

BURKINA FASO'S PERSPECTIVE ON TOTAL OFFICIAL SUPPORT FOR SUSTAINABLE DEVELOPMENT (TOSSD)

Guillaume Delalande, Cécile Sangaré, Friederike Rühmann and Julia Benn



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Abstract

This working paper presents the results of the pilot study carried out in Burkina Faso during the course of 2019 as part of efforts to develop the Total Official Support for Sustainable Development (TOSSD) statistical measurement framework. The pilot study includes Burkinabe stakeholders' perspectives on the statistical methodology of TOSSD, an estimate of TOSSD flows to Burkina Faso, and a rapid assessment of the country's capacity to collect, analyse, and use data on official external flows in support of sustainable development.

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Abbreviations and acronyms

AMP	Aid Management Platform
CIFE	Integrated External Funding Circuit (Circuit Intégré des Financements Extérieurs)
CSO	Civil society organisation
DAC	Development Assistance Committee
DCB	Directorate for Bilateral Co-operation (Direction de la coopération bilatérale)
DCM	Directorate for Multilateral Co-operation (Direction de la coopération multilatérale)
DCR	Development Co-operation Report
DDP	Directorate for Public Debt (Direction de la dette publique)
DGCOOP	Directorate General for Cooperation (Direction Générale de la Coopération)
DGEP	Directorate General for Economy and Planning (Direction Générale de l'économie et de la planification)
DGTCP	Directorate General of the Treasury and Public Accounting (Direction générale du trésor et de la comptabilité publique)
DP/ONG	Non-Governmental Organisations Partnership Directorate (Direction du partenariat avec les organisations non gouvernementales)
INSD	National Institute of Statistics and Demography (Institut national de la statistique et de la démographie)
LDCs	Least developed countries
MINEFID	Ministry of Economy, Finance and Development
ODA	Official Development Assistance
OECD	Organisation for Economic Co-operation and Development
PNDES	National Economic and Social Development Plan (Plan national de développement économique et social)
PPP	Purchasing power parity
SDG	Sustainable Development Goal
UN	United Nations
XOF	West African CFA Franc

Introduction

This document presents the findings of the pilot study carried out in Burkina Faso on the new statistical measurement framework for Total Official Support for Sustainable Development (TOSSD), including the findings of the in-country mission to Ouagadougou from 5 to 15 March 2019.

This pilot study is part of a series of studies to ensure that the perspective of beneficiary countries is taken into account when developing the TOSSD measurement framework. It follows on from previous studies conducted in Senegal (Delalande & Gaveau, 2018), the Philippines (Delalande, Halvorson-Quevedo, & Sangaré, 2018), Nigeria (Delalande, Rühmann, Bejraoui, & Benn, 2018) and Costa Rica (Bebegal-Ibanez, et al., 2019). More specifically, these studies are intended to inform the work of the International TOSSD Task Force,¹ of which Burkina Faso is a member, and which is developing the statistical methodology for the TOSSD measurement framework. Therefore, this document targets not only the members of this International TOSSD Task Force, but also all development actors interested in the development of this measure (e.g. co-operation providers, beneficiary countries, and civil society organisations).

The first part of this report summarises the main findings and recommendations of the pilot study, including the first orders of magnitude of TOSSD flows to Burkina Faso. The purpose of this section is to provide an overview of the results of this study. Readers who would like more information on its objectives, the concept of TOSSD itself or the context of Burkina Faso are advised to start reading from the second part, which provides an overview of the TOSSD concept and the pilot study's objectives and methodology. It also describes the economic financing and development landscape of Burkina Faso.

The third part provides the perspective of Burkinabe actors on the TOSSD statistical methodology, as developed by the International TOSSD Task Force at the time of the mission.

The fourth part provides a rapid assessment of the government's capacity to collect, collate, use, and disseminate information on development finance in Burkina Faso. It will be of particular interest to not only the Government of Burkina Faso but also to development partners in the country, who may use it to consider establishing capacity-building programmes for the Government of Burkina Faso in the area of development finance information management.

¹ For more information on the work of the International TOSSD Task Force, see: <http://www.oecd.org/dac/financing-sustainable-development/development-finance-standards/tossd-task-force.htm>.

Part I. Summary of conclusions and recommendations

Chapter 1. Key findings

1.1. Concerning the relevance of TOSSD and its usefulness in meeting Burkina Faso's information needs on financing for sustainable development

The TOSSD initiative responds to many information needs in Burkina Faso. As such, the initiative was well received by the actors met during the pilot study. The new measurement framework responds in particular to the need for more information on the nature and evolution of resources beyond traditional official development assistance (ODA). This information – which will be useful to several Directorates of the Ministry of Economy, Finance and Development,² the Central Bank of West African States (BCEAO) and sectoral ministries – includes:

- **Private finance mobilised through external official interventions** in favour of development. This includes risk mitigation instruments used in support of sustainable development projects (e.g. guarantees issued by development partners). It also includes public-private partnerships with multinationals, particularly through “technopoles”. Civil society has recommended greater transparency on the conditions associated with public-private partnerships.
- **Bilateral operations of development finance institutions** mandated to support the private sector in developing countries (e.g. non-concessional operations in support of the private sector).
- **South-South co-operation**, including technical assistance implemented at the level of sectoral ministries.
- **The operations of trust funds** administered by multilateral organisations.
- **New financing mechanisms, particularly for the environment**, that Burkina Faso could apply for (e.g. trust funds created by the Global Environment Facility, the Green Climate Fund, the United Nations Environment Programme and financing for non-degradation of land).
- **Short-term operations** of development partners that support economic activities (e.g. “off-season” potato crop).

TOSSD provides a useful statistical measurement framework for Burkina Faso to structure its efforts to collect increasingly more data on financing for development. The Directorate General for Cooperation (DGCOOP) of the Ministry of Economy, Finance and Development (MINEFID) increases every year the amount of information available on development co-operation flows, well beyond official development assistance as defined by the OECD's Development Assistance Committee (DAC). Numerous actions are being carried out to gain a better understanding of the development landscape. For example, the last Development Co-operation Report (DCR) published in 2018 included a section on innovative financing (DGCOOP, 2019). The short-term financing facilities of certain donors are included in the aid management platform (AMP) and the DGCOOP also wishes to strengthen the collection of information on South-South co-operation carried out at the level of sectoral ministries.

² For example, the Directorate General for Cooperation, the Directorate General for Economy and Planning or the Directorate General of the Treasury and Public Accounting.

Despite increasing difficulties in using and maintaining AMP data, Burkina Faso’s process for collecting, compiling, and analysing development finance is generally under control. MINEFID’s DGCOOP has been producing the annual Burkina Faso Development Co-operation Report for nearly twenty years (DGCOOP, 2018). The pilot study conducted in the country shows that the process in place for collecting, compiling, analysing, and disseminating information on development finance is generally under control. This is in spite of the many external constraints on the DGCOOP and the difficulties encountered in data collection and processing.

TOSSD could be a useful tool to support the African Union’s Agenda 2063 by helping it align with the 2030 Agenda for Sustainable Development, particularly in terms of monitoring the financing of the African Union’s major projects.

Burkina Faso actors recalled the usefulness of certain flows that will not be part of TOSSD but which are critical for sustainable development, since they contribute either positively (national domestic resources) or negatively (illicit flows) to it. Several actors encountered in Burkina Faso also stressed the importance of complementary efforts to TOSSD that would allow for an even broader view of the contributions supporting sustainable development in whole or in part, including: resources from the Burkinabe diaspora, including salaries of Burkinabe nationals received in a neighbouring country; foreign direct investment; portfolio investment or private philanthropy.

1.2. Burkina Faso’s perspective on the TOSSD methodology

The definition of sustainable development proposed in the methodology is considered relevant to the TOSSD measurement framework. It corresponds to the definition adopted at the national level.

Suggestions were made to clarify and simplify some of the definitions and concepts in the TOSSD methodology, including the term “officially-supported” in the TOSSD definition, which makes the exact origin of official support (national or international) ambiguous.

The study showed that opinions were divided on the eligibility criteria for activities under TOSSD.

- Some actors considered that the criterion that a TOSSD activity must be linked to a Sustainable Development Goal (SDG) target was sufficient.
- Other stakeholders considered that this criterion was not restrictive enough and suggested that the activity should not only be able to be directly linked to one target, but should also not negatively impact another. Should a target be negatively impacted, two options could be considered: (i) the activity would be eligible for TOSSD if the project was accompanied by a programme to mitigate such negative impacts, or (ii) the activity would be excluded from TOSSD, which would incentivise development partners to devote more effort to projects that were truly focused on sustainable development.

It was suggested that TOSSD could increase the visibility of decentralised co-operation by introducing a dedicated “modality” in the TOSSD methodology. Civil society spoke of the relevance of decentralised co-operation, which is considered to be more effective and quicker to implement than co-operation carried out by major international donors.

Some actors suggested that the possibility of including elements related to activities’ impact in the TOSSD methodology should be explored. To this end, civil society also stressed the importance of ensuring, beyond their visibility, the effectiveness of the activities included in TOSSD.

With regard to activities where TOSSD Pillars I and II intersect, the actors met mentioned the following:

- **The need to integrate the paradigm shift that calls for no longer separating political issues of peace and security from development issues.** With regard to peacekeeping operations, the actors met stressed that peace is a prerequisite for any form of development. Therefore, peacekeeping operations have their place in TOSSD when they are mandated by the United Nations or the African Union.
- **Concerning the inclusion of research activities at the regional and global level in TOSSD, the actors met considered that the criteria proposed by the International TOSSD Task Force³ were appropriate.** Thus, research activities carried out in donor countries could be included (i) if they have significant benefits for the recipient countries and (ii) if they are implemented in collaboration with the recipient country (e.g. a joint research team).

1.3. TOSSD orders of magnitude for Burkina Faso⁴

Official flows within TOSSD for Burkina Faso in 2017 are estimated at USD 1 152 million, which is comparable to the amount recorded in the Burkinabe system.⁵ In addition to this amount, USD 38.6 million of private finance is mobilised through official interventions (see Table 1.1).

As already noted, those interviewed during the study also stressed the value of complementing the TOSSD measurement framework with other indicators, such as private flows at market conditions (e.g. foreign direct investment) or donations from philanthropic foundations. OECD statistics (OECD Statistics, n.d.) indicate that the main private philanthropic foundations active in development donated USD 26.4 million to projects in Burkina Faso in 2017. However, as these private flows are not part of the TOSSD framework, they are not included in the table (Table 1.1).

³ For more information on the work of the International TOSSD Task Force, see: <http://www.oecd.org/dac/financing-sustainable-development/development-finance-standards/tossd-task-force.htm>.

⁴ The DGCOOP shared the data it has on the AMP for 2017 regarding the funding committed and received by Burkina Faso. These data were used to complement the data available in the OECD's development finance database (Creditor Reporting System).

⁵ The amount presented in the Development Co-operation Report for 2017 was USD 1 139.64 million (DGCOOP, 2018).

