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PRICING POLICY IN BURKINA FASO: THE INSTITUTIONAL DIMENSIONS

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PREFACE

This study on the institutional dimensions of pricing policy in Burkina Faso has been conducted between August 20 to September 4, 1987 and January 6 to 18, 1988 in the country within the context of an overall pricing policy study to be used as background materials for a symposium to be held sometime this year. The scope of work for this part on the institutional aspect includes the following:

1/ the identification of the relevant institutions involved in the pricing decision making process with their organizational setting, their current resources, their future needs, their coordination with each other and their problems,

2/ the recommendations for the improvement of the present institutional setting in the determination and application of an effective pricing policy such as the organizational options, the required resources for an effective functioning and the improved interaction between institutions,

3/ the recommendations of topics to be explored during the symposium pertaining to the institutional dimensions.

The institutional dimensions paper constitutes only one part of a complete study which includes also a macroeconomic and a legal paper on the pricing policy in Burkina Faso.

The methodology used for this study is based on four phases explained as follows (please see Workschedule in the Appendix section):

. Phase I- Collection and analysis of basic secondary sources of data in order to get acquainted with the general institutional setting and the current environmental climate for workplanning.

. Phase II- Collection and analysis of primary data based on personal interviews with key people at the institutions which are involved in pricing policy and the collection and analysis of their published data made available. All interviews have been based on questionaires designed along the contracted scope of work and they have been pilot tested for validity purpose (please see Questionaires I & III in the Appendix section).

. Phase III- Collection and analysis of primary data based on personal interviews with the business leaders in Ouagadougou and Bobo Dioulasso. The sampling was based on the advices of the two Chambers of Commerce and the selection criteria consist of the knowledge and likelihood of frankness of the respondents in various economic sectors and the importance of price control on the competitiveness of their business operations. The interviews have been based on Questionaires II & III (please see Appendix section).

. Phase IV- Report drafting, verification of facts and model testing for final recommendations.

The limitations of this study come from the lack of data either because it is not published or because it is not made available even in the case of personal interviews due to fear or distrust. Often data had to be transformed into an anylitical format from many documents and cross references were sometimes necessary because of contradictions from different sources of information.

Because this report is intended to be used as background document for the participants of the symposium, it is necessary to include many samples of important facts in the Appendix section in order to give a better idea of the reality. It is strongly recommended that the readers go to the various appendices as refered as "a picture is worth a thousand words".

TABLE OF CONTENTS

	PAGES
PREFACE	i
TABLE OF CONTENTS	iv
ACKNOWLEDGEMENT	vi
EXECUTIVE SUMMARY	viii
LIST OF TABLES	x
LIST OF FIGURES	xi
LIST OF APPENDICES	xii
LIST OF ACRONYMS	xiii
MAPS	xv
SALIENT ECONOMIC DATA	xvi
INTRODUCTION	1
Part I. THE INSTITUTIONAL SETTING	
I. The Organizational Structure	2
II. The Interagency Coordination	5
A. Commission Technique d'Homologation	
B. Commission Nationale Pour la Fixation des Prix des Produits Agricoles	12
III. Types of Price Fixing & Control	15
A. Classification	16
B. Pricing Formula	20
C. Control System	21

Part II. THE AGENCIES 24

I. Direction des Prix

II. Chamber of Commerce 29

III. Caisse Generale de Perequation des Prix 32

IV. Faso Yaar 39

V. OFNACER 46

VI. Caisse de Stabilisation des Prix des Produits Agricoles 57

Part III. THE ALTERNATIVE SOLUTIONS 66

I. Price Control with Institutional Improvements

II. Selective Price Decontrol

III. Total Price Decontrol 74

Part IV. RECOMMENDATIONS 76

I. Institutional Recommendations 81

II. Symposium Topics Recommendations 90

CONCLUSION 91

BIBLIOGRAPHY 93

APPENDICES 97

I. DATA SAMPLES

II. STATISTICS

III. WORKSCHEDULES & QUESTIONAIRES

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Ministry of Plan, the Ministry of Higher Education, the Ecole Nationale d'Administration et de Magistrature and the Unversity of Ouagadougou for their cooperation.

EXECUTIVE SUMMARY

Price control in Burkina Faso has been a failure because of the lack of an institutional setting which is sufficient enough to cover all the territories of the countries in a systematic fashion.

The Direction des Prix from the Ministry of Commerce is the main institution which controls all the prices in the country with the inputs from the concerned institutions such as the Chamber of Commerce, the Caisse Generale de Perequation, the Caisse de Stabilisation des Prix des Produits Agricoles, Faso Yaar, ONACER, the Comite de Defense de la Revolution, the Tax Office of the Ministry of Finance, the Ministry of Agriculture, the Ministry of Economic Development, the Ministry of Plan and the Ministry of Social Affairs. The interagency coordinations take place at the Comite Technique d'Homologation and the Commission Nationale pour la Fixation des Prix des Produits Agricoles.

The controlling institutions and the economic operators do not have the appropriate technical training in accounting, marketing, financial analysis, statistics and computer sciences in order to handle the necessary data for effective price

control. For this reason, not all the costs are included in the total cost computation for many products especially when one single price could be applied for the same product everywhere in the country without taking into consideration the difference in trasportation cost due to the difference in distance in an explicit fashion.

Based on the findings of the negative impacts of price distortions on the economic growth of 31 developing countries and based on the problems that Burkina Faso has with its pricing policy, it is recommended that gradual price decontrol should be considered along with a gradual development of an appropriate institutional setting such as the development of training and education in managerial cost accounting, finance, marketing, statistics and computer sciences. For this matter, a model for institutional development in pricing policy is recommended based on breakeven analysis, product life cycle analysis and marginal economic analysis.

LIST OF TABLES

I. OFNACER GRAINS PURCHASES 50

II. OFNACER OFFICIAL PRICES 52

III. OFNACER CEREAL OPERATIONS 53

IV. OFNACER SALES 55

V. CAISSE DE STABILISATION DES PRIX (CSPPA) BUDGET 62

VI. CSPPA PRICE STRUCTURE 63

VII. CSPPA INTERVENTION BUDGET 64

VIII. CROSS-CLASSIFICATION BY GROWTH & PRICE DISTORTIONS 79

IX. DISTORTION INDICES & COMPONENTS OF GROWTH 80

&89

LIST OF FIGURES

I. ORGANIZATION CHART OF THE MINISTRY OF COMMERCE 3

II. ORGANIZATION CHART OF THE DIRECTION DES PRIX 25

III. ORGANIZATION CHART OF THE CHAMBER OF COMMERCE 30

IV. ORGANIZATION CHART OF THE CAISSE GENERALE DE PEREQUATION 34

V. ORGANIZATION CHART OF FASO YAAR 44

VI. ORGANIZATION CHART OF OFNACER 47

VII. GRAIN MARKETING NETWORK IN BURKINA FASO 48

VIII. ORGANIZATION CHART OF THE CAISSE DE STABILISATION DES PRIX DES PRODUITS AGRICOLES 59

IX. PRICE DISTORTTIONS & ECONOMIC PERFORMANCE 78

X. INSTITUTIONAL DEVELOPMENT MODEL FOR PRICING POLICY 83

LIST OF APPENDICES

I. FILE CONTENTS SPECIFICATION SAMPLE FOR THE COMMITE TECHNIQUE D'HOMOLOGUATION (CTH)

II. CTH REPORT SAMPLES ON CITEC & CIBAM

III. FIXED PRICES SAMPLE

IV. PRICES WITH FIXED AMOUNT MARGIN SAMPLE

V. PRICES WITH PERCENTAGE MARGIN SAMPLE

VI. MARKET PRICES

VII. CAISSE GENERALE DE PEREQUATION (CGP) PRICING MODEL

VIII. CGP RESOURCES

IX. OFNACER DATA

X. OCAM ACCOUNTING METHOD

XI. STATISTICAL ANNEX

XII. WORKSCHEDULES & QUESTIONAIRES

LIST OF MAPS

I. BURKINA FASO xvi

II. OFNACER REGIONAL SALES & PURCHASES 49

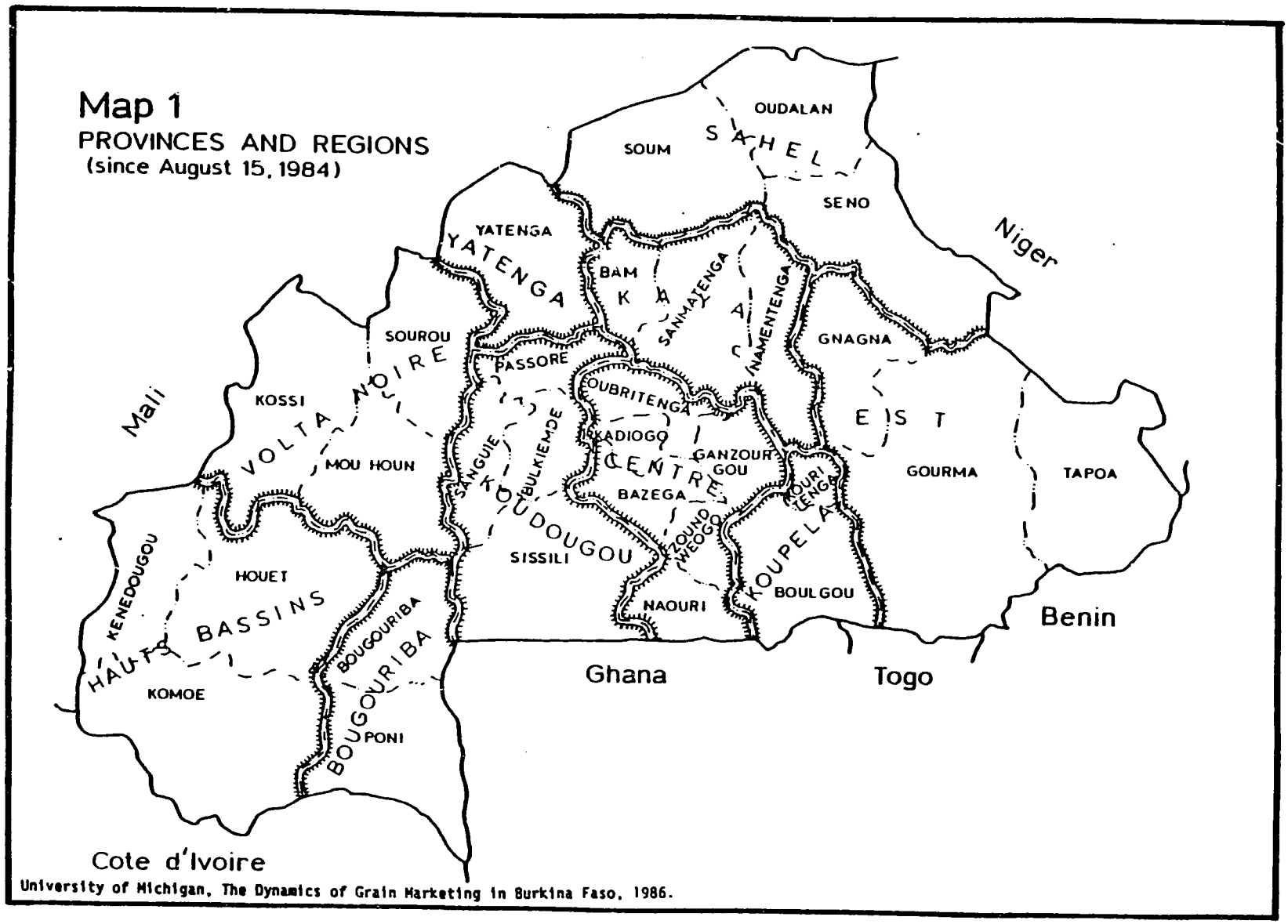
III. OFNACER CENTERS LOCATION 56

LIST OF ACRONYMS

BDPA	Bureau pour le Developpement de la Production Agricole (Bureau for the development of agricultural production)
BP	Brigade des Prix (Price control police)
CEAO	Communaute Economique des Etats de l'Afrique de l'Ouest (West African Economic Community)
CDRES	Centre d'Etudes, de Documentation, de Recherche Economique et Sociale (Economic-social research & documentation center)
CGP	Caisse Generale de Perequation (General perequation fund)
CNR	Conseil National de Revolution (National council for the revolution)
CNFPPA	Commite Nationale pour la Fixation des Prix des Produits Agricoles (National committee for agricultural products price fixing)
COC	Chamber of Commerce
CRED	Centre de Recherche pour le Developpement Economique (Center for research on economic development)
CRES	Conseil Revolutionaire Economique et Social (Economic & social council for the revolution)
CSPPA	Caisse de Stabilisation des Prix des Produits Agricoles (Stabilisation fund for agricultural products)
CTH	Commission Technique d'Homologuation des Prix (Technical commission for price fixing)
DP	Direction des Prix (Price directorate)
DEP	Direction des Etudes et de la Planification (Studies & planning directorate)

DRD	Direction Regionale de Developpement (Regional directorate for development)
DSA	Direction des Statistiques Agricoles (Agricultural statistics directorate)
EDF	European Development Fund
ENAM	Ecole Nationale d'Administration & de Magistrature (National School of Administration & Judge)
GAPP	Generally Accepted Accounting Principle
GOB	Government of Burkina Faso
GIE	Groupe d' Interet Economique (Economic interest group)
OFNACER	Office Nationale des Cereales (National office for cereals)
OCAM	Organisation Comptable Africaine & de Mauritanie (Accounting system in Africa & Mauritania)
SOSUCO	Societe Sucriere Nationale (National company of sugar)
SONABHY	Societe Nationale d'Hydrocarbure (National company of petroleum)
UNDP	United Nations for Development Programs

SALIENT STATISTICS



University of Michigan, The Dynamics of Grain Marketing in Burkina Faso, 1986.

Burkina-Faso: Social and Demographic Indicators

Area

274,000 sq. km

Population

8.7 million (1985)
Rate of growth: 2.1 percent (1982)

Density (1985)

31.8 per sq. km
68.9 per sq. km of arable land

Population characteristics (1982)

Life expectancy at birth:	44
Infant mortality (per thousand):	157
Child death rate (age 1-4, percent):	36

Health (1979)

Population per physician:	48,510
Population per hospital bed:	1,600

Access to safe water (1975)

Percent of population, urban:	50.0
rural:	23.0

Access to electricity: n.a.

Nutrition (1982)

Calorie intake as percent of requirements:	95.0
Per capita protein intake (grams per day):	72.0

Education (1982)

Adult literacy rate (percent):	88.0
Primary school enrollment (percent):	~~27.0~~

Sources: Data provided by the Burkinabe authorities; and the World Bank.

Burkina Faso: Selected Economic and Financial Indicators, 1983-87

	1983	1984	1985 Est.	1986 Est.	1987 Proj.
		(Annual percentage changes)			
GDP and prices					
GDP at current prices	6.0	2.5	16.7	-0.1	8.1
GDP at constant prices	-1.2	1.6	13.0	10.0	2.1
GDP deflator	7.3	0.9	3.3	-9.2	5.8
Consumer prices	5.2	4.5	7.6	-3.0	-0.7
Treasury operations					
Revenue (excluding grants)	-2.7	12.5	14.7	24.2	0.1
Current expenditures	11.4	8.0	-21.0	12.3	18.4
Total outlays	11.5	9.3	-18.0	10.2	20.3
Monetary aggregates 1/					
Total domestic credit	1.3	-3.8	12.0	2.2	13.6
Claims on Government, net	-9.3	-1.8	-6.9	-3.4	-2.3
Of which: central bank net claims on the Treasury	(-3.2)	(4.9)	(-2.6)	(3.0)	(3.7)
Credit to the economy	10.6	-2.0	18.9	5.7	15.9
Money and quasi-money	12.1	15.8	6.5	22.2	20.9
External sector (in terms of CFA franc values)					
Exports, f.o.b.	3.6	43.1	-9.2	10.7	20.2
Imports, f.o.b.	-0.5	0.3	13.6	-1.0	2.0
Terms of trade	-23.2	-3.0	8.8	-18.5	23.5
Nominal effective exchange rate	-4.6	-3.1	0.1	3.0	1.3
Real effective exchange rate	-3.4	-4.3	2.1	-1.8	-1.4
		(In percent of GDP)			
Treasury surplus or deficit (-), commitment basis	-5.6	-5.8	--	1.7	-1.3
External current account deficit					
Excluding official grants	-20.3	-15.5	-17.9	-15.3	-13.7
Including official grants	-6.0	-0.4	-4.8	-3.4	-3.9
Overall balance of payments surplus or deficit (-)	4.1	2.3	-0.3	1.9	1.1
Gross official reserves (in months of imports, c.i.f.)	3.0	4.3	3.8	5.5	6.4
Outstanding external debt, disbursed	43.3	49.9	41.2	43.7	40.8
Debt service ratio (in percent of exports of goods and nonfactor services)	10.0	10.5	17.4	15.8	16.4
Government debt service in percent of budget revenue	9.0	10.9	15.7	11.1	13.6

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

1/ In percent of initial stock of broad money.

- C -

BURKINA FASO--Basic Data

Area, population, and GDP per capita

Area:	274,000 square kilometers
Resident population: Total (1985):	6.91 million
Growth rate:	2.06 percent
GDP per capita (1985):	SDR 129

	1981	1982	1983	1984	1985 Est.
Gross domestic product (at current prices)		(In percent of GDP)			
Primary sector	43.0	41.4	42.1	43.4	44.8
Secondary sector	14.1	14.9	16.7	16.6	16.2
Tertiary sector	37.0	37.6	36.1	35.6	33.9
Consumption	111.2	113.4	112.1	107.1	107.7
Investment	20.1	23.3	21.6	21.2	22.7
Resource gap	-31.3	-36.7	-33.7	-28.3	-30.4
National savings	11.2	8.5	10.1	14.0	12.9
Total (in billions of CFA francs)	302.2	335.1	349.8	363.8	402.9
Annual growth rate (in percent)					
GDP nominal	17.4	10.9	4.4	4.0	10.7
GDP real	6.9	1.4	-4.8	-2.1	7.3
Prices		(Annual changes in percent)			
Implicit GDP deflator	9.8	9.3	9.7	6.3	3.2
Consumer price index	17.4	12.1	8.4	4.9	6.6
Export prices (in CFA francs)	13.1	25.2	22.8	6.0	-17.1
Import prices (in CFA rancs)	20.8	13.4	11.4	13.1	2.2
Terms of trade	-6.3	10.4	10.2	-6.3	-18.9
		(In millions of SDRs)			
Gross official reserves (end of period) 1/	60.9	56.0	81.2	107.5	122.4
Exchange rates		(CFA francs per SDR)			
End of period	334.52	370.92	436.97	470.11	415.26
Period average	320.41	362.78	407.36	447.88	452.49

1/ SDR holdings and reserve position in the Fund based on Fund valuation.

Source: World Bank

"BLUEPRINT FOR DEVELOPMENT"
THE STRATEGIC PLAN OF THE
AGENCY FOR INTERNATIONAL DEVELOPMENT:

THRESHOLD TARGETS FOR ECONOMIC GROWTH
AND BASIC NEEDS LEVELS OF ACHIEVEMENT
COMPARED TO ACTUAL BURKINA PERFORMANCE

INDICATOR	MINIMUM STANDARD	BURKINA LEVELS
1. Per Capita Income Growth	min. 2% per year	1.2% (1973-84)
2. Caloric Intake (1.2 x BMR)	90% of population	70% of population *
3. Under 5 Child Malnourishment	20% of age group	44% (1986)**
4. Infant Mortality	75/1000	146/1000 (1986)
5. Mortality: Children 1-4	10/1000	30/1000 (1984)
6. Life Expectancy at Birth	60 years	45.7 years (1986)
7. Primary School Enrollment	90%	20.4% (1985)
8. Age group Finishing 4 years	70%	not available
9. Adult Literacy	50%	7.5% (1985)
10. Family Planning Service Access	80%	5% ***

Notes: * No national survey data available. Mission extrapolation based on World Bank and various local based studies.

** Catholic Relief Service estimate based on field data supplied by CRS maternal/child health centers located countrywide (i.e., both surplus and deficit regions). Actual rates of malnourishment (localized surveys have shown rates ranging from 9% to 68%) are highly variable over time and depend on climatic conditions, time of year, ethnic group, location and other socio-economic and cultural factors.

*** Mission estimate for full range of services. A recent contraceptive prevalence survey estimated a contraceptive utilization rate of 1.8%.

Source: US AID

INTRODUCTION

In order to support the strategies for economic development and stabilization, emphasis had been made on the analysis and design of economic policies with little attention made to the analysis and design of institutional structure and infrastructure required for achieving the intended economic and social objectives found in the national economic development plans of developing countries. In fact, the lack of adequate knowledge or of appropriate operational techniques to fine-tune the management of economic policies- that is to design and build up appropriate macro and micro institutional settings to support effective economic policy-making and especially economic policy implementation- could be the cause of failure of price control in many countries.

The purpose of this study is identify the institutional setting of pricing policy in Burkina Faso and its problems in order to explore the alternatives most appropriate to the economic, social and political constraints of the country.

This study is divided into four major parts. Part I consists of the analysis of the overall institutional setting of price control in Burkina Faso. Part II covers the individual institutions involved in the price fixing decision-making process. Part III suggests the most appropriate institutional alternatives to Burkina Faso and Part IV contains the recommendations.

PART I. THE INSTITUTIONAL SETTING

I. THE ORGANIZATIONAL STRUCTURE

The Ministry of Commerce is the main institutional body of pricing organization in Burkina Faso. As shown by the organization chart of the Ministry (see Figure I), the Minister is assisted by his Cabinet which serves as staff function and by the General Secretary Office which serves as line function overseeing three branches of activities briefly discussed as follows:

1. the "Services Exterieures" which control the commercial activities of the major regions of the country,
2. the quasi-public services called "Services Rattaches" which have private commercial activities,
3. the "Services Centraux" which consist of the major departments of the Ministry called "Directions".

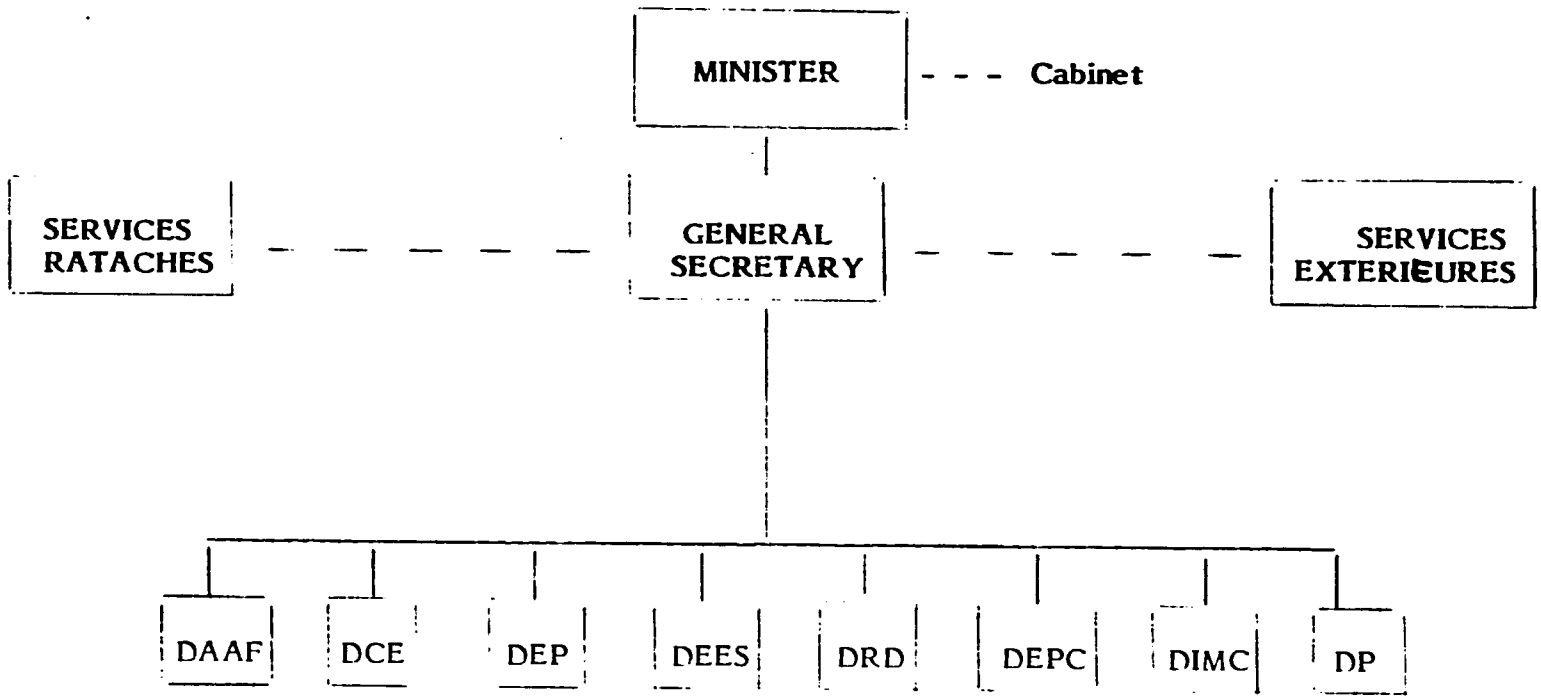
Among the "Services Exterieures", the "Brigades des Prix" (BP) are the policing body of prices at the various regions of the country.

Among all the quasi-public services shown on Figure I, the ones which are involved in the pricing decision-making process are the following:

. Caisse Generale de Perequation (CGP) which is involved in the price fixing of basic consumption goods imported or produced in the country.

. Caisse de Stabilisation des Prix des Produits Agricoles (CSPPA) which is involved in the price fixing of agricultural

FIGURE I. MINISTRY OF COMMERCE ORGANIZATION CHART



DAAF = Direction des Affaires Administratives & Financieres (Department of Administration & Finance)
DCE = Direction du Commerce Exterieur (International Trade Department)
DEP = Direction des Etudes & de la Planification (Department of Studies & Planning)
DEES = Direction des Etudes Economiques & Statistiques (Department of Economic Studies & Statistics)
DRD = Direction de la Reglementation & de la Distribution (Department of Rules & Distribution)
DEPC = Direction des Enquetes et de la Promotion Commerciale (Department of Investigation & Commercial Promotion)
DIMC = Direction des Instruments de Mesure & de Controle (Department of Standards & Control)
DP = Direction des Prix (Price Department)

products for exports (culture de rente). For cotton, SOFITEX (Societe Fibre & Textile) is involved in pricing.

. Faso Yaar which is involved in the price fixing of agricultural and basic consumption goods produced in the country or imported for domestic consumption.

. Office Nationale des Cereales (OFNACER) which is involved in the price fixing of cereals.

. Chamber of Commerce (COC) which represents all economic sectors and has inputs in the price fixing process with the Direction des Prix.

. SONABHY ("Societe Nationale d'Hydrocarbure") which is involved in the price fixing of petroleum products.

Among the departments of the Ministry ("services centraux") reporting directly to the General Secretary, the main one which practically decides on price fixing is the Direction des Prix as shown on Figure I. The other two departments involved are the Department of Standards & Control ("Direction des Instruments de Mesures et de Controle") and the Department of Distribution ("Direction de la Distribution") because they are represented on the Technical Committee for Homologation ("Commission Technique d'Homologuation" or CTH) discussed in the following section.

The other institutions involved in price fixing which do not belong to the Ministry of Commerce are the Department of Taxation ("Direction Generale de Impots") from the Ministry of Finance, the General Secretary of the Committees for the Defense of the Revolution ("Commites de Defense de la Revolution" or CDR), the Department for the Development of Industries & Artisans ("Direction du Developpement Industriel et de l'Artisanat") and

the Ministry of Agriculture.

II. THE INTERAGENCY COORDINATIONS

The process of price fixing takes place at two committees; the "Commission Technique d'Homologuation" (CTH) which fixes the prices of non-agricultural products and the"Commission Nationale pour la Fixation des Prix des Produits Agricoles" (CNFPPA) which fixes the prices of agricultural products discussed as follows.

A. The Commission Technique d'Homologuation (CTH)

1. The Composition

The CTH consists of members representing the following institutions:

- The General Director of the Direction des Prix (DP) or his delegation who acts as President of the CTH and whose decision would prevail in case of split votes,
- The General Director of the Caisse Generale de Perequation (CGP) or his delegation,
- The Director of the Direction des Instruments de Mesure et du Controle or his delegation,
- The Director of the Direction du Developpement Industriel et de l'Artisanat or his delegation,
- The General Director of the Direction des Impots or his delegation,
- A delegate from the Secretariat General National des Committes de Defense de la Revolution (CDR),

. The General Secretary of the Chambre de Commerce (COC) or his delegation,

. The Director of the Direction de la Fixation des Prix et de la Consommation or his delegation.

Although the CTH composition is intended to have a balanced representation with the Direction des Prix to oversee the overall impacts on the various economic sectors, the CGP to defend the interest of the producers and consumers of basic products, the Direction des Instruments de Mesure to control product quality, the Direction du Development Industriel to promote the industrial sector, the Direction des Impots to consider the impacts of prices on the government revenue from taxation, the Committe de Defense de la Revolution to protect the consumers'interest and the Chamber of Commerce to speak up for the economic operators; from all of the above representation, the only voice which really speaks up for the producers is the Chamber of Commerce. The remaining representations tend to view businesses in a less favorable light in their price requests because the personnel never had any real business experience nor a formal education in business management in order to fully understand the intricacies of business. Most of the members of the CTH had either a degree in Economics, Law or in some other fields not related to business. As soon as they finish their education, they join the government right away as civil servant and stay there. For this reason it is possible that their views of business tend to be more or less biassed especially when they look at them from their consumer standpoint as well.

The majority of the CTH tends to take an adversary position

in making their pricing decision and often the scrutiny of certain items contained in the files ("dossiers") submitted by the producers for consideration tends at times to be excessive and bureaucratic, causing delays in finalizing the prices. This is why it might take three to seven months for a price change request to be finalized. Meanwhile, the market conditions have already changed quite drastically due to several changes in the prices of certain inputs such as the prices of imported raw materials where the producers have no control on the dynamics of international prices. There have been many examples of this delay problem and the most recent one is with SOSUCO and the sugar price.

This kind of inflexibility represents an institutional bottleneck to the development of domestic industries as losses constitute a disincentive to business expansion going against the industrial development objective of the national economic development plan and often nullifying the efforts of other ministries such as the Ministry of Economic Promotion or the Ministry of Finance because of losses in tax revenues.

Another problem is that although the Chamber of Commerce does try to protect the welfare of the producers at the CTH, the representation is from the Ouagadougou office instead of the Bobo- Dioulasso office where most of the domestic producers are located and where the constant interactions between the producers and the Bobo COC take place due merely to their same location. It is possible, therefore, that not all facts about the production conditions at various firms at Bobo are well known by the Ouga COC in order to use them at the CTH meetings. Furthermore, as the

Ouaga COC is located at the capital city, the political pressure on the COC personnel and its influence tends to be much stronger than in Bobo.

Finally, because the Directors of various institutions have the option of appointing a representative to serve on the CTH, it is possible that the person lacks of experience and the decision on different cases might not be consistent due to the difference in the interpretation of the price fixing laws by different people. As a matter of fact, in 1985 such problem of inconsistency took place with the case of CITEC when the interpretation of what a bag ("sac") of groundnuts should mean for cost determination. Some members of the CTH thought it should be net of the bad groundnuts after sorting ("trillage") which normally represent around 20% of the bag and only 80% of the remaining groundnuts are usable for oil processing. Some others thought it should be the gross weigth as the bag should be the foundation of cost computation and not the weight. If the bag net of unusable groundnuts were the chosen interpretation then the real cost for the producer should be 20% higher, otherwise he would have to bear such cost himself and the real margin allowed would be much less than what the intent of the law actually is. This matter of interpretation raises another issue concerning the clarity of the law in the wording of its intent. The legal aspect will be covered in the legal study of this project.

2. The Decision Making Process

The CTH fixes prices based on a request file ("dossier") submitted by the producer. By law, the file should contain the following:

a. Balance sheets of the last two years,

b. Balance sheet of the last request for price adjustment,

c. Income statements of the last two years,

d. Income statement of the last request for price adjustment,

e. Volume of production from the last price adjustment,

f. Expected volume of production,

g. Proforma income statement

h. Inventory of raw materials, semifinished and finished goods,

i. Price components and supporting documents on:

- Total cost
- Unit total cost
- Total fixed costs
- Total variable costs

All of the above items have to be presented in details as shown by the Standard Forms for Homologation Appendix section of this study (please see the appendix in order to be able to appreciate the complexity of the content of the files) . All cost elements have to be supported by the original copies of the receipts, otherwise the file is returned to the firm for resubmission after completion of the required documentation . The whole process could take a couple of months before the file is being finally reexamined by the CTH. Because the documentation

requirements are too tedious, delays do happen and such lack of responsiveness to market changes could causes losses to the producers.

Another problem is the limited accounting capability of the examiners as well as of the producing firms. Very few examiners have had formal training in accounting or finance and often very few could fully grasp the depth of the reports provided. For this reason, often the examiners chose to take a suspicious stance in order to try to avoid making mistake by insisting on supporting receipts. The examination becomes, therefore, more as a control of receipts rather than an analysis of all the required financial data in order to make a sound pricing decision even during site visits to the firms.

From the producers standpoint, the accounting data presented is merely a report of the financial position of the firm based on the OCAM (Organisation Comptable Africaine et Mauritanie) accounting method which dated since the 1950s. Although the OCAM method does contain a section for managerial accounting called "classe 9" as shown in the OCAM Accounting Appendix section, it is not covered in depth in the University and other administrative schools such as the National School for Public Administration & Law (Ecole Nationale d'Administration & de Magistrature or ENAM). In practice, managerial accounting and especially cost accounting are not used for managerial analysis. Compared to the US accounting system based on the Generally Accepted Accounting Principles (GAAP), the OCAM system is somewhat close to financial accounting and there is little room for managerial and cost accounting which GAAP has. This explains

why the price decision without accurate cost accounting and managerial accounting in order to identify accurate unit fixed cost and marginal cost could be misleading.

Many of the files submitted are actually thick manuals with hundred of pages of financial data without explainations in order to guide the examiners in their analysis. The CTH has to decipher all the details themselves. It is a time consuming and frustrating task and at the end, the members spend less time than they should on deciding about which price level for each product the firm could have because they are exhausted. As a matter of fact, in the reports that the CTH submits to the Ministry of Commerce after analyzing each file for final approval, the analysis of the costs differences between the ones submitted by the firm and those decided by the CTH is quite in depth as shown by a copy of the reports on CITEC and SIBAM in the Direction des Prix Report Appendix section but the rationality for the price levels granted lacks of depth. The reader of the report is left to wonder why certain products can have a price increase of 2% while some others should have a decrease of 27%?. No trend analysis is given nor any market condition development is provided.

B. The Commission Nationale pour la Fixation des Prix des Produits Agricoles (CNFPPA)

1. The Composition of the CNFPPA

The CNFPPA is an interministerial committee which consists of the following representation:

- Ministry of Agriculture which presides
- Committe pour la Defense de la Revolution (CDR)
- Ministry of Plan
- Ministry of Social Affaires
- Ministry of Commerce
- Representative of the President
- Representative of the farmers

Among all of the above representations, the Ministry of Agriculture is the most important influence on price as it provides the information to the committee obtained from its Direction des Etudes et de la Programation (DEP) and from its National Center for the Documentation on Agriculture (Centre National de Documentation Agricole or CNDA) which is part of the General Secretary office. The farmers' representation is also important as it consists most of the times of retired government officials who decide to become farmers but who has the experience in dealing with the government. For these two representations, the welfare of the agricultural producers is defended while the CDR and the Ministry of Social Affaires tend to care more about the consumers and try to keep the prices down.

2. The Decision Making Process

The CNFPPA meets only once a year around September-October before the harvest. The information used for pricing decision consists of the prices of similar products in the neighboring countries such as Togo, Senegal, Ivory Coast, Benin, Mali and Niger for comparison purpose as well as the farmers 'cost information furnished by the farmers via the provincial organisations for agricultural development called "Organisme Provincial de Developpememt Agricole (OPDA) which used to be called ORDs or "Organisme Regional de Developpement". These OPDAs are part of the Ministry of Agriculture called "services rattaches".

Although agriculture is the maine contributor to the economy, the pricing process for agricultural products is much less elaborate than for industry. The data collected by the OPDA from the farmers is not based on a well defined format such as the "dossier" format required by the CTH. Furthermore, except for the director who normally has a bachelor degree, most of the OPDA personnel is even less educated than the personnel of the Direction des Prix, having only a high school degree at most and some elementary training in accounting.

The information collected consists of the prices of last year and the current costs of farming such as the cost of fertilizers, pesticides, irriguation, taxes, seeds and so on. The problem is that the personnel is not sufficient in number to cover all the territory of the OPDAs and the frequency of field visits is insufficient due to limited transportation facilities. For this reason, from the time the data is collected until after the

harvest, the projected yield might be incorrect and, therefore, the price fixed before the harvest by the CNFPPA might be unrealistic and detrimental to the farmers because lower yield tends to increase unit cost more than expected. There is at the present time no plan for a post harvest survey and adjustment.

Another problem is that the information on international prices is based on sale prices provided by the other chambers of commerce without information on the production costs and government subsidies from the neighboring countries. Yet, this very international price factor weights heavily in determining the Burkinabe prices such as the case of cotton.

From the standpoint of the farmers, data provided to the OPDAs might not be correct either as their level of education is very limited except for a dozen of farmers who exploit the land as a real mechanized business and who chose to become farmers after their education in agricultural engineering for instance. Most of the farmers fail to know the dynamics of marginal costs and are not able to show how costs change with yield in order to help the OPDA officials. No help is provided by the OPDAs for the time being to those farmers neither.

