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Burkina Faso—Statistical Tables

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BURKINA FASO

Statistical Tables

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Approved by the African Department

January 31, 1997

	Contents	Page
1.	Gross Domestic Product by Sector at Constant 1985 Prices, 1990-95	3
2.	Gross Domestic Product by Sector at Current Prices, 1990-95	4
3.	Implicit GDP Deflators by Sector, 1990-95	5
4.	Supply and Use of Resources in Current Prices, 1990-95	6
5.	Production of Principal Crops, 1990/91-1995/96	7
6.	Producer Prices for Principal Crops, 1990/91-1995/96	8
7.	Livestock, 1990-95	9
8.	Industrial Activity, 1990-93	10
9.	Industrial Production, 1990-95	11
10.	Index of Industrial Production, 1990-95	12
11.	Gold Production, 1990-95	13
12.	Energy Indicators, 1990-95	14
13.	Transport Activity, 1990-95	15
14.	Prices of Petroleum Products, 1990-95	16
15.	Electricity Rates, 1990-95	17
16.	Quarterly Consumer Price Index for European Households, 1990-95	18
17.	Consumer Price Index - African Households, 1990-95	19
18.	Consolidated Operations of the Central Government, 1990-95	20
19.	Economic Classification of Consolidated Central Government Expenditure, 1990-95	21
20.	Public Investment Program, 1990-95	22
21.	Personnel Expenditure, 1990-95	23
22.	Military Expenditure, 1990-95	24
23.	Central Government Revenue, 1990-95	25
24.	Monetary Survey, December 1990-December 1995	26

	Contents	Page
25.	Summary Accounts of the Central Bank, December 1990-December 1995	27
26.	Summary Accounts of the Deposit Money Banks, December 1990-December 1995	28
27.	Balance of Payments, 1990-95 (in CFA francs)	29
28.	Balance of Payments, 1990-95 (in SDRs)	30
29.	Composition of Exports, 1990-95	31
30.	Composition of Imports, 1990-95	32
31.	Services and Transfers, 1990-95	33
32.	Direction of Recorded Exports, 1990-93	34
33.	Origin of Recorded Imports, c.i.f., 1990-93	35
34.	Summary of the Tax System, December 31, 1996	36

Table 1. Burkina Faso: Gross Domestic Product by Sector at Constant 1985 Prices, 1990-95

	1990	1991	1992	1993	1994	1995
	Estimates					
	(In billions of 1985 CFA francs)					
Primary sector	259.5	313.2	316.9	321.2	320.5	317.5
Agriculture	161.3	212.3	212.4	215.3	209.1	201.6
Livestock	55.6	57.0	58.4	59.2	61.0	62.5
Forestry and fishing	42.6	44.0	46.1	46.7	50.5	53.5
Secondary sector	143.8	144.3	151.2	148.5	151.9	160.6
Mining and industry	103.9	105.3	109.0	107.1	108.9	115.9
Electricity, gas, and water	4.4	4.7	4.9	4.8	4.9	5.4
Construction and public works	35.5	34.2	37.3	36.6	38.1	39.3
Tertiary sector	307.3	322.3	333.7	326.8	332.1	352.6
Trade	116.8	125.4	128.8	126.2	131.0	139.2
Transport	38.2	38.6	36.9	36.2	35.7	37.9
Nonmarket services	71.6	77.2	79.0	77.3	77.6	82.2
Other services	80.6	81.0	89.0	87.1	87.9	93.3
GDP at factor cost	710.5	779.8	801.8	796.4	804.5	830.8
Import taxes and duties	28.0	32.1	29.6	28.2	30.0	35.6
Imputed for bank services	-9.8	-10.6	-10.2	-10.0	-10.0	-10.0
GDP at market prices	728.7	801.2	821.1	814.7	824.5	856.4
Per capita real income	76.1	81.5	81.3	78.5	77.3	78.1
Memorandum items:						
Nominal GDP	752.7	786.7	791.4	796.1	1,029.4	1,163.0
GDP deflator (1985 = 100)	103.3	98.2	96.4	97.7	124.9	135.8
	(Changes in percent)					
Nominal GDP	-0.1	4.5	0.6	0.6	29.3	13.0
Real GDP	-1.5	10.0	2.5	-0.8	1.2	3.9
GDP deflator	1.4	-5.0	-1.8	1.4	27.8	8.8
Primary sector	-6.7	20.7	1.2	1.3	-0.2	-0.9
Secondary sector	-1.9	0.4	4.8	-1.8	2.3	5.8
Tertiary sector	3.4	4.9	3.5	-2.1	1.6	6.2
	(In percent of GDP at factor costs)					
Primary sector	36.5	40.2	39.5	40.3	39.8	38.2
Secondary sector	20.2	18.5	18.9	18.6	18.9	19.3
Tertiary sector	43.2	41.3	41.6	41.0	41.3	42.4

Source: Institut national de la statistique et de la démographie (INSD); and staff estimates.

Table 2. Burkina Faso: Gross Domestic Product by Sector at Current Prices, 1990-95

	1990	1991	1992	1993	1994	1995
					Estimates	
(In billions of CFA francs)						
Primary sector	235.9	263.1	256.0	270.2	335.0	367.1
Agriculture	132.7	154.5	141.2	149.0	162.1	176.4
Livestock	62.6	65.5	68.2	72.0	103.8	113.9
Forestry and fishing	40.7	43.1	46.6	49.2	69.0	76.8
Secondary sector	163.0	155.9	169.4	169.9	263.0	305.3
Mining and manufacturing	115.2	109.7	119.8	120.2	198.3	232.3
Electricity, gas, and water	7.2	7.1	7.4	7.4	9.0	10.6
Construction and public works	40.7	39.1	42.3	42.4	55.7	62.4
Tertiary sector	329.2	337.9	337.7	331.5	383.5	433.4
Trade	103.9	104.9	104.7	102.8	122.7	140.4
Transport	34.5	34.2	34.2	33.5	39.0	44.7
Non-market services	99.2	95.9	94.9	93.1	102.7	112.1
Other services	92.5	103.3	104.5	102.6	119.0	136.1
GDP at factor cost	729.7	759.0	765.7	774.0	981.5	1,105.8
Import taxes and duties	33.9	40.0	37.9	32.9	58.7	68.0
Imputed for bank services	-10.9	-12.3	-12.3	-10.8	-10.8	-10.8
GDP at market prices	752.7	786.7	791.4	796.1	1,029.4	1,163.0
(In percent of GDP at market prices)						
Primary sector	31.3	33.4	32.3	33.9	32.5	31.6
Agriculture	17.6	19.6	17.8	18.7	15.8	15.2
Livestock	8.3	8.3	8.6	9.0	10.1	9.8
Forestry and fishing	5.4	5.5	5.9	6.2	6.7	6.6
Secondary sector	21.6	19.8	21.4	21.3	25.6	26.3
Mining and manufacturing	15.3	13.9	15.1	15.1	19.3	20.0
Electricity, gas, and water	1.0	0.9	0.9	0.9	0.9	0.9
Construction and public works	5.4	5.0	5.3	5.3	5.4	5.4
Tertiary sector	43.7	43.0	42.7	41.6	37.3	37.3
Trade	13.8	13.3	13.2	12.9	11.9	12.1
Transport	4.6	4.4	4.3	4.2	3.8	3.8
Non-market services	13.2	12.2	12.0	11.7	10.0	9.6
Other services	12.3	13.1	13.2	12.9	11.6	11.7
GDP at factor cost	96.9	96.5	96.8	97.2	95.4	95.1
Import taxes and duties	4.5	5.1	4.8	4.1	5.7	5.8
Imputed for bank services	-1.4	-1.6	-1.6	-1.4	-1.1	-0.9
GDP at market prices	100.0	100.0	100.0	100.0	100.0	100.0

Source: Institut national de la statistique et de la démographie (INSD); and staff estimates.

Table 3. Burkina Faso: Implicit GDP Deflators by Sector, 1990-95

	1990	1991	1992	1993	1994	1995
	Estimates					
	(1985=100)					
Primary sector	90.9	84.0	80.8	84.1	104.5	115.6
Agriculture	82.3	72.8	66.5	69.2	77.5	87.5
Livestock	112.6	115.0	116.8	121.7	170.3	182.2
Forestry and fishing	95.5	98.1	101.0	105.2	136.8	143.7
Secondary sector	113.3	108.0	112.1	114.4	173.2	190.1
Mining and manufacturing	110.9	104.2	109.9	112.2	182.2	200.4
Electricity, gas, and water	165.2	150.7	151.3	154.5	185.4	196.5
Construction and public works	114.6	114.4	113.5	115.9	146.0	158.7
Tertiary sector	107.1	104.9	101.2	101.4	115.5	122.9
Trade	88.9	83.6	81.3	81.5	93.7	100.9
Transport	90.3	88.7	92.5	92.7	109.4	117.9
Nonmarket services	138.4	124.2	120.1	120.4	132.4	136.4
Other services	114.7	127.5	117.5	117.8	135.4	145.9
GDP at factor cost	102.7	97.3	95.5	97.2	122.0	133.1
Import duties and taxes	121.2	124.8	128.1	116.6	195.7	190.7
Imputed for bank services	111.2	116.3	119.9	108.3	108.3	108.3
GDP at market prices	103.3	98.2	96.4	97.7	124.9	135.8
	(Changes in percent)					
Primary sector	9.7	-7.6	-3.9	4.2	24.2	10.6
Agriculture	16.4	-11.5	-8.7	4.2	12.0	12.9
Livestock	2.5	2.1	1.6	4.2	40.0	7.0
Forestry and fishing	-6.6	2.7	3.0	4.2	30.0	5.0
Secondary sector	-3.9	-4.7	3.7	2.1	51.4	9.7
Mining and manufacturing	2.0	-6.0	5.5	2.1	62.4	10.0
Electricity, gas, and water	-12.1	-8.8	0.4	2.1	20.0	6.0
Construction and public works	-16.0	-0.2	-0.7	2.1	26.0	8.7
Tertiary sector	-0.7	-2.1	-3.5	0.2	13.8	6.4
Trade	-5.0	-6.0	-2.8	0.2	15.0	7.7
Transport	2.0	-1.7	4.3	0.2	18.0	7.7
Nonmarket services	6.8	-10.3	-3.3	0.2	10.0	3.0
Other services	-5.1	11.2	-7.9	0.2	15.0	7.7
GDP at factor cost	2.0	-5.2	-1.9	1.8	25.5	9.1
Import duties and taxes	-10.6	2.9	2.6	-9.0	67.8	-2.6
Imputed for bank services	0.3	4.6	3.1	-9.7	0.0	0.0
GDP at market prices	1.4	-5.0	-1.8	1.4	27.8	8.8

Source: Institut national de la statistique et de la démographie (INSD); and staff estimates.