**Table 1.1. Orders of magnitude of TOSSD flows to Burkina Faso in 2017
(disbursements, USD million)**

Category of flow	Estimates in USD million	Source	Notes
A. GRANTS			
Official bilateral flows from DAC providers (excluding EU institutions)			
Grants (excluding technical co-operation)	316.7	OECD	Including debt relief
Technical Co-operation	47.1		
Official bilateral flows from non-DAC providers			
Grants (excluding technical co-operation)	22.8	OECD, Government of Burkina Faso	
Technical Co-operation	0.03	OECD	
Official flows from multilateral institutions (including EU institutions)			
Grants (excluding technical co-operation)	378.0	OECD	
Technical Co-operation	1.9	OECD	
B. FINANCIAL TRANSACTIONS			
Official bilateral flows from DAC providers (excluding EU institutions)			
Financial Transactions	70.1	OECD	Concessional and non-concessional loans, mezzanine finance, equity, and shares in collective investment vehicles, officially-supported export credits
Official bilateral flows from non-DAC providers			
Financial Transactions	1.6	Government of Burkina Faso	Concessional and non-concessional loans, mezzanine finance, equity, and shares in collective investment vehicles
Official flows from multilateral institutions (including EU institutions)			
Financial Transactions	313.7	OECD, Government of Burkina Faso ⁶	Concessional and non-concessional loans, mezzanine finance, equity, and shares in collective investment vehicles
Total Official Flows (A+B)	1,151.9		
C. Private finance mobilised through official interventions			
Private Finance Mobilised Through Official Interventions	38.6	OECD	Amounts mobilised through guarantees, syndicated loans, credit lines, direct investment in companies, shares in collective investment vehicles, project financing, or simple co-financing

Source: OECD, Creditor Reporting System (database), <https://stats.oecd.org/Index.aspx?DataSetCode=CRS1>; Data provided by the Government of Burkina Faso.

⁶ The OECD figures were supplemented by data provided by the government of Burkina Faso to the West African Development Bank (BOAD, USD 25.1 million), the Arab Bank for Economic Development in Africa (BADEA, USD 2.9 million) and the Economic Community of West African States (ECOWAS) Bank for Investment and Development (EBID, USD 8.3 million).

Chapter 2. Main recommendations to Burkina Faso

The study shows that when drafting its Development Co-operation Report, Burkina Faso could explore a number of avenues to **broaden the scope of data collection and understanding of the development finance landscape**. On the basis of the conclusions presented in the previous chapter, the areas for improvement by type of flow are as follows:

- **Private finance mobilised through external official interventions in favour of development.** Eventually, the DGCOOP will be able to consult the TOSSD database for a list of these activities, particularly through the risk mitigation instruments used to support sustainable development projects (such as guarantees).
- **Bilateral operations of development finance institutions** mandated to support the private sector in developing countries (e.g. non-concessional operations for the private sector). The DGCOOP could study the list of bilateral institutions (see 0) more thoroughly to identify the activities carried out in Burkina Faso and could engage in dialogue with these institutions to maximise their intervention in the country, in line with the SDGs and the National Economic and Social Development Plan (PNDES).
- **South-South co-operation**, including technical assistance implemented at the level of sectoral ministries. The DGCOOP could continue its efforts to identify South-South co-operation activities carried out by sectoral ministries, starting with one ministry on a pilot basis, for example in the next Development Co-operation Report (the Ministry for Health or Education would be good candidates).
- **The operations of trust funds administered by multilateral organisations.** The TOSSD database will enable Burkina Faso to consider monitoring the creation of trust funds. In the meantime, the data collection questionnaire sent annually to development partners by the DGCOOP could include a specific request for the most important institutions administering trust funds, notably the European Union, the World Bank, and the African Development Bank.

There is an urgent need to ensure the smooth running of the AMP⁷ by updating the server and maintaining it on a regular basis. The following actions are therefore recommended:

- **Formally entrust the maintenance of the AMP server to the National Agency for the Promotion of Information and Communication Technologies (ANPTIC).** The DGCOOP can send a note to this effect to ANPTIC in order to set up this server support (the annual cost of server maintenance is estimated at between EUR 300 and EUR 1 500).
- **Include the annual cost of maintaining the AMP server within the DGCOOP's general budget**, to cover the costs of the ANPTIC server maintenance services. This cost is considered a

⁷ The AMP is a modular computerised aid management system provided by a US non-governmental organisation. It was set up in 2007 and is administered by the DGCOOP. This system enables development projects to be recorded according to various parameters (e.g. project title and description, intervention sector, financial instrument, SDG supported by the project, amount committed, payment, etc.), and then to produce reports in various formats, including Excel.

strategic investment, given the tool's importance in the management of development finance information.

- **Arrange for the software supplier to visit the ANPTIC and the DGCOOP.**
 - For the ANPTIC: install the new server; update the operating system and the various IT services required; train one or more ANPTIC IT specialists on the new server and AMP maintenance; possibly train developer(s) to take over the AMP code
 - For the DGCOOP: train new managers and update the knowledge of managers already using the system.

A specific funding request could be submitted to development partners to alleviate the challenges facing the DGCOOP around five major objectives:

- Ensure a stable supply of electricity
- Have a stable broadband connection
- Have the computer and office equipment necessary to carry out the activities
- Update and technically maintain the AMP, while strengthening maintenance responses more generally
- Train DGCOOP managers – and potentially IT developers – on the AMP.

Part II. Background and objectives of the pilot study

Chapter 3. Why carry out a pilot study on TOSSD in Burkina Faso?

3.1. The concept of TOSSD

The new 2030 Agenda for Sustainable Development adopted on 25 September 2015 at the United Nations Summit is the most comprehensive and ambitious ever endorsed. Its implementation will require the mobilisation of unprecedented funding to achieve the 17 Sustainable Development Goals (SDGs) contained in the agreement. All available sources of financing and instruments will have to be used, and sometimes combined, to meet the immense needs facing developing countries within a development architecture that appears more diverse, vast, and complex.

3.1.1. *TOSSD: A framework for measuring sustainable development finance*

Total Official Support for Sustainable Development (TOSSD) is a framework for measuring officially-supported external financing for sustainable development. It measures all resources provided by bilateral and multilateral public agencies, regardless of the financial instruments used or the level of concessionality of these resources.

The TOSSD framework is particularly well suited to the current context for several reasons. Firstly, least developed countries are still dependent on ODA from traditional donors but require more resources that must come from other public donors, especially emerging ones such as the People's Republic of China – hereafter “China” – South Africa and Arab countries. Secondly, in the current development finance landscape that is characterised by numerous actors and funding sources, TOSSD aims to take into account all the approaches and modalities of sustainable development finance (e.g. South-South and triangular co-operation). Finally, private finance now plays a key role and the TOSSD framework provides for measuring private finance mobilised through official interventions.

TOSSD is designed as a complementary and non-substitutable measure for ODA. It seeks to create mechanisms to incentivise the use of international public finance to mobilise additional resources for development. It also aims to create an international reporting standard for all providers of development co-operation, including emerging countries.

3.1.2. *TOSSD's current architecture*

The TOSSD measurement framework is composed of two pillars, tracking officially-supported: (i) cross-border flows to support the SDGs and (ii) finance for promoting development enablers (e.g. actions promoting peace and security) and the Global Public Goods agenda and addressing global challenges.

In order to operationalise the TOSSD measurement framework, an International TOSSD Task Force⁸ was set up in July 2017 to define the technical parameters and ensure that it complies with international statistical standards.

3.2. The importance of engaging with partner countries

In order to establish TOSSD as a viable, relevant, and robust international statistical standard, the support and commitment of developing countries is crucial. The OECD has already conducted four pilot studies: in Senegal in 2016 (Delalande & Gaveau, *Senegal's Perspective on TOSSD*, 2018), the Philippines in 2017 (Delalande, Halvorson-Quevedo, & Sangaré, *The Philippines' Perspective on TOSSD*, 2018), Nigeria in 2018 (Delalande, Rühmann, Bejraoui, & Benn, 2018) and Costa Rica in 2018 (Berbegal-Ibanez, et al., 2019). These pilots have provided important insights, notably concerning the statistical scope of TOSSD (e.g. discussions on the relevance of the measurement framework and how to ensure that an activity effectively supports sustainable development), the measurement methods envisaged (e.g. measuring technical co-operation) or the potential of the TOSSD measurement framework to meet developing countries' information needs in terms of policies and planning (e.g. budget, national accounts, balance of payments, debt sustainability).

3.3. Pilot study objectives and methodology

The main objectives of the pilot study in Burkina Faso were (i) to identify the extent to which the TOSSD measurement framework can take into account the perspective and information needs of Burkina Faso and (ii) to test the different parameters of TOSSD in the country's particular context. In particular, the study aimed to:

- Test and refine the methodology developed by the International TOSSD Task Force, particularly concerning the statistical scope of the measurement framework and the eligibility criteria. The pilot study aimed to feed into the Task Force's work by focusing on themes that are particularly relevant in the context of Burkina Faso.
- Provide estimates of TOSSD flows to Burkina Faso.
- Carry out a light assessment of Burkina Faso's capacity to collect, collate, analyse and use data on external official finance in support of the SDGs.

The methodology for conducting the pilot study consisted of a desk review of existing documentation and statistics, an in-country mission and a final report of the study (this document).

3.3.1. *Desk review of existing documentation and statistics*

The review included an analysis of key documentation of development finance in Burkina Faso, recent finance laws and budget and economic planning documents, reviews by the International Monetary Fund, and relevant documents related to the Paris Declaration and the Global Partnership for Effective Development Co-operation, among others. Regarding the capacity assessment component of the analysis, the desk review looked at the architecture and the various processes as well as the extent to which the country collects and analyses external official finance inflows and accounts for them in its decision-making processes.

⁸ For more information on the work of the International TOSSD Task Force, see <http://www.oecd.org/dac/financing-sustainable-development/development-finance-standards/tossd-task-force.htm>.

The review also facilitated the preparation of a specific methodology and an interview guide for the in-country mission.

The statistical analysis consisted of a review of available data on external financing in Burkina Faso based on the OECD Development Assistance Committee (DAC) statistics, supplemented by other available international sources (e.g. World Bank, International Monetary Fund, United Nations Conference on Trade and Development, private trade data sources).

3.3.2. *In-country mission and final report*

The in-country mission consisted of a series of semi-structured interviews designed to gather the views of a wide range of relevant stakeholders about the objectives and scope of TOSSD and its core features and statistical parameters (Benn, Ibanez, Sangaré, & Delalande, 2018). Ahead of the in-country mission, a specific questionnaire was prepared to inform Burkinabe respondents about questions asked during the interviews, with the intention that interviewees could prepare their responses in advance.

The objectives set with the government were therefore to:

- explore the potential of TOSSD to respond to the information needs of various respondents (see 0) concerning the management of development finance flows⁹
- test specific technical or statistical parameters and methodological features of the TOSSD framework
- review the country's capacity to access, analyse and integrate external development finance data into strategic planning processes (e.g. existence and use of a development finance information system)
- identify potential areas for improvement in development finance data (e.g. availability of information on emerging donor flows or trust funds) and examine the extent to which project-level data available at the DAC reflect actual financial transfers as recorded in the partner country.

The pilot study concluded with this document, which is the final report.

3.4. Burkina Faso as a pilot country to study partner countries' perspectives on TOSSD

Despite significant progress in recent years in terms of development, particularly increased life expectancy, Burkina Faso continues to face many challenges.¹⁰ According to the United Nations classification, Burkina Faso is a least developed country (LDC) and, as such, has significant development finance needs. While the country attracts substantial amounts of concessional financing,¹¹ it does not yet benefit from significant amounts of private funds mobilised through external official interventions.¹² A pilot study in Burkina Faso was particularly useful in identifying how TOSSD can help the government benefit from the changing development finance landscape, by taking into account the full range of international resources available for development: concessional and non-concessional, public and private.

⁹ Including the level of detail that would be useful to them for domestic policy making and decision making in general.