Although one of the objectives of price control of agricultural products is to support the farmers in the rural development plan of the country, it happens that the price fixed could be influenced by state-owned enterprises which buy certain products from the farmers for their agro-industrial manufacturing. One example is the case with the canned-tomatoe firm called Savana which buys tomatoes from the growers at a price much below their current costs because Savana uses the

high-yield year of 1986 as a base for figuring out the unit cost of production of 1987 when the rain was insufficient and, therefore, the cost of irriguation was much higher. Worse than that, the government prohibits the farmers from selling their tomatoes to other countries such as Togo since last year in order to guaranty the supply of tomatoes to Savana.

Finally, one single price for each agricultural product sold at the source applied nationwide is a serious problem because of the difference in costs due to the difference in distance and warehousing facilities for instance.

III. TYPES OF PRICE FIXING & CONTROL

All goods produced locally or imported have their prices fixed by the government. The prices could be fixed directly in absolute terms ("voie directe") or by imposition of a margin allowed above the so-called "legal costs of production" ("prix de revient licite"). The margin could be fixed in absolute terms ("homologuation") or in percentage ("taux de marge"). All prices are spelled out in two volumes of laws and annexes called "Legislation des Prix" and "Prix Homologues et Marges Beneficiaires". Except for a few products which have some updating clauses, most of the laws were written in 1975-76.

A. Classification

A general classification of the kinds of products subject to the various types of price fixing is shown as follows:

1. Direct Control via Price Ceiling:

- Local production : bread, flour, corn, peanuts, potatoes, pots, meat, eggs.
- Imported rice, salt, potatoes.
- Services: hotel, taxi, transportation, movies, repair.
- Water, electricity, medical products, tobacco products, french publications.

The above price ceilings are imposed directly to basic consumption goods such as rice, bread, meat, water, electricity and medical products. This is an understandable policy from a consumers's welfare standpoint (although not necessarily from the producers 'standpoint), the problem is with the price ceilings imposed on non-basic consumption goods such as tobacco products, movies, taxi fares or hotel rates. As a matter of fact, these products could be considered as luxury ones and should be left uncontrolled. Finally, one price for a whole country is unreal due to the difference in transportation costs because of difference in distance. A sample of price ceilings fixed for certain products is discussed below and in the Price Ceilings Appendix section.

For example the prices of unprocessed rice bought from any producers anywhere in the country is 85 CFA per kilogram and 58 CFA per pot. No difference in costs of production between regions or between producers is taken into consideration. The sales prices to the final consumers are 170 CFA per kilogram and 140

CFA per pot. As for corn, the producers prices are 40 CFA per kilo and 27 CFA per pot and the consumers prices are 60 CFA and 42 CFA, respectively.

For non basic products such as taxi fares, the prices are 375 CFA during day time in town and 450 CFA for peripheral areas. For night time, the fares become 500 CFA and 625 CFA, respectively. For certain specific destinations such as to go to the airport, the fares are 500 CFA during the day and 750 CFA at night. No mileage (kilometrage) is mentioned nor the point of departure is specified.

2. **Homologation via Fixed Margin in Absolute Amount:**

. Industrial goods produced domestically.

. Petroleum products.

. Gas.

The fixed margins in absolute amount allowed are based on what the producers or merchants suggest to the Direction des Prix (DP) and the only thing the DP does is to try to control the cost base for price computation. No formal guidelines exist as to which types of goods should have which level of absolute margin and why. Again, no difference in transportation costs is taken into consideration due to the difference in distance except for certain goods such as for oil and soap but the problem still exists because only two points of sales are given with one for Ougadougou and the other for Bobo Dioulasso. A sample of prices with fixed margin in absolute terms is shown in the Homologuation Appendix section.

As examples of fixed margins in absolute amount, high test gasoline (super) has a margin of 9.97 CFA per liter, regular gasoline has 9.52 CFA, petroleum has 7 CFA and gas has 8.40 CFA.

For new products produced locally, a period of six months is granted to the firms before deciding on the price level for submission to the CTH for review based on their market tests called "vente-test".

3. **Fixed Margin in Percentage or "Taux de Marge"**:

- Food products: milk products, fish, fruit, vegetables, tea, coffee, oil, margerine, sugar, cacao, baby food, jams, spices, drinks.
- Hygiene: soap, perfumes, powder.
- Household goods: lamps, china, glasses, knifes, cleaning products, cookware.
- Textiles.
- Clothing.
- Construction materials: cement, iron roods, wood, glasses, toilets.
- Automobiles & related goods such as tires, batteries, parts.
- Household appliances.
- Paper products.
- Copying machines.
- Optical products.
- Electrical products.
- Electronic products.
- Agricultural machinery.
- Measurement instruments.

. Fertilizer.

. Pesticides.

. Sporting goods.

. Matches.

. Supplie.s

. Publications not in French.

. Travel equipments.

. Paints.

. Watches & clocks.

The margin called "taux de marque" (TM) is computed based on the following formula:

$$TM = (P - UVC)/P \times 100 = \%$$

with P as selling price and UVC as unit variable costs. The TM is hence a margin based on the selling price (and not on the costs as usually done). The margin based on the cost is called "marge beneficiaire commerciale". A sample of the various TMs granted to different products is shown in the Taux de Marque Appendix.

As examples of taux de marque for some foodstuffs, fruit and vegetables get 23%, potatoes has 22%, butter and cheese have 20% and meat has 25%. Some other examples are tractors with a marge of 23% but the parts for those same tractors get 45%.

Once again, no basic rational is given as to why imported wine has a TM of 15% while imported mineral water and carbonated drinks have a common TM of 27%. Meanwhile, cement which is more important from the housing welfare standpoint has a TM of 50%.

B. Pricing Formulas

1. For Domestic Goods: the selling price delivered at a domestic producer 's site consists of the following components:

- costs of raw materials & supplies
- costs of producer's transportation
- personnel costs
- taxes & fees
- miscellaneous losses and fees
- costs of other related services
- interest costs
- depreciation and amortisation charges
- margin in percentage based on the above total or in absolute amount fixed over the above total

2. For Imported Goods: the selling price of imported goods is equal to the direct costs ("prix de revient licite") of importation plus a margin which could be in percentage of the total direct costs or fixed in absolute amount above the total direct costs.

The direct costs allowed for inclusion in the price computation are as follows:

- purchase cost of the goods as shown by the bill of ladding not to exceed the domestic or the country of origin cost at the time of the transaction plus
- all direct costs related to the delivery of the goods to the country of destination such as handling costs, storage costs, insurance, taxes and tariffs, commissions for intermediaries not to exceed 5% of the cost of purchase, and freight costs to the port of the

importing country.

One important problem concerning the computation of the cost base for imported products is the exclusion of fixed costs which could be sizable for certain activities such as imports of automobiles.

C. The Control System

The control of various prices is done by the "Brigades des Prix" (BP). They are part of the "Services Exterieures" of the Ministry of Commerce policing the compliance of all prices in all areas of the country. Because there are only six Brigades in the country covering six major regions such as Ouagadougou, Bobo-Dioulasso, Banfora, Ouahigouya, Fada N'Gourma and Koudougou, the local police ("gendarmerie") comes into help for the control of prices at remote communities that the limited personnel of the six Brigades could not cover. The problem which arises is that price control is not the only thing the local police does and if it does control price, the expertise is not there for efficient control.

Although the Brigades des Prix are not with the Direction des Prix, in case of violation it is the Direction des Prix which fixes the penalties. Depending on the type of violation as categorized by the laws, the penalties could be an emprisonment from 6 days to 2 years and/or fines ranging from as little as CFA5,000 to as much as CFA5,000,000. Although the laws are very specific, in practice the fine decision is made by one person who is the Director of the Department of Litigation at the Direction des Prix. Depending on how he sees the case and his personal

judgement on its gravity, he would decide on the fine which could be much smaller than specified by the law.

The officers of the Brigades des Prix decide that there is a violation in case the prices are not visible to the eyes because they are not marked on the products as required by the law. By random verification of the files and documentations they might also find a violation because they do not conform to the laws in terms of weight or volume or packaging. If the prices were not visible to the eyes then some signs must indicate that such goods are not for sales.

In case of violation and depending on the seriousness of the case, the officers of the Brigades des Prix could simply give a warning or make a report of the infraction ("proces verbal"), take evidence or even request the local police to arrest the violators. A more extended treatment of the legal aspect of price control is covered in the legal study of this project.

The effectiveness or lack of effectiveness of the price policing effort could be shown by the stability of the market prices of certain products and by the instability in prices of others as collected by the Bureau of Statistics of the Ministry of Plan for the Ouagadougou market only (no data is available for the whole country). The market prices in 1986-87 as shown in the Market Prices Appendix have been most stable for rice, peanut oil, dry fish, wheat mill, concentrated milk, sugar, shoes, taylor cost, rent, bricks, petroleum , meat, and furniture. This fact is also shown by the stability of their aggregate price indices as shown in the same appendix. Prices have been unstable for tomatoes, oinions, garlic and most other vegetables. Overall,

the price index has been stable as shown by an index of 127 in April 1986 and a smooth downward trend of prices to 118.7 in June 1987. If the same trend is applicable for the entire country, then one would say that the price control as a whole seems to be pretty good in maintaining price stability and in controlling inflation. Unfortunately, no data is available for all other regions for comparison purpose.

It is possible that because Ouagadougou is the capital, the price control is more efficient due to the location of the Brigade des Prix in the capital city and because of stronger political pressure. A generalization made on the price stability nationwide could be misleading. But if it were the case then the only questions which remain are whether such pricing policy promotes the welfare of the producers as well as of the consumers and if so by how much and is there any discrimination between the two? These questions will be found hopefully in the macroeconomic study of this project.

PART II. THE AGENCIES

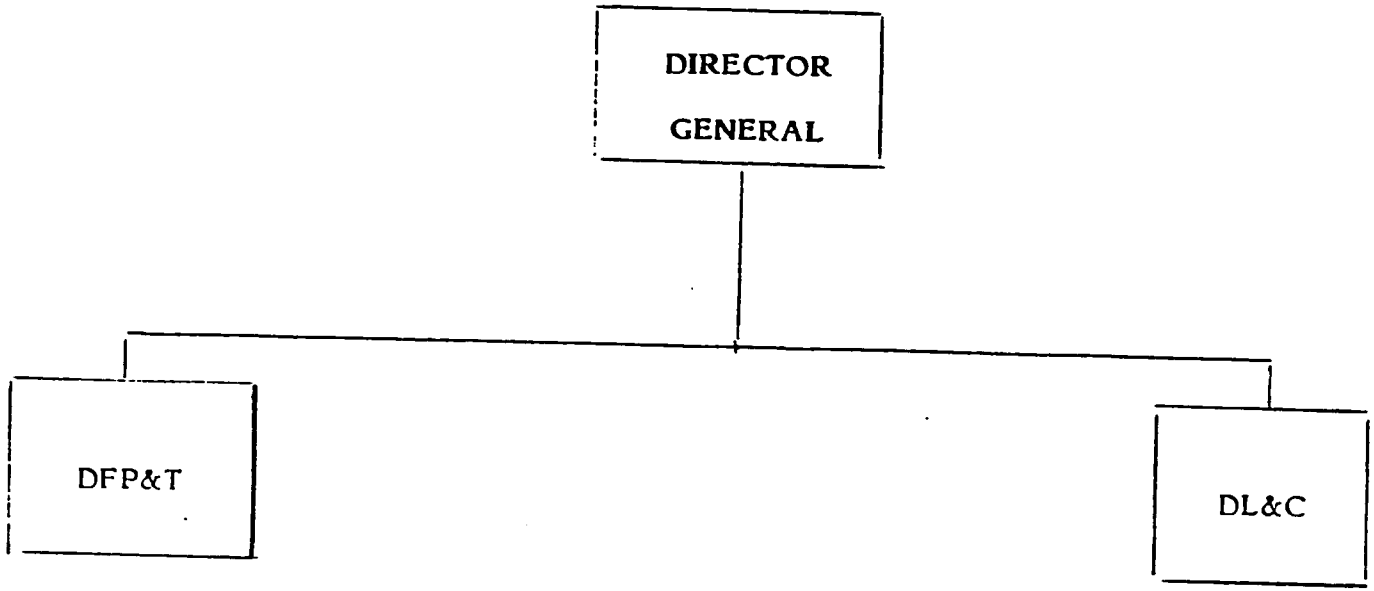
I. THE DIRECTION DES PRIX (DP)

The Direction des Prix (DP) is the main body of the Ministry of Commerce in fixing prices in Burkina Faso. As shown on Figure II, it consists of two major departments ("services") under the General Director. The first department is the Tariff & Pricing Department which is supposed to study the files submitted by the large firms for price fixing, determines the prices for small businesses such as the carpentries, taylors and other artisans who cannot put together a file for consideration due to their lack of education, informs and trains the economic operators and conduct comparative price surveys.

The second department is the Legal & Litigation Department which develops the legal texts, makes sure that the laws are being followed as stipulated by the Presidential directions called "zatu" ("ordonance"), by the interministerial directions called "raabo" ("arrete") and by the "kiti" ("decree") which stipulates the procedures. In case of violation, this department would determine the penalties. It also would represent the DP in court in case of litigation. In case of disagreement in the interpretation of the laws, this legal department will have the final interpretation.

In terms of personnel resources, the DP has twenty one employees. Eleven employees are classified as class A with university education. One employees is classified as class B having only a junior high school degree . The rest of the

FIGURE II. DIRECTION DES PRIX ORGANIZATION CHART



DFP&T= Direction Service de la Formation des Prix & de la Taxation
(Pricing & Tax)

DL&C= Direction Service de la Legislation & du Contentieux
(Legislation & Litigation)

employees belongs to class C, D and E. None of them have a formal education in accounting or finance or general business management. Some have had only some seminars in basic accounting. For this reason it is often hard for them to fully understand all the financial data found in a file of a few hundred pages submitted by the firms for consideration. It is needless to say that is hard for them to have a good understanding of all the managerial problems of different businesses submitted to them. As a matter of fact, although a lot of data is provided in a file as required, the analysis and conclusions found in a sample of reports submitted by the DP to the Ministry of Commerce for final approval never mention about how the capacity of production could influence costs and hence price levels. No breakeven analysis is mentioned and no marginal cost analysis is considered.

The DP has its personnel works in a matrix format. Although the primary function is specified for each person in each department, anybody who is free should help out the others in any department as needed. The problem is that there is a lack of specialisation when everybody does everything. Also, because there is no clear allocation of tasks, there is a problem of lack of clear responsibility and hence of maximum performance. It is not clear whether the DP is understaffed because no data is made available for measuring the efficiency or output per employee but based on the frequent visits to the DP office and by observation and informal discussions with various staff members, it appears that many of them are underutilised and hence the motivation level seems to be low.

Although the DP is supposed to conduct surveys for price comparison, such activity is infrequent and the reason given is lack of resources. The same reason is given for lack of training sessions provided to the small businessmen who need help desperately in providing data in a file format to the DP for price fixing. No budget data has been made available but a proforma budget is provided as requested to determine the resources needed and the objectives the DP try to acheive as intended by the laws.

The proforma budget contains the following items and costs required as projected by the DP without explainations as to how certain figures have been derived:

. Scholarships (10)	CFA 24.5 million
. Visits in neighboring countries to learn about price control	4.8
. Seminars (10)	1.0
. Center for documentation	2.1
. Cars (3)	31.3
. Equipments	7.4
. New conference rooms	21.0
. Market surveys	10.0
. Miscellaneous	10.2
Total	112.3 million

With the exchange rate of CFA307 per US dollar as of September 22, 1987, the total corresponds to US$365,800 approximately. No emphasis on the nature of the seminars and scholarship on accounting or business management have been provided.

It is important to note that market price surveys have been made available at the Bureau of Statistics from the Ministry of Plan and yet the DP seldom relies on such source of information. As a matter of fact, the DP is not a subscriber to the publications available at the Bureau of Statistics. Within the Ministry of Commerce itself, several departments do get involved in the collection of statistical data such as the Department of Economic & Statistical Studies and the Department of Commercial Promotion & Market Studies. For international information, data is available from the Department of External Commerce. The interaction between the DP and those Departments is very limited if not inexistant.

One reason has been given to explain why people in general are reluctant to use statistical data and analyse them is because of the lack of training in statistics. Another reason is the lack of habit in using hard data to make decisions. For this reason, the Bureau of Statistics is planning on giving seminars to stress on the importance of statistical data in decision making process in order to "sensitise" the decision makers and to teach basic statistical analysis methods such the computation of averages and deviations. This explains why the DP never had industry averages and standard deviations data to work with in order to compare the figures provided in the files submitted by the firms for homologation. No trend analysis and no composition analysis have been done for individual firms in order to detect systematically abnormalities from the files over time.

II. THE CHAMBER OF COMMERCE (COC)

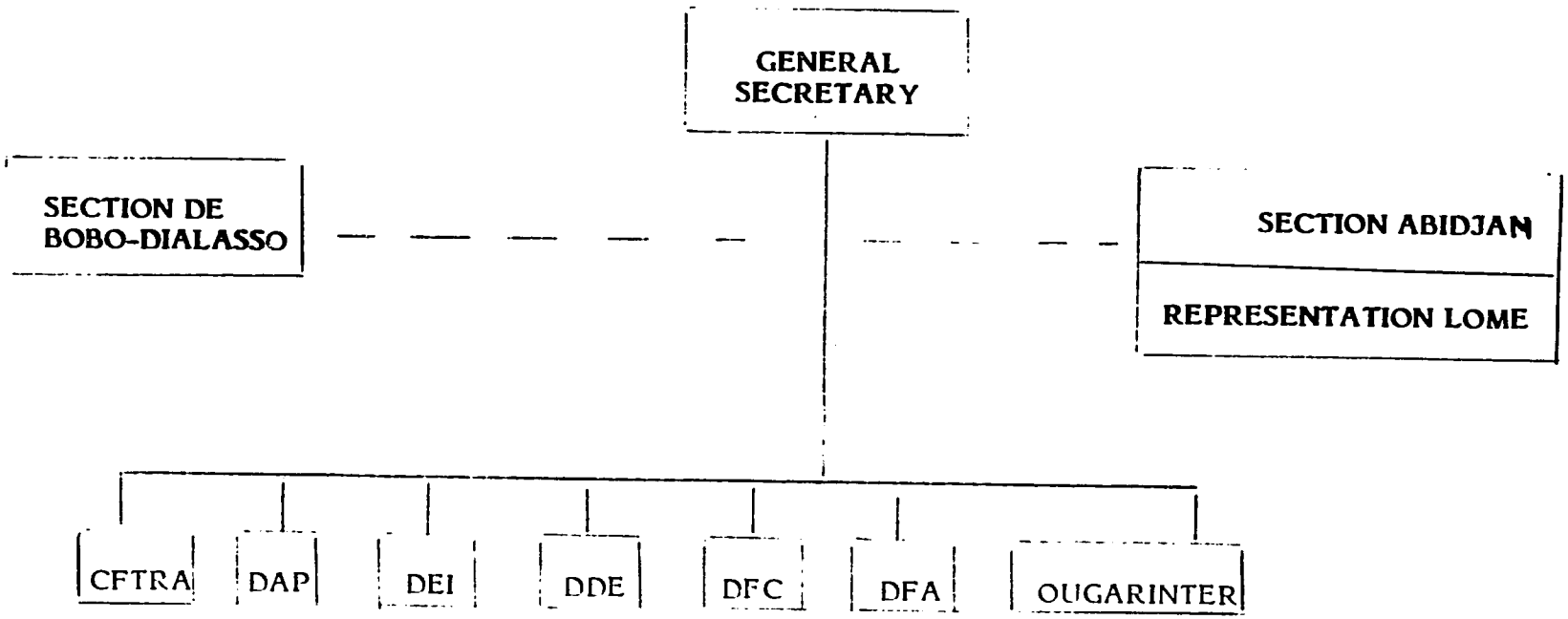
The full name of the COC is actually the "Chambre de Commerce, d'Industrie & de l'Artisanat" which covers also industries as well as handicrafts. The four major functions of the COC are:

1. Information and training
2. Representation and consultation
3. Promotion
4. Building and management of infrastructures for the support of the economy.

As shown by Figure III, the COC consists of a General Secretary who has as staff function two international representations with one in Lome and the other in Abidjan, the Ouagadougou transit station (OUAGARINTER) and the Bobo-Dioulasso COC. His line functions consist of the following departments & activities:

- Personnel & Administration Department (DAP)
- Development of Equipments Department (DDE)
- Accounting & Finance Department (DCF)
- Studies & Information Department (DEI)
- Secretariat of Administration
- Professional Training & Assistance Department (DFA)

FIGURE III. CHAMBER OF COMMERCE ORGANIZATION CHART



FTRA = Direction de Formation en Transport Routier & Activites Auxiliares (Department for Trucking Formation & Aux ar
AP = Direction Administrative & du Personel (Department for Administration & Personnel)
EI = Direction des Etudes & de l'Information (Department for Studies & Information)
DE = Direction du Development des Equipements (Equipment Development Department)
EC = Direction de la Comptabilite & Finances (Department of Accounting & Finance)
FA = Direction de la Formation Professionelle & Assistance aux Entreprises (Department for Professional Developm & Assistance to Entreprises)
UGARINTER = Gare Routiere Internationale de Ouagadougou (International Train Station of Ouagadougou)

Among the above departments, the ones which are directly involved in pricing policy are the DEI and the DFA. The DEI consists of three divisions discussed as follows:

- Studies Division which conduct economic, statistical and legal studies
- Information Division which has a Center for Documentation and a Section for Information available to the business firms. This division handles also the publication of documents and keeps a file on each member firms
- International Relations Division which deals with all international matters

This DEI is vital to the COC in representing the firms on the Commission Technique d'Homologation (CTH) discussed earlier because of the information it has on the state of the economy in general, on inflation, on the development in various economic sectors and on the problems of some specific enterprises in questions such as international price trend. The problem is that such information is not being used systematically because of the lack of aggressiveness in the distribution of information to the appropriate decision makers. The current position of the DEI is rather passive waiting for whoever needs the information to come and request for it. Furthermore, the department has a hard time finding the publications it has due to classification problem.

The other important department of the COC which is directly involved in pricing policy is the DFA. It consists of the Division of Training and the Division of Promotion and Assistance. This department is supposed to help the economic operators to acquire the minimum required knowledge in accounting

and finance in order to develop a file acceptable to the Direction des Prix and assists the firms in doing so as it is going to represent them at the CTH for price fixing discussions. The problem is that not much of this has been done and not enough promotion of such service has been made.

The 1987 budget amounted to CFA1.6 billion in expenses with a surplus of CFA528.8 million. This budget represented an increase of 15.7% from the year before. A new building next to the main office is near completion and it is planned to be used as a center for documentation and training with computers and other modern equipments financed by the USAID.

III. CAISSE GENERALE DE PEREQUATION DES PRIX (CGP)

The full name of the CGP is the Caisse General de Perequation des Prix des Produits et Merchandises de Grande Consomation. As its name indicates, its role is to regulate and stabilize the prices of eleven major basic products of consumption such as sugar, ice, rice, wheat, cereal mill, cooking oil, soap, cement, sheet-iron for roofing of houses, concrete steel rods and petroleum products.

The CGP is a member of the Commission Technique d'Homologation (CTH) and therefore it has a direct influence on price fixing. It also levies fees from the economic operators who deal with the above eleven products based on a specific formula in order to intervene when certain cost components deviate from the expected level. If a cost is below the expected level, the difference is collected by the CGP and such fund will be used to

compensate the economic operators whose profit is affected when costs are higher than expected.

A sample of the formula used to compute the sale price for petroleum products and softdrinks is shown in the CGP Appendix. Basically, the components allowed as costs for gasoline include all the fees and tariffs, transportation, insurance, storage, purchase cost and margin. The margin is in absolute terms and it varies with the points of sales between Ouagadougou and Bobo-Dioulasso. For example, the margin for super gas coming from Lome is 9.97 CFA at Ouaga and 9.76 CFA per litter in Bobo.

For the softdrinks, the CGP levies a determined amount of fee for each type of drinks. For example, it is 5 CFA per bottle of 66 centilitre (cl) of softdrink and 2.5 CFA for those of 33 cl, 30 cl and 25 cl. For beer, the CGP levies 65 CFA for each bottle of 66 cl and 32.5 CFA for each bottle of 33 cl.

In order to carry out its tasks, the CGP is organized as follows (see Figure IV):

. the General Director is at the top under the guidance of the Administrative Council as staff function.

. the Finance & Administrative Department

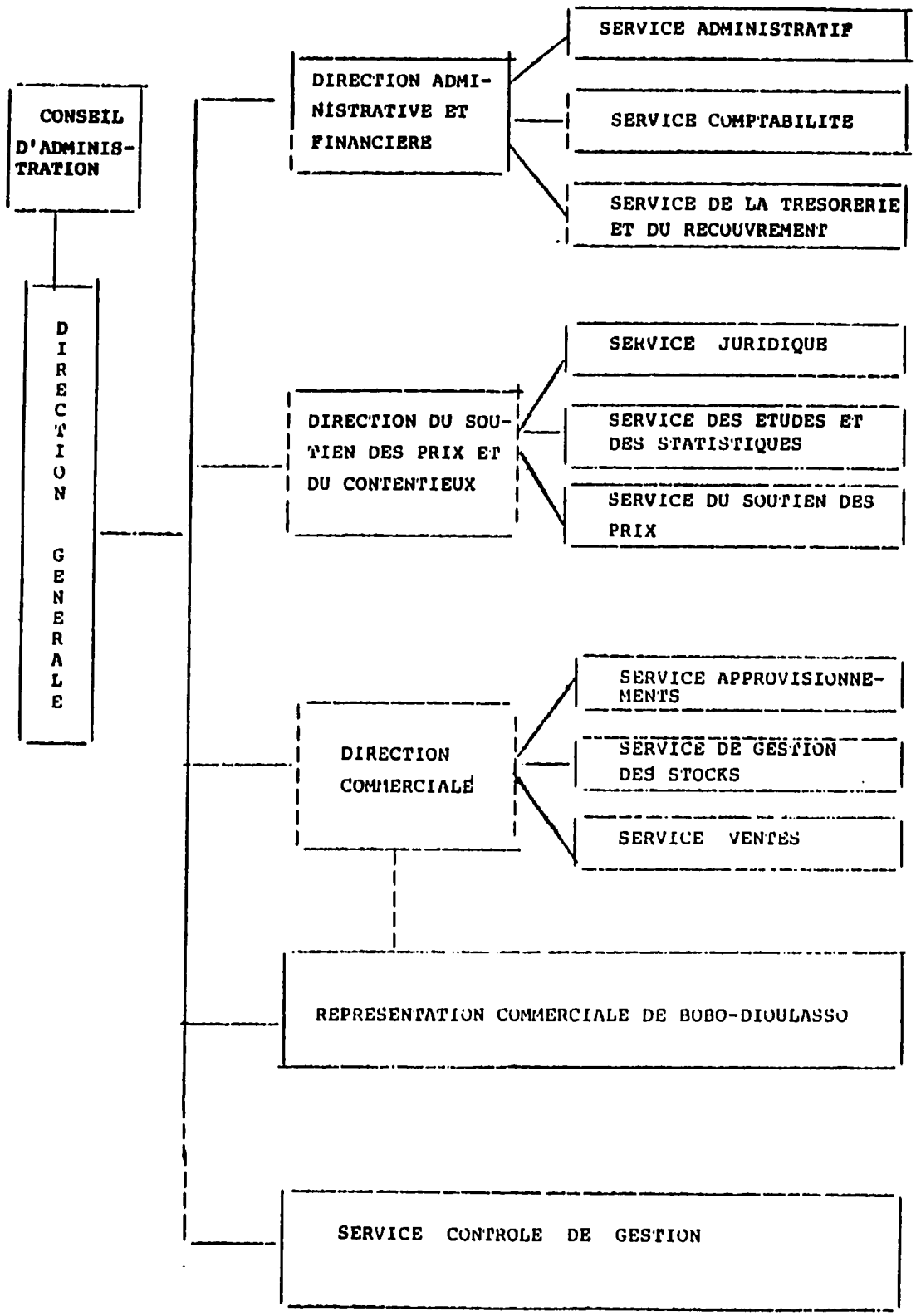
. the Price Stabilisation & Litigation Department

. the Commercial Department

. a representation at Bobo

. the Control Department

FIGURE IV. CAISSE DE PEREQUATION ORGANIZATION CHART



Among the above departments, the most important one which is directly involved in price control is the Price Stabilization & Litigation Department ("Direction du Soutien des Prix & du Contentieux"). It is divided into three sections discussed as follows:

. Section for Studies & Statistics: studies the files for homologation by the CTH and participate in the debates at the CTH. It also studies the distribution system and collect statistical data on the GNP, national consumption and so on.

. Section for Price Stabilisation: determines the import quotas, evaluates and plans the stabilisation activities of the CGP and controls the collection of fees.

. Section for Litigation: draws contracts, follows up litigations, studies the legal relationship of the CGP with other parties and administers the insurance matters.

One example of how the price of rice is determined by the Price Stabilization Department for each kilogram of rice from the valley of Kou as of April 1987 is shown as follows in order to be able to appreciate the pricing system better:

. Unprocessed rice price (paddy) fixed by the CNPFPA	CFA85.00
. Bagging cost (sacherie)	3.15
. Collection cost (frais de collecte)	2.00
. Transportation cost (transport a la rizerie)	1.00
. Weight losses due to drying & others (dessication)	1.85
. Financing cost (frais financier)	1.50
Unprocessed rice cost per kilogram (Prix entre usine par kilo)	CFA94.50

. Overhead (cout d'usinage)	15.00
. Breakage (recuperation brisure)	5.00
. Skinning (recuperation son)	1.70
* Processed rice cost net weight of 650 grams from the original gross weight of 1 kilogram (prix usine)	CFA102.80
* Cost per kilogram	CFA158.15
* Sale price at Kou Valley	CFA161.31
* Sale price at Bobo	CFA163.31

Based on the above cost structure, a few items could be questioned such as the rational for the CNFPPA to fix the same price of CFA85.00 for all unprocessed rice nationwide. The CGP has to accept it as a base without any inputs although it feels that the domestic unprocessed rice price should be lowered to around CFA50 per kilogram in order to be competitive to the import price. Other cost items which normally should drop with higher volume are the overhead costs, transportation cost, financing cost and collection cost. Yet, no marginal cost analysis is made. Finally, some transportation cost differential between the Kou Valley and Bobo-Dioulasso is taken into consideration but again such allowance is fixed by homologation as well.

Another department which has some inputs on the price control is the Commercial Department ("Direction Commerciale") because it conducts market surveys to determine trends and follow up suppliers' prices and most importantly, it determines which cost components are allowed in the computation of total cost in the determination of sale prices.

Among the 65 employees, only two have a formal education in business administration and this presents a problem in the analysis of files for homologation at the CTH. Another problem the CGP has is the loss in income when the new price requested is not acted upon in time by the Direction des Prix such as the case with gasoline price causing the CGP to have to lose a total of CFA1.1 billion in September 1986. Finally, the CGP has difficulty in getting data from SONABHY in order to determine the total cost in its price determination despite the fact that the CGP has stock ownership with the firm. It is needless to say that no pertinent information could be obtained for this study from SONABHY as well. It appears that SONABHY has not been influential at all in the price determination of its product. It adopts the traditional attitude of doing whatever the government says to do. For these reasons, no detail treatment on SONABHY is done in this study.

In terms of resources, as shown by the Appendix Caisse Generale de Perequation, the CGP has been the only "service rattaches" with a budget surplus since 1980, varying from 0.5 billion CFA to 3.5 billion between 1980-87. In 1987, the revenue comes from the following sources:

. Stabilisation revenue		CFA4,645,098,761
Petroleum products:	4,502,426,461	
Alcoholic drinks:	78,950,000	
Wheat flour:	48,262,750	
Cotton oil	15,459,550	
. Commercial revenue		7,252,500,000
. Financing revenue		86,950,000
	Total	CFA11,984,548,761

Based on the above statistics, it looks like the commercial revenue comming from the rice trade represents the major source of revenue for the CGP with close to 61% of total revenue, followed by revenue from fees levied from petroleum products with close to 37% of total revenue.

In terms of expenditures, the charges related to the rice trade appears to be the major part of total expenditures with close to 4.25 billion CFA from a total of 8.4 billion CFA or close to 50% of total expenditures shown as follows:

. Petroleum products stabilisation	CFA1,389,504,480
. Transportation differential for petroleum	200,656,170
. Gas subsidies	14,437,916
. Transportation differential for rice	42,000,000
Total stabilisation expenses	CFA1,646,598,566
. Domestic rice purchase	CFA490,500,000
. Rice imports	3,700,000,000
Total commercial expenses	CFA4,240,500,000
. Administrative expenses	CFA594,579,182
. Investment expenditure	CFA1,960,195,128
Total expenditure	CFA8,441,872,876

The major problem the CGP had in 1987 was that its rice monopoly was removed by the government and was given to Faso Yaar which is another service rattache described in the following section. At that time, the question was whether the CGP should cease to exist as its main activity was gone and if so where the remaining stabilisation activities should go? The morale at the CGP was extremely low at that time due to this uncertainty. By December 1987, however, the rice business was given back to the CGP with the new administration. Apparently, Faso Yaar came out from the red after receiving the rice business as a financial booster and therefore the CGP should get some of its rice business back. Currently, the CGP no longer has the rice monopoly as it controls only 50% of the business. Faso Yaar handles around 40% and the rest is controlled by the paysans.

IV. FASO YAAR

Faso Yaar means the market of Faso and as its name indicates, it is a distributor of food products such as rice, sugar, oil, tobacco, tea, soap or softdrinks and a variety of other goods such as textiles, construction materials, household goods and so on, totalling around 1,500 of them. It is a state-owned enterprise with close to 97% governmental stock ownership. The rest belongs to banks, other "services rattaches" and private interests.

Faso Yaar was created in 1967 with the name of SOVOLCOM. It acts as wholesaler as well as retailer with 45 traditional retailing outlets and 40 special retailing outlets called supermarkets (2 super-marches), self-service outlets (4 libre-services), popular shops (34 magasins populaires), 13 warehouses, one factory to process rice, one factory to process coffee, one factory to produce soybean drinks and 7 wholesaling outlets serving all seven major regions of the country. Ouagadougou, Bobo-Dioulasso and Koudougou take close to 90% of Faso Yaar total activities. The rest is divided among the regions of Fada N'Gourma, Ouahigouya, Bori and Banfora.

The prices of its main products are fixed by the Direction des Prix and the margins vary depending on the degree of necessity of each product. For example, the margin for basic consumption goods such as flour, rice, sugar, cooking oil and alike is normally no more than 5%. For other less basic consumption goods the margin could go up to 40% such as the case with canned tomatoes or 52% for polyester textile. There are goods which do not have a fixed margin because they are considered as luxury goods such as perfume. In any case, the major problem with most of the margins imposed on Faso Yaar is that it is intended to serve the social rather than the commercial purpose and therefore, those margins often are insufficient causing a heavy strain on the financial position of Faso Yaar. As matter of fact, until 1986, Faso Yaar suffered from a serious financial deficit and for this reason, the rice monopoly had been taken away from the CGP to be given to Faso Yaar until December 1987.

For 1987-88, the financial picture seems to be better for Faso Yaar with budgetted sales amounting to CFA20.915 billion or a 52% increase from last business cycle. The profit margin for the 1987-87 cycle is projected to be 14.5% or a 6% increase from last year. This favorable financial position comes mainly from the rice business which constituted around 37.8% of the budget.

Another problem is that because the government wants to have the same price for certain products such as for rice, oil, sugar and noodles nationwide, the difference in transportation cost or in warehousing is factored in the various margins instead of in the costs, causing serious losses for Faso Yaar especially with the basic consumption commodities at remote distribution centers because certain suppliers such as SOSUCO for sugar and BURKINAPAT for noodles deliver their products only at the majors cities and not at the many remote areas that Faso Yaar serve. For this reason, Faso Yaar has to absorb the transportation costs which erode its profit margin. Some legal development is taking place to include such transport cost differential in the total cost computation instead of leaving it as residual from the margins but no actual laws have been promulgated yet. Meanwhile, the same transport cost differential problem exists.

Fortunately, some of the larger margins allowed for less basic consumption goods did help the overall performance of Faso Yaar until 1983 when the average annual rate of growth for sales had been around 25%. Around 70% of its sales are in wholesaling and the rest is in retailing. Since 1984, however, because of the drought which affect the cost of purchase from domestic sources, increase in world prices which affects its imports representing

70% of its total purchases, insufficient working capital, overstocking, overexpansion of distribution centers imposed by the government and especially because of the rigidity in the price adjusment allowed in the country, Faso Yaar has been in the red. Between 1984-87, the average annual drop in sales for Faso Yaar had been between 10 to 15%.

As an example of price rigidity problem, the domestic rice cost of production per kilo was higher than the sale price allowed for Faso Yaar in 1985 when the transportation cost for different destinations is factored in. Depending on the destination, the loss per kilogram was 8.68 CFA to Ouagadougou, 9.68 CFA to Battie, 11.68 to Kaya and 21.68 to Gorom-Gorom and Diapaga. This is due to the difference in transportation cost between different destinations ranging from 9 CFA to 21 CFA coming from Bobo-Dioulasso.

Another problem is that Faso Yaar could buy imported processed rice from the CGP at 153 CFA per kilo while it would cost 155.837 CFA per kilo from domestic source in 1986. There is, therefore, no coordination and no equal treatment in pricing if the same price is applied to different costs due to the difference in sources. As a matter of fact such discriminatory treatment might discourage the purchase of domestic source and hence, would not promote the agricultural sector of the economy as stated in the economic development plan.

