



## 1. Program Information

**Country**  
Burkina Faso

**Practice Area (Lead)**  
Macroeconomics, Trade and Investment

**Programmatic DPF**

**Planned Operations**  
0

**Approved Operations**  
0

**Operation ID**  
P166298

**Operation Name**  
BF DPO1

**L/C/TF Number(s)**  
IDA-63950

**Closing Date (Original)**  
30-Jun-2020

**Total Financing (USD)**  
98,155,800.00

**Bank Approval Date**  
24-Apr-2019

**Closing Date (Actual)**  
30-Jun-2020

	<b>IBRD/IDA (USD)</b>	<b>Co-financing (USD)</b>
Original Commitment	100,000,000.00	0.00
Revised Commitment	100,000,000.00	0.00
Actual	98,155,800.00	0.00

**Country**  
Burkina Faso

**Practice Area (Lead)**  
Macroeconomics, Trade and Investment

**Operation ID**  
P170934

**Operation Name**  
Burkina Faso 2nd DPO ( P170934 )



<b>L/C/TF Number(s)</b> IDA-63950,IDA-66690,IDA-D6470	<b>Closing Date (Original)</b> 30-Jun-2021	<b>Total Financing (USD)</b> 150564995.29
<b>Bank Approval Date</b> 05-Jun-2020	<b>Closing Date (Actual)</b> 30-Jun-2021	
	<b>IBRD/IDA (USD)</b>	<b>Co-financing (USD)</b>
Original Commitment	147,950,000.00	0.00
Revised Commitment	147,950,000.00	0.00
Actual	150,564,995.29	0.00

**Country**  
Burkina Faso

**Practice Area (Lead)**  
Macroeconomics, Trade and Investment

**Operation ID**  
P173529

**Operation Name**  
Burkina Faso DPF3 ( P173529 )

<b>L/C/TF Number(s)</b> IDA-66690,IDA-70020,IDA-D6470,IDA-D9300	<b>Closing Date (Original)</b> 31-Dec-2022	<b>Total Financing (USD)</b> 179408036.74
<b>Bank Approval Date</b> 06-Dec-2021	<b>Closing Date (Actual)</b> 31-Dec-2022	
	<b>IBRD/IDA (USD)</b>	<b>Co-financing (USD)</b>
Original Commitment	200,000,000.00	0.00
Revised Commitment	199,451,990.59	0.00
Actual	179,408,036.74	0.00

**Prepared by**  
Dimitri Tsarouhas

**Reviewed by**  
Jennifer L. Keller

**ICR Review Coordinator**  
Donna Kaidou Jeffrey

**Group**  
IEGEC

## 2. Program Objectives and Pillars/Policy Areas



## a. Objectives

The Program Document (PD) for the Burkina Faso First Fiscal Management, Sustainable Growth and Health Service Delivery Development Policy Operation (DPF) stated the program development objectives (PDOs) as follows (PD1, p.3):

To support the Government's efforts to:

- PDO1: strengthen fiscal management;
- PDO2: improve natural resources management and raise mining and livestock productivity;
- PDO3: improve health service delivery.

The PDO of the third DPF was stated as (PD3, p.3):

To support the Government's efforts to:

- PDO1: strengthen fiscal management;
- PDO2: improve natural resources management and livestock productivity; and
- PDO3: enhance public service delivery and social spending efficiency.

A series of changes were made to the PDOs during the lifespan of the series:

1. In DPF1 and DPF2 of the series, the second objective (PDO2) included the mining sector and was set as "*improve natural resource management and raise mining and livestock productivity*". However, by the time of appraisal of the third operation (DPF3), mining was dropped. While artisanal mining provided employment to around 500,000 people at the time of DPF1, the World Bank support to the sector had materialized through a complimentary investment lending operation by the time that DPF3 was approved.
2. PDO3 which sought to "*improve health service delivery*" in DPF1 (PD1, p.3); was expanded to "*improve health service delivery and social spending efficiency*" in DPF2 (PD2, p.3). However, by the time of appraisal of DPF3, health was dropped altogether and the PDO3 was expanded to "*enhance public service delivery and social spending efficiency*".

By the time DPF3 was approved, Burkina Faso had been elected to the Prevention and Resilience Allocation (PRA) envelope as a Fragile, Conflict and Violence affected country (FCV), and became the first country to gain eligibility to the IDA19-PRA. PDO adjustments sought to better align the DPF series with the IDA19-FCV envelope, which was meant to assist governments in mitigating the risk of conflict escalation through, *inter alia*, inclusive governance and improved public service delivery. To become eligible for this funding, countries had to recalibrate their World Bank portfolio and focus on conflict risk mitigation.

For the purposes of this ICRR, the PDOs of the series (against which outcomes will be assessed) are taken as follows:

- PDO1: Strengthen fiscal management;
- PDO2: Improve natural resources management;
- PDO3: Improve livestock productivity;
- PDO4: Enhance public service delivery;



- PDO5: Enhance social spending efficiency.

## **b. Pillars/Policy Areas**

The series had three pillars as follows:

1. strengthening fiscal management;
2. improving natural resources management and livestock productivity;
3. enhancing public service delivery and social spending efficiency.

Changes introduced in the original program pillars reflected those made to the PDOs and discussed in section 2a. These included changes in the indicative triggers as they became prior actions for subsequent operations, and in the context of a deteriorating security context in implementing the series.

## **c. Comments on Program Cost, Financing and Dates**

1. The first operation (DPF1) consisted of an IDA grant of EUR 87.6 million (US\$100 million equivalent). DPF1 was approved on 24 April 2019, and closed as envisaged on 30 June 2020.
2. The second operation (DPF2) consisted of an IDA credit for EUR 67.60 million (US\$73.975 million equivalent), and an IDA grant SDR 54.30 (US\$73.975 million equivalent). DPF2 was approved on 5 June 2020 and closed as envisaged on 30 June 2021.
3. The third operation (DPF3) consisted of an IDA grant of SDR 71 million (US\$100 million equivalent) and an IDA credit of EUR 86.5 million (US\$100 million equivalent). The amount disbursed for DPF3 was US\$179.4 million. The difference between the amounts approved and disbursed was due to the appreciation of USD to both SDR and Euro at the time. DPF3 was approved on 6 December 2021 and closed as expected on 31 December 2022.

## **3. Relevance of Design**

### **a. Relevance of Objectives**

The objectives of the series were relevant to the country situation, the government's reform program(s), and the Bank's Systematic Country Diagnostic (SCD) 2017 and Country Partnership Framework (CPF) FY18-23 priorities for Burkina Faso.

#### **Relevance to country context**

Burkina Faso is a landlocked country confronted with security, humanitarian, and social challenges. With a Gross National Income (GNI) per capita of US\$ 670 in 2018, Burkina Faso is among the 20 poorest countries in the world. Mining and agriculture contributed 40 percent of the country's GDP and 85 percent of its employment in 2019. Extreme poverty, measured by the US\$1.9 a day (2011 PPP) poverty line was estimated at 38 percent in 2019. Poverty is estimated to have increased further due to the impacts of COVID-19, (ICR, p.6).



The implementation period of the series had some important changes shortly after the appraisal of DPF1. At the onset of the series, Burkina Faso was not classified as an FCV country, although it had suffered a string of terrorist attacks, especially in the North and East, in the aftermath of its 2014-15 political transition that included a revolution, failed coup, and successfully executed elections. Following approval of DPF1, the security situation deteriorated further, due to episodes of terrorism and violent conflict, which led to Burkina Faso being classified as an FCV country in FY20.

Security challenges were compounded by the onset of the COVID-19 pandemic in 2020. As the number of fatalities increased in the first six months of 2021, a state of emergency was imposed on six of the country's 13 provinces. The number of internally displaced persons (IDPs) increased from an estimated 39,000 in 2018 to over 1.4 million by 2021, and more than 2 million by 2023. (ICR, p.12). Massive service disruption occurred as schools and public offices had to close. The number of school closures reached 2,410 at end-February 2020, while 120 health centers were closed and 153 others were impaired, leaving 881,000 people with limited or no access to health. The onset of the COVID-19 pandemic led to more school and health center closures, making Burkina Faso one of the three most affected states by COVID-19 in sub-Saharan Africa. In response, the World Bank approved a standalone Covid-19 Crisis-Response DPF (CR-DPF), necessary to confront the impacts of the pandemic. This DPF was connected to the three-series reform program and some actions became complementary, such as setting up a social registry (in DPF3) as a follow-up from the standalone operation.

### **Relevance to country development strategy**

The DPF series objectives reflected government priorities specified in the three strategic pillars and were pertinent to the country context.