Table 4. Burkina Faso: Supply and Use of Resources in Current Prices, 1990-95

	1990	1991	1992	1993	1994	1995
	Estimates					
	(In billions of CFA francs)					
Resources	945.7	996.3	983.0	1,005.9	1,300.1	1,495.6
GDP at market prices	752.7	786.7	791.4	796.1	1,029.4	1,163.0
Imports 1/	193.0	209.6	191.6	209.8	270.7	332.6
Use of resources	945.7	996.3	983.0	1,005.9	1,300.1	1,495.6
Consumption	694.9	738.9	734.7	756.2	966.2	1,081.5
Public	112.1	115.1	118.4	121.0	160.2	165.1
Private	582.8	623.8	616.3	635.2	806.0	916.4
Investment	154.9	162.1	168.3	157.4	198.3	258.5
Fixed capital formation	148.2	161.7	176.0	149.0	216.5	279.1
Public	32.8	49.9	70.8	63.5	71.7	109.1
Private	115.4	111.7	105.2	85.5	144.8	170.0
Change in inventories	6.8	0.5	-7.7	8.4	-18.3	-20.6
Exports 1/	95.8	95.2	80.0	92.2	135.6	155.6
Resource gap	97.1	114.4	111.6	117.6	135.1	177.0
Memorandum items:						
Gross domestic savings	57.8	47.7	56.7	39.8	63.1	81.5
Net factors services	-2.0	-2.5	-3.2	-3.8	-7.8	-5.6
Private transfers	28.6	27.7	44.7	43.9	53.6	55.9
	(Changes in percent)					
Resources	0.5	5.3	-1.3	2.3	29.2	15.0
GDP at market prices	-0.1	4.5	0.6	0.6	29.3	13.0
Imports 1/	3.0	8.6	-8.6	9.5	29.0	22.9
Use of resources	0.5	5.3	-1.3	2.3	29.2	15.0
Consumption	-0.8	6.3	-0.6	2.9	27.8	11.9
Public	6.5	2.7	2.9	2.2	32.4	3.0
Private	-2.0	7.0	-1.2	3.1	26.9	13.7
Investment	-4.9	4.6	3.8	-6.5	25.9	30.4
Fixed capital formation	-5.6	9.1	8.9	-15.4	45.3	28.9
Public	-19.5	52.1	41.9	-10.4	13.0	52.2
Private	-0.7	-3.1	-5.9	-18.7	69.3	17.4
Exports 1/	23.0	-0.7	-16.0	15.3	47.0	14.8
Resource gap	-11.2	17.8	-2.4	5.3	14.9	31.0
Memorandum items:						
Gross domestic savings	8.0	-17.4	18.8	-29.7	58.5	29.0
Net factors services	-48.0	28.0	25.8	20.4	103.2	-28.5
Private transfers	-36.1	-3.2	61.4	-1.9	22.1	4.3

Source: Institut national de la statistique et de la démographie (INSD); and staff estimates.

1/ Goods and nonfactor services.

Table 5. Burkina Faso: Production of Principal Crops, 1990/91-1995/96

	1990/91	1991/92	1992/93	1993/94	1994/95	1995/96
(Thousand metric tons)						
Cereals	1,517.9	2,455.1	2,477.2	2,556.7	2,491.5	2,308.0
Sorghum	750.5	1,238.3	1,292.1	1,310.4	1,232.4	1,266.2
Millet	449.0	848.5	783.5	899.2	831.4	733.7
Maize	257.9	315.3	341.3	270.7	350.3	212.5
Rice (paddy)	47.8	38.6	46.7	53.8	61.0	84.0
Fonio	12.7	14.4	13.6	22.6	16.4	11.6
Oilseed crops	226.3	190.6	229.9	282.5	266.7	256.8
Groundnuts (shelled)	134.0	94.8	137.7	198.0	194.9	173.3
Sesame	4.2	5.8	9.4	8.3	1.7	7.8
Sheanuts	88.2	90.0	82.8	76.2	70.1	75.7
Tubers and root crops	146.7	156.3	138.5	175.9	173.7	309.8
Niébé and Voandzou	93.1	99.6	106.6	114.0	122.0	229.2
Yams	37.1	36.5	12.9	41.7	36.4	64.0
Sweet potatoes	12.1	16.2	15.0	16.2	11.3	12.6
Manioc	4.4	4.0	4.0	4.0	4.0	4.0
Seed cotton	189.5	167.2	163.3	114.8	145.0	150.5
Fruit and vegetables	336.7	350.0	364.0	378.6	393.7	413.4
(Changes in percent)						
Cereals						
Sorghum	-24.3	65.0	4.3	1.4	-6.0	2.7
Millet	-30.9	89.0	-7.7	14.8	-7.5	-11.8
Maize	0.4	22.3	8.2	-20.7	29.4	-39.3
Rice (paddy)	14.2	-19.2	21.0	15.2	13.4	37.7
Fonio	2.2	13.4	-5.6	66.2	-27.4	-29.2
Oilseed crops						
Groundnuts (shelled)	2.6	-29.3	45.3	43.8	-1.6	-11.1
Sesame	45.6	39.1	62.1	-12.2	-79.7	363.1
Sheanuts	-27.0	2.1	-8.0	-8.0	-8.0	8.0
Tubers and root crops						
Niébé and Voandzou	7.0	7.0	7.0	6.9	7.0	87.8
Yams	-27.9	-1.6	-64.7	223.3	-12.7	75.9
Sweet potatoes	-49.0	33.9	-7.4	8.0	-30.2	11.5
Manioc	0.0	0.0	0.0	0.0	0.0	0.0
Seed cotton	24.5	-11.8	-2.3	-29.7	26.3	3.8
Fruit and vegetables	3.6	4.0	4.0	4.0	4.0	5.0
Memorandum items:						
Cultivated area for cereals 1/						
In thousands of hectares	2,519.8	2,800.6	2,916.0	3,014.1	3,133.7	2,711.9
Change in percent	-9.7	11.1	4.1	3.4	4.0	-13.5

Sources: Ministère de l'Agriculture et des Ressources Animales; and staff estimates.

1/ Sorghum, millet, maize, rice and fonio.

Table 6. Burkina Faso: Producer Prices for Principal Crops, 1990/91-1995/96 1/
(CFA francs per kilogram)

	1990/91	1991/92	1992/93	1993/94	1994/95	1995/96
Sorghum	60	50	45	39	42	56
Millet	60	50	45	42	45	61
Maize	65	55	45	37	39	53
Rice (paddy)	85	85	85	85	95	105
Fonio	135	115	110	97	103	99
Cotton seed, first grade	95	95	85	112	112	140
average producer price	94	95	83	110	110	140
Groundnuts (shelled, first grade)	60	60	60	60	65	80
Sesame	128	125	125	125	135	135
Sheanuts	18	35	26	26	35	40

Source : Ministère de l'agriculture et des Ressources Animales; and staff estimates.

1/ Minimum producer prices fixed by the Government until 1990. In 1991, prices of local products were freed.

Table 7. Burkina Faso: Livestock, 1990-95

	1990	1991	1992	1993	1994	1995
(In thousands of heads)						
Estimated population	15,609.0	16,104.1	16,616.0	17,145.2	17,182.4	17,656.2
Cattle	3,937.2	4,015.9	4,096.3	4,178.2	4,190.3	4,345.9
Sheep	5,047.0	5,198.4	5,354.4	5,515.0	5,494.0	5,850.9
Goats	6,624.8	6,889.8	7,165.4	7,452.0	7,498.1	7,459.4
Registered slaughtering						
Cattle	117.5	139.4	149.3	161.0	132.0	113.0
Sheep	254.2	246.1	253.1	268.0	239.0	209.0
Goats	572.0	550.5	529.3	562.0	535.0	467.0
Exports of live animals						
Cattle	88.7	92.0	92.4	101.6	173.0	147.9
Other	116.1	80.7	116.1	194.1	244.3	249.2
(In thousands of tons)						
Exports of fresh meat						
Beef	...	...	14.2	4.7	20.5	1.6
Other	...	...	15.9	10.1	13.3	6.0
(In thousands of units)						
Exports of hides and skins	138.5	45.6	86.0	42.2	61.2	71.0
Cattle	134.0	42.8	84.3	40.7	59.3	70.3
Sheep	1.9	0.8	0.6	0.8	0.9	0.4
Goats	2.6	2.0	1.2	0.8	1.0	0.3

Sources: Ministère de l'Agriculture et des Ressources Animales; and staff estimates.

Table 8. Burkina Faso: Industrial Activity, 1990-93

(In millions of CFA francs)

Companies	Main products	No. of employees	Turnover				Value added			
			1988	1990	1991	1992	1993	1990	1991	1992
SHSB	Soap, edible oils	340	7,345	8,611	7,668	3,904	1,644	1,433	1,843	319
BRAKINA 1/	Beer	336	5,280	5,639	12,476	10,224	2,491	1,055	6,405	5,259
SOBBRA 1/	Beer, soft drinks	325	7,634	8,086	n.a.	n.a.	4,237	4,383	n.a.	n.a.
MABUCIG	Cigarettes	141	8,016	...	...	...	2,095	...	...	...
SOSUCO	Sugar	1,644	9,822	10,054	10,312	9,485	5,199	4,892	5,172	5,411
BURKINAPAT	Pasta	43	...	528	402	...	...	99	100	...
FASO FANI	Textiles, clothes	802	4,327	4,416	3,333	2,938	1,384	1,408	1,294	777
SBCP	Leather	72	1,629	...	...	...	217	...	...	...
SOVICA	Tools, agricultural equipment	54	138	142	152	...	-12	12	44	...
SIFA	Bicycles, mopeds	205	7,150	6,106	6,982	4,924	979	869	1,096	710
CBTM	Corrugated iron sheets	59	2,032	1,366	1,219	...	377	181	217	...
PROFIMETAUX	Iron sheets, hardware	67	2,559	1,877	2,056	...	187	237	228	...
SAP	Tires, inner tubes	560	2,701	2,404	2,032	...	900	876	892	...
FASOPLAST	Plastic	99	1,243	1,736	1,175	1,148	516	521	531	361
SONICO	Matches	74	...	...	...	...	...	...	...	...
SIBAM	Firearms, ammunition	39	590	468	529	...	157	179	43	...
SOBUGAZ	Liquefied gas	21	433	406	384	...	231	210	216	...
SOFAPIL	Batteries	190	2,585	2,348	2,145	...	970	924	894	...
GMB	Flour (mill industry)	146	6,306	5,955	6,776	6,322	1,162	1,257	1,287	1,000
SOFITEX	Cotton lint	757	34,289	42,908	35,386	30,320	7,122	6,095	5,382	897

Source: Institut national de la statistique et de la démographie (INSD).

1/ BRAKINA and SOBBRA merged in 1992.