One interesting fact about the present pricing policy is the lack of consistency in price levels for the same product such as for rice found between two price-controlling institutions such as between the CGP and Faso Yaar because of the difference in cost

computation. In 1987 for example, the CGP total cost of processed rice was CFA158.15 per kilogram as shown earlier in the section on the CGP. For Faso Yaar, the same kilogram of rice had a total cost of CFA151.587. Both institutions started with the same base of CFA85 per kilogram of unprocessed rice (paddy) as required by the government but different component costs were allowed for certain items which should be standardized such the bagging cost for example. Faso Yaar used CFA3.25 for bagging each kilogram while the CGP had CFA3.15. Although the difference is not substantial but the idea of uniform pricing needs to require standardized costs for comparable items.

The pricing policy for cooking oil causes a problem of discrimination also between various wholesalers because of their difference in location. A wholesaler from Bobo would incur a profit before tax of 1,577 CFA per barrel compared to 504 CFA for a wholesaler in Ouaga because of the difference in transportation and packaging cost. It would cost 100 CFA per barrel for the Bobo wholesaler but 1,888 CFA for the Ouaga wholesaler in transportation cost. The difference in packaging cost between the two is 25 CFA for Bobo and 300 for Ouaga.

Besides the financial problems discussed above, Faso Yaar has also a personnel problem both in terms of education background as well as in terms of insufficiency in number due to the recent requirement by the government to increase the number of distribution outlets throughout the country. By September 1987, Faso Yaar had 460 employees of different grades. Only two had a business degree. Despite the positive effort of computerizing the firm with an information system, there is a lack of planning

FIGURE V-A. FASO YAAR ORGANIZATION CHART

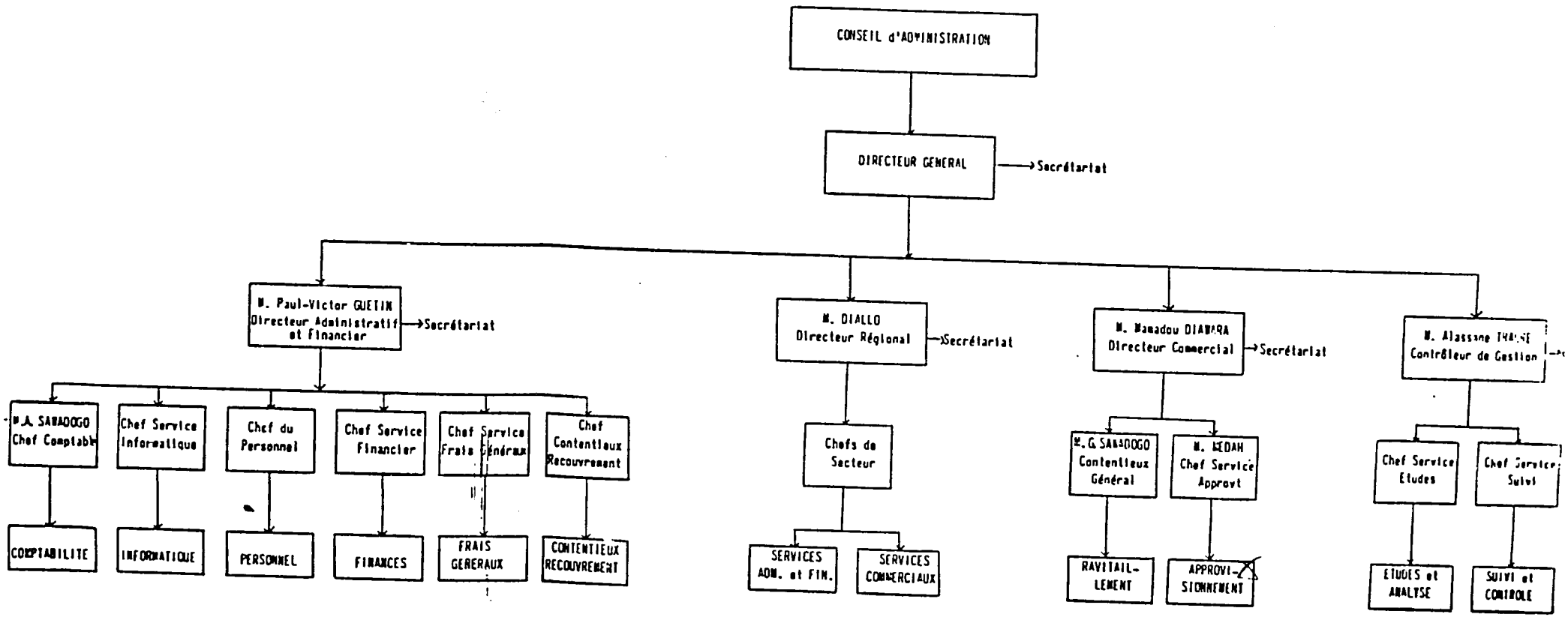
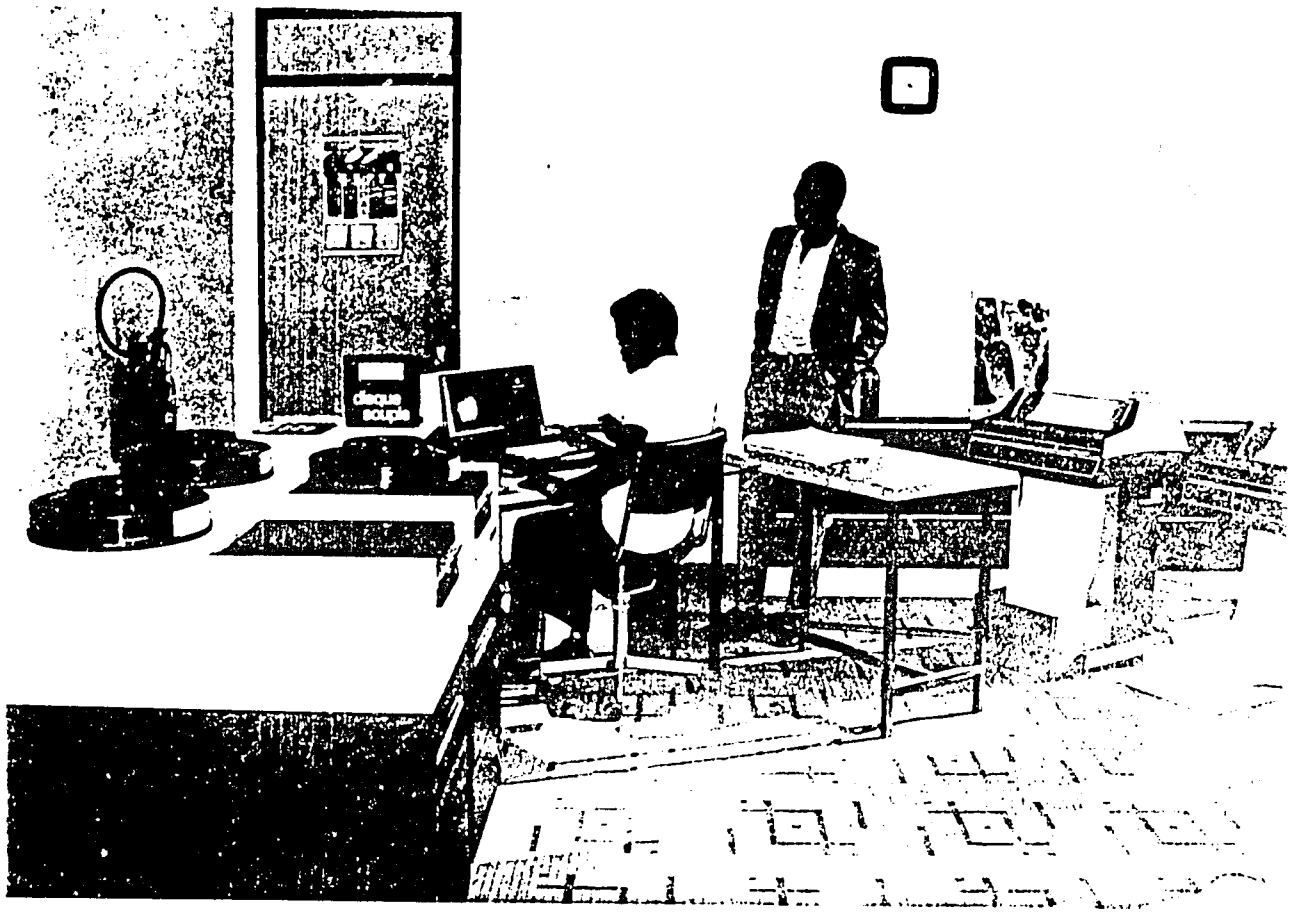
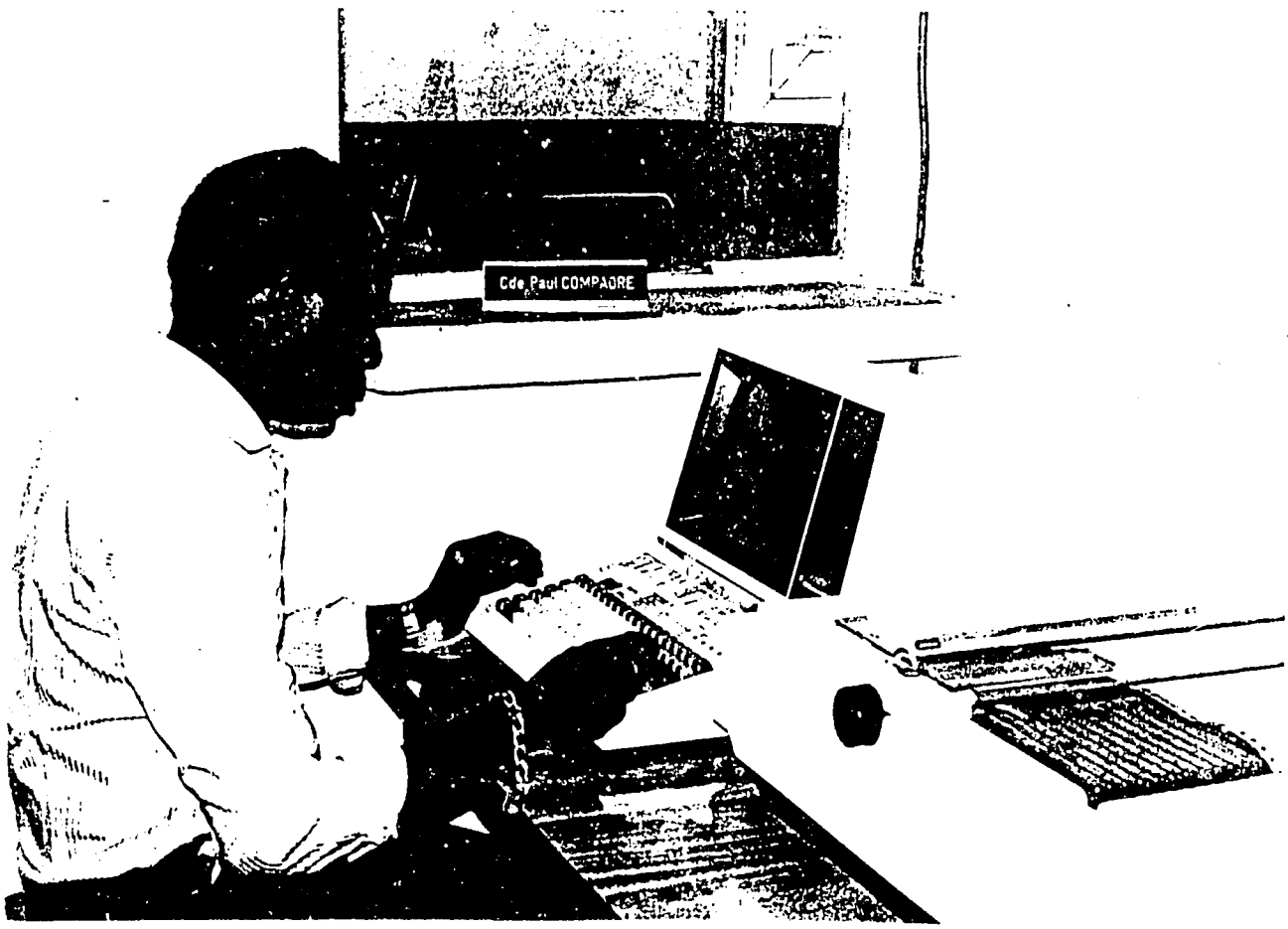


FIGURE V-B. FASO YAAR COMPUTER CENTERS





based on market demand studies causing serious overstocking and drainage of working capital.

As shown on Figure V-A, Faso Yaar has the Acquisition Department (Approvisionement) which determines the cost components and prices. For example, with domestic rice the cost calculation does include fixed cost (cout d'usinage) but for imported products such as cement from Togo, only variable costs are included. Transportation cost is not included in the price for soap, oil and wheat mill.

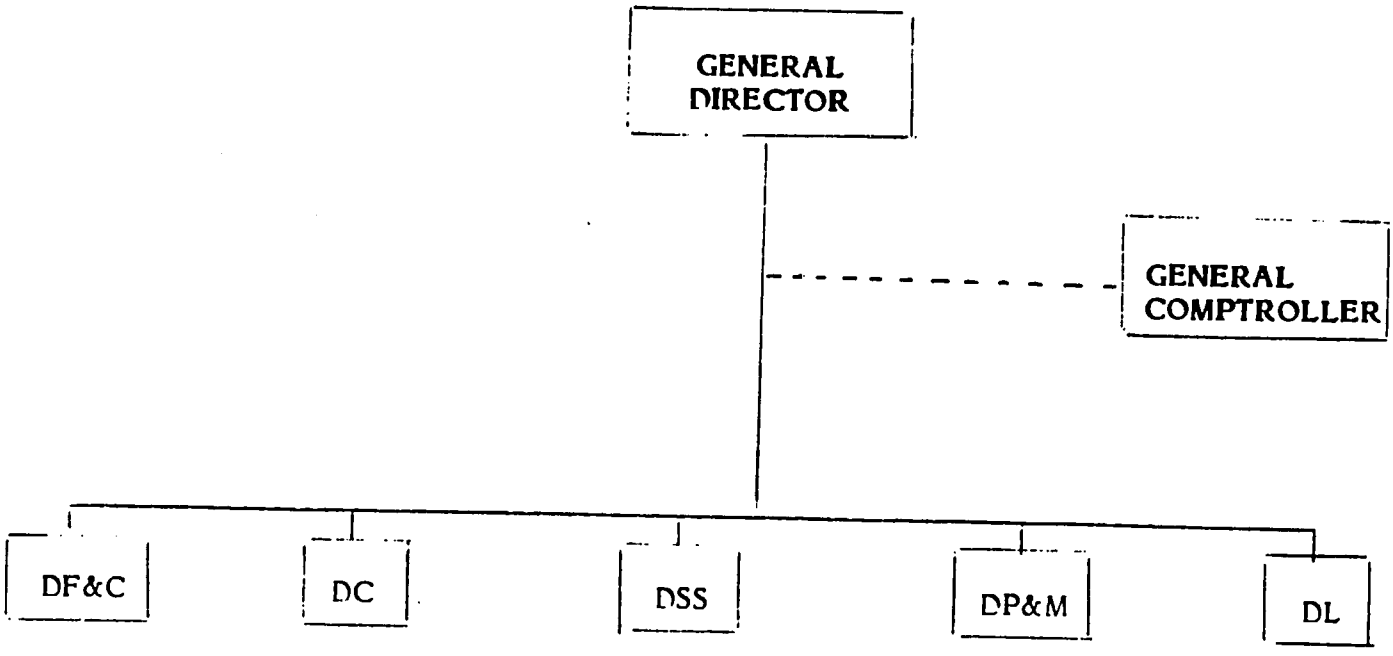
Another interesting fact about Faso Yaar is its emphasis on computerization. As shown on Figure V-A, it is the only institution with a separate computer division using computer capability for accounting, sales and research. Computers are used in the central office as well as at the points of sales as shown by Figure V-B.

V. OFNACER

OFNACER stands for the "Office Nationale du Cereal" or the national marketing board for cereals. It is a government institution which has as a double mandate of supporting the producer prices as well as the consumer prices.

The prices are fixed by the CNFPPA as discussed earlier in this study. The producer prices are announced in October and the consumer prices in March. OFNACER buys from village groups, from traders and from the producers directly as shown by the grain marketing network in Figure VII. Most of its purchases come from the surplus areas as shown on Map II. In general, one third of

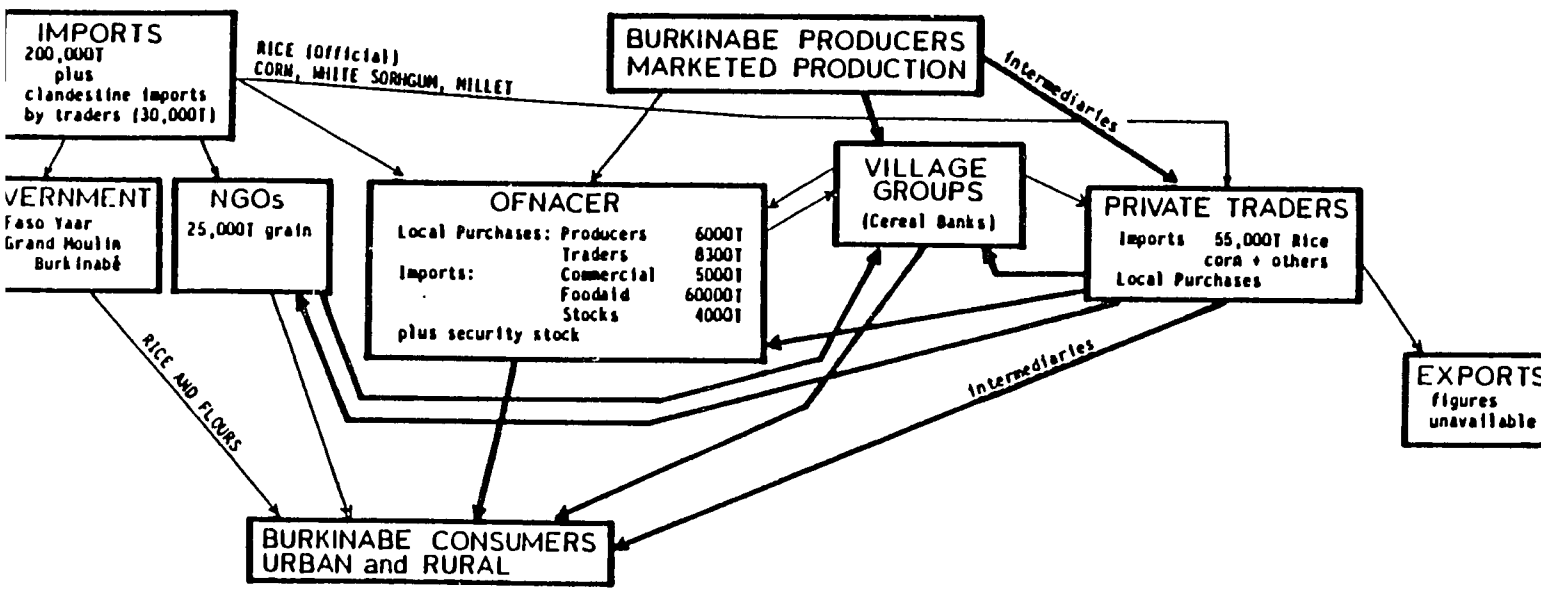
FIGURE VI. OFNACER ORGANIZATION CHART



F&C = Direction Financiere & Comptable (Finance & Accounting Department)
C = Direction Commerciale (Commercial Department)
SS = Direction du Stock & de Securite (Stocking & Security Department)
P&M = Direction du Personel & du Materiel (Personnel & Material Department)
L = Direction du Logistique (Logistic Department)

FIGURE VII. GRAIN MARKETING NETWORK

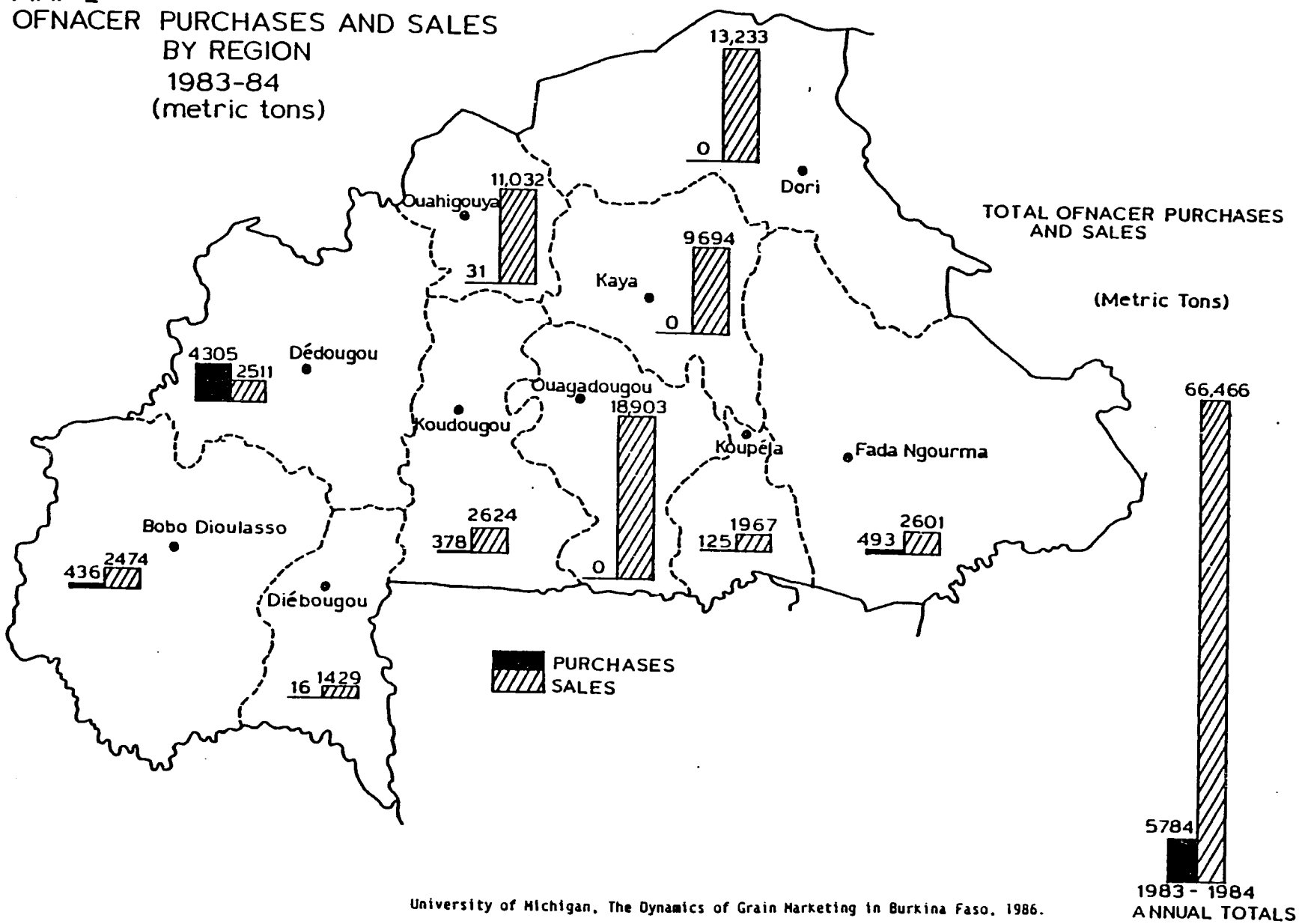
(quantities of grain in metric tons (T))



[1]Figures for 1983-84 are approximate. They are synthesized from various sources including OFNACER, the Caisse Générale de Péréquation, and Statistical Bulletins.

University of Michigan, The Dynamics of Grain Marketing in Burkina Faso, 1986.

MAP 2
OFNACER PURCHASES AND SALES
BY REGION
1983-84
(metric tons)



University of Michigan, The Dynamics of Grain Marketing in Burkina Faso, 1986.

TABLE I. OFNACER PURCHASES

QUANTITIES OF GRAIN PURCHASED BY OFNACER FROM DIFFERENT SOURCES

	1978/1979		1979/1980[b]		1980/1981		1981/1982		1982/1983		1983/1984	
	Tons	%	Tons	%	Tons	%	Tons	%	Tons	%	Tons	%
CENTRE	4,258	(27.8)[a]	1,167	(13.5)	138	(5.3)	1,776	(8.2)	1,768	(7.1)	62	(1.1)
Village Groups	1,513	35.5	-	-	-	-	59	3.3	12	.7	-	-
Traders	-	-	-	-	-	-	-	-	1,748	98.8	62	100
OFNACER	2,745	64.5	-	-	138	100	1,717	96.7	8	.5	-	-
VOLTA NOIRE	3,270	(21.4)	1,533	(17.7)	175	(6.7)	9,515	(33.2)	9,383	(37.9)	4,318	(73.8)
Village Groups	-	-	-	-	154	88.0	1,512	20.1	2,166	23.1	3,578	82.9
Traders	-	-	-	-	-	-	-	-	3,492	37.1	232	5.4
OFNACER	3,270	100	-	-	21	12.0	7,603	79.9	3,725	39.8	508	11.8
CENTRE OUEST	577	(3.8)	310	(3.6)	58	(2.2)	1,563	(5.4)	753	(3.0)	370	(6.3)
Village Groups	-	-	-	-	-	-	46	2.9	12	1.7	172	46.4
Traders	-	-	-	-	-	-	-	-	341	45.2	-	-
OFNACER	577	100	-	-	58	100	1,517	97.1	400	53.1	198	53.6
HAUTS-BASSINS	3,877	(25.4)	656	(7.6)	320	(12.3)	8,749	(30.5)	5,882	(23.8)	436	(7.5)
Village Groups	2,217	57.2	-	-	320	100	5,118	58.5	2,480	42.1	438	100
Traders	-	-	-	-	-	-	-	-	2,918	49.6	-	-
OFNACER	1,660	42.8	-	-	-	-	3,631	41.5	486	8.3	-	-
TAPENOA	264	(1.7)	7	(.08)	-	0	2,969	(10.4)	3,731	(15.1)	31	(.5)
Village Groups	128	48.5	-	-	-	-	740	24.9	415	11	6	17.8
Traders	-	-	-	-	-	-	-	-	3,286	88	-	-
OFNACER	136	51.5	-	-	-	-	2,229	75.1	26	1	25	92.2
EST	1,214	(7.9)	2,310	(26.6)	1,348	(51.7)	2,602	(9.1)	1,983	(8.0)	493	(8.4)
Village Groups	-	-	-	-	-	-	127	4.9	48	2.5	2	-.4
Traders	-	-	-	-	-	-	-	-	312	15.7	-	-
OFNACER	1,214	100	-	-	1,348	100	2,475	95.1	1,623	81.9	491	-99.6
BOUGOURIBA	-	(-)	1,442	(18.6)	385	(14.8)	521	(1.8)	1,141	(4.6)	16	(.3)
Village Groups	-	-	-	-	301	78.2	266	51.1	39	3.4	-	-
Traders	-	-	-	-	-	-	-	-	643	56.3	-	-
OFNACER	-	-	-	-	84	21.8	255	48.9	459	40.3	16	100
CENTRE EST	1,497	(9.8)	1,125	(13.0)	92	(3.5)	685	(2.4)	86	(.4)	124	(2.1)
Village Groups	87	5.8	-	-	6	6.5	258	37.4	-	-	-	-
Traders	-	-	-	-	-	-	-	-	2	2	-	-
OFNACER	1,410	94.2	-	-	86	93.5	429	62.6	84	98	124	100
CENTRE NORD	23	(.2)	-	(-)	-	(-)	109	(.4)	23	(.1)	-	(-)
Village Groups	22	95.7	-	-	-	-	21	19.3	-	-	-	-
Traders	-	-	-	-	-	-	-	-	23	100	-	-
OFNACER	1	4.3	-	-	-	-	88	80.7	-	-	-	-
SAHEL	305	(2.0)	110	(1.3)	93	(3.5)	160	(.6)	-	(-)	-	(-)
Village Groups	126	41.3	-	-	90	96.8	106	66.3	-	-	-	-
Traders	-	-	-	-	-	-	-	-	-	-	-	-
OFNACER	179	58.7	-	-	3	3.2	54	33.7	-	-	-	-
NATIONAL TOTAL	15,285	(100.0)	8,660	(100.0)	2,609	(100.0)	28,649	(100.0)	24,751	(100.0)	5,851	(100.0)
Village Groups	4,092	28.8	2,078	24	871	33.4	8,651	30.2	5,177	20.9	4,194	71.7
Traders	-	-	-	-	-	-	-	-	12,762	51.6	293	5.0
OFNACER	11,192	73.2	6,582	76	1,738	66.6	19,998	69.8	6,812	27.5	1,364	23.3

SOURCE: Bulletin de Statistiques Agricoles: Campagnes 1978-1979, 1979-80, 1980-81, 1981-82 and Campagnes 1982-83, 1983-84.

NOTES: a) Numbers in parentheses are regional quantity as a percent of the national total purchased throughout the country.
b) Data for 1979/80 was not available by source.

University of Michigan, The Dynamics of Grain Marketing in Burkina Faso, 1986.

OFNACER puchases come from the village groups as shown by Table I. When the harvest is bad, OFNACER has a hard time buying at the official prices because of the other buyers who pay a better price which is more adaptable to the shortage market condition (see Table II). In this case, OFNACER uses imported rice and its food aids stocks from donor countries to sell to the consumers as shown in Table III.

OFNACER sales are the strongest in major urban areas and in deficit areas such as Ouagadougou, Dori, Ouahigouya and Kaya as shown in Table IV. It has regional headquarters and warehouses in each regional development center and secondary warehouses in major centers throughout the regions as shown by the Location Map III.

The conflicting policy objectives of protecting both the producers and the consumers is a no-win situation for OFNACER. For this reason, it has been financially in the red and the situation would be worse without food aids.

One problem for the consumers is that the low prices of OFNACER do not necessarily benefit the poorest groups of consumers as they do not buy in large quantity while OFNACER does not sell in small amount. Another problem with fixing cereals prices is the problem of parallel market. Because certain public sector employees can buy OFNACER grains on credit, traders buy from them back at bargain prices and resell them at a higher market prices. With this deal, the employees get cash and the traders get grains and both are happy. Sometimes the traders somehow could buy directly from OFNACER as well at bargain price and resell at market prices. Despite some inefficiency, the

TABLE II. OFNACER OFFICIAL PRICES

(in FCFA per kilogram)

	71/72	72/73	73/74	74/75	75/76	76/77	77/78	78/79	79/80	80/81	81/82	82/83	83/84	84/85
Millet	12	14	18	22	18	21	32	40	40	45	50	60	66	80
Corn	13	15	18	22	18	21	32	40	40	45	50	55	60	85
White Sorghum	12	14	18	22	18	21	32	40	40	45	50	58	64	80
Red Sorghum	a	a	a	a	a	a	a	30	32	37	42	50	55	75
Rice	19	19	30	35	35	55	63	63	63	63	68	68	74	-

SOURCE: OFNACER.

NOTE: a) This grain was not bought by OFNACER in that particular year.

University of Michigan, The Dynamics of Grain Marketing in Burkina Faso, 1986.

TABLE 2

OFFICIAL CONSUMER PRICES
(in FCFA per kilogram)

	71/72	72/73	73/74	74/75	75/76	76/77	77/78	78/79	79/80	80/81	81/82	82/83	83/84	84/85
Millet	20	26	30	32	30	35	45	57	57	69	80	80	90	b
Corn	20	27	32	32	30	35	45	57	57	69	80	80	88	b
White Sorghum	20	26	30	32	30	35	45	57	57	69	80	80	88	b
Red Sorghum	a	a	a	a	a	a	a	47	47	61	75	75	83	b
Rice	n.a.	n.a.	n.a.	n.a.	60	80	110	125	125	125	135	155	155	b

SOURCE: OFNACER.

NOTE: a) This grain was not sold by OFNACER in that particular year.
b) Prices had not yet been announced when the research team left in February 1985.

University of Michigan, The Dynamics of Grain Marketing in Burkina Faso, 1986.

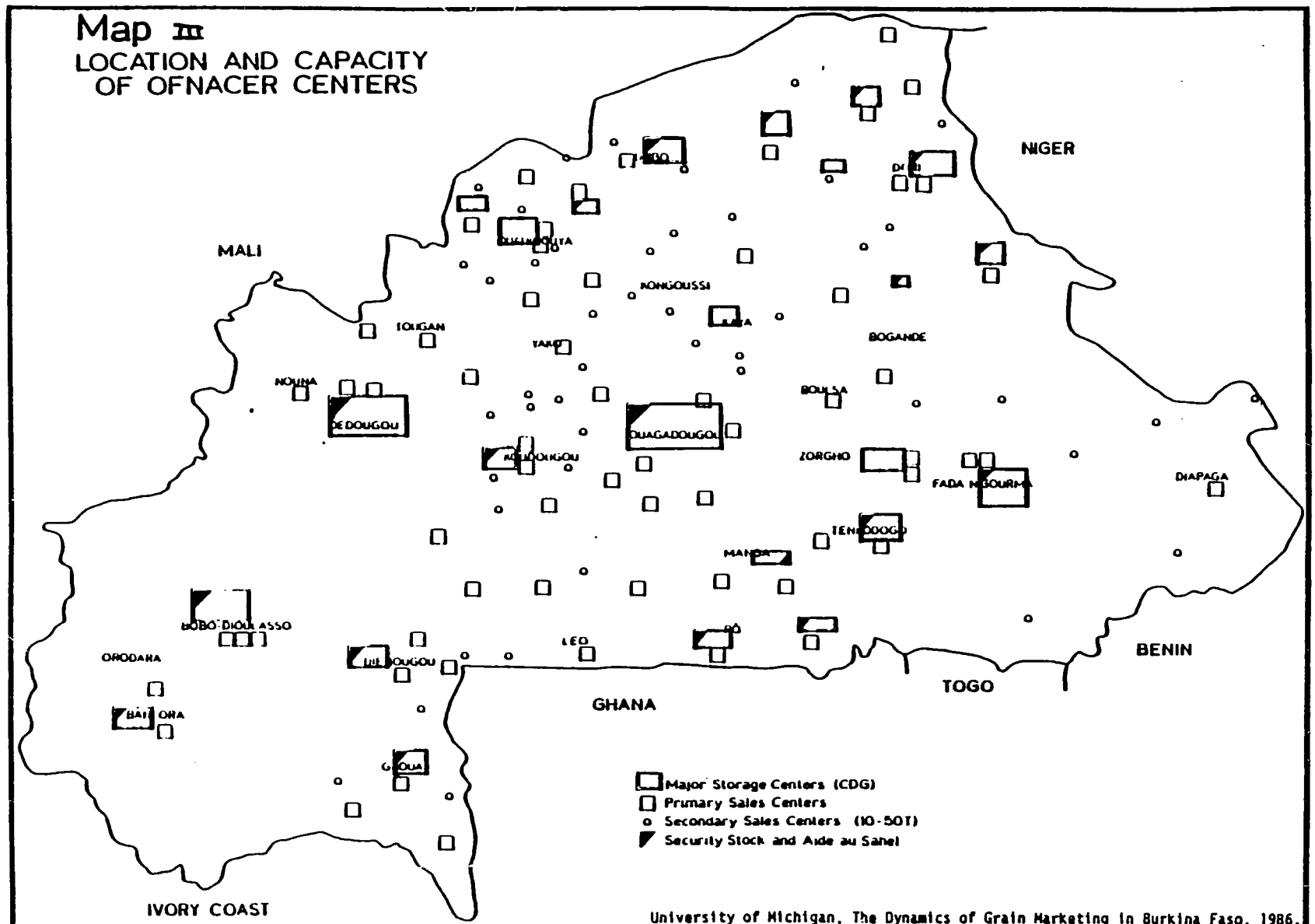
TABLE III. OFNACER CEREAL OPERATIONS

(In thousands of metric tons)

	1980/81	1981/82	1982/83	1983/84	1984/85 Est.
Stocks at beginning of period	29.1	7.0	60.9	28.1	19.2
Purchases on local markets	2.6	28.7	24.5	14.2	30.0
Imports	8.1	53.3	23.5	44.2	84.1
Grants in kind	(7.8)	(36.3)	(23.5)	(37.4)	(73.4)
Commercial imports	(0.3)	(17.0)	(--)	(6.8)	(10.7)
Sales on local markets	29.3	26.1	66.8	67.2	81.3
Exports	--	—	13.3	--	--
Losses, free distribution on local markets, and other adjustments	3.5	2.0	0.7	0.1	--
Stocks at end of period	7.0	60.9	28.1	19.2	52.0

Source: Office National des Céréales (OFNACER).

1/ Cereals are mainly millet, sorghum, maize, rice, and fonio. OFNACER's financial year runs from October 1 to September 30.



University of Michigan, The Dynamics of Grain Marketing in Burkina Faso, 1986.

TABLE IV. OFNACER SALES

OFNACER ANNUAL SALES BY REGION FOR DIFFERENT GRAINS
1982-83
(metric tons)

	White Sorghum	Red Sorghum	Millet	Corn	Spoilage	Rice	Total	Total Kg per Capita
Kaya	90.0	1193.0	66.8	1335.6	1395.1	201.2	4281.7	6.0
Dori	1187.2	2349.0	305.4	2159.9	1611.8	470.8	8084.0	20.2
Koudougou	753.6	88.3	112.2	321.4	85.4	543.9	1904.8	2.1
Gaoua	149.4	2.9	147.6	40.3	224.7	211.6	776.4	1.9
Fada	511.9	25.5	377.1	77.7	16.0	211.5	1219.5	2.7
Dedougou	520.9	0	.2	0	22.5	169.4	713.0	1.0
Koupela	167.6	536.6	54.4	22.7	38.2	121.7	941.3	2.1
Bobo-Dioulasso	170.5	34.4	92.3	85.4	1568.1	1743.7	3694.4	5.8
Ouagadougou	2591.7	1389.4	2090.0	3190.4	6.2	5828.5	15096.1	14.2
Ouahigouya	3086.6	4488.3	262.4	8285.5	1000.0	481.7	17604.5	29.4
Total	9229.5	10107.4	3508.3	15518.9	5967.9	9983.8	54315.7	8.5

SOURCE: Unpublished OFNACER data.
University of Michigan. The Dynamics of Grain Marketing in Burkina Faso. 1986.