The government's 2016-2020 National Economic and Social Development Plan (PNDES I) consisted of three pillars: (i) Economic governance; (ii) Human capital development; and (iii) Structural economic transformation and private sector development. PNDES I emphasized the need to improve the supply of essential service delivery inputs and to put in place sustainable financing mechanisms for healthcare in a resource-constrained context. The PNDES also highlights climate change among the key drivers of vulnerability and included the Government's commitment on mitigation and adaptation action to transition to a green economy. In 2017, PNDES I was supplemented by the Emergency Program for the Sahel/Burkina Faso (PUS-BF) to address governance and essential services deficits and strengthen economic resilience. PNDES I is aligned with key objectives of the series, such as DPF1 (strengthening fiscal management), PDO4 (enhancing public service delivery) and PDO5 (enhancing social spending efficiency).

The Emergency Response Plan (ERP) (2020) which sought to offset the negative effects of the pandemic was also aligned with multiple objectives of the DPF series. There was alignment with public service/health delivery improvements, social spending efficiency and the improvement of livestock productivity and natural resources management. The ERP supported vulnerable households and individuals through cash transfers, temporary tax incentives, and fiscal support to vulnerable sectors (e.g., fiscal support to the hotel, commerce, transportation industries). PNDES II, approved in 2021, consists of four strategic pillars: (i) strengthening resilience, security, social cohesion, and peace; (ii) deepening institutional reforms and the modernization of public administration; (iii) consolidating sustainable human development and solidarity; and (iv) boosting sectors that are promising for the economy and jobs. As in the new PNDES II, DPF3 placed particular focus on conflict-affected areas (tackling insecurity) and climate vulnerabilities (building resilience).



**Relevance to CPF and WBG priorities**

The CPF FY18-FY23 is aligned with PNDES I and consistent with WBGs comparative advantage. CPF FY18-23 priorities were (i) improving agriculture productivity; (ii) addressing management of extractives and sustainability of natural resources; (iii) expanding access to health services; (iv) expanding social protection to the most vulnerable; and (v) strengthening domestic resource mobilization and public expenditure management. The CPF also identified three binding constraints to the country’s development and capacity to achieve growth: (i) scarce public resources; (ii) low agricultural and mining productivity; (iii) inefficient health and social service delivery, which were aligned with PDO1(strengthening fiscal management), PDO3 (improving livestock productivity), PDO4 (enhancing public service delivery) and PDO5 (enhancing social spending efficiency).

The SCD (2017) highlighted largely underdeveloped social protection mechanisms, the lack of resources to prop up growth and a highly fragmented institutional framework. The three so-called first-tier priorities identified by the SCD (2017) were: (i) the improvement of natural resources management, (ii) the development of skills and (iii) greater gender equality. Improving the management of the country’s two main assets, land, and mineral resources, as well as two scarce resources, water, and energy sources, was considered vital to achieving sustained growth. The SCD (2017) further identified fiscal management, alongside governance, as a cross-cutting requirement for effective policymaking.

Consistent with the WBG commitment from December 2020 to increase the Climate Co-Benefits target from 28 to 35 percent of its financing, DPF3 sought to tackle specific climate vulnerabilities through three prior actions in the following areas: (i) protecting forested areas from land use change, in particular from encroachment through mining; (ii) vaccinating livestock to support herder climate-resilience; and (iii) improving the climate-shock responsiveness of the social safety net system.

**b. Relevance of Prior Actions**

**Rationale**

The three operations had a total of 26 prior actions (PAs) (9 PAs in DPF1, 11 PAs in the DPF2 and 6 PAs in DPF3).

**Table 1: Objectives and Prior Actions (PAs) for Burkina Faso Fiscal Management, Sustainable Growth, and Service Delivery Operation DPF Series**

DPF1	DPF2	DPF3
<b>PDO1: Strengthen Fiscal Management</b>		
<b>PA1:</b> To improve tax administration and reduce transaction costs, the Recipient’s Ministry of Economy, Finance and Development has: (i) audited the electronic taxpayer identification system; (ii) simplified regis	<b>PA2:</b> To improve tax administration and reduce transaction costs, the	<b>PA3:</b> To broaden the tax base, improve tax administration, and reduce transaction costs, the Recipient has: (i) introduced a tax simplification reform for micro-enterprises, and (ii) made e-payment of all taxes for medium-size enterprises mandatory, through the adoption of Decree



<p>tration and monitoring of taxpayers through the unique tax identification number and (iii) implemented a new electronic platform that allows online filing and payments of taxes</p>	<p>Recipient's Ministry of Economy, Finance and Development has made e-payment of all taxes for large firms, and e-filing for medium-sized enterprises mandatory through the adoption of the 2020 Budget Law.</p>	<p>N°2020-0936/PRES dated November 24, 2020, ratifying the Budget Law N°035-2020/AN dated October 19, 2020.</p>
<p><b>PA4:</b> To increase the collection of property taxes, the Recipient's Ministry of Economy, Finance and Development has established and made operational an urban registry of the primary holders of land plots in Ouagadougou and Bobo-Dioulasso.</p>	<p><b>PA5:</b> To broaden the property tax base, the Recipient's Ministry of Economy, Finance and Development has strengthened the regulatory and institutional framework of the cadaster to increase the collection of property taxes through the adoption of an "arrêté" establishing a modality to determine the value of land and housing</p>	



	property in Ouagadougou.	
<p><b>PA6:</b> To strengthen public investment management, the Recipient's Ministry of Economy, Finance and Development has adopted: (i) through decree n° 2018-0092/PRES/MINEFID dated February 15, 2018, a regulatory framework for preparation, selection and implementation of public investment projects; and (ii) by decision of its council of minister on January 9, 2019, a guide to project readiness assessments and appraisal.</p>	<p><b>PA7:</b> To improve public investment management, the Recipient has improved the assessment of risks, including climate change risk and other risks for the selection, preparation and implementation of public investment projects, including public private partnerships through: (i) the adoption in the Budget Law 2020 of an analysis of risks related to identified priority projects; and (ii) the adoption of the Ministry of Economy, Finance and Development of "arrêté" establishing</p>	



	<p>a national committee to validate investment project appraisal documents.</p>	
<p><b>PA8:</b> To improve the management of the public wage bill, a national consultation convened by the Recipient from June 12 to June 14, 2018, and including representatives of the Recipient's government has adopted a plan that identifies key directions to reform the compensation system for civil servants.</p>	<p><b>PA9:</b> To improve the management and control of the public wage bill, the Recipient has: (i) improved the transparency and rationalized the motivation of the Ministry of Economy, Finance, and Development staff's bonuses through the adoption by the Recipient's Council of Ministers of a decree and the adoption by the Recipient's Ministry of Economy, Finance, and Development of an "arrêté"; (ii) imposed taxes on bonuses and allowances of public</p>	<p><b>PA10:</b> To contain the growth of the public wage bill, the Recipient has: (i) rationalized core jobs in the public administration (from 20 to 10), (ii) introduced mobility of existing staff across occupation and administrative units, and (iii) established transparent recruitment requirements, through the adoption of Decrees N°2021-0285 to 0289/PRES/PM/MINEFID/MFPTPS dated April 22, 2021, Decree N°2021-0308/PRES/PM/MINEFID/MFPTPS dated April 27, 2021, Decree N°2021-0430/PRES/PM/MINEFID/MFPTPS dated May 19, 2021, Decree N°2021-0529/PRES/PM/MINEFID/MFPTPS dated June 9, 2021, and Decree N°2021-0696/PRES/PM/MINEFID/MFPTPS dated July 6, 2021.</p>



	<p>servants by the enactment of the Budget Law 2020; and (iii) completed a nominative and geographic staff censuses within the Ministry of National Education, Literacy and Promotion of National Languages and carried out its staff assignments for service needs through the adoption by the Recipient's Ministry of National Education, Literacy and Promotion of National Languages of a general report of the assignments of its personnel.</p>	
<p><b>PDO2: Improve natural resources management</b></p>		
<p><b>PA11:</b> To encourage sustainable development of the artisanal mining sector and to contain associated environmental damages, the Recipient has adopted</p>	<p><b>PA12:</b> To encourage the development</p>	



<p>decrees N°2017-0023/PRES/PM/MEMC/MINEFID, N°2018-0249 PRES/PM/MMC/MINEFID/MCIA, N°2018-0969 PRES/PM/MMC/MINEFID/MCIA, N°2018-0970 PRES/PM/MMC/MINEFID and N°2018-1017 PRES/PM/MMC/MINEFID/MIEEVCC/MCIA/MATD/M SECU/MFPTPS respectively dated January 23, 2017, March 29, 2018, October 24, 2018, November 16, 2018 which decrees: (i) encouraged exports through official channels by reducing taxes on the exports of the artisanal mining sector; and (ii) restricted artisanal mining activities in areas including natural preservation areas.</p>	<p>of the artisanal mining sector, the Recipient's National Agency for the Supervision of Artisanal and Semi-Mechanized Mining has adopted and implemented a pricing policy for artisanal gold mining through the adoption of a deliberation.</p>	
<p><b>PA13:</b> To encourage formalization and improve management and control of artisanal mines, the Recipient has adopted decrees N°2018 0967/PRES/MMC/MSECU/MDNA/MJDHPC/MINEFID/MCIA/MEEVCC and N°2018 0968/PRES/MINEFID/MSECU/MCIA/MJDHPC/MDN AC/MEEVCC both dated October 24, 2018 and decree N°2018-1017 PRES/PM/MMC/MINEFID/MIEEVCC/MCIA/MATD/M SECU/MFPTPS dated November 16, 2018: (i) simplified procedures for registration of artisanal miners; (ii) strengthened the national anti-fraud brigade (BNAF).</p>	<p><b>PA14:</b> To improve the management of scarce natural capital in artisanal mining areas (forests, water and land), the Recipient has regulated the management of gold mining sites by cooperatives of artisanal miners through the adoption of deliberations on (i) enacting a</p>	