Table 9. Burkina Faso: Industrial production, 1990-95

	(Units)	1990	1991	1992	1993	1994	1995
Foodstuff, beverages, tobacco							
Edible oils	(Metric tons)	14	19,086	10,654	8,906	6,412	4,286
Sheanut butter	(Metric tons)	650	1,313	0	1,758	574	296
Flour	(Metric tons)	22,977	21,403	22,614	27,555	26,235	31,046
Pasta	(Metric tons)	1,080	1,094	1,160	1,175	633	788
Sugar	(Metric tons)	41,871	47,158	44,653	34,955	54,824	47,107
Beer	(Thousand hectoliters)	350	394	359	334	287	172
Softdrinks	(Thousand hectoliters)	108	99	84	106	86	115
Cigarettes	(Millions of packets)	41	49	49	47	44	47
Textile and leather							
Spun	(Metric tons)	274	905	581	350	306	...
Woven	(Metric tons)	173	23	8	64	6	...
Printed fabric	(Thousand sq. meters)	5,460	5,450	2,366	4,618	5,957	5,297
Chemicals							
Soap	(Metric tons)	14,461	25,611	13,650	14,056	6,526	5,787
Matches	(Cartons)	14,835	26,686	13,599	14,587	...	...
Miscellaneous							
Bicycles	(Units)	38,523	27,621	30,606	24,464	18,321	11,150
Mopeds	(Units)	23,500	18,568	18,509	12,857	5,423	8,673
Tires	(Thousands)	647	627	581	294	23	1,738
Inner tubes	(Thousands)	2,836	2,947	1,886	1,924	165	2,660

Source: Institut national de la statistique et de la démographie (INSD).

Table 10. Burkina Faso: Index of Industrial Production, 1990-95
(1990=100)

	Weights 1/	1990	1991	1992	1993	1994	1995
Mining	46	100	77.2	85.8	53.4	41.9	41.8
Food, beverages, tobacco	342	100	109.0	106.4	92.3	107.2	102.0
Baked goods	67	100	110.7	112.8	108.1	105.7	124.6
Beverages, tobacco	192	100	116.2	112.6	108.8	98.7	109.7
Other food industry	82	100	104.5	100.7	77.4	112.2	88.8
Textiles	208	100	76.9	70.9	64.9	76.1	84.2
Chemical industry	140	100	80.5	83.3	73.7	34.2	76.4
Wood- and metalworking	73	100	105.0	108.9	85.8	69.7	37.8
Electricity, gas and water	191	100	104.3	108.2	114.2	114.1	118.0
Overall index	1,000	100	95.5	95.2	85.5	86.3	89.9

Source : Ministry of Trade, Industrial Development and Mining, Directorate of Industrial Development and Craft.

1/ Based on the average share in value added during 1990.

Table 11. Burkina Faso: Gold Production, 1990-95

(Fine gold in kilograms)

	1990	1991	1992	1993	1994	1995
Industrial gold mining production 1/	1,120	956	937	1,028	731	672
Official exports of gold 2/	3,481	2,456	2,803	1,934	1,393	1,487
International gold price (US\$/fine ounce; London, U.K.)	384	362	343	360	384	385

Sources: Société de Recherche et d'Exploitation Minière du Burkina (SOREMIB); Precious Metals Trading Company (CMBP); and Institut national de la statistique et de la démographie (INSD).

1/ Including semi-industrial mining.

2/ Including traditional gold washing.

Table 12. Burkina Faso: Energy Indicators, 1990-95

	1990	1991	1992	1993	1994	1995
(In metric tons) 2/						
Consumption of petroleum products 1/						
Premium gasoline	9,185	9,720	10,963	11,501	9,587	9,932
Regular gasoline	56,515	55,748	55,649	53,406	54,804	61,095
Kerosene	14,859	16,569	16,050	15,907	20,807	22,947
Diesel	23,445	26,618	38,659	36,337	35,700	40,892
Light distillates	37,292	35,775	31,064	33,008	27,745	29,680
Fuel oil	28,648	26,239	33,989	30,588	30,017	22,275
Gas	2,156	2,432	2,888	3,494	3,482	3,327
Total	172,100	173,101	189,262	184,241	182,142	190,148
(In thousands of kilowatt-hours)						
Electricity						
Total production	184,576	193,228	200,894	215,517	216,006	...
of which: hydroelectric	9,307	12,623	20,024	47,049	72,799	...
Distributed	178,129	185,770	192,659	203,260	203,388	...
Total sales	159,990	169,131	175,679	184,281	189,410	...
High voltage	82,750	89,507	88,150	86,872	92,154	...
Low voltage	77,240	79,624	87,529	97,409	97,256	...
(In Kilometers)						
Memorandum items:						
Length of distribution network	1,928	2,408	2,446	3,239	...	...
Medium voltage	624	728	1,118	947	...	...
Low voltage	1,304	1,680	1,328	2,292	...	...

Source: Institut national de la statistique et de la démographie (INSD).

1/ Excluding aviation and jet fuel.

2/ Converted from cubic meters by using the following coefficients: gasoline, 1.36 cubic meters per metric ton; kerosene, 1.26; diesel, 1.19; light distillates, 1.18; and fuel oil, 1.09.

Table 13. Burkina Faso: Transport Activity, 1990-95

(In thousands of metric tons, unless otherwise indicated)

	1990	1991	1992	1993	1994	1995
Rail traffic (freight)						
Domestic traffic	2.9	4.6	4.4	7.0	...	...
International traffic						...
Côte d'Ivoire to Burkina Faso	280.0	277.2	246.4	187.8	...	...
Of which: cement	55.8	50.3	21.8	29.9	45.0	...
flammable liquids	55.9	44.7	45.4	45.3	...	...
Burkina Faso to Côte d'Ivoire	64.9	51.0	47.7	51.9	...	...
Of which: cotton	30.8	18.8	53.5	14.6	17.4	...
live animals 1/	195.4	256.7	111.4	46.0	79.1	...
Total traffic	347.8	332.8	298.5	246.7	...	...
Air traffic (Ouagadougou)						
Commercial landings and takeoffs 1/	4.8	4.8	4.5	4.3	4.9	4.7
Passengers (thousands) 1/ 2/	133.7	130.1	140.4	138.2	140.5	150.4
Freight	9.5	8.2	7.8	6.7	5.9	6.1
Mail	0.2	0.2	0.3	0.2	0.3	0.2

Sources: Ministry of Transport; and Railway Company (SCFP).

1/ In thousands.

2/ Excluding passengers in transit.

Table 14. Burkina Faso: Prices of Petroleum Products, 1990-95

(In CFA francs per liter)

	1990	1991	1992	1993	1994	1995
Import prices (c.i.f. Abidjan)						
Premier gasoline	77	54	49	59	80	74
Regular gasoline	70	49	45	49	73	70
Kerosene	86	55	45	57	82	73
Diesel	82	57	44	47	80	71
Retail prices (Ouagadougou) 1/						
Premium gasoline	285	285	285	285	395	395
Regular gasoline	272	272	272	272	368	358
Kerosene	160	160	160	160	160	160
Diesel	240	240	240	240	300	300
Two-stroke mixture	300	300	300	300	390	375

Source: Société Nationale Burkinabè des Hydrocarbures (SONABHY).

1/ Retail prices in other locations differ from those in Ouagadougou.

Table 15. Burkina Faso: Electricity Rates, 1990-95
(In CFA francs per kWh)

	1990	1991	1992	1993	1994	1995
High voltage 1/						
Peak hours	87	94	94	94	110	110
Off-peak hours	58	43	43	43	51	51
Low voltage						
Lighting, domestic use						
Low tariff 2/	68	68	68	68	73	73
High tariff 3/	95	72	72	72	86	86
Power unit: peak hours	104	108	108	108	130	130
Off hours	66	57	57	57	70	70
Public lighting	100	100	100	100	120	120

Source : Société nationale burkinabè d'électricité (SONABEL).

1/ Hourly rate for 50 kW and over.

2/ For subscriptions of 0.7 kW and under.

3/ For subscriptions of 1.1 kW and over.

**Table 16. Burkina Faso: Quarterly Consumer Price Index
for European Households, 1990-95**

(November 1985 = 100)

	January	April	June	October	Change in percent 1/
1990	108.7	109.1	109.6	111.5	1.9
1991	112.5	114.8	114.8	115.5	4.3
1992	115.8	117.6	118.5	118.6	2.8
1993	119.4	119.7	121.0	121.4	2.4
1994	126.0	167.3	173.8	173.8	33.1
1995	162.2	164.8	167.5	170.0	3.7

Sources : INSEE, Paris; and Institut national de la statistique et de la démographie (INSD).

1/ Annual average.

Table 17. Burkina Faso: Consumer Price Index - African Housholds, 1990-95
(July 1981-June 1982 = 100)

	1990	1991	1992	1993	1994	1995
Food, beverages, tobacco	105.8	123.2	116.3	111.8	134.8	147.2
Food	...	115.8	107.1	101.1	119.0	133.1
Condiments	...	125.4	116.1	104.6	126.1	126.6
Vegetable oils	...	95.8	84.4	83.7	111.3	119.9
Meat and fish	...	99.1	98.8	92.7	118.0	125.7
Grains	...	118.6	106.2	101.8	111.6	133.7
Fruits and vegetables	125.0	123.6	122.9	125.8	177.9	190.6
Beverages, tobacco	153.9	155.5	156.3	157.9	203.3	208.3
Clothing	...	124.0	122.7	122.9	159.9	175.1
Housing	...	120.2	122.4	121.4	139.0	149.4
Rent and construction cost	124.7	124.7	134.7	156.4	193.9	202.3
Water, lighting, fuel	115.0	115.1	117.4	108.2	118.4	126.4
Equipment	...	128.4	127.5	133.3	162.6	202.3
Furniture and fixed accesories	...	124.5	125.4	132.2	150.0	180.2
Household equipment	...	139.5	135.4	136.5	199.0	265.2
Health	134.7	139.9	143.0	151.7	207.5	239.1
Transport and communication	141.9	139.4	140.1	144.3	198.4	201.6
Schooling, recreation, culture	...	141.6	140.7	173.3	215.0	214.7
Total	122.9	126.0	123.5	124.2	154.9	167.0
Average annual inflation rate	-0.8	2.5	-2.0	0.6	24.7	7.8

Source: Institut national de la statistique et de la démographie (INSD).

