the 2023 Finance Law and continue the search for a strategic partner for obtaining non-concessional external borrowing for the reprofiling of domestic debt.</p>	IMF/World Bank
Carry out a cost-benefit analysis of the 10 largest public projects, including PPPs	<ul style="list-style-type: none"> <li>• As part of the management of budgetary risks, a cost-benefit analysis of the largest public projects, including PPPs, is carried out each year. This analysis is annexed to the Finance Act. In addition, regulations prohibiting pre-financing in the context of PPPs and setting budgetary limits for the contracting of PPPs have been adopted.</li> <li>• These are Order No. 2019-113/MINEFID/SG/DGCOOP of March 21, 2019, setting budgetary limits for the contractualization of PPPs and Order No. 2018-054/PM/MINEFID of December 20, 2018, prohibiting the negotiation and contracting of projects with pre-financing characteristics. PPPs are accounted for in the State budget.</li> </ul> <p>Next steps: Continue to conduct cost-benefit analysis of the largest public projects, including PPPs on an annual basis.</p>	IMF/World Bank
Create fiscal space for priority public investment through increased domestic	<ul style="list-style-type: none"> <li>• Efforts in terms of tax administration reforms have been and continued with a view to broadening the tax base, securing revenues, and modernizing the tax collection system. These include the operationalization of tele-procedures for large and medium-sized enterprises and the Contribution of Microenterprises (CME) [electronic</li> </ul>	World Bank, European Union, Switzerland,

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revenue mobilization and current expenditure containment	<p>declaration and electronic payment], the implementation of the standardized invoice now applicable until the Simplified Real Tax (SRT) and the establishment of tax census services in all tax directorates. Thus, tax revenues increased from XOF 1,349 billion in 2018 to XOF2,000.95 billion in 2021, an average annual increase of 14.0 percent. The increase in tax revenue has increased investment expenditure from their own resources. Thus, they increased from 419 billion FCFA in 2019 to 433 billion FCFA in 2020 and 519 billion FCFA in 2021.</p> <ul style="list-style-type: none"> <li>As part of the control of current State expenditure, the actions undertaken in recent years continued in 2021. These include the reduction of the State's standard of living, the reduction of recruitment staff in the civil service (suspension of recruitment on new measures), the implementation of the State's equipment and real estate strategies and the optimization of the management of the State's vehicle fleet.</li> </ul>	Luxembourg, Denmark/IMF
<b>New Reform Commitments and Initiatives</b>		
Pursue the implementation of the Tax Cadastre		
Computerize the national land cadastre		
Set up the eCustoms platform		
Implement the functionalities of SIGU (taxes) in the new SYCAD (customs) application.		
Interconnect the databases of all agencies (ASYCUDA, SYLVIE and CIE-SYNTAX-ASYCUDA)		
<b>Public Investment Management (procurement, PPPs, SOEs, utilities)</b>		
<b>Progress Made on 2018 Reform Commitments</b>		
Reform the legal and institutional framework for public procurement	<p>Several legislative and regulatory texts have been adopted:</p> <ul style="list-style-type: none"> <li>Law No. 039-2016 / AN of December 2, 2016, on the general regulation of public procurement.</li> <li>Decree No. 2019-0358/PRES/PM/MINEFID of April 30, 2019, amending Decree 2017-0049/PRES/PM/MINEFID of February 1, 2017, on procedures for the award, execution and settlement of public contracts and public service delegations, authorizes the publication of tenders in the country's newspapers.</li> <li>Decree No. 2019-0549/PRES/PM/MINEFID amending Decree No. 2017-0049/PRES/PM/MINEFID on the procedure for awarding, executing, and settling public contracts and public service delegations.</li> </ul>	World Bank