¹⁰ Burkina Faso, for example, ranks 183rd out of 189 countries on the United Nations Development Programme (UNDP) Human Development Index in 2018 (UNDP, 2018).

¹¹ In 2016, Burkina Faso attracted nearly USD 1.4 billion in concessional financing from bilateral and multilateral co-operation providers and USD 315 million in other public sector flows (Source: (OECD) statistics, all donors, in commitments, current prices for 2016).

¹² According to OECD statistics, between 2012 and 2015 Burkina Faso received only USD 28.4 million in private funds mobilised by the public sector (Benn, Sangaré, & Hos, Amounts Mobilised from the Private Sector by Official Development Finance Interventions, 2017).

Chapter 4. Context: the strategic importance of a broader vision of external financing for development

4.1. The economic and development situation in Burkina Faso

Located in West Africa, Burkina Faso is a landlocked country south of the Sahara Desert surrounded by six countries: Benin, Côte d'Ivoire, Ghana, Mali, Niger, and Togo. With a population of 19 751 535 in 2018 and an annual gross national income per capita of USD 660, Burkina Faso is a low-income country, in the group of least developed countries (World Bank, 2019).

Burkina Faso has experienced strong gross domestic product growth in recent years. Between 2015 and 2018, it was around 6% per year. The country's gross domestic product per capita has doubled since 1990 (with a total gross domestic product of USD 14.44 billion) (World Bank, 2019). Its human development index (HDI) rose from 0.286 to 0.423 between 2000 and 2017, an increase of 48.1% (UNDP, 2018). Despite this improvement, Burkina Faso nevertheless ranks 183rd out of 189 countries on the HDI, making it part of the low human development group (the average for sub-Saharan African countries is 0.537). (UNDP, 2018). Life expectancy is around 60 years and more than 65% of people over 15 years of age are illiterate, resulting in a generally low-skilled human resource base (Ministry of Economy, Finance and Development, 2016).

High inequalities in education, income and life expectancy, an inadequate national production system and governance that still requires improvement are major obstacles to Burkina Faso's development (Ministry of Economy, Finance and Development, 2016). The country faces high population growth, difficult agro-climatic conditions such as drought, persistent food insecurity, and limited natural resources. In Burkina Faso, the share of employment in the food economy represents more than 80% of total employment (Allen, Heinrichs, & Heo, 2018, p. 8). Agricultural employment is strongly influenced by export sectors, for example the production of cotton, which is the main cash crop.

The *Doing Business 2020* report indicates that Burkina Faso ranks 151st (out of 190 economies ranked) with a score of 51.4 out of 100 (BIRD and World Bank Group, 2019). Getting electricity is the main challenge faced by economic actors in Burkina Faso (the country ranks 183rd out of 190). The other main

challenges faced by the country are enforcing contracts¹³ (ranked 165th), paying taxes¹⁴ (154th) and getting credit¹⁵ (152nd). Burkina Faso also has a low score for transferring property¹⁶ and ranks 141st for this criterion. The country nevertheless scores above average for starting a business (the country ranks 88th out of 190 countries surveyed)¹⁷ (BIRD and World Bank Group, 2019).

The World Economic Forum's Global Competitiveness Report ranks Burkina Faso 124th out of the 140 economies ranked. The main challenges impacting competitiveness are “workforce skills and education”¹⁸, “innovation capability”¹⁹ and “health”²⁰ (World Economic Forum, 2014). Corruption remains a major problem in Burkina Faso. The country ranks 78th out of 180 countries on the Corruption Perceptions Index (CPI) 2018²¹ (Transparency International, 2018).

Burkina Faso also faces other challenges, including a lack of social and physical infrastructure, a deteriorating security situation and unease among the rapidly growing population about economic prospects (IMF, 2019). Factors limiting the competitiveness of the economy include the lack of infrastructure, low productivity, and the need for high value-added agricultural activities. There is also a need to diversify the economy and enable the financial sector to better support inclusive growth (IMF, 2019).

In addition, Burkina Faso must also contend with migration leading to a rural exodus and international migration to and from countries in the sub-region. Burkina Faso has thus suffered from the negative effects on trade and employment of recent crises, particularly in neighbouring Côte d'Ivoire. The ethnic conflict has prevented several hundred thousand seasonal agricultural workers from Burkina Faso from finding employment in neighbouring countries (e.g. on cocoa plantations) (CIA, n.d.). Due to the increase in terrorist activities in recent years (2011 to present), regional security is one of the main obstacles to economic development. Burkina Faso plays an important role in the maintenance of peace and stability in West Africa (Zhou, 2018).

The National Economic and Social Development Plan (PNDES) 2016-2020 focuses on three pillars:

- i. reforming institutions and modernising the administration

¹³ The enforcing contracts indicator measures the time and cost for resolving a commercial dispute through a local first-instance court, and the quality of judicial processes index, evaluating whether each economy has adopted a series of good practices that promote quality and efficiency in the court system.

¹⁴ This indicator records the taxes and mandatory contributions that a medium-sized company must pay or withhold in a given year. It also provides a measure of the administrative burden of paying taxes, by analysing the number of payments required, the number of hours spent preparing, filing and paying, and the percentage of profits a business must pay in taxes.

¹⁵ The getting credit indicator examines “the depth of credit information systems and the effectiveness of collateral and bankruptcy laws in facilitating lending” (BIRD and World Bank Group, 2019).

¹⁶ This indicator measures how easy it is for businesses to register their property. The number of steps, time and cost involved are evaluated.

¹⁷ This indicator examines the conditions for setting up a business. The number of steps, time and cost required for a limited liability company to be able to start operating legally are evaluated.

¹⁸ The skills pillar of the Global Competitiveness Index 4.0 assesses the overall level of skills in the workforce and the quantity and quality of education. Although the concept of quality in education is constantly evolving, some of the currently significant elements of quality are the development of digital literacy, interpersonal skills and the ability to think critically and creatively.

¹⁹ The innovation capability pillar of the Global Competitiveness Index 4.0 assesses the quantity and quality of formal research and development, i.e. the extent to which a country's environment encourages collaboration, connectivity, creativity, diversity and the comparison of ideas from different viewpoints and perspectives, and the ability to transform ideas into new goods and services.

²⁰ The health pillar of the Global Competitiveness Index 4.0 measures Health Adjusted Life Expectancy (HALE) – the average number of years a newborn can expect to live in good health.

²¹ The CPI uses a scale from 0 (highly corrupt) to 100 (very clean).

- ii. developing human capital
- iii. boosting sectors that help to grow the economy and create jobs (Ministry of Economy, Finance and Development, 2016).

The Sustainable Development Goals (SDGs) were incorporated into the PNDES 2016-2020 with the desire to “achieve the structural transformation of the Burkinabe economy to attain strong, sustainable, resilient and inclusive growth that creates decent jobs and improves social welfare” (Ministry of Economy, Finance and Development, 2016). Its vision is based on the principles of national leadership, equity, subsidiarity, and partnership, results-based management, and enabling activities. In addition to the PNDES, Burkina Faso’s “Vision 2040” aspires to greater decentralisation by 2040.

4.2. Financing for development

4.2.1. *Burkina Faso as an official development assistance recipient*

In 2017, Burkina Faso received gross official development assistance (ODA)²² of USD 1 005.9 million (net ODA of USD 885.4 million²³) from the Development Assistance Committee (DAC) and non-DAC countries and multilateral organisations. The main providers of ODA were the International Development Association (21% of total gross ODA), EU institutions (19%) and France (11%). Between 2013 and 2017, the country received an average of USD 1 091 million in ODA per year (OECD). However, the data show a slight decline in real terms from USD 1 104.4 million to USD 1 005.9 million between 2013 and 2017.

In terms of other official flows (OOF)²⁴, Burkina Faso received USD 2.7 million in 2013 and USD 104.7 million in 2017. Burkina Faso has also benefited from officially supported export credits amounting to USD 0.7 million in 2017 (see Table 4.1). It is important to note that these amounts only include those reported to the OECD Creditor Reporting System. As such, they do not take into account any other official flows (OOF) from other countries, such as South-South co-operation.

Table 4.1. Official financing flows to Burkina Faso

Type of flow (USD million)	2013	2014	2015	2016	2017
Official development assistance (ODA)	1 104.4	1 180.1	1 069.4	1 095.4	1 005.9
Other official flows (OOF)	2.7	0	38.5	56.4	104.7
Officially supported export credits	0.1	0	8.4	9.2	0.7

Note: Gross disbursements, at constant 2016 prices, of all Development Assistance Committee (DAC) member, non-DAC member and multilateral institution providers. Source: (OECD), Creditor Reporting System (database), <https://stats.oecd.org/Index.aspx?DataSetCode=CRS1>.

4.3. Non-official flows to Burkina Faso

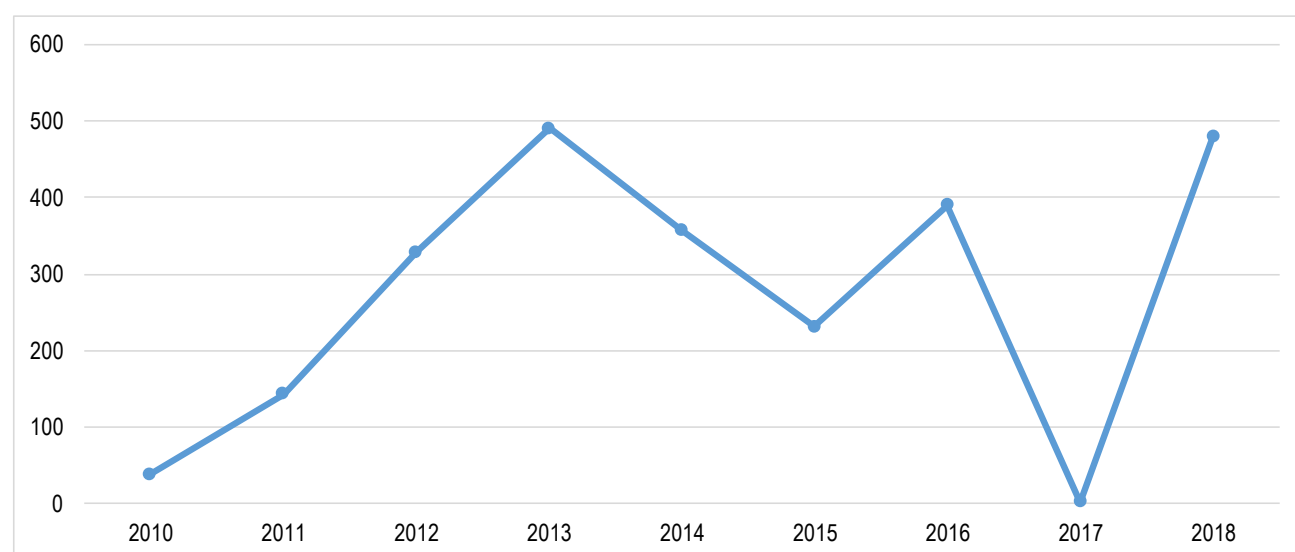
Net inflows of foreign direct investment into Burkina Faso (Figure 4.1) experienced an overall positive, but uneven, trend between 2010 and 2017.²⁵ The various political upheavals of the last decade have had an impact on foreign investment in Burkina Faso, particularly following the unsuccessful coup attempt at the end of 2015 and the resulting instability.

²² In this report, the term “ODA” refers to bilateral ODA and concessional outflows from multilateral organisations.

