

Table 1. Burkina Faso: Quantitative Performance Criteria, Benchmarks, and Indicators for the Second- and Third-Year Programs  
Under the Poverty Reduction and Growth Facility Arrangement, 2000-02  
(In billions of CFA francs; cumulative from beginning of year)

	Stock Dec. 2000 Actual	2001						2002			
		End March	End June	End September	End-December	End-March	End-June	End-Sept.	End Dec.		
		Actual	Actual	Benchmark	Actual	Performance Criteria	Prel.	Benchmark	Performance Criteria	Proj.	Proj.
Performance criteria and benchmarks 1/											
Ceiling on cumulative change in net bank credit to government	113.8	3.5	-4.2	-3.4	6.6	-5.2	-12.3	...	...	...	...
Adjusted ceiling for shortfall in external resources	...	...	...	8.6	...	8.7	...	...	...	...	...
Ceiling on cumulative change in total net domestic budget financing (both bank and nonbank) 2/	...	6.6	-0.5	...	9.5	...	-18.7	10.3	-3.2	-8.6	-14.1
Adjusted ceiling for shortfall in external assistance	...	...	...	...	...	...	...	...	...	...	...
Ceiling on the cumulative amount of new nonconcessional borrowing											
contracted or guaranteed by the government 3/	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Of which: less than one year's maturity 3/ 4/	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Accumulation of domestic payments arrears 3/ 5/	3.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Accumulation of external payments arrears 3/	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Indicators 1/											
Current government revenue 6/	205.0	43.8	100.3	161.8	152.9	231.0	210.4	50.0	117.5	186.1	252.5
Expenditure on wages and salaries 2/	88.9	21.3	46.1	68.2	69.2	98.2	98.2	26.1	52.1	78.2	102.3
Current expenditure	195.6	45.7	107.1	167.6	156.1	219.8	219.2	61.5	122.9	184.4	239.9
Adjustment factors 1/ 7/											
Balance of payments assistance	22.9	0.0	9.9	42.5	9.9	74.2	60.3	21.7	27.4	53.0	81.4
Adjustment lending (excluding IMF)	0.0	0.0	0.0	32.6	0.0	54.3	33.1	21.7	21.7	47.3	47.3
Adjustment grants	22.9	0.0	9.9	9.9	9.9	19.9	27.2	0.0	5.7	5.7	34.1
Debt relief 8/	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Sources: Burkinabe authorities; and staff estimates and projections.

1/ As defined in the technical memorandum of understanding.

2/ Excluding HIPC initiative related-transactions

3/ To be observed on a continuous basis. Excluding treasury notes and bonds issued in CFA francs on the regional WAEMU market.

4/ Excluding normal import-related credits and treasury notes and bonds issued in CFA francs on the regional WAEMU market.

5/ For 2000, includes retroactive wage adjustments that have been included in wages and salaries.

6/ Excluding revenue collected through treasury checks.

7/ For 2001 and 2002, the limits on net credit to government are to be adjusted upward by the amount of the shortfall in balance of payments assistance (excluding debt relief under the HIPC Initiative); for 2001, these adjustments are limited to a maximum of CFAF 4 billion by end-March, CFAF 7 billion by end-June, CFAF 12 billion by end-September, and CFAF 20 billion by end-December.

For 2002, the adjuster for a shortfall in external assistance is limited to a maximum of CFAF 1 billion by end-March, CFAF 20 billion by end-June, CFAF 25 billion by end-September, and CFAF 30 billion by end-December.

8/ Excluding debt relief under the HIPC Initiative.