OFNACER ANNUAL SALES BY REGION FOR DIFFERENT GRAINS
1983-84
(metric tons)

	White Sorghum	Red Sorghum	Millet	Corn	Spoilage	Rice	Total	Total kg per Capita
Kaya	2591.4	5068.1	456.5	1138.5	17.0	421.9	9693.6	13.4
Dori	7375.7	2072.0	2140.8	658.9	242.8	743.0	13233.4	32.6
Koudougou	674.0	142.5	185.1	474.3	63.8	1084.0	2623.6	2.9
Gaoua	863.1	.1	111.9	45.6	79.9	328.5	1429.0	3.5
Fada	1746.2	218.2	66.3	170.6	15.3	384.0	2600.6	5.6
Dedougou	1044.3	25.2	59.8	727.6	.8	653.0	2510.5	3.4
Koupela	474.4	758.9	74.4	310.5	2.4	346.0	1966.5	4.2
Bobo-Dioulasso	872.5	188.2	85.2	270.6	.5	1056.5	2473.5	3.7
Ouagadougou	4564.1	3368.4	775.0	4330.8	4.2	5860.9	18903.4	17.4
Ouahigouya	2009.2	5844.6	40.0	1958.2	306.0	874.2	11032.1	18.1
Total	22215.0	17686.2	3995.0	10085.4	732.6	11752.0	66466.2	10.3

SOURCE: Unpublished OFNACER data.
University of Michigan. The Dynamics of Grain Marketing in Burkina Faso. 1986.

presence of OFNACER in the market place does have a downward influence on price for the consumers and an upward influence on the producer prices. No data is available in terms of the market share controled by OFNACER in order to assess its impact nationwide although it is thought to be somewhere between 15 to 20 percent of the national sales of cereals. If this were the case than the price control policy is not effective for the remaining 80 to 85 percent of the market because no effective control is in existence.

In 1988 OFNACER builds a training center for cereals marketing with financial participation from the USAID. The US participation amounts to CFA16.5 million for the building, CFA4 million for the furniture and supplies and CFA10.8 million for computer facilities. The center will have computer facilities such IBM personal computers and DBase III softwares to store and generate information on cereal trades with the assistance of the National Center for Data Processing (Centre National de Traitement de l'Information or CNTI).

In terms of personnel training and development, OFNACER had an American Accountant with a Harvard Accounting education to work as an intern for a year in order to develop a more effective cost accounting system for its operations. The USAID contributes CFA54 million to OFNACER for this purpose. The cost accounting issue is a serious one for OFNACER as its cost computation for its various products is still very simplistic using simple mean average without taking any weight ("clef de repartition" in French) that each product line has on its total operations either in CFA or in tonage. As an example, in 1985-86 corn purchase

constituted around 61% of total purchases by OFNACER of CFA3.451 billion while millet constituted only around 9%. Yet, for both products, OFNACER calculated the mean cost of purchase of CFA89 per kilogram by dividing the total purchase value of CFA3,451,517,830 to the total weight of 38,809,981 kilograms. From that same purchase unit cost, it added the same average variable unit cost of CFA9.64 ("frais directs d'approche sur collecte") for both and the average unit fixed cost of CFA0.54 to come up with the same total unit cost of CFA99.210 for both corn and millet. Note also that unit fixed cost has no component of depreciation for plants and equipment.

For the 1987-88 operating cycle, OFNACER had a budget deficit of CFA6.6 million. Its revenue amounts to CFA6.8000 billion compared to its total expenses of CFA6.8066 billion.

VI. CSPPA

The Caisse de Stabilisation des Prix des Produits Agricoles (CSPPA) was created in 1975 to stabilise the prices of karite, groundnuts, sesame, cotton, kapok, sheanuts and certain byproducts from processing. The CSPPA would buy all the output made available from the producers at a fixed price determined by the CNFPPA even when the domestic prices are higher than the international prices. The same prices are maintained when the international prices are high and the CSPPA takes a share of the profit in order to build up the stabilisation fund. No predetermined formula exists for the decision as to how much the

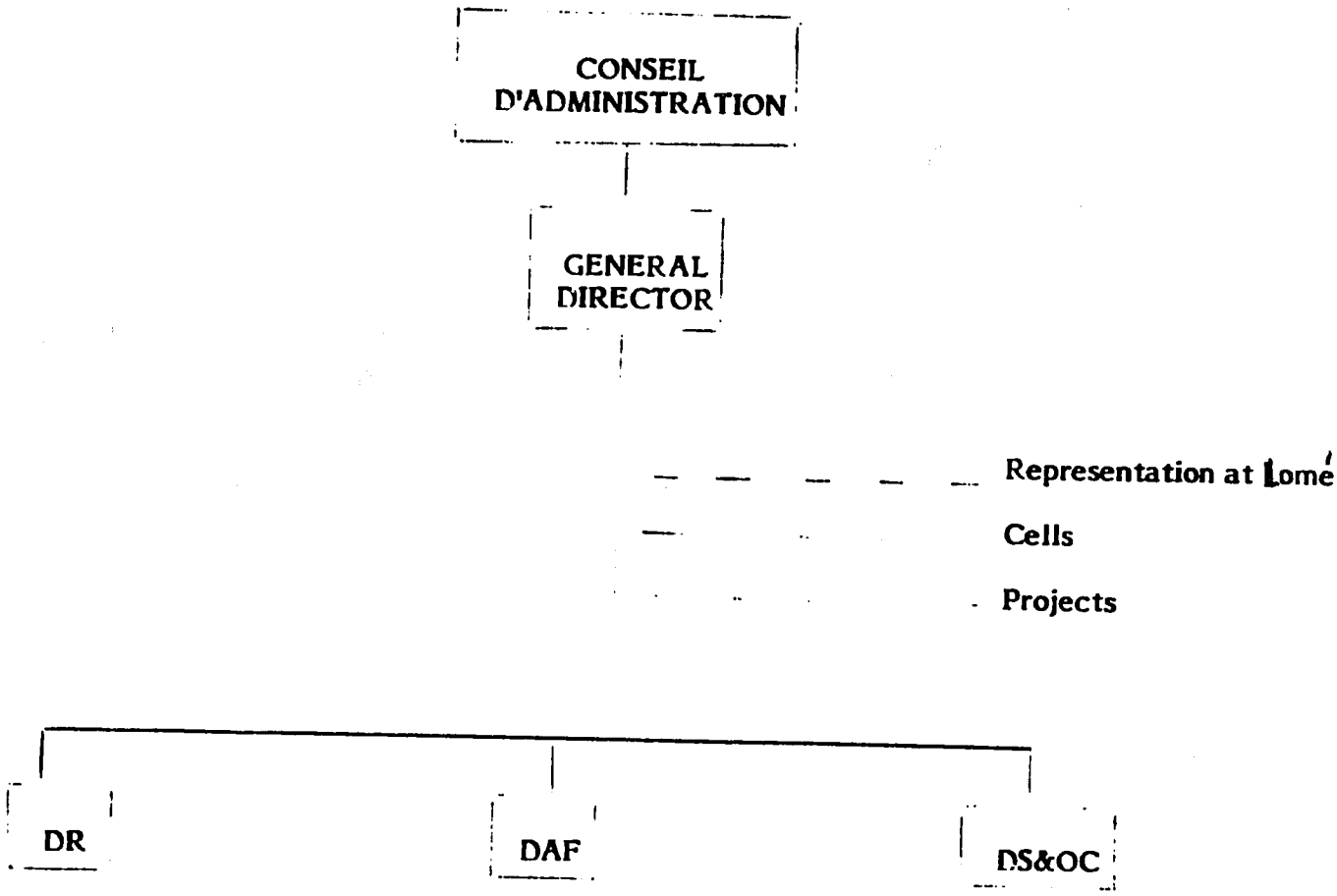
profit sharing must be done. The General Director proposes for instance to keep 5 or 8 CFA on a profit of 20 CFA to the Administrative Council which in turns forwards the proposition to the Minister of Commerce for final approval. In most instances, the proposition made by the General Director is accepted.

In order to carry out its tasks, the CSPPA is organized as follows as shown by Figure VIII:

. The General Director is appointed by the Council of Ministers. He reports to the Administrative Council. As staff functions, his office consists of a secretariat, a Cell for Documentation, a Commerce Cell and a Cell for Internal Control. The Commercial Cell is currently not operational but it is supposed to collect data on market supply and demand, prices, costs and yield from the producers. The General Director has also a representative in Lome to watch the international prices and development.

. The Administrative Council has 12 members and half of them are renewable every three years. The members are nominated by the Council of Ministers . The President of the Council is elected by the members. The Administrative Council meets once a year to discuss the CSPPA problems and issues. The appointed members could in turns appoint representatives to come to the meeting if necessary.

FIGURE VIII. CAISSE DE STABILISATION ORGANIZATION CHART



Direction Regionale (Regional Department)
Direction Administrative & Financiere (Administrative & Finance Department)
Direction des Stocks & Operations de Collecte (Stocking & Collection Department)

. The Department for Regional Study of Bobo-Dioulasso ("Direction Regionale") which is responsible of the commercial, financial, administrative and stocking situation of the provinces.

. The Department of Stocking & Collection takes care of the preparation for exports from the beginning until the end. It collects the products from the farmers and control the quality of the products.

. The Administrative & Finance Department which takes care of the personnel and financial matters of the CSPPA.

Based on the above organisation it is apparent that the information branch is nonexistent although it is recognised as important because the Commercial Cell is supposed to do the job yet it is not operational. This is a major weakness of the CSPPA because of its export operations which require a constant monitoring of international prices in order to make adjustment internally. The lack of information and the rigidity in price adaptation could cost a lot to the financial position of the CSPPA as well as to the producers.

In terms of resources, the CSPPA revenue comes mostly from the sales of anacarde of 4.8 billion of CFA in 1986-87, followed by the sales of karite butter and karite almond of 1.5 and 1.3 billion of CFA, respectively as shown by the CSPPA Budget Table V. Except for processed groundnuts which were bought from the domestic producers at a higher price of 116,627 CFA per ton and sold at 115,000 CFA per ton, the CSPPA have been selling with profit for all other products as shown by the Price Structure Of CSPPA Operations Table VI. For that reason, its budget has been

at a surplus in 1986-87 and in the earlier years as well as shown by the Financial Operations of the CSPPA Tables VII and by the Intervention Budget of CSSPA Table VIII despite the lost from karite in 1986 due to oversupply (80,000 tons), poor storage causing spoilage (30,000 tons) and especially poor international market demand (50,000 tons).

TABLE V. CSPPA BUDGET 1986-87

(in CFA)

	Purchase	Sales
Processed Groundnuts	373,206,400	927,498,000
Unprocessed Groundnuts	475,836,000	533,200,000
Karite Almond	524,056,000	1,362,913,000
Karite Butter	na	1,546,010,000
Sesame	356,132,880	797,600,000
Gommes	10,000,000	12,500,000
Jute Bags	150,000,000	150,000,000
Anacarde	15,009,000	34,500,000

Source: CSPPA Budget, 1986-87

TABLE VI. PRICE STRUCTURE OF CSPPA OPERATIONS

1986-87

(in CFA)

	Purchase	Sales	Unit
Processed Groundnuts	116,627	115,000	ton
Unprocessed Groundnuts	79,306	115,000	ton
Karite Almond	65,507	110,000	ton
Karite Butter	na	265,000	ton
Sesame	103,527	160,000	ton
Jute Bags	500	500	bag
Gommes	200,000	250,000	ton
Anacarde	100,066	230,000	ton

Source: CSPPA Budget, 1986-87

TABLE VII. CSPPA FINANCIAL OPERATIONS: 1980-85

(In millions of CFA francs)

	1980/81	1981/82	1982/83	1983/84	1984/85
Marketing operations (net)	647	643	672	705	993
Purchases	839	663	816	1,491	2,268
Sales	1,486	1,306	1,488	2,196	3,261
Exports	(1,486)	(1,262)	(1,174)	(2,142)	(2,072)
Sales on the domestic market	(--)	(44)	(314)	(54)	(1,189)
Stabilization and support (net)	68	33	34	-488	-441
Stabilization receipts	319	33	34	397	170
Stabilization payments	-221	--	--	-885	-611
Support payments	-30	--	--	--	--
Other receipts, including interest and dividends	245	92	108	190	218
Operating expenses	-609	-547	-513	-889	-717
Transportation cost	-314	-219	-148	-467	-234
Personnel expenditure	-92	-98	-116	-107	-111
Taxes	-10	-8	-13	-32	-9
Amortization	-46	-36	-36	-172	-148
Financial charges	-52	-13	-28	-25	--
Other	-95	-173	-172	-86	-215
Gross operating profit/loss (-)	351	221	301	-482	53
Nonoperating revenue/expenditure (net) 2/	-130	511	81	1,839	5,395
Overall profit	221	732	382	1,357	5,448

Source: Caisse de Stabilisation des Prix des Produits Agricoles (CSPPA).

1/ Financial year from September 1 to August 31.
2/ Includes receipts from/or payments to SOFITEX/CFDT.

TABLE VIII. INTERVENTION BUDGET OF CSPPA

1986-87

(IN CFA)

Surplus from Processed Groundnuts	6,000,000
Reimbursement from Fertilizer Subsidies	568,000,000
STABEX Sesame	404,191,320
STABEX Karite Almond	911,839,000
Total Revenue	1,890,030,320
SOFITEX Support	1,018,000,000

Source: CSPPA Budget, 1986-87

PART III. ALTERNATIVE SOLUTIONS

The alternative solutions could be viewed from three different scenarios. The first scenario could be to keep the same price control policy but to make institutional changes in order to improve the intended efficiency. The second scenario could be to consider a relaxation of the present pricing policy for certain products in order to recognize certain constraints which have inhibited the effectiveness of the intended policy. The third scenario is to consider dropping the present pricing policy and rely instead on the free market forces of supply and demand.

I. PRICE CONTROL WITH INSTITUTIONAL IMPROVEMENTS ALTERNATIVE

Based on the analysis from Part I and II, the improvements to be made consist of some immediate actions which could be taken in the short run and some others which need some time to accomplish in the long run.

A. In the Short Run

1. **Redefinition of priorities**: in the short run, the Government of Burkina Faso (GOB) has to reevaluate the objectives in the national economic development plan in order to determine the priority between the welfare of the consumers and the producers or to find a middle ground between the two so that there is less confusion as to which constituency each institution involved in price control serves because it is not possible to

serve both simultaneously and to serve them well. Also, the various Ministries need to coordinate their objectives and operations in order to avoid conflicting goals and net nullifying actions as well as duplicating activities. For example, it is necessary to define and coordinate pricing policy with income policy and subsidy policy.

2. **Reorganization of the overall institutional setting**: once the objectives are well defined and coordinated then the next step is to determine which institution is redundant due to overlapping and/ or conflicting mandates so that a reorganization could take place for better specialization. One instance is the question of rice marketing. The GOB could consider specialization of rice trade to be handled by one single institution instead of by three which is the case right now between the CGP, Faso Yaar and OFNACER. If the rice revenue consists of close to 60% of the CGP total resources and as the CGP seems to handle the task effectively then it seems appropriate to let it handle all the rice business for effective and uniform price control.

Another possibility is to let each institution specialize in certain major categories of products such as agricultural goods only, then basic commodity goods only excluding agricultural goods, then durable industrial goods only and so on. Just as an example, all agricultural products will be handled by one single institution by combining the CSPPA with OFNACER within which one section will handle exports and the other will handle domestic distribution. Faso Yaar and the CGP will merge into one single institution to handle all basic non-agricultural commodities within which one section will handle imported goods and the other

will handle only goods produced locally. Specialization would promote efficiency via economies of scale.

Another possibility is to let OFNACER specialize in the distribution of cereals coming from donor countries in order to promote the consumers' welfare without having the contradicting mandate of supporting the producers as well. With this reorganization, OFNACER will become a government body instead of a semi-commercial entity which has never been profitable anyway.

Also, the CNFPPA should meet more than once a year such as before and after the harvest in order to predict yield and cost then a second meeting is necessary right after the harvest for adjustments.

3. **Reorganization of individual institution**: another short run possibility is to reorganize each institution involved in the pricing process. The first step is to improve the information quantity, flow and usage in all institutions.

a. For the Direction des Prix (DP), a third department should be created specializing in the collection of price data from primary and secondary sources such as to subscribe to the market price data available at the Institut National des Statistiques. This department will also take advantage of the market information collected by the other ministerial departments in the Ministry of Commerce or from the Chambers of Commerce of Ouaga and Bobo. A fourth department could also be created at the DP, specializing in the support and formation of small and large firms in setting up the files in analytical form to be submitted for price reviews. The support will consist of information and guidance. The formation activities could consist of seminars in

accounting, finance, marketing and statistics.

In the DP, the matrix approach could be replaced with clearer task definition in order to promote specialization and efficiency due to better designation of responsibility. This is consistent with the institutional reorganization as the DP should become better staffed for more aggressive approach such as more field visits to the firms which submit the files for price review in order to understand their problems much better. Also, the same specialized staff member for each type of industry should participate in the discussions and deliberations of the CTH.

Before making the above organizational changes of the DP, a review of the present task descriptions needs to be done then the proposed new tasks need to be developed in order to reallocate people and hire new ones. With specialization and more staffing, the price review process would be much faster in order to avoid certain delays of seven months which took place in the past.

b. The <u>Chamber of Commerce</u> at Ouagadougou could improve its activities in training the economic operators by giving more seminars and create a more aggressive office of information and assistance. A public relations program needs to be launched in order to improve its image as a representative of the economic operators instead of being perceived as a representative of the government. Such ambiance seems to exist in Bobo-Dialasso already. In order to assist the economic operators more efficiently, the documents and publications department needs to adopt a better classification method in order to facilitate the searching process upon request.

4. **Pricing formula review**: another urgent matter to be reviewed immediatly is the revision of the pricing formula in order to include transportation cost differentials, fixed cost per unit and other overheads. This is nothing new because for some products such as for gasoline, price differential exists between Ouaga and Bobo. The uniform price nationwide for certain goods needs to be reassessed. As matter of fact, based on price change frequency of each product each year, firms should be allowed to change price as many times as the average change data indicates over time without prior approval by the DP, then justifications given to the DP will follow. In case of violations of the laws, the firm will get penalized accordingly.

5. **International donors financing**: the Ministry of Plan could study the above alternatives and determine the resource savings or deficit in order to find the funds for financing. International donors could be made aware of the need for fund for institutional development.

A survey of the major donors indicates that fund for institutional development is almost no-existent except for those coming from the USAID. For 1988, the World Bank has funded US$100,000 only for the Ministry of Finance to train six persons in computer usage and for the acquisition of a few personal computers. The UNPD has been negociating with the Ministry of Finance during the last three years for a program with an institutional development component but no concrete results are apparent yet. In any case, the fund flows for institutional development into the country must be well phased out by tranches with careful follow-up evaluations in order to control the

capacity of absorption of each institution and of the country as a whole.

6. **Producers representation**: another short run solution is to allow representation of the producers on the CTH and the CNFPPA so that both committees could have readily inputs at the meetings for balanced discussions. Currently, the producers could come to present their cases without formal voting power. The representant could very well be the heads of the respective GIEs (Groupes d'Interet Economique) which are in existence.

7. **Analytical price review file requirement**: the CTH should require the firms which submit their files for price review to provide some analysis of the financial data provided and give the rational for the changes so that the review process could be done in a more analytical fashion instead of just receipt verification. In this fashion, the review process could be much faster than in the past. The review process needs to become a cooperative process rather than an adversary situation. This is consistent with the producers' representation alternative suggested above.

8. **Consumer report promotion**: instead of using the Brigades des Prix and the provincial gendarmerie to control price, it is possible to encourage the consumers themselves to report price violations via rewards for correct reporting as well as more diffusion of price information on radio and print media. This would save a great deal of resources and improve the control system.

9. **Penalty review committee creation**: instead of letting one single person to decide on the penalty in case of violations

without court settlement, a committee needs to be created for such purpose in order to maintain consistency and hence equity.

B. **In the Long Run**

1. **Human capital development**: in the long run, the personnel has to be prepared with adequate education in business management, marketing, accounting, finance and statistics in order to study the files efficiently. This could be done with seminars in the intermediate terms. In the long run, however, the Ministry of Education should reassess the human capital stock of the country in terms of business education in general relative to economics and law and design programs to promote the deficient areas such as business management, accounting, marketing, production, finance, applied statistics and computer. Currently, the curricula of the University of Ouagadougou and ENAM do have such courses. What needs to be done is to make the contents of those courses more analytical and practical. One important area is the need to cover the "classe 9" materials of the present OCAM system in accounting classes. For cost accounting, it might be necessary to use the US GAAP system of cost accounting and managerial accounting. For the development of practical experience in real business environments, it is necessary to create internship programs with business firms while students are in school in order to get some practical exposures.

2. **Data base development**: another long run alternative is the development of information networks on price and cost elements. The DP could make much better pricing decision if it had information on market conditions and cost conditions of the firms

because it has a good data base on such information. Data base allows trend analysis for the detection of abnormalities in reported costs. Such abnormalities could be detected with the use of averages for the industry and for the firm and the deviations around the averages. The formation of a data base allows the DP to also analyse the cost components with the use of composition analysis. For example, each cost element could represent a percentage of sale and from such percentage, the DP could decide which ones normally should vary with sale and by how much and which ones do not. Abnormalities will become obvious this way and the concerned firm would then need to give its rational for such abnormalities.

The data base allows the DP to study marginal costs, breakeven analysis and product life cycle analysis to determine a more dynamic and hence more flexible pricing formula to replace the present rigid one. The data base could also contain macroeconomic information such as supply and demand of products by sector, price elasticities of supply and demand and so on. This suggestion is consistent with the analytical file requirement suggested above as breakeven analysis, marginal cost and marginal revenue analysis could be done with such data base.

The DP could specialize in industrial and corporate data base while the Bureau of Statistics of the Ministry of Plan could deal with economic and market data base. The CSPPA could deal with the international data base covering international market and price information.

Once again, the financing for the development of data bases could come from international donors as well if the Ministry of

Plan takes such alternative into consideration. As a matter of fact, plans for more reliance on the computer is underway and from such plan a development of data bases is not impossible.

3. **The price control laws rewriting**: the old 1975 price control laws need to be rewritten in order to adapt with the present economic condition. The intent of the law should be revised and expressed in a more explicit fashion. Precedences of misinterpretation of the laws in previous cases could be used as the basis for such legal overhaul. A more extended coverage of this item is covered in the legal study of this project.

II. SELECTIVE PRICE DECONTROL

A second alternative is to select those goods which are considered as luxary goods with the lowest priority in the national economic development plan and allow the market forces of supply and demand to determine the prices. The DP will supervise the impacts and learn from experience in order to try on less luxurious goods. The process could be done gradually overtime.

III. PRICE DECONTROL

A third alternative is to decontrol all prices and allow the market forces of supply and demand to determine prices. This alternative might seem quite drastic because tradition seems to resists changes and often decontrol is perceived as chaos. In the following section on recommendations, some experiences learned

from many developing countries might be quite enlightening.

PART IV. RECOMMENDATIONS

I. GRADUAL PRICE DECONTROL RECOMMENDATION

A. Lessons Learned

As shown on Figure IX and on Tables VIII and IX, based on a World Bank study of a sample of 31 developing countries (which represent close to 75% of all developing countries) on the impacts of price distortions on the overall economic growth and on specific areas of growth, it has been found that high price distortion countries have had low rate of growth in gross domestic product (GDP) while low price distortion countries have had higher rate of GDP growth during the last decade. The average GDP growth rate for countries with low distortions was about 7% per year which was 2% higher than the overall average while high distortion countries have had an average GDP growth rate which was 2% lower than the overall average. The same systematic relationship holds for other specific areas of the economy such as for savings, investment efficiency, agricultural growth rate, industrial development and international trade. There is no evidence that high distortion countries perform any better on equity in income distribution than others.

Specifically for Africa, Figure IX shows that Malawi had price control on capital only and its price distortion index was the lowest with 1 point. Malawi had a growth rate of 8% in its GDP. Cameroon was the third lowest price distortion country in the sample. It had price control on capital, labor and

agricultural products and its GDP rate of growth was the third highest among the sample with close to 6%. The same analysis could be done with other African countries included in the sample such as Kenya, Ethiopia, Ivory Coast, Senegal, Tanzania, Nigeria and Ghana for example. For Nigeria and Ghana, their GDP rates of growth had been less than 2% because they had price controls and distortions in practically everything.

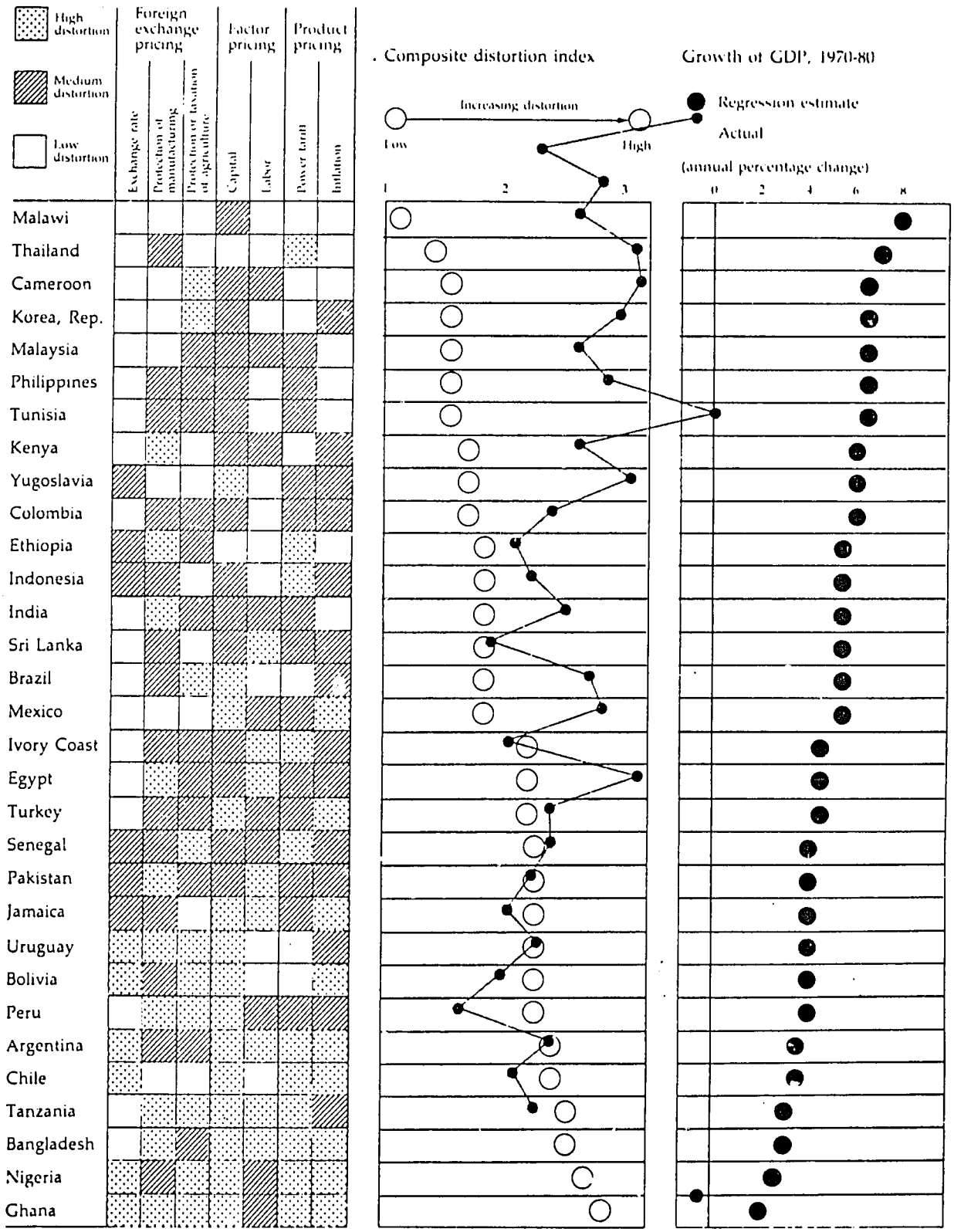
Equity wise, Table IX shows at the last column that price distortion due to price controls did not help the bottom 40% of the population to get more income despite the fact that in their high distortion group, the bottom 40% of the population receive an average of 13.6% of the income which is still less than 14% for the middle price distortion countries group and 14.9% for the low price distortion countries group.

Although price is not the only explainatory variable in economic development, it weights heavily on most countries because price control creates misallocation of resources, discourages economic performance among and between economic sectors and hence slows down economic growth.

The question then is no longer whether to control or not to control prices and which ones but how to decontrol without creating chaos. This constitutes the next section of this study on the institutionalization of price decontrol and stategy.

FIGURE IX. PRICE DISTORTIONS VS. ECONOMIC PERFORMANCE

Price distortions and growth in the 1970s



In this figure countries are listed in order of increasing degree of distortion in prices. In the first section, the pattern of the squares indicates the degree of distortion in the principal categories of prices. The middle section is a composite index of price distortion for each country. In the right-hand section, the smaller circles show the actual annual rate of growth of GDP; the larger circles are estimates of GDP growth obtained by a regression relating growth to the distortion index.

Source: World Bank.

TABLE VIII. CROSS-CLASSIFICATION BY GROWTH & PRICE DISTORTIONS

Annual rate of growth of GDP in 1970s (%)	Distortion Index			
	Below 1.8	1.8-2.2	Above 2.2	Row average
6 percent and above	Korea (9.5) Malaysia (7.8) Tunisia (7.5) Thailand (7.2) Kenya (6.5) Malawi (6.3) Philippines (6.3)	Brazil (8.4) Indonesia (7.6) Egypt (7.4) Ivory Coast (6.7)	Nigeria (6.5)	(1.77)
4 to 6 percent	Colombia (5.9) Yugoslavia (5.8) Cameroon (5.6)	Turkey (5.9) Mexico (5.2) Sri Lanka (4.1)	Tanzania (4.9) Bolivia (4.8) Pakistan (4.7)	(2.0)
4 percent and below		India (3.6) Ethiopia (2.0)	Bangladesh (3.9) Uruguay (3.5) Peru (3.0) Senegal (2.5) Chile (2.4) Argentina (2.2) Ghana (-0.1) Jamaica (-1.1)	(2.32)
Column average	(6.8)	(5.7)	(3.1)	(5.0),(2.01)

Note: Figures noted against the countries are those annual of GDP growth.

Source: World Bank.

TABLE IX

Distortion Indices and Various Components of Growth during the 1970s

	Distortion Index (D)	Simple Group Average	Annual GDP growth rate (%) (Y)	Simple group Average	Ave. domestic saving income ratio (%) (DS)	Simple group average	Ave. return on investment (%) (G)	Simple group average	Annual growth rate of Agric. (%) (A)	Simple group average	Annual growth rate of Industry (%) (I)	Simple group average	Annual growth rate of export volume (%) (EX)	Simple group average	% of income going to bottom 40% (E)	Simple group average
Malawi	1.14		6.3		14		25.3		4.1		7.0		5.7		24.5	
Thailand	1.43		7.2		21		27.6		4.7		10.0		11.8		15.2	
Cameroon	1.57		5.6		18		26.3		3.8		8.6		2.5		–	
Korea	1.57		9.5		22		31.1		3.2		15.4		23.0		16.9	
Malaysia	1.57	1.56	7.8	6.8	20	21.4	32.6	27.6	5.1	4.4	9.7	7.1	7.4	6.7	10.6	14.9
Philippines	1.57		6.3		24		23.1		4.9		8.7		7.0		14.2	
Tunisia	1.57		7.5		27		31.4		4.9		9.0		4.8		15.0	
Kenya	1.71		6.5		19		32.7		5.4		10.2		-1.0		8.9	
Yugoslavia	1.71		5.8		27		18.4		2.8		7.1		3.9		18.7	
Colombia	1.71		5.9		22		27.4		4.9		4.9		1.9		10.1	
Ethiopia	1.86		2.0		8		30.7		0.7		1.4		-1.7		–	
Indonesia	1.86		7.6		22		40.1		3.8		11.1		8.7		14.4	
India	1.86		3.6		20		15.6		1.9		4.5		3.7		16.2	
Sri Lanka	1.86		4.1		13		22.2		2.8		4.0		-2.4		19.2	
Brazil	1.86	1.95	8.4	5.7	22	17.8	35.5	26.9	4.9	2.9	9.3	6.8	7.5	3.9	7.0	14.0
Mexico	1.86		5.2		22		23.4		2.3		6.6		13.4		9.9	
Ivory Coast	2.14		6.7		24		25.5		3.4		10.5		4.6		20.0	
Egypt	2.14		7.4		12		24.2		2.7		6.8		-0.7		14.1	
Turkey	2.14		5.9		17		24.5		3.4		6.6		1.7		11.4	
Senegal	2.29		2.5		8		12.8		3.7		3.7		1.2		9.4	
Pakistan	2.29		4.7		7		28.1		2.3		5.2		1.2		20.2	
Jamaica	2.29		-1.1		16		(0)		0.7		-3.5		-6.8		8.2	
Uruguay	2.29		3.5		14		20.9		0.2		5.2		4.8		16.6	
Bolivia	2.29		4.8		20		22.7		3.1		4.3		-1.6		13.0	
Peru	2.29	2.44	3.0	3.1	21	13.8	21.5	16.8	0.0	1.8	3.7	3.2	3.9	.7	7.0	13.6
Argentina	2.43		2.2		22		10.7		2.6		1.8		9.3		14.1	
Chile	2.43		2.4		14		15.1		2.3		0.2		10.9		13.4	
Tanzania	2.57		4.9		12		23.9		4.9		1.9		-7.3		16.0	
Bangladesh	2.57		3.9		2		22.3		2.2		9.5		-1.9		18.2	
Nigeria	2.71		6.5		21		23.8		0.8		8.1		2.6		–	
Ghana	2.86		-0.1		9		(0)		-1.2		-1.2		-8.4		–	
Overall average	2.01		5.0		17.4		23.2		3.0		6.1		3.6		14.2	

Source: World Development Report, 1982; and World Bank Data Bank.

II. INSTITUTIONAL DEVELOPMENT MODEL FOR PRICING POLICY

In order to systematically decontrol prices in an orderly fashion with the minimum chance of economic chaos, an universally accepted analytical framework needs to be developed so that policy makers and implementators know where to start, where to end and what to do in between in terms of institutional development requirements.

The model for institutional development in pricing policy discussed in the following section is based on such thinking. The starting point will be identified based on the breakeven analytical framework. The targeted objective of price decontrol relying on the free market forces of supply and demand will be identified based on marginal analytical framework. The impacts identification is based on the product life cycle analytical framework. Putting together those three analytical frameworks will constitute the whole model from which the institutional development requirements are identified and the phasing of the institutional development process is determined for an orderly and coherent transition.

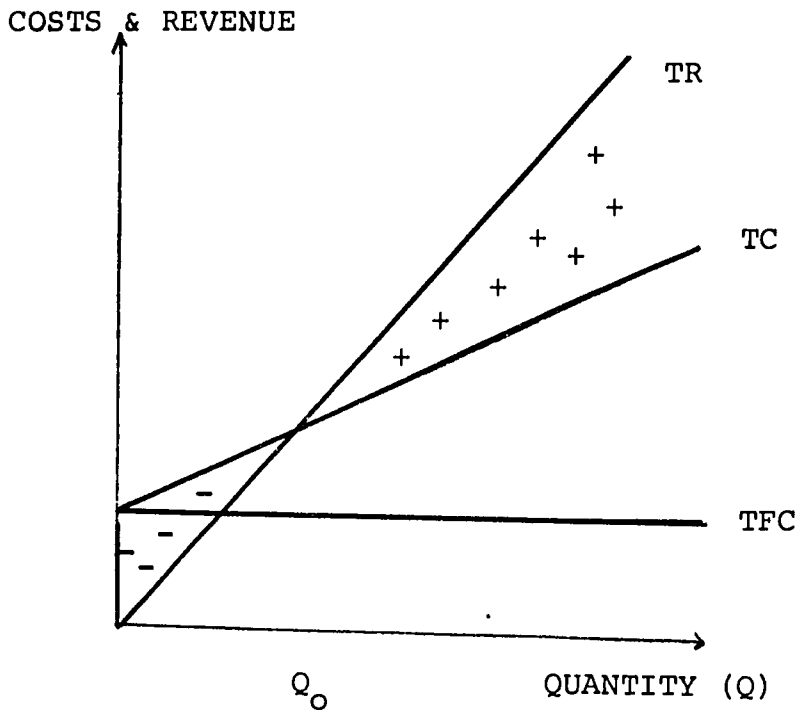
A. The Starting Point

The starting point of any pricing policy should use the breakeven price as the base price because such price would allow the suppliers of goods and services to stay in business. Any price which is artificially imposed below the real breakeven price would lead sooner or later to bankruptcy and hence would

not provide any incentive or stimulant for the development of various economic sectors. Furthermore, bankruptcy means a waste of scarce capital resources which could have been used in a more efficient fashion when the rate of return is higher than the cost of capital.

A good businessman who knows that he could at least have a breakeven price, would try to start or expand his business if the market demand is there. From that price base, he will try to use volume to increase his profit because the higher the volume of sales and hence of production, the lower the unit total cost and therefore, the more room each unit will have for profit. This is possible because unit fixed cost tends to decrease with volume and therefore, with the same price, unit profit tends to increase with each additional unit sold. If the businessman is aware of such marginal cost dynamics and of his profit structure at various sales and production levels, in order to increase sales he might even think of decreasing unit price because at a lower price, more people can afford to buy and despite lower unit profit, total profit might still be higher for each additional unit sold above the breakeven point as shown by Figure X.A and X.B.

