



1. Operation Information

Operation ID

P174315

Operation Name

Burkina Faso Crisis-Response DPF

Country

Burkina Faso

Practice Area (Lead)

Macroeconomics, Trade and Investment

Non-Programmatic DPF
L/C/TF Number(s)

IDA-67990, IDA-D7460

Closing Date (Original)

31-Dec-2021

Total Financing (USD)

102,001,893.99

Bank Approval Date

15-Dec-2020

Closing Date (Actual)

31-Dec-2021

IBRD/IDA (USD)
Co-financing (USD)

Original Commitment

100,000,000.00

0.00

Revised Commitment

100,000,000.00

0.00

Actual

102,001,893.99

0.00

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2. Program Objectives and Pillars/Policy Areas

a. Objectives

This standalone Crisis Response Development Policy Financing (CR-DPF) operation for \$100 million aimed to support Burkina Faso in response to the COVID-19 pandemic outbreak.

The program development objective (PDO) of this operation was to support Burkina Faso by (i) expanding economic opportunities for growth; (ii) building crisis-adaptive capacity of the state; and (iii) improving fiscal



transparency and accountability (Implementation Completion Review [ICR], p. 5; Program Document [PD], p. 5).

For the purpose of this ICRR, the objectives of the operation (against which outcomes will be assessed) are taken to be the following:

Objective 1: Expanding economic opportunities for growth;

Objective 2: Building crisis-adaptive capacity of the state; and

Objective 3: Improving fiscal transparency and accountability.

b. Pillars/Policy Areas

The three pillars of the operation were identical to the objectives listed above with the following prior actions (PAs) under each (ICR, p. 11 and p. 12):

Pillar 1, "Expanding Economic Opportunities for Growth" had two PAs under it:

Prior Action #1: To improve access for smallholder farmers to subsidized agricultural inputs and allow for better targeting of beneficiaries, the Recipient's Ministry of Agriculture and Hydro-Agricultural Development has adopted the nation-wide rollout of an electronic distribution system for subsidized inputs ("Agri-Voucher"), which can exceptionally be waived to allow direct provision of agricultural inputs and equipment subject to the authorization of the minister in charge of agriculture, as evidenced by Arrêté N°2020-0079/MAAH/CAB dated August 7, 2020.

Prior Action #2: To improve access to credit of individuals, micro, small and medium enterprises, the Recipient's Council of Ministers has mandated major public and private utility billers, including, inter alia, water, electricity, and mobile providers to report post-paid consumer data to the electronic platform for sharing credit information as evidenced by Decree N°2020-0726/PRES/PM/MINEFID/MDENP/ MCIA dated August 24, 2020.

Pillar 2, "Building Crisis-Adaptive Capacity of the State," had three PAs under it:

Prior Action #3: To increase health system capacity and resilience, to prevent, detect, respond, and recover from zoonotic and vector-borne diseases, the Recipient has specified the attributions, composition, organization and functioning of the Technical Steering Committee, the One Health technical secretariat, as evidenced by inter-ministerial Arrêté N°2020-210/MS/MINEFID/MESRSI/MAAH// MRAH/MEEVCC dated June 30, 2020.

Prior Action #4: To facilitate access to services and strengthen the country's crisis-response capacity, the Recipient has: (i) aligned the system issuing identity credentials to *personnes indigentes* to the construction of an ID platform in the context of the West Africa Unique Identification for Regional Integration and Inclusion ("WURI") Program, as evidenced by inter-ministerial Arrêté N°2020-0046/MFSNFAH/MATDC/MINEFID/MDENP dated July 3, 2020; and (ii) adopted a data sharing protocol, as evidenced by inter-ministerial Arrêté N°2020-0047/MFSNFAH/MATDC/MFPTPS/MINEFID dated July 3, 2020.



Prior Action #5: To support the business continuity of the state, improve service delivery, and prepare the digital transformation of the economy, the Recipient's Prime Minister has ordered the roll-out and uptake of high-priority digital platforms, as evidenced by Arrêté N°2020-037/PM/CAB dated July 13, 2020.

Pillar 3, "Improving Fiscal Transparency and Accountability," had two PAs under it:

Prior Action #6: To improve efficiency, transparency and accountability in the use of COVID-19 funds and accelerate the response during future crises and/or disasters as defined in Law N°012-2014/AN dated April 22, 2014, the Recipient's Ministry of Economy, Finance and Development has established a crisis-response governance framework, as evidenced by Arrêté N°2020-418/MINEFID/CAB dated August 26, 2020.

