

## Burkina Faso

### Macroeconomic Stability

Burkina Faso				
Measures	Situation	State of Implementation	Perspectives	Partners
I.1. Implement the new 2018-2020 IMF-supported ECF program	Completed	The ECF program 2018-2020 concluded in March 2018 with the IMF bodies ending in 2020.		IMF
I.2. Negotiate and implement the new three-year IMF-supported ECF program	Ongoing	A new ECF program 2023-2027 was signed and adopted by the IMF board on September 21, 2023.	Implement the commitments contained in the new program.	IMF
I.3. Develop a new debt management strategy favoring concessional borrowing	Completed	Burkina Faso develops a Medium-Term Debt Management Strategy (MTDS) annually in conjunction with budget exercises. The 2023-2025 MTDS was adopted on December 24, 2022, and annexed to the 2023 Finance Law. This strategy's implementation allowed for the mobilization of concessional resources during 2023. This strategy plans for the mobilization of a non-concessional external loan in euros to reprofile domestic debt.	<ul style="list-style-type: none"> <li>Develop the 2024-2026 strategy to be annexed to the 2024 Finance Law. Continue seeking strategic partners for a non-concessional external loan for domestic debt reprofiling.</li> </ul>	IMF, World Bank
I.4. Conduct a cost-benefit analysis of the 10 largest public projects, including PPPs	Completed	As part of budgetary risk management, a cost-benefit analysis of the largest public projects, including PPPs, is conducted annually. This analysis is annexed to the Finance Law. Additionally, regulatory texts banning pre-financing in projects and setting budgetary limits for PPP contracting were adopted. These include Order No. 2018-054/PM/MINEFID of December 20, 2018, prohibiting the negotiation and contracting of projects with pre-financing features and Order No. 2019-113/MINEFID/SG/DGCOOP of March 21, 2019, setting budgetary limits for PPP contracting. Also, PPPs have been accounted for in the State Budget.	Continue the annual cost-benefit analysis of the largest public projects, including PPPs.	World Bank, IMF
I.5. Create fiscal space for priority public investments through increased domestic revenue mobilization and expenditure control	Ongoing	<ul style="list-style-type: none"> <li>Efforts to reform revenue agencies continued to broaden the tax base, secure revenues, and modernize the tax collection system. These include implementing electronic procedures (e-declarations and e-payments), standardized invoicing, creating new tax services offices, computerizing the national land registry, the automated revenue management system (SYGARS), and interconnecting the customs IT system of Burkina Faso with those of neighboring countries. As a result, own-source revenues increased from 1946.6 billion CFA francs in 2021 to 2288.3 billion CFA francs in 2022. For the year 2023, revenues are projected at 2479.3 billion CFA francs as per the Amended Finance Law. The increase in tax revenues led to an increase in investment expenditures executed from own resources, rising from 528.2 billion CFA francs in 2021 to 871.4 billion CFA francs in 2022. In terms of public expenditure rationalization, notable actions include: suspending the purchase of vehicles using state budget resources and its agencies except for ministries in charge of defense, security, and humanitarian action; personnel attendance and payroll controls; public vehicle use checks and reducing the number of functional vehicles for ministers</li> </ul>	<ul style="list-style-type: none"> <li>Continue implementing the Fiscal Cadastre; Computerize the national land registry; Continue and strengthen customs interconnection with Ghana and Benin; Implement and operationalize the customs value advisory system; Establish a vehicle customs clearance platform; Implement SYGARS functionalities in the new SYCAD application (Customs); Deploy SYGARS across different revenue agencies.</li> </ul>	World Bank, EU, Switzerland, Luxembourg, Denmark, IMF

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		and heads of institutions; administrative lease audits; developing state vehicle management software; launching the eDouane platform on December 14, 2023.		