²³ In disbursements, at 2016 prices, from all DAC countries, non-DAC members and multilateral agencies reporting to the (OECD) Creditor Reporting System.

²⁴ OOFs include non-concessional flows from bilateral and multilateral organisations.

²⁵ Foreign direct investment, net inflows (balance of payments (BoP), current USD) – Burkina Faso (World Bank, 2019).

Figure 4.1. Net inflows of foreign direct investment to Burkina Faso (current USD million)

Source: Authors' illustration, based on (World Bank, 2019) – Foreign direct investment, net inflows (balance of payments (BoP), current USD) – Burkina Faso, <https://data.worldbank.org/country/burkina-faso>.

The category “other investment” – comprising general government and other sectors – accounted for the largest share of capital imports in 2017, followed by “portfolio investment” and “foreign direct investment” (see Table 4.2).

Table 4.2. Financial account in 2017 (in millions of XOF)

Financial account	805 616
Foreign direct investment	1 494
Portfolio investments	130 035
Financial derivatives	0
Other investments	674 087

Source: (Central Bank of West African States and the Ministry of Economy, Finance and Development, 2017), Balance of Payments and International Investment Position of Burkina Faso, <https://www.bceao.int/sites/default/files/2019-02/Balance%20des%20payments%20and%20position%20ext%C3%A9rieure%20de%20la%20zone%20UEMOA%20-%20Burkina%202017.pdf>.

Finally, Burkina Faso experienced a very sharp increase in personal remittances from the Burkinabe diaspora between 2010 and 2018. Burkina Faso received more than USD 380 million in personal transfers in 2018, almost four times more than in 2010.²⁶

²⁶ Personal remittances received (current USD) – Burkina Faso in (World Bank, 2019).

Part III. Comments from Burkina Faso on the TOSSD Reporting Instructions

Chapter 5. Relevant concepts and definitions but the eligibility criteria should be strengthened

The following chapter presents the feedback from the interviewees (see 0) on some targeted elements of the Total Official Support for Sustainable Development (TOSSD) Statistical Framework Reporting Instructions (version 1.3 dated 20 December 2018) (Benn, Ibanez, Sangaré, & Delalande, 2018). These elements were among the points that the study sought to validate with partner countries, with a view to confirming or complementing the results of the previous pilot studies in Costa Rica (Berbegal-Ibanez, et al., 2019) and Nigeria (Delalande, Rühmann, Bejraoui, & Benn, 2018).

5.1. Definition of TOSSD

Definition of the TOSSD measurement framework (§8 of the Reporting Instructions)

8. The Total Official Support for Sustainable Development (TOSSD) statistical measurement framework includes all officially-supported resource flows to promote sustainable development in developing countries and to support development enablers and/or address global challenges at regional or global levels.

The stakeholders consulted in Burkina Faso generally welcomed the definition of the TOSSD. However, some stakeholders pointed out the ambiguity of the wording “officially-supported” which, in their view, could imply that the measurement framework:

- includes public support at the national level, i.e. from the recipient country or through its state budget, or even
- does not include strictly public contributions (e.g. a loan from France to Burkina Faso).

Several proposals for clarifications have been suggested to remove these ambiguities. The first proposal is to specify that this is a measurement framework relating to “external flows”, while the second suggests separating, within the definition, strictly public flows from those that benefit from official support (i.e. private resources mobilised). In addition, given the scope of the Sustainable Development Goals (SDGs), it was suggested that the designation “developing countries” be changed to “countries requiring special support for sustainable development”. Finally, simplifying the definition was advised, for example, by splitting it into two sentences.

In light of these comments, the International TOSSD Task Force could consider reworking the definition, which could be reworded as follows:

“The Total Official Support for Sustainable Development (TOSSD) statistical measure includes all external official and officially-supported resource flows [OR all external official resource flows, including resources mobilised from the private sector] to promote sustainable development in countries that require special support

in this area. This also includes flows to support development enablers and/or address global challenges at regional or global levels.”

Definition of sustainable development (§10-11 of the Reporting Instructions)

10. The concept of “sustainable development” is defined as development that meets the needs of the present without compromising the ability of future generations to meet their own needs.

11. “Sustainable Development” in the TOSSD context is inherently linked to the SDGs as agreed in the 2030 Agenda. Activities recorded as TOSSD support the implementation of the SDGs by generating sustainable economic growth, ensuring social inclusion without compromising the environment. As and when the 2030 Agenda is concluded and replaced by another framework, the TOSSD measure will be updated to link to that framework.

The stakeholders consulted in Burkina Faso welcomed the consistency between the definition of sustainable development proposed for the TOSSD and that adopted at the international level. At the national level, the Strategy for Accelerated Growth and Sustainable Development defines sustainable development as the synergy between the three dimensions of sustainable development, which are: (i) economic efficiency, which aims to achieve growth and the effective management of the economy, (ii) environmental sustainability, which aims to conserve, improve and enhance the environment and natural resources, and (iii) social equity, which aims to meet human needs and achieve equity and social cohesion. Among the people consulted, some considered that, in the context of Burkina Faso and to better monitor financing for sustainable development, it would be interesting to break down this definition in order to highlight these three dimensions of sustainable development and ensure that none of the dimensions is overlooked, in particular the cultural dimension which is sometimes forgotten.

The proposed definition was considered adequate for the TOSSD measurement framework given that it adopts the definition proposed by the 2030 Agenda adopted by the various countries. The interviewees stressed the importance of linking the TOSSD to the SDG framework to ensure consistency between the goals and the financing.

It was also pointed out that the TOSSD could help support Agenda 2063 by supporting the alignment of the two agendas as well as by incorporating into the monitoring aspect financing for the implementation of major African Union projects (large-scale infrastructure projects, South-South financing with China). In this regard, Burkina Faso has already drawn up a table cross-referencing the SDGs, Agenda 2063, and the PNDES. Sustainable development projects in Burkina Faso are also part of other frameworks such as the National Sustainable Development Plan and the National Prospective Study 2025.

Definition of “resource flows” (§12 of the Reporting Instructions)

12. In accordance with the Addis Ababa Action Agenda, the term “resources” in the TOSSD definition covers both financial and technical resources. “Resource flows” covers monetary and non-monetary transactions with TOSSD recipients in support of sustainable development for any given year.

The study confirmed that the definition of resource flows should cover both financial and technical resources, in order to enable countries to get real visibility of technical support and to better identify the share of technical support in resource flows.

Definition of "officially-supported" (§13 of the Reporting Instructions)

13. TOSSD aims to capture the entirety of instruments and modalities of development co-operation provided, or supported, by the official sector, including mechanisms that mobilise resources from the private sector, for sustainable development. Therefore, in the context of TOSSD, "officially-supported resources" are defined as:

(a) resources provided by:

(i) official agencies, including state and local governments, or by their executive agencies, and

(ii) public sector corporations.

(b) private resources mobilised by official interventions, where a direct causal link between the official intervention and the private resources can be demonstrated.

The study confirmed the usefulness, from the point of view of the Burkinabe stakeholders, of distinguishing between, on the one hand, cross-border resource flows in support of sustainable development (Pillar I) and, on the other hand, resource flows aimed at supporting development enablers and/or addressing global challenges at regional or global levels and global public goods (Pillar II). Some interviewees, however, pointed out that the term "cross-border" could be confusing, suggesting that it could refer to resource flows with only neighbouring countries.

Furthermore, although the study confirmed that, from the point of view of the interviewees, the recipient's perspective aspect of the TOSSD measure should prevail, it also highlighted that a provider's perspective would prove useful for recipient countries. It would make it possible to encourage certain countries to further develop their co-operation programmes but also, more generally, to inform developing countries about who finances what in their country and which institution implements a given activity (a non-governmental organisation, a multilateral organisation, etc.).

5.2. Main statistical concepts (Chapter 1, Section 1.2 of the Instructions)

The concepts of provider and recipient (§26 of the Reporting Instructions)

26. **Multilateral providers** are international agencies, institutions, organisations or funds whose members are governments and who are represented at the highest decision-taking level in the institution by persons acting in an official capacity and not as individuals. Multilateral institutions include (i) United Nations agencies, programmes, funds and commissions, (ii) the International Monetary Fund, (iii) the World Bank Group, (iv) regional development banks²⁷, (v) the European Union institutions and (vi) other multilateral funds, partnerships, initiatives, and financing facilities.

The stakeholders consulted confirmed the proposed definition for multilateral organisations. However, they suggested adding parentheses (or a footnote) after "international" to clarify "including regional and sub-regional", as well as adding "etc." to footnote 14 of the Reporting Instructions.

For the Multilateral Cooperation Directorate of the Government of Burkina Faso, it is important to be able to identify the mechanism used upstream, i.e. the trust fund in this case. The absence of information on the trust funds means lost funding opportunities for Burkina Faso. The Multilateral Cooperation Directorate

²⁷ Examples of regional development banks include the African Development Bank, the Asian Development Bank, the Inter-American Development Bank, the Asian Infrastructure Investment Bank, the Islamic Development Bank and the European Bank for Reconstruction and Development.

also stressed the importance of accounting for the mobilisation of domestic resources for sustainable development.

Maturity of transactions covered (§40-41 of the reporting instructions)

40. For capital flows, the scope of the TOSSD cross-border resource flows pillar includes long-term operations (i.e. with a maturity exceeding one year), in line with balance of payments statistics and/or systems of national accounts.

41. Data will also be collected on short-term financial transactions in support of sustainable development in TOSSD recipient countries. To avoid duplication of records to be made, these data should be reported on an aggregated basis (by recipient country). In TOSSD data presentations, short-term, and long-term finance will be presented separately.

The study confirmed that short-term activities have a place in the TOSSD. In Burkina Faso, short-term microfinance loans – that mature in less than one year – are particularly used to support “off-season” activities (i.e. activities that link two seasons, such as potato cultivation).

Specific eligibility criteria

Eligibility criteria regarding sustainable development (§42-44 of the Reporting Instructions)

42. In the context of TOSSD, an activity is deemed to support sustainable development if it directly contributes to at least one of the SDG targets as identified in the official list of SDG targets developed and updated by the United Nations Statistical Commission (UNSC).

43. There may be cases where reporters cannot find a direct link with one of the SDG targets. This is because SDG targets represent a global ambition and may therefore not encapsulate all dimensions of a given developmental issue in their final agreed wording.

44. If a reporter cannot find a direct link between one of their activities providing a critical contribution to sustainable development and an SDG target, the reporter will still be able to report it, linking it to a goal and providing an appropriate justification.

The study showed that opinions were divided on the eligibility criteria. Some stakeholders considered that the criterion of being able to link a TOSSD activity to an SDG target was sufficient, while others considered that this criterion was not sufficiently restrictive.

Some stakeholders indicated that, beyond a link with a target, it would be necessary to ensure that the activity respects the three dimensions of the definition of sustainable development (economic, environmental, and social).²⁸ Others specified that an activity eligible for TOSSD should not only be able to be directly linked to a target but should also not negatively impact another target. If, however, a target was negatively impacted, two options could be considered:

- an activity would remain eligible for TOSSD if a programme to mitigate these negative impacts were to accompany the project, or
- the activity would be excluded from TOSSD, which would encourage development partners to devote more effort to projects that are truly focused on sustainable development.

²⁸ Sustainability is defined in Burkina Faso as “the quality of a product, action, activity, process or system that meets the three conditions of sustainable development, namely economic efficiency, environmental sustainability and social equity” (Government of Burkina Faso, 2013).