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	<ul style="list-style-type: none"> <li>• Decree No. 2019-0574/PRES/PM/MINEFID determining the nature and modalities of acquisition of goods and services in the context of the implementation of Article 6 of Law No. 039-2016/year of December 2, 2016, on the general regulation of public procurement.</li> <li>• Order No. 2020-0587 adopting the standard technical specifications of IT equipment. Order No. 2020-517/MINEFID/SG/DGAIE of October 19, 2020, adopting the standard technical specifications of office equipment subject to public procurement in Burkina Faso/annex.</li> <li>• Two recall circulars are drawn up, one for the attention of the contracting authorities to give priority to local products in the acquisition of food and coffee breaks and the other for the attention of the DCMEF to ensure strict application of the regulatory provisions relating to the promotion of local products.</li> <li>• Decree No. 2022-0009/PRES/PM/MINEFID of January 20, 2022, easing measures relating to the award, execution, receipt and payment of public contracts and public service delegations as part of the implementation of the Emergency Programme for the Sahel.</li> <li>• Decree No. 2020-0615/PRES/PM/MINEFID/MS of July 8, 2020, easing the conditions for using the direct agreement procedure for the award of public contracts and public service delegations in the context of the fight against the COVID-19 pandemic in Burkina Faso.</li> <li>• Project for the dematerialization of electronic signatures currently being implemented.</li> </ul> <p>Next steps: continue reforms of the legal and institutional framework for public procurement, including continuing the process of dematerialization of the public procurement and disseminating the State's expenditure plan.</p>	
Adopt the implementing legislation for the fight against corruption	<ul style="list-style-type: none"> <li>• As part of the operationalization of Laws No. 004-2015/CNT of March 2015 on the prevention and repression of corruption in Burkina Faso and its amendment and No. 082-2015/CNT on the attributions, composition, organization and functioning of the Supreme Authority for State Control and the Fight against Corruption (ASCE-LC), and two implementing decrees were adopted in May 2021. These are the decree on the organization of the ASCE-LC and the recruitment procedure for the State Comptroller General.</li> <li>• The adoption of several fundamental principles of the ASCE-LC.</li> <li>• The draft National Strategy for the Prevention and Fight against Corruption and Related Offences in Burkina Faso was developed and is awaiting validation in September 2022.</li> <li>• A platform for the declaration of interest and heritage was developed and has been operational since August 2020.</li> </ul> <p>Next steps: validate and adopt the National Strategy for the Prevention and Fight against Corruption and Related Offences in Burkina Faso and continue to enroll subject to the DIP.</p>	Sweden, Denmark, World Bank
Dematerialize the documentation required for public spending	<ul style="list-style-type: none"> <li>• The dematerialization process initiated in 2018 has not yet been completed. However, several actions have been taken in this direction: <ul style="list-style-type: none"> <li>○ Computerization of the public procurement system and stock accounting. Design an e-GP platform, develop the central account of State materials and deploy the Integrated Material Accounting Management System (SIGCM) in EPEs and Territorial Communities.</li> <li>○ As of June 30, 2022, the e-GP specifications have been developed, the interim change management report filed and the recruitment process for the firm responsible for acquiring the solution is being finalized.</li> </ul> </li> </ul>	World Bank

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Establish a General Inspection Unit for the civil service to manage the wage bill	<ul style="list-style-type: none"> <li>• The creation of a general inspection unit responsible for managing the wage bill is not effective. The payroll management function is carried out by the Ministries in charge of the civil service and finance. Several actions have been carried out to control the growth of the wage bill:               <ul style="list-style-type: none"> <li>○ Description of job postings in the Ministries</li> <li>○ The adoption of 10 decrees on the special status of Burkinabe public administration professions</li> <li>○ The organization of an operation on the exhaustive inventory of State agents</li> <li>○ Conducting a workload description study</li> </ul> </li> <li>• However, the public administration's workforce and employment management strategy has not been developed, but data collection and collection reports as part of a diagnostic study on job and workforce trends have been carried out.</li> <li>• No modern HRM tool (Human Resources Dashboard and Forecast Table of Jobs and Workforce) has been developed.</li> </ul> <p>Next steps: Support Human Resources departments in workload assessment</p>	World Bank
Adopt a new policy of decentralization and deconcentration	<ul style="list-style-type: none"> <li>• The sectoral policy “Administrative and local governance” was adopted on March 7, 2018.</li> <li>• The forward-looking vision of decentralization by 2040, the national decentralization policy and the ten-year strategy of decentralization 2017-26.</li> <li>• The strategy's first five-year action plan was adopted in 2018. The second five-year action plan currently being developed.</li> </ul> <p>A national strategy for capacity building for decentralization actors was adopted in 2019 with its action plan; A draft national strategy for decentralized cooperation and its action plan are drawn up and available; The preliminary draft of the orientation law of the Territorial Administration and the charter of deconcentration and its implementing decree are available; Adoption of Law 003-2017/AN of 13 January 2017 on the status of the territorial civil service.</p> <p>Since 2017, actions have been taken to improve deconcentration:          establishment of regional deconcentration councils in the 13 regions that regularly hold their sessions;          the administrative deconcentration cells of 2 ministries (Ministries in charge of education and trade) are functional;          a draft of the policy paper for the development of a departmental devolution plan is available.</p> <p>Next steps: Draw up a law on financial programming for the benefit of local and regional authorities</p>	World Bank, European Union, France
Adopt a new law for land management	<p>With a view to the revision of Law 034-2009/AN on rural land tenure, an evaluation of its implementation was carried out. The evaluation report was validated in June 2021. In addition, the following actions have been taken:</p> <ul style="list-style-type: none"> <li>• Continuation of the issuance of certificates of rural land possession (APFR) in the communes. More than 8,775 APFR have already been issued.</li> <li>• Establishment of 331 Rural Land Services in the communes.</li> <li>• Development of the Land Security Project for Large Hydro-Agricultural Facilities (PSF-GAH) in 2021, which is currently being implemented (2021-25), will contribute to securing the land tenure of major hydro-agricultural</li> </ul>	French Development Agency (AFD), World Bank, European Union