Prior Action #7: To improve debt management and transparency, the Recipient's Ministry of Economy, Finance and Development has defined the scope, responsibilities, timing, and procedures for: (i) the quarterly publication of a debt bulletin; (ii) the annual publication of a borrowing plan; and (iii) the annual review of the implementation of the borrowing plan, as evidenced by Arrêté N°2020-298/MINEFID/SG/DGTCP dated July 2, 2020.

c. Comments on Program Cost, Financing and Dates

The standalone CR-DPF operation was approved on December 15, 2020, and closed on December 31, 2021 after becoming effective on March 29, 2021. The operation consisted of US\$50 million in IDA grant financing (SDR 35.6 million) and a US\$50 million in IDA credit (Euro 42.7 million) at approval (ICR, p. 5). A total of \$102 million were disbursed (**reflecting EUR-\$ exchange rate movements**).

3. Relevance of Design

a. Relevance of Objectives

Relevance to Country Situation: Crisis Response

The CR-DPF aligned with the WBG COVID-19 Crisis Response Approach Paper 2020, which outlined 4 pillars: (i) saving lives; (ii) protecting poor and vulnerable people; (iii) ensuring sustainable business growth and job creation; and (iv) strengthening policies, institutions and investments for rebuilding better. This operation fell within pillars iii and iv and was focused on structural reforms that complement the Government of Burkina Faso's response to the pandemic. Burkina Faso put containment measures in place early during the COVID-19 pandemic, which had exacerbated an already fragile economic situation. An acceleration of violence and deteriorating security had already led to pre-pandemic closures of educational and health institutions amid a declaration of emergency in 6 out of 13 provinces. The number of internally displaced persons (IDPs) increased 20-fold from 50,000 in January 2019 to over a million by August 2020. Increasingly severe droughts associated with climate change have further worsened the socio-economic distress caused by the internal conflict and the pandemic. The poverty rate was high at 40% at the onset of the pandemic, with the economy projected to contract by 5 percent in per capita terms in 2020, jeopardizing progress on inclusion in earlier years. Critical vulnerabilities in this largely agrarian country were identified as chronic food insecurity, weak crisis preparedness in the health sector, and doubling of the fiscal deficit from pre-pandemic trend along



with rising public debt projected to increase by 20 percentage points of GDP between 2013 and 2023 and 11 percentage points of GDP between 2019 and 2023. (PD, p. 5, 6 and 37; ICR, p. 6)

WBG Priorities and Link with the CPF

The CPF is based on the priorities identified in the 2017 Systematic Country Diagnostic (SCD) and is aligned with the Government's PNDES. The CPF focuses on three strategic pillars: (1) accelerate sustainable private-sector-led growth for job creation; (2) invest in human capital and social protection systems; and (3) strengthen governance and support citizen engagement. The support provided through this Crisis-Response DPF was consistent with all three pillars of the CPF. Policy reforms in agriculture (Prior Action #1) and access to credit (Prior Action #2) supported sustainable growth and job creation (CPF Pillar 1). Policy reforms in health (Prior Action #3) and social protection (Prior Action #4) contributed to human capital (CPF Pillar 2). Finally, the digitalization of the public administration (Prior Action #5), the governance of crisis-funds (Prior Action #6), and debt management and transparency (Prior Action #7) fell under CPF Pillar 3. (PD, p. 37; ICR, p. 10).

b. Relevance of Prior Actions

Rationale

Pillar 1, “Expanding Opportunities for Economic Growth”, had two PAs under it, meant to address constraints on the business environment, namely: financial access of MSMEs and agricultural productivity. Both were identified as priorities under the 2017 Systematic Country Diagnostic (SCD).

PA1: Improved access to fertilizers and seeds for poor small holder farmers. Agricultural productivity needs to be raised for rural poverty to fall and for economic growth to increase, given Burkina's largely agriculture-based economy. Food insecurity is a significant vulnerability, given conflict, climate change and high, mainly rural poverty rates that were only expected to increase with the sharp decline in per capita income envisaged in 2020. Various analyses identified inefficient and insufficiently progressive subsidy distribution as a major bottleneck to raising productivity of small farmers. The traditional system was paper heavy with limited targeting and traceability and no private sector access or participation (from agro-dealers). The PA addresses these issues by mandating a nation-wide roll out of a new e-voucher system, piloted earlier through a World Bank IPF, that would build upon a digital platform with a reliable database of targeted beneficiary farmers, a directory of and access to the platform for agro-dealers, and a monitoring and evaluation (M&E) system. This PA directly contributes to the desired outcome of supporting agricultural productivity of small holder farmers to promote opportunities for growth. (PD, p. 23 and 24; ICR, p. 15)

Relevance of PA1: Satisfactory.