Examples cited of activities that may support one SDG target while having a negative impact on another include:

- the establishment of an agricultural area: this activity would support SDG 2 (“zero hunger”), especially target 2.1,²⁹ but would have a negative impact on SDG 15 (“life on land”), especially target 15.1³⁰
- strengthening the productive capacity of producers through inputs (pesticides, fertilisers) would support SDG 2 “zero hunger”, especially target 2.3,³¹ but would have a negative impact on SDG 15 “life on land”, especially target 15.1.

Furthermore, it was indicated that Burkina Faso has already integrated the three dimensions of sustainable development into its development strategy and that, except in rare cases, Burkina Faso does not distinguish between “development” and “sustainable development”. For example, mitigating the environmental impacts of the country’s mining activities, financed by development partners, remains a challenge for the country today because some of these activities are not sustainable. However, the negative impacts in terms of sustainable development are sometimes considered at the project development stage through the implementation of a special fund to compensate for them (e.g. to fill in the mine pits once they cease to operate).

TOSSD-eligible countries (§45-47 of the Reporting Instructions)

45. To count as TOSSD, an activity should involve a cross-border resource flow to a country on the List of TOSSD recipient countries. For any reporting year, this List includes:

- (i) All countries and territories that are present on the “DAC List of ODA recipients”.
- (ii) Other countries and territories that have activated the TOSSD opt-in procedure.

46. Any country or territory can activate the opt-in procedure at any point in time. The procedure is voluntary but needs to be motivated by the specific economic, social, or environmental context that the country faces. Traditional donors are expected not to use the TOSSD opt-in procedure.

47. The opt-in procedure is described in detail in Annex B [*of the TOSSD Reporting Instructions*].

The study showed that it might be useful to take a broad view and include all countries in TOSSD. Indeed, according to the Burkinabe stakeholders, it would be useful to identify sustainable development issues encountered across countries (including high-income countries) and the co-operation mechanisms implemented to address them.

²⁹Target 2.1: By 2030, end hunger and ensure access by all people, in particular the poor and people in vulnerable situations, including infants, to safe, nutritious and sufficient food all year round.

³⁰ Target 15.1: By 2020, ensure the conservation, restoration and sustainable use of terrestrial and inland freshwater ecosystems and their services, in particular forests, wetlands, mountains and drylands, in line with obligations under international agreements.

³¹ Target 2.3: By 2030, double the agricultural productivity and incomes of small-scale food producers, particularly women, indigenous peoples, family farmers, pastoralists and fishers, including through secure and equal access to land, other productive resources and inputs, knowledge, financial services, markets and opportunities for value addition and non-farm employment.

Specific methods (§48-58 of the Reporting Instructions)

Measurement of technical co-operation (§48-52 of the Reporting Instructions)

48. The implementation of technical co-operation activities may involve hiring experts or consultants in the international markets or deploying public officials of provider countries. In the first case, TOSSD records the costs incurred by the provider because those costs are already internationally comparable in monetary terms; in the second case a specific methodology is used to estimate the costs in an internationally comparable manner.

Experts contracted in the market

49. If experts are hired in the market, the price of the contract will be recorded in TOSSD, regardless of the country of residence of the expert.

In-kind technical co-operation

50. In-kind technical co-operation is defined as technical co-operation implemented using public officials of the reporting country.

51. Given the differences in salary levels of public officials across countries, the value of in-kind technical co-operation is calculated by applying the purchasing power parity (PPP) factor to the salary costs of the public official(s) involved in the technical co-operation activity. The reporting country provides data on the salary costs corresponding to time actually spent by the official(s) in the recipient country, including time spent on preparation and follow-up. The PPP calculation is made by the Secretariat collating TOSSD data for all countries.

52. Other expenses related to the implementation of in-kind technical co-operation, which include all costs incurred to deploy the official, such as flights, per-diem, accommodation, internal transportation within the recipient country and training, are also included in TOSSD. These expenses are reported separately from the salary costs, and the PPP factor is not applied.

Burkina Faso stated that it has information on South-South and triangular co-operation activities in the country. The joint co-operation committees – which define the areas of co-operation between Burkina Faso and any other partner country – give some visibility to activities covered by South-South and triangular co-operation (with Benin, Côte d'Ivoire and Ghana) co-ordinated by the Ministry of Foreign Affairs. All interventions are tracked in the programme budgets of the various ministries, but the information is not centrally available within the Directorate General for Cooperation (DGCOOP).

Information on emerging donors is integrated into development planning processes and financing analyses in Burkina Faso. Through the medium-term expenditure framework, each sector has an idea of the resources available to the sector for the next three years. Based on these forecasts, planning is carried out using the activity line programme budgeting approach. This approach makes it possible to highlight the country's own and external resources.

When asked how the modalities and objectives of South-South co-operation interventions differ from those of more traditional donors, the stakeholders consulted felt that each co-operative endeavour has very specific objectives and modalities. The objectives are generally linked to the area in which the donor has the most experience and with which the recipient country is experiencing difficulties (e.g. co-operation with Luxembourg in the forestry sector).

Measurement of resources mobilised from the private sector (§53-58 of the Reporting Instructions)

53. “Mobilisation” (or “leveraging”) refers to the ways in which specific mechanisms stimulate the allocation of additional financial resources to particular objectives. It requires a causal link between finance made available for a specific project and the leveraging instrument used.

54. TOSSD measures the resources mobilised by official development finance interventions from private sources, where a causal link between the provision of the private finance and the official intervention can be established. Transactions are classified as official or private according to who owns or controls the financing entity (see paragraph 13). Any resources mobilised from public entities should be excluded from the mobilisation measure.

55. Data on resources mobilised from the private sector are collected for the following leveraging instruments/mechanisms: guarantees/insurance; syndicated loans; shares in collective investment vehicles (CIVs); credit lines; direct investment in companies; grants and loans in simple co-financing arrangements; and project finance schemes.

56. The point of measurement of resources mobilised is at the level of the transaction with the recipient country. In the case of funds or facilities, data on resources mobilised are sought from the facilities so as to capture the cross-border transaction with the recipient country.

57. Information collected on resources mobilised includes the leveraging instrument used, the amounts mobilised, and the origin of the funds mobilised, as well as the number and names of other official actors involved in the projects. Reporting on mobilisation is done activity by activity. This is essential for transparency and quality assurance.

58. In order to avoid double counting of resources mobilised in TOSSD totals, official actors involved in a project should only report their respective share of the private finance mobilised, using one of the two methodologies in Annex. Data providers should use the same methodology across their reporting and inform the Secretariat of the methodology used.

The Directorate for Public-Private Partnerships of the Government of Burkina Faso is a technical directorate under the Ministry of Finance that facilitates the implementation of public-private partnerships, most often resulting in the establishment of a special purpose entity. Currently, 20 public-private partnerships are underway, notably in the renewable energy, health, and agro-sylvo-pastoral production sectors. These public-private partnerships do not necessarily involve development partners. When they do, the partners are often involved from the outset in feasibility studies and technical assistance.

Burkina Faso believes that the Government of Burkina Faso plays an important role in the financial arrangements for these public-private partnership activities. The Directorate for Public-Private Partnerships is currently in the process of collecting more information in this area. Key information in this context includes the conditions offered *in fine* as part of public-private partnerships (e.g. insurance premiums), as well as other mobilisation mechanisms such as “diaspora bonds”. This information is decisive in determining whether to enter into a public-private partnership.

Burkina Faso would like to have information on both public and private financing (cf. Box 5.1). However, there is currently no formal mechanism for co-operation on public-private partnerships with development partners, especially when funding is required to close the budget of a public-private partnership. Generally speaking, Burkina Faso has no visibility with regard to the amounts mobilised by development partners. This information would nevertheless prove useful for carrying out impact assessments on co-operation for sustainable development. Similarly, this would allow for advocacy on the effectiveness of these interventions and encourage private actors to operate in a more sustainable manner. The study also showed that, from Burkina Faso’s point of view, private-sector financing is much faster to obtain and more efficient to implement than with development partners.

Box 5.1. Examples of innovative projects in Burkina Faso aimed at mobilising private resources for development

- *Project Accelerator, Swedfund, Sweden.*

Project Accelerator is an essential tool in efforts to implement the 2030 Agenda. It was set up in 2016 by the Swedish Development Finance Institution, Swedfund, whose main objective is to support the private sector in developing countries and enable the development and implementation of more sustainable projects. This initiative responds to the observation that too few projects are being developed and to the fact that procurement managers lack the appropriate expertise or motivation and therefore fail to take sustainability considerations into account in their procurement. Thanks to the funding provided by Swedfund, it is possible to call on external experts to assist the local project manager. In this way, Project Accelerator helps countries avoid unsustainable development caused by the introduction of costly solutions and dependencies. Instead, the project aims to increase business opportunities for companies offering sustainable, profitable, and long-term solutions.

Twelve projects have been launched in several developing countries, including Burkina Faso, and are at various stages of financing and implementation. The main sectors benefiting from this initiative are transport, energy, water and sanitation, forestry and health.

- *ARIZ Guarantees, Agence Française de Développement (AFD), France.*

The Support for the Risk of Financing Private Investment in Areas of Operation (ARIZ) mechanism is a guarantee mechanism set up by AFD in 2008. ARIZ guarantees can take the form of individual guarantees (per loan) or loan portfolios. In both cases, they respond to the difficulty faced by small and medium-sized enterprises in developing countries, which are considered a risky clientele, when they seek to access financing loans and expand. In Burkina Faso, this facility granted a dozen guarantees between 2012 and 2017, making it possible to mobilise more than EUR 20 million from the private sector for the implementation of projects with a high development impact (Source: (OECD, n.d.)).

Burkina Faso would also like to collect information on co-operation with emerging countries, particularly South-South co-operation (cf. Box 5.2).

Box 5.2. Chinese co-operation in Burkina Faso

China and Burkina Faso signed a comprehensive co-operation framework agreement on 31 August 2018 covering the 2018-20 period. China bases its intervention on a number of principles, including non-interference in the affairs of partner States and respect for their sovereignty. It also advocates for the “community of common destiny”¹ and the principle of mutual gain in co-operative relationships.

The main co-operation methods and activities implemented by China in Burkina Faso are as follows:

- **Financial contributions to projects:** including humanitarian, food security, or medicine supply projects. At the time of the TOSSD in-country mission, ongoing activities in Burkina Faso included the refurbishment of the hospital in Koudougou and support for the hospital in Tengandogo (particularly with regard to the computer system), the construction of the Bobo-Dioulasso University Hospital Centre, a school complex construction project, the consolidation of national commitments and emergency programmes and a Technical Assistance project for a training programme on millet production in Burkina Faso.
- **Interest-free loans:** this co-operation method had not yet been used in Burkina Faso at the time of the TOSSD in-country mission.
- **Preferential loans:** this co-operation method was under consideration, in particular as part of a project called Smart Burkina Faso in the area of communication and surveillance, for example, for the installation of cameras in the streets. China does not publicly disclose the terms and conditions of the loans it provides, as other countries might be tempted to ask for the same preferential terms.
- **South-South or multilateral co-operation through the Forum on China-Africa Cooperation:** China established a South-South co-operation fund in 2016. China has granted a total of USD 1 million in financial assistance to purchase emergency equipment (tents, clothing and food) to alleviate the humanitarian crisis resulting from the Yirgou community conflict and CNY 50 million, around XOF 4.2 billion, as emergency food aid for the purchase of rice. China has also sent a medical mission and teams of experts in the agricultural and vocational training fields to Burkina Faso.
- **Private donations:** these are donations by private Chinese companies (of which there are very few in Burkina Faso). This form of co-operation is very rare in the country.