	<p>standard model of specification for site management by artisanal mining cooperatives ; and (ii) enacting the standard convention for the management of artisanal mining site.</p>	
	<p><b>PA15:</b> To reduce deforestation, the Recipient has regulated the determination of forest zones and wildlife areas as protected from any clearing and mining activities and implemented such protection to 17 classified forests through: (i) the adoption by the Ministry of Environment, Green Economy and Climate Change of an “arrêté”; and (ii) the</p>	<p><b>PA16:</b> To reduce deforestation, the Recipient has: (i) established a data harmonization and sharing between the mining cadaster and the forestry cadaster through the adoption of “Arrêté N°2021-337/MEEVCC/MEMC/MINEFID” dated June 21, 2021, (ii) excluded 16 forests from the mining cadaster, and (iii) registered 5 classified forests in the land cadaster.</p>



	<p>adoption by the Ministry of Environment, Green Economy and Climate Change Regional Directorates of 17 minutes (procès-verbaux) providing the delimitation of 17 classified forests.</p>	
<p><b>PDO3: Improve livestock productivity</b></p>		
<p><b>PA17:</b> To improve delivery of animal health services, the Recipient has adopted through its council of ministers' decrees N°2018-0729/PRES/PM/MRAH/MS/MATD/MSEC U/MCIA, N°2018-0730/PRES/PM/MRAH/MINEFID/MATD/MSECU/MC IA, 2018 and N°2018-0731/PRES/PM/MRAH/MS/MATD/MSEC U/MCIA, all dated August 9, 2018 to respectively strengthen: (i) the quality controls for import and distribution of veterinary pharmaceutical products; (ii) the regulatory framework for its animal health policy to better contain animal pandemics; and (iii) veterinary public health rules and inspections to reduce the risk of disease transmission between humans and animals.</p>	<p><b>PA18:</b> To improve the provision of vaccination services, the Recipient has implemented an Operational Vaccination Plan 2020 based on the strategy for Small Ruminants Plague (PPR) and set the public health mandate of private veterinarian to facilitate the implementation of the PPR</p>	<p><b>PA19:</b> To strengthen the resilience of livestock, the Recipient has (i) included PPR vaccination teams and private health veterinarians in the framework of two vaccination campaigns for the livestock of the rural sector through the adoption of "Arrêté N°2020-74/MRAH/MINEFID" dated November 25, 2020; and (ii) established the modalities for the organization of annual mass PPR vaccination campaigns through the adoption of "Arrêté N°2021-76/MRAH/MINEFID/MATD" dated August 9, 2021.</p>



	<p>strategy, through: (i) the adoption by the Recipient's Ministry of Animal and Halieutic Resources the national strategic plan for PPR; and (ii) the adoption of the Council of Ministers decree.</p>	
<p><b>PDO4: Enhance public service delivery</b></p>		
<p><b>PA20:</b> To ensure timely and adequate availability of essential drugs in health facilities, the institutional and financial controls at the organization for purchasing generic medicines (CAMEG) have been strengthened through the creation of new articles of association and bylaws on April 11, 2018, that create a general assembly and an audit committee.</p>	<p><b>PA21:</b> To ensure timely and adequate availability of essential drugs in health facilities, the Recipient's Ministry of Health has operationalized the national information system for integrated logistics management of the supply chain through: (i) setting up and operationalizing a pilot tracking system for</p>	



	<p>listed essential medications (medicaments traceurs) through the use of smart phones in eight districts; and (ii) adopting an “arrêté” on payment methods of CAMEG’s invoices by public structures to reduce delays of debt payment to CAMEG.</p>	
	<p><b>PA22:</b> To better align the distribution of health personnel with human resource needs of healthcare facilities, the Recipient’s Ministry of Health has: (i) completed nominative and geographic staff censuses; and (ii) adopted an “arrêté”</p>	



	<p>validating the Workload Indicators of Staffing Need (WISN) and instructing their use for the assignment of health workers in health centers and hospitals during the period 2020-2024.</p>	
		<p><b>PA23:</b> To improve state presence and tackle conflict drivers, the Recipient has established transparent terms and conditions for the assignment of civil servants across the Recipient's territory, through the adoption of Decree N°2021-1012/PRES/PM/MINEFID/MFPTPS dated October 18, 2021.</p>
<p><b>PDO5: Enhance social spending efficiency</b></p>		
<p><b>PA24:</b> To efficiently expand national health insurance coverage, the Recipient has established through decree N°2018-0265/PRES/PM/MINEFID/MFPTS dated April 9, 2018, and made operational through decrees N°2018-331/PRES/PM/MFPTPS/MINEFID dated April 24, 2018 and N°2018-0724/PRES/PM/MFTPS dated August 7, 2018, the national fund for universal health insurance (CNAMU).</p>		
	<p><b>PA25:</b> To improve the efficiency of health and social services, the Recipient's</p>	<p><b>PA26:</b> To increase the effectiveness of the social protection system, the Recipient has established the Unique Social Registry of households and people living in poverty and vulnerability along with its institutional arrangements, operational structure, and provisions for its effective usage for social programs, through the adoption of Decree N°2021-</p>



	<p>Ministry of Women, National Solidarity, Family, and Humanitarian Action has defined, jointly with the Ministry of Economy, Finance and Development, the Ministry of Territorial Administration, Decentralization and Social Cohesion and the Ministry of Public Service, Labor and Social Protection, the criteria and mechanisms for identification of indigents through the adoption of an inter-ministerial "arrêté".</p>	<p>0354/PRES/PM/MATD/MINEFID/MFPTPS/MFSNF AH/MENPTD dated September 30, 2021.</p>
--	---	---

Source: ICR p. 20

The program documents (PD1, PD2 and PD3) provided a clear rationale for most PAs and the expected results, as well as the rationale behind modifications and changes that were implemented in successive PDs.

**PDO1: Strengthen Fiscal Management, PAs 1-10.**



Strengthening fiscal management was important in the context of rising economic insecurity and fiscal pressures. The fiscal deficit had widened to 7.8 percent of GDP in 2017. A food crisis in 2018, due in part to poor rainfall and a drop in cereal production led to higher levels of food insecurity. About half of the country's 45 provinces and an estimated 950,000 persons were affected by food insecurity, which, combined with the security situation, led to high public investment spending and a hike in the public wage bill, which made up 8.9 percent of GDP in 2018. With recurrent and prolonged strikes in the civil service, social unrest put upward pressure on wages and recurrent transfers to the energy sector, thereby reducing the quality of public spending. In this context, fiscal space for the Government's ambitions to address large deficits in infrastructure and social services had further narrowed. Burkina Faso entered an IMF Extended Credit Facility (ECF) program in March 2018, supported by the World Bank DPF series.

**PA1, PA2 and PA3:** The tax system was undermined by shortcomings in terms of affordability, fairness, and transparency, making tax filing costly and inefficient. These shortcomings were also reflected in inefficient tax filing and payment procedures and numerous small taxes, as well as a narrow tax base with a concentration of tax revenue collection in a few locations (mostly Ouagadougou) and sectors. The tax-to-GDP ratio was hovering between 15 and 16 percent between 2020 and 2023, below the West African Economic and Monetary Union (WAEMU) target of 20 percent. Despite accounting for over a quarter of GDP and employing 80 percent of the active population, the informal economy is seriously undertaxed and contributes only marginally to tax revenues. Prior actions 1,2 and 3 sought to contribute to streamlining the tax collection process through electronic means and improving the functioning of the tax system. By simplifying the registration process for taxpayers and enabling online tax filing, PA1 made a meaningful contribution to broadening the tax base, thus facilitating taxation of the informal economy which accounts for over a quarter of the country's GDP and employs 80 percent of the working population (PD3, p. 20). PA2 followed on PA1 by taking the next step of making e-payment of taxes obligatory for large firms, thus allowing for efficiency gains in tax filing and administrative procedures, which had long contributed to low net tax revenues and a tax-to-GDP ratio of about 16 percent. PA3 built on the achievements of the prior operations regarding tax simplification and the broadening of the tax base by reducing administrative costs on tax filing through the mandatory filing of taxes for large firms and simplifying the filing process for small firms, which had long faced large hurdles in tax compliance due to a heavy administrative workload associated with tax filing. However, "small formal enterprises" were exempted from the reform (PD 3, p.20, footnote 19). **Relevance of PA1: Satisfactory (S). PA2: Satisfactory (S). PA3: Moderately Satisfactory (MS).**