PA2: Improving access to credit of individuals, Micro, Small and Medium Enterprises (MSMEs): Financial access had been identified as a major constraint to private sector development by the World Bank SME Finance Survey (2017) in Burkina Faso. The pandemic has further compromised both the resilience and capacity of lenders as well as of borrowers. Only 20 percent of bank account holders are women and gender gaps in credit access are high (an estimated 17 percent), since women have weaker access to land, legal rights, and education. One of the factors driving access to credit is the effectiveness and coverage of the credit bureau. Various analyses (not detailed in the PD or ICR) suggest that expanding and strengthening BIC (*Bureau d'Information sur le Credit*) could improve financial access of MSMEs. PA2 mandates that water, electricity and mobile companies share consumer financial information with BIC to help increase its reach



beyond the 2 percent of the adult population covered at the time (compared to 11 percent for Sub-Saharan Africa). Non-traditional information sharing through mobile operators is stated to have the potential to be especially beneficial to women who have better access to mobile banking (and account for 34 percent of mobile accounts) than to traditional bank accounts. Expanding the coverage of BIC would improve lenders' ability to score credit risk and strengthen the available credit history and data of borrowers. (PD, p. 25; ICR, p. 15)

Relevance of PA2: Moderately Satisfactory

Pillar 2, "Building Crisis-Adaptive Capacity of the State," had three PAs under it, meant to improve the capacity and resilience of the health system by strengthening its ability to identify, monitor for and respond to shocks, strengthen social protection especially in terms of targeting and identification of vulnerable populations, and support digitization of government services, all with a view to supporting the country's crisis-response functionality.

PA3: Increasing Health System Capacity and Resilience: Burkina Faso did not meet the 2005 World Health Organization (WHO) International Health Regulations (IHR) requirements, lacking an integrated disease surveillance and response system. It also does not meet the World Organization for Animal Health (OIE) International Standards. The lessons of the West Africa Ebola outbreak have not addressed weaknesses such as inadequate lab facilities, weak medical capacity at borders, lack of a coordinated framework of prevention, detection, response, and recovery to zoonotic and vector-borne diseases, and insufficient monitoring of the supply chain for essential medicines. The COVID-19 outbreak found the country ill-equipped to cope in the absence of needed strategies and capacities or even a coordinating mechanism. PA3 helps address this need by creating and operationalizing the One Health Technical Secretariat - an internationally agreed approach to monitor signs of risks across human, animal and environmental health. PA3 is the regulatory step needed to create the technical secretariat and its defining framework, and as such is the first step towards ultimately setting up the One Health System. This prior action specifies the responsibilities, composition, organization and functioning of the Technical Steering Committee, the One Health Technical Secretariat, and does support the objective. Its implementation is anchored in multiple complementary projects, including the programmatic DPF. The measure would be expected to have a direct and credible impact on the desired outcome of improved crisis-preparedness given that lack of institutional structure and poor inter-ministerial coordination were constraints on crisis surveillance and response. (PD, p. 28; ICR, p. 15)

Relevance of PA3: Satisfactory

PA4: Strengthening the Social Protection System and Crisis Response Capacity. The two crucial building blocks of an effective social protection system were absent in Burkina Faso, namely: a unique identifier through a foundation ID system and a social registry. Various social programs relied on ad hoc data from registered households entering the data in different non-communicating systems. Women and the poorest households are least likely to have IDs. PA4 supported the harmonization of identification systems and the establishment of a unique identifier developed through the West Africa Unique Identification for Regional Integration and Inclusion (WURI) Program. The establishment of the unique identifier was expected to reduce inefficiencies in benefit delivery, and support the development of a social registry that could process intake, registration, and assessment of household needs and eligibility. This requires data sharing protocols between the registry and its implementing agency partners and interoperability with other government databases for data verification and validation, with appropriate data protection and privacy measures. The prior actions address directly and credibly contribute to the goal of improving the capacity of the social protection system to target beneficiaries, critical to effective crisis response (PD, p. 28; ICR, p. 15)