FIGURE X.A. BREAKEVEN ANALYSIS MODEL



TR= Total Revenue
TR= Price x Quantity
TR= pxQ

TC= Total Cost
TC= Total Fixed Cost (TFC)+
Total Variable Cost

Breakeven Point: TR=TC

Breakeven Price p_o

$p_o = TC / Q$

FIGURE X.B. PRODUCT LIFE CYCLE MODEL

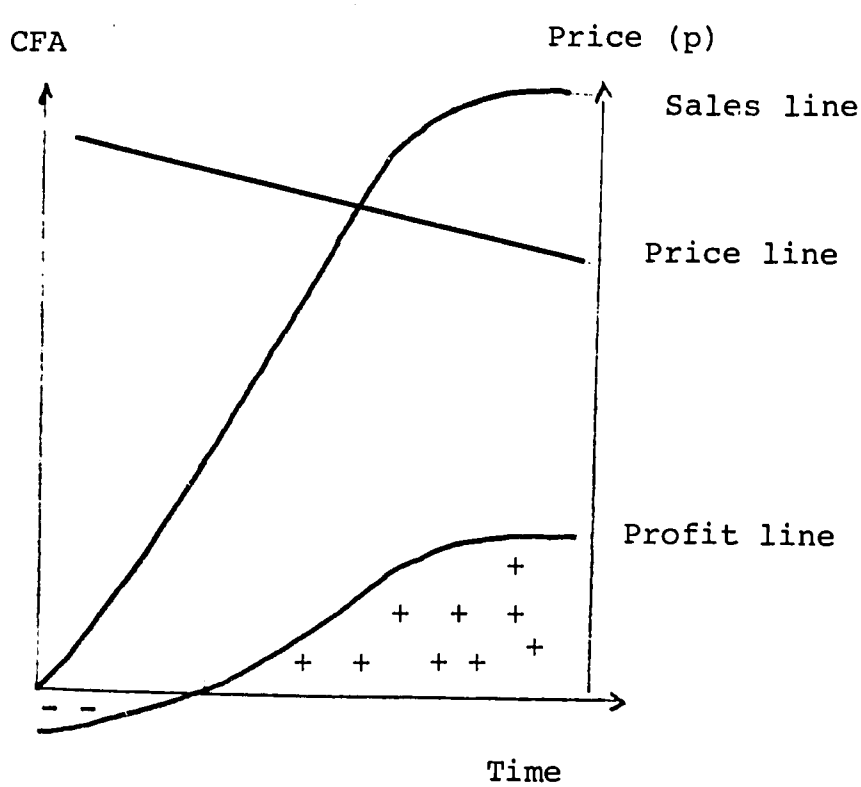


Figure X.A and X.B depicts the above reasoning in a graphical fashion. The breakeven chart helps to set up a system for pricing policy and determine the kind of institutional development requirements which might not exist yet in the country. As shown on Figure X.A, in order to determine the breakeven price, it is necessary to have accurate data on the total fixed costs, the total variable costs and hence the total cost of production and of sales.

A shown on Figure X.B, it is important for the firm to realize that profit does not necessarily decrease with decreasing price. As a matter fact, because the market demand for many products does have some price elasticity, a decrease in price might increase sales as well as total profit. For example, with the case of cement which is very important to the goverment due to its effort to promote housing, if price drops, people who could not afford to buy a lot of cement would buy more to build a larger house than before the price drop. For those who could not afford houses build with cement, lower price might make cement more accesible to them also and hence sales of cement would increase as new market segments which was untouched by the seller before enters the cement market. The sellers, the buyers as well as the government are all happy from now on just because the economic operators know better the magic of real marketing management.

Figure X.B is a marketing analytical framework called product life cycle (PLC). In order to be able to use it, the sellers need to know the price elasticity of demand for their products, the market segments for their products, the income elasticity of

their market segments and how to vary price accordingly. All these kinds of data required need to be collected and hence the sellers need to know marketing research techniques as well. They need to know sampling techniques and how to compute the mean, the standard deviation and probability. It is not impossible to get these kinds of information in Burkina Faso as the university and professional schools all have marketing and statistics courses required in their curricula. What needs to be done is to promote their use by demonstrating how helpful they can be.

From the institutional standpoint and as a start, it might be possible to have the National Institute of Statistics (INS&D) to expand their activities in order to include data on income elasticity, price elasticity of at least the basic commodities, market share data and other industrial data. The DP and the COC should subscribe to such publications in order to assist the economic operators. Seminars need to be given in order to sensitize the users to the need of statistical information and how to use them and the INS&D could do so.

Data on the variables required in the breakeven model exists in Burkina Faso as shown by the files (dossiers) for price homologation. However, the institutional problem which exists is twofold. First, those economic operators which have the ability to provide the information fail to present the information in an analytical fashion such as in the breakeven form as shown on Figure X.A. For this reason, it is necessary that in the guideline, the Direction des Prix (DP) must require such inclusion in the dossier. The second aspect of the problem is the lack of training of the smaller economic operators in order to be

able to do the analysis. For those people, it is necessary that the Chamber of Commerce (COC) develop training programs and coordinate with the DP for their training activities and planning.

Beside the requirement made by the DP and the training programs conducted by both the DP and the COC, the universities and professional schools must require the coverage of analytical accounting such as the "classe 9" type of OCAM and the managerial cost accounting type of the US GAAP. With enough human capital development in this area, it will be possible to require all business firms to present their financial statements in an analytical way.

With a well planned public relations program to demonstrate how breakeven analysis could help the economic operators to manage better their business, the resistance to the introduction of new accounting methods and their application would be lessened. As a matter of fact, it might be interesting to select a few firms which are most likely to be able to use the model succesfuly and to promote such success as a demonstration effect. After all, seeing is believing.

Once the institutional setting is installed then the breakeven model and the product life cycle model will be used for base price fixing and profit margin determination. With such system, the economic operators are happy and will try to adopt the kind of technology most appropriate to his market, domestic and/or international, by choosing the right size of fixed assets, thereby lowering his breakeven sales requirement and maximizing his profit. If it is necessary to export in order to expand the

markets to the required breakeven sales because there is no other capital intensiveness alternative then he will try to export his goods if he could, otherwise he would find another more feasible business. With the help of strategic marketing management, the sellers would be able to go beyond the breakeven level in order to make higher total profit.

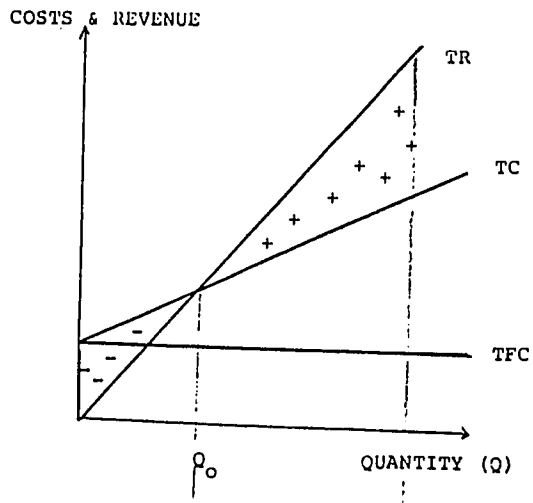
From the government standpoint, more profit means more tax base and hence more revenue. Also, because of profitable business, reinvestment tends to take place as well as expansion for diversification in other business areas. This means economic sector expansion with minimal government subsidies while more tax is collected. This is the typical viscious circle of poverty versus the viscious circle of prosperity that the economic policy makers and implementators could chose with the appropriate institutional setting to be developed and put into work.

B. Free Market Goal

Based on the discussions above it is obvious that a free market should be the targetted objective of Burkina Faso. In certain countries it is a convenient custom for certain policy makers and implementators to believe that a free market system fails to work in their country simple because it is free. The real reason actually could very well be because of the lack of an adequate institutional framework to support such system. For this reason, it is important to move toward price decontrol in a systematic fashion with progressive institutional development from the start to the end in order to reach free market equilibrium where supply and demand meet and the market price is

then naturally determined while the responsibilty of following the market or not is left to be chosen freely by the economic operators whose actions are determined freely by how well they manage their business in order to be able to price their goods at the market price and maximize their profit when their marginal cost equals their marginal revenue as shown in Figure X.C.

FIGURE X.A. BREAKEVEN ANALYSIS MODEL



TR= Total Revenue
TR= Price x Quantity
TR= pxQ

TC= Total Cost
TC= Total Fixed Cost (TFC)+
Total Variable Cost

Breakeven Point: TR=TC

Breakeven Price p_o

p_o = TC / Q

FIGURE X.B. PRODUCT LIFE CYCLE MODEL

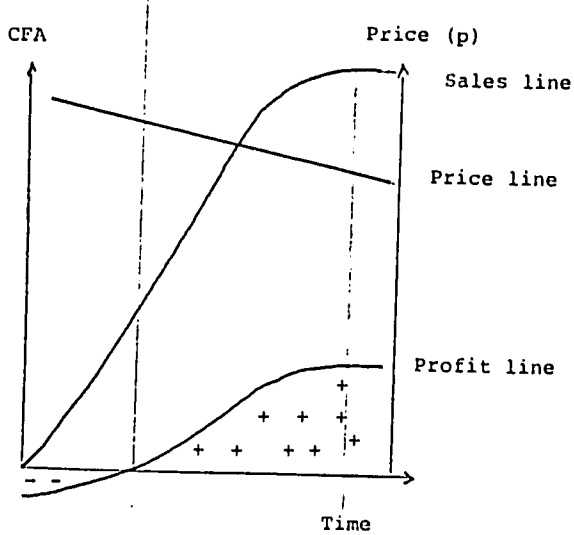
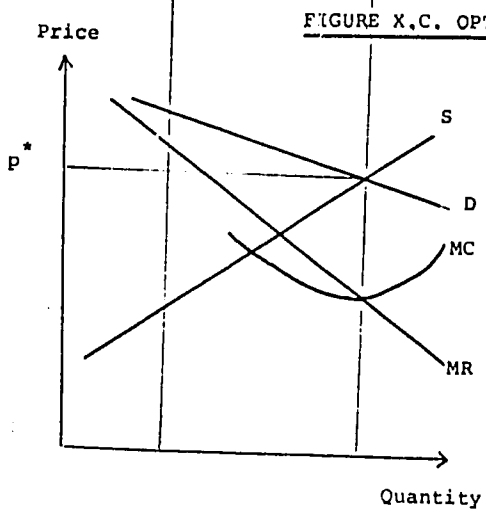


FIGURE X.C. OPTIMAL PRICE



P^*= Optimal Price

S= Supply

D= Demand

MC= Marginal Cost

MR= Marginal Revenue

MC = MR Profit Maximum

FIGURE X. INSTITUTIONAL DEVELOPMENT MODEL
FOR PRICING POLICY

II. SYMPOSIUM TOPICS RECOMMENDATIONS

As the symposium is intended to provide an opportunity for the government to have a dialogue with the economic operators in order to see and understand their problems better and vice versa and based on the findings of this study it is recommended that the topic for discussions at the symposium would be as follows:

1. Economic objectives, priority and results assessment.
2. Economic operators' problems and suggestions concerning price control.
3. Price decontrol impacts assessment and strategy exploration.
4. Academic curriculum review and development to include cost and managerial accounting.
5. Training review and development for economic operators.
6. Data base development and information dissemination strategy exploration.
7. International assistance coordination and allocation policy development.
8. Institutional development research center development.

CONCLUSION

Price control in Burkina Faso has been a failure because of the lack of an institutional setting which is sufficient enough to cover all the territories of the countries in a systematic fashion.

The Direction des Prix from the Ministry of Commerce is the main institution which controls all the prices in the country with the inputs from the concerned institutions such as the Chamber of Commerce, the Caisse Generale de Perequation, the Caisse de Stabilisation des Prix des Produits Agricoles, Faso Yaar, ONACER, the Comite de Defense de la Revolution, the Tax Office of the Ministry of Finance, the Ministry of Agriculture, the Ministry of Economic Development, the Ministry of Plan and the Ministry of Social Affairs. The interagency coordinations take place at the Comite Technique d'Homologation and the Commission Nationale pour la Fixation des Prix des Produits Agricoles.

The controlling institutions and the economic operators do not have the appropriate technical training in accounting, marketing, financial analysis, statistics and computer sciences in order to handle the necessary data for effective price

control. For this reason, not all the costs are included in the total cost computation for many products especially when one single price could be applied for the same product everywhere in the country without taking into consideration the difference in trasportation cost due to the difference in distance in an explicit fashion.

Based on the findings of the negative impacts of price distortions on the economic growth of 31 developing countries and based on the problems that Burkina Faso has with its pricing policy, it is recommended that gradual price decontrol should be considered along with a gradual development of an appropriate institutional setting such as the development of training and education in managerial cost accounting, finance, marketing, statistics and computer sciences. For this matter, a model for institutional development in pricing policy is recommended based on breakeven analysis, product life cycle analysis and marginal economic analysis.

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APPENDIX I. FILE CONTENT SPECIFICATION SAMPLE

[illegible]

CONCERNANT ENTREPRISE = ...	Reportez ici le montant des pages			
	DRP 1	DRP 2	DRP 3	DRP 4
) CHARGES FIXES				
11 Frais de Personnel				
12 Amortissements				
13 Intérêts et frais financiers divers				
14 Impôts et Taxes fixes				
5 Autres services consommés (fixes)				
16				
17				
CHARGES VARIABLES				
21 Frais de Personnel				
22 Matières consommées				
23 Fournitures consommées				
24 Transports consommés				
25 Emballages consommés				
26 Intérêts et frais financiers				
27 Autres services consommés				
0				
29				
) PRIX DE REVIENT/PRODUIT et GLOBAL				
) BENEFICE/PRODUIT et GLOBAL				
) T. C. A.				
) PRIX DE VENTE EX-USINE/CHIFFRE D'AFFAIRES				

U U- ENTREPRISE - D. R. E.

11 à 29 de chaque produit			ACTIVITES	REFERENCES COMPTABLES		
5	DRP 6	DRP 7	NON SOUMISES A HOMOLOGATION	MONTANT GLOBAL	TABLEAU COMPTABLE	NUMERO DU POSTE

(X)

ANNEXE

CADRE OBLIGATOIRE POUR TOUTE FACTURE DELIVREE

POUR LES MARCHANDISES DONT LES PRIX SONT REGLEMENTES

férence de 66k ou numéro nregistrement la facture rnisseur	Dénomination précise des marchandises	Quantité vendue	Prix de vente unitaire	Prix de vente unitatal	Prix de vente au détail à ne pas dépasser à (1)	Unité de vente correspondant au prix de vente au détail à ne pas dépasser
1	2	3	4	5	6	7

(1) Mettre :

- soit le nom de la localité ou le produit est livré
- soit en "Haute-Volta" si le prix est uniforme quel que soit le lieu de vente au détail

Mise à jour n° 14/81

FICHE DE DECOMPOSITION DE PRIX LICITE

DE VENTE AU DETAIL

N° _____

Fournisseur.....
Adresse .....
Pays d'Origine .....
N° et Date de la Facture.....

Importateur.....
Adresse .....
Facture enregistrée chez l'importateur
Sous le n° _____

Mode de Transport .....
Arrivée au port de.....le.....
Arrivée en Douane Burkina Faso
le.....
Nombre de jours écoulés.....

Déclaration en Douane n° _____
du...
du.....au bureau de.....
N° du tarif Douanier _____

DESIGNATION DE LA MARCHANDISE	QUANTITES			
STRUCTURE	Eléments à la Date du..... Date du Blocage Fiche N°.....	Prix de Vente licite dernier arrivage	Prix de Revient Réel du dernier arrivage	Réservé à l'administration
- Prix Fournisseur.....				
· Debours jusqu'à mise à bord.....				
· Commission d'achat.....				
· Fret total ou 1/2 fret aérien.....				
· Assurance et autre frais.....				
· Prix Caf port aéroport				
Soit en CFA.....				
· Frais au port de débarquement.....				
· Port fer ou route jusqu'à destination.....				
Autres frais de transit.....				
Droits et Taxes.....				
Passage en douane Burkina Faso.....				
H.A.D. Burkina Faso.....				
Frais (de Douane à loco magasin).....				
Divers (dépôt etc).....				
Prix de Revient Servant au calcul de la Marge			//////////	
Freinte			//////////	
Eléments en valeur absolue (50 % fret aérien etc).....				
Prix de Revient global.....				
Prix de Revient unitaire				
Marge bénéficiaire unitaire.....				

CARACTERISTIQUES MARCHANDISES	Coefficient sur prix de Revient		A la date de référence	Dernier arrivage Prix	Dernier arrivage Prix de Revient Réel	Réservé à l'administration
		PR M PVMA				

able	CHARGES FIXES	Montants (F. CFA) S/TOTAUX	CUMUL
	A1. DETAIL DES FRAIS DE PERSONNEL		
	A1.1 Salaires et traitements versés en argent (rémunération brute)		
	- salaire brut sous toutes ses formes - primes de bilan - primes de rendement et d'encouragement - primes, indemnités ou compléments d'expatriation - primes d'ancienneté - indemnités de départ à la retraite - indemnités de logement, de transport, de fonction sous toutes leurs formes (préciser) - préavis de licenciement - participation au chiffre d'affaires et gratifications diverses		
	A1.2 Avantages en nature (dans les limites définies par l'autorité compétente)		
	- loyer et charges locatives - soins médicaux - carburants - eau - électricité - téléphone - voyages - congés - gaz		
	A1.3 CNSS/HV quote part patronale (la quote-part individuelle est classée dans la rémunération brute)		
	- Autres caisses de retraite (préciser)		
	Renvoi Explicatifs : Préciser la clé de répartition par produit		

NB : Le Chiffre global de ce poste, divisé par le nombre d'unités produites doit correspondre au chiffre unitaire reporté ligne A1 de la SUPR.

ble	CHARGES FIXES	Montants (F. CFA)	
		S/TOTAUX	CUMUL
	A2. DETAIL DES AMORTISSEMENTS		
	A2.1 Emballages consignés amortissables : casier plastique par exemple		
	A2.2 Matériels directement affectés à la fabrication du produit		
	A2.3 Quote-part des amortissements de l'Entreprise affectée au produit (préciser la clé de répartition)		

NB. Le chiffre global de ce poste, divisé par le nombre d'unités produites doit correspondre au chiffre unitaire reporté ligne A2 de la SUPR.-

Réf. Comptable	CHARGES FIXES	Montants (F. CFA) S/TAUX	CUMUL
	A3. DETAIL DES INTERETS ET FRAIS FINANCIERS DIVERS FIXES (à détailler)		
	A3.1 Emprunts obligataires		
	A3.2 Primes de remboursement des obligations		
	A3.3 Intérêts des autres emprunts (énumérer)..... (1)		

Renvois explicatifs : (1) Les intérêts des emprunts à la construction et aux investissements sont inclus dans le coût des immobilisations et amortis aux mêmes taux que ces immobilisations. (rappeler la clé de répartition)

NB : Le Chiffre global de ce poste, divisé par le nombre d'unités produites doit correspondre au chiffre unitaire reporté ligne A3 de la SUPR.

Réf. Comptable	CHARGES FIXES	Montants (F. CFA) S/TOTAUX	CUMUL
	A.4 DETAIL DES IMPOTS ET TAXES FIXES		
	A4.1 Patente et autres impôts locaux centimes, licence (etc ...)		
	A4.2 T.P.A (Taxe Patronale et d'Apprentissage)		
	A4.3 Taxe sur les biens de mainmorte (dur et semi-dur)		
	A4.4 Taxe sur les véhicules à moteur		
	A4.5 Taxe sur les vélocipèdes		
	A4.6 Autres taxes communales ou départementales		
	A4.7 Droits d'enregistrement et timbre (autres que ceux se rapportant à la location classés en A5.2)		

Remarques : 1°/ En aucun cas les droits et taxes de douane ou la TCA acquittés à l'occasion d'achat de matières premières ou de produits ½ finis ne doivent être comptabilisés ici.
Ils font partie intégrante du prix de revient d'achat de ces marchandises et sont inclus dans la ligne B2

2°/ La TCA acquittée sur la production ne constitue pas une charge de l'entreprise pour déterminer son prix de revient. Elle est prise en compte au poste E.

3°/ Les taxes et droits indirects sont pris en charge au poste F.

NB. Le chiffre global de ce poste, divisé par le nombre d'unités produites doit correspondre au chiffre unitaire reporté ligne A4 de la SUPR.

Réf. Comptable	CHARGES FIXES	Montants (F. CFA) S/TOTAUX	CUMUL
	A5. DETAIL DES AUTRES SERVICES		
	CONSOMMES FIXES		
	A5. 1 Loyers-mobiliers (autres que ceux comptabilisés en A1 et en A4.7)		
	-immobiliers		
	A5.2 Charges locatives (autres que celles comptabilisées en A4.7)		
	A5. 3 Honoraires - comptable (cabinet comptable)		
	- avocat conseil (ne sont pas pris en compte les honoraires versés à l'occasion des infractions visées par l'article ..... du Code des Impôts		
	- Médecin		
	- autres (préciser)		
	A5. 4 Eau, électricité pour les bureaux et locaux professionnels qui ne concourrent pas directement à la production		
	A5. 6 Transports qui ne concourrent pas directement au cycle de production (justifiés et nécessités par les besoins de l'activité de l'entreprise		
	A5. 6 Frais d'hébergement (justifiés et nécessités par les besoins de l'activité de l'entreprise)		

NB. : Le Chiffre global de ce poste, divisé par le nombre d'unités produites doit correspondre au chiffre unitaire ligne A5 de la SUPR.

10

Réf. Comptable	- 6 - CHARGES FIXES	Montants (F. CFA) /STOTAUX	CUMUL
	A6. DETAIL DES CHARGES ET PERTES DIVERES FIXES		
	A6.1 Fermage		
	A6.2 Primes d'assurance (incendies, accidents, risques divers)		
	A6.3 Redevances sur brevet et licence		
	A6.4 Cotisations syndicales		
	A6.5 Rémunération des dirigeants non salariés et jetons de présence		
	A6.6 Documentation générale : abonnement		

NB. : Le Chiffre global de ce poste, divisé par le nombre d'unités produites doit correspondre au chiffre unitaire reporté ligne A6 de la SUPR.

Réf. Comptable	CHARGES VARIABLES	Montant (F. S/TOTAUX
	B1 DETAIL DES FRAIS DE PERSONNEL	
	B1.1 Salaires et traitements versés en argent (rémunération brute)	
	- salaire brut sous toutes ses formes	
	- primes de bilan	
	- primes de rendement et d'encouragement	
	- primes, indemnités ou compléments d'expatriation	
	- primes d'ancienneté	
	- indemnités de départ à la retraite	
	- indemnités de logement, de transport, de fonction sous toutes leurs formes (préciser)	
	- préavis de licenciement	
	- participation au chiffre d'affaires et gratifications diverses	
	B1.2 Avantages en nature : loyer et charges locatives	
	- soins médicaux - carburants, eau - électricité téléphone - gaz - voyages - congés	
	B1.3 Charges patronales (la quote-part individuelle est classée dans la rémunération brute)	
	- autres caisses de retraite (précision)	

NB. : Le chiffre global de ce poste, divisé par le nombre d'unités produites doit correspondre au chiffre unitaire reporté ligne B1 de la SUPR.

Réf. Comptable	CHARGES VARIABLES	Montant S/TOTAUX
	B2 - DETAIL DES MATIERES CONSOMMEES (1)	
	B2.1 Matières premières consommées (1)	
	- détailler les diverses matières premières consommées	
	B2.2 Autres matières consommées (différentes des matières premières consommées)	

Renvois explicatifs : Les prix ci-dessus sont des prix rendus loco-magasin

(1) Prix de revient moyen pondéré entre prix des stocks en début de période et prix des achats de la période

NB. : Le chiffre global de ce poste, divisé par le nombre d'unités produites doit correspondre au chiffre unitaire reporté ligne B2 de la SUPR

Réf. Comptable	CHARGES VARIABLES	Montants (F.CFA	
		S/TOTAUX	CU!
	B3. FOURNITURES CONSOMMEES POUR LA PRODUCTION (1)		
	B3.1 Eau		
	B3.2 Electricité		
	B3.3 Gaz		
	B4.4 Essence, pétrole, gas-oil, DDO,FO (détailler)		

Renvois explicatifs : à l'exclusion de ce qui est consommé pour les bureaux etc... et qui se trouve à la ligne A5.4

NB. : Le chiffre global de ce poste, divisé par le nombre d'unités produites doit correspondre au chiffre unitaire reporté ligne B3 de la SUPR.

Réf. Comptable	CHARGES VARIABLES	Montants (F. CFA) S/TOTAUX	CUMUL
	B4. DETAIL DES TRANSPORTS CONSOMMES (1)		
	B4. 1 Frais avion		
	B4. 2 " route		
	B4. 3 " fer		
	B4. 4 " mer		
	Ce poste ne concerne pas les frais de transport sur achat de matières premières et marchandises qui se trouve normalement inclus dans le prix de revient de ces marchandises (ligne B2)		

Renvois explicatifs : (1) pour les transports qui concourrent directement au cycle de production. (les autres figurent à la ligne A1.2 et A5.5).

NB. : Le chiffre global de ce poste, divisé par le nombre d'unités produites doit correspondre au chiffre unitaire reporté ligne B4 de la SUPR.

112

éf. ptable	CHARGES VARIABLES	Montants (F.CFA)	
		S/TOTAUX	CUMUL
	B5 - DETAIL DES EMBALLAGES CONSOMMES		
	B5. 1 Les emballages entièrement consommés au cours du cycle de production		
	B5. 1.1 - Emballages du produit		
	B5. 1.2 - Emballages de commercialisation (carton, caisses ...)		
	B5. 2 Les emballages consignés non amortissables (par exemple les bouteilles en verre) (1)		

Renvois explicatifs : (1) Les emballages consignés amortissables sont détaillés en A2.

NB. : Le chiffre global de ce poste, divisé par le nombre d'unités produites doit correspondre au chiffre unitaire reporté ligne B5 de la SUPR

Réf. comptable	CHARGES VARIABLES	Montants (F. CFA)	
		S/TOTAUX	CUMUL
	B6 - DETAIL DES INTERETS ET FRAIS FINANCIERS		
	B6. 1 Intérêts des emprunts, des comptes courants		
	B6. 2 Intérêts bancaires		
	B6. 3 Crédits documentaires		
	B6. 4 Crédits fournisseurs		
	B6. 5 Crédits de campagne		
	B6. 6 Escomptes accordés		
	B6. 7 Agios, commission et courtages bancaires		

NB. : Le chiffre global de ce poste, divisé par le nombre d'unités produites doit correspondre au chiffre unitaire reporté ligne B6 de la SUPR.

114

Réf. comptable	CHARGES VARIABLES	Montant (F.-CFA) S/TOTAUX	Montant (F.-CFA) CUMUL
	B8 - DETAIL DES CHARGES ET PERTES DIVERSES VARIABLES (1)		
	B8. 1 Manquants sur stocks		
	B8. 2 Malis sur emballages rendus		
	B8. 3 Créances irrécouvrables (1)		
	B8. 4 Documentation		

Renvois explicatifs : (1) Directement liées à l'activité de l'entreprise et telles que définies par le règlement.

NB. : Le chiffre global de ce poste, divisé par le nombre d'unités produites doit correspondre au chiffre unitaire reporté ligne B8 de la SUPR .

APPENDIX II. CTH REPORT SAMPLES: CITEC & SIBAM

CITEC

Tableau comparatif des charges réelles et des charges imputées

Postes de charges	Montants imputés par la société	Montants retenus par le C.T.H.	Montant des redressements
A1 Frais de personnel fixes	130 658 260	152 504 969	+21 846 709
A2 Amortissements	112 719 790	132 824 721	+14 104 931
A4 Impôts et taxes	16 058 229	8 988 589	- 7 069 640
A5 Autres services consommés fixes	14 737 500	7 829 635	- 6 907 865
A6 Charges et pertes div. fixes	19 494 641	19 095 631	- 399 010
B1 Frais de personnel variables	188 459 951	161 932 338	-26 527 613
B2 Matières consommées	5 052 446 402	4 543 289 766	-509 156 636
B3 Fournitures consommées	174 528 500	191 424 086	+ 16 895 586
B4 Transports consommés	382 769 332	374 530 325	- 8 239 007
B5 Emballages consommés	250 000 000	247 827 521	- 2 172 479
B6 Intérêts et frais finan.	46 050 000	37 783 972	- 8 266 128
B7 Autres services consommés variables	380 341 263	298 167 517	82 173 746
B8 Charges et pertes diverses variables	53 796 916	48 769 173	- 4 827 743
TOTAL	6 828 060 784	6 225 168 143	-602 892 641

Le total de ces redressements est de - 602 892 641 et correspond à une réduction des montants de charges imputées par la société de 8,83 %.

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TABLEAU N° 2 : TABLEAU DES DIFFERENTES STRUCTURES PROPOSEES

(la cartouche)

	Proposition de la SIBAM				Proposition de la CTH			
	Petits plombs 8,6,4,2	Gros plombs 00 00	Gros plombs C1 - C2	Gros plombs C3 - C4	Petits plombs 8,6,4,2	Gros plombs 00 00	Gros plombs C1 - C2	Gros plombs C3 - C4
HARGES FIXES								
ais du personnel	14,7183	14,7183	14,7183	14,7183	16,0196	16,0196	16,0196	16,0196
ortissement	0,4438	0,4438	0,4438	0,4438	1,7224	1,7224	1,7224	1,7224
itérêts et frais financier di.	-	-	-	-	-	-	-	-
ipôts et taxes fixes	0,9427	0,9427	0,9427	0,9427	1,0353	1,0353	1,0353	1,0353
itres services consommés fixes	0,1704	0,1704	0,1704	0,1704	0,6273	0,6273	0,6273	0,6273
iarges et pertes diverses	0,4799	0,4799	0,4799	0,4799	0,4799	0,4799	0,4799	0,4799
Total	16,7551	16,7551	16,7551	16,7551	19,8845	19,8845	19,8845	19,8845
CHARGES VARIABLES								
rais du personnel	0,6129	0,6129	0,6129	0,6129	-	-	-	-
atières consommées	84,5416	87,6191	92,1685	94,0546	85,4019	86,8089	92,0019	98,5609
ournitures consommées	1,2134	1,2134	1,2134	1,2134	1,3085	1,3085	1,3085	1,3085
ransport consommé	0,5091	0,5091	0,5091	0,5091	0,4659	0,4659	0,4659	0,4659
nballage consommé	2,5400	2,5400	2,5400	2,5400	2,5400	2,5400	2,5400	2,5400
itérêts et frais financiers	0,5780	0,5780	0,5780	0,5780	0,5337	0,5337	0,5337	0,5337
itres services consommés vara.	1,2081	1,2081	1,2081	1,2081	1,3886	1,3886	1,3886	1,3886
iarges et pertes diverses "	0,0385	0,0385	0,0385	0,0385	0,0252	0,0252	0,0252	0,0252
Total	91,2416	94,3191	98,8685	100,7546	91,6638	93,0708	98,2638	104,8298
rix de revient unitaire	107,9967	111,0742	115,6236	117,5097	111,5483	112,9553	118,1483	124,7073
énéfice en valeur	16,1995	16,6611	17,3435	17,6264	14,5012	14,6841	15,3592	16,2119
axe sur la cartouche	10,0000	10,0000	10,0000	10,0000	10,0000	10,0000	10,0000	10,0000
CA	10,2753	10,1766	10,3264	10,3885	10,2724	10,3125	10,4607	10,6479
x de vente sortie usine	144,2715	147,9119	153,2935	155,5246	146,3219	147,9519	153,9682	161,5671
ge de commercialisation en eur	43,2814	44,3735	45,9880	46,6573	40,9701	41,4265	43,1110	45,2387
x de vente détail consomma-r	187,5529	192,2854	199,2815	202,1819	187,2920	189,3784	197,0792	206,8058

APPENDIX III. FIXED PRICE SAMPLE

Mise à jour n° 57/87

CEREALES

Raabo n° AN IV 000039/CNR/CAPRO/DP/SFPT du 18 décembre 1986 portant fixation des prix des céréales pour la campagne 1986-1987

TEXTE ENTRE EN VIGUEUR

LE MERCREDI 24 DECEMBRE 1986

Article 1er.- ACHAT AU PRODUCTEUR

Produits / Unité de mesure	Kg	Pot	Double Pot	1/2 tine	Tine	Sac de 100 kg
Mil	40 F	32 F	64 F	320 F	640 F	4 000 F
Sorgho blanc	40 F	32 F	64 F	320 F	640 F	4 000 F
Sorgho rouge	35 F	24 F	48 F	241 F	483 F	3 500 F
Maïs	40 F	27 F	55 F	278 F	556 F	4 000 F
Riz paddy	85 F	58 F	116 F	580 F	1 160 F	8 500 F

Article 2.- VENTE AU CONSOMMATEUR

Produits / Unités de mesure	Kg	Pot	Double Pot	1/2 tine	Tine	Sac de 100 kg
Mil	60 F	48 F	96 F	480 F	960 F	6 000 F
Sorgho blanc	60 F	48 F	96 F	480 F	960 F	6 000 F
Sorgho rouge	55 F	38 F	76 F	380 F	760 F	5 500 F
Maïs	60 F	42 F	84 F	417 F	835 F	6 000 F
Riz usiné	170 F	140 F	280 F	1 385 F	2 770 F	17 000 F

120

PRODUITS DU CRU

TEXTE ENTRE EN VIGUEUR

LE 28 AOUT 1986

RAABO N° 000963/CAPRO/DRD/SFPT DU 25 AOUT 1986 PORTANT REGLEMENTATION ET COMMERCIALISATION DE PRODUITS DE CRU POUR LA CAMPAGNE 1986/1987.

ARTICLE 1ER:- La date d'ouverture de la Campagne de commercialisation 1986/1987 des amandes de karité, du soja, de l'anacarde, des arachides, du sésame est fixée au 25 Août 1986. Elle sera close le 30 Juin 1987.

ARTICLE 2:- Les prix impératifs d'achat au producteur des produits sus-cités sont fixés ainsi qu'il suit au cours de la campagne 1986/1987.

Unité de Mesure / ésignation	Tonne	Kg	Pot	Double Pot	Demi Tine	Tine
nandes de karité	40 000 F	40 F	23 F	46 F	235	470
oja	90 000 F	F	[illegible]	[illegible]	[illegible]	[illegible]
nacarde	75 000 F	75 F				
achides décortiquées	90 000 F	90 F				
achides en coques	61 200 F	61,2 F	-	-	-	-
ésame	75 000 F	75 F	46 F	92 F	465 F	930 F

ARTICLE 3:- Les commerçants, Organismes Régionaux de Développement, Groupements Villageois, Organismes d'Etat et Sociétés agréés pour la présente campagne devront livrer ces produits à la Caisse de Stabilisation des Prix des Produits Agricoles stade loco-magasin transitaires dans les centres de Ouagadougou et de Bobo-Dioulasso.

Prix de cession à la Caisse de Stabilisation des Prix des Produits Agricoles.

Unité de Mesure / signation	Tonne	Kg	Pot	Double Pot	Demi Tine	Tine
andes de karité	65.507 F	65,50F	38,5 F	77 F	384,5 F	769 F
ja	118.166 F	118,16F				
acarde	100.066 F	100 F				
achides décortiquées	116.627 F	116,62F				
achides en coques	79.306 F	79,30F				
same	103.527 F	103,52F	64 F	128 F	642 F	1 283 F

ARTICLE 4:- Le présent Raabo abroge toutes dispositions antérieures contraires notamment celles des arrêtés n°s 0001141/CAPRO/DGP/DFPC, 0001142/CAPRO/DGP/DFPC du 19 Juillet 1985.

ARTICLE 5:- Les infractions aux dispositions du présent Raabo seront poursuivies et réprimées conformément aux textes en vigueur en matière de législation économique.

-121

FARINES GMV

TEXTS ENTRE EN VIGUEUR
LE 25/01/84

/-) RRETE N° 000071/MCOLIM/DGCP/DFP DU 20 JANVIER 1984 PORTANT FIXATION DES PRIX DES FARINES DES GRANDS MOULINS VOLTAIQUES (GMV)

Article 1er:- Les prix de la farine de froment et de la farine patissière produite par les Grands Moulins Voltaïques sont fixés comme suit :

1°) Farine de Froment

- Prix de cession aux grossistes (rendu wagon)

Banfora, Bobo, Koudougou, Ouagadougou — 212 302 F/T

- Prix de vente demi-gros dans les localités ci-dessus — 220 076 F/T

- Prix de cession aux détaillants dans les localités ci-dessus : — 227 850 F/T

- Prix de vente détail consommateur dans les localités ci-dessus : — 235 624 F/T

soit — 235 F/Kg

2°) Farine Pâtissière logée en sac de 50 KG

- Prix de cession aux grossites (rendu wagon)
Banfora, Bobo, Koudougou, Ouagadougou — 251 691 F/T

- Prix de cession aux détaillants dans les localités ci-dessus — 262 490 F/T

soit — 13 125F/sac de 50 K

- Prix de vente aux consommateurs dans les localités ci-dessus : — 284 014 F/T

soit — 284 F/Kg

3°) Farine Pâtissière en paquet d'un Kg

- Prix de cession aux grossistes (rendu wagon)
Banfora, Bobo, Koudougou, Ouagadougou — 268 F/Kg

- Prix de vente demi-gros dans les mêmes localités — 279 F/Kg

- prix de vente aux consommateurs dans les mêmes localités — 300 F/Kg

Article 2:- Les prix de la farine de foment et de la farine pâtissière dans les localités autres que celles citées ci-dessus s'obtiennent par l'application des différentiels de transport des lieu et stade d'approvisionnement au lieu de la vente au consommateur.