Table 2. Social Development Performance Indicators, 1996–2003

Objectives and Policies	Indicators	Targets and Results																																														
		1996		1997		1998		1999		2000		2001		2002		2003																																
		Actual	Target	Actual	Target	Actual	Target	Actual	Target	Actual	Target	Actual	Target	Actual	Target	Actual	Target																															
<b>Health</b>																																																
Improve primary health care quality and coverage																																																
Increase public expenditure on health	Share of budget expenditure on health Including foreign-financed investment 1/ 2/ Excluding foreign-financed investment and interest expenditures 1/ 2/ 3/	11.4	10.5	11.0	11.0	11.1	12.0	10.1	12.0	9.7	12.0	9.5	7.5	...	...	...																																
Reallocate budgetary spending to health districts	Health budgets established at district level	Target by 1998				Done																																										
Provide adequate staffing of local health centers (CSPs)	Share of CSPs' meeting minimal staffing norms (three agents) 1/	...	...	57	...	60	...	60	65	70	75	...	80	90	...	...																																
Provide regular supplies of essential drugs to CSPs	Share of CSPs with essential drugs 1/	60	70	85	80	84	100	92	100	100	100	...	100	100	...	...																																
Increase utilization rates in CSPs	New cases/inhabitants per year Urban Rural	0.21 0.37 0.18	... 0.40 0.20	0.20 0.60 ...	... 0.50 0.30	0.21 0.70 ...	0.23 0.60 0.40	0.23 ... ...	0.24 0.70 0.50	0.24 0.80 0.60	0.25 ...	...	0.26	0.27	...	...																																
Strengthen child vaccination programs	Share of infants (0-11 months) vaccinated 1/ BCG 4/ DCT/polio 5/ Measles Yellow fever	53 37 55 28	55 35 35 35	46 28 33 33	55 35 35 35	52 31 38 33	60 40 45 45	60 42 53 50	70 50 55 55	80 57 59 56	80 60 60 60	84 64 65 52	83 65 65 65	85 70 70 70	...	...																																
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2">1996/97</th> <th colspan="2">1997/98</th> <th colspan="2">1998/99</th> <th colspan="2">1999/00</th> <th colspan="2">2000/01</th> <th colspan="2">2001/02</th> <th colspan="2">2002/03</th> <th colspan="2">2003/04</th> </tr> <tr> <th>Target</th> <th>Actual</th> <th>Target</th> <th>Actual</th> <th>Target</th> <th>Actual</th> <th>Target</th> <th>Actual</th> <th>Target</th> <th>Actual</th> <th>Target</th> <th>Actual</th> <th>Target</th> <th>Actual</th> <th>Target</th> <th>Actual</th> </tr> </thead> </table>																	1996/97		1997/98		1998/99		1999/00		2000/01		2001/02		2002/03		2003/04		Target	Actual	Target	Actual	Target	Actual	Target	Actual	Target	Actual	Target	Actual	Target	Actual	Target	Actual
1996/97		1997/98		1998/99		1999/00		2000/01		2001/02		2002/03		2003/04																																		
Target	Actual	Target	Actual	Target	Actual	Target	Actual	Target	Actual	Target	Actual	Target	Actual	Target	Actual																																	
<b>Education</b>																																																
Improve coverage, equity, and quality of basic education																																																
Increase public spending on basic education	Share of budget expenditure on basic education Including foreign-financed investment 1/ 2/ 6/ Excluding foreign-financed investment and interest expenditures 1/2/4/6	8.8	9.3	10.1	11.1	11.5	11.4	10.7	10.1	11.7	10.9	...	11.6	...	...	...																																
Expand capacity of primary school system	Gross enrollment ratio 1/ New admissions in first grade (in thousands)	40.0	38.4	42.0	39.5	44.7	40.5	46.0	41.3	43.3	42.7	...	44.8	47.4	50.1	...																																
Recruit primary school teachers locally	Local recruitment plan ready Pilot implementation started	In August 1998 In October 1998, as targeted																																														
Promote girls' education	Girls' primary school gross enrollment ratio 1/	30.0	31.1	32.4	33.6	35.0	34.6	36.0	35.9	37.8	37.0	...	38.5	39.9	41.3	...																																
Reduce regional disparities in access to primary education	Spread in provincial primary school enrollment ratios 1/	75.0	73.3	73.0	64.4	71.0	57.8	69.0	53.0	67.0	...	...	...	...	...	...																																
Improve quality and efficiency of primary education	Repetition rate 1/ At least one book for two pupils (French and math) for 1999	18.0	17.0	17.0	17.0	16.0	18.0	14.0	17.0	13.8	17.6	...	15.5	14.7	14.0	...																																