Relevance of PA4: Satisfactory

PA5: Digitizing the Public Administration. Burkina Faso lacks both the strategy and the platform that could support digitization of Government-to-Government (GtoG) services. The former is a pre-requisite to developing digitized government-to-business (GtoB) services. Digitized Government services were critical to government response during the COVID-19 pandemic in many countries, given social distancing and other barriers. In the absence of legal pre-requisites, the private sector was limited in its use of e-commerce, which could have mitigated some of the impacts of the pandemic on the private sector. PA5 required all public entities to adopt digital platforms with a focus on GtoG services. Several platforms had been developed and deployed to selected pilot bodies through a complementary IPF and were ready for government-wide roll out at the time of CR-DPF approval. These pertained to information on procedures and contact information; data; digitization of forms, records, archives; travel management; and mobile data collection to collect, store and deliver administrative data. PA5 has direct and credible line of sight to the goal of supporting digitization of government services and supporting the effectiveness of public administration during periods of crises (PD, p. 31, ICR, p. 15)

Relevance of PA5: Satisfactory

Pillar 3, "Improving Fiscal Transparency and Accountability," had two PAs meant to improve the governance of crisis response funds and the management and transparency of public debt with a view to strengthening overall fiscal transparency and accountability.

PA6: Improving the governance of crisis response funds. There was no adequate framework in place to manage crisis-related funds according to principles of good governance (efficacy, efficiency and transparency) and to channel funds to target beneficiaries based on crisis-impact. To start addressing this gap, the government established a crisis management center to implement the COVID-19 Emergency Plan. PA6 establishes the crisis-response governance framework necessary to foster transparency and accountability in the Emergency Plan implementation. It covered crisis oversight, budgeting, financial management, procurement including single source medical supplies where justifiable, and an audit and accountability mechanism that supported public participation. The framework assigned a role for civil society in the crisis management center chaired by the Prime Minister, and in the dissemination of financial reports, audits, and follow up on implementation. The framework provides for measures to trace crisis spending to publish information on resources collected, procurements, beneficiaries, and cash positions in the bank accounts. Reporting arrangements would be clarified, and biannual audit reports would be issued with provision for joint audit with Civil Society Organizations. The framework was meant to foster transparency and accountability for public institutions to citizens and partners. The framework included a procurement pillar, which provided for emergency recourse through streamlined procurement procedures. PA6 has direct line of sight to strengthening fiscal transparency and accountability and complements Objective 2. It has a clear and credible contribution to the outcome envisaged under Objective 3. However there was no reference to any enforcement mechanism or penalties in the event of misappropriation of funds. (PD, p. 33; ICR, p. 15)

Relevance of PA6: Moderately satisfactory

PA7: To improve debt management and transparency. The capacity of the debt office needed to be strengthened, in particular by updating the Medium Term Debt Strategy (MTDS) post-COVID, expanding the annual borrowing plan (ABP) to cover domestic borrowing, and ensuring that previous ABP data feeds into the



preparation of the current ABP. On debt transparency, the priorities were to improve debt reporting especially on data accessibility, timeliness and periodicity of publication, and on debt coverage by expanding it to

contingent liabilities such as guarantees and non-guaranteed SOEs debt. PA6 addressed these shortcomings in a direct and credible manner supporting the overall macroeconomic policy framework and the objective of improved fiscal transparency and accountability. The above priorities are consistent with the last Debt Management and Performance Assessment (DeMPA) implemented for Burkina Faso in 2008 as well as the latest Country Policy and Institutional Assessment (CPIA). The DeMPA noted that in particular, significant weaknesses remain in the areas of DeM strategy, DeM operations, audit, external borrowing, cash flow forecasting and cash balance management, operational risk management, and debt records and reporting. (PD, p. 34, 35; ICR, p. 15)

Relevance of PA7: Moderately Satisfactory

Rating

Satisfactory

4. Relevance of Results Indicators

Rationale

RI1 (PA1): Share of fertilizer and seeds input distributed through the e-voucher system based on volume

The share of inputs distributed through the e-voucher system to poor small holder farmers directly captures progress on achieving the objective supported by the PA, given that the e-voucher system builds on a database of target beneficiary farmers. As noted in the description of PA1 in Section 3, details on the targeting methodology were not provided in the PD but the digital database was developed through a complementary World Bank Investment Financing Project. The PD does note that small farmers that satisfied certain criteria only were eligible for the e-vouchers. The RI is therefore relevant.