Table 18. Burkina Faso: Consolidated Operations of the Central Government, 1990-95

	1990	1991	1992	1993	1994	1995
(In billions of CFA francs)						
Total revenue	92.9	104.9	93.0	100.0	113.3	138.5
Current revenue	92.9	104.3	92.9	99.4	113.3	138.5
Tax revenue	76.4	79.6	68.9	72.6	104.0	127.8
Income and profits	20.0	21.4	20.5	18.9	21.2	29.7
Domestic goods and services	18.0	17.0	15.3	14.8	19.4	23.3
International trade	35.6	38.7	31.0	36.4	61.2	71.9
Other	2.8	2.4	2.2	2.5	2.1	2.9
Nontax revenue	7.0	24.7	24.0	26.8	9.4	10.7
Capital revenue	0.0	0.6	0.1	0.6	0.0	0.0
Exceptional revenue	9.5	0.0	0.0	0.0	0.0	0.0
Expenditure and net lending 1/	147.6	169.5	165.4	182.4	227.0	245.8
Domestic expenditure and net lending	112.9	100.1	105.6	124.6	137.2	140.6
Of which: health and primary education	(...)	(18.8)	(19.8)	(19.2)	(29.2)	(27.7)
Wages and salaries	57.2	54.1	50.9	52.2	58.2	61.6
Goods and services	10.6	13.2	14.2	19.3	26.6	24.8
Interest payments	8.4	11.0	11.4	12.4	15.0	16.4
Current transfers	12.1	15.9	17.2	34.3	31.2	29.1
Other current expenditure	18.2	0.0	0.0	0.0	0.0	9.7
Budgetary contribution to investment	8.4	6.6	11.8	8.8	9.2	11.6
Net lending 2/	-2.0	-0.6	0.1	-2.5	-3.0	-3.0
Fiscal balance (excluding foreign-financed and restructuring operations)	-20.0	4.8	-12.6	-24.6	-23.9	-2.1
Foreign-financed government investment	34.0	49.4	59.0	54.6	62.5	97.5
On-lending	0.7	0.9	0.8	0.9	0.0	0.0
Restructuring operations	--	19.1	--	2.2	27.3	7.6
Overall surplus/deficit 1/	-54.7	-64.6	-72.4	-82.4	-113.7	-107.3
Change in payments arrears	23.3	-32.6	-2.4	2.9	-14.2	-21.9
Domestic	27.3	-18.6	-2.0	--	-8.2	-20.6
External	-4.0	-14.0	-0.4	2.9	-6.0	-1.4
Grants	20.0	36.3	49.3	43.2	75.4	88.0
Of which: projects	(18.5)	(27.7)	(37.7)	(28.0)	(35.4)...	(51.2)
Financing	11.5	61.0	25.5	36.3	52.5	41.2
Foreign	10.2	44.1	25.3	32.9	32.7	55.6
Drawings	16.2	29.5	30.8	35.3	56.0	69.6
Amortization	-6.3	-4.4	-7.6	-9.8	-19.6	-18.6
Change in amortization arrears	0.3	-19.6	-3.6	4.7	-11.4	0.0
Rescheduling	--	37.5	5.7	2.7	7.7	4.6
Domestic	1.3	16.9	0.3	3.4	19.8	-14.4
Bank	-0.7	0.9	2.7	4.1	22.0	-9.9
Of which: IMF	(--)	(2.4)	(0.0)	(3.4)	(13.9)	(13.6)
Nonbank	2.0	16.0	-2.4	-0.7	-2.2	-4.5
Memorandum items:	(In percent of GDP, unless noted otherwise)					
Revenue	12.3	13.3	11.8	12.6	11.0	11.9
Total expenditure and net lending	19.6	21.6	20.9	22.9	22.0	21.1
Domestic expenditure and net lending	15.0	12.7	13.3	15.7	13.3	12.1
Overall deficit (-)/surplus 1/	-4.6	-3.6	-2.9	-4.9	-3.7	-9.0
Excluding grants	-7.3	-8.2	-9.1	-10.4	-11.0	-9.2
Foreign-financed projects and restructuring operations	-2.7	-1.8	-1.6	-3.4	-5.0	-0.8
Adjustment assistance (billions of CFAF)	-2.7	0.6	-1.6	-3.1	-2.3	-0.2
	1.5	55.2	26.0	28.4	90.4	72.0

Sources: Data provided by the Burkinabè authorities; and staff estimates and projections.

1/ Commitment basis.

2/ Excluding foreign-financed on-lending, including proceeds from privatization (-).

Table 19. Burkina Faso: Economic Classification of Consolidated Central Government Expenditure, 1990-95 1/

	1990	1991	1992	1993	1994	1995
					Estimates	
(In billions of CFA francs)						
Total expenditure and net lending	147.6	169.5	165.4	180.2	221.7	245.8
Total expenditure	148.9	169.3	164.5	181.7	224.8	248.7
Current expenditure	106.5	94.2	93.7	118.2	131.0	132.0
Wages and salaries 2/	57.2	54.1	50.9	52.2	58.2	61.6
Goods and services	10.6	13.2	14.2	19.3	26.6	24.8
Interest 3/	8.4	11.0	11.4	12.4	15.0	16.4
On external debt	...	6.2	6.8	7.6	12.1	10.6
On domestic debt	...	4.8	4.5	4.8	2.9	5.9
Transfers	12.1	15.9	17.2	34.3	31.2	29.1
Special accounts, complementary period and unclassified	18.2	0.0	0.0	0.0	0.0	0.0
Capital expenditure	42.4	75.1	70.8	63.5	93.8	116.6
Budget	7.2	6.6	11.8	8.8	9.2	11.5
Special accounts and extrabudgetary	1.2	0.0	0.0	0.0	0.0	0.0
Financed by foreign grants	18.5	27.7	37.7	28.0	35.4	51.1
Financed by foreign loans	15.5	21.8	21.3	26.6	27.1	46.3
Capital transfer for bank restructuring	0.0	19.1	0.0	0.0	22.1	7.6
Net lending	-1.3	0.3	0.9	-1.5	-3.0	-3.0
(In percent of GDP)						
Total expenditure and net lending	19.6	21.6	20.9	22.6	21.5	21.1
Total expenditure	19.8	21.5	20.8	22.8	21.8	21.4
Current expenditure	14.2	12.0	11.8	14.9	12.7	11.4
Wages and salaries	7.6	6.9	6.4	6.6	5.7	5.3
Goods and services	1.4	1.7	1.8	2.4	2.6	2.1
Interest	1.1	1.4	1.4	1.6	1.5	1.4
Transfers	1.6	2.0	2.2	4.3	3.0	2.5
Special accounts, complementary period and unclassified	2.4	0.0	0.0	0.0	0.0	0.0
Capital expenditure	5.6	9.6	9.0	8.0	9.1	10.0
Net lending	-0.2	0.0	0.1	-0.2	-0.3	-0.3
(In percent of total expenditure and net lending)						
Total expenditure and net lending	100.0	100.0	100.0	100.0	100.0	100.1
Total expenditure	100.9	99.8	99.5	100.8	101.4	101.2
Current expenditure	72.2	55.5	56.6	65.6	59.1	53.7
Wages and salaries	38.7	31.9	30.8	29.0	26.3	25.1
Goods and services	7.1	7.8	8.6	10.7	12.0	10.1
Interest	5.7	6.5	6.9	6.9	6.7	6.7
Transfers	8.2	9.4	10.4	19.0	14.1	11.9
Special accounts, complementary period and unclassified	12.3	0.0	0.0	0.0	0.0	0.0
Capital expenditure	28.7	44.3	42.8	35.2	42.3	47.5
Net lending	-0.9	0.2	0.5	-0.8	-1.4	-1.2
(In billions of CFA francs)						
Memorandum items:						
Technical assistance-related expenditure	4.8	8.7	7.3	7.3	12.6	14.6
Financed by foreign grants	1.9	3.4	2.3	2.0	2.7	6.9
Financed by foreign loans	2.9	5.3	5.0	5.3	9.9	7.7

Sources: Data provided by the Burkinabè authorities; and staff estimates.

1/ The consolidated operations of the central government include extrabudgetary loans and grants. Totals may not add up because of rounding.

2/ On the basis of the budget nomenclature used until 1992.

3/ Interest due as communicated by the Debt Directorate of the Ministry of Finance.

Table 20. Burkina Faso: Public Investment Program, 1990-95

(In billions of CFA francs)

	1990	1991	1992	1993	1994	1995
				Estimates		
Government	42.2	62.2	73.4	67.9	84.0	114.3
Grants	21.4	33.0	42.7	33.3	45.3	58.8
Of which: technical assistance	(2.9)	(5.3)	(5.0)	(5.3)	(9.9)	(7.6)
Direct foreign loans	15.5	21.9	21.3	26.6	27.1	46.4
Of which: technical assistance	(1.9)	(3.4)	(2.3)	(2.0)	(2.7)	(6.9)
Budget	4.6	6.4	8.6	7.0	9.7	9.1
Foreign on-lent loans	0.7	0.9	0.8	0.9	1.9	0.0
Public enterprises	10.0	3.1	3.7	4.4	7.9	1.4
Government-guaranteed foreign loans	2.9	0.8	0.9	1.5	0.0	0.0
Self-financing/domestic loans	4.6	2.3	2.8	2.8	7.9	1.4
Other loans	2.6	0.0	0.0	0.0	0.0	0.0
Public sector	52.3	65.3	77.1	72.2	91.9	115.7
Grants	21.4	33.0	42.7	33.3	45.3	58.8
Foreign loans	19.1	23.6	22.9	29.1	28.9	46.4
Budget, self-financing and domestic loans	11.8	8.7	11.4	9.8	17.6	10.5

Source: Data provided by the Burkinabè authorities.

Table 21. Burkina Faso: Personnel Expenditure, 1990-1995

	1990	1991	1992	1993	1994	1995
					Estimates	
Number of civil servants	33,518	34,237	34,299	35,661	37,052	39,000
	(In billions of CFA francs)					
Total wage bill 1/						
Budget	56.2	54.7	51.2	52.2	58.1	61.6
Actual	57.2	54.1	50.9	52.2	58.2	61.6
Implementation ratio	101.8	98.8	99.4	100.1	100.3	100.0
Civilian	39.2	38.9	37.6	38.9	44.9	46.7
Military	18.0	15.1	13.3	13.3	13.3	14.9
Memorandum items:						
Average annual civilian wage						
In millions of CFA francs	1.2	1.1	1.1	1.1	1.2	1.2
As a ratio of per capita GDP	14.9	14.2	14.0	14.2	12.6	10.3

Source: Data provided by the Burkinabè authorities.

1/ A change in nomenclature that took place in 1992 resulted in reclassification of part of the wage bill into goods and services, and transfers.

Table 22. Burkina Faso: Military Expenditure, 1990-95 1/

(In millions of CFA francs)

	1990	1991	1992	1993	1994	1995
				Estimates		
Salaries	18,000	15,149	13,307	13,324	13,300	14,867
Percent change	7.6	-15.8	-12.2	0.1	-0.2	11.7
Goods and services	1,625	1,510	2,678	3,678	3,234	3,378
Percent change	48.7	-7.1	77.4	37.3	-12.1	4.5
Current transfers	100	50	--	59	75	93
Percent change	...	-50.0	-100.0	...	27.1	-87.6
Investments	430	62	52	136	175	189
Percent change	36.1	-85.6	-16.1	161.5	28.7	8.0
Total	20,155	16,771	16,037	17,197	16,784	18,527
Percent change	11.1	-16.8	-4.4	7.2	-2.4	9.9
Memorandum items:						
Military expenditures						
In percent of GDP	2.7	2.1	2.0	2.2	1.6	1.6
In percent of government current expenditure	18.9	17.8	17.1	14.5	12.8	13.4

Source: Data provided by the Burkinabè authorities.

1/ Budgetary data only.