**PA4 and PA5:** sought to increase the tax intake from registered property. Burkina Faso relied on a self-declarative system for land property and associated taxes were based on the voluntary (and frequently biased) declarations of property owners on the value of their land and dwellings. As of September 2018, the registry included about 122,000 land plot holders, i.e. about a quarter of the estimated 500,000 holders. PA4 was highly relevant in supporting the set-up and operationalization of an urban registry that would allow for better monitoring of lot use and subsequent administrative enforcement of taxation measures based on sound criteria. PA5 built on PA4 by setting out the criteria and institutional logic of a decree that assesses land and housing property value. While the urban registry was for land plots in Ouagadougou and Bobo Dioulasso, the system for valuing land and housing property was only applicable in Ouagadougou, and the prior action was reworded in DPF2 to reflect that fact. **Relevance of PA4: Satisfactory (S); PA5: Satisfactory (S).**

**PA6 and PA7:** contributed directly to improving spending efficiency. Efficient use of public investment expenditure had become a key factor in rebalancing fiscal expenditure prior to the start of the series. After spending 10.1 percent of GDP in public investment, the government was obliged to cut down expenditure to 5.7 percent of GDP in 2019, following both the ECF Agreement with the IMF and the World Bank's 2017



Public Investment Management Assessment (PIMA). The latter highlighted the need for an independent technical review of the quality of projects and called for the adoption of a standard methodology in project appraisal, management, and budgeting, including public private partnerships (PD2, p. 23). PA6 supported the adoption of a revamped regulatory framework towards more efficient project selection. However, the guide for project assessment and appraisal only referred to major investment projects (ICR, p. 24), reducing its overall effectiveness. PA7 made a modest contribution to the same objective by establishing a national committee to validate appraisal documents. While the committee is operational, the committee's composition and set of working criteria establishing a transparent selection mechanism are unclear. **Relevance of PA6: Moderately Satisfactory (MS); PA7: Moderately Unsatisfactory (MU).**

**PA8, PA9 and PA10:** were part of a results chain aimed at containing the growth of the public sector wage bill and inefficient utilization of civil service resources. Since 2014, compensation increases had contributed about half of wage bill increases, while sector-specific agreements had resulted in large increases in average salaries in 2014 and 2016, and new commitments in 2017 and early 2018. Paygrade distortions were common through special status linked to specific salaries or allowances as well as the inability to redeploy civil servants from one ministry to another (PD 3, p.21). Thus, in a context of heightened demographic pressures and a deteriorating security situation, the number of public employees rose from 93,000 in 2010 (1 staff per 168 inhabitants) to 210,000 in 2020. The public sector wage bill had reached 63.7 percent of tax revenue in 2020, up from 33.5 percent in 2012, well above the WAEMU convergence criterion of 35 percent (PD2, p.24; PD3, p. 22). PA8 supported an inclusive consultation that included the state and trade unions in setting a new framework of compensation and rationalization of salary scales, as well as the rationalization of their benefit system. The non-binding character of the consultation left the modalities of implementation unclear. PA9 contributed through the rationalization of staff bonuses in the Ministry of Economy, Finance and Development and a staff census in the Ministry of Education, which accounted for almost half of all civil servants (PD3, footnote 25) and which could allow for future staff redeployment based on merit and need. PA10 supported establishing transparent recruitment procedures as well as clear redeployment procedures across Ministries. **Relevance of PA8: Moderately Satisfactory (MS); PA9: Satisfactory (S); PA10: Satisfactory (S).**

#### **PDO2: Improve Natural Resources Management, PAs 11-16.**

The mining sector had recorded a boom over the last two decades, becoming one of the largest contributors to economic growth and public revenue (15 percent of state budget equivalent to 2.8 percent of GDP in 2021) and accounting for approximately 50 percent of total exports. However, spillovers from the modern mining sector were limited. The artisanal mining sector represented a growing source of income in Burkina Faso but was faced with limited productivity. At the time of appraisal of DPF1, employment in artisanal mining was estimated at approximately 500,000 jobs, consisting mainly of informal gold mining. Key constraints in the sector including fraudulent exports to other countries undermined tax revenue. Formalizing artisanal mining exports was expected to increase tax revenue and enhance multiplier effects on employment and incomes.

State forests, which represent about 40 percent of the forested area, are at risk of deforestation and forest degradation from agriculture and mining. The State forests are protected by decree, but the lack of clear delimitation and registration in the mining and land cadasters have provided an opportunity for other actors to change the land use. As percentage of land area, forests continuously declined from 25 percent in 1990 to 19.3 percent in 2016, divided between State-owned classified forest and protected forests managed locally by villages and communes.



**PA11 and PA12:** sought to raise productivity in the artisanal mining sector through tax cuts in mining exports and contribute to sustainable management of natural resources by banning mining from protected areas. Artisanal gold production was estimated at 9.5 tons in 2016, representing 3.5 percent of GDP, yet only 200 kgs of artisanal gold mining were formally and legally exported. The lack of formalization and low productivity had long plagued the sector, and in 2015 the government set up the National Agency for Management of Mining and Semi-Mechanized Operations (*Agence Nationale d'Encadrement et d'Encadrement et des Exploitations Minières et Semi—mécanisée*, ANEEMAS) to monitor and manage artisanal and semi-mechanized gold mining activities. On taxation, the export tax rate was 600 West African francs (CFA) per gram of gold exports from artisanal mining in 2018, a prohibitively high tax rate. The PA supported a reduction in the rate to one-third, i.e., 200 CAF per gram of gold exported through ANEEMAS. The reduction in the tax rate on gold export, was expected to incentivize artisanal mining producers to use formal and more secure channels for exports. While the restriction of mining in forests, wildlife areas and natural waterways sought to mitigate the environmental impact of mining, especially in areas where mining was previously allowed. PA12 complemented the first part of the PDO on raising mining productivity through a new pricing policy. That pricing policy would increase discounts offered to miners from gold collectors (PD2, p. 29), therefore encouraging their incorporation in the formal sector. The implementation of the pricing policy, however, went through the adoption of a deliberation under PA12, thus making the enforcement of the new policy somewhat unclear. **Relevance of PA11: Satisfactory (S); PA12: Moderately Satisfactory (MS).**

**PA13 and PA14** sought to simplify the registration and formalisation of artisanal mines and strengthen the national anti-fraud brigade (BNAF). Better management of the sector was crucial to facilitate formalization as well as to improve the management of precious sources such as water and avoid the deleterious effects of mining. While water scarcity is expected to increase as a result of climate change, mining contributes to lower water resources due to pollution. Hence better management of artisanal mines and the organization of miners is crucial for sustainability purposes. The simplification of artisanal mines' incorporation in the national registry went through successive steps, first by encouraging the formation of cooperatives and then facilitating the management of artisanal control management sites by cooperatives. BNAF was strengthened through reorganization and better staffing, yet the specific nature of this strengthening was unclear. PA14 adopted two deliberations, one specifying a standard model for site management by cooperatives and a second enacting the standard convention for artisanal mining site management. Both followed from PA13 and the improved regulatory framework that allowed ANEEMAS to concede the management of artisanal mining sites under its control to cooperatives. Moreover, ANEEMAS has adopted standard models for the management of artisanal mining sites and specifications with environmental and natural capital preservation standards to be enforced by cooperatives. Registration with ANEEMAS provides several advantages for cooperative members, including the pooling of the means of production and equipment; of financial resources to meet legal obligations and acquire efficient, environment-friendly technologies, and improved opportunity to acquire mining titles and authorizations. As a result, PA14 made a direct and important contribution to better management of precious resources. **Relevance of PA13: Moderately Satisfactory (MS); PA14: Satisfactory (S).**

**PA15 and PA16:** supported measures to reduce deforestation. Deforestation has become a major challenge for Burkina Faso with a reduction in forests from 25 percent of all land area in 1990 to 19.3 percent in 2016. The division of forests between State-owned classified forest and protected forests managed locally by villages and communes complicated their protection. State forests represent about 40 percent of the forested area and are subject to risk of deforestation and forest degradation from mining. PA15 clarified the set of protective measures pertaining to deforestation through the adoption of a regulation and 17 minutes (*procès-verbaux*) that awarded a formal state forest protection status to 17 classified forests. The PA extended the



size of protective status through the regulation and the completion of a geo-referential delimitation of the 17 classified forests (PD2, p.30). The contribution of the minutes to the objective remained unclear, reducing the PA's overall relevance.