.../...

EAU

TEXTE ENTREE EN VIGUEUR
LE 1ER JUILLET 1983

/-)RRETE N° 646 /CODIM/MDR
DU 20 MAI 1983
PORTANT FIXATION DES PRIX DE VENTE
DE L'EAU PRODUITE ET DISTRIBUEE PAR
L'OFFICE NATIONAL DES EAUX (O. N. E.)

Article 1er :- Les prix de vente de l'eau produite et distribuée par l'Office National des Eaux (O.N.E.), dans les villes desservies par cet Office sont fixés ainsi qu'il suit :

I- TARIF GENERAL DE VENTE DE L'EAU

a) Eau Potable vendue aux fontainiers sans limitation de plafond ... 90 F/m3

b) Eau potable vendue aux abonnés

1. Abonnés consommant de 0 à 10 m3 par mois..... 90 F/m3
2. " " de 11 à 25 m3 par mois..... 95 F/m3
3. " " de 26 à 50 m3 par mois.....200 F/m3
4. " " de 51 à 100 m3 par mois.....255 F/m3
5. "" " au plus de 100 m3 par mois.....280 F/m3

c) Eau Brute
sans limitation de plafond..... 150 F/m3

II- FRAIS A L'ETABLISSEMENT DE LA POLICE

a) Avance sur consommation

Diamètre compteur	Avance
15 mm	6 750 F
20 mm	12 600 F
25 mm	15 750 F
30 mm	18 900 F
40 mm	25 200 F
50 mm	31 500 F
60 mm	37 800 F
80 mm	50 400 F
100 mm et plus	63 000 F

b) Frais de police et de pose de compteur..... 860 F

c) Frais de timbre

- sur l'original..... 200 F
- sur le double..... 200 F

ENERGIE ELECTRIQUE

TEXTE ENTRE EN VIGUEUR
LE 1ER FEVRIER 1983

/-)RRETE N° 0055/MCDIM/MTP/URB
DU 21 JANVIER 1983
PORTANT FIXATION DES PRIX DE VENTE
DE L'ENERGIE ELECTRIQUE PRODUITE
ET DISTRIBUEE PAR LA SOCIETE VOLTAIQUE
D'ELECTRICITE (VOLTELEC)

Article 1er :- Les prix de vente de l'énergie électrique, produite par la Société Voltaïque d'Electricité (VOLTELEC), dans les villes électrifiées de Haute-Volta sont fixés conformément aux sept (7)tableaux ci-annexés au présent arrêté.

Article 2 :- Les infractions aux dispositions du présent arrêté qui entre en vigueur à compter du 1er février 1983, seront punies conformément aux textes en vigueur en matière de législation économique.

Article 3 :- Le Présent arrêté abroge toutes dispositions antérieures contraires notamment celles de l'arrêté n°2082/MCODIM/MTP_T_URB du 15 septembre 1981.

ANNEXES DE L'ARRETE

Annexe 1 = Tarifs Haute Tension

Annexe 2,3 et 4 = Tarifs Basse Tension

Annexe 5 = Redevances pour entretien et location de compteurs électriques

Annexe 6 = Frais à l'établissement de la police électrique

Annexe 7 = Avances sur consommation. Tarif éclairage et usages domestiques

12

TARIFS DES TAXIS

(Ville de Ouagadougou)

/-) ARRETE N°119/VO
DU 3 SEPTEMBRE 1980
(ARRETE MUNICIPAL)

Article 1 :- Sont et demeurent abrogées les dispositions de l'article 1er de l'arrêté n°139/VO du 12 Octobre 1979 ;

Article 2 :- Les tarifs des taxis de la Ville de Ouagadougou sont fixés comme suit pour compter de la date de publication du présent arrêté :

	JOUR		NUIT	
	Tarif course	Tarif voiture	Tarif course	Tarif voiture
I-QUARTIERS INTERIEURS				
-Personne seule au départ	100 F	375 F	200 F	500 F
- au delà de 2 personnes au départ	100 F		125 F	
II- QUATIERS PERIPHERIQUES				
- Personne seule au départ	250 F	450 F	300 F	625 F
- au delà de 2 personnes au départ	150 F		200 F	
III- COURSES SPECIALES				
1- Aéroport				
- Personne seule au départ	300 F	500 F	400 F	750 F
- au delà de 2 personnes au départ	200 F		250 F	
2- Gare et Autogare Centrale				
a) quartiers intérieurs du point de départ au point de destination				
- Personne seule au départ	200 F	500 F	300 F	625 F
- au delà de 2 personnes au départ	125 F		200 F	
b) quartiers périphériques du point de départ au point de destination				
- Personne seule au départ	250 F	625 F	350 F	750 F
- au delà de 2 personnes au départ	125 F		200 F	

4- Hôpital YALGADO				
a) quartiers intérieurs du point de départ au point de destination				
- Personne seule au départ	125 F	375 F	250 F	500 F
- au delà de 2 personnes au départ	100 F		125 F	
b) quartiers périphériques du point de départ au point de destination				
- Personne seule au départ	250 F	450 F	300 F	625 F
- au delà de 2 personnes au départ	150 F	----	200 F	
5- POSTE DE POLICE				
- Personne seule au départ	300 F	450 F	375 F	875 F
- au delà de 2 personnes au départ	200 F		200 F	

6- LOCATION

par heure = 1 250 F (entre 6 h et 23 h)
1 875 F (entre 23 h et 6 h)

- par jour 9 000 F (24 h)

7- ATTENTE

- 5 à 10 minutes = 125 F
- au délà de 10 minutes = 150 F

8- Déplacement
d'un Taxi = 100 F

9- Bagages = Effets encombrants = 2 à 4 colis = 125 F
au delà de 4 = 250 F

Article 3 :- Le tarif par voiture signifie que le taxi ne peut plus prendre d'autres passagers en cours du trajet tant que les premiers ne seront pas à destination.

Article 4 :- Sont considérés périphériques, les quartiers situés à partir et au delà des points suivants : marché de Tanghin, marché de Sambin, abattoir municipal, marché de Kamboui, usine bata à Gounghin, ancien marché de Nabraga, nouveau marché de Zi-Ya, Saint Camille, prison civile.

Article 5 :- Le présent arrêté doit être affiché dans tous les taxis.

Mise à jour n° 59/87

CINEMA

Raabo n° AN IV 0088/CNR/CAPRO/DP/SFPT du 7 mai 1987 portant fixation des prix des places dans les Salles de Cinéma de la Société Nationale d'Exploitation et de distribution Cinématographiques du Burkina (SONACIB)

TEXTE ENTRE EN VIGUEUR

LE 11 MAI 1987

Article 1er.- Les prix des places dans les Salles de Cinéma de la Société Nationale d'Exploitation et de Distribution Cinématrographiques du Burkina (SONACIB) sont fixés comme suit :

Désignations des Salles et des Catégories	Prix séances ordinaires	Prix séances Spéciales	Prix séances longue durée
Salles d'exclusivité			
- Loge	1 000	-	1 500
- Orchestre	650	650	1 000
- Enfant	450	450	-
Salles de Ouagadougou et Bobo-Dioulasso			
- 1ère catégorie	275	200	400
- 2ème catégorie	150	100	250
- 3ème catégorie	100	50	150
Salles autres localités (Sonacib, privées, provinciales)			
- 1ère catégorie	200	150	350
- 2ème catégorie	125	75	200
- 3ème catégorie	75	-	125

Article 2.- Le présent Raabo abroge toutes dispositions antérieures contraires, notamment celles du Raabo n° 0070/CNR/CAPRO/DP/SFPT du 10 mars 1987.

Article 3.- Les infractions aux dispositions du présent Raabo seront constatées, poursuivies et réprimées conformément à la législation en vigueur en matière économique.

TABACS

Mise à jour n°. 52/85

CIGARES - CIGARETTES - CIGARILLOS

ARRETE N° 51 /MRF/CAPRO/DGI du 14 Juin 1985 portant fixation des prix de vente au détail des cigarettes, cigares, cigarillos et des tabacs.

Afticle 1er:- Les prix de vente au détail des produits du Monopole des tabecs sont fixés comme suit :

Marque des Cigarettes.	Nombre de cigarettes par paquet.	Prix de vente maximum au détail par paquet.	Prix de cession entreposeurs aux demi-grossistes par 10 paquets.
I. PRODUCTION NATIONALE			
I. Camélia Sport	20	100	910
2. Camélia Sport Filtré	20	115	1 045
3. Job Blanche (HSR)	20	115	1 045
4. Job Blanche (écusson rouge)	20	150	1 350
5. Sprint rouge	20	175	1 585
6. Golden Club	20	200	1 810
II. CIGARETTES IMPORTEES			
1. Benson and Hedges K.S	20	285	2 575
2. Boyard Maïs	20	220	1 990
3. Caporal export	20	245	2 215
4. Craven "A"	20	285	2 575
5. Craven "A" (*)	10	145	1 310
6. Dunhill International	20	345	3 115
7. Fine 120	20	260	2 350
8. Fine KS Filtre	20	225	2 035
9. Gauloise Caporal Filtre	20	185	1 675
10. Gauloise Caporal Ordinaire	20	185	1 675
11. Gitane Caporal Blanc	20	195	1 765

Mise à jour n° 56/86

2°) PRIX DES CHAMBRES A AIR (en F.CFA)

PRIX \ PRODUITS	14X1 3/8	16X1 3/8	18X1 3/8	20X1 3/8	20X1,75	2 - 16	22X1 3/8	12 1/2 X 2 1/4	20X1 1/2	24X1 3/8	26
Prix de vente unitaire départ usine	233,73	264,14	280,51	316,46	389,54	532,52	355,22	359,52	361,64	417,62	4
Prix de vente détail consommateur à Bobo-Dioulasso	260	295	315	355	440	595	400	405	405	470	

PRIX \ PRODUITS	650 1/2B	28X1 1/2	23X200	2 1/4X17	2 1/4X18	2,25X17	2,25/ 2,50X18	2,50X18	2,50X17	2 2
Prix de vente unitaire départ usine	516,66	529,57	898,53	1 015,08	1 048,34	1 341,21	1 341,21	1 341,21	1 470,39	1
Prix de vente détail consommateur à Bobo-Dioulasso	580	595	1 005	1 135	1 175	1 500	1 500	1 500	1 645	1

PAIN

TEXTE ENTRE EN VIGUEUR LE
27 JANVIER 1984

/-)RRETE N° 000070 /MCODIM/DGCP/DFP DU 20 JANVIER 1984 PORTANT FIXATION DU PRIX DU PAIN DANS LES VILLES DE OUAGADOUGOU, BOBO-DIOULASSO, KOUDOUGOU, BANFORA, OUAHIGOUYA ET AUTRES LOCALITES.

Article 1er:- Les prix et poids de pain sont fixés comme suit dans les villes de Ouagadougou, Bobo-Dioulasso, Koudougou, Banfora, Ouahigouya et autres localités :

Poids du pain cuit en grammes	Prix en Francs CFA
1 000 g	279 F
325 g	100 F
270 g	85 FF
200 g	60 F
180 g	55 F
150 g	45 F
100 g	30 F
300 g	90 F

Article 2:- Il est fait obligation aux boulangers de produire régulièrement et en quantité suffisante les pains de 325 g et 270 g qu'ils sont tenus de mettre à la disposition des revendeurs des villes et localités citées à l'article 1er.

Article 3:- Une tolérance de 5 % est admise sur chaque pain. (fantaisie ou ménage).

Article 4:- Le taux de remise accordé par les boulangers aux revendeurs est fixé impérativement à 10 %.

Article 5:- Le présent arrêté abroge toutes dispositions antérieures, contraires notamment celles des arrêtés n° 30/P/DC/OUA du 25 Novembre 1982 et n° 167/P/HB/MCD du 24 Novembre 1982.

*.Voir Arrêté n°276/MCODI/DGCP du 13 Mars 1984

PEINTURES

TEXTE ENTRE EN VIGUEUR LE
14 FEVRIER 1981

/-)RRETE N° 185 /MCODIM/DGCP/SPHD DU 9 FEVRIER 1981 PORTANT FIXATION DE PRIX DES PRODUITS DE LA SOCIETE VOLTAIQUE DE PEINTURES COLORANTS ET EMBALLAGES -(S.V.P.C.E.)-

Article 1er:- Les prix de vente des produits fabriqués par la Société Voltaïque Peintures, Colorants et Emballages (SVPCE) sont fixés conformément au tableau ci-annexé.

Article 2:- Le présent arrêté abroge toutes dispositions antérieures contraires notamment l'arrêté n° 00267 /MCODIM/DGCP/SPHD du 17 Février 1978 et entre en

Indication du Produit fini	Prix de vente Sortie - Usine			Prix de Vente/Ouaga Détail au Consommateur		
	25 Kg	5 Kg	1 Kg	25 Kg	5 Kgs	1 Kg
Spectronyl et peinture Vinylique						
Blanc	969	1 020	1 091	1 115	1 173	1 255
Jaune oxyde	1 184	1 232	1 302	1 361	1 417	1 497
Rouge oxyde	1 187	1 233	1 305	1 366	1 419	1 501
Noir	1 187	1 233	1 305	1 366	1 419	1 501
Vert oxyde	1 189	1 237	1 309	1 368	1 422	1 506
Jaune lumière	1 184	1 232	1 302	1 361	1 417	1 497
Jaune doré lumière	1 187	1 233	1 305	1 366	1 419	1 501
Rouge lumière	1 187	1 233	1 305	1 366	1 419	1 501
Vert lumière	1 184	1 232	1 302	1 361	1 417	1 497
Bleu lumière	1 189	1 237	1 309	1 368	1 422	1 506
Orange lumière	1 189	1 237	1 309	1 368	1 422	1 506
Tom pierre	1 189	1 237	1 309	1 368	1 422	1 506
Gris perle bleuté	1 189	1 237	1 309	1 368	1 422	1 506
Ivoire	1 187	1 020	1 091	1 366	1 173	1 255
Gris ciment	969	1 020	1 091	1 115	1 173	1 255
Jaune sahara	969	1 020	1 091	1 115	1 173	1 255
Rose pompéi	971	1 022	1 092	1 117	1 174	1 256
Jaune citron	969	1 020	1 091	1 115	1 173	1 255
Vert d'eau	968	1 017	1 089	1 109	1 169	1 253
Vert mer	971	1 022	1 092	1 117	1 174	1 256
Bleu camargue	971	1 022	1 092	1 117	1 174	1 256
Peinture vinylique ordinaire						
Sovonyl intérieur	559	607	679	643	699	781
Sovonyl extérieur	623	672	741	717	774	853
Sovogel	435	484	558	500	556	641
Sovomat	736	786	858	846	904	986
Sovolin						
Blanc	833	884	954	958	1 017	1 097
Jaune	897	946	1 017	1 032	1 089	1 169
Bleu vif	969	1 020	1 091	1 115	1 173	1 255
Vert	897	946	1 017	1 032	1 089	1 169
Rouge vif	969	1 020	1 091	1 115	1 173	1 255
Ocre rouge	897	946	1 017	1 032	1 089	1 169
Ocre Jaune	897	946	1 017	1 032	1 089	1 169
Noir	897	946	1 017	1 032	1 089	1 169
Antirouilles						
Gris (séchage rapide)	658	707	779	756	813	895
Brun rouge	658	707	779	756	813	895
Minium de plomb pur N°1	961	1 012	1 082	1 105	1 164	1 245
Minium de plomb pur N°2	854	904	974	982	1 040	1 120
Minium de plomb glycero)	1 000	1 050	1 122	1 151	1 207	1 120
Ardoisine pour tableau écolier						
Noir	886	933	1 002	1 018	1 073	1 153
Verte	1 112	1 161	1 233	1 279	1 335	1 419

APPENDIX IV. PRICES WITH ABSOLUTE MARGIN SAMPLE

structure de prix ex-Lomé

Dépôt Bingo

Postes	Super	Essence	Pétrole	Gaz-oil
1 Prix de cession/Lomé	5 956	5 866	6 500	5 970
2 Taxe statistique	28	27,01	22,84	23,25
3 Droit de douane	35	33,77	28,56	29,07
4 Droit fiscal d'importation	350,07	337,72	365,58	250,01
5 Taxe complémentaire	1 578,40	1 576	-	1 287
6 Taxe spécifique	2 300	2 300	500	200
7 Prélèvement CBC	42,06	41,61	44,78	42,13
8 Prélèvement ONAC	21,03	20,80	22,39	21,06
9 Total droits et taxes	4 354,56	4 336,91	984,15	1 852,52
10 Passage magasin douane (PMD)	36,85	35,55	39,12	41,53
11 TPS/PMD	8,08	7,80	8,58	9,11
12 Fonds d'action pétrolière	250	250	100	250
13 Stock de sécurité	530	530	530	530
14 Transport	3 570,72	3 570,72	3 570,72	3 570,72
15 Coulage transport	47,63	47,19	50,35	47,70
16 Transit frontière	107,12	107,12	107,12	107,12
17 TPS/transit frontière	23,51	23,51	23,51	23,51
18 Transit burkina	31	31	31	31
19 TPS/Transit burkina	6,80	6,80	6,80	6,80
20 Passage dépôt	450	450	276	450
21 TPS passage dépôt	98,77	98,77	60,58	98,77
22 Coulage dépôt	95,26	94,36	73,53	71,55
23 Frais SONABHY	600	570	300	550
24 Frais sociétés pétrolière	1 087,89	1 034,88	544,50	999,54
25 Marge sociétés pétrolières	247,53	236,23	137,70	208,44
26 Total des postes 10 à 25 inclus	7 191,16	7 093,92	5 859,51	6 995,79
27 Péréquation	9 701,28	8 651,17	1 656,34	8 041,69
28 Prix de cession dépôt Bingo/HL	27 203	25 948	15 000	22 860
29 Prix de cession dépôt Bingo/L	272,03	259,48	150	228,60
30 Frais livraison ville	3	3	3	3
31 Prix cession revendeur	275,03	262,48	153	231,60
32 Marge revendeur	9,97	9,52	7	8,40
33 Prix détail ville Ouaga	285	272	160	240

Le Ministre du Commerce et de l'Approvisionnement du Peuple,

Mohamadou TOURE

DEPOT BOBO-DIOULASSO

Postes	Super	Essence	Pétrole	Gaz-oil
1 Prix de cession/Lomé	5 956	5 866	6 500	5 970
2				
2 Taxe statistique	28	27,01	22,84	23,25
3 Droit de douane	35	33,77	28,56	29,07
4 Droit fiscal d'importation	350,07	337,72	365,58	265,06
5 Taxe complémentaire	1 578,40	1 576	-	1 287
6 Taxe spécifique	2 300	2 300	500	200
7 Prélèvement CBC	42,06	41,61	44,78	42,13
8 Prélèvement ONAC	21,03	20,80	22,39	21,06
9 Total droits et taxes	4 354,56	4 336,91	984,15	1 852,52
10 Passage magasin douane (PMD)	36,85	35,55	39,12	41,53
11 TPS/PMD	8,08	7,80	8,58	9,11
12 Fonds d'action pétrolière	250	250	100	250
13 Stock de sécurité	530	530	530	530
14 Transport	4 705,60	4 705,60	4 705,60	4 705,60
15 Coulage transport	53,30	52,85	56,02	53,37
16 Transit frontière	141,16	141,16	141,16	141,16
17 TPS/Transit frontière	30,98	30,98	30,98	30,98
18 Transit burkina	31	31	31	31
19 TPS/Transit burkina	6,80	6,80	6,80	6,80
20 Passage dépôt	450	450	276	450
21 TPS Passage dépôt	98,77	98,77	60,58	98,77
22 Coulage dépôt	106,61	105,71	84,04	80,06
23 Frais SONABHY	600	570	300	550
24 Frais sociétés pétrolières	1 087,89	1 034,88	544,50	999,54
25 Marge sociétés pétrolières	242,32	231,02	133,20	203,23
26 Total des postes 10 à 25 inclus	8 379,36	8 282,12	7 047,58	8 181,15
27 Péréquation	8 131,08	7 080,97	168,27	6 474,33
28 Prix de cession dépôt BOBO /HL	26 821	25 566	14 697	22 478
29 Prix de cession depôt BOBO /L	268,21	255,66	146,97	224,78
30 Frais livraison ville	1,03	1,03	1,03	1,03
31 Prix cession revendeur	269,24	256,69	148	225,81
32 Marge revendeur	9,76	9,31	7	8,19
33 Prix détail ville Bobo	279	266	155	234

Le Ministre du Commerce et de l'Approvisionnement du Peuple

Mohamadou TOURE

BURKINA LE MINISTRE

134

STRUCTURE DE PRIX EX-SIR

DEPOT BINGO

P O S T E S	SUPER	ESSENCE	PETROLE	GAZ-OIL
1 Prix de cession SIR/HL	7514,57	6764,87	8356,67	8020,98
2 Taxe de port	51,73	49,98	54,95	58,24
3 Passage dépot VRIDI	110	110	110	70
4 Coulage dépot VRIDI	75,14	67,54	62,67	60,15
5 C A F S/douane VRIDI	7751,44	6992,49	8584,29	8209,37
6 C A F S/douane ramené Burkina	7729,57	6964,77	8556,92	8195,62
7 Taxe statistique	28	27,01	22,84	23,25
8 Droit de douane	35	33,77	28,56	29,07
9 Droit fiscal d'importation	350,07	337,72	365,58	250,81
10 Taxe complémentaire	1578,40	1576	-	1287
11 Taxe spécifique	2300	2300	500	200
12 Prélèvement C B C	47,05	43,04	51,50	50,03
13 Prélèvement O N A C	23,52	21,52	25,75	25,01
14 Total Droits et Taxes	4362,04	4339,06	994,23	1864,37
15 Passage magasin douane (PMD)	36,85	35,55	39,12	41,53
16 TPS/PMD	8,08	7,80	8,58	9,11
17 Différentiel de transport	700	700	700	700
18 Fonds d'action pétroliers	250	250	100	250
19 Stock de sécurité	530	530	530	530
20 Transport	2966,30	2902,47	3078,02	3196,12
21 Coulage transport	53,47	49,33	58,17	56,95
22 Transit frontière	11,05	10,66	11,73	12,46
23 TPS/transit frontière	2,42	2,33	2,57	2,73
24 Transit Burkina	31	31	31	31
25 TPS/transit Burkina	6,80	6,80	6,80	6,80
26 Passage dépot	450	450	276	450
27 TPS/Passage dépot	98,77	98,77	60,58	98,77
28 Coulage dépot	106,95	98,67	87,26	85,43
29 Frais SONABHY	600	570	300	550
30 Frais Sociétés pétrolières	1087,89	1034,88	544,50	999,54
31 Marge Sociétés pétrolières	247,53	236,23	137,70	208,44
32 Total des postes 15 à 31 inclus	7187,11	7014,49	10742,03	7228,88
33 Péréquation	7924,28	7629,68	-5893,18	5571,13
34 Prix cession dépot BINGO/HL	27203	25948	15000	22860
35 Prix cession dépot BINGO/L	272,03	259,48	150	228,60
36 Frais de livraison ville	3	3	3	3
37 Prix de cession revendeur	275,03	262,48	153	231,60
38 Marge revendeur	9,97	9,52	7	8,40
39 Prix détail ville Ouagadougou	285	272	160	240

Ministère Commerce

P O S T E S	SUPER	ESSENCE	PETROLE	GAZ OIL
1 Prix de cession SIR/HL	7514,57	6764,87	8356,67	8020,98
2 Taxe de port	51,73	49,98	54,95	58,24
3 Passage dépot VRIDI	110	110	110	70
4 Coulage dépot VRIDI	75,14	67,64	62,67	60,15
5 CAF S/douane VRIDI	7751,44	6998,49	8584,29	8209,37
6 CAF S/douane ramené Burkina	7729,57	6964,77	8556,92	8195,62
7 Taxe statistique	28	27,01	22,84	23,25
8 Droit de douane	35	33,77	28,56	29,07
9 Droit fiscal d'importation	350,07	337,72	365,58	250,01
10 Taxe complémentaire	1578,40	1576	-	1287
11 Taxe spécifique	2300	2300	500	200
12 Prélèvement C B C	47,63	43,62	52,10	50,65
13 Prélèvement O N A C	23,81	21,81	26,05	25,32
14 Total Droits et taxes	4362,91	4339,93	995,13	1865,30
15 Passage magasin douane (PMD)	36,85	35,55	39,12	41,53
16 TPS/PMD	8,08	7,80	8,58	9,11
17 Différentiel de transport	700	700	700	700
18 Fonds d'action pétroliers	250	250	100	250
19 Stock de sécurité	530	530	530	530
20 Transport	2272,30	2224,16	2356,55	2445,61
21 Coulage Transport	50	45,94	54,56	53,20
22 Transit frontière	11,05	10,66	11,74	12,46
23 TPS/transit frontière	2,42	2,33	2,57	2,73
24 Transit Burkina	31	31	31	31
25 TPS/transit Burkina	6,80	6,80	6,80	6,80
26 Passage dépot	450	450	276	450
27 TPS/passage dépot	98,77	98,77	60,58	98,77
28 Coulage dépot	100,01	91,88	81,85	79,80
29 Frais SONABHY	600	570	300	550
30 Frais Sociétés pétrolières	1087,89	1034,88	544,50	999,54
31 Marge Sociétés pétrolières	242,32	231,02	133,20	203,23
32 Total des postes 15 à 31 inclus	6477,49	6320,79	5237,05	6463,78
33 Péréquation	8251,03	7940,51	-92,10	5953,30
34 Prix cession dépot Bobo /HL	26821	25566	14697	22478
35 Prix cession dépot Bobo/L	268,21	255,66	146,97	224,78
36 Frais de livraison ville	1,03	1,03	1,03	1,03
37 Prix de cession revendeur	269,24	256,69	148	225,81
38 Marge revendeur	9,76	9,31	7	8,19
39 Prix détail ville de Bobo-Dioullasso.	279	266	155	234

Le Ministre du Commerce et de l'Approvisionnement du Peuple

ANNEXE I

LA STRUCTURE DES PRIX DU GAZ BUTANE EX-TEMA EST COMPOSEE COMME SUIT :

POSTES	Dépôt Bingo	Dépôt Bobo
1 - Prix CAF Burkina	75 000	75 000
2 - Droit fiscal d'importation	8 925	8 925
3 - Taxe statistique	2 100	2 100
4 - Timbre douanier	661,50	661,50
5 - Prélèvement CBC	791,50	799,08
6 - Prélèvement ONAC	395,75	392,54
7 - Total des droits et taxes	12 873,75	12 878,12
8 - Transport Lomé-Bingo/Bobo	85 000	115 000
9 - Coulage Transport	1 600	1 900
10 - Transit + TPS/Transit	3 109,72	4 207,28
11 - Passage Dépôt+TPS/passage dépôt	8 536,50	8 536,50
12 - Coulage dépôt	3 457,48	4 057,71
13 - Stock de sécurité	20 000	20 000
14 - Fonds de vulgarisation	10 000	10 000
15 - Frais SONABHY	10 353,89	10 963,44
16 - Frais de transport Bingo/Ouaga	6 000	-
17 - Frais Sociétés pétrolières	23 639,92	23 639,92
18 - Marge Sociétés pétrolières	8 000	8 000
19 - Total des postes 8 à 18	179 697,51	206 304,85
20 - Prix de revient importateurs	267 571,26	294 182,97
21 - Péréquation	28 428,74	1 817,03
22 - Prix de cession aux distributeurs	296 000	296 000
23 - Marge distributeurs	34 000	34 000
24 - Prix de vente détail/tonne	330 000	330 000
25 - Prix de vente détail/b. de 12,5kg	4 125	4 125
26 - Prix de vente détail/kg	330	330

A N N E X E II

LA STRUCTURE DES PRIX DU GAZ BUTANE EX-SIR EST COMPOSEE COMME SUIT :

P O S T E S	Dépôt Bingo	Dépôt Bobo
1 - Prix de cession SIR	140 000	140 000
2 - Taxe de port	700	700
3 - Passage dépôt Vridi	8 000	8 000
4 - Coulage dépôt Vridi	1 694	1 694
5 - CAF S/douane Abijan	150 394	150 394
6 - Droit fiscal d'importation	8 925	8 925
7 - Taxe statistique	2 100	2 100
8 - Timbre douanier	661,50	661,50
9 - Prélèvement CBC	992,84	989,38
10 - Prélèvement ONAC	496,42	494,69
11 - Total des droits et taxes	13 175,76	13 170,57
12 - Transport Vridi-Bingo/bobo	85 000	60 000
13 - Coulage Transport	2 353,94	2 103,94
14 - Transit + TPS/Transit	3 109,72	2 195,10
15 - Passage dépôt +TPS/passage dépôt	8 536,50	8 536,50
16 - Coulage dépôt	4 971,22	4 471,29
17 - Stock de sécurité	10 000	10 000
18 - Fonds de vulgarisation	5 000	5 000
19 - Frais SONABHY	11 913;73	11 409,20
20- Frais de transport Bingo/Ouaga	6 000	-
21 - Frais Sociétés pétrolières	23 639,92	23 639,92
22 - Marge Sociétés pétrolières	8 000	8 000
23 - Total des postes 12 à 22	168 525,03	135 355,95
24 - Prix de revient	332 094,79	298 920,52
25 - Péréquation	(- 36 094,79)	(- 2 920,52)
26 - Prix de cession aux distributeurs	296 000	296 000
27 - Marge distributeurs	34 000	34 000
28 - Prix de vente détail/tonne	330 000	330 000
29 - Prix de vente détail/b. de 12,5kg	4 125	4 125
30 - Prix de vente détail/kg	330	330

Ouagadougou, le [illegible] novembre 1986

Le Ministre du Commerce et de l'Approvisionnement du Peuple

[illegible]

138

APPENDIX V. PRICES WITH PERCENTAGE MARGIN SAMPLE

// AUX DE /)/)ARQUE /)/)AXIMAL (50 %)

/-)RRETE N°1060/MCODIM/DGCP
DU 9 AOUT 1977
PORTANT FIXATION DU [redacted] APPLICABLE AUX [redacted]DISES
ET PRODUITS [redacted] SOUMIS À [redacted]
[redacted]E

Article 1er :- Un taux de marque maximal de [redacted] est applicable aux produits et marchandises [redacted]on énu[redacted] du décret n°77-077/PRES/CODIM du 1er Mars 1977 qui ne sont pas soumis à taux de marque spécifique.

(Texte entré en vigueur le 17 Août 1977)

/-)NNEXE III
DU DECRET N°77-077
MARCHANDISES ET PRODUITS D'IMPORTATION
SOUMIS A TAUX DE MARQUE

1°)- Alimentation

- Lait et produits de la laiterie du chapitre 4 de la nomenclature tarifaire douanière
- Poissons frais refrigérés ou congelés
- Légumes et fruits
- Café, thé
- Farines de céréales
- Semoules de céréales
- Huiles alimentaires
- Margarine
- Préparations et conserves de poissons
- Préparations et conserves de viandes
- Sucres
- Cacao et ses préparations du chapitre 18 de la nomenclature tarifaire douanière
- Préparations pour l'alimentation des enfants ou pour usage diététiques ou culinaires (N° 19.02 du tarif des douanes)
  (N° 19.03 du tarif des douanes)
- Pâtes alimentaires
- Purée de tomates
- Légumes préparés ou conservés
- Confitures et conserves de fruits
- Extrait ou essence de café, de thé et préparation à base de ces extraits ou essence (N° 21.02 du tarif des douanes)
- Sauces, condiments et assaisonnements (21.04 du tarif des douanes)
- Sel conditionné pour la vente au détail

2°)- Boissons, liquides alcooliques et vinaigre du chapitre 22 de la nomenclature tarifaire douanière

3°)- Produits d'hygiène
- Savons
- Préparations tensio-actives et préparation pour lessives
- Pâtes et poudres à récurer
- Produits de la parfumerie ou de toilette

4°)- Autres Produits de maison
- Lanternes tempêtes et verres de lampe
- Vaisselle
- Objet en verre pour le service de la table, de la cuisine
- Articles de coutellerie et couverts de table en métaux communs
- Autres articles et ustensiles de ménage ou de cuisine
- Balais et articles de brosserie

5°)- Tissus et Fils
- Tulles moustiquaires
- Tissus et fils de toute nature
- Etoffes de bonneterie

6°)- Vêtements et confection
- Serviettes
- Chaussures
- Vêtements de travail
- Vêtements, sous-vêtements et accessoires du vêtement en tissus
- Articles de bonneterie
- Imperméables
- Friperie
- Couvertures
- Linge de maison

7°)- Matériaux de construction
- Ciments
- Fers à béton
- Tôles et bacs autoportants
- Bois
- Ouvrages de menuiserie et pièces de charpente
- Profilés en fer ou en acier
- Tubes, tuyaux et accessoires de tuyauterie de toute nature pour canalisation
- Articles de robinetterie, vannes pour canalisation d'eau parties et pièces détachées
- Verre à vitre
- Appareils fixes pour usages sanitaires ou hygièniques

8°)- Véhicules
- Voitures automobiles, tracteurs, cycles et autres véhicules terrestres du chapitre 87 de la nomenclature tarifaire douanière
- Parties, pièces détachées et accessoires de cycles et de véhicules automobiles sans distinction de position tarifaire douanière
- Pneumatiques et chambres à air
- Casque pour motocycliste

.../...