Source: Burkinabé authorities.

1/ In percent.

2/ On a commitment basis, excluding external debt service.

3/ Not part of identified Initiative for Heavily Indebted Poor Countries (HIPC Initiative) targets.

4/ Tuberculosis.

5/ Diphtheria, cholera, and tetanus/polio.

6/ Budgetary data refer to initial year of school year.

Table 3. Burkina Faso: Structural Benchmarks and Performance  
Criteria for the 2001-02 Program

Measures	Date	Status
Introduction of automatic domestic price-setting mechanisms for petroleum products reflecting movements in international prices. <sup>1/</sup>	End-March 2001	Done
Adoption of audited budget acts ( <i>Lois de règlement</i> ) from 1995 to 1998. <sup>1/</sup>	End-March 2001	Done
Finalization of the interconnection of the payroll and civil service databases.	End-June 2001	Done
Setting up a centralized database to track social outlays and outcomes, in particular for health and education. <sup>1/</sup>	End-June 2001	Done
Securitization of the deposits of the Postal Savings Bank (CNE) with the treasury. <sup>1/</sup>	End-September 2001	Done
Amend the VAT legislation so that henceforth VAT credits would offset VAT liabilities on receipts.	End-December 2001	Postponed 2/
Adopt the administrative and institutional stipulations for the effective operation of the Supreme Audit Court ( <i>Cours des Comptes</i> ).	End-December 2001	Delayed
Make operational the anti-corruption unit that will be independent of the government and that will have jurisdiction to investigate and review cases and to refer cases to competent judicial authorities <sup>1/</sup>	End-December 2001	Done
Elimination of the 59 tariff lines still subject to administratively set customs values, as specified in the order No. 01-037/MCPEA/MEF of May 28, 2001 <sup>1/</sup>	End June 2002	
Appointment of Three Magistrates in the Supreme Audit Court 1/	End June 2002	

<sup>1/</sup>Performance criterion.

<sup>2/</sup>Under discussion within WAEMU

Table 4. Burkina Faso: Tax Administration Measures

- Amendment of the legislation and regulations on the **single tax identification number** (TIN) so that it applies to all taxpayers (and practically becomes the basis of integrated revenue procedures). Real-time monitoring and effective, efficient use of the TIN.
- **Treasury checks on projects** (pink checks): universal application by prohibiting outright import exemptions. Better monitoring: at the DGTCP, through the production of a monthly statement of all checks issued by and returned to the Treasury; at revenue-collection offices (customs and taxes), through the production of a monthly statement of duties and taxes paid with treasury checks.
- **Treasury checks on petroleum products** (green checks): improved monitoring, through a monthly statement of all checks issued by and returned to the Treasury; a nominal list of checks issued and not returned after a specified period; and the production by customs of a monthly statement of duties and taxes paid with these checks.
- **Other exemptions**: recording in revenue, and commitment in expenditure, of other exemptions (Vienna Convention, NGO, and various others) already part of the revenue and expenditure estimates under budget item 4. In particular, the office concerned should, without exception, commit and record in the expenditure flow, any exemptions granted using the simplified procedure, to improve monitoring.
- **Revenue collected on behalf of third parties**: to ensure that revenue is not overestimated and/or expenditure underestimated, revenue-collection offices should make a distinction in revenue statements between total amounts collected and the parts of those amounts transferred to other institutions (local governments in particular). Revenue-collection offices should add to the revenue reported each month, revenue collected on behalf of third parties (in preparation of the WAEMU flow-of-funds table). Expenditure should be recorded in transfer expenditure.
- Computerized management of **externally funded projects**, starting from June 2002 for loan-financed project components, and then for grant-financed project components (with the close cooperation of development partners).
- Continue **the streamlining of deposit accounts at the Public Treasury**, primarily by closing the accounts of government departments, defunct structures, and committees that have ceased operating, so that the Treasury will have to manage only the accounts of structures that are required, under the regulations, to deposit their funds with the Treasury.