## Economic Governance

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Measures	Situation	State of Implementation	Perspectives	Partners
II.1. Reform the legal and institutional framework of public procurement	Ongoing	Public procurement is governed by a set of legislative and regulatory texts, including: Law No. 039-2016/AN of December 2, 2016, on the general regulation of public procurement; Decrees No. 2019-0358/PRES/PM/MINEFID of April 30, 2019, and No. 2019-0549/PRES/PM/MINEFID of May 31, 2019, amending Decree 2017-0049/PRES/PM/MINEFID of February 1, 2017, on the procedures for the award, execution, and settlement of public procurement and public service delegations; Decree No. 2019-0574/PRES/PM/MINEFID on the nature and modalities of acquiring goods and services as part of the implementation of Article 6 of Law No. 039-2016/AN of December 2, 2016, on general public procurement regulation; Decree No. 2022-0009/PRES/PM/MINEFID of January 20, 2022, on the easing of measures related to the award, execution, reception, and payment of public procurement and public service delegations as part of the implementation of the emergency program for the Sahel (PUS); Decree No. 2020-0615/PRES/PM/MINEFID/MS of July 8, 2020, on easing the conditions for recourse to direct agreement procedures for public procurement and public service delegations as part of the fight against the COVID-19 pandemic in Burkina Faso; Order No. 2020-0587 adopting standard technical specifications for computer equipment; Order No. 2020-517/MINEFID/SG/DGAIE of October 19, 2020, adopting standard technical specifications for office equipment subject to public procurement in Burkina Faso.	Continue the digitalization process of public procurement.	World Bank
II.2. Adopt the implementing texts of the law against corruption	Completed	As part of the operationalization of the laws No. 004-2015/CNT of March 3, 2015, on the prevention and repression of corruption in Burkina Faso, and Organic Law No. 082-2015/CNT of November 24, 2022, on the powers, composition, organization, and functioning of the High Authority for State Control and the Fight Against Corruption (ASCE-LC), two implementing decrees were adopted in May 2021. These are the decree on the organization, powers, and functioning of the ASCE-LC and the one on the recruitment procedure for the State Comptroller General. A National Strategy for the Prevention and Fight Against Corruption and Similar Offenses in Burkina Faso was adopted in October 2022. Additionally, a platform for the declaration of interest and assets has been developed and is operational since August 2020.	Adopt a law on the protection of whistleblowers, witnesses, and experts.	Sweden, Denmark, World Bank
II.3. Dematerialize the documentation required for public expenditures.	Ongoing	The dematerialization process initiated in 2018 has not yet been completed. However, several actions have been taken in this direction. These include the dematerialization of public procurement procedures, the level of implementation of which as of December 31, 2022, stands at 45%.	Continue the dematerialization of public procurement procedures.	World Bank
II.4. Create a General Inspection Unit for	Ongoing	✓ The creation of a General Inspection Unit responsible for managing the wage bill is not yet effective. The function of managing the wage bill is carried out by	• Accompany the HR departments in assessing the workload; Implement modern	World Bank

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the civil service responsible for managing the wage bill		the Ministries in charge of the civil service and finance. However, several actions have been taken to control the progression of the wage bill: Job description sheets for ministry positions; Adoption of 10 decrees on the specific status of public administration jobs in Burkina Faso; Organization of a comprehensive operation on the state of affairs of State agents.	human resource management tools; Conduct a study on the description of workloads.	
II.5. Adopt a new policy of decentralization and deconcentration	Ongoing	<ul style="list-style-type: none"> <li>To support decentralization, Burkina Faso adopted a national administrative deconcentration strategy in 2014, aiming to make decentralized state structures modern, effective, and capable of supporting local authorities, the private sector, and CSOs in the sustainable development process at the grassroots level. Regarding decentralization, the country has three benchmarks: the forward-looking vision of decentralization by 2040, the national decentralization policy, and the ten-year decentralization strategy 2017-2026. Moreover, as part of the reform of the financing of decentralization, a decree transforming the Permanent Fund for the Development of Local Authorities into a National Agency for the Development of Local Authorities was adopted in 2020. Additionally, a national strategy for strengthening the capacities of decentralization actors was adopted in 2019.</li> </ul>	<ul style="list-style-type: none"> <li>Continue the review work of the general code of local authorities; Adopt a financial programming law for resources in favor of local authorities; Conduct a study on the administrative deconcentration of public services of the State.</li> </ul>	World Bank, EU, France
II.6. Adopt a new law for land management.	Ongoing	<ul style="list-style-type: none"> <li>In anticipation of the revision of Law 034-2009/AN on rural land tenure, an evaluation of its application was done before 2023. The evaluation report was validated in June 2021. Furthermore, the following actions were taken: Continued issuance of rural land possession certificates (APFR) in municipalities. More than 8,775 APFRs have already been issued. Establishment of 331 Rural Land Services (SFR) in municipalities, Development of the Land Security Project for Large Hydro-Agricultural Developments (PSF-GAH) in 2021, the implementation of which is ongoing (2021 to 2025) and will contribute to securing land for large hydro-agricultural developments to increase agricultural production in four regions (Cascades, Centre-East, Hauts-Bassins, and Plateau Central); Development of a new Rural Land Security Program (PSFMR 2020-2024); Development of a new roadmap in 2020 to generalize the application of land texts in all municipalities. Adoption of Law No. 008-2023/ALT of June 20, 2023, on real estate promotion in Burkina Faso.</li> </ul>	Continue the establishment of SFRs and the issuance of APFRs in municipalities.	World Bank, EU