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	<p>facilities with a view to increasing agricultural production in four regions (Cascades, Centre-East, Hauts-Bassins and Plateau Central).</p> <ul style="list-style-type: none"> <li>• Development of a new Rural Land Security Program (PSFMR 2020-24).</li> <li>• Development of a new roadmap in 2020 to generalize the application of texts on land in all municipalities.</li> </ul> <p>Next steps: Re-read the Land Act and continue the implementation of LIOs and the issuance of LRPA in the Communes.</p>	
<p>Revise the legal and regulatory framework to promote PPPs</p>	<p>Law No. 032-2021/AN of 25 June 2021 on the legal and institutional framework of PPPs in Burkina Faso was promulgated by Decree No. 2021-0826/PRES of 6 August 2021.</p> <p>As part of the further development of the implementing texts of the new PPP law, regulatory texts have been adopted:</p> <ul style="list-style-type: none"> <li>• Decree No. 2021-1337PRES/PM/MINEFID of 29 December 2021 on the modalities of application of Law No. 032-2021/AN of 25 June 2021 on the legal and institutional framework of PPPs in Burkina Faso;</li> <li>• Decree No. 2021-1384PRES/PM/MINEFID of 31 December 2022 on the attributions, composition and functioning of the PPP Commission;</li> <li>• Decree No. 2022-0236/PRES-TRANS/PM/MEFP of 31 May 2022 on the attributions, organization and functioning of the PPP Unit.</li> </ul> <p>Next steps: Continue the development of complementary implementing texts of the PPP law.</p>	<p>World Bank, AfDB, IMF</p>
<b>New Reform Commitments and Initiatives</b>		
<p>Put in place a local administration: the continuation of physical deconcentration if necessary and development of e-service for local public service delivery</p>		
<b>Domestic Revenue Mobilization</b>		
<b>Progress Made on 2018 Reform Commitments</b>		
<p>Extend the use of a standard form for all taxpayers to reduce fraud and protect VAT collection</p>	<ul style="list-style-type: none"> <li>• The standardized invoice has been effective for large and medium-sized companies since 2018 and taxpayers subject to the SRT (and the Micro Enterprise Contributions).</li> <li>• Signature of a concession and standardized invoice management agreement in 2020 with the Chamber of Commerce and Industry of Burkina Faso.</li> </ul> <p>Next steps: Continue the full dematerialization of DGI's revenue boards through eDeclaration and ePayment.</p>	<p>World Bank, Switzerland, Luxembourg, Denmark, European Union</p>
<p>Implement online procedures for the</p>	<ul style="list-style-type: none"> <li>• The electronic declaration is effective and is mandatory for large and medium-sized companies and taxpayers subject to the SRT.</li> </ul>	<p>World Bank, Switzerland, Luxembourg,</p>