Table 23. Burkina Faso: Central Government Revenue, 1990-95

	1990	1991	1992	1993	1994	1995
					Estimates	
(In billions of CFA francs)						
Total revenue	92.9	104.9	93.0	100.0	113.3	137.2
Current revenue	92.9	104.3	92.9	99.4	113.3	137.2
Tax revenue	76.4	79.6	68.9	72.6	104.0	126.6
Income taxes	20.0	21.4	20.5	18.9	21.2	29.7
Corporate income	4.5	8.1	7.8	7.8	8.4	16.0
Personal income	13.0	11.0	10.9	9.1	10.8	12.3
Other	2.5	2.3	1.8	2.0	2.1	1.4
Payroll taxes	1.8	1.1	1.1	1.1	1.1	1.2
Property taxes	0.3	0.4	0.3	0.5	0.4	0.6
Taxes on goods and services	18.0	17.1	15.3	14.8	19.4	23.1
Turnover taxes	7.7	7.8	6.4	9.4	12.1	12.6
Selective excises on goods	5.4	4.2	4.5	1.8	3.4	3.4
Fiscal monopolies net income	1.9	2.5	2.3	1.2	1.0	1.1
Other	3.0	2.7	2.1	3.7	2.9	6.1
Taxes on international trade	35.6	38.6	31.0	36.4	61.2	72.0
Import duties	25.1	28.3	22.7	23.6	42.4	52.0
Turnover taxes on imports	8.8	8.9	6.8	11.7	18.5	19.6
Export duties	0.9	0.8	0.8	0.5	0.0	0.0
Other	0.8	0.7	0.6	0.6	0.4	0.4
Other tax revenue	0.7	0.9	0.7	0.9	0.5	1.0
Nontax revenue	7.0	24.7	24.0	26.8	9.4	10.7
Property income	2.2	3.6	2.7	2.8	2.3	2.3
Admin. fees & nonindustrial sales	1.6	1.8	1.4	1.0	1.0	1.0
Other nontax revenue	3.1	19.4	19.9	22.9	6.0	7.4
Adjustment cash basis and unclassified	9.5	0.0	0.0	0.0	0.0	0.0
Capital revenue	0.0	0.6	0.1	0.6	0.0	0.1
(In percent of GDP)						
Total revenue	12.3	13.3	11.8	12.6	11.0	11.8
Current revenue	12.3	13.3	11.7	12.5	11.0	11.8
Tax revenue	10.2	10.1	8.7	9.1	10.0	10.9
Income taxes	2.7	2.7	2.6	2.4	2.1	2.6
Taxes on goods and services	2.4	2.2	1.9	1.9	1.9	2.0
Taxes on international trade	4.7	4.9	3.9	4.6	5.9	6.2
Other tax revenue	0.1	0.1	0.1	0.1	0.1	0.1
Nontax revenue	0.9	3.1	3.0	3.4	0.9	0.9
Adjustment cash basis	1.3	0.0	0.0	0.0	0.0	0.0
Capital revenue	0.0	0.1	0.0	0.1	0.0	0.0
(In percent of total revenue)						
Total revenue	100.0	100.0	100.0	100.0	100.0	100.0
Current revenue	100.0	99.4	99.9	99.4	100.0	100.0
Tax revenue	82.2	75.9	74.1	72.7	91.7	92.2
Income taxes	21.5	20.4	22.0	18.9	18.7	21.6
Taxes on goods and services	19.4	16.3	16.5	14.8	17.1	16.9
Taxes on international trade	38.3	36.8	33.3	36.4	54.0	52.4
Other tax revenue	0.7	0.9	0.8	0.9	0.5	1.2
Nontax revenue	7.5	23.5	25.8	26.8	8.3	7.8
Adjustment cash basis	10.2	0.0	0.0	0.0	0.0	0.0
Capital revenue	-0.0	0.6	0.1	0.6	0.0	0.0

Sources: Data provided by Burkinabè authorities; and staff estimates.

Table 24. Burkina Faso: Monetary Survey, December 1990-December 1995

	1990	1991	1992	1993	1994	1995
(In billions of CFA francs; end of period)						
Net foreign assets 1/	66.0	75.1	89.8	106.7	161.7	242.1
BCEAO	66.3	76.2	82.3	98.0	90.7	130.6
Commercial banks	-0.3	-1.1	7.5	8.7	71.0	111.5
Net domestic assets	96.9	96.9	92.1	88.8	97.2	73.2
Domestic credit	95.7	105.3	93.2	89.1	85.6	73.9
Net claims on government	-42.2	-9.6	-6.1	-0.5	11.5	-8.3
Credit to private sector	137.9	114.8	99.2	89.6	74.1	82.2
Credit to other financial institutions	3.6	2.8	2.2	1.2	0.6	0.6
Performing credit	115.4	102.2	88.7	74.0	62.7	76.4
Short-term	72.6	63.4	56.5	48.3	49.9	55.8
Of which: crop credit	8.9	8.1	6.9	2.6	1.4	0.5
Medium and long-term	42.9	38.8	32.1	25.7	12.8	20.6
Nonperforming credit	18.9	9.8	8.4	14.3	10.8	5.2
Other items (net)	1.1	-8.4	-1.1	-0.3	11.6	-0.6
Money and quasi-money	154.5	162.2	172.4	186.4	242.2	299.0
Currency	58.6	60.9	65.8	78.5	94.8	123.6
Demand deposits	43.8	46.9	42.5	42.3	74.1	82.6
Time and savings deposits	52.1	54.4	64.0	65.6	73.3	92.8
Long-term foreign liabilities	4.9	6.1	6.0	5.6	9.0	9.1
SDR allocations	3.5	3.7	3.6	3.6	7.6	7.3
Memorandum items:	(In percent of beginning-of-period broad money)					
Net foreign assets	0.1	5.9	9.1	9.8	29.5	33.2
Net domestic assets	-5.8	0.0	-3.0	-1.9	4.5	-9.9
Of which: net claims on government	-5.4	21.1	2.1	3.2	6.4	-8.2
credit to private sector	-2.0	-14.9	-9.6	-5.6	-8.3	3.4
Money and quasi-money	-4.8	5.0	6.3	8.2	29.9	23.4
Nonperforming credit/Total credit (percent)	13.7	8.5	8.4	16.0	14.5	6.3

Source: Data provided by the Central Bank of West African States (BCEAO).

1/ Excluding net external position of the postal checking system; excluding gold.

2/ Definition of government comprises central government as well as CGP, CSPPA, and OFNACER.

**Table 25. Burkina Faso: Summary Accounts of the Central Bank,
December 1990-December 1995**

(In billions of CFA francs; end of period)

	1990	1991	1992	1993	1994	1995
Net foreign assets 1/	66.3	76.2	82.3	98.0	90.7	130.6
Assets	77.1	89.6	94.0	112.7	126.8	170.8
Liabilities	10.7	13.4	11.6	14.7	36.1	40.2
Net claims on government	14.0	16.1	17.0	17.9	25.4	18.4
Claims	19.3	21.6	22.6	26.3	44.8	55.7
Liabilities	5.3	5.5	5.6	8.4	19.5	37.3
Net claims on banks	-18.9	-28.5	-29.4	-33.4	-22.4	-17.3
Claims	3.9	9.0	9.0	9.0	0.0	2.5
Advances to money market	0.0	0.0	0.0	0.0	0.0	0.0
Rediscounts	0.0	0.0	0.0	0.0	0.0	2.5
Other	3.9	9.0	9.0	9.0	0.0	0.0
Liabilities	22.8	37.5	38.4	42.4	22.4	19.8
Deposits on money market	18.7	33.1	35.2	24.1	2.4	6.0
Other deposits	1.1	1.8	1.0	15.8	15.7	11.1
Currency	3.1	2.6	2.2	2.5	4.3	2.8
Net claims on other financial institutions	1.6	1.3	1.0	0.9	0.4	0.3
Currency outside banks	58.6	60.9	65.8	78.5	94.8	123.6
Public enterprise deposits	0.6	0.7	1.0	0.5	3.2	6.0
SDR allocations	3.5	3.7	3.6	3.6	7.6	7.3
Other items (net)	0.3	-0.3	0.5	0.8	-11.5	-4.9

Source: Data provided by the Central Bank of West African States (BCEAO).

1/ Excluding gold.

Table 26. Burkina Faso: Summary Accounts of the Deposit Money Banks,
December 1990-December 1995 1/
(In billions of CFA francs; end of period)

	1990	1991	1992	1993	1994	1995
Net foreign assets	-0.3	-1.1	7.5	8.7	71.0	111.5
Assets	14.1	10.0	13.4	15.7	83.1	123.4
Liabilities	14.4	11.2	5.9	6.9	12.2	11.9
Net money market position	17.8	33.2	35.2	32.0	2.4	6.0
Deposits	18.7	33.2	35.2	32.0	2.4	6.0
Advances	0.9	0.0	0.0	0.0	0.0	0.0
Other reserves	3.8	3.2	2.5	9.0	19.9	11.7
Currency	3.1	2.6	2.2	2.5	4.3	2.8
Deposits at BCEAO	0.7	0.6	0.4	6.5	15.7	8.9
Net claims on Government	-56.2	-34.6	-32.1	-27.3	-13.9	-26.7
Claims	28.2	23.6	26.0	25.7	50.2	45.4
Deposits	84.4	58.2	58.0	53.1	64.0	72.1
Claims on economy 2/	134.3	112.0	97.1	88.3	73.5	81.6
Performing credits	115.4	102.2	88.7	74.0	62.7	76.4
Short-term	72.6	63.4	56.5	48.3	49.9	55.8
Of which: crop credit	8.9	8.1	6.9	2.6	1.4	0.5
Medium and long-term	42.9	38.8	32.1	25.7	12.8	20.6
Nonperforming credit	18.9	9.8	8.4	14.3	10.8	5.2
Unpaid claims	4.7	1.1	0.9	1.5	1.2	0.6
Doubtful and litigious credit	14.2	8.7	7.5	12.8	9.6	4.6
Claims on other financial institutions	2.0	1.6	1.2	0.3	0.3	0.3
Deposits	95.2	100.5	105.5	107.4	144.2	169.4
Demand deposits	43.2	46.2	41.5	41.8	70.9	76.6
Public enterprises	4.5	6.3	4.7	4.2	9.9	7.2
Other	38.7	39.9	36.7	37.6	61.0	69.3
Time deposits	52.1	54.4	64.0	65.6	73.3	92.8
Public enterprises	6.2	5.9	5.5	6.9	11.3	19.1
Other	45.9	48.4	58.5	58.8	62.0	73.7
BCEAO claims	3.0	9.0	9.0	9.0	0.0	2.5
Long-term foreign liabilities	4.9	6.1	6.0	5.6	9.0	9.1
Other items (net)	-1.9	-1.5	-9.2	-10.9	0.1	3.3

Source: Data provided by the Central Bank of West African States (BCEAO).

1/ Including Treasury operations with private sector, Postal Checking (CCP) and National Savings Banks (CNE).

2/ Including public corporations.