¹ A concept present in the Chinese constitution which means that the future of each nation is closely linked to that of the others.

Source: Interview with the Chinese Embassy in Ouagadougou.

Chapter 6. A TOSSD reporting form that meets Burkina Faso's information needs

The people we met in Burkina Faso, particularly at the Directorate General for Cooperation, were able to examine in detail and comment on the various sections of the TOSSD reporting form and the specific instructions relating to them (see Table 6.1). Overall, the form and descriptions were considered complete, useful, coherent, and realistic in terms of the information to be communicated. However, suggestions for additional fields have been made, particularly to capture information that is specific and useful to recipient countries (fields in grey and italics). The last column of the table indicates whether the information requested in the form for a given activity is available in Burkina Faso's aid management system.

Table 6.1. Activity-level Reporting Form for TOSSD (Chapter 4, Section 2 of the Reporting Instructions)

Reporting items	Clarifications	Availability of information in Burkina Faso's aid management platform/Comments on additional fields proposed by Burkina Faso
A. Identification data		
1. Reporting year	Calendar year for which data are reported.	Available.
2. Provider country/institution	Unique code identifying the reporting country or institution.	Available.
3. Provider agency	Unique code identifying the agency within the provider country that has budget responsibility and controls the activity for its own account.	Available.
4. Provider project ID number	Unique code for identifying the project in the provider's internal databases.	Available (internal identifier).
5. TOSSD ID number	Unique code for identifying the project in the TOSSD database.	Available (this number is generated directly on the AMP).
<i>X. Activity budget</i>	<i>Specifies whether an activity is off-budget or included in the Finance Act.</i>	<i>Additional field considered useful and available on the AMP.</i>
<i>X. Official Investment Programme (OIP) code</i>	<i>The code used corresponds to the one for activities listed in the Finance Act.</i>	<i>Additional field considered useful and available on the AMP.</i>
<i>X. Activity status</i>	<i>Describes the current status of the project (under negotiation, in progress, etc.).</i>	<i>Additional field considered useful and available on the AMP.</i>
<i>X. Reason for status</i>	<i>Provides information about the status of the activity.</i>	<i>Additional field considered useful and available on the AMP.</i>
<i>X. Objective</i>	<i>Provides information about the purpose of the activity.</i>	<i>Additional field considered useful and available on the AMP.</i>
<i>X. Lessons learned</i>	<i>Specifies the lessons to be learned in the implementation of the activity.</i>	<i>Additional field considered useful and available on the AMP.</i>
<i>X. Developmental impact</i>	<i>Specifies the developmental impact of the project.</i>	<i>Additional field considered useful and available on the AMP.</i>

Reporting items	Clarifications	Availability of information in Burkina Faso's aid management platform/Comments on additional fields proposed by Burkina Faso
B. Basic data		
6. TOSSD recipient	Unique code identifying the country receiving the TOSSD cross-border flow.	Not used on the AMP because the recipient country is Burkina Faso.
7. Project title	Free text indicating the official project title in English, French, or Spanish.	Available instead in Section A: Identification data.
8. Project description	Free text describing the activity, including its objectives, planned outputs and outcomes, time frame, and budget.	Available instead in Section A: Identification data.
9. External link	Digital Object Identifier (DOI) or link to a web page (of the provider, implementing partner or recipient) containing detailed information on the activity.	Information not available but considered very useful and practical by stakeholders in Burkina Faso.
10. Sustainable Development Goal focus	Multiple codes identifying the target(s) in the UN list of SDG targets (e.g. 2.1, 3.3).	Available at the level of the 17 Sustainable Development Goals (SDGs). The targets have not been defined on the AMP.
11. Sector	Multiple codes identifying the sector(s) that the resource transfer is intended to facilitate.	Available. There are three levels of sectoral classification: primary (an old classification used by stakeholders in Burkina Faso), secondary (OECD classification) and tertiary (National Economic and Social Development Plan (PNDES) classification).
12. Channel of delivery	Unique code identifying the institution through which the activity is implemented.	Available instead in Section A: Identification data. The code and the name are entered in the same box.
13. Channel name	Free text indicating the full name of the institution implementing the activity. If the institution has a channel of delivery code, this field is empty.	Available instead in Section A: Identification data.
14. Modality	Unique code specifying the modality of co-operation used to implement the activity.	Available instead in the funding section, which is similar to the volume data and is titled "type of funding" on the AMP.
15. Financial instrument	Unique code specifying the financial instrument used to fund the activity.	Available instead in the funding section, which is similar to volume data.
16. Financing arrangement	Multiple codes identifying specific characteristics of the financial arrangement (e.g. blended finance, Islamic finance, export credits, co-financing arrangement involving recipient counterpart funds).	Field not available but considered very useful and practical by stakeholders in Burkina Faso.
17. Framework of collaboration	Multiple codes identifying specific frameworks of collaboration such as South-South co-operation and triangular co-operation.	Field not available on the AMP but considered very useful and practical.
18. TOSSD pillar	A binary code indicating whether the activity falls under Pillar I or Pillar II of TOSSD.	Field not available.
X. Planning	Indicates actual approval, proposed start, actual start, proposed end, and actual end dates.	<i>Additional field considered useful and available on the AMP.</i>
X. Location	Specifies the project intervention zone (national, international, regional, region, province, department, city).	<i>Additional field considered useful and available on the AMP.</i>
X. Sectoral priorities	Describes the nature of sectoral programmes.	<i>Additional field considered useful and available on the AMP.</i>
X. National targets	Indicates the relevant national targets.	<i>Additional field considered useful and available on the AMP.</i>

C. Volume data		
19. Currency	ISO code for the currency in which the transaction has been carried out.	Available.
20. Amount committed	New amount committed contractually by the provider during the reporting year, i.e. the face value of the activity.	Available. Proposed project cost.
21. Amount disbursed	Amount disbursed (expenditure) by the provider during the reporting year.	Available. Actual disbursement.
22. Reflows to the provider	Amount paid back to the provider during the reporting year and related to recoveries of grants, amortisation of loans, and gains or losses from equity sales.	Not available.
23. Amount mobilised	Amount mobilised from private sources, where a demonstrable causal link between the provision of private finance and the official intervention can be documented.	Not available.
<i>X. Planned annual amount</i>	<i>Indicates planned disbursement.</i>	<i>Additional field considered useful and available on the AMP.</i>
For in-kind technical co-operation only		
24. Salary cost	Salary paid to the public official of the reporting country.	Available. The amount of autonomous technical co-operation is included on the AMP without further details (including salaries).
For loans only		
25. Concessionality	A binary "Yes" or "No" code indicating the concessionality of the loan according to the IMF definition.	Not available.
26. Maturity	Interval (number of months) from commitment date to the date of the last payment of amortisation.	Field not available but considered very useful and practical. It can be intuitively determined using the actual start and end dates.
For mobilisation only		
27. Leveraging mechanism	Unique code indicating the leveraging instrument used, such as a guarantee, a syndicated loan, shares in collective investment vehicles, etc.	Not available.
28. Origin of the funds mobilised	Multiple codes identifying the origin of the funds mobilised in the provider, recipient or third country (as applicable).	Not available.
29. Co-financiers	Free text specifying the names of private and public co-financiers.	Available.
<i>X. Contact</i>	<i>Specifies the donor contact, General Directorate for Cooperation contact, project coordinator contact, contact in the relevant ministry, contact in the executing/implementing agency.</i>	<i>This field is included on the AMP but is not generally completed.</i>
<i>X. Paris indicators</i>	<i>Provides information about the Paris indicators.</i>	<i>This field is included on the AMP but is not generally completed.</i>
<i>X. Related documents</i>	<i>Provides the source documents for the data.</i>	<i>This field is included on the AMP but is not generally completed.</i>

Part IV. Data management capacity assessment

Chapter 7. An appropriate legal framework and a structured data management process

7.1. Legal framework, institutional architecture, and computerised development finance management tool

Data on external official finance in Burkina Faso is collected centrally by the Ministry of Economy, Finance and Development (MINEFID).

The mandate of the General Directorate for Cooperation is specified in Decree No. 2016/381/PRES/PM/MINEFID on the organisation of the Ministry of Economy, Finance and Development. Article 62 of the decree specifies that the Directorate General for Cooperation is responsible for “managing economic, technical and financial cooperation with development partners and non-governmental organisations.” The article also stipulates that the Directorate General for Cooperation is responsible for “coordinating official development assistance and preparing an annual report on development cooperation.” This report is the flagship product produced by the Directorate General for Cooperation in terms of the accountability and transparency of development co-operation management.

The Directorate for the Coordination and Effectiveness of Official Development Assistance within the Directorate General for Cooperation co-ordinates the work of collecting, compiling, analysing and producing/disseminating the annual report on development co-operation, although all of the other directorates within the Directorate General are involved in drafting the report (e.g. the directorates for bilateral and multilateral co-operation, non-governmental organisations, public-private partnerships, etc.). Information relating to debt management is collected by the Directorate General of the Treasury and Public Accounting, and more specifically the Directorate for Public Debt.

The Directorate General for Cooperation has introduced a dedicated IT tool to collect, compile, analyse and disseminate information on development co-operation: the aid management platform (AMP). This is the main tool used to produce the Development Co-operation Report. The AMP is a modular computerised aid management system provided by a United States non-governmental organisation (Development Gateway, 2019) and was introduced in 2007. The Directorate General for Cooperation is the system administrator. This system enables development projects to be recorded according to various parameters (e.g. project title and description, intervention sector, financial instrument, Sustainable Development Goal (SDG) supported by the project, amount committed, payment, etc.), and then to produce reports in various formats, including Excel. These reports form the basis for the annual Development Co-operation Report.³² The AMP was designed to be used as a network by all stakeholders in the process of collecting, compiling, analysing, and disseminating information. The government also has

³² See Chapter 8. Section 8.1 for more information on the Development Co-operation Report.

the Integrated External Funding Circuit (CIFE), which is administered by the Directorate General of the Treasury and Public Accounting, and for which the Directorate General for Cooperation acts as an external funding mobilisation circuit stakeholder. The CIFE system was developed specifically for monitoring external funding flows within the state's public finance circuit. It is a fully integrated part of this circuit, whereas the AMP is an ad-hoc system initially put in place to (i) enable even broader monitoring than CIFE, particularly by including flows that do not go through the state budget; (ii) provide the analytical and other functionalities needed to produce the Directorate General for Cooperation's flagship document, the Development Co-operation Report (CIFE does not have these analytical functionalities at the moment); and (iii) allow online sharing of information with the collaboration of development partners, among others.

7.2. Data collection

Data on development finance is generally collected once a year from co-operation providers and the main non-governmental organisations operating in Burkina Faso. A questionnaire is sent to development partners, who return their data to the Directorate General for Cooperation (see Table 7.1)

Table 7.1. Primary sources of information for sovereign operations, by type of flow and instrument

	Commitments	Disbursements
Grants	DPs via DGCOOP	DPs via DGCOOP (for directly managed projects), MINEFID for the rest
Concessional loans	DPs via DGCOOP	DPs via DGCOOP
Non-concessional loans	DPs via DGCOOP	DDP

Notes: DPs - Development partners; DGCOOP - Directorate General for Cooperation; MINEFID - Ministry of Economy, Finance and Development; DDP - MINEFID Directorate for Public Debt.

Source: Interviews during the in-country mission.