State forests are protected by decree, but the lack of clear delimitation and registration in the mining and land cadasters provides an opportunity for other actors to change the land use. The lack of clear boundaries also weakens law enforcement. PA16 (i) established a data harmonization and sharing between the mining cadaster and the forestry cadaster, (ii) excluded 16 forests from the mining cadaster, and (iii) registered 5 classified forests in the land cadaster. Through data harmonization between the mining and land cadasters, this PA complemented the extension of the state forest protection status of PA15 by adding classified forests to the land cadaster, taking forests out of the mining cadaster database and establishing boundaries between mining and non-mining areas. While the legal delimitation of state forests is an important step forward, the protection of state forests and enforcement of protection status are not addressed by the two PAs, as such protection would have required additional rules, such as specific penalties on violating deforestation and the banning of mining exports that violate forest delimitation. **Relevance of PA15: Moderately Satisfactory (MS); PA16: Moderately Satisfactory (MS).**

#### **PDO3: Improve livestock productivity, PAs 17-19.**

The livestock sector was an important contributor to: (a) about 35 percent of the agricultural GDP; (b) food and nutrition security; and (c) export income. Improving productivity of the livestock sector is therefore necessary, not just for rural incomes but for food security. Livestock productivity is linked to the management of natural resources and climate-change induced challenges. Since climate change amplifies the risks of disease occurrence and expansion within animal populations, animal health needs to be supported, and capacity to manage sanitary crises strengthened. One objective is to prevent, control or eradicate prevailing transboundary diseases such as Small Ruminant's Plague (*Peste des Petits Ruminants*, PPR). According to the National Rural Development Sector Program (PNRS), the estimated loss from PPR outbreaks amounted to about 180 billion CFAF in 2008 and 375 billion CFAF in 2016.

**PA17, PA18 and PA19** formed part of the same results chain aiming at a mass Small Ruminants Plague (*Peste des Petits Ruminants*, PPR) vaccination campaign to protect vulnerable animals and make livestock more resilient. PA17 sought to support the public health mandate for private veterinarians to reduce the risk of disease (PD3, p.26). PA18 supported the adoption of the 2020 operational vaccination plan. PA19 made a direct contribution to the objective by specifying the technical aspects of a mass vaccination campaign. **Relevance of PA17: Satisfactory (S); PA18: Satisfactory (S); PA19: Satisfactory (S).**

#### **PDO4: Enhance public service delivery, PAs 20-23**

The health sector faced significant challenges despite Burkina Faso having achieved a significant decline in maternal and child mortality rates. The quality of health services remained poor, and the country lagged most of Sub-Saharan Africa (SSA) in health sector performance. Almost 65.3 percent of the poorest households had no access to health services in 2017. In addition, the country was faced with frequent shortages of essential drugs and inputs due to the fragmentation of the supply chain system.

Constraints included inadequate public financing, inadequate infrastructure and equipment, and insufficient and sub-optimal deployment of qualified staff, leaving some rural regions understaffed. In 2017, the ratio of doctors to patients stood at five per 100,000, and the ratio of nurses to patients stood at 41 per 100,000, which were amongst the lowest ratios in the world. Financial capacity remained a constraint for access to



health services for the poor population. Moreover, the weak presence of the State, especially outside the capital, had been aggravating grievances against the State and has been a major driver of conflict. As of 2020, 48 percent of State civil servants were concentrated in the capital region with the other 12 regions having on average 4.3 percent of civil servants. Violence has been increasing mainly in border regions where service delivery is affected by weak civil servant presence. Due to the slow and varied pace of de-concentration, local governments had not received adequate levels of support from regional offices of Ministries and deconcentrated departments had not consistently succeeded in bringing the public administration closer to local populations.

**PA20 and PA21** supported facilitating the supply of essential drugs in health facilities. Inadequate infrastructure contributed to poor health quality services (ICR, p. 14), while institutional shortcomings identified in the *Centrale d'achat de médicaments essentiels génériques et des consommables médicaux* (CAMEG) included shortages of essential generic medicines (PD1, p. 31), poor data quality and access as well as flaws in product quality systems. PA20 contributed to a more inclusive governance system for CAMEG through the general assembly, while financial controls would be augmented through an audit committee. This contributed only partially to the objective, however, since the shortcomings identified above were related less to financial transparency and cost and more to the lack of medicine supply. PA21 contributed directly to the objective by piloting an integrated logistics and management information system to match demand with efficient supply availability. The order regarding action taken to avoid payment delays relies on an essentially political procedure, however, since it requires a quarterly review by the Secretary General of the Ministry, which could lead to potential shortcomings in the efficiency of decision-making. **Relevance of PA20: Moderately Unsatisfactory (MU); PA21: Moderately Satisfactory (MS).**

**PA22:** Inadequate equipment as well as the insufficient and suboptimal deployment of qualified staff contributed to poor health outcomes in Burkina Faso. Moreover, the old logistics management and information system did not allow efficient planning based on supply and demand. As such, it was a major obstacle to strategic decision-making, planning, control, and programming. PA22 sought to optimize the use of available healthcare personnel by undertaking two activities: first, by conducting staff censuses and second by adopting and operationalizing the WISN methodology, a human resource management tool adopted by the World Health Organization. The system allows for adequate staff distribution in health facilities, assesses health workforce workload and uses that data to determine the distribution of staff. This PA makes a tangible contribution to reaching the objective in a direct way. **Relevance of PA22: Satisfactory (S).**

**PA23:** was adopted in the DPF3 following the refocusing of the operation to tackle drivers of conflict in line with PNDES II. It built on the reform adopted by PA9, specifically the completion of a staff census within the Ministry of National Education, Literacy and Promotion of National Languages and the adoption of clear procedures for personnel redeployment based on needs across territories. The PA entailed the adoption of a decree of the redeployment at the decentralized and de-concentrated level, which was drafted in consultation with the labor unions. The Bank has supported this process through the Public Sector Modernization PforR as well as through ongoing TA financed by the Swedish cooperation and through functional reviews in four ministries (Education, Health, Civil Service, and Justice). The PA supported an improvement in the state presence and better service delivery through the establishment of transparent terms and conditions for assigning civil servants across the territory. The facilitation of transparent staff redeployment on a needs basis, would contribute to an improvement in the service/population ratios and thus contributing, at least potentially, to reduced conflict. **Relevance of PA23: Satisfactory (S).**



## PDO5: Enhance social spending efficiency, PAs 24-26

Despite several initiatives to aid the vulnerable groups, including food programs, public work programs, a cash transfer program initiated in 2014, the adoption of a Law on Universal Health Coverage (UHC) in 2015, and more than 200 social protection programs overseen by around 20 government agencies and international partners, coverage of the cash transfer program was limited (ICR, p. 10). In addition, governance and coordination mechanisms were limited, making the existing rudimentary social safety system inefficient. A critical bottleneck had been the lack of a social registry. While one fifth of the population nominally benefitted from social safety nets, very few programs were pro-poor targeted, making overall social assistance spending regressive, since resources tended to benefit those who may not necessarily need them.

**PA24** supported the operationalization of the national fund for universal health insurance (CNAMU), which was created in 2018 so as to enable the implementation of the universal health insurance policy (2015). The CNAMU was to be funded by social contributions, central government transfers, and other revenues. It will play an instrumental role in rationalizing existing free health care schemes and managing the expansion of health insurance. CNAMU will be expected to provide insurance coverage of both formal and informal sectors, taking over the management of free healthcare schemes (PD1, p. 33). **Relevance of PA24: Satisfactory (S).**

**PA25 and PA26:** Establishing a unique social registry is a crucial building block of a national adaptive safety net system capable of responding to covariate shocks (PD3, p. 7). PA25 supported the process of identifying and registering the poorest quintile of the population ('indigents') using harmonized criteria and mechanisms. According to the 2014 Social Safety Nets (SSN) assessment, the coverage of those mostly in need in Burkina Faso was 2.4 percent. This PA contributed to social spending efficiency by keeping track of beneficiaries and their program eligibility, thereby allowing for resource allocation to those genuinely in need and avoiding benefits duplication or misuse. PA26 builds on the Covid-19 Crisis-Response DPF (CR-DPF) that supported two key reforms relevant for the implementation of a social registry. It contributes directly to the objective by establishing the social registry and defining the usage of social programs to facilitate the effective usage of the registry. **Relevance of PA25: Satisfactory (S); PA26: Satisfactory (S).**

## Rating

Satisfactory

## 4. Relevance of Results Indicators

### Rationale

**Results Indicators (RIs) are presented in Table 2 along with mapping, progress, and ratings.**

The results indicators (RIs) were mostly placed within well-articulated results chains premised on a theory of change that measured the likely impact of the PAs and their links to the stated objectives. Ten RIs are rated Satisfactory, Four Moderately Satisfactory, and Two Moderately Unsatisfactory.