Relevance of RI1: Satisfactory

RI2i (PA2): Individuals and businesses listed in the largest credit bureau as a share in percent of the adult population

RI2 captures for the most part progress towards achieving the outcome of expanding coverage of the largest credit bureau, though the use of utility bills leads to coverage biased against women given that 90% of utility connections in Burkina Faso are held by men (ICR, p. 16). An effort to generate data on the impact of expanded coverage on actual financial access of MSMEs would have facilitated this review's understanding of the RI's relevance. As it stands, RI2 does not capture actual impact on access to finance given that the PD is silent on the evidence that credit bureau coverage is the major constraint on access to finance.



Relevance of RI2i: Moderately Unsatisfactory

RI2ii (PA2): Women listed in the largest credit bureau as a share in percent of the adult population

See note under RI2i.

Relevance of RI2ii: Moderately Unsatisfactory

RI3 (PA3): Number of (a)One Health Strategies; (b) roadmaps of thematic commissions; (c) reports of thematic commissions published.

This process-oriented RI mostly captures progress towards the objective supported by PA3; however it does not capture institutionalization of the One Health System or even the actual utilization of the strategies, roadmaps, and reports. (ICR, p. 16).

Relevance of RI3: Moderately Unsatisfactory

RI4 (PA4): Number of poor persons, IDPs and women to whom an identity credential adapted to the foundational ID platform has been issued.

RI4 directly captures progress on issuing an identity credential to target populations. However in the absence of an indicator that captures the actual expansion of the social registry and the use of enhanced data sharing and inter-operability across Government agencies, the RI rating is as below. The RI does not capture actual progress on expanding targeted social protection but does capture progress on institution-building, important in the FCV context.

Relevance of RI4: Moderately Satisfactory

RI5 (PA5): Number of ministries using at least 5 digital platforms.

As presented in the PD and ICR, this RI does not capture actual uptake of GtoG services across agencies and does not capture adequately impact of PA5. As noted in the ICR, the baseline was not well-defined since some ministries were already using digital platforms in 2019.

Relevance of RI5: Moderately unsatisfactory

RI6i (PA6): Procurement contract lead time for medical supplies (days)

RI6i directly measures improvement in efficiency of response to emergency needs by tracking the contract lead time for the procurement of medical supplies. It is clear that reducing procurement lead times, particularly for essential goods, is important to crisis response.

Relevance of RI6i: Satisfactory

RI6ii (PA6): Number of COVID-19 value for money audit reports published (including notes on the follow-up on the implementation of recommendations of the preceding audit).

This RI captures adequately improvements in transparency of utilization of public funds as an aspect of the improved governance framework described under PA6. Value for money audits are expected to



capture economy, effectiveness and efficiency of utilization of funds. While there is no capture of progress on enforcement of the improved governance framework of Covid-19 funds, the RI does confirm the implementation of the audits themselves.

Relevance of RI6ii: Moderately satisfactory

RI7: Number of (a) debt bulletins or reports, (b) borrowing plans, and (c) reviews of the borrowing plan published in line with the order

RI7 directly captures the actual output of PA7 without capturing progress on outcomes supported by the prior action. While it may indicate improved reporting and transparency, the actual impact on debt management and transparency is not being measured here, since the RI says nothing about the quality of reporting and is based on an outdated DeMPA assessment.

Relevance of RI7: Moderately Unsatisfactory

Table 1.

Indicator Name	PA	RI relevance	Unit of Measure	Baseline (2019)	Target (2021)	Actual achieved at completion (2022)	Actual Change in RI Relative to Targeted Change (%)	RI achievement rating
Objective 1: Expanding Economic Opportunities for Growth								
RI 1: Share in % of fertilizer and seeds input distributed through the e-voucher system based on volume	PA1	Satisfactory	%	Fertilizer: 46% Seeds: 23%	Fertilizer: 70% Seeds: 60%	Fertilizer: 74.5% Seeds: 46.6%	Fertilizer: 118 Seeds: 63.7	Substantial
RI 2i: Individuals and businesses listed in the largest credit bureau as a share in % of the adult population	PA2	Moderately Unsatisfactory	%	2%	10%	7.1%	64	Negligible
RI 2ii: Women listed in the largest credit bureau as a share in % of the adult population	PA2	Moderately Unsatisfactory	%	0.4%	5%	1.65%	27	Negligible
Objective 2: Building crisis-adaptive capacity of the state								
RI3: No. of (a)One Health Strategies;	PA3	Moderately Unsatisfactory	Number	0/0/0	1/5/15	1/2/5	100/66.6/-100	Modest