### Domestic Resource Mobilization

Burkina Faso				
Measures	Situation	State of Implementation	Perspectives	Partners
III.1. Extend the use of a standard form for all taxpayers to reduce fraud and protect VAT collection	Ongoing	The use of the standardized invoice has been effective for large and medium-sized enterprises since 2018. It was extended in 2022 to taxpayers under the Simplified Real Taxation Regime (RSI) and the Micro Enterprises Contribution (CME).	Continue the implementation of electronic procedures.	World Bank, Switzerland, Luxembourg, Denmark, EU
III.2. Implement online procedures for	Ongoing	E-declaration is effective and is mandatory for large and medium-sized enterprises and taxpayers under the Simplified Real Taxation Regime (RSI). The e-declaration platform was updated to integrate the e-payment module,	Continue computerizing service revenues.	World Bank, Switzerland, Luxembourg, Denmark,

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tax declaration and payment		which has been effective since July 2018, as well as the operationalization of the annual results e-declaration (eLIASSE). An eCME application for managing the micro-enterprises contribution was developed. In June 2022, an evaluative study of dematerialization projects was conducted within the revenue agencies. The main recommendations aim to increase state revenues and improve service delivery to users (creation of reception and orientation services for taxpayers). The establishment of the eDOUANE platform.		European Union
III.3. Computerize the tax control system and use risk-based selection methods	Ongoing	The verification procedure (verification program, verification notice, adjustment notice, and recovery of control results) is implemented in the Computerized Taxation System (SINTAX); The deployment of the "infocenter" application for electronic control management is effective. Its purpose is to exchange information held by various administrations to improve the decision-making system of the DGI. The infocenter already contains data from SINTAX, SYDONIA, CNSS, CID, SIGU, NERE file, and RCCM.	Proceed with the interfacing between SINTAX and SYDONIA. Automate the selection of files to be verified.	World Bank, Switzerland, Luxembourg, Denmark, European Union
III.4. Develop GPS tracking for goods in transit and connect the customs information system of Burkina Faso with those of Côte d'Ivoire and Togo.	Completed	Satellite tracking of goods is effective. The interconnection of the customs information systems of Burkina Faso with those of Côte d'Ivoire, Togo, and Niger is effective.	Continue the interconnection of the customs information system of Burkina Faso with that of Ghana. Interconnect the customs information system of Burkina Faso with those of other WAEMU countries.	World Bank, Luxembourg, Denmark, European Union

### Improvement of the investment climate

Burkina Faso				
Measures	Situation	State of Implementation	Perspectives	Partners
IV.1. Revise the legal framework concerning contract enforcement, land access, investor rights protection, and electricity connection.	In progress	Contract Enforcement: All provisions of the Civil Procedure Code were revisited in 2020, and a draft bill is available.	Adopt the draft bill for its introduction into the adoption process.	World Bank, EU, IDB
		Land Access: Law No. 034-2009 of June 16, 2009, on rural land tenure foresaw the creation of the National Rural Lands Agency (ANTR) for managing the rural land domain of the State and local communities. Foundational documents for the Agency were developed and validated by the ministry's cabinet council and the interministerial committee. A National Agency for the Land Domain of Public Organizations (ANDFOP), tasked with coordinating the security activities of the state's land domain, local communities, and other public organizations, as well as mobilizing relevant financing, has been created.	Continue the establishment of the National Rural Lands Agency (ANTR).	
		Investor Rights Protection: Ongoing negotiations for signing investment protection and promotion agreements with certain states.	Continue negotiations for signing agreements.	
		Electricity Connection: A protocol agreement between the Enterprise House and SONABEL was signed to facilitate business connections to the electricity network. The online electricity connection request (estimates and online payment of fees) was launched in Ouaga and Bobo.	Follow the implementation of regulatory texts in the energy sector; Continue implementing rural electrification projects; Expand the dematerialization across the national territory.	