Table 27. Burkina Faso: Balance of Payments, 1990-95

	1990	1991	1992	1993	1994	1995 Est.
(In billions of CFA francs)						
Exports, f.o.b.	77.1	75.9	62.9	74.5	104.4	121.2
Of which: cotton	29.3	29.3	25.0	22.2	31.7	51.2
Imports, f.o.b.	-147.6	-138.2	-136.7	-153.0	-193.9	-242.1
Trade balance	-70.5	-62.3	-73.7	-78.6	-89.6	-120.9
Services (net)	-28.7	-54.7	-41.1	-42.8	-53.3	-61.7
Nonfactor services	-26.7	-52.1	-37.9	-39.0	-45.6	-56.1
Factor services	-2.0	-2.5	-3.2	-3.8	-7.8	-5.6
Of which: interest payments	-6.5	-7.0	-7.4	-8.3	-12.5	-10.6
Transfers (net)	94.2	95.5	107.3	106.8	163.4	173.4
Private	28.6	27.7	44.7	43.9	53.6	55.9
Of which: workers' remittances	38.0	31.9	34.1	33.2	54.6	57.0
Official	65.6	67.8	62.6	62.9	109.8	117.5
Of which: budgetary	20.0	36.3	49.3	43.2	75.4	88.0
Current account (deficit= -)	-4.9	-21.4	-7.5	-14.6	20.5	-9.2
Excluding official transfers	-70.5	-89.2	-70.1	-77.5	-89.3	-126.7
Official capital	7.8	24.1	22.4	24.8	36.9	51.0
Disbursements	16.2	30.3	31.6	36.9	57.8	69.6
Of which: budget	16.2	29.5	30.8	35.3	57.8	69.6
Amortization	-8.4	-6.1	-9.3	-12.1	-20.9	-18.6
Of which: budget	-6.3	-4.4	-7.6	-9.8	-20.9	-18.6
Private capital 1/	-3.1	6.2	2.5	2.7	3.5	9.9
Errors and omissions	4.7	-9.3	-6.2	-6.4	9.8	23.3
Overall balance	4.5	-0.5	11.2	6.4	60.6	75.0
Financing	-4.5	0.5	-11.2	-6.4	-60.6	-75.0
Net foreign assets	-0.7	-9.6	-16.1	-17.3	-51.0	-79.5
Net official reserves	-2.2	-9.9	-6.1	-15.6	7.3	-39.9
Gross official reserves	-2.1	-12.3	-6.1	-19.0	-6.6	-53.2
IMF (net)	-0.1	2.4	0.0	3.4	13.9	13.3
Net foreign assets, commercial banks 2/	1.5	0.3	-10.0	-1.7	-58.2	-39.6
Change in arrears (reduction= -)	-3.7	-33.7	-4.1	7.6	-17.3	-1.4
Debt relief 3/	0.0	43.8	9.0	3.3	7.7	4.6
Financing gap (after IMF purchases)	0.0	0.0	0.0	0.0	0.0	1.2
Memorandum items:	(In percent of GDP, unless otherwise specified)					
Trade balance (deficit= -)	-9.4	-7.9	-9.3	-9.9	-8.7	-10.4
Current account (deficit= -)	-0.7	-2.7	-0.9	-1.8	2.0	-0.8
Excluding official transfers	-9.4	-11.3	-8.9	-9.7	-8.7	-10.9
Overall balance (deficit= -)	0.6	-0.1	1.4	0.8	5.9	6.5
Debt service	2.0	1.7	2.1	2.6	3.2	2.5
Debt service ratio 3/	15.6	13.8	20.9	22.1	24.7	18.8
Gross official reserves (in billions of CFA francs)	66.3	76.5	82.4	97.7	162.5	255.4
Net foreign assets of Post Office	2.8	3.3	4.7	5.2	1.2	0.3
GDP at current prices (in billions of CFA francs)	752.7	786.7	791.4	796.1	1,029.4	1,163.0

Sources: Data provided by the Central Bank of West African States (BCEAO); and staff estimates.

1/ Includes portfolio investment and foreign direct investment.

2/ Including net foreign assets Post Office; 1994 data reflects holdings of WAEMU government titles.

3/ Including relief on government guaranteed debt.

4/ In percent of exports of goods and nonfactor services.

Table 28. Burkina Faso: Balance of Payments, 1990-95
(In millions of SDR)

	1990	1991	1992	1993	1994	1995 Est.
Exports, f.o.b.	208.8	196.7	168.8	188.3	133.3	164.4
Of which: cotton	79.3	75.9	67.1	56.1	40.5	69.4
Imports, f.o.b.	-399.6	-358.0	-366.6	-387.1	-247.7	-328.4
Trade balance	-190.7	-161.3	-197.8	-198.7	-114.4	-164.0
Services (net)	-77.6	-141.6	-110.2	-108.4	-68.1	-83.6
Nonfactor services	-72.2	-135.1	-101.7	-98.7	-58.2	-76.1
Factor services	-5.3	-6.6	-8.5	-9.7	-9.9	-7.6
Of which: interest payments	-17.6	-18.0	-19.9	-21.0	-16.0	-14.3
Transfers (net)	254.9	247.5	287.9	270.2	208.7	235.1
Private	77.4	71.8	119.9	111.0	68.4	75.8
Of which: workers' remittances	102.9	82.6	91.5	84.0	69.7	77.3
Official	177.5	175.7	168.0	159.2	140.2	159.3
Of which: budgetary	54.0	94.0	132.3	109.4	96.2	119.4
Current account (deficit -)	-13.4	-55.5	-20.1	-37.0	26.2	-12.5
Excluding official transfers	-190.9	-231.2	-188.0	-196.1	-114.1	-171.8
Official capital	21.1	62.5	60.0	62.6	47.1	69.2
Disbursements	43.9	78.4	84.9	93.2	73.8	94.4
Of which: budget	43.9	76.4	82.6	89.3	73.8	94.4
Amortization	-22.8	-15.9	-24.8	-30.6	-26.7	-25.3
Of which: budget	-17.1	-11.5	-20.3	-24.7	-26.7	-25.3
Private capital 1/	-8.4	15.9	6.6	6.8	4.5	13.4
Errors and omissions	12.7	-24.2	-16.5	-16.2	12.5	31.7
Overall balance	12.0	-1.3	30.1	16.3	77.4	101.8
	0.0	0.0	0.0	0.0	0.0	0.0
Financing	-12.0	1.3	-30.1	-16.3	-77.4	-101.8
Net foreign assets	-2.0	-24.9	-43.3	-43.8	-65.1	-107.8
Net official reserves	-6.1	-25.6	-16.5	-39.6	9.3	-54.1
Gross official reserves	-5.7	-31.9	-16.5	-48.1	-8.4	-72.2
IMF (net)	-0.4	6.3	0.0	8.5	17.7	18.1
Net foreign assets, commercial banks 2/	4.1	0.7	-26.8	-4.3	-74.4	-53.8
Change in arrears (reduction= -)	-10.1	-87.3	-10.9	19.2	-22.1	-1.8
Debt relief 3/	0.0	113.5	24.1	8.3	9.8	6.3
Financing gap (after IMF purchases)	0.0	0.0	0.0	0.0	0.0	1.7
Memorandum item:						
CFA/SDR (period average)	369.4	386.0	372.8	395.4	783.1	737.3

Sources: Data provided by the Central Bank of West African States (BCEAO); and staff estimates.

1/ Includes portfolio investment and foreign direct investment.

2/ Including net foreign assets Post Office; 1994 data reflects holdings of WAEMU government titles.

3/ Including relief on government guaranteed debt.

Table 29. Burkina Faso: Composition of Exports, 1990-95

	1990	1991	1992	1993	1994	<u>1995</u> Est.
(In billions of CFA francs)						
Export value	77.1	75.9	62.9	74.5	104.4	121.2
Livestock products	10.3	8.2	8.7	8.2	33.1	35.5
Live animals	5.8	4.7	4.9	4.2	22.3	22.9
Meats	0.7	0.7	0.8	0.9	1.3	1.8
Hides and skins	3.7	2.8	3.0	3.2	9.3	10.8
Cotton	26.5	29.3	25.0	22.2	31.7	51.2
Gold	15.9	11.0	8.5	8.1	12.2	14.7
Other	24.4	27.4	20.7	35.9	27.3	19.8
(In percent of total)						
Export value	100.0	100.0	100.0	100.0	100.0	100.0
Livestock products	13.4	10.8	13.8	11.0	31.7	29.3
Live animals	7.6	6.2	7.8	5.6	21.4	18.9
Meats	1.0	0.9	1.3	1.2	1.3	1.5
Hides and skins	4.8	3.7	4.8	4.2	8.9	8.9
Cotton	34.4	38.6	39.8	29.8	30.4	42.2
Gold	20.6	14.5	13.5	10.9	11.7	12.1
Other	31.6	36.1	32.9	48.2	26.2	16.4
(Changes in percent)						
Export value	18.0	-1.6	-17.1	18.3	40.1	16.1
Livestock products	50.8	-20.4	5.9	-5.7	303.6	7.3
Live animals	97.8	-19.4	4.0	-15.2	437.0	2.9
Meats	16.6	-5.9	14.2	12.6	46.6	36.3
Hides and skins	14.7	-24.9	7.1	5.0	195.2	15.7
Cotton	30.9	10.5	-14.6	-11.3	43.0	61.1
Gold	39.3	-30.8	-22.7	-4.3	49.9	20.3
Other	-9.1	12.3	-24.5	73.5	-24.0	-27.3

Sources: Data provided by the Central Bank of West African States (BCEAO); and staff estimates.

Table 30. Burkina Faso: Composition of Imports, 1990-95

	1990	1991	1992	1993	1994	<u>1995</u> Est.
(In billions of CFA francs)						
Total imports, f.o.b.	147.6	138.2	136.7	153.0	193.9	242.1
Food products	26.5	29.2	23.7	26.0	34.0	35.0
Petroleum products	22.5	22.6	14.1	28.2	24.7	25.7
Capital equipment	35.1	31.3	34.7	32.2	44.2	75.4
Raw materials	5.2	7.8	7.3	6.7	12.0	21.0
Miscellaneous and unclassified 1/	58.3	47.3	56.9	60.0	79.0	85.0
(In percent of total)						
Total imports, f.o.b.	100.0	100.0	100.0	100.0	100.0	100.0
Food products	18.0	21.1	17.3	17.0	17.5	14.5
Petroleum products	15.2	16.4	10.3	18.4	12.8	10.6
Capital equipment	23.8	22.6	25.4	21.0	22.8	31.1
Raw materials	3.5	5.6	5.3	4.4	6.2	8.7
Miscellaneous and unclassified 1/	39.5	34.2	41.6	39.2	40.7	35.1
(Changes in percent)						
Total imports, f.o.b.	4.8	-6.4	-1.1	12.0	26.7	24.8
Food products	-2.6	10.2	-18.8	9.7	30.8	2.9
Petroleum products	10.3	0.4	-37.6	99.9	-12.2	4.0
Capital equipment	9.0	-10.8	10.9	-7.2	37.3	70.6
Raw materials	30.0	50.0	-7.0	-8.1	80.0	75.0
Miscellaneous and unclassified 1/	2.1	-18.9	20.3	5.4	31.7	7.6

Sources: Data provided by the Central Bank of West African States (BCEAO); and staff estimates.

1/ Including adjustments for unrecorded imports.