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declaration and payment of fees	<ul style="list-style-type: none"> <li>The electronic declaration platform was updated to integrate the electronic payment module which has been effective since July 2018 and the operationalization of the electronic declaration of annual results (eLIASSE).</li> <li>The development of an eCME application for managing the contribution of micro-enterprises.</li> <li>In June 2022, an evaluative study of process dematerialization projects was carried out within the financial authorities. The main recommendations aim to increase State revenues and improve services provided to users (creation of reception and guidance services for taxpayers).</li> </ul> <p>Next steps: continue the digitalization of customs duties and taxes (eCustoms) and further computerization of service revenues.</p>	Denmark, European Union
Computerize the tax audit system and use risk-based selection methods	<ul style="list-style-type: none"> <li>The verification procedure (verification program, audit notice, adjustment notice and recovery of control results) is implemented in the Computerized Taxation System (SINTAX).</li> <li>The deployment of the "infocentre" application for electronic control management is effective. Its objective is to exchange information held by the various administrations to improve the decision-making system of DGI. The Infocentre already contains data from NTAX, ASYCUDA, CNSS, CID, IGU, NERM and RCCM.</li> </ul>	World Bank; Switzerland, Luxembourg, Denmark, European Union
Develop GPS tracking for goods in transit and connect Burkina Faso's customs information system with those of Côte d'Ivoire and Togo	<ul style="list-style-type: none"> <li>Satellite tracking of goods is effective.</li> <li>The interconnection of Burkina Faso's customs information systems with those of Côte d'Ivoire (except rail component), Togo and Niger are effective.</li> </ul>	World Bank; Switzerland, Luxembourg, Denmark, European Union
<b>New Reform Commitments and Initiatives</b>		
Interface between SINTAX and ASYCUDA		
Set up the eCustoms platform		
Continue interconnection with Benin's customs information system		
Interconnect with other WAEMU countries		
<b>BUSINESS FRAMEWORK</b>		
<b>Regulations and Institutions</b>		
<b>Progress Made on 2018 Reform Commitments</b>		

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Revise the legal framework for contract enforcement	<ul style="list-style-type: none"> <li>• Ongoing review of the Code of Civil Procedure to improve judicial proceedings and reduce delays. In 2020 all the provisions of the Code of Civil Procedure were revisited, and a draft bill is available. It remains to date the validation workshop before its introduction in the circuit of adoption of the texts of law</li> </ul>	World Bank, European Union
Revise the legal framework for access to land	<ul style="list-style-type: none"> <li>• Adoption of Law 034-2009 of June 16, 2009, on rural land tenure provided through its articles 88 and 89, the creation of the National Agency for Rural Lands for the constitution and management of the rural land domain of the State and local authorities.</li> <li>• The Agency's constituent documents were drawn up and validated by the Cabinet Council of the Ministry of Agriculture and by the inter-ministerial committee.</li> <li>• The creation of the National Agency for the Land Domain of Public Bodies whose missions are to coordinate the activities of securing the land domain of the State, local authorities, and other public bodies, and the mobilization of related funding.</li> </ul>	IDB
Revise the legal framework to protect investor rights	Ongoing negotiations for the signing of investment protection and promotion agreements with certain States.	
Revise the legal framework for connection to electricity	<p>Several texts have been adopted in energy:</p> <ul style="list-style-type: none"> <li>• Decree No. 2019-0902/PRES/PM/ME of July 25, 2019, on the terms of access of renewable energy producers to the electricity grid and the conditions for buying back their surplus energy;</li> <li>• Decree No. 2020-1053/PRES/PM/ME/MINEFID/MCIA of December 31, 2020, on the conditions for the self-production of electrical energy in Burkina Faso;</li> <li>• Decree No. 2018-0568/PRES/PM/ME/MINEFID/MCIA of July 10, 2018, on remuneration for activities contributing to the supply of electricity and setting methodologies and parameters for determining tariffs for the transmission and distribution of electrical energy;</li> <li>• Decree No. 2018-0569/PRES/PM/ME/MINEFID/MCIA of July 10, 2018, adopting specifications applicable to electricity distribution concessionaires in Burkina Faso;</li> <li>• Order No. 2018-070/ME/MCIA of July 10, 2018, on the specifications applicable to energy audits in Burkina Faso;</li> <li>• Order No. 18-095 /ME/SG/DGEE of September 20, 2018, determining the levels of extension or modifications requiring a new energy audit;</li> <li>• Order No. 19/118/ME/MINEFID of August 14, 2019, determining the fixed duties to be paid for obtaining the license or authorization for the production of electrical energy;</li> <li>• Inter-ministerial Order No. 2020-033/ME/MINEFID/MCIA of March 16, 2020, on eligibility conditions and procedures for enjoying the exemption from VAT on imports and sales of solar equipment;</li> <li>• Order No. 18-094/ME/SG/DGEE of September 20, 2018, on the conditions and procedures for issuing, suspending and withdrawing the technical approval for the exercise of the energy audit.</li> </ul> <p>Next steps: Continue to adopt energy regulations</p>	