7.3. Data compilation and analysis

Data for the Development Co-operation Report is compiled by the Directorate General for Cooperation (DGCOOP). All DGCOOP directorates are involved in writing the report and analysing the data.

In addition to the Development Co-operation Report, the DGCOOP produces the following main reports and analyses:

- the Report on the Contribution of Non-governmental Organisations and Development Associations to the Implementation of Public Policies in Burkina Faso (last version released in 2016).
- the Report on Financial Commitments Made with development partners (annual).
- biennial responses to surveys and requests within the framework of the Global Partnership for Effective Development Co-operation (GPEDC) (OECD and UNDP, 2019).

In addition to the DGCOOP, the following institutions use the data collected by the DGCOOP for analytical purposes³³:

- the Directorate General of the Treasury and Public Accounting
- the Directorate General for Economy and Planning (for the Sustainable Development Goals Report or the National Economy Report)

³³ Source: Interviews with the DGCOOP.

- the Permanent Secretariat of the National Economic and Social Development Plan (PS/PNDES – e.g. for the PNDES Mid-Term Report)
- the Directorate General for the Budget (for status updates).

7.4. Dissemination and use of data

As mentioned above, the main product of the data collection process is Burkina Faso's annual Development Co-operation Report, which is produced by the DGCOOP. In addition to producing this report, the DGCOOP responds to numerous requests using the information available on the AMP. This helps to disseminate information on development finance in Burkina Faso. The sources of these requests include the following stakeholders:

- national public stakeholders within Burkina Faso, in particular government departments, the National Assembly and the Burkina Faso National Institute of Statistics and Demography
- international public development stakeholders in Burkina Faso, including embassies and diplomatic missions
- academics and researchers
- the private sector and civil society
- internet users.

The DGCOOP does not currently use data published by the International Aid Transparency Initiative (IATI). The reasons given are gaps in the coverage and quality of the data, and the fact that the data cannot be easily aggregated.

Chapter 8. Additional ways to make the process sustainable

This chapter aims to analyse and highlight the main areas for attention in terms of collecting, compiling, analysing, and disseminating development finance information. The areas noted in this chapter are based both on the interviews conducted during the in-country mission and on the document completed by Directorate General for Cooperation (DGCOOP) staff at the Ministry of Economy, Finance and Development (MINEFID), which describes the strengths of the processes studied, and areas for improvement (see 0).

8.1. Regular report on development co-operation reflects a generally well-established data collection process

The DGCOOP has been producing the Burkina Faso Development Co-operation Report for nearly 20 years (DGCOOP, 2019). The report shows that the process in place for collecting, compiling, analysing, and disseminating information on development finance is generally under control. This is in spite of the many external constraints on the DGCOOP and the difficulties encountered in data processing and collection.

Each version of the report usually consists of:

- An analysis of the socio-economic context in Burkina Faso.
- An analysis of trends in development co-operation financing: trends are analysed according to different aspects, including the total volume of aid, the type of funding (grants, loans), the type of instrument (project aid, budget support, food aid and emergency assistance and relief), the sector and the funding source (bilateral or multilateral).
- Analysis of a particular theme: the last report, produced in late 2018 using 2017 data, was entitled *Les financements innovants comme alternative pour le financement du développement au Burkina Faso: réalités et perspectives (Innovative funding solutions as an alternative for financing development in Burkina Faso: realities and prospects)*. Each year, the report provides an ad-hoc, focused analysis that offers insights and data on the theme addressed. The 2017 Development Co-operation Report thus indicates that the potential resources that Burkina Faso can mobilise annually in terms of innovative funding solutions (not including green financing) are estimated at XOF 997 billion (approximately EUR 1.52 billion), including XOF 492 billion (approximately EUR 750 million) at the local level and XOF 505 billion (EUR 770 million) at the international level.

8.2. Broad scope but with room for further expansion

Every year, the DGCOOP collects a broader range of data on co-operation activities that goes beyond official development assistance (ODA) as defined by the OECD Development Assistance Committee

(DAC).³⁴ Numerous actions are being carried out to improve understanding of the development landscape, such as research into the innovative funding solutions mentioned above. In this context, Total Official Support for Sustainable Development (TOSSD) is of particular interest to Burkina Faso, as it will help to fill an information gap on a number of flows (see below).

The scope of the data captured on the AMP already appears to be broad, although the in-country mission was not able to find documentation detailing this scope precisely. The study of the AMP data collected during the mission nevertheless provides a general overview. It seems to include:

- financing from bilateral and multilateral development partners in Burkina Faso, non-resident agencies, and the main international non-governmental organisations operating in Burkina Faso
- operations funded on both a concessional and non-concessional basis [Burkina Faso benefits from few non-concessional loans due to its status as a least developed country (LDC) and the resulting International Monetary Fund debt ceilings]
- short-term operations by development partners (which are traditionally not included in the OECD DAC definition of ODA, but which will be included in TOSSD) enabling support for economic activities (e.g. “off-season” potato cultivation between October and May).

The annual aggregate amounts extracted from the AMP for 2016-17 flows show that AMP coverage is close to that of the internationally available data.

Nevertheless, the mission was able to identify a number of funding solutions not covered on the AMP but available under the TOSSD measurement framework, which would provide Burkina Faso with additional information:

- **Private finance mobilised by external official interventions in support of development.** This includes risk mitigation instruments used in support of sustainable development projects (e.g. guarantees issued by development partners, such as those provided by France through the ARIZ programme).
- **Bilateral operations of development finance institutions** mandated to support the private sector in developing countries. An indicative list of these bilateral institutions can be found in 0.
- **South-South co-operation**, including technical assistance implemented at the level of sectoral ministries.
- **The operations of trust funds administered by multilateral organisations.** The operations of these funds are currently difficult to capture due to:
 - the increasing number of these funds and the fact that developing countries are not systematically informed when they are set up
 - difficulty in understanding the financing mechanisms of these funds and sometimes even in capturing their funding (e.g. when these funds use one or more development partners to implement an activity, as is the case with some European Union trust funds, it is difficult to know whether financing is coming from the fund initially, rather than the donor).

8.3. Burkina Faso could in theory report to TOSSD, although it is expected that data will be collected at the international level from development partners

The current option for collecting TOSSD data is to collect data centrally, directly from the capitals of development partners (in the case of countries) or from the headquarters of multilateral institutions, in order

³⁴ For more information on ODA, see:

<https://www.oecd.org/dac/stats/officialdevelopmentassistancedefinitionandcoverage.htm>.

to avoid developing countries having to bear the burden of this work. The stakeholders interviewed confirmed that this option would be appropriate, emphasising that collecting data from donors will provide more complete information on each project. The disadvantage of this option lies in the fact that this process does not make it possible to distinguish the share of funding actually transferred to the country from that invested in international technical assistance (which often results in salaries being paid to experts working for development partners, and is therefore not perceived as an investment in the country). In TOSSD, it is envisaged that a spot-check mechanism for data from development partners (DPs) will be set up by partner countries themselves. Burkina Faso could apply to participate in this kind of exercise.

The mission found that Burkina Faso could, in the longer term, report the development flows that it receives itself, in TOSSD format.

8.4. There is a significant risk that historical and operational data on the AMP will be lost, due to an unmaintained computer server.

Current management of the computer server that hosts AMP data represents a major risk for the sustainability of the development finance data collection, compilation, and extraction process in Burkina Faso.

The main risk is the loss of historical computer data on development finance that is held on the AMP. Another major risk is the simple inability to use the AMP as a data collection and compilation tool.

The mission team was unable to access the AMP interface during the mission. The data was provided directly by the DGCOOP, subject to the availability of the AMP online. The interviews conducted revealed that the AMP server is not operational on a regular basis. Both the physical server and the operating system itself are obsolete and the server has not been changed since the AMP was rolled out in 2007. A new server has been purchased but has not been installed. This new server may also be obsolete, but since it is not installed, there is no way to verify that at this stage.

No institution or public official is formally in charge of managing the server. The server is not located in the DGCOOP building but in the building that houses the National Agency for the Promotion of Information and Communication Technologies (ANPTIC), which is an agency of the Ministry of Digital Economy and Postal Services. The AMP is not currently used on a regular basis, and interviews indicate that officials are mobilised on an ad-hoc basis to ensure that the data entry process can take place.

Lack of dedicated funding seems to be a key root cause behind the lack of maintenance. The DGCOOP has so far managed to use the AMP to produce the annual Development Co-operation Report, but the management constraints of the tool are now jeopardising this work, due to a lack of the funding required to maintain the AMP and the dependence on an external partner.

8.5. More human resources and equipment would improve the efficiency of the process for managing development finance information

This section analyses the needs expressed by the various DGCOOP directorates on the basis of a questionnaire circulated by the mission team.

8.5.1. Financial, technical and equipment needs

As observed by the mission team or expressed by the DGCOOP, the main equipment and technical resources required to carry out these activities are as follows:

- **A stable power supply:** the mission team experienced several power outages during the mission (an average of approximately one outage per day). These cuts have a direct impact on data processing work, disrupting officials who are trying to perform their duties. In addition, any power outage shuts down the AMP server, requiring human intervention to restart it and ensure that it is functioning properly. The fact that the server is physically located in a different building to the DGCOOP, and that maintaining it is not officially the responsibility of any department, makes AMP access unreliable. In addition, the generator that is supposed to take over the power supply to the server does not always perform as expected, which further reduces the times when the AMP is accessible.
- **Subscription to a broadband connection:** DGCOOP staff cannot connect regularly and reliably to the Internet. In particular, this affects their ability to download documents, log into the AMP, and exchange documents with each other.
- **Computer and office equipment:** the needs expressed by the DGCOOP are listed in 0. It is clear from the DGCOOP premises that additional equipment is required, although further clarification of some of the requests listed in the statement of needs would be beneficial to avoid duplication (e.g. sharing of copiers and printers).
- **Updating of the AMP:** some settings cannot currently be controlled by DGCOOP managers and need to be updated [e.g. updating of exchange rates, definition of National Economic and Social Development Plan (PNDES) sectors and Sustainable Development Goals (SDGs)]. Officials will also need to be trained on these settings (see Section 8.5.2). It has not so far been possible to complete this update due to a lack of available funding.
- **Additional funding for the DGCOOP:** the DGCOOP has indicated that the financial resources allocated to its budget are insufficient to cover its activities, particularly those relating to the production and dissemination of information on development co-operation. Each year, it would appear that some of the directorate's activities are not carried out due to a lack of financial resources.

8.5.2. *Staff capacity-building needs*

Building the capacity of officials responsible for producing information on ODA is a key part of the process. Across all the directorates, the interviews conducted identified the following themes on which capacity-building efforts should focus:

- **More responsive maintenance:** the Development Co-operation Report team appeared to be particularly dedicated to the production of the report and its regular publication offers clear proof of the staff's commitment to this flagship DGCOOP product. Nevertheless, it seems that the AMP problems that hamper the production process have existed for many years, without strong action having been taken to maintain, on a regular basis, the IT tool that is central to the process. While lack of funding is an undeniable factor, it cannot be the only cause (for example, the cost of AMP maintenance by ANPTIC is relatively modest and entirely dependent on a state decision and the new server, which was purchased several years ago but has not been installed). The list of IT equipment requested by the DGCOOP (0) will need to be accompanied by a process covering maintenance and associated funding by the government.
- **AMP training for managers:** training of new managers, retraining of managers already working on the system and support for expanded use of the software. Some topics should be covered (e.g. database settings as mentioned above or the management of closed projects to facilitate database searches).
- **Training of Burkinabe server maintenance technicians and developers:** as mentioned above, officials need to be trained on regular maintenance of the AMP server, which would require (as with management training) the intervention of the external provider who supplied the AMP. The

AMP code is now open source. It would therefore be possible for Burkina Faso to train its own developers and to define the platform's settings in accordance with the country's needs.