Table 31. Burkina Faso: Services and Transfers, 1990-95
(In billions of CFA francs)

	1990	1991	1992	1993	1994	1995 Est.
Services (net)	-28.7	-54.7	-41.1	-42.8	-53.3	-61.7
Factor services (net)	-2.0	-2.5	-3.2	-3.8	-7.8	-5.6
Nonfactor Services (net)	-26.7	-52.1	-37.9	-39.0	-45.6	-56.1
Nonfactor Services (net)	-26.7	-52.1	-37.9	-39.0	-45.6	-56.1
Credit	18.7	19.3	17.1	17.7	31.2	34.4
Debit	-45.4	-71.4	-55.0	-56.8	-76.8	-90.5
Freight and insurance	-27.3	-33.6	-24.6	-27.5	-30.6	-42.2
Credit	0.0	0.0	0.0	0.0	0.0	0.0
Debit	-27.3	-33.7	-24.6	-27.5	-30.6	-42.2
Other transport	-6.6	-8.7	-8.7	-5.8	-4.8	-4.9
Credit	3.4	2.6	1.9	2.2	3.7	3.7
Debit	-10.0	-11.3	-10.6	-8.0	-8.5	-8.5
Travel	-5.7	-1.6	0.8	0.6	-2.4	-1.5
Credit	3.1	4.7	6.4	6.5	10.2	12.0
Debit	-8.8	-6.3	-5.6	-6.0	-12.6	-13.6
Government services	4.1	-0.8	-2.2	-2.0	-2.6	-2.0
Credit	9.5	8.9	6.0	6.1	9.9	10.7
Debit	-5.4	-9.7	-8.2	-8.1	-12.5	-12.6
Other nonfactor services	-4.6	-7.4	-3.2	-4.3	-5.1	-5.5
Credit	2.6	3.1	2.7	2.9	7.4	8.0
Debit	-7.2	-10.5	-6.0	-7.2	-12.6	-13.6
Factor services (net)	-2.0	-2.5	-3.2	-3.8	-7.8	-5.6
Credit	4.8	4.6	4.9	5.1	5.4	5.6
Debit	-6.8	-7.2	-8.1	-9.0	-13.2	-11.2
Transfers (net)	94.2	95.5	107.3	106.8	163.4	173.4
Private	28.6	27.7	44.7	43.9	53.6	55.9
Credit	51.6	48.7	48.4	47.4	67.5	70.5
Of which: workers' remittances	38.0	31.9	34.1	33.2	54.6	57.0
Debit	-23.0	-21.0	-3.7	-3.5	-13.9	-14.6
Official	65.6	67.8	62.6	62.9	109.8	117.5
Credit	69.3	74.3	65.1	65.4	112.8	120.6
Of which: capital grants	18.5	27.7	37.7	28.0	35.4	51.2
Debit	-3.7	-6.5	-2.5	-2.5	-3.0	-3.2

Sources: Data provided by the Central Bank of West African States (BCEAO); and staff estimates.

Table 32. Burkina Faso: Direction of Recorded Exports, 1991-95

	1990	1991	1992	1993
(In billions of CFA francs)				
Europe	21.9	17.2	7.5	2.4
European Community	17.2	10.9	3.9	6.3
France	9.5	4.0	2.2	4.2
United Kingdom	0.9	0.1	0.0	0.1
Germany	0.0	0.1	0.3	0.0
Italy	3.1	3.0	0.6	1.1
Denmark	0.2	0.1	0.0	0.0
Other	4.8	6.3	3.6	1.1
Africa	9.3	5.8	5.6	9.9
WAMU countries	6.6	4.7	5.1	8.7
Ivory Coast	4.7	3.4	4.4	6.9
Togo	1.3	0.8	0.6	0.3
Mali	0.7	0.5	0.1	1.1
Ghana	0.1	0.2	0.3	0.5
Nigeria	0.4	0.4	0.1	0.1
Other	2.2	0.5	0.1	0.5
Taiwan, Province of China	3.1	1.8	1.8	0.7
Japan	0.5	0.6	0.6	0.7
China	3.2	0.8	0.5	0.0
Other	3.2	3.7	0.8	1.0
All countries	41.3	29.9	16.8	19.7
(In percent of total)				
Europe	53.1	57.5	44.6	37.5
EC countries	41.6	36.5	23.2	31.9
France	23.1	13.4	13.1	21.1
United Kingdom	2.3	0.3	0.0	0.3
Germany	0.0	0.3	1.8	0.1
Italy	7.6	10.0	3.6	5.7
Denmark	0.6	0.3	0.0	0.0
Other Europe	11.5	21.1	21.4	5.6
Africa	22.6	19.4	33.3	50.1
WAMU countries	16.0	15.7	30.4	44.2
Ivory Coast	11.3	11.4	26.2	34.9
Togo	3.1	2.7	3.6	1.7
Mali	1.6	1.7	0.6	5.4
Ghana	0.3	0.7	1.8	2.7
Nigeria	0.9	1.3	0.0	0.6
Other	5.3	1.7	3.0	2.6
Taiwan	7.5	6.0	10.7	3.5
Japan	1.3	2.0	3.6	3.5
China	7.8	2.7	3.0	0.1
Other	7.7	12.4	4.8	5.0

Source: Data provided by the Burkinabè authorities.

Table 33. Burkina Faso: Origin of Recorded Imports, c.i.f., 1990-93

	1990	1991	1992	1993
(In billions of CFA francs)				
Europe	71.6	73.6	63.2	62.7
European Community	66.1	60.7	59.7	61.4
France	40.1	39.6	34.4	35.2
Netherlands	4.9	4.1	5.9	6.2
United Kingdom	2.7	2.6	2.3	2.0
Germany	6.9	6.0	5.7	5.2
Italy	5.1	4.0	4.7	3.5
Belgium-Luxembourg	2.7	3.3	3.3	3.6
Other	5.5	12.9	3.5	1.3
Africa	41.2	44.5	35.5	43.4
WAMU countries	30.2	32.9	29.0	30.4
Ivory Coast	21.2	25.4	19.9	25.7
Togo	4.8	3.9	4.3	1.1
Other	4.2	3.6	4.8	0.8
Ghana	1.2	1.2	1.1	1.6
Nigeria	3.3	4.2	3.5	9.5
Other	6.5	6.2	1.9	2.0
United States	9.2	7.4	5.9	6.1
Japan	6.2	6.3	6.0	9.2
China	1.3	2.3	3.0	8.1
Canada	2.0	1.4	1.6	1.0
Other	14.4	14.8	8.1	13.8
All countries	145.8	150.3	123.3	144.0
(In percent of total)				
Europe	49.1	49.0	51.3	43.5
European Community	45.3	40.4	48.4	42.7
France	27.5	26.3	27.9	24.5
Netherlands	3.4	2.7	4.8	4.3
United Kingdom	1.8	1.7	1.9	1.4
Germany	4.8	4.0	4.6	3.6
Italy	3.5	2.7	3.8	2.4
Belgium-Luxembourg	1.9	2.2	2.7	2.5
Other	3.8	8.6	2.8	0.9
Africa	28.2	29.6	28.8	30.1
WAMU countries	20.7	21.9	23.5	21.1
Ivory Coast	14.5	16.9	16.1	17.9
Togo	3.3	2.6	3.5	0.8
Other	2.9	2.4	3.9	2.4
Ghana	0.8	0.8	0.9	1.1
Nigeria	2.2	2.8	2.8	6.6
Other	4.5	4.1	1.5	1.4
United States	6.3	4.9	4.8	4.3
Japan	4.2	4.2	4.9	6.4
China	0.9	1.5	2.4	5.6
Canada	1.4	0.9	1.3	0.7
Other	9.8	9.8	6.6	9.6

Source: Data provided by the Burkinabè authorities.

Table 34. Burkina Faso: Summary of the Tax System, December 31, 1996

Tax	Nature of Tax	Exemptions and Deductions	Rates
1. Taxes on income and profits			
1.1 Tax on individuals			
1.1.1 Standard tax on income (<u>Impôt forfaitaire sur le revenu</u>). Tax Code Articles 152 to 166.	Payable at the beginning of each year by every nonwage earner individual aged 18 or older. Proceeds from this tax are turned over to local authorities.	The sixth category of taxpayer was eliminated through Ordinance No. 4-609/PRES/CNR/MRF/DGI of October 1, 1984.	CFAF 2,000-35,000 according to taxpayer category.
1.1.2 Noncommercial profits tax (<u>Impôt sur les bénéfices non commerciaux</u>). Tax Code Articles 41 to 54.	Scheduled tax levied on profits from the exercise of a liberal profession. Based on previous year's profits.	No personal exemptions; a CFAF 100,000 exemption was abolished in 1972 (Loi No. 10/72/AN of December 23, 1972).	From 10 percent to 40 percent according to profits (see A1.2.1); minimum of CFAF 100,000.
1.1.3 Progressive income tax (<u>Impôt progressif sur les revenus de l'assistance technique française</u>).	Started in 1990 in accordance with the franco-burkinabè cooperation agreement of February 4, 1986. Levied on French technical assistants' income.	Technical assistants living in Burkina Faso before implementation of the agreement and whose contract was not renewed after 1990.	5 percent to 60 percent.
1.1.4 Single progressive tax on wages and salaries (<u>Impôt unique sur les traitements et salaires</u>). Tax Code Articles 55 to 74.	Introduced in 1971, replacing the schedular tax and the general income tax and levied all wages and salaries earned during the current year.	All pensions are exempted. All exemptions and deductions are spelled out in Article 56. Abatements are granted for dependents (up to seven).	Withheld by employers on account of the treasury. 2 percent to 30 percent, payable by monthly installments.
1.1.5 Tax on rental income (<u>Prélèvement sur les loyers</u>).	Levied on rental income collected by owners of rented buildings (whatever their usage).	State-owned buildings and hotel rooms. 25 percent abatement for new buildings during five years.	Progressive rates of 20 percent to 45 percent.
1.1.6 Tax on real estate capital gains. Tax Code Articles 182 to 185.	Effective January 1978; levied on capital gains resulting from real estate sales.		15 percent of the capital gain.

Table 34. Burkina Faso: Summary of the Tax System, December 31, 1996 (continued)

Tax	Nature of Tax	Exemptions and Deductions	Rates
1.2 <u>Corporate taxes</u>			
1.2.1 Industrial, commercial and agricultural profits tax. (<u>Impôt sur les bénéfices industriels, commerciaux et agricoles</u>). Tax Code Articles 1 to 40.	A schedular tax on profits realized in Burkina Faso after deducting all necessary and reasonable charges to produce profit. It is levied on companies and individuals under two regimes: (i) on actual profits; (ii) under a simplified system (RSI). Tax returns must be filed within three months after annual balancing of accounts. For insurance companies, returns must be filed by May 31.	No personal exemptions; a CFAF 100,000 exemption was abolished in 1972 (Loi No. 10/72/AN of December 23, 1972). Under certain conditions, profits from new industrial and mining enterprises can be exempted for up to five years. Tax reductions may also be granted on profits reinvested. All these incentives may be granted independently of the Investment Code.	(a) Individuals: From 10 percent to 40 percent according to profits: CFAF 0 to 250,000: 10% CFAF 250,001 to 600,000: 20% CFAF 600,001 to 2,500,000: 35% Above 2,500,000: 45% (b) Companies: 40 percent; must be at least 0.5 percent of turnover or CFAF 100,000.
1.3 <u>Other</u>			
1.3.1 Tax on income from securities (<u>Impôt sur le revenu des valeurs mobilières</u>)	Withheld at source on dividends, interest and other income from securities, regardless of the nationality or residence of the beneficiary.	Distributions by new enterprises during the first eight years for enterprises under the Investment Code.	12.5 percent for dividends distributed during the first three years of operation of companies; 25 percent otherwise.
1.3.2 Tax on income from claims (<u>Impôt sur le revenu des créances</u>).	Levied on interest income from claims, deposits, current accounts, and the like.		12.5 percent for deposits made at banks or specific financial institutions (Treasury, CNCA, ...). 25 percent for all other claims.
2. <u>Social security contributions (Charges sociales)</u>	(1) Family allowances. (2) Workmen's compensation. (3) Retirement.		(1) Employer: 11.5% (2) Employer: 2.5% (3) Employer: 4.5% Employee: 4.5%