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Reduce the time and cost required to set up a business	<p>In reducing the time (24 hours) and costs of business creation, several actions were implemented:</p> <ul style="list-style-type: none"> <li>• Launch of the online business creation platform called “e-creation” on March 23, 2020 (<a href="http://www.creerentreprise.me.bf">www.creerentreprise.me.bf</a>);</li> <li>• Implementation of a one-stop shop for legal professionals;</li> <li>• Implementation of the virtual portal "Gateway to Burkina": the first phase concerns the dematerialization of three acts of commerce including the Authorization to Trade (AEC) by foreigners which will now be accessible on the portal the address <a href="http://www.peb.bf">www.peb.bf</a>;</li> <li>• Implementation of the actions identified in the Third-Party Application Maintenance contract for online creation;</li> <li>• Regularly update the information on the DGI website;</li> <li>• Training of notaries on the use of the business creation platform;</li> <li>• Opening of two cyber rooms for the creation of online businesses in Tenkodogo and Koupéla in the central-eastern region</li> <li>• In total, the time to create a company has decreased from 48 hours in 2018 to 24 hours in 2021.</li> </ul> <p>Next steps: carry out a feasibility study on the dematerialization of the deposit of share capital of companies in creation; set up a unique identifier (IDU) for business registration (RCCM, IFU, CNSS, CPC); continue the training of legal professionals (lawyers, notaries) on the use of the business creation platform; Organize consultations with the DGI and the Ouagadougou City Hall on the simplification of the procedures for obtaining the lease contract and obtaining the residence certificate; Continue the process of adopting the decree extending the competences and reorganization of CEFORE; Implement the preventive, curative and evolutionary maintenance project of the new CEFORE application and adopt the decree extending the powers and reorganization of CEFORE.</p>	
Reduce the time and cost to obtain a building permit	<ul style="list-style-type: none"> <li>• Adoption of new texts on building acts that have considerably reduced delays and introduced the principle of "silent agreement". (Inter-ministerial Order No. 2020-012/MUH/MATDC/MINEFID of 10 April 2020 on the creation, attribution, composition and functioning of the technical commission for consultation and instructions on building permit application files; Inter-ministerial Order No. 2020-004/MUH/MATDC/MICA and No. 2020-005/MUH/MATDC/MICA; No. 2020-0014/MUH/MATDC/MICA of 10 April 2020 establishing CFAC offices, and so on) <ul style="list-style-type: none"> <li>○ Online publication of all texts relating to construction.</li> <li>○ Issuing a circular reducing the time taken to issue fire safety notes. This period increases from 10 to 7 days.</li> <li>○ Deconcentration of the services of the Centre for the Facilitation of Building Acts (CEFAC) in 9 Regional Capitals and reduction of the costs of completing the formalities of obtaining building deeds.</li> </ul> </li> </ul> <p>Next steps: Implement the agreement between the cadastre, the approved expert surveyors and the MEBF to facilitate the procedures for obtaining the demarcation plan, make operational the three CEFAC: Fada, Dori and Dédougou, set up a committee to monitor the work to improve the production operation of the new CEFAC platform and implement the preventive, curative and evolutionary maintenance project of the new CEFAC application.</p>	
Reduce the time and cost required to obtain a land title	<ul style="list-style-type: none"> <li>• Posting on the DGI website of all procedures (procedures, composition of files and costs) related to the transfer of ownership;</li> <li>• Establishment by the Single Window of Land, a window dedicated to land professionals</li> <li>• Establishment of a committee to monitor the work to improve the functioning of the GUF platform.</li> </ul>	