9°)- Machines, appareils et mobilier de maison ou de bureau

- Réfrigérateurs et conservateurs frigorifiques
- Conditionneurs d'air et ventilateurs
- Réchauds et Cuisinières
- Chauffe-eaux et chauffe-bains
- Appareils récepteurs de radiodiffusion et de télévision.
- Appareils d'enregistrement et de reproduction du son et leurs accessoires
- Supports de son
- Appareils à fonctionnement électrique à usage domestique et leurs accessoires
- Machine à coudre
- Machine à écrire
- Machine à calculer
- Récipients et meubles isothermes
- Autres machines et appareils de bureau du n°84-54 de la nomenclature tarifaire douanière
- Pièces détachées et accessoires pour les machines des n° 84-51 ; 84-52 et 84-54
- Parties, pièces détachées pour conditionnement d'air et ventilateurs
- Rubans pour machine à écrire
- Attache-lettre
- Trombonnes
- Agrafes
- Mobilier de bureau métallique
- Lits métalliques
- Matelas

10°)- Papeterie, photocopie et photographie

- Papier et carton, ouvrages en papier ou en carton du chapitre 48 de la nomenclature tarifaire douanière
- Appareils photographiques, cinématographiques, de projection et leurs accessoires
- Surfaces photosensibles et produits pour leur traitement

11°)- Instruments et appareils d'optique

- Lunettes correctrices, verres de lunetterie médicale et autres verres correcteurs du chapitre 90

12°)- Electricité

- Fils tresses et cables isolés pour l'électricité
- Appareillage pour la coupure, le sectionnement, la protection, le branchement ou la connexion des circuits électriques
- Articles en verre ou en pastique pour l'éclairage ou la signalisation
- Lampes et tubes électriques pour l'éclairage
- Lampes électiques à alimentation autonome
- Piles électriques et accumulateurs

14°)- Matériels agricoles et outillage

- Bèches, pelles, pioches, houes, pics, binettes, fourches, crocs, rateaux et autres outils à main pour le terrassement ou le travail de la terre, ainsi que leurs manches
- Arrosoirs
- Pompes et motopompes
- Machines, appareils et engins pour l'agriculture, l'horticulture, aviculture et l'apiculture
- Haches, serpes, matchettes et outils similaires à taillant, ainsi que leurs manches

15°)- Poids et Mesures

16°)- Produits divers

- Engrais
- Désinfectants, insecticides, fongicides, herbicides, antirongeurs, antiparasitaires et similaires
- Indigo naturel
- Articles de sport
- Cartouches de chasse
- Allumettes
- Ouvrages pouvant servir à l'enseignement, à l'éducation ou à la formation professionnelle
- Autres livres et ouvrages
- Buvards, porte-plumes, crayons à bille, stylographes, crayons, double-décimètres, règles, équerres, rapporteurs, compas, protège-cahier, carte d'identité scolaire, fourre-tout, crayons d'ardoises, porte-crayons d'ardoises, éponge d'ardoises, taille-crayons, gommes, encriers
- Mines pastelles, fusains, craies, tableau
- Journaux et publications périodiques édités en une langue autre que française
- Articles de voyage, cartables, serviettes et trousses d'écoliers de la position 42-02 de la nomenclature douanière
- Vernis, peintures et encres
- Outils à main des positions 82-02, 82-03 et 82-04 de la nomenclature douanière
- Lubrifiants
- Horlogerie

(TABLEAU N° 2)

TABLEAU DE CONCORDANCE ENTRE MARGE BENEFICIAIRE ET TAUX DE MARQUE

(Taux de marque arrondis)

Marge bénéficiaire en °/o	Taux de marque en °/o	Marge bénéficiaire en °/o	Taux de marque en °/o
1	1	51	33
2	2	52	34
3	3	53	35
4	4	54	35
5	5	55	35
6	6	56	36
7	7	57	36
8	7	58	37
9	8	59	37
10	9	60	38
11	10	61	38
12	11	62	38
13	12	63	39
14	12	64	39
15	13	65	39
16	14	66	40
17	15	67	40
18	15	68	40
19	16	69	41
20	17	70	41
21	17	71	42
22	18	72	42
23	19	73	42
24	19	74	43
25	20	75	43
26	21	76	43
27	21	77	44
28	22	78	44
29	23	79	44
30	23	80	44
31	24	81	45
32	24	82	45
33	25	83	45
34	25	84	46
35	26	85	46
36	26	86	46
37	27	87	47
38	28	88	47
39	28	89	47
40	29	90	47
41	29	91	48
42	30	92	48
43	30	93	48
44	31	94	48
45	31	95	49
46	31	96	49
47	32	97	49

 (Mise à jour : n° 30/81)

TABLEAU DES MARGES BENEFICIAIRES

/-)RRETE N° 781/MCODIM/DGCP
du 2 Juin 1980
portant fixation des taux de Marque de Marchandises et ~~Produits d'importation~~ (Modifié par l'Arrêté N° 949 ~~du 27/87~~ 1980)
Entré en vigueur le Mercredi 18 Juin 1980)

PRODUITS ET MARCHANDISES	Nomenclature douanière (chapitre ou position)	Freinte	Marge bénéficiaire	Taux de marque	Remise détaillant
ALIMENTATION					
.égumes et fruits	Chapitre 7 et 8	15	30	23	10
'omme de terre	07-01-09	10	28	22	10
leurre frais	Ex 04-03	-	25	20	8
romages	04-04	5	25	20	8
iandes	Ex chap. 2	10	33	25	8
onserves de poissons (sard.-pilch)	Ex 16-04	-	16	14	5
onserves de thon	Ex (20-01 20-02)	-	40	29	10
ait concentré ou en poudre	Ex 04-02	-	12	11	5
ait en bouteille	04-01-10	-	18	15	5
âtes alimentaires	19-03	-	33	25	8
afé, Nescafé, Thé	(1)	-	30	23	12
hocolat à croquer, à cuire, de mélange, ordinaires et toutes préparation alimentaire contenant du cacao	Ex 18-06	-	30	23	12
utres chocolats	Ex 18-06	-	50	33	15
el en vrac	25-01-29	-	10	9	4
el conditionné pour la vente au étail	25-01-21	-	16	14	5
onserves de viande (corned beef elée de boeuf)	Ex 16-02-90	-	16	14	5
onfitures	20-05	-	30	23	12
iscuits	Ex (19-07)-(19-08)	-	30	23	10
emoules de céréales	Ex 11-02	-	25	20	8
arine de céréales	11-01	-	25	20	8
uiles alimentaires	Ex 15-07	-	25	20	8
ucre	(17-01) (Ex 17-02)	-			
BOISSONS					
'ins ordinaires (appelation non ontrolée) importés :					
) en vrac ou en bouteille et vendus en emballage d'origine	Ex 22-05	5	18	15	5
) en vrac et mis en bouteille capsulés et étiquetés au Burkina-Faso	Ex 22-05	5	50	33	4 détail 7 gros.
'ins d'appelation contrôlée et VDQS	Ex 22-05	5	30	23	10
'ins mousseux(champagnes et autres	Ex 22-05	5	30	23	10
'ins doux naturels	Ex 22-05				
'ins de liqueurs , mistelles)	Ex 22-05	5	40	29	10
péritifs à base de vins)	Ex 22-06				
utres boissons alcooliques (eaux e vie, liqueurs et prép. alcooliques omposées, autres boissons spiritueuses	Ex 22-09	5	40	29	10
ières	22-03	5	37	27	9

PRODUITS D'HYGIENE					
avon de ménage.....	Ex 34-01	-	20	17	6
avon de toilette.....	34-01-11 et 19	-	33	25	8
étersifs à usage domestiques (Ex 34-01 ... (Ex.	34-02(34-05-40	-	20	17	6
arfumerie.....	Ex 33-06	-	50	333	15
entifrice.....	33-06-40	-	33	25	-
AUTRES PRODUITS DE MAISON					
anternes tempêtes.....	83-07-01	-	20	17	6
aisseles, verreries courantes et autres erres courants.....	70-13-31 (2)	15	23	19	6
eaux et bassines émaillés, cuvettes émaillées steneiles de ménage et cuisine, étamés, émaillés, galvanisés, en/aluminium léger, en fonte rute, en fer :	Ex 73-38-21	-	20	17	5
- casserole) - poêle à frire) - coutellerie)	N° divers	-	20	17	5
- fourchettes, cuillers, louches) - filtre à eau) - fait-tout) - cocottes) - bouilloires) - moulins à légumes)	N° divers	-	20	17	5
- ustensiles de ménage en matière plastique seaux, bassines, cuvettes, gourdes, paniers	Ex 39-07	-	20	17	5
TISSUS					
Couvertures en déchets de coton dont le prix de revient licite est inférieur ou égal à 2 000 Frs	Ex 62-01-10	-	26	21	5
Couvertures ordinaires dont le prix de revient licite est inférieur ou égal à 2 500 Frs.....	Ex 62-01	-	26	21	5
Percales blanchies, cretonnes écrues, drill, popeline.....	Ex chap. 51-55	-	26	21	5
olyester..... voir fibre	56 synthétiques	-	52	34	9
Couvertures de luxe.....	Ex 62-01	-	50	33	7
Imprimés de coton ou fibranne genre "Fancy" ordinaire.....	Ex (5607) (55-09)	-	45	31	7
Imprimés grand teint genre "Java" et Wax print"	Ex 55-09	-	52	34	9
Tulles moustiquaires.....	Ex 58-08	-	26	21	5
Tissus teints de coton de 350 F/M au revient lici e, autres que drills.....	Ex 55-09	-	26	21	5
Bazins de 600 F/M au revient licite.....	Ex 55-09	-	26	21	5
Tissus de fibres text. synt. et artificielles	Chap. 51 et 56	-	52	34	9
VETEMENTS ET CONFECTIONS					
Serv. de toilettes ord. dont le prix de revient licite ne dépasse pas 500 Frs.....	Ex 62-02	-	25	20	5
Serviette de toilette luxe.....	Ex 62-02	-	56	36	13
Chaussures dont les pointures sont sup. à 35 et .e prix de revient licite est égal ou inf. à 1 535 Frs.....	Chap. 64	-	22	18	6

Chaussures dont les pointures sont égales ou inf. à 35 et dont le prix de revient licite ne dépasse pas 900 Frs	Chap 64	-	22	18	6
Vêtements de travail (blouses, combinaisons, salopettes)	Ex (61-01) (61-02)	-	20	17	6
Vêtements de bonneterie	60-05	-	50	33	-
Vêtements en tissus	(3)61-01 à 61-04	-	40	29	12
Mouchoirs de tête	61-06-10	-	35	26	10
Imperméable dont le prix de revient licite ne dépasse pas 500 Frs	(4)	-	20	17	6
Friperie (importée pour la revente en l'état)	Ex 63-01	-	20	17	6
MATERIAUX DE CONSTRUCTION					
Ciments autres qu'à usages spéciaux	25-23-90	-	17	15	6
Fers à béton	73-10 10/30 et 90	-	30	23	8
Tôles en fer	Ex 73-13	-	22	18	
Tôles, planches, feuilles et bandes en alluminium	(5) 76-03 et 76-04	-	22	18	5
- bois bruts, même écorcés ou simplement dégrossis	44-03	10	23	19	5
- bois simplement équarris	44-04	10	23	19	5
- bois simplement sciés longitudinalement	44-05 et 44-14	10	23	19	5
- bois tranchés ou déroulés d'une épaisseur supérieur à 5 m/m	Ex 44-05	5	37	27	6
- feuilles de placage en bois scié tranché ou déroulé d'une épaisseur égale ou inférieure à 5 m/m	Ex 44-14	5	37	27	6
- bois plaqués ou contreplaqués, même avec adjonction d'autres matières	Ex 44-15	5	37	27	6
Verre à vitre	70-05 70-06 70-07	10	60	38	11
Bacs autoportants	Ex (76-03) (76-04)	-	30	23	8
Tuyaux pour canalisation	N° divers	-	30	23	10
Robinetterie	84-61	-	50	33	11
VEHICULES					
Véhicules automobiles	(87-02) (87-03) (87-04)	-	20,48	17	
Tracteur agricole	Ex 87-01	-	30	23	
Motocycles et cyclomoteurs (cylindrée maximale de 100 C.C)	Ex 87-09	-	28	22	7
Semi remorque	Ex 87-14	-	40	29	
Pièces détachées de véhicules automobiles	N°. divers	-	81	45	11
Pièces détachées de vélocipèdes	N° divers	-	35	26	8
Pneumatique et chambre à air	Ex 40-11	-	28	22	7
Ampoules pour véhicules	85-20-10 et 20	15	33	25	10
MACHINE - APPAREILS ET MOBILIER DE MAISON OU DE BUREAU					
Machines à coudre non électriques	84-41-11	-	28	22	7
Machines à coudre électriques	84-41-11	-	39	28	9
Réfrigérateurs	84-15-01 et 09	-	39	28	9
Appareils radio-diffusion dont le prix de revient licite ne dépasse pas 15 900 F	85-15-39	-	30	24	8
Magnétophones	92-11-30	-	50	33	11
Téléviseurs	85-15-40	-	50	33	11
Autres appareils radio-diffusion	85-15-39	-	43	30	10
Conditionneurs d'air, ventilateurs	(84-12)(85-06-10)	-	50	33	11
Machines de bureau non électriques	N° divers	-	30	23	8

Machines à calculer électriques et	84-52-01	-			
Machines comptables.....	84-52-20	-	45	31	10
Machines à écrire électriques.....	84-51-10	-	50	33	
Mobilier de bureau métallique.....	94-03-30	-	50	33	
Lits métalliques à une place dont le prix de revient licite ne dépasse pas 9 000 Frs et les lits métalliques à deux places dont le prix de revient licite ne dépasse pas 13 500 Frs.....	Ex 94-03		30	23	7
Matelas à une place dont le prix de revient licite ne dépasse pas 18 119 Frs et les matelas à deux places dont le prix de revient licite ne dépasse pas 20 221 Frs.....	Ex 94-04	-	30	23	7
PAPETERIE ET PHOTOGRAPHIE					
Classeurs de bureaux.....	Ex 48-18-30	-	27	21	7
Papier et cartons d'emballage.....	Ex 48-01 et 48-07-90		22	18	7
Cahiers et autres articles scolaires en papier ou en carton.....	48-18-21 et 29	-	30	23	5
Papier pour machine à écrire et duplicateur....	Ex 48-15-90	-	27	21	7
Appareils photographiques.....	Ex 90-07	-	45	31	10
Pellicules.....	37-02	-	45	31	10
Ardoises et tableau pour l'écriture et le dessin encadrés ou non et sémilaires.....	98-06	-	30	23	5
ELECTRICITE					
Groupes électrogènes.....	Ex 85-01		50	33	-
Articles ménagers à fonctionnement électrique:					
- fer à repasser)					
- rechauds)....	Ex 85-12	-	33	25	10
- bouilloires)					
- lampes torches et lampes de poche dont le prix de revient licite ne dépasse pas 600 F:	85-10	-	25	20	7
- lampes électriques portatives	(Ex 85-10) 83-07-26	-	25	20	7
- Ampoules électriques.....	Ex 85-20-90	15	23	19	6
- Piles électriques.....	85-03	15	28	22	7
- Tubes fluorescents.....	Ex 85-20-90	15	33	25	10
Appareillage électrique pour la coupure, le sectionnement, la protection, le branchement ou la connexion des circuits électriques.....	Ex 85-19	-	40	29	
MATERIELS AGRICOLES ET OUTILLAGE					
Pompes et motopompes.....	Ex (84-10 84-11)	-	50	33	
Bêches, pelles, pioches, houes, machettes à main (y compris les manches.....	Ex 82-01-00 Ex 44-25)	-	17	15	5
Rateaux cultivateurs et faucilles à dents, couteaux à paille ou à foin.....	Ex 82-01-00	-	17	15	5

Appareils mécaniques à pulvériser, herses, appareils portables divers à pulvériser.....	Ex 84-21	-	28	22	7
Motoculteurs.....	87-01-30	-	28	22	7
Charrues sarcleuse.....	Ex 84-24	-	28	22	7
Machines et appareils et engins agricoles et horticoles l'aviculture, les mélangeuses d'engrais, couveuses et éleveuses.....	Ex 84-28	-	43	30	10
POIDS ET MESURES					
Balance roberval..... Poids.....	Ex 84-20) 84-20-60)	28	27	21	5
Mètres pliants, mètres de drapier, centimètres de couturiers dont le prix de revient licite ne dépasse pas 100 Frs.....	Ex 90-16	-	17	15	5
AUTRES PRODUITS D'IMPORTATION					
Engrais et composés à fonction amide (urée utilisée comme engrais) emballage à partir de 50 kgs et au dessus.....	Ex chap. 31	-	17	15	5
Insecticides, emballage inférieur à 1 kg.....	Ex 38-11	-	50	33	15
Insecticides désinfectants, fongicides, herbicides anti-rongeurs, antiparasitaires et similaires, emballage supérieur à 1 kg.....	Ex 38-11	-	50	33	11
Autres insecticides à usage agricole et similaire	Ex 38-11	-	17	15	5
Valises.....	Ex 42-02	-	50	33	11
Nitrate de potasse à usage agricole.....	Ex 28-39	-	17	15	5
Indigo.....	32-09-51	-	25	20	8
Horlogerie.....	chap. 91	-	40	29	15
Article servant à la pratique de sports populaires (voir Tome 2 ci-après).....	N° divers	-	30	23	13
Autres articles de sport.....	N° divers	-	50	33	15
Cartouches de chasse, tout calibre.....	Ex 93-07	-	35	25	10
Insecticides à usage domestique et similaires d'un emballage égal ou supérieur à 1 kg.....	Ex 38-11	-	17	15	5
FOURNITURES SCOLAIRES					
Livres, ouvrages, brochures et imprimés y compris les dictionnaires servant à l'enseignement primaire secondaire, supérieur ainsi qu'à l'éducation ou à la formation professionnelle.....	Ex 49-01	-	35	26	5
Autres livres et ouvrages y compris livres de loisirs destinés à la jeunesse, en images ou non et les romans.....	Ex (49-01) (49-03)	-	45	31	10

APPENDIX VI. MARKET PRICES

4 : Prix =====> Prix de vente au detail a Ouagadougou (suite 2)

	Unites	1 9 8 6									1 9 8 7					
		AVR.	MAI	JUIN	JUIL	AOUT	SEPT	OCT.	NOV.	DEC.	JANV	FEVR	MARS	AVR.	MAI	JUIN
EQUIPEMENT MENAGES																
Vaisselle	-	...	...	...	...	...	...	...	...	...	...	...	...	...	...	62
Calebasse moyenne	Unite	300	300	300	300	300	300	300	300	300	300	300	300	300	300	30
Marmite n 3	Unite	1300	1300	1300	1300	1300	1300	1300	1300	1300	1300	1300	1300	1300	1300	130
Seau n 34	Unite	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	250
Coupe-coupe	Unite	1100	1100	1100	1100	1100	1100	1100	1100	1100	1100	1100	1100	1100	1100	110
Casserole en aluminium	Unite	525	525	525	525	525	525	525	525	525	525	525	525	525	525	52
HYGIENE - SANTE																
Coupe de cheveux	Unite	300	300	300	300	300	300	300	300	300	300	300	300	300	300	30
Savon n 3 S.H.H.V. (665 g)	Unite	270	270	270	270	270	270	270	270	270	270	270	270	280	280	28
Pate dentifrice signal (66 ml)	Unite	545	545	545	545	545	545	545	545	545	545	545	545	545	545	54
Pomme bouquet	Unite	400	400	400	400	400	400	400	400	400	375	375	375	375	375	37
Services medicaux (exam. de selles)	Unite	300	300	300	300	300	300	300	300	300	300	300	300	300	300	30
Combatrin	Boite	882	882	882	882	882	882	882	882	882	771	771	771	771	771	80
Nivaquine (100 comprimes)	Boite	1332	1332	1332	1332	1332	1332	1332	1332	1332	1408	1408	1408	1408	1408	140
Aspirine (30 comprimes)	Boite	414	414	414	414	414	414	414	414	414	453	453	453	453	453	45
TRANSPORT ET COMMUNICATION																
Essence melange	Litre	300	300	300	300	300	300	300	300	300	300	300	300	300	300	30
Bicyclette Peugeot	Unite	49975	49453	49453	49453	49453	49453	50496	49975	49975	49965	49965	49965	49965	49965	4996
Mobylette BB LI (49 cm3)	Unite	193748	193748	193748	193748	193748	193748	193748	193748	193748	210530	210530	210530	210530	210530	21053
Bougie AC	Unite	500	500	500	500	500	500	500	500	500	500	500	500	500	500	50
Vis platine	Unite	600	600	600	600	600	600	600	600	600	600	600	600	[illegible]	[illegible]	[illegible]
Chambre a air michelin	Unite	...	...	...	...	...	...	...	...	...	1250	1250	1250	1250	1250	125
Pneu Sap Oliapic	Unite	2350	2350	2350	2350	2350	2350	2350	2350	2350	2350	2350	2350	2350	2350	325
Transport longue distance	-	2250	2250	2250	2250	2250	2250	2250	2250	2250	1750	1750	1750	1750	1750	175
EDUCATION LOISIRS CULTURE																
Radio cassette	Unite	...	...	...	...	...	...	30000	30000	30000	30000	30000	30000	30000	30000	3000
Pile Wonder	Unite	125	125	125	125	125	125	125	125	125	120	120	120	120	120	12
Sceance de cinema	Unite	145	145	145	145	145	145	145	145	145	145	145	208	175	175	17
Sceance sportive	Unite	400	400	400	400	400	400	400	400	400	400	400	400	400	400	40

151

:e:I.N.S.D.

Unite:FCFA

	Unites	1 9 8 6									1 9 8 7					
		AVR.	MAI	JUIN	JUIL	AOUT	SEPT	OCT.	NOV.	DEC.	JANV	FEVR	MARS	AVR.	MAI	JUIN
)IMENTS																
ıates fraiches	Kg	89	115	294	278	185	119	147	192	200	76	125	53	104	161	...
ıcentre de tomates	Kg	1600	1600	1600	1600	1600	1600	1600	1600	1600	1600	1600	1600	1600	1600	1600
ıaons	Kg	114	116	179	204	187	225	250	213	179	94	109	93	111	303	179
	Kg	1667	1250	1250	1667	1563	1250	2500	5000	1818	1389	1250	1042	1000	714	1111
ıux pommes	Kg	63	...	250	188	109	182	157	147	123	56	53	54	195	185	429
ıilles d'oseille	Kg	147	84	63	83	71	74	227	278	250	266	125	96	125	278	81
·ergine locale (kouaba)	Kg	75	156	269	219	56	93	53	125	111	102	118	74	104	...	250
ıille de haricot	Kg	208	139	167	192	179	125	119	250	208	250	125	156	100	333	96
ılvaca	Kg	227	250	156	208	126	132	250	555	333	...	385	448	455	238	175
ıga sec	Kg	1250	1667	756	789	688	...	...	...	...	...	431	500	625	238	500
·ga frais	Kg	...	...	...	...	...	...	...	556	208	500	...	...	...	...	...
ebdo	Kg	128	125	333	147	...	132	...	217	...	...	208	192	...	294	238
ıarin	Kg	143	114	...	200	227	167	109	...	73	278	98	167	125	161	227
.illes de baobab fraiches	Kg	164	313	179	250	114	109	...	...	...	...	...	114	...	...	250
:illes de baobab seches	Kg	...	167	...	...	...	...	147	208	125	313	105	120	214	185	...
e maggi (10 g)	Kg	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000
·bo sec	Kg	417	500	625	227	431	500	...	417	500	362	424	510	417	455	667
bo frais	Kg	210	156	233	192	52	40	125	400	250	313	227	139	227	385	455
marin	Kg	116	89	71	83	93	89	77	40	82	43	38	37	100	93	40
ent rouge sec	Kg	1667	2500	1667	1250	1667	1667	1000	1136	1389	2500	1250	1000	833	556	2500
ure	Kg	781	1333	833	769	1000	...	1000	...	1250	1429	833	833	667	909	833
asse	Kg	375	179	357	417	...	208	217	...	250	481	305	500	200	588	256
abala sec	Kg	1000	606	678	588	667	1000	909	555	500	476	633	625	455	556	476
GINEUX																
le d'arachide	Litre	500	500	500	500	500	500	500	500	500	500	500	500	500	500	410
e d'arachide	Kg	...	...	...	...	...	...	...	...	...	333	238	156	192	179	200
rre de karite	Kg	1250	641	417	...	446	417	...	417	510	625	625	417	417	500	455
DES ET POISSONS																
nde de boeuf sans os	Kg	700	700	700	700	700	700	700	700	700	700	700	700	700	700	700
aille	Unite	562	845	754	696	846	524	665	689	705	480	625	636	536	630	777
ssons seches (carpes)	Kg	1300	1400	1400	1400	1400	1400	1400	1400	1400	1400	1400	1400	1400	1400	1350
ssons seches (silures)	Kg	1500	1300	1300	1300	1300	1300	1400	1400	1400	1400	1400	1400	1400	1400	1500
ALES																
	Kg	95	95	95	95	95	95	95	53	53	53	53	53	53	53	53
blanc	Kg	175	175	175	175	175	175	175	175	175	175	175	175	175	175	175
it mil	Kg	94	94	94	94	88	88	88	55	55	60	60	60	60	60	60
s	Kg	107	107	107	107	100	100	100	100	100	60	60	60	60	60	60
icot	Kg	433	357	238	156	227	222	76	213	77	...	...	...	...	...	...
anes	Kg	138	121	235	184	174	129	113	105	102	100	111	158	167	153	225
ne de pain	Kg	279	279	...	...	279	279	279	279	279	354	340	340	327	293	340
oule de ble	Kg	460	460	460	460	460	460	460	460	460	460	460	460	460	460	460
is de moulage	Tine	150	150	150	150	150	150	150	150	150	150	150	150	150	150	150

4 : Prix =====> Prix de vente au detail a Ouagadougou (suite 1)

	Unites	1 9 8 6									1 9 8 7					
		AVR.	MAI	JUIN	JUIL	AOUT	SEPT	OCT.	NOV.	DEC.	JANV	FEVR	MARS	AVR.	MAI	JUIN
RUITS ET AUTRES ALIMENTS																
Lait concentre sucre	Kg	484	484	484	484	484	484	484	484	484	484	484	484	484	484	484
Sucre	Kg	335	335	335	335	335	335	335	335	335	335	335	335	335	335	335
Nescafe moulu	200 g	1150	1150	1150	1150	1150	1150	1150	1150	1150	1285	1285	1285	1285	1285	1370
Fruits	Kg	85	173	...	161	159	93	110	160	133	100	121	102	216	209	232
OISSONS ET EXCITANTS																
Soda	66 cl	150	150	150	150	150	150	150	150	150	170	170	170	170	170	170
Tonic	33 cl	145	145	145	145	145	145	145	145	145	140	140	140	140	140	140
Biere	66 cl	200	200	200	200	200	200	200	200	200	275	275	275	275	275	275
Dolo	Litre	...	...	...	...	...	...	...	...	...	65	87	71	154	...	61
Cola	Kg	900	583	1000	1316	1071	1071	833	...	667	1667	1316	769	1000	556	714
Cigarettes Camelia	Paquet	80	80	80	80	80	80	80	80	110	110	110	110	110	110	110
Cigarettes Benson	Paquet	285	285	285	285	285	285	285	285	285	285	310	310	310	310	310
HABILLEMENT																
Tapette femme	Paire	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Chaussures fermees	Paire	5290	5290	5290	5290	5290	5290	5290	5290	5290	5290	5290	5290	5290	5290	5290
Tapettes sandales (Safari)	Paire	600	600	600	600	600	600	600	600	600	600	600	600	600	600	600
Pagne Faso Fani (ex VOLTEX)	Unite	1150	1150	1150	1150	1150	1150	1150	1300	1300	1300	1300	1300	1300	1300	1300
Tissu pantalon jean	Unite	1500	1500	1500	1500	1500	1500	1500	1500	1500	1500	1500	1500	1500	1500	1500
Tissu bazin	Metre	1250	1250	1250	1250	1250	1250	1250	1250	1250	1300	1300	1300	1300	1300	1300
Tissu chemise	Unite	400	400	400	400	400	400	400	400	400	500	500	500	500	500	500
Couture	Ensemble	9000	9000	9000	9000	9000	9000	9000	9000	9000	9000	9000	9000	9000	9000	9000
LOYER ET FRAIS DE CONSTRUCTION																
Loyer		3000	3000	3000	3000	3000	3000	3000	3000	3000	3000	3000	3000	3000	3000	3000
Briques (transport compris)	Unite	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
Main d'oeuvre	Heure	500	500	500	500	500	500	500	500	500	500	500	500	500	500	500
Tole (35/100)	Unite	2300	2300	2300	2300	2300	2300	2300	2300	2300	2200	2200	2200	2200	2200	2200
Chevrons	Unite	450	500	500	500	500	500	500	500	500	500	500	500	500	500	500
AU ECLAIRAGE COMBUSTIBLE																
Bois	Barrique	150	150	150	150	125	125	125	125	125	125	125	125	125	125	125
Lampe tempete Dietz n 3	Unite	...	...	1550	1550	1150	1150	...	...	...	1200	1200	1200	1200	1200	1200
Bois	Kg	37	39	23	31	38	28	31	26	23	26	25	28	24	24	24
Petrole	Litre	160	160	160	160	160	160	160	160	160	160	160	160	160	160	160
Allumettes (55 brins)	Boite	15	15	15	15	15	15	15	15	15	15	15	15	15	15	17
MEUBLES ET ACCESSOIRES FIXES																
Lit (140 x 130)	Unite	14000	14000	14000	14000	14000	14000	14000	14000	14000	14000	14000	14000	14000	14000	14000
Fauteuil en bois	Unite	3500	3500	3500	3500	3500	3500	3500	3500	3500	3500	3500	3500	3500	3500	3500
Matelas	Unite	5000	5000	5000	5000	5000	5000	5000	5500	5500	5500	5500	5500	5500	5500	5500
Natte (12 bandes)	Unite	1100	1100	1100	1100	1100	1100	1100	1100	1100	1100	1100	1100	1100	1100	1100
Couverture Ramaro	Unite	4170	4170	4170	4170	4170	4170	4170	4170	4170	5300	5300	5300	5300	5300	5300
Moustiquaires	Boite	200	200	200	200	200	200	200	200	200	200	200	200	200	200	200
Valise	Unite	5100	5100	5100	5100	5100	5100	5100	5100	5100	5100	5100	5100	5100	5100	5100

4 : PRIX ==> b : Indice des prix a la consomation africaine a Ouagadougou (Base 100 Juillet 1981 - Juin 1

onderation		1 9 8 6									1 9 8 7					
		AVRIL	MAI	JUIN	JUIL.	AOUT	SEPT.	OCTOB	NOV.	DEC.	JANV.	FEVR.	MARS	AVRIL	MAI	JUIN
4 766	* ALIMENTATION BOISSONS EXCITANTS	119.2	117.8	119.4	118.7	116.7	116.4	116.2	114.3	110.0	113.6	111.4	108.0	113.5	110.8	111.9
3 871	. Alimentation sans boissons	117.3	116.5	117.6	115.4	113.7	113.3	113.8	109.6	105.8	101.4	98.3	96.6	98.0	101.5	101.8
790	. Condiments	113.7	113.2	122.0	114.6	108.5	113.1	118.5	130.3	114.5	106.7	92.2	87.6	90.2	108.0	107.7
224	. Oleagineux	167.7	133.9	121.5	126.3	123.0	121.4	126.3	121.4	126.6	112.7	102.7	87.4	91.1	92.5	82.9
637	. Viandes et poissons	113.6	117.1	116.3	115.8	117.1	114.2	116.3	116.5	116.7	114.7	116.0	116.1	115.3	116.0	116.8
2 016	. Cereales	117.2	116.0	116.2	114.5	113.3	112.7	110.6	98.3	96.5	92.6	92.6	93.1	93.1	92.6	93.9
204	. Fruits et autres aliments	111.4	121.8	116.9	120.4	120.2	112.4	114.4	120.3	117.1	114.1	116.6	114.4	127.8	127.0	130.3
895	. Boissons et excitants	128.4	124.0	129.8	134.2	130.8	130.8	127.4	140.4	130.2	164.9	167.7	157.3	179.2	154.9	154.2
441	* HABILLEMENT	122.6	122.6	122.6	122.6	122.6	122.6	124.1	124.1	124.1	127.6	127.6	127.6	127.6	127.6	127.6
1 883	* LOGEMENT	140.2	144.5	112.0	128.3	139.4	118.9	125.0	114.7	114.7	114.5	112.5	118.6	110.4	110.4	110.5
515	. Loyer et frais de construction	125.1	125.8	125.8	125.8	125.8	125.8	125.8	125.8	125.8	124.7	124.7	124.7	124.7	124.7	124.7
1 368	. Eau,eclairage,combustible	146.0	151.6	106.8	129.3	144.5	116.3	124.7	110.5	110.5	110.7	107.9	116.3	105.0	105.0	105.2
303	* EQUIPEMENT	127.5	127.5	127.5	127.5	127.5	127.5	128.4	128.4	128.4	131.5	131.5	131.5	131.5	131.5	134.0
224	. Meubles et accessoires fixes	127.2	127.2	127.2	127.2	127.2	127.2	128.4	128.4	128.4	132.4	132.4	132.4	132.4	132.4	132.4
79	. Equipements menagers	128.4	128.4	128.4	128.4	128.3	128.4	126.4	128.4	128.2	128.4	128.4	128.4	128.4	128.4	138.4
518	* HYGIENE SANTE	128.2	127.4	127.4	128.2	128.2	128.2	128.2	128.2	128.2	127.6	127.6	127.6	129.6	129.6	130.1
1 858	* TRANSPORTS ET COMMUNNICATION	129.2	129.1	129.1	129.1	129.1	129.1	129.2	129.2	129.3	131.9	131.9	131.9	131.9	131.9	133.9
231	* EDUCATION LOISIRS CULTURE	176.0	176.0	176.0	176.0	176.0	176.0	144.1	144.1	144.1	140.6	140.6	142.7	141.6	141.6	141.6
10 000	* ENSEMBLE	127.1	127.0	121.5	124.3	125.5	121.3	122.4	119.5	117.4	119.5	118.1	117.7	118.8	117.6	118.7

APPENDIX VII. CGP PRICING MODEL

STRUCTURE DE PRIX EX-SIR

DEPOT BINGO

P O S T E S	SUPER	ESSENCE	PETROLE	GAZ-OIL
1 Prix de cession SIR/HL	7514,57	6764,87	8356,67	8020,98
2 Taxe de port	51,73	49,98	54,95	58,24
3 Passage dépot VRIDI	110	110	110	70
4 Coulage dépot VRIDI	75,14	67,64	62,67	60,15
5 C A F S/douane VRIDI	7751,44	6992,49	8584,29	8209,37
6 C A F S/douane ramené Burkina	7729,57	6964,77	8556,92	8195,62
7 Taxe statistique	28	27,01	22,84	23,25
8 Droit de douane	35	33,77	28,56	29,07
9 Droit fiscal d'importation	350,07	337,72	365,58	250,81
10 Taxe complémentaire	1578,40	1576	-	1287
11 Taxe spécifique	2300	2300	500	200
12 Prélèvement C B C	47,05	43,04	51,50	50,03
13 Prélèvement O N A C	23,52	21,52	25,75	25,01
14 Total Droits et Taxes	4362,04	3339,06	994,23	1864,37
15 Passage magasin douane (PMD)	36,85	35,55	39,12	41,53
16 TPS/PMD	8,08	7,80	8,58	9,11
17 Différentiel de transport	700	700	700	700
18 Fonds d'action pétroliers	250	250	100	250
19 Stock de sécurité	530	530	530	530
20 Transport	2966,30	2902,47	3078,02	3196,12
21 Coulage transport	53,47	49,33	58,17	56,95
22 Transit frontière	11,05	10,66	11,73	12,46
23 TPS/transit frontière	2,42	2,33	2,57	2,73
24 Transit Burkina	31	31	31	11
25 TPS/transit Burkina	6,80	6,80	6,80	6,80
26 Passage dépot	450	450	276	450
27 TPS/Passage dépot	98,77	98,77	60,58	98,77
28 Coulage dépot	106,95	98,67	87,26	85,43
29 Frais SONABHY	600	570	300	550
30 Frais Sociétés pétrolières	1087,89	1034,88	544,50	999,54
31 Marge Sociétés pétrolières	247,53	236,23	137,70	208,44
32 Total des postes 15 à 31 inclus	7187,11	7014,49	10742,03	7228,88
33 Péréquation	7924,28	7629,68	-5893,18	5571,13
34 Prix cession dépot BINGO/HL	27203	25948	15000	22860
35 Prix cession dépot BINGO/L	272,03	259,48	150	228,60
36 Frais de livraison ville	3	3	3	3
37 Prix de cession revendeur	275,03	262,48	153	231,60
38 Marge revendeur	9,97	9,52	7	8,40
39 Prix détail ville Ouagadougou	285	272	160	240

Ministère Commerce et Approv.

structure de prix ex-Lomé

Dépôt Bingo

Postes	Super	Essence	Pétrole	Gaz-oil
1 Prix de cession/Lomé	5 956	5 866	6 500	5 970
2 Taxe statistique	28	27,01	22,84	23,25
3 Droit de douane	35	33,77	28,56	29,07
4 Droit fiscal d'importation	350,07	337,72	365,58	250,01
5 Taxe complémentaire	1 578,40	1 576	-	1 287
6 Taxe spécifique	2 300	2 300	500	200
7 Prélèvement CBC	42,06	41,61	44,78	42,13
8 Prélèvement ONAC	21,03	20,80	22,39	21,06
9 Total droits et taxes	4 354,56	4 336,91	984,15	1 852,52
10 Passage magasin douane (PMD)	36,85	35,55	39,12	41,53
11 TPS/PMD	8,08	7,80	8,58	9,11
12 Fonds d'action pétrolière	250	250	100	250
13 Stock de sécurité	530	530	530	530
14 Transport	3 570,72	3 570,72	3 570,72	3 570,72
15 Coulage transport	47,63	47,18	50,35	47,70
16 Transit frontière	107,12	107,12	107,12	107,12
17 TPS/transit frontière	23,51	23,51	23,51	23,51
18 Transit burkina	31	31	31	31
19 TPS/Transit burkina	6,80	6,80	6,80	6,80
20 Passage dépôt	450	450	276	450
21 TPS passage dépôt	98,77	98,77	60,58	98,77
22 Coulage dépôt	95,26	94,36	73,53	71,55
23 Frais SONABHY	600	570	300	550
24 Frais sociétés pétrolière	1 087,89	1 034,88	544,50	999,54
25 Marge sociétés pétrolières	247,53	236,23	137,70	208,44
26 Total des postes 10 à 25 inclus	7 191,16	7 093,92	5 859,51	6 995,79
27 Péréquation	9 701,28	8 651,17	1 656,34	8 041,69
28 Prix de cession dépôt Bingo/HL	27 203	25 948	15 000	22 860
29 Prix de cession dépôt Bingo/L	272,03	259,48	150	228,60
30 Frais livraison ville	3	3	3	3
31 Prix cession revendeur	275,03	262,48	153	231,60
32 Marge revendeur	9,97	9,52	7	8,40
33 Prix détail ville Ouaga	285	272	160	240

Le Ministre du Commerce et de l'Approvisionnement du Peuple

Mohamadou TOURE

DEPOT BOBO-DIOULASSO

Postes	Super	Essence	Pétrole	Gaz-oil
1 Prix de cession/Lomé	5 956	5 866	6 500	5 970
2				
2 Taxe statistique	28	27,01	22,84	23,25
3 Droit de douane	35	33,77	28,56	29,07
4 Droit fiscal d'importation	350,07	337,72	365,58	265,06
5 Taxe complémentaire	1 578,40	1 576	-	1 287
6 Taxe spécifique	2 300	2 300	500	200
7 Prélèvement CBC	42,06	41,61	44,78	42,13
8 Prélèvement ONAC	21,03	20,80	22,39	21,06
9 Total droits et taxes	4 354,56	4 336,91	984,15	1 852,52
10 Passage magasin douane (PMD)	36,85	35,55	39,12	41,53
11 TPS/PMD	8,08	7,80	8,58	9,11
12 Fonds d'action pétrolière	250	250	100	250
13 Stock de sécurité	530	530	530	530
14 Transport	4 705,60	4 705,60	4 705,60	4 705,60
15 Coulage transport	53,30	52,85	56,02	53,37
16 Transit frontière	141,16	141,16	141,16	141,16
17 TPS/Transit frontière	30,98	30,98	30,98	30,98
18 Transit burkina	31	31	31	31
19 TPS/Transit burkina	6,80	6,80	6,80	6,80
20 Passage dépôt	450	450	276	450
21 TPS Passage dépôt	98,77	98,77	60,58	98,77
22 Coulage dépôt	106,61	105,71	84,04	80,06
23 Frais SONABEY	600	570	300	550
24 Frais sociétés pétrolières	1 087,89	1 034,88	544,50	999,54
25 Marge sociétés pétrolières	242,32	231,02	133,20	203,23
26 Total des postes 10 à 25 inclus	8 379,36	8 282,12	7 047,58	8 181,15
27 Péréquation	8 131,08	7 080,97	168,27	6 474,33
28 Prix de cession dépôt BOBO /HL	26 821	25 566	14 697	22 478
29 Prix de cession depôt BOBO /L	268,21	255,66	146,97	224,78
30 Frais livraison ville	1,03	1,03	1,03	1,03
31 Prix cession revendeur	269,24	256,69	148	225,81
32 Marge revendeur	9,76	9,31	7	8,19
33 Prix détail ville Bobo	279	266	155	234

Le Ministre du Commerce et de l'Approvisionnement du Peuple

Mohamadou TOURE

P O S T E S	SUPER	ESSENCE	PETROLE	GAZ OIL
1 Prix de cession SIR/HL	7514,57	6764,87	8356,67	8020,98
2 Taxe de port	51,73	49,98	54,95	58,24
3 Passage dépot VRIDI	110	110	110	70
4 Coulage dépot VRIDI	75,14	67,64	62,67	60,15
5 CAF S/douane VRIDI	7751,44	6998,49	8584,29	8209,37
6 CAF S/douane ramené Burkina	7729,57	6964,77	8556,92	8195,62
7 Taxe statistique	28	27,01	22,84	23,25
8 Droit de douane	35	33,77	28,56	29,07
9 Droit fiscal d'importation	350,07	337,72	365,58	250,01
10 Taxe complémentaire	1578,40	1576	-	1287
11 Taxe spécifique	2300	2300	500	200
12 Prélèvement C B C	47,63	43,62	52,10	50,65
13 Prélèvement O N A C	23,81	21,81	26,05	25,32
14 Total Droits et taxes	4362,91	4339,93	995,13	1865,30
15 Passage magasin douane (PMD)	36,85	35,55	39,12	41,53
16 TPS/PMD	8,08	7,80	8,58	9,11
17 Différentiel de transport	700	700	700	700
18 Fonds d'action pétroliers	250	250	100	250
19 Stock de sécurité	530	530	530	530
20 Transport	2272,30	2224,16	2356,55	2445,61
21 Coulage Transport	50	45,94	54,56	53,20
22 Transit frontière	11,05	10,66	11,74	12,46
23 TPS/transit frontière	2,42	2,33	2,57	2,73
24 Transit Burkina	31	31	31	31
25 TPS/transit Burkina	6,80	6,80	6,80	6,80
26 Passage dépot	450	450	276	450
27 TPS/passage dépot	98,77	98,77	60,58	98,77
28 Coulage dépot	100,09	91,88	81,85	79,80
29 Frais SONABHY	600	570	300	550
30 Frais Sociétés pétrolières	1087,89	1034,38	544,50	999,54
31 Marge Sociétés pétrolières	242,32	231,02	133,20	203,23
32 Total des postes 15 à 31 inclus	6477,49	6320,79	5237,05	6463,78
33 Péréquation	8251,03	7940,51	-92,10	5953,30
34 Prix cession dépot Bobo /HL	26821	25566	14697	22478
35 Prix cession dépot Bobo/L	268,21	255,66	146,97	224,78
36 Frais de livraison ville	1,03	1,03	1,03	1,03
37 Prix de cession revendeur	269,24	256,69	148	225,81
38 Marge revendeur	9,76	9,31	7	8,19
39 Prix détail ville de Bobo-Dioulasso.	279	266	155	234

Le Ministre du Commerce et de l'Approvisionnement du Peuple

APPENDIX VIII. CGP RESOURCES

RECAPITULATIF DES RESSOURCES

PRODUITS D'INTERVENTIONS		4 645 098 761
- CARBURANTS	4 502 426 461	
- BRASSERIES	78 950 000	
- G. M. B	48 262 750	
- HUILE DE COTON	15 459 550	
PRODUITS D'EXPLOITATION COMMERCIALE		7 252 500 000
PRODUITS FINANCIERS		86 950 000
TOTAL		11 984 548 761

//__))ETERMINATION MARGE DE MANOEUVRE BRUTE 1987

LIBELLES			MONTANT
A RESSOURCES			11 984 548 761
Produits d'intervention		4 645 098 761	
Produits d'exploitation commerciale		7 252 500 000	
Produits financiers		86 950 000	
B CHARGES			8 441 872 876
B1 CHARGES D'INTERVENTION		1 646 598 566	
Stabilisation des prix des carburants	1 389 504 480		
Différentiel de transport carburants	200 656 170		
Soutien du prix du gaz	14 437 916		
Soutien transport du riz de production nationale	42 000 000		
B2 CHARGES D'EXPLOITATION COMMERCIALE		4 240 500 000	
Achat production nationale de riz	490 500 000		
Importation de riz	3 700 000 000		
B3 CHARGES DE FONCTIONNEMENT		594 579 182	
B4 INVESTISSEMENTS		1 960 195 128	
Constructions	1 283 145 628		
Equipements	79 549 500		
Prises de participation	232 500 000		
Financement collecte de riz	255 000 000		
Remboursement prêt BICIA	110 000 000		
C MARGE DE MANOEUVRE BRUTE A- B- = C			3 542 675 885

Table XIV. Burkina Faso: Financial Operations of the Caisse Générale de Péréquation des Produits de Grande Consommation (CGP), 1980-85

(In millions of CFA francs)

	1980	1981	1982	1983	1984	1985 Prov.
Receipts	1,672.4	1,700.9	1,875.5	2,337.6	3,216.5	...
Petroleum products	1,001.0	635.9	525.5	960.3	1,697.2	-
Alcoholic drinks	201.9	226.0	218.4	213.2	204.4	
Wheat flour	29.4	60.0	22.7	102.1	24.6	
Differential on transportation costs	399.1	546.8	805.4	919.9	860.1	
Other	41.0	232.2	303.5	130.1	430.2	
Subsidies and related expenditure	1,072.9	395.7	1,206.2	310.6	243.7	...
Cement	126.6	20.1	322.2	1.2	—	
Petroleum products	938.1	365.9	476.7	299.2	128.7	
Rice	—	9.7	373.8	6.4	--	
Other	8.2	—	33.5	3.8	115.0	
Operating costs	45.1	245.6	55.9	107.9	65.1	...
Surplus/Deficit (-)	554.4	1,059.6	573.4	1,907.1	2,907.7	1,300.0
Net cumulative assets	1,134.2	2,193.8	2,767.2	4,674.3	7,582.0	8,882.0

Source: Caisse Générale de Péréquation des Prix des Produits de Grande Consommation.