**Table 2: Results Indicators (RIs) by Objective and PAs; baseline and target values; status and achievement**

Results Indicator (RI)	Associated PA(s)	RI relevance	Baseline (including units and date)	Target (including units and date)	Actual at target date	Actual as % to targeted change	RI achievement rating
<b>PDO1: Strengthen fiscal management</b>							
<b>RI1:</b> Number of business and individual taxpayers registered in the government's taxpayer database	PA1; PA2; PA3	S	95,515 (2017)	170,000 (2022)	168,623 (2023)	98% of targeted change	Substantial
<b>RI2:</b> Property taxes collected by general government (as a share of GDP)	PA4; PA5	MS	0.25 percent (2017)	0.5 percent (2022)	0.4 percent (2021)	60% of targeted change	Modest
<b>RI3:</b> Proportion of public investment projects included in the budget that have at least one feasibility study validated by the national committee for validation of feasibility studies and project documents	PA6; PA7	MS	0 percent (2017)	80 percent (2022)	100 percent (2021)	120% of targeted change	High
<b>RI4:</b> Annual nominal wage bill growth rate	PA8; PA9; PA10	MU	11.40 percent (2017)	4.50 percent (2022)	6.28 percent (2022)	74% of targeted change	[Substantial]
<b>PDO2: Improve Natural Resources Management</b>							



<b>RI5:</b> Registered exports of artisanal gold mines (in cumulative tons)	PA11; PA12; PA13	S	0.20 (2017)	1.50 (2022)	1.90 (2023)	170% of targeted change	High
<b>RI6:</b> Hectares of delimited classified forested areas excluded from the mining cadaster to avoid conversion to another land use	PA16	S	206,000 (2017)	825,000 (2022)	340,694 (2022)	22% of targeted change	Modest
<b>RI7:</b> Reduction of greenhouse gas emissions related to registration of classified forests (tons of CO2 equivalent)	PA15; PA16	S	0 (2017)	60,000 (2022)	78,728 (2022)	130% of targeted change	High
<b>RI8:</b> Number of artisanal mining sites formalized through the granting of a management convention by ANEEMAS and adopting natural capital preservation standards	PA6; PA7	S	0 (2017)	20 (2020)	12 (2022)	60% of targeted change	Modest
<b>PDO3: Improve Livestock Productivity</b>							
<b>RI9:</b> Number of small ruminant herd vaccinated against the	PA17; PA18; PA19	S	0.60 (2017)	7.60 (2022)	7.50 (2022)	98% of targeted change	Substantial



sheep and goat plague (PPR)								
<b>RI10:</b> Share of women-owned small ruminants vaccinated against PPR	PA17; PA18; PA19	S	25 percent (2019)	35 percent (2022)	35 percent (2022)	100% of targeted change	High	
<b>PDO4: Enhance Public Service Delivery</b>								
<b>RI11:</b> Share of civil servants outside the capital region (Centre)	PA23	MS	52 percent (2020)	57 percent (2022)	72 percent (2022)	400% of targeted change	High	
<b>RI12:</b> Proportion of rural primary health care facilities that meet minimum Workload Indicators of Staffing Need (WISN) standards	PA22	MS	21 percent (2018)	35 percent (2022)	27 percent (2020)	43% of targeted change	Modest	
<b>RI13:</b> Proportion of health facilities that experience shortages of listed essential medications (tracer medicines) per year	PA20; PA21	S	87 percent (2018)	80 percent (2022)	94.90 percent (2022)	Off-track	Negligible	
<b>PDO5: Enhance Social Spending Efficiency</b>								
<b>RI14:</b> Total number of households included in the social registry	PA24; PA25; PA26	S	0 (2017)	120,000 (2022)	174,775 (2022)	145% of targeted change	High	
<b>RI15:</b> Share of female-headed	PA24; PA25; PA26	S	14 percent (2017)	20 percent (2022)	18.90 percent (2022)	82% of targeted change	Substantial	



households included in the social registry							
--	--	--	--	--	--	--	--

**RI1:** directly measured the impact of PA1, PA2 and PA3, and entails a clear set of data on baseline and target. The setup and implementation of a unique tax identification number (PA1), combined with mandatory e-filing of taxes and e-payment for large firms (PA2) and the simplification of tax filing, especially for micro-enterprises (PA3) were expected to ease the ability of state authorities to add both individuals and firms to the formal economy. **Relevance of RI1: Satisfactory (S).**

**RI2:** aimed to capture the impact of PA4’s urban registry formation and PA5’s valuation of land and housing on property tax collection. However, the measure was only moderately relevant for capturing the impact of the actions since property taxes would be impacted by factors outside the prior actions (including economic growth-related changes in land values). A better RI would have additionally measured the increase in property taxpayers, which would have ensured a clearer line of sight between the prior actions and the outcomes. **Relevance of RI2: Moderately Satisfactory (MS).**

**RI3** measured the impact of PA6 and PA7 on progress toward strengthening the management of public investment projects. The validation of a feasibility study by a committee, set up for that purpose, enables the concrete measurement of progress, since the said Committee has created a list of priority investment projects which are subject to validation by use of environmental risk factors. **Relevance of RI3: Moderately Satisfactory (MS).**

**RI4:** partly measured the impact of PA8, PA9 and PA10 on progress towards containing the growing fiscal pressures resulting from an increasing public wage bill. It is unclear why the indicator chosen was the nominal growth of the wage bill, which can vary greatly from year to year, instead of a metric such as share of GDP or alternative. The wage bill’s evolution is subject to multiple factors beyond the PAs. **Relevance of RI4: Moderately Unsatisfactory (MU).**

**RI5:** directly measured the impact of PA11, PA12 and PA13, using a clear baseline and target and underpinned by adequate data. The original target of 2 tons of exports by target year was adjusted downwards in DPF3, and PD3 notes that this was attributable to delays in export increases caused by the onset of the pandemic. **Relevance of RI5: Satisfactory (S).**

**RI6** measured the impact of PA16 with reference to registering forests in the land cadaster, which helps ensure that these forests are not only excluded from mining activities but also from conversion to other land uses. Calculating the baseline and target is enabled through PA16. **Relevance of RI6: Satisfactory (S).**

**RI7:** was added to the series to “measure the climate change mitigation impact” (PD3, p. 56), and was relevant to the PDO. The ICR clarifies measurement of the RI as well. **Relevance of RI7: Satisfactory (S).**

**RI8:** measured progress towards better natural resources management, given that the adoption of natural capital preservation standards goes through a clearly defined process involving signing a Convention with ANEEMAS, and the issuance of artisanal mining authorizations by the relevant Ministry that comply with a set of environmental measures. **Relevance of RI8: Satisfactory (S).**



**RI9:** directly measured progress towards the achievement of the objective, using a clear definition as well as credible baseline and target. **Relevance of RI9: Satisfactory (S).**

**RI10:** had been added in DPF3 to “incentivize a stronger focus on women herders and contribute to closing a gender gap” (PD3, p. 57). Given the high number of female-led households in need of social spending support, it was adequate to capture progress towards the achievement of the objective and used credible baseline data and target. **Relevance of RI10: Satisfactory (S).**

**RI11** had been added in DPF3 and adequately measured the impact of PA23 on progress toward better service delivery in an FCV context. In the absence of better service delivery captured by other indicators, however, the mere presence of civil servants outside the capital region may not be an adequate measure of the achievement of the PDO. **Relevance of RI11: Moderately Satisfactory (MS).**

**RI12:** flowed directly from the associated PA that set up WISN to enhance service delivery in the healthcare sector. The definition and calculation of the RI was explained in program documentation, but data availability is unclear. PD3 reports progress up to 2020, but the ICR mentions no data for the target date of 2022. **Relevance of RI12: Moderately Satisfactory (MS).**

**RI13:** credibly measured the impact of PA20 and PA21, using credible baseline and target data to capture progress towards the objective. **Relevance of RI13: Satisfactory (S).**

**RI14:** directly measured progress towards more efficient social spending and the advancement of health and social services to those mostly in need. Both baseline and targets were clear and credible data was available. **Relevance of RI14: Satisfactory (S).**

**RI15:** was added in DPF3 “to incentivize a stronger focus on registering female-headed households in the social registry” (PD3, p. 59). The indicator captured the gender aspect of the objective on social spending efficiency and was premised on credible data pertaining to the relationship of poverty and gender in Burkina Faso, as well as the salience of including female-led households in the social registry. **Relevance of RI15: Satisfactory (S).**

## Rating

Satisfactory

## 5. Achievement of Objectives (Efficacy)

### OBJECTIVE 1

#### Objective

Strengthen Fiscal Management [PAs 1-10, RIs 1-4]

#### Rationale



RI1: The target of enrolling 170,000 business and individuals in the government's database was nearly met by the end of the series, with the introduction of e-filing and e-payment by some firms crucial in DPF1 and DPF2. Rating: Substantial.