(b) roadmaps of thematic commissions; (c) reports of thematic commissions published								
RI4: No. of poor persons, IDPs and women to whom an identity credential adapted to the foundational ID platform has been issued	PA4	Moderately Satisfactory	Number	0	500,000, incl. 150,000 are IDPs and 250,000 are women	No IDs issued at the time of completion	Not achieved	Negligible
RI5: No. of ministries using at least 5 digital platforms	PA5	Moderately Unsatisfactory	Number	0	22, revised to 14	21	N/A	Modest
Objective 3: Improving fiscal transparency and accountability								
RI 6i: Procurement contract lead time for medical supplies (days)	PA6	Satisfactory	Days	169	90	28 (single source); 44 (competitive)	100	High
RI 6ii: Number of COVID-19 value for money audit reports published (including notes on the follow-up on the implementation of recommendations of the preceding audit)	PA6	Moderately Satisfactory	Number	0	2	2	100	High
RI 7: Number of (a) debt bulletins or reports, (b) borrowing plans, and (c) reviews of the borrowing plan published in line with the order	PA7	Moderately Unsatisfactory	Number	0/0/0	3/1/1	8/1/1	166/10010/0	Substantial

Rating

Moderately Satisfactory

5. Achievement of Objectives (Efficacy)



OBJECTIVE 1

Objective

Expanding economic opportunities for growth

Rationale

This objective was supported by PAs designed to improve productivity of poor small holder farmers and strengthen access to credit of individuals and MSMEs, including women and women owned MSMEs. The RI was relevant to the prior actions but line of sight of the expansion in coverage of BIC to actual improved access to finance was weak.

RI1 was mostly achieved with a rating of substantial. RI2i and RI2ii were both not achieved and given RI2 relevance of moderately unsatisfactory, rating is downgraded from modest to negligible.

Achievement under Objective 1 is therefore rated as Moderately Unsatisfactory.

Rating

Moderately Unsatisfactory

OBJECTIVE 2

Objective

Building crisis-adaptive capacity of the state

Rationale

Objective 2: Building crisis-adaptive capacity of the state

This objective was supported by three PAs relating to strengthening the capacity of the health and social protection systems, and improving digitization of public administration.

The process oriented RI 3 called for the preparation of strategies, roadmaps and reports of thematic commissions. In addition to quantitative targets not being achieved, the quality of the outputs was uneven (ICR, p. 18). This was attributed by the ICR to difficulties in achieving required levels of Government coordination in the face of the pandemic and the deteriorating security situation in the country. The One Health System was dependent on donor funding and the Government did not allocate a line item in the budget. There has also been substantial Government turnover, but, albeit with delays, additional information provided to the ICR team would suggest that there is continuing process on the reform and that an integrated disease surveillance system is being maintained. The indicator was partially achieved, with the technical secretariat and inter-ministerial committees being put in place.

RI4 measured progress towards the objective through the issuance of unique IDs building on the WURI project. The Government did publish data on the number of persons who received IDs, including IDPs and women. However because of delays, no IDs were issued suggesting that the targets were not realistic - the actual platform for issuing the IDs had not been built, though progress was made on establishing both the mechanism for the unique ID and the protocol for data sharing. RI4 was not achieved though qualitative evidence reported in the ICR suggests that progress continues on the reforms.



RI5 was on the increased use of key digital government platforms. 22 ministries - or 2/3 of the 33 ministries that existed at approval were to be targeted. However following significant re-shuffling, only 21 ministries remained and the target was revised downwards to 14. This revised target was exceeded, though with the caveat that the baseline was not accurately defined - some ministries had already achieved digitization.

Achievement under Objective 2 is rated as Moderately Unsatisfactory.

Rating

Moderately Unsatisfactory

OBJECTIVE 3

Objective

Improving fiscal transparency and accountability

Rationale

This objective was supported by PAs meant to strengthen the governance of the Government's crisis-response framework by improving the management of the crisis-response funds, and to improve both debt transparency and debt management.

RI6i and RI6ii captured improvements in the governance of crisis-response funds through improved procurement times for critical medical supplies and the number of COVID-19 value for money audit reports published (including notes on the follow up on the implementation of recommendations of the previous audit report). Both targets were achieved.