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IV.2. Reduce the time and costs required to start a business, obtain a construction permit, and acquire a land title.	Realized	Business Creation: Several measures have been implemented to reduce the time (to 24 hours) and costs of starting a business, including launching the "e-creation" online business creation platform on March 23, 2020 ( <a href="https://www.creerentreprise.me.bf">https://www.creerentreprise.me.bf</a> ); setting up a one-stop shop for legal professionals (notaries and lawyers) in 2018; establishing the "Entrance Gate to Burkina" virtual portal in 2019, which initially dematerialized three (3) commercial acts, including the Authorization to Conduct Business (AEC) by foreigners now accessible at <a href="http://www.peb.bf">www.peb.bf</a> ; implementing identified actions under the Application Maintenance Contract for online creation; training notaries and lawyers on using the online business creation platform; opening five cyber rooms for online business creation in various regions; and implementing preventive, corrective, and evolving maintenance of the new CEFORE application.	Conduct feasibility studies on the dematerialization of the deposit of corporate capital; Set up a unique identifier (IDU) for business registration (RCCM, IFU, CNSS, CPC); Continue training legal professionals on using the business creation platform; Implement the agreement between the cadastre, licensed surveyors, and MEBF to facilitate land demarcation procedures; Interconnect all partners in Ouaga and Bobo to the new CEFAC platform; Implement the maintenance project of the new CEFAC application; Establish Public Project Management Assistance Units (UAMOP) in all ministries to support them.	
		Construction Permit: New regulations on building acts that significantly reduced the time required and introduced the "silent agreement" principle were adopted. (Interministerial Order No. 2020-012/MUH/MATDC/MINEFID of April 10, 2020, creating, assigning, composing, and functioning the technical committee for consulting and instructing permit application files; Decree No. 2023-1469/PRES-TRANS/PM/MUAFH/MATDS/MEFP of October 30, 2023, on the procedures for recourse to the ministry in charge of urban planning, architecture, housing, and construction concerning architecture and construction; Publication of all construction-related texts online; Issuance of a circular reducing the delivery times of fire safety notes from 10 to 7 days; Decentralization of CEFAC services to 12 regional capitals and reducing the costs of completing formalities for obtaining building acts; Design and deployment of the new CEFAC platform; Training of CEFAC partners on using the new platform.		
		Property Transfer: The entire set of procedures (steps, file composition, and costs) related to property transfer has been made available online by the DGI; a dedicated professional land service counter has been set up at the one-stop land shop; a committee to monitor the improvement of the GUF platform's operation has been established.		
IV.3. Adopt a new labor code that will further liberalize the labor market.	In progress	The draft bill for the labor code was adopted by the Council of Ministers on September 22, 2021. However, new consultations are ongoing on points of divergence between employers and trade unions. Twenty-two (22) out of twenty-four (24) application texts of the law governing the social security regime applicable to salaried workers and similar persons in Burkina Faso have been adopted. Four (4) out of seven (7) application texts of the law governing the social security regime applicable to state public agents in Burkina Faso have been adopted, and 2 draft texts have been prepared.	Adopt the law at the Legislative Assembly of Transition (ALT); Adopt validated regulatory texts; Continue the drafting process for the remaining five (5) application texts.	ILO
IV.4. Set up a one-stop shop for investors and create an	In progress	While a one-stop shop has not yet been established, an information platform on investment procedures (e-regulation Burkina Faso) exists and has been enhanced to include more information on obtaining Business Licenses	Continue operationalizing the PEB.	World Bank, UNCTAD