Table 34. Burkina Faso: Summary of the Tax System, December 31, 1996 (continued)

Tax	Nature of Tax	Exemptions and Deductions	Rates	
3. <u>Payroll taxes</u>				
3.1 <u>Payroll and apprenticeship tax (Taxe patronale et d'apprentissage)</u> . Tax Code Articles 120 to 130.	Payable by employers, in principle not to be shifted to the employee in the form of lower wages and salaries. The base is the effective cash payments for wages, salaries and benefits. 50 percent in transferred to the National Office for Employment Promotion.	Partial or complete exemption may be accorded.	4 percent on citizens of Burkina Faso; 8 percent on expatriates.	
4. <u>Taxes on property</u>				
4.1 <u>Recurrent taxes on immovable property</u>				
4.1.1 <u>Land tax (taxe de jouissance)</u>	Tax on real estate.		Depends on region and zoning (commercial, industrial, residential, or rural). In Ouagadougou: CFAF 1,500-3,000/m ² .	1 38 1
4.1.2 <u>Residency tax (taxe de résidence)</u> : Tax code Articles 219 to 235 amended by Ordinance No. 92-0016/PRES of 03/19/1992	Levied on all individual for the use of a dwelling. Proceeds accrue to local governments.	All individuals exempted from standard tax on income	There are three schedules according to geographical zones. Rates take into account locality, the equipment and construction material used in the dwelling.	
4.2 <u>Estate, inheritance, and gift taxes</u>				
4.2.1 <u>Mortmain tax (taxe des biens de main morte)</u> . Tax code Articles 199 to 210.	Tax on transfer of ownership at death or by gift payable by stock companies. Assessed on annual rental value of property after usual deductions.	Government and companies with limited or general partnership are exempted. The following deductions are provided: - 40 percent on annual rental value for houses; - 50 percent for factories.	- 2.5 percent for houses made of mud or other local materials; - 10 percent for houses made of concrete or stone.	

Table 34. Burkina Faso: Summary of the Tax System, December 31, 1996 (continued)

Tax	Nature of Tax	Exemptions and Deductions	Rates
4.3 <u>Taxes on financial and capital transactions</u>			
4.3.1 Registration fees (<u>Droits d'enregistrement</u>). Tax Code, various articles.	Tax on issues of securities. Levied also on contracts transferring various property and on rental contracts.	Incorporation of companies and capital increases.	Fixed or proportional and sometimes progressive-various rates depending on the nature of the transaction.
4.3.2 Real estate registration fee (<u>Droit d'immatriculation et d'inscription foncière</u>)	- Transfer of ownership of registered real estate - Land ownership advertizing.		Depending on the nature of the transaction.
5. <u>Taxes on goods and services</u>			
5.1 Value-added tax (VAT) (<u>Taxe sur la valeur ajoutée</u>). Tax Code Articles 318 to 386	Replaces the turnover tax. Levied on the value of goods or services produced in Burkina Faso by companies and non-salaried individuals. Deductible, subject to conditions and restrictions spelled out in the tax code.	Article 325 and 331 septies of the tax code.	18 percent effective September 1, 1996.
5.2 <u>Excises</u>			
5.2.1 Locally manufactured beverages (<u>Taxe sur les boissons de fabrication locale</u>). Tax Code Articles 332 to 338.	On value of turnover before tax.		25 percent for alcoholic beverages.
5.2.2 Imported beverages (<u>Taxe sur les boissons importées</u>). Tax Code Articles 332 to 338.	On customs value as defined in Article 22 of customs code.		25 percent for alcoholic beverages.
5.2.3 Cartridges (<u>Taxe sur les cartouches</u>). Tax Code Articles 339 to 343.	Abrogated by law 35/93 ADP of March 2, 1993.		

Table 34. Burkina Faso: Summary of the Tax System, December 31, 1996 (continued)

Tax	Nature of Tax	Exemptions and Deductions	Rates
5.2.4 Cola nuts (<u>Taxe sur les colas</u>). Tax Code Articles 355 to 358.	On customs value as defined in Article 22 of customs code.		10 percent.
5.2.5 Coffee and tea specific tax.	On customs value as defined in Article 22 of customs code.		10 percent.
5.2.6 Tobacco, cigars and cigarettes (<u>Taxe sur tabac, cigares et cigarettes</u>). Tax Code Articles 352 to 354 quater.	Levied on the value of imported and locally produced goods. For imported products, tax is collected by customs. Producers file a return with the tax office before the 15th of each month.		80 percent for imported tobacco. 10 percent for locally produced tobacco.
5.2.7 Single tax on petroleum products (<u>taxe unique sur les produits pétroliers - TUPP</u>). Law No. 005/94 ADP of 03/11/1994.	Replaces all the taxes, except customs duties, previously levied on petroleum products.		Rates vary according to nature of product and location of warehouse (Bobo or Bingo).
5.3 <u>Profits of fiscal monopolies</u>			
5.3.1 Tobacco (<u>Produits du monopole des tabacs</u>). Tax Code Articles 522 to 574.	Fiscal monopoly. (a) Sale of permits to sell tobacco. (b) Levy on selling price.		(a) Permits: (i) To wholesalers who also sell at retail, CFAF 168. (ii) To other wholesalers, CFAF 120. (iii) To retailers, CFAF 8-48 (varies by region). (b) Levy: 4 percent on the retail price after the deduction of CFAF 10 per unit.

Table 34. Burkina Faso: Summary of the Tax System, December 31, 1996 (continued)

Tax	Nature of Tax	Exemptions and Deductions	Rates
5.4 <u>Taxes on specific services</u>			
5.4.1 Tax on insurance policies (<u>Taxe sur les contrats d'assurance</u>). Tax Code Articles 609 to 625.	Annual tax levied on insurance premiums.	Life annuity or life insurance contracts taken out by persons not habitually residing in Burkina Faso and any contract covering a risk situated outside Burkina Faso are exempt. Reinsurance contracts.	Fire: 25 percent. Life: 3 percent. Life annuity: 5 percent. Travel by sea, river, air: 3.5 percent. Export credits: 0.1 percent. Other: 6 percent.
5.5 <u>Taxes on use of goods and property, etc.</u>			
5.5.1 Business licenses (<u>contribution des patentes</u>). Tax Code Articles 238-278 amended by Ordinance No. 92-017/PRES of 03/19/1992.	Levied on all nonwage-earning individuals and corporations carrying out a business in Burkina Faso. Consists of a fixed charge and a variable charge. Receipts accrue to local government.	Exemptions listed in Articles 249 and 271 of the Tax Code: - Government - Subsistence farmers - Agricultural cooperatives	Fixed charge: depends on the category of business. Variable charge: 8 percent on rental value of business premises.
5.5.2 Beverage sales licenses (<u>Licenses-vente à la consommation</u>). Tax Code Articles 367 to 371 bis.	Establishments selling beverages for consumption on the premises or carry out, and producers of dolo or bangui in the communes.	Establishments whose main activity is the sale of locally produced beverages.	CFAF 18,000 - 150,000 annual fees, depending on categories of establishment and locality (but not on turnover). For producers of dolo or bangui: CFAF 24,000 for Ouagadougou and Bobo Dioulasso, CFAF 12,000 elsewhere.
5.5.3 Informal sector contribution (<u>Contribution du secteur informel</u>) (CSI). Tax Code Article 371 ter.	Flat levy collected from the informal sector in lieu of all taxes, excluding municipal taxes, and the single tax on wages and salaries; owed by the individuals with a turnover of less than CFAF 15 million. Proceeds accrue to local government budgets (70 percent) and national budget (30 percent).	Companies. Individuals already taxed under CSB.	CFAF 3,000-100,000 depending on class of activity and locality.

Table 34. Burkina Faso: Summary of the Tax System, December 31, 1996 (continued)

Tax	Nature of Tax	Exemptions and Deductions	Rates
5.5.4 Beverage sector contribution (<u>Contribution du secteur boisson</u>) (CSB). Tax Code Article 371 quater.	Flat levy collected in lieu of all taxes owed by individuals or corporate entities selling locally produced beverages. Proceeds from the CSB accrue to the Budget.	Producers and wholesalers.	3 percent on gross value (after tax) of purchases made from producers by wholesalers. The tax is withheld by the producer and paid before the 15 of each month to the tax office.
6. <u>Taxes on international trade</u>			
6.1 <u>Import duties</u>			
6.1.1 Customs duties (<u>Droits de douane</u>). Customs Code Articles 8 and 12.	Ad valorem tax levied on the c.i.f., value of all imports.	Exemptions for imports of some industrial products, goods originating in ECOWAS countries, and, after the devaluation, for pharmaceutical goods.	5 percent.
6.1.2 Fiscal duties (<u>Droit fiscal à l'importation</u>). Customs Code Articles 10 and 13.	All imports.	Exemptions for import originating in ECOWAS countries and subject to the regional cooperation tax (TCR), and for imports of pharmaceuticals.	0 percent, 4 percent, and 26 percent.
6.1.3 Regional cooperation tax (<u>Taxe de coopération régionale</u>). ECOWAS Treaty, Articles 10 and 14.	Applied since January 1976 to all agreed industrial products made in the ECOWAS; abolished on 5/11/1994. This single customs duty replaced the fiscal duties applied to similar products imported from outside the ECOWAS.		
6.1.4 Protection tax (<u>Taxe dégressive de protection</u>)	Imports of specific goods that are also locally produced.		Decreasing rate: - 30 percent the first year (1993) - 20 percent the second year (1994) - 10 percent the third year (1995)
6.1.5 Special intervention tax (<u>taxe spéciale d'intervention - TSI</u>).	Collected on the CIF value of imports. The proceeds accrue to the Budget (92.5 percent) and to the Customs Administration (7.5 percent).		1 percent.

Table 34. Burkina Faso: Summary of the Tax System, December 31, 1996 (concluded)

Tax	Nature of Tax	Exemptions and Deductions	Rates
6.1.6 Solidarity communal levy (<u>Prélèvement Communautaire de Solidarité</u> - PCS).	Applied since April 1990 to all imports from outside the ECOWAS.	Similar to fiscal duties.	1 percent.
6.1.7 Statistical tax (<u>Taxe statistique</u>)	All imports.		4 percent.
6.2 <u>Other taxes on international trade and transactions</u>			
6.2.1 Toll tax (<u>taxe de péage</u>)	All imports going through the Chamber of Commerce warehouses. Receipts accrued to the Chamber of Commerce.	Petroleum products. Imports financed by external aid.	- CFAF 75/t for rice, cement and sugar. - CFAF 150/t for metal works. - CFAF 500/t for other imports. - CFAF 3,000/unit for vehicles.
7. <u>Other taxes</u>			
7.1 Stamp taxes (<u>Droit de timbre</u>).	Levied on miscellaneous legal documents.	The same as for registration fees.	Depending on the nature of the document.

Sources: General Tax and Customs Directorates of the Ministry of Economy, Finance and Planning.