RI7 corresponded to PA7, which supported improvements in the Government's debt reporting and transparency. The results indicator had three parts and all targets were exceeded or achieved. This has contributed to Burkina Faso becoming the leading country in debt transparency among all IDA countries, as measured by the Bank's Debt Transparency Heatmap. This accomplishment is particularly significant because the upgraded and now regular reporting includes coverage of contingent liabilities – now reported on and analyzed in all debt reports, including the MTDS and quarterly debt bulletins – in order to enable the Government to take more informed decisions and improve fiscal risk management and accountability vis-à-vis citizens. The production of quarterly debt bulletins has been put on a solid basis with a clear definition of roles and responsibilities. These achievements are a large improvement over the previous situation where reports were irregular and not comprehensive. There is substantial additional evidence of the strong results in this reform area, including outstanding performance in comparison with other countries. The ABP is consistent with international standards and incorporates the effects of the new and post-COVID-19 environment. The Medium-term Debt Strategy (MTDS) 2021-2023 along with the ABP 2021 are now supplied with more accurate debt data that includes domestic financing. An implementation review of the ABP was carried out and published that contributed to the preparation of the MTDS and borrowing plan. Regular, better quality debt reporting has continued, which is evidence of sustained impact. In terms of comparison with other countries, Burkina Faso was ranked first out of 74 IDA countries in debt transparency and reporting, as the only country achieving the maximum rating in all 9 dimensions of the Bank's debt transparency heatmap. These accomplishments are especially impressive given Burkina's security situation and high risk status. All



the RIs, which captured directly and credibly progress on achieving the objectives supported by the objectives, were met or exceeded targets.

Achievement under Objective 3 is therefore rated as Satisfactory.

Rating

Satisfactory

Overall Achievement of Objectives (Efficacy)

Rationale

Overall Efficacy Rating

Moderately Satisfactory

6. Outcome

Rationale

With satisfactory relevance of prior actions and moderately satisfactory efficacy, overall outcome is rated as moderately satisfactory.

The operation was designed in a high risk, low capacity environment, with strong reliance on complementary investment lending that experienced. The operation was for the most part well-designed, balancing the needs of longer run reforms with those of crisis response and addressing lessons learned during the pandemic with a view to strengthening both ongoing and future crisis response. The PAs were well anchored in the country strategy, national plan, and an extensive body of analytical work. Even where RIs were not achieved, progress was made in spite of the deteriorating security situation and FCV context, all of which place strains on fiscal space and commitments, and development partner and Government implementation capacity.

a. Rating

Moderately Satisfactory

7. Risk to Development Outcome

Complementary TA and investments mitigate risks to progress on reforms. For example, on the objective of improving crisis response, the e-voucher system, One Health system, digitization of GtoG services, and



improved social protection system are all served by a number of ongoing projects. While the social registry could not be directly supported through the CR-DPF, the groundwork was laid for it to be covered by the programmatic DPF series, which is ongoing. The strong commitment of the Ministry of Finance to the Sustainable Finance Debt Policy (SFDP) has already led to significant reform beyond that supported by the CR-DPF.

However risks to project outcomes remain from political volatility, worsening conflict, the large burden placed by sizeable IDPs, and the adverse impacts of climate change on the Sahel including Burkina, all of which place strains on fiscal space and commitments, and development partner and Government implementation capacity. Some of these risks may be mitigated by continued engagement through the complementary programmatic DPF series currently under implementation.

8. Assessment of Bank Performance

a. Bank Performance – Design

Rationale

The Bank team leveraged analytical work and several investment policy finance operations (IPF) to inform the design of this operation. The report on “Enabling Business for Agriculture”, (World Bank, 2019), noted that efficient fertilizer distribution schemes support increased fertilizer use by farmers and consequently higher yields. This would be especially relevant for Burkina Faso, where the “Rural Income Diagnostic”, (World Bank, 2019) highlighted that overall fertilizer use is still low, compared to peer countries, in spite of high but inefficiently distributed input subsidies. The policy solution identified in the diagnostic was the use of e-vouchers, based on pilot experiences from West Africa outlined in “Digitizing Agriculture. Evidence from e-Voucher Programs in Mali, Chad, Niger and Guinea” (World Bank, 2019). “The way forward for social safety nets in Burkina Faso” (World Bank, 2019), highlighted that while overall social protection spending is enough to eliminate extreme poverty, poor targeting means that only a small fraction of the population benefits from safety nets.