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online guide to all administrative procedures.		<a href="http://www.businessprocedures.bf">www.businessprocedures.bf</a> ). Additionally, the Bagré Business Facilitation Center (CEFAB) in the "Growth Pole of Bagré" project area is operational. Eight ministerial orders relating to the simplification of obtaining 35 Business Licenses in animal health, technical and professional training have been adopted. 124 Industrial Unit Installation Authorizations (AIUI) were issued by the Permanent Secretariat of the One-Stop Shop for Trade as of December 31, 2023. A virtual portal "Entrance Gate to Burkina" (PEB) has been created.		
IV.5. Accelerate the use of online processes to facilitate administrative procedures.	Realized	The virtual counter has been redesigned to facilitate access to necessary information for obtaining an administrative act; New services have been launched online, including requests for nationality certificates, criminal records, technical approvals in IT, public competition file submissions, and the operationalization of the online business creation system (March 23, 2020); Since December 28, 2023, the FN RCCM database has been online to digitize searches for availability and reservation of social names and commercial names; Since 2022, the MEBF has adopted a new application named "NAV" for the registration and processing of business creation requests at CEFORÉ and building acts at CEFAC; The e-SINTAX platform is used for declaring and paying all declarative taxes and duties online; The virtual liaison system (SYLVIE) for import and export operations at the customs level; The first phase of the virtual portal "Entrance Gate to Burkina" involves the dematerialization of three (3) commercial acts, namely the Certificate of Origin (CO) of goods, the Special Import Authorization (ASI), and the Authorization to Conduct Business (AEC) by foreigners, now accessible at <a href="http://www.peb.bf">www.peb.bf</a> . The first three phases of the PEB through the dematerialization of six (6) acts (Certificate of Origin, Special Import Authorizations, Special Export Authorizations, Authorization to Conduct Business by Foreigners, Decisions on Water Production and Pre-packaged, Decision on Production of Edible Oils); The e-liasse module has been operationalized; The mobile payment for the Residence Tax and the Motor Vehicle Tax has been operationalized; The online request module for VAT credit reimbursement has been operationalized; The online services (ASF, CA certifications, Withholding Certificates) are operational; The "open service" has been operationalized; The electronic version of the Nominal Schedule of Salaried Workers (BNTS) by the National Social Security Fund (CNSS) has been made available online to facilitate the calculation of social contributions due by companies. The "Number of administrative procedures available on the Virtual Counter of the Public Administration" stands at 670 as of December 31, 2023, against a forecast of 675. Four (4) administrative procedures to be integrated into the Virtual Counter; in total, ten (10) have been integrated with a surplus of six (6). These include the management of new requests for secondment and availability (online request and processing of the act), renewal of secondment and availability (online request and processing of the act), termination of secondment and availability (online request and processing of the act), corrections of secondment and	Interface the SYLVIE and SYDONIA platforms.	World Bank

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		availability (online request and processing of the act), cancellations of secondment and availability (online request and processing of the act). Two (2) e-services integrated into the Virtual Counter as of December 31, 2023: one (01) e-service for secondment and one (01) e-service for availability. Business procedures have been deployed.		
IV.6. Adopt the application texts of the new Mining Code.	Realized	Twenty-nine (29) application texts (decrees and orders) have been adopted under the law No. 036-2015/CNT of June 26, 2015, concerning the mining code. The mining and quarrying strategy for the period 2017-2026 was adopted in 2018, along with its action plan. The law governing the organization of the marketing of gold and other precious substances in Burkina Faso has been adopted.		World Bank

## MEASURES TO IMPROVE SECURITY

Measure	Situation	Implementation Status	Outlook	Partners
V.1 Combat terrorism by improving socio-economic conditions in the Sahel region, most exposed to attacks and radicalization	In progress	Government has implemented extensive development programs such as the Emergency Program for the Sahel in Burkina Faso (PUS-BF), Local Economies Development Support Program (PADEL), Emergency Territorial Development and Resilience Project (PUDTR), Sahel Community Recovery and Stabilization Project (PCRSS), and Socio-Economic Infrastructure Implementation Project (PRISE). A study on the impact of insecurity on the implementation of development projects and programs has been completed.	<ul style="list-style-type: none"> <li>Continue implementing development programs and apply recommendations from the impact study.</li> </ul>	World Bank, BOAD, Japan, AFD
V.2 Make a counter-terrorism unit operational	Completed	Multiple counter-terrorism units have been created and are operational, including versatile intervention units of the Police and Gendarmerie, a specialized anti-terrorist investigation brigade, and a central brigade against cybercrime. Over 7,506 security patrols have been conducted.	<ul style="list-style-type: none"> <li>Operationalize the project to strengthen the mobile intervention units of the National Police and implement the strategic plan of the BSIAT.</li> </ul>	EU, France
3 Strengthen the implementation of the emergency program for the Sahel (PUS)	Completed	A Priority Action Matrix of the program was adopted in 2020 following an Evaluation of Prevention and Peace Consolidation (EPCP) with an estimated cost of 226.9 billion FCFA. PUS-BF received budgetary and project support from various partners.	Continue mobilizing resources for the implementation of Phase II of PUS-BF and stabilization plans.	World Bank, EU, SNU, BAD