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Adopt a new labor code that will further liberalize the labor market	<ul style="list-style-type: none"> <li>• The draft law on the Labor Code was submitted to the Technical Committee for the Audit of Draft Laws (CÔTEVAL) held on June 29, 2020.</li> <li>• Twenty-one draft implementing texts of the law on the social security system applicable to salaried workers and assimilated workers in Burkina Faso have been prepared and validated.</li> <li>• Seven draft implementing texts of the law on the social security scheme applicable to public servants of the State in Burkina Faso have been developed and validated.</li> <li>• Next steps: continue the process of elaboration of the remaining five draft implementing texts and adopt validated regulatory texts.</li> </ul>	BIT
Set up a one-stop shop for investors and create an online guide for all administrative procedures	<ul style="list-style-type: none"> <li>• The one-stop shop is not in place.</li> <li>• Nevertheless, there is an information platform on investment procedures (e-regulation Burkina Faso). This information platform was improved to consider more information on the procedures for obtaining Business Licenses (<a href="http://www.businessprocedures.bf">www.businessprocedures.bf</a>).</li> <li>• In addition, the Bagré Business Facilitation Centre in the "Bagré Growth Pole" project area is operational.</li> <li>• 08 ministerial orders relating to the simplification of obtaining business licenses in the fields of animal health, technical and vocational training have been adopted.</li> <li>• Authorizations for the establishment of industrial units were issued.</li> <li>• A virtual portal "Gateway to Burkina" was created and will continue to be operationalized.</li> </ul>	World Bank, UNCTAD
Accelerate the use of online processes to facilitate administrative procedures	<ul style="list-style-type: none"> <li>• The redesign of the virtual counter to facilitate access to the information necessary to obtain an administrative act.</li> <li>• The launch of new services, including application for a certificate of nationality; application for a criminal record; application for technical approval in computer science; submission of files for public service competitions; operationalization of the online business creation system (March 2020); use of an integrated system of one-stop shops (SIGU) by CEFAC, CEFORÉ and GUF for the processing of administrative formalities (business creation, building permit, transfer of ownership); use of the e-SINTAX platform for the declaration and payment of all taxes and duties declared online; launch of the online business creation platform called "e-creation" on March 23, 2020 use of the Virtual Link System for Import and Export Operations (SYLVIE) at customs; implementation of the Virtual Portal "Gateway to Burkina": the first phase concerns the dematerialization of three (03) acts of commerce namely the Certificate of Origin (CO) of goods, the Special Import Authorization (ASI) and the Authorization to Trade (AEC) by foreigners who will now be accessible on the portal (<a href="http://www.peb.bf">www.peb.bf</a>). <ul style="list-style-type: none"> <li>○ Implementation of phase 2 of the EPB through the dematerialization of three (03) other acts (Special export authorization, water production decision and pre-packaged, edible oil production decision).</li> <li>○ The operationalization of the e-bundle module</li> <li>○ The operationalization of the mobile payment of the Residence Tax and the Tax on motor vehicles</li> <li>○ The operationalization of the online VAT credit refund application module.</li> <li>○ The operation of online services (ASF, CA certification, Certificates of restraint) works very well</li> <li>○ The operationalization of "open service"</li> </ul> </li> </ul>	World Bank