The program internalized lessons learned from previous engagements in Burkina Faso, including the ongoing and previous programmatic DPF series. Specific lessons include the need for: (a) strong and sustained commitment to and leadership for sensitive reforms such as social targeting; (b) greater realism to better reflect what can be achieved in a context of limited institutional capacity; (c) simple design to ensure effective and successful implementation; (d) sustained follow-up of prior actions that can have cascading effects on the follow-up measure to achieve results; and (e) leverage parallel policy-based support through technical assistance and investment financing operations. I

The CR-DPF leveraged complementary IPF to support institution building through the reforms supported by CR-DPF, for example, the steps taken towards institutionalization of One Health or attempting to strengthen social safety nets. In addition, improvements in debt transparency and management, and the new governance framework for managing crisis response funds support core Government capacity to deliver services, respond to crises and develop an adequate macroeconomic policy framework.



Fifth, the program drew on the Poverty and Social Impact Analysis (PSIA) to support effective design of prior actions.

Sixth, the program design builds on collaboration and complementary work with development partners, the Government and Civil Society. The CR-DPF complemented the Government's COVID-19 Response Plan, which was the result of recommendations from the National Pandemic Management Committee chaired by the Prime Minister and comprised of a dozen sectoral ministries, technical and financial partners, and civil society organizations. The World Bank coordinated closely with the IMF on the macroeconomic policy framework and the assessment of the impact of COVID-19 on the economy as reported in both the PD and the ICR. Prior actions were developed within existing sectoral collaboration frameworks, that include consultation processes with a range of development partners. For example, on Prior Action #1 the World Bank collaborated closely with the Alliance for a Green Revolution in Africa (AGRA), the Food and Agriculture Organization (FAO), the International Fund for Agricultural Development (IFAD) and the private sector. On Prior Action #2, the World Bank worked with the United Nations Capital Development Fund (UNCDF), the French Development Agency (Agence Française de Développement, AFD), and the Embassy of Luxembourg. On Prior Action #3 the Bank engaged with USAID, the Center for Disease Control and Prevention (CDC), FAO, and others. The work on Prior Action #4 was coordinated with the IMF, the European Commission, the International Labor Organization (ILO), the International Organization for Migration (IOM), the World Food Program (WFP) and others. Prior Action #6 benefited from collaboration with the IMF, the EU, the AfDB, and the WHO. In other areas covered by this multi-sectoral operation, the World Bank joined forces with BOAD, AFD, the Dutch Embassy and other development partners.

Rating

Satisfactory

b. Bank Performance – Implementation

Rationale

Bank Performance -- Implementation is rated as Satisfactory.

The Bank accounted adequately for institutional context and for risks to development outcomes through continued focus on complementary technical assistance and capacity building through the larger country engagement, which had been factored into program design by the DPF team. The PD and ICR present evidence suggesting strong coordination with donors, effective use for the most part of underlying ASA and complementary IPF engagement

Rating

Satisfactory



c. Overall Bank Performance

Rationale

Overall Bank performance is rated as Satisfactory given the FCV context.

Overall Bank Performance Rating

Satisfactory

9. Other Impacts

a. Social and Poverty

PAs 1, 2, 3, 4 and 6 were assessed in the PD as being likely to have significant, positive impact on poverty and inclusion. However based on the underachievement of several RIs, actual impact of the CR-DPF is unlikely to have been as significant as expected.

b. Environmental

The ICR does not present evidence of significant environmental impacts.

c. Gender

The ICR does not present evidence of significant gender impacts.

d. Other

No additional impacts were identified.

10. Quality of ICR

Rationale



The quality of the ICR is rated as substantial since overall ratings were validated. Additional information was needed from the PD and the team in order to adequately assess program design and bank performance. ICR could have benefited from a more focused discussion on how the analytical work contributed to PAs, relevance of PAs, and relevance of RIs. The ICR was quite thin on how RIs capture development impact.

a. Rating

Substantial

11. Ratings

Ratings	ICR	IEG	Reason for Disagreement/Comments
Outcome	Moderately Satisfactory	Moderately Satisfactory	
Bank Performance	Satisfactory	Satisfactory	
Relevance of Results Indicators	---	Moderately Satisfactory	
Quality of ICR	---	Substantial	

12. Lessons

The ICR presents several lessons. This ICRR suggests two main lessons:

1. Project design needs to be tailored to Burkina's context, with realism on targets, implementation progress of complementary investment lending, and institutional capacity factored in.
2. Results frameworks are more likely to capture progress on objectives when indicators are outcome rather than output or process oriented.

13. Project Performance Assessment Report (PPAR) Recommended?

No