## DIVERSIFYING SOURCES OF FINANCING

Measures	Situation	Etat de mise en œuvre	Perspectives	Partenaires
VI.1. Revise the legal and regulatory framework to promote PPPs	In progress	<ul style="list-style-type: none"> <li>Law No. 032-2021/AN of June 25, 2021, on the legal and institutional framework of PPPs in Burkina Faso was enacted by Decree No. 2021-0826/PRES on August 6, 2021. Several regulatory texts have been adopted to apply the new PPP law, including decrees on the application modalities, the composition and functioning of the Public-Private Partnership Commission, and the establishment of a Public-Private Partnership Unit.</li> </ul>	Continue developing the decree promoting the participation of national enterprises, especially SMEs, in PPP projects.	World Bank, BAD, IMF
VI.2. Create a specialized bank for SMEs	In progress	Although a specialized bank for SMEs has not yet been established, the Government approved a decree in July 2021 for the special statutes of the Burkinabe Fund for Economic and Social Development (FBDES) to expand its interventions as a direct and indirect investor in start-up or developing businesses alongside the private sector. Several projects and structures set up by the State and its partners support SMEs.		
VI.3. Strengthen / diversify financial instruments for agriculture (partial credit guarantees, medium/long-term credit lines, insurance)	Completed	The Agricultural Bank of Faso (BADF) has been operational since February 26, 2019. It established an "Agricultural Development Fund" to finance the agricultural sector. By the end of 2021, BADF had financed various agricultural producers and developed strategic plans and insurance agreements to cover agricultural risks.	<ul style="list-style-type: none"> <li>Mobilize technical and financial partners to contribute to the vitality of the Agricultural Development Fund. Extend insurance products to other regions and agricultural speculations. Link insurance subscription with the provision of inputs.</li> </ul>	World Bank
VI.4. Strengthen the banking sector's capacity to support agri-food value chains	In progress	The Agricultural Bank of Faso has been operational since February 26, 2019, and has established various branches and a development fund within the bank to finance the agricultural sector.	Continue expanding the network by opening 11 new branches to increase financing for rural activities and associated value chains to reach 55% of the bank's total portfolio.	World Bank, BAD, Kuwait Fund, EU, AFD, Denmark, Switzerland

Measures	Situation	Etat de mise en œuvre	Perspectives	Partenaires
VI.5. Promote digital finance, including certification through electronic signatures	In progress	A national strategy for inclusive finance and its action plan for 2019-2023 were adopted on March 23, 2019. A decree on the digitization of payments in Burkina Faso was adopted to promote financial inclusion and secure payments. The implementation of the Support Project for Financial Inclusion and SME Financing began in September 2020.	<ul style="list-style-type: none"> <li>Implement the national strategy for inclusive finance. Develop a national integrated program to strengthen financial inclusion. Prepare the annual statistical directory and report on financial inclusion in Burkina Faso. Continue financial education training for the general population.</li> </ul>	World Bank, EU, BOAD, Luxembourg
VI.6. Convert diaspora economies into productive investments	In progress	Economic promotion activities targeted at the diaspora, titled e-B50, were organized in response to the health situation. The Support Project for Diaspora Entrepreneurship in Burkina Faso (PAED-BF) was operationalized with an information and assistance platform for the diaspora. A national diaspora management strategy (SNGD) has been drafted.	<ul style="list-style-type: none"> <li>Hold focus groups and B50 events to continuously promote investment opportunities in Burkina Faso. Adopt the national diaspora management strategy (SNGD). Continue organizing the biennial diaspora week in Burkina Faso.</li> </ul>	World Bank