8.5.3. *Efforts are also needed from development partners*

As highlighted in the 2017 Development Co-operation Report (DGCOOP, 2018, p. 18), the data collection process is hampered by the following aspects, which could be addressed by Burkina Faso's technical and financial partners in an effort to better support the government:

- Late transmission of data during the annual survey.
- The aggregated nature of certain data from development partners, which means that adequate information is not available on the AMP. Here, it is important to note that TOSSD, like the AMP, is intended to provide data at the activity level. The absence of data disaggregated by sector and by SDG is a particular problem.³⁵
- The incomplete nature of some of the data provided.

³⁵ TOSSD will be able to provide complementary information to Burkina Faso, since TOSSD data will be disaggregated by SDG.

Conclusion

The pilot study in Burkina Faso helped to refine the assessment of the potential and relevance of TOSSD, from the perspective of recipient countries, in measuring external resources to support the SDGs. For Burkina Faso, TOSSD is a means of filling an information gap on certain types of resources to support sustainable development, such as private funding, South-South co-operation, external interventions involving the private sector, trust fund operations, innovative funding solutions, and short-term operations. This information will be particularly useful to Burkina Faso, as it will provide an overview of external resource flows and thus optimise its national development finance strategy. The results complement the feedback from previous studies carried out in Costa Rica and Nigeria. They also offered reassurance that the work of the International Task Force responsible for developing the TOSSD framework continues to move in the right direction. The new insights provided by this study will support the International TOSSD Task Force's discussions in 2019 aimed at finalising the reporting instructions for TOSSD pillar I.

The main results of the pilot study presented in Chapter 2. of this report were shared in various international fora during the second and third quarters of 2019 (e.g. the G7 in Biarritz in July 2019 and the launch of the first TOSSD data survey in October 2019) and will continue to inform discussions around the TOSSD measurement framework. With additional support from the European Union, further pilot studies are planned, including one in Indonesia in August 2019.

Annex A. Indicative list of bilateral development finance institutions

Table 0.1. Bilateral donor development finance institutions working in support of the private sector having reported to the OECD private finance mobilised

Country	Institutions
Germany	KfW, German Investment Corporation (DEG)
Austria	OeEB
Belgium	Belgian Investment Company for Developing Countries (BIO)
Korea	Export-Import Bank of Korea (KEXIM)
Denmark	Industrialization Fund for Developing Countries (IFU)
United Arab Emirates	Abu Dhabi Fund for Development (ADFD)
Spain	Spanish Development Finance Institution (COFIDES)
United States	United States Agency for International Development (USAID),* Overseas Private Investment Corporation (OPIC)
Finland	FinnFund
France	French Development Agency (AFD),* Proparco*
Italy	SIMEST
Japan	Japan International Cooperation Agency (JICA), Japan Bank for International Cooperation (JBIC)
Norway	Norfund
Netherlands	Netherlands Development Finance Company (FMO)*
Portugal	Instituto Camões, Society for Development Finance (SOFID)
United Kingdom	CDC Group*
Sweden	Swedish International Development Cooperation Agency (Sida),* Swedfund
Switzerland	Swiss Investment Fund for Emerging Markets (SIFEM)

Note: Institutions marked with an asterisk (*) were active in Burkina Faso in 2016–2017 as implementing agencies or by mobilising private finance themselves.

Source: OECD/DAC Secretariat.

Annex B. Main strengths and weaknesses of the process for collecting, compiling, analysing, and disseminating development finance information

Table 0.1. Main strengths and weaknesses of the process for collecting, compiling, analysing, and disseminating development finance information

Process	Strengths	Areas for improvement
Collection	<ul style="list-style-type: none"> The existence of a co-ordination mechanism (the “troika”) facilitates the data collection process. The existence of a reporting framework that is fairly stable from year to year makes the process of collecting data and producing the report fairly systematic and efficient because all stakeholders are familiar with it. 	<ul style="list-style-type: none"> Some partners do not have representative offices in Burkina Faso (e.g. some Arab donors). The questionnaire sent out is also often poorly filled in (some information is missing). Partners could get more involved. development partners tend to submit their data late, which results in significant delays in finalising the report.
Compilation and analysis	<ul style="list-style-type: none"> Establishment of an analysis team that brings together several of the Ministry’s directorates (DGCOOP, Directorate General for the Budget, Directorate General of the Treasury and Public Accounting, Directorate General for Economy and Planning, PNDES Permanent Secretariat). 	<ul style="list-style-type: none"> The AMP is difficult to access (server and connection problems). The AMP cannot handle all the data processing required for the Development Co-operation Report, meaning that reprocessing has to be done in Excel. Defining the PNDES sectors and SDGs is a difficult process.
Dissemination	<ul style="list-style-type: none"> Data are theoretically available online on the DGCOOP and the AMP website. 	<ul style="list-style-type: none"> There are insufficient technical and financial resources to ensure wide dissemination. External stakeholders are not aware that the AMP exists. The AMP data are not easily accessible in practice on the Internet.

Source: Document completed during the mission by the DGCOOP officials describing the strengths of the processes studied and areas for improvement.

Annex C. Directorate General for Cooperation statement of equipment needs

The statement of needs is presented here as formulated by the various DGCOOP directorates. It appeared to the authors to be relatively standardised and very similar for each of the DGCOOP directorates. While a light-touch analysis of Burkina Faso's capacity requires an analysis of the equipment needed, the list presented below should be considered as a first basis for work that needs to be further clarified with each of the DGCOOP directorates.

Table 0.1. Statement of equipment needs for DGCOOP directorates

Equipment	Quantities available	Additional quantities required or improvements needed
Directorate for Multilateral Co-operation		
Computers	26	50
Printers	25	50
Copiers	2	5
Phones	26	45
Other computer equipment	0	46 inverters, 6 scanners, and 6 video projectors
Supplies	0	50 boxes of paper, 100 x 05A, and 80A ink cartridges and 5 x C.EXV33 toner cartridges
Internet connection	0	50 dongles and 50 x anti-virus software
Other needs	0	50 staff chairs and 50 industrial wood desks
DIRECTORATE FOR BILATERAL CO-OPERATION		
Computers	13	25
Printers	12	25
Copiers	1	5
Phones	13	25
Other computer equipment (please specify)	0	46 inverters, 6 scanners, and 6 video projectors
Supplies	0	50 boxes of paper, 100 x 05A, and 80A ink cartridges and 5 x C.EXV33 toner cartridges
Internet connection	0	50 dongles and 50 x anti-virus software
Other needs	0	25 staff chairs and 25 industrial wood desks
DIRECTORATE FOR COORDINATION AND EFFECTIVENESS OF OFFICIAL DEVELOPMENT ASSISTANCE		
Computers	12	25
Printers	12	25
Copiers	1	4
Phones	12	25
Other computer equipment	0	25 inverters, 4 scanners, and 4 video projectors
Supplies	0	50 boxes of paper, 100 x 05A, and 80A ink cartridges and 5 x C.EXV33 toner cartridges
Internet connection	0	25 dongles and 25 x anti-virus software
Other needs	0	25 staff chairs and 25 industrial wood desks
NON-GOVERNMENTAL ORGANISATIONS PARTNERSHIP DIRECTORATE		
Computers	13	25

Equipment	Quantities available	Additional quantities required or improvements needed
Printers	13	25
Copiers	0	6
Phones	13	25
Other computer equipment	0	25 inverters, 4 scanners, and 4 video projectors
Supplies	0	50 boxes of paper, 100 x 05A, and 80A ink cartridges and 5 x C.EXV33 toner cartridges
Internet connection	0	25 dongles and 25 x anti-virus software
Other needs	0	25 staff chairs and 25 industrial wood desks
Directorate for Public-Private Partnerships		
Computers	13	25
Printers	13	25
Copiers	1	4
Phones	13	25
Other computer equipment (please specify)	Financial account in 2017 (in millions of XOF)	25 inverters, 4 scanners, and 4 video projectors
Supplies	0	50 boxes of paper, 100 x 05A, and 80A ink cartridges and 5 x C.EXV33 toner cartridges
Internet connection	0	25 dongles and 25 x anti-virus software
Other needs	0	25 staff chairs and 25 industrial wood desks
Directorate for Financial Programme Monitoring		
Computers	8	20
Printers	8	20
Copiers	1	4
Phones	8	20
Other computer equipment (please specify)	0	20 inverters, 4 scanners, and 4 video projectors
Supplies	0	50 boxes of paper, 100 x 05A, and 80A ink cartridges and 5 x C.EXV33 toner cartridges
Internet connection	0	20 dongles and 20 x anti-virus software
Other needs	0	20 staff chairs and 20 industrial wood desks
Departments attached to the DGCOOP		
Computers	30	50
Printers	20	50
Copiers	3	10
Phones	30	50
Other computer equipment (please specify)	0	50 inverters, 10 scanners, and 10 video projectors
Supplies	0	100 boxes of paper, 100 x 05A, and 80A ink cartridges and 5 x C.EXV33 toner cartridges
Internet connection	0	50 dongles and 50 x anti-virus software
Other needs	0	50 staff chairs and 50 industrial wood desks

Source: Information provided by the Directorate General for Cooperation (DGCOOP) of the Ministry of Economy, Finance and Development of Burkina Faso.

Annex D. List of institutions visited during the in-country mission

1. Embassy of the People's Republic of China in Burkina Faso
2. Embassy of Sweden in Burkina Faso
3. Embassy of Brazil in Burkina Faso
4. Central Bank of West African States
5. Sahel Chair – Fondation pour les Études et Recherches sur le Développement International (FERDI)
6. Delegation of the European Union to Burkina Faso
7. Ministry of Economy, Finance and Development (MINEFID)
 - a. Directorate General for Cooperation (DGCOOP)
 - i. Directorate for Bilateral Co-operation (DCB)
 - ii. Directorate for Multilateral Co-operation (DCM)
 - iii. Directorate for Coordination and Effectiveness of Official Development Assistance (DCE/APD)
 - iv. Directorate for Public-Private Partnerships (DPPP)
 - b. Directorate General of the Treasury and Public Accounting (DGTCP)
 - i. Directorate for Public Debt (DDP)
 - c. Directorate General for Economy and Planning (DGEP)
 - d. National Institute of Statistics and Demography (INSD)
8. Ministry of Higher Education, Scientific Research and Innovation (MESRSI)
 - a. Directorate General for Sectoral Studies and Statistics (DGESS)
 - b. National Centre for Information, Educational and Vocational Guidance and Scholarships (CIOSPB)
9. Ministry of Environment, Green Economy and Climate Change (MEEVCC)
 - a. Directorate General for Sectoral Studies and Statistics (DGESS)
10. Ministry of Foreign Affairs and Cooperation (MAEC)
 - a. Directorate of Peacekeeping Operations, Military Cooperation and Disarmament (DOMPCMD)
 - b. Directorate of Legal and Consular Affairs
11. Ministry of Infrastructure
 - a. Directorate General for Sectoral Studies and Statistics (DGESS)
12. Civil society organisations
 - a. Permanent Secretariat for Non-Governmental Organisations (SPONG)
13. Group of technical and financial partners in Burkina Faso
14. Private philanthropy
 - a. Helen Keller International (HKI)

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