RI2: Property taxes as a share of GDP went up by 60% during the DPF series but did not meet the target of 0.5 percent of GDP. The planned cadaster offices that would assist property tax collection have not been constructed, and the ICR attributes that to the effects of the pandemic. Rating: Modest.

RI3: The target of public investment projects included in the approved budget that have a feasibility study validated by the inter-ministerial committee was exceeded by some margin. Rating: High

RI4: The decline in new civil service hirings after 2017 contributed to the substantial decline in the annual nominal wage growth rate, with 74 percent of the target met by 2022. The rating reflects a downward adjustment due to the use of nominal wage growth as a measurement indicator, an indicator that is impacted by many other factors beyond the PA. Rating: Modest.

## Rating

Moderately Satisfactory

## OBJECTIVE 2

### Objective

Improve Natural Resources Management [PAs 11-16, RIs 5-8]

### Rationale

RI5: The introduction of tax cuts on artisanal mining exports contributed to over-achievement of this indicator, with 170% of targeted change achieved on the export of artisanal gold mines. Rating: High.

RI6: The prior action pertaining to this indicator focused on determining forest zones and wildlife areas, and in particular the harmonization of data between the mining and land cadasters. The target of increasing the hectares of delimited classified forest areas was not achieved. The ICR attributes this partly to the "deterioration of the internal security situation" (ICR, p. 33) during the operations, as the Environment Ministry was unable to conduct the required on-site visits required for forest delimitation. Rating: Modest.

RI7: The registration of classified forests allowed for the achievement of the indicator, since the reduction in greenhouse gas emissions, measured by "carbon sequestration in TCO<sub>2</sub>eq" (ICR, p. 33) reached 78, 728 tons of CO<sub>2</sub> equivalent against a target of 60,000 tons. Rating: High.

RI8: The number of formalized artisanal mining sites increased from 0 at the start of the series to 12 by March 2023, partially achieving the target. Similar to RI6, the deteriorating security situation impacted the achievement of the target, since many artisanal mining sites are located in areas with an increased security risk. Rating: Modest.



## Rating

Satisfactory

## OBJECTIVE 3

### Objective

Improve Livestock Productivity [PAs 17-19, RIs 9-10]

### Rationale

RI9: The target on small ruminant herd vaccinated against the sheep and goat plague (PPR) was almost achieved, following on from a well-defined results chain link enabling mass vaccination. It also built on the establishment of a vaccination subsidy mechanism and the incorporation of private actors in the process  
Rating: Substantial.

RI10: The target of increasing the share of women-owned small ruminants vaccinated against PPR from 25 percent in 2019 to 35 percent in 2022 was achieved. The indicator reflected the desire to prioritize female herders so they can access government vaccination services. Rating: High.

## Rating

Satisfactory

## OBJECTIVE 4

### Objective

Enhance Public Service Delivery [PAs 20-23, RIs 11-13]

### Rationale

RI11: Following the adoption of a decree of the redeployment of civil service personnel outside the capital region, which was drafted in consultation with the labor unions, the target was exceeded. The percentage of civil servants outside the capital rose from 52 percent in 2020 to 73.4 percent by end of the operation. Rating: High.

RI12: The ICR mentions that the proportion of rural primary health care facilities that meet minimum WISN standards entails no data to monitor progress “due to dysfunctions in the related database” (ICR, p. 33). This ICRR uses data available in PD3, which reports an increase from 21 percent in 2017 to 27 percent in 2020 (PD3, p.28) and takes this percentage to be valid by the end of the series. Rating: Modest.

RI13: The target on the proportion of healthcare facilities experiencing shortages of listed essential drugs deteriorated from 87 percent in 2018 to 94.9 percent in June 2023. The ICR attributes this to the precarious security situation and the associated difficulty in drugs transportation. As an added data point and with



reference to this RI and RI12, the ICR mentions the 2021 demographic and health survey, which demonstrates improvements in health outcomes pertaining to the infant-juvenile mortality rate per 1,000 live births, the rate of neonatal mortality per 1,000 live births as well as the incidence rate of tuberculosis per 100,000 inhabitants, Rating: Negligible.

### **Rating**

Moderately Satisfactory

## **OBJECTIVE 5**

### **Objective**

Enhance Social Spending Efficiency [PAs 24-26, RIs 14-15]

### **Rationale**

RI14: The number of households included in the social registry rose from 0 in 2017 to 174,775 in July 2023, against a target of 120,000. Rating: High.

RI15: The share of female-led households in the social registry increased from 14 percent in 2017 to 20 percent in 2022. Rating: Substantial.

### **Rating**

Satisfactory

## **Overall Achievement of Objectives (Efficacy)**

### **Rationale**

Three objectives are rated Satisfactory (PDO2, PDO3, PDO5), Two Moderately Satisfactory (PDO1, PDO4).

## **Overall Efficacy Rating**

Satisfactory

## **6. Outcome**



## Rationale

The Satisfactory rating for relevance of PAs was based on their sound design to build on initiatives and lessons from previous analytical work and country engagement and, in most cases, to carry the agenda forward in successive, manageable steps. The rationale for each action was generally well articulated.

The Satisfactory rating for efficacy resulted from 10 out of 15 targets being either fully achieved or partially achieved. On fiscal management, substantial progress was made in getting more firms and taxpayers to become part of the government's database, thereby enhancing state capacity in fiscal matters and reducing the size of the informal economy. Property tax collection made partial progress, and the relevance of indicators on measuring progress regarding public investment projects and the public sector wage growth bill led to a downward adjustment of efficacy in PDO1. On natural resources management, important progress on artisanal gold mining exports and partial progress on registering them formally was combined with modest outcomes pertaining to forests' protection. Livestock productivity targets related to PPR vaccination were met, and enhanced state presence by civil servants outside the capital region has been achieved too. Health outcomes on aggregate improved during the series, although the targets set by the DPFs on generic drug medicines availability and more primary health care facilities in rural areas were undermined by the precarious security situation and were largely not met. Social spending efficiency was enhanced through the setup and effective deployment of the social registry. With relevance of PAs rated as Satisfactory and efficacy as Satisfactory, the overall outcome is rated Satisfactory.

### a. Rating

Satisfactory

## 7. Risk to Development Outcome

The security situation in Burkina Faso deteriorated during the implementation of the series and has contributed to suboptimal outcomes with respect to the land cadaster and the registration of artisanal mines. Violent conflict and political instability pose a major threat to the sustainability of outcomes achieved under the series, especially regarding property tax collection, public service delivery and the management of natural resources and mining sites. The fragile security environment in the country could potentially exacerbate shortcomings in service delivery in the healthcare sector, especially pertaining to drug availability outside the capital and the mobility of healthcare personnel in rural areas. The government's reliance on NGOs and community health workers (ICR, p. 23) for service delivery, instead of administrative staff withdrawn due to security concerns, underlines the risk.

The country's external vulnerability regarding the international price of both gold and oil also pose risks: the lowering of internationally traded gold prices could undermine progress in exports and thus affect the country's fiscal balance, while a spike in the price of oil could undermine progress made in recent years in Burkina Faso's balance of trade and therefore necessitate renewed fiscal commitments.

Progress achieved on property tax collection may prove short-lived unless the construction and operationalization of planned cadaster offices can proceed as originally envisaged. Additional resources



deployed for the PPR vaccination campaign have led to a successful outcome, yet the sustainability of that success hinges on the continued participation of the private sector through service provision.

## 8. Assessment of Bank Performance

### a. Bank Performance – Design

#### Rationale

**Analytical Underpinnings:** Further to the SCD (2017) and the CPF (FY18-23), the DPF series was strongly backed by a combination of technical reports, IPFs and TA.

The rationale and design of Pillar 1 was largely based on IMF and World Bank analytical underpinnings prior and during the operation of the series. On tax administration, the series was based on the World Bank's 2019 *West Africa Tax Study*, which underlined the salience of generalizing electronic procedures for filing and paying taxes as key to improving public administration. On domestic revenue mobilization, the series utilized the "Case Studies in Tax Revenue Mobilization in Low-Income Countries" completed by the IMF in 2019, which demonstrated the link between low domestic revenue mobilization and the tax system. On public spending efficiency, the 2017 joint IMF-World Bank PIMA Report highlighted the main weaknesses of Public Investment Management in Burkina Faso, and the Burkina Faso Wage Bill Management and Civil Service Reform (IMF, 2018) identified directions to contain the wage bill.

On Pillar 2 pertaining to artisanal mining, the series drew on the 2016 mining sector policy note of the World Bank to favor an approach that integrates non-state actors to raise productivity, while on livestock the series benefited from the World Bank's 2018 *Burkina Faso- Study on Agro-processing Opportunities*, that stressed how meat exports went through controlling transboundary diseases, the 2019 *Burkina Faso Rural Income Diagnostic* on income losses incurred due to low PPR vaccination rates, and the 2020 Report on *Climate-Smart Agriculture Investment Plan for Burkina Faso*, completed by the World Bank, the government and development partners. On deforestation, the series benefited from the World Bank's 2021 *Burkina Faso Country Forest Note*.