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	<ul style="list-style-type: none"> <li>○ The online publication of the electronic version of the Personeau des travailleurs salariés (BILLIONTS) by the National Social Security Fund (CNSS) to facilitate the calculation of social contributions due by companies.</li> </ul>	
Adopt the implementing texts of the new mining code	<ul style="list-style-type: none"> <li>● 29 implementing texts (decrees and orders) were adopted pursuant to Law No. 036-2015/CNT of 26 June 2015 on the Mining Code.</li> <li>● Adoption of the mining and quarrying strategy for the period 2017-2026 in 2018 and its action plan.</li> <li>● Adoption of the law on the organization of the marketing of gold and other precious substances in Burkina Faso.</li> <li>● Next steps: Revise the decrees on mining taxes and royalties for greater attractiveness.</li> </ul>	World Bank
<b>Investor protection, dispute resolution and fight against corruption and terrorism</b>		
<b>2018</b>		
Fight terrorism by improving the socioeconomic conditions of the population living in the Sahel region, which is most exposed to attacks and radicalization	<ul style="list-style-type: none"> <li>● As part of the fight against insecurity and improving the resilience of populations, the Government has implemented vast development programs, namely the Emergency Program for the Sahel in Burkina Faso (PUS-BF) and the Support Program for the Development of Local Economies (PADEL), the Emergency Territorial Development and Resilience Project (PUDTR) since 2021 and the Community Project for the Recovery and Stabilization of the Sahel (PCRSS).</li> <li>● The PUS was extended to other regions (PUS 2) now covering the Sahel, North, Boucle du Mouhoun, East, Centre-North, Centre-East and South-West regions. PADEL covers all thirteen (13) regions of the country.</li> <li>● The implementation of PADEL, PUS, PUDTR and PCRSS continues.</li> <li>● Carrying out a study on the impact of insecurity on the implementation of development projects and programs.</li> </ul> <p>Next steps: continue the implementation of development programs and implement the recommendations of the study on the impact of insecurity on the implementation of development projects and programs.</p>	World Bank, BOAD, Japan, AFD
Operationalize a counter-terrorism unit	<ul style="list-style-type: none"> <li>● Several counter-terrorism units have been created and are operational (the Police Multipurpose Intervention Unit, the Gendarmerie Multipurpose Intervention Unit, the Specialized Brigade for Anti-Terrorist Investigation and the Fight against Organized Crime and the Central Brigade for the Fight against Cybercrime).</li> <li>● We note the creation of four (04) Rapid Action Surveillance and Intervention Groups (GARSI), the creation of the "Special Force" unit, the creation of a Mobile Intervention Unit Group (GUIW) in the Sahel Region and the National Theatre Operations Command (COTN).</li> </ul> <p>Next steps: Operationalize the project to strengthen the mobile intervention units of the National Police, implement the BSIAT strategic plan, and set up other GARSI units.</p>	European Union, France
Strengthen the implementation of the Emergency Programme for the Sahel (PUS)	<ul style="list-style-type: none"> <li>● To identify urgent priorities in terms of prevention and peacebuilding in intervention of the PUS-BF, a Matrix of Priority Actions of the program was adopted in 2020 at the end of the Evaluation of Prevention and Peacebuilding (EPCP) with an estimated cost of 226.9 billion FCFA.</li> <li>● In terms of support for technical and financial partners, the PUS-BF benefited from budgetary and project support. These include (i) budget support from the European Union from 2018 to 2020 and covering the security, health, drinking water and local governance sectors, (ii) GIZ for the strengthening of administrative and local governance,</li> </ul>	World Bank, European Union, SNR, BAD

Burkina Faso's Reform Commitments and Initiatives	Progress in Meeting Commitments and Initiatives	Partner support
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bilateral technical support, drinking water and sanitation, (iii) general budget support from the French Treasury in 2019 to strengthen the State's presence in vulnerable areas, (iv) the budget support loan granted by the France in 2019, (v) financing from the United Nations System through the Peacebuilding Fund (PBF), (vi) financing from the World Bank as part of Burkina Faso's eligibility for the Prevention and Resilience Allowance (PRA).

- We note the funding of BADEA and UEMOA.
- In addition, the government of Japan implemented from 2018 to 2020, the project to strengthen border security for stability in Burkina Faso.
- The PNDES II (2021-25) has also integrated the security issue through its axis 1: "consolidating resilience, security, social cohesion and peace."
- The Transition Action Plan also focuses on restoration and security through its pillar 1 "fighting terrorism and restoring territorial integrity."
- The adoption of Decree No. 2022-0009/PRES/PM/MEFP of 20/01/2022 easing the measures relating to the award, execution, receipt and payment of public contracts and public service delegations as part of the implementation of the PUS-BF and the adoption of Order No. 2022-000250/MEFP/CAB setting the types of investments and areas concerned by Decree No. 2022-0009.

Next steps: Continue resource mobilization for the implementation of Phase II of the PUS-BF and stabilization plans.

### FINANCING FRAMEWORK

#### Investment risk mitigation

#### Progress Made on 2018 Reform Commitments

Create a specialized bank for SMEs

- The specialized bank for SMEs has not yet been set up. However, in July 2021, the Government adopted a decree approving the special statutes of the Burkinabe Fund for Economic and Social Development (FBDES). This decree aims to broaden the interventions of the FBDES, to enable it to play its role as a direct and indirect investor in companies in creation or development on behalf of the State alongside the private sector.
- In addition, several projects and structures set up by the State and its partners participate in the promotion of SMEs (Project to Support Financial Inclusion and Access to Finance for SMEs (PAIF-SMEs), the IMPEL Project, FONAFI, and so on)

Strengthen/diversify agricultural financing instruments (partial credit guarantees, medium- and long-term credit lines, insurance)

- The Agricultural Bank of Faso (BADF) has been operational since February 26, 2019.
- The Agricultural Development Fund was created within the BADF to finance the agricultural sector. As of December 31, 2021, BADF has:
  - Covered 7 regions out of the 13 in the country with a network of 9 agencies.
  - Financed 8 paddy rice producers to 846 million FCFA due to the partnership that reads the BADF to the company Bagrepôle and to producers/processors/distributors.
  - Adopted its first five-year Strategic Development Plan (PSD1) 2022-26.
- BADF's outstanding loans as of December 31, 2021, amounted to 92 billion FCFA, 33 percent of which is owed by the agricultural world.