APPENDIX IX. OFNACER DATA

TABLE 5.1

CHOICE OF SELLER BY URBAN CONSUMER FOR DIFFERENT GRAINS
(Entire Sample)

(% of column total in parentheses)

Seller	White Sorghum	Millet	Corn	Rice
Producers (1)	7 (3.9)	1 (1.6)	4 (4.5)	1 (0.5)
Vendeuses (2)	13 (7.3)	4 (6.3)	10 (11.2)	6 (2.7)
Small or medium trader (3)	59 (33.0)	30 (47.6)	24 (27.0)	101 (45.5)
Large trader (4)	12 (6.7)	7 (11.1)	5 (5.6)	12 (5.4)
FASO YAAR (5)	-	-	-	4 (1.8)
OFNACER (6)	23 (12.8)	4 (6.3)	21 (23.6)	30 (13.5)
Producer or small/medium trader (13)	1 (0.6)	-	-	-
Bought from OFNACER through the employer (17)	-	1 (1.6)	-	-
Vendeuses or Small/medium trader (23)	6 (3.3)	2 (3.2)	-	6 (2.8)
Small/medium or large trader (34)	27 (15.1)	7 (11.1)	11 (12.3)	10 (4.6)
Trader or FASO YAAR (35)	-	-	-	1 (0.5)
Trader or OFNACER (36)	13 (7.3)	6 (9.5)	5 (5.6)	19 (8.7)
FASO YAAR or OFNACER (56)	-	-	-	1 (0.5)
Large trader or military camp (67)	1 (0.6)	-	-	1 (0.5)
No response/no particular seller (8)	4 (2.2)	-	-	3 (1.4)
Other (7)	10 (5.6)	1 (1.6)	9 (10.1)	26 (11.7)

University of Michigan, The Dynamics of Grain Marketing in Burkina Faso, 1986.

165

TABLE 5.5

CHOICE OF SELLER BY PREPARED FOOD SELLERS FOR DIFFERENT GRAINS
(Entire Sample)

(% of column total in parentheses)

Seller	White Sorghum	Millet	Corn	Rice	Red Sorghum
Producer (1)	-	-	-	-	1 (14.3)
Vendeuse (2)	-	8 (14.0)	1 (20.0)	3 (6.0)	2 (28.6)
Small/Medium-sized Trader (3)	- -	25 (43.9)	2 (40.0)	32 (64.0)	1 (14.3)
Large Trader (4)	-	-	-	3 (6.0)	1 (14.3)
FASO YAAR (5)	-	-	-	1 (2.0)	-
Producer or Small/Medium-sized Trader (13)	-	-	-	-	1 (14.3)
No Particular Seller (14)	-	1 (1.8)	-	-	-
Vendeuse or Small/Medium-sized Trader (23)	1 (100.0)	22 (38.6)	2 (20.0)	5 (10.0)	-
Small/Medium or Large Trader (34)	-	1 (1.8)	-	3 (6.0)	1 (14.3)
Small/Medium Trader or OFNACER (36)	-	-	-	2 (4.0)	-
Large Trader or OFNACER (46)	-	-	-	1 (2.0)	-

University of Michigan. The Dynamics of Grain Marketing in Burkina Faso. 1986.

TABLE 2.2

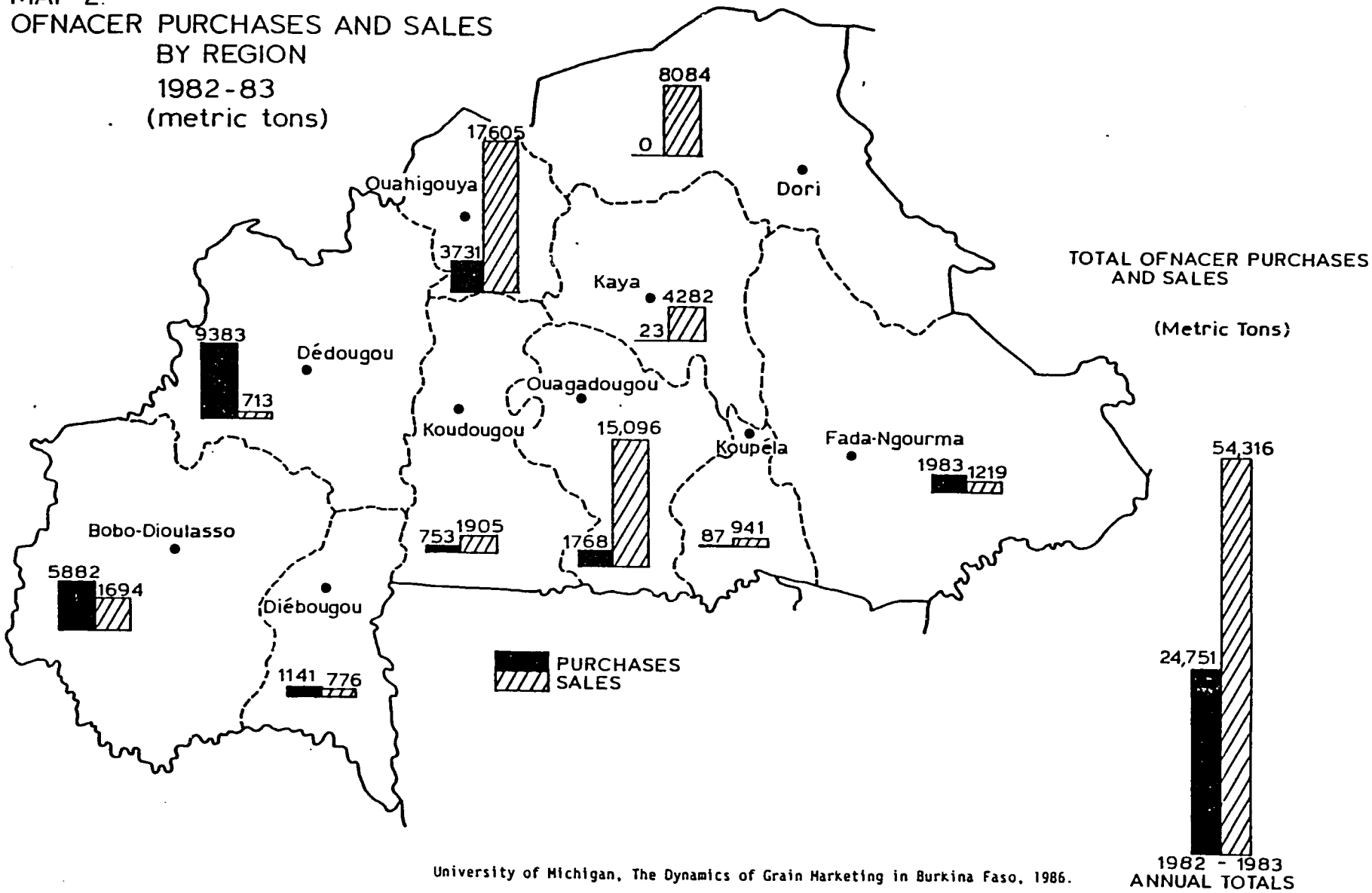
REGIONAL GRAIN NEEDS
1971-1983
(in kilograms)

Year	Center	Center East	Center North	Center West	East	Hauts-Bassins	Yatenga	Sahel	Bougouriba	Volta Noire	Total
1971	158580	68040	106200	132480	68400	97920	89100	59580	60120	106920	947340
1972	161460	69300	108000	134820	69660	99720	90540	60480	61200	108720	963900
1973	164340	70380	109980	137160	70920	101340	92160	61560	62100	110700	980640
1974	167220	71640	111960	139500	72000	103140	93780	62640	63180	112500	997560
1975	170100	72900	113760	142020	73260	104940	95400	63720	64250	114480	1014840
1976	172980	74160	115740	144360	74520	106740	97020	64980	65520	116460	1032480
1977	176040	75420	117900	146880	75780	108540	98820	66060	66600	118440	1050480
1978	179100	76680	119880	149580	77220	110520	100440	67140	67680	120600	1068840
1979	182160	78120	121860	152100	78480	112500	102240	68220	68940	122580	1087200
1980	185400	79380	124020	154800	79740	114300	104040	69480	70200	124740	1106100
1981	188640	80820	126180	157500	81180	116280	105840	70560	71280	126900	1125180
1982	191880	82260	128340	160200	82620	114840	107640	71820	72540	129060	1141200
1983	195120	83700	130500	162900	84060	120420	109440	73080	73800	131400	1164420

SOURCE: Calculated from regional population figures (see Statistical-Appendix), using 180 kg/person minimum consumption requirement.

University of Michigan, The Dynamics of Grain Marketing in Burkina Faso, 1986.

MAP 2.
OFNACER PURCHASES AND SALES
BY REGION
1982-83
(metric tons)

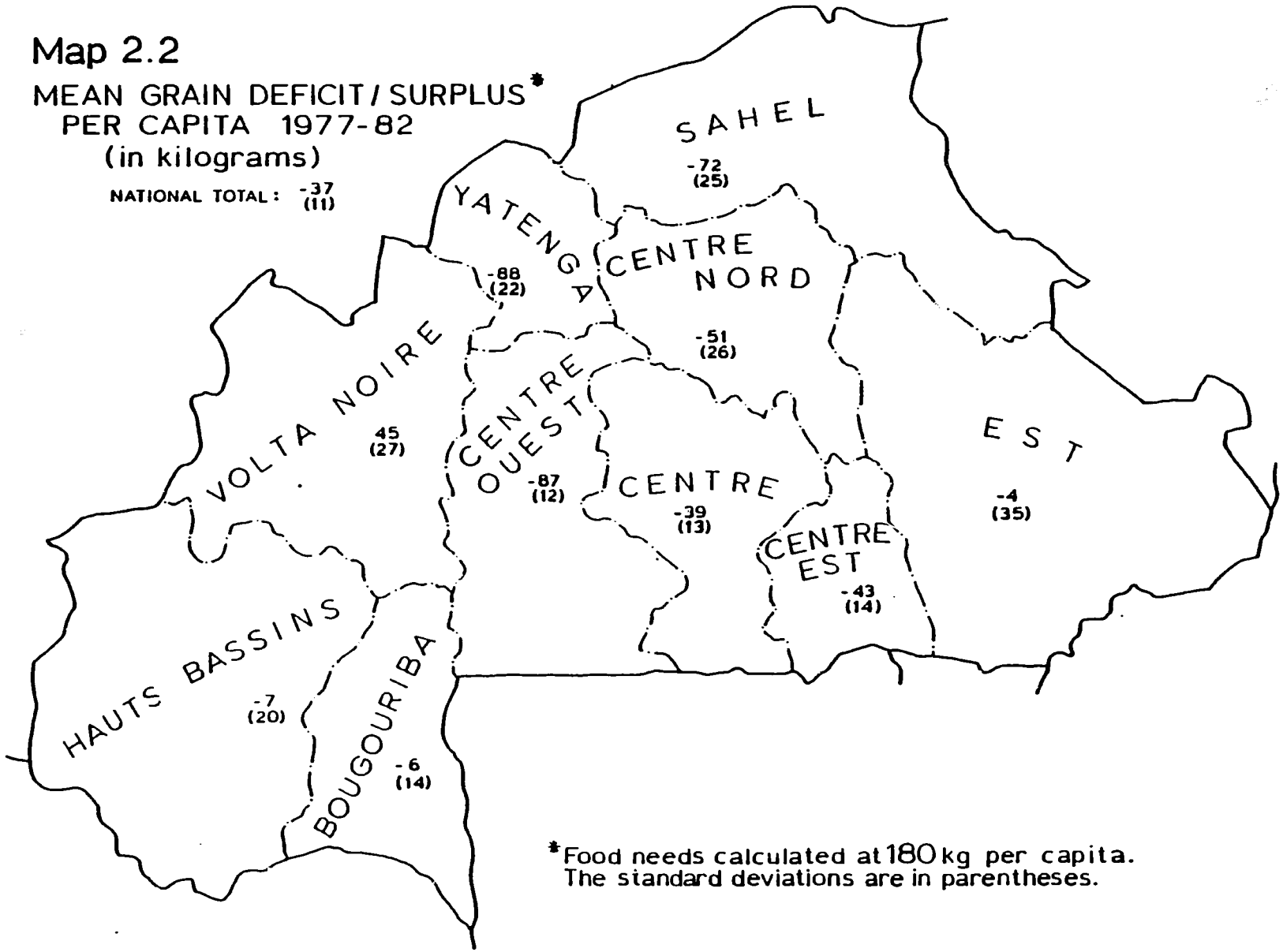


University of Michigan, The Dynamics of Grain Marketing in Burkina Faso, 1986.

Map 2.2

MEAN GRAIN DEFICIT / SURPLUS* PER CAPITA 1977-82 (in kilograms)

NATIONAL TOTAL: -37 (11)



*Food needs calculated at 180 kg per capita.
The standard deviations are in parentheses.

University of Michigan, The Dynamics of Grain Marketing in Burkina Faso, 1986.

APPENDIX X. OCAM ACCOUNTING METHOD

COMPTES DE PATRIMOINE (Situation et mouvements) *

Classe 1 (et 01)

COMPTES DE CAPITAUX A LONG ET A MOYEN TERME

(0)10. Capital.

— Capital social.
- capital
- apports
- primes d'émission et d'apports.

— Capital personnel.
— Fonds de dotation.
— Comptes bloqués des établissements et des succursales.

(0)11. Réserves.

— Réserves réglementaires.
— Réserves libres.

(0)12. Report à nouveau.

(0)14. Subventions d'équipement.

(0)16. Emprunts-Obligations.

— Emprunts-obligations.
— Primes de remboursement des obligations (169).

(0)17. Autres emprunts et Dettes à long et à moyen terme.

— Emprunts.
— Fournis. à plus d'un an.
— Avances reçues et comptes bloqués à plus d'un an.
— Dépôts et cautionnements reçus à plus d'un an.
— Avances de l'État à plus d'un an.

19. Cessions entre établissements d'une même entreprise.

019. Provisions pour charges et pertes.

Classe 2 (et 02)

COMPTES DE VALEURS IMMOBILISÉES

(0)20. Frais et valeurs incorporelles immobilisés.

— Frais immobilisés.
- frais relatifs au pacte social
- frais d'émission obligations et emprunts
- frais relatifs à l'acquis. des immob.
- frais de premier établ. et de développement
- frais excep. à étaler sur plusieurs périodes.

— Immobil. incorporelles.
- fonds de commerce
- droit au bail
- brevets, licences, etc.

(0)21. Terrains.

(0)22. Autres immobilisations corporelles.

— Immeubles.
— Autres constructions.
— Travaux de mise en valeur des terres et d'aménagement des plantations à demeure.
— Matériel de transport.
— Machines et autres matériels.
— Immobilisations animales.

(0)23. Autres immobilisations corporelles en cours.
nomenclature du compte (0)22.

(0)24. Avances et acomptes sur commandes d'immobil. en cours.

nomenclature du compte (0)22.

(0)25. Prêts et autres créances à long et à moyen terme.

— Prêts à plus d'un an.
— Avances consenties à plus d'un an.

Classe 3 (et 03)

COMPTES DE STOCKS

(0)30. Marchandises (1).

(0)31. Matières et fournitures (1).

(0)32. Déchets et rebuts. Produits de la récupération.

(0)33. Emballages commerciaux (2).

— Embal. à vendre.
— Embal. récupérables.
— Embal. à usage mixte,

(0)34. Produits semi-ouvrés (1).

(0)35. Produits finis (1).

(0)36. Produits en cours (1).

(0)37. Travaux en cours (1).

(0)38. Stocks en cours de route à réceptionner, en consignation.

39. Achats (et frais accessoires d'achats).

— Achats de marchandises.
— Achats de mat. et fourn.
— Achats d'embal. commer.

039. Provisions pour dépréciation des stocks.

(1) *nomenclature des biens et services adoptée par l'État.*

(2) *le compte peut être imputé au compte (0)31 si l'entreprise le juge nécessaire ; ce dernier s'intitule alors (0)31 « Matières, fournitures et emballages ».*

03

Classe 4 (et 04)

COMPTES DE TIERS ET DE RÉGULARISATION

(0)40. Fournisseurs.
— Fourn. ordinaires (achats à terme).
— Fourn. ordinaires (ach. comptant).
— Fourn. sous-traitants.
— Fourn. de biens d'équipement.
— Fourn. — sociétés apparentées.
— Fourn. — ret. de garantie :
- sur fourn. ordinaires
- sur sous-traitants
- sur fourn. de biens d'équipement

— Fourn. (a)- av. et acomp. versés sur comm. d'expl. (ou sous-traitance).
— Fourn.-fact. à recevoir.
— Fourn.-embal. et mat. à rendre (b).

(0)41. Clients.
— Clients ordinaires.
— Cl. — État et collectivités publiques.
— Cl. — Sociétés apparentées.
— Cl. — retenue de garantie.
— Cl. — avances et acomp. reçus sur comm. en cours (a).
— Cl.-factures à établir.
— Clients douteux.
— Cl. emballages et matériels consignés (b).

(0)42. Personnel.
— Avances, acomptes, frais avancés et fournitures au personnel.
— Délégations de salaires. et appointements.
— Rémun. dues au pers.
— Dépôts du pers. confiés à l'entreprise.
— Opposition (sur trait. et salaires).
— Opérations concernant le comité d'entreprise.

(0)43. État et organismes africains et internationaux.
— Participation de l'État ou d'autres organismes.
— Avances sur prêts ou sub-

Classe 5 (et 05)

COMPTES FINANCIERS

(0)50. Emprunts à moins d'un an.

— Emprunts contractés auprès de l'État ou des organismes publics.
— Emprunts contractés auprès des entreprises.
— Emprunts privés.
— Emprunts bancaires.
— Emprunts à des sociétés apparentées.
— Avances de l'État.

(0)51. Prêts à moins d'un an.

— Prêts au personnel.
— Autres prêts.
— Prêts aux sociétés apparentées.

(0)52. Titres à court terme.
— Titres à court terme des organismes financiers spécialisés.
— Titres à court terme du Trésor.
— Bons de caisse souscrits.
— Autres titres à court terme.

(0)53. Effets et warrants à payer.

— Effets à payer (traites, billets à ordre).
— Billets de fonds à payer.
— Warrants et autres effets à payer.

(0)54. Effets et warrants à recevoir.
— Effets à recevoir. (effets en portefeuille).
— Effets à l'encaissement. (effets à l'acceptation).
— Effets impayés.
— Warr. et autres effets à recevoir.
— Warr. et autres effets à l'encaissement.
— Effets à escompter.
— Effets escomptés.

(0)55. Chèques et coupons à encaisser.
— Chèques en caisse.

Classe 6 (et 06)

COMPTES DE CHARGES (6) ET DE PERTES (06) PAR NATURE

(0)60. Coût des stocks vendus.

(*nomenclature du compte de stocks* (0)30.

(0)61. Matières et fournitures consommées.

— Mat. et fournitures stockées avant consommation (*nomenclature du compte de stocks* (0)31.
— Fournitures faites à l'entreprise.
Consommat. immédiates.
Électr., eau, gaz, essence, etc.

(0)62. Transports consommés.

— Tous transp. cons. sauf ceux dont le montant est incorporé au coût d'achat des march., mat. et fourn.

(0)63. Autres services consommés.

— Loyers et charges locatives.
— Entretien et réparations.
— Achats de services extér.
— Honoraires.
— Location de main-d'œuvre.
— Frais de postes et télécommunications.
— Frais de banque et de recouvrement.
— Frais d'achats des titres.
— Commis. sur ouvert. de crédit.

(0)64. Charges et pertes diverses.

— Fermages et revenus de la terre.
— Primes d'assurance I.A.R.D.
— Redev. sur brevets et lic.
— Subv. accordées et cotis. syndicales.
— Rémun. des dirigeants non-salariés.
— Malis sur embal. rendus.
— Créances irrécouv. (064).
— Différences de change (064).
— Amendes pénales (064).

des immobilisations (entreprises concessionnaires).
— Provis. pour charges à répartir sur plusieurs exercices.
— Provis. pour retraites obligatoires du personnel.

01

[redacted]

SAUF

012

[redacted]

0169

[redacted]

— Dépôts et cautionnements versés à plus d'un an.

028. Amortissements des immobilisations (1).

029. Provisions pour dépréciation des valeurs immobilisées (2).

02

[redacted]

SAUF

028-029

[redacted]

à répartir en :
(1) Amortissements :
— Des frais immobilisés.
— Des immobilisations incorporelles (brevets, licences ..., études et recherches immobilisables).
— Des terrains d'exploitation.
— Des autres immobilisations corporelles.
(2) Provisions pour dépréciation :
— Des immobilisations incorporelles.
— Des terrains.
— des autres immobilisations corporelles.
— Des prêts et autres avances à long et à moyen terme.
— Des titres (autres que les titres à court terme).

SAUF

039

[redacted]

04

[redacted]

SAUF

040 - 041 *a* et *b* - 047 - 049

[redacted]

040 *a* et *b* - 041 - 048

[redacted]

— Trésor public-impôts directs.
— Trésor public-taxes indirectes.
— Trésor public-autres impôts et taxes.
— Organismes nationaux recouvrant certaines taxes.
— Opérations particulières avec l'État.
— Opérations avec les organismes africains.
— Opérations avec les organismes internationaux.

(0)44. Associés.
— Opérations concernant le capital.
— Opérations concernant les dividendes.
— Opérations de comptes courants.

(0)45. Sociétés apparentées.
— Société-mère.
— Filiales.
— Sous-filiales.
— Participations multiples.

(0)46. Créditeurs et débiteurs divers.
— Obligataires.
— Vers. restant à effectuer sur titres non libérés.
— Organismes sociaux.
— Cautionnements et dépôts reçus à moins d'un an.
— Cautionnements et dépôts versés à moins d'un an.
— Créditeurs et débiteurs divers.

(0)47. Comptes de régularisation de la gestion de la période (mouvements crédit. et passif).
— Charges à constater.
— Produits constatés d'avance.
— Rist., rab. et rem. à accorder.

(0)48. Comptes de régularisation de la gestion de la période (mouvements débiteurs et actif)
— Produits à recevoir.
— Charges payées ou compt. d'avance.

49. Opérations en attente ou à régulariser.

049. Provisions pour dépréciation des comptes de tiers.
— Prov. pour dépréciation :
• des fournis. débit.
• des comptes clients
• des comptes des associés apparentés
• des débiteurs divers.

— Coupons à encaisser (3).
— Coupons à l'encaissement.

(0)56. Banques et chèques postaux.
— Banque A.
— Banque B.
— Chèques postaux.

(0)57. Caisse.

(0)58. Comptes de régies d'avances et d'accréditifs.
— Régies d'avances.
— Accréditifs.
— Crédits documentaires.

59. Virements internes.
— Virements de fonds.
— Règlements compensés.

059. Provisions pour dépréciation des comptes financiers.
— Provision pour dépréciation :
• des prêts à moins d'un an
• exceptionnellement, des titres à court terme.

05

[redacted]

SAUF

050 - 053 - 059

[redacted]

Classe 8 (et 08)

COMPTES SPÉCIAUX

875. Affectation du résultat net de la période précédente.

0875. Résultat net en attente d'affectation.

88. Mouvements des amortissements au cours de la période.

89. Mouvements des provisions au cours de la période

(0)65. Frais de personnel.
— Rémunérations directes (salaires, appointements, primes, etc.)
— Rémunérations sociales (séc. sociale, retraites, etc...).

(0)66. Impôts et taxes.
— Impôts exigibles nationalement.
• Impôts directs
• Impôts indirects.
• Autres impôts
— Impôts et taxes perçus dans le cadre d'organ. afric. (taxe unique...).
— Impôts et taxes perçus par des organismes internationaux.
— Impôts et taxes exigibles à l'étranger.
— Taxes professionnelles versées aux Admin.
— Droits de douane (autres que ceux ayant grevé les achats de march., m. et f.).
— Pénalités et amendes fiscales (066).

(0)67. Intérêts
— Intérêts des emprunts-oblig.
— Primes de remboursement des obl.
— Intérêts autres emprunts.
— Intérêts comptes-courants et dépôts créditeurs.
— Intérêts bancaires.
— Escomptes accordés.

(0)68. Dotations aux amortissements et aux provisions.
— Amortissements (classe 2).
— Provisions pour charges et pertes (classe 1).
— Provis. pour dépréc. des éléments de l'actif (classes 2, 3, 4 et 5).

(0)69. Produits et services reçus d'autres établissements.

(0)6

[redacted]

ES ET SOLDES DE GESTION **

COMPTABILITÉ ANALYTIQUE

Classe 7 et 07.

MPTES DE PRODUITS (7) ET PROFITS (07) PAR NATURE

70. Ventes de marchandises. *

71. Production vendue. *

72. Production stockée (ou déstockée). *

* A subdiviser selon nomenclature des comptes de stocks correspondants de la classe 3.

. Production de l'entr. pour elle-même. (autoéquipement).

3. Frais à immobiliser ou à transférer.

- Frais à immobiliser.
- Charges imputables à des tiers.
- Frais à transférer aux comp. de cession d'élem. d'actif.

74. Produits et profits divers.

- Rabais, rem. rist. obt. h. f.
- Bonifications obtenues.
- Primes et dédits sur ventes.
- Redev. pour brevets, lic., etc
- Fermages et métayages.
- Cotisations et dons reçus.
- Bonis sur reprises d'emb.
- Subv. d'équipement (074).
- Rentrées sur créances amorties (074).
- Différences de change (074).
- Lots (074).
- Primes d'assur. s. stocks.

76. Subventions d'exploit. et hors exploitation.

- Subv. acc. par l'État.
- Subventions accordées par les Collectivités publiques.
- Subventions accordées par des org. privés ou des tiers.
- Subv. d'équilibre (076).

77. Intérêts et dividendes reçus.

- Intérêts des prêts.
- Intérêts des ctes-cour. débit.
- Escomptes obtenus.
- Revenus des titres.
- Jetons présence, tantièmes.

78. Reprises sur amortissements et provisions.

79. Produits et services cédés à d'autres établissements.

Classe 8 (et 08)

SOLDES CARACTÉRISTIQUES DE GESTION (1)

80. Détermination de la marge brute.

81. Détermination de la valeur ajoutée.

(0)82. Détermination du résultat d'exploitation (82) et hors exploitation (082).

84. Détermination des résultats sur cession d'éléments d'actif immobilisés.

85. Détermination du résultat net avant l'impôt sur le résultat.

86. Détermination de l'impôt sur le résultat.

870. Détermination du résultat net de la période à affecter.

(1) voir tableau des soldes caractéristiques de gestion.

8

SAUF

80 - 81

86

(0)7

Classe 9

COMPTES ANALYTIQUES D'EXPLOITATION

90. Comptes réfléchis.

- **901. Stock initial réfléchi.**
- **902. Mouvements de stocks réfléchis.**
- **904. Consommations réfléchies.**
- **906. Charges par nature réfléchies.**
- **907. Produits d'exploit. réfléchis.**
- **908. Soldes caract. de gestion réfléchis.**

91 et 92. Reclassement des charges (charges consommées) et sections.

93. Coûts et coût de revient.

94. Inventaire permanent.

96. Écarts sur coûts préétablis.

97. Différences d'incorporation.

- Charges non incorporables.
- Charges supplétives incorporées.
- Différences sur achats et charges incorporables.
- Différences d'inventaire.
- Frais résiduels de sections.
- Coût de la sous-activité.
- Produits d'exploitation non incorporés.
- Différences sur pertes et profits.

98. Résultat de la comptabilité analytique.

99. Liaisons internes.

APPLICATION PRATIQUE (cf. verso)

COMMENTAIRE

Les tableaux et documents de synthèse présentés concernent une entre[illegible] « mixte » exerçant une activité commerciale (achat pour revente) et une activité indus[illegible] de fabrication; l'analyse de la gestion conduit donc à dégager

- d'abord une marge brute (activité commerciale),
- puis une valeur ajoutée (ensemble des deux activités).

Document A : Bilan de fin d'exercice N.

Document B : Tableau des soldes caractéristiques de gestion, relatif à l'exercice comptable N + 1 (tableau 1 du Plan).

Document C : Tableau de passage aux soldes des comptes patrimoniaux relatif à l'exercice N + 1 (tableau 2 du Plan).

Document D Bilan de fin d'exercice N + 1 (tableau 3 du Plan).

(les documents B ; C et D sont établis dans cet ordre).

Remarques sur quelques relations entre les documents A, B, C et D.

— **Affectation du résultat net de la période précédente :**

Le résultat bénéficiaire (735 000) a été ainsi réparti (cf. tableau de passage)

- distribution (dividendes, tantièmes) 500 000
- mise en « réserves libres » 200 000
- reporté à nouveau 35 000

(le report à nouveau précédent, 280 000, ayant également été distribué, la distribution totale est de 780 000).

— **Dotations aux amortissements et aux provisions.**

Total des augmentations des amortissements (tableau de passage) :
800 000 + 1 045 000 + 300 000 + 460 000 = 2 605 000.

Total des dotations (tableau des soldes caractéristiques de gestion) :
1 295 000 + 1 310 000 = 2 605 000.

— **Production stockée.**

Le crédit de 460 000 (dans le tableau des soldes de gestion) correspond à l'augmentation totale nette des stocks produits par l'entreprise (cf. tableau de passage : 560 000 + 10 000 — 100 000 — 10 000 = 460 000; les emballages commerciaux ne sont pas, dans le cas présent, fabriqués par la firme, mais achetés à l'extérieur).

— **Cessions d'éléments d'actif.** Trois cessions au cours de l'exercice N + 1 :

	Valeur d'entrée	Amortissements	Valeur compt. nette	Prix de cession	Résultat
Valeurs incorporelles imm.	1 000 000	200 000	800 000	950 000	+ 150 000
Autres immob. corpor.	715 000	630 000	85 000	475 000	+ 390 000
(Total)	(1 715 000)	(830 000)	(885 000)	(1 425 000)	(+ 540 000)
	930 000	325 000	605 000	195 000	— 410 000

cf. tableau B, compte 84 et tableau C (flux externes, diminutions).

— **Subventions d'équipement.**

Le poste a diminué de 375 000 et augmenté de 200 000 (flux externes; cf. tableau de passage).

Diminution de 375 000 : le compte 14 a été débité par le crédit du compte 074 « Produits et profits divers » du montant de la dotation aux amortissements des immobilisations acquises au moyen de la subvention (cf. tabl[illegible]au des soldes caractéristiques de gestion, crédits hors exploitation).

Augmentation de 200 000 : subvention obtenue au cours de la période.

— **Résultat net à affecter (bénéfice) 2 160 000 (cf. tableau de passage).**

A. BILAN DE L'ENTREPRISE A LA FIN DE L'EXERCICE N

		ACTIF	Montant brut	Amortissements et provisions pour dépréciation	Montant net
VALEURS IMMOBILISÉES	020	**Frais et valeurs incorporelles immobilisés**			
		— frais immobilisés	1 600 000	800 000	800 000
		— valeurs incorporelles	3 500 000	2 000 000	1 500 000
		Immobilisations corporelles			
	021	— terrains	2 580 000		2 580 000
	022	— autres immobilisations corporelles	4 800 000	1 770 000	3 030 000
	023	— autres immobilisations corporelles en cours	910 000		910 000
		Autres valeurs immobilisées			
	024	— avances et acomptes sur commandes d'immobilisations en cours	500 000		500 000
	025	— prêts et autres créances à long et à moyen terme dont : partie à encaisser à moins d'un an 150 000 (1)	1 900 000		1 900 000
	026	— titres (autres que titres à court terme)	550 000	120 000	430 000
			16 340 000	4 690 000	11 650 000
STOCKS		**Valeurs d'exploitation**			
	030	— marchandises	4 860 000	270 000	4 590 000
	031	— matières et fournitures	1 375 000		1 375 000
	033	— emballages commerciaux	210 000	20 000	190 000
	034	— produits semi-ouvrés	645 000		645 000
	035	— produits finis	1 105 000		1 105 000
	036	— produits en cours	310 000		310 000
	037	— travaux en cours	95 000		95 000
	038	— en cours de route, à réceptionner ou en consignation	320 000		320 000
			8 920 000	290 000	8 630 000
TIERS DÉBITEURS		**Valeurs réalisables, à court terme et disponible**			
	040	— fournisseurs - avances et acomptes versés	100 000		100 000
	041	— clients	1 935 000	110 000	1 825 000
	044	— associés (2)	710 000		710 000
	045	— sociétés apparentées (2)	800 000		800 000
	046	— autres débiteurs	200 000	100 000	100 000
	048	— comptes de régularisation - actif	430 000		430 000
SOLDES FINANCIERS DÉBITEURS	051	— prêts à moins d'un an	250 000		250 000
	052	— titres à court terme	600 000	80 000	520 000
	054	— effets et warrants à recevoir	820 000		