On Pillar 3, the series drew on the World Health Organization's *Workload Indicators of Staffing Needs* (WISN) method, the *Eligibility Note for Access to the PRA for Burkina Faso* (World Bank, 2020), which highlighted challenges in service delivery and local governance, the World Bank's Safety Net Assessment of 2019 that called for measures to make social spending more efficient and the 2020 World Bank Poverty Assessment that pointed to large gender gaps in poverty that exacerbate female vulnerability to income shocks.

**Results Chain:** the rationale for each policy action was extensively discussed but not always adequately documented. PD1 included a detailed discussion as to the substance of each prior action, its rationale and its link to the indicative trigger associated with it in the foreseen DPF2, and the same is true for PD2. PD3 articulated a coherent set of issues, measures, and anticipated results for each action. The ICR included a table devoted to the theory of change pursued in the operation (p. 18) but did not discuss any critical assumptions underpinning the series. The relationship between PAs and the intended outcomes was evident in most cases.

**Risk identification and mitigation:** PD2 correctly assessed the political and governance risks as high, raising it from substantial during appraisal of the DPF1. Given the progressively deteriorating security situation during the



series documented in the ICR and PD3, it is unclear why DPF3 downgraded the political risk to substantial, since it mentions the deteriorating security situation and aggravated social tensions. Mitigation measures on political and governance risks were limited to technical capacity assistance and ongoing dialogue with government authorities to ensure widespread societal representation in reforms and the effective delivery of services. It is not fully clear why the environmental and social risks were downgraded from substantial to moderate in the last operation of the series, (ICR, p. 37). While PAs and triggers for the social registry were progressing well, and the implementation of the Iterative Beneficiary Monitoring (IBM) governance framework (a key ex-post governance measure to ensure the proper implementation of cash transfers to the multiple beneficiaries) was a useful mitigation measure, the same was not true for environmental risks. The setting up of an e-cadaster and the separation between the mining and land cadasters in a context of more frequent climate shocks remained core challenges. The technical design risk was upgraded from moderate in the first two operations to substantial in the third. The ICR argues that this likely underestimated the risk inherent in some of the PA implementation regarding the PPR vaccination campaign, yet the argument appears more related to the macroeconomic implications of state subsidies offered to carry out the campaign than the technical aspect of vaccination. Technical risks were correctly mitigated through technical assistance.

**Coordination with development partners:** the World Bank leads the Economic Governance sectorial dialogue in charge of monitoring macroeconomic reforms and budget support programs, part of the fourteen sectorial dialogues the Government set up in the context of its development program. In designing the proposed operation, the World Bank consulted with the IMF, the AfDB, the EU, the French Agency for Development and the Danish Development Agency. As part of these consultations, the World Bank completed a Prevention and Peace Building Assessment (PPBA) that aims to identify opportunities to promote peace and maintain social cohesion in Burkina Faso. Cooperation with the IMF has been particularly close on the wage bill agenda and includes longer term policy reforms, such as the adoption of a new public service organic law and the adoption of a harmonized pay scale.

## Rating

Satisfactory

### b. Bank Performance – Implementation

#### Rationale

**Monitoring and coordination with partners:** The Bank's sector teams provided ad hoc assistance to the Government's own M&E system to help define indicators and their measurement, especially on deforestation and environmental management. The Ministry of Economy, Finance and Development was the designated implementing agency and the World Bank worked closely with the Directorate General of Cooperation (DGCOOP). WB staff monitored progress on the ground and virtually due to the onset of the pandemic as well as the deteriorating security situation. Coordination with the IMF was extensive in the context of outcomes associated with the first objective and the government in the context of the reform dialogue process that lasted for most of the series. A Bank DPF TTL chaired the Public Financial Management (PFM) donor group during a



significant part of the DPF series implementation, and coordination with the IMF entailed both the macro level, but also key reform sectors such as social protection and climate change.

**Adaptation:** in important respects, the Bank adapted quickly and efficiently amidst a rapidly changing context during the series. Prior actions in DPF2 pertaining to fiscal management and public investment projects were strengthened to reflect substantial progress resulting from the first operation and aimed to raise the series' developmental ambitions. To illustrate, when it came clear that a new organic law related to civil service could not be adopted without a new Constitution, the team adjusted the program to contain the growth of wage bill, by i) adopting an order (*arrêté*) that improved the transparency and rationalized motivation bonuses to staff of the Ministry of Economy, Finance and Development and ii) completing nominative and geographic staff censuses to redeploy 11,757 education professionals. The onset of the pandemic led to adjustments in the results framework for both DPF2 and DPF3, while COVID-19 also triggered the launch of a standalone DPF. Ongoing political uncertainty also led to a major update in DPF3 that included important indicators on PDOs 4 and 5.

## Rating

Satisfactory

### c. Overall Bank Performance

#### Rationale

Design is rated Satisfactory and Implementation Satisfactory.

### Overall Bank Performance Rating

Satisfactory

## 9. Other Impacts

### a. Social and Poverty

DPF3 included a rather detailed discussion as to the expected social impact of DPF3 prior actions, without including any projected ex-ante breakdown of the expected welfare gains by the operation. DPF2 also included a detailed text (Annex 7) as to some of the welfare losses associated with the onset of the pandemic, especially pertaining to income losses for the rural population and the anticipated deterioration in health outcomes. The extreme poverty rate, measured by the US\$1.9 a day (2011 PPP) poverty line, was estimated at 38 percent in 2019, and both PD3 and the ICR suggest that the pandemic is estimated, based on simulations, to have boosted the extreme poverty rate by one percentage point. Poverty decreased from 39.9 percent in 2017 to 32.3 percent in 2022, but the ICR underlines that the downward trend was reversed due to the pandemic.

### b. Environmental



The series did not anticipate a noteworthy environmental impact at design stage. PD3 discussed some expected positive impact of the PAs associated with natural resources management, without concrete data. No noteworthy impact was identified ex-post.

**c. Gender**

The operation was not originally designed to have any specific gender effects. However, DPF3 added two result indicators (RI10 and RI15) focusing on vaccinating small ruminants owned by women and targeting female-led household inclusion in the social registry, which would contribute to greater equity in improved livestock productivity and social spending efficiency advances.

**d. Other**

None

**10. Quality of ICR**

**Rationale**

The ICR provides a compact summary of the context at appraisal and rationale for the series and discusses the evolution of the PDOs. It also offers a coherent narrative of the series, the changes that occurred during the series as well as the results. The ICR discusses all prior actions and their evolution in an analytical Table. The theory of change (results chain) is also outlined through a Table and a brief section on context suggests the complementarities between series objectives. There is also rich information on analytical underpinnings, context, and a few data points. ICR evidence is generally of high quality with relevance to PAs for both Pillars, although many PAs are grouped together and the discussion of the evidence linking outcomes with interventions is occasionally very brief. The results chain is divided into each of the pillars of the operation. The efficacy section (Achievement of Objectives) is in line with ICR Guidelines but rather short. Not all results indicators are adequately discussed. The sections on other outcomes, Bank performance and risks are in line with ICR Guidelines. Lessons are divided in general and FCV-context lessons and quite detailed.

**a. Rating**

Substantial

**11. Ratings**

Ratings	ICR	IEG	Reason for Disagreement/Comments
Outcome	Satisfactory	Satisfactory	



---

Bank Performance	Satisfactory	Satisfactory
Relevance of Results Indicators	---	Satisfactory
Quality of ICR	---	Substantial

---

## 12. Lessons

IEG agrees with the ICR lesson stressing the importance of reform ownership from the outset to deliver positive results. Progress achieved on fiscal management, despite several challenges that emerged during operations, appears strongly linked to government ownership of reforms on the fiscal front and the maintaining of institutional memory in the Ministry of Finance during earlier operations. Such continuity can allow for momentum to be maintained during challenging phases in a series, linked to either external or internal events.

Complex and long-lasting series need to take political feasibility variables, and the potential for political instability, more into account at the design stage. This can indeed help improve future operations and their policy programs design. This is especially important in an FCV country context: the DPFs were designed on the back of extensive analytical work underlining that political stability had only recently been achieved in the country and a large part of the series was premised on the unspoken assumption of a lack of deterioration, if not improvement, going forward. The design of the Series could have incorporated this key political economy variable more strongly in both design and subsequent implementation to maximize impact on development outcomes.

In an FCV context, the scale of ambition should match realities on the ground and inform both design and implementation. Overt reliance on government orders and decision-making is likely to have less of a developmental impact in situations where effective governance mechanisms are absent and policy implementation remains the primary reform obstacle. Aligning program design, especially PAs and triggers, more with existing data and relying less on government decrees could maximize the Bank's impact on the ground.

## 13. Project Performance Assessment Report (PPAR) Recommended?

No