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	<ul style="list-style-type: none"> <li>• The establishment of the Livestock Development Fund (FODEL).</li> <li>• The signing of an insurance agreement on risks related to the farming profession with a Moroccan agricultural mutual insurance company (MAMDA).</li> <li>• The signing of a framework agreement between MAMDA, the Ministry of Agriculture and SONAR for the management of risks related to the farming profession.</li> <li>• Design of indices for calculating thresholds for compensation for agricultural claims.</li> <li>• The implementation of a pilot phase (on maize) during the agricultural season in 2019/2020 in the regions of the Boucle du Mouhoun, Centre-West, and East.</li> </ul> <p>Next steps: Mobilize technical and financial partners to contribute to the vitality of the Agricultural Development Fund, extending insurance products to three new speculations (white sorghum, red sorghum and rainfed rice) and gradually extend agricultural insurance products to other regions of the national territory to secure investments, and mitigate the risks associated with the farming profession and linking insurance subscription to inputs.</p>	
Strengthen the capacity of the banking sector to support agri-food value chains	<ul style="list-style-type: none"> <li>• The BADF has been operational since February 26, 2019.</li> <li>• Signature of an agreement between BADF and SONAPOST to bring the institution closer to end users.</li> <li>• Opening of the BADF Houndé, Banfora, Dédougou, Diebouyou, headquarters, Kay, Bagré, Sankariaré and Bobo-Dioulasso.</li> <li>• The Agricultural Development Fund window was created within the BADF to finance the agricultural sector.</li> </ul> <p>Next steps: to continue the extension of the network with the opening of 11 branches with a view to increasing financing for rural activities and the associated value chains to reach 55 percent of the bank's entire portfolio.</p>	World Bank, BAD, Kuwaiti Fd, European Union, AFD, Denmark, Switzerland
Promote digital finance, including certification through electronic signatures	<ul style="list-style-type: none"> <li>• A national strategy for inclusive finance and its 2019-23 action plan were adopted on 23 March 2019.</li> <li>• Adoption of a decree digitizing payments in Burkina Faso. The adoption of the decree aims to promote financial inclusion, secure payments, fight fraud, reduce payment terms and modernize payment currencies.</li> <li>• Texts have been adopted to regulate operators of electronic payment services (mobile banking). Implementation of the project to support financial inclusion and access to finance for SMEs (PAIF-PME) with the support of the World Bank was launched in September 2020.</li> <li>• Operationalization of the National Fund for Inclusive Finance (FONAFI) since September 2020.</li> <li>• Training of populations, especially women, in financial education.</li> <li>• Training of DFS promoters and agents in digital finance and Islamic finance.</li> <li>• Adoption on March 31, 2021, of the 2020 report and the 2021-23 Action Plan by the SNFI Implementation Monitoring Committee.</li> </ul> <p>Next steps: implement the national strategy for inclusive finance and continue training for grassroots populations in financial education.</p>	World Bank, European Union, BOAD, Luxembourg
Convert diaspora economies into productive investments	<ul style="list-style-type: none"> <li>• Organization of economic promotion activities for the diaspora entitled e-B50 in adaptation of the health situation. In addition, e-focus is organized for foreign businessmen which consists of exchanges on investment potentialities and opportunities and the business climate.</li> </ul>	World Bank

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- Operationalization of the Project to Support Entrepreneurship of the Diaspora of Burkina Faso with the creation of an information and assistance platform for the diaspora with a network of facilitators from all private sector support structures reachable 24 hours a day.
  - Development of the National Diaspora Management Strategy.
- Next steps: Continue the adoption of the National Diaspora Management Strategy and continue organizing the biennial diaspora week in Burkina Faso.

#### New Reform Commitments and Initiatives

Create and operationalize the Banque Postale to increase the offer of financing to SMEs and SMIs, which aims to expand the offer of postal financial services and improve financial inclusion

Develop an Integrated National Programme to Enhance Financial Inclusion

Develop a statistical yearbook on financial inclusion

Develop the 2021 annual report on financial inclusion in Burkina Faso

Develop e-focus and e-B50 for the permanent promotion of investment opportunities in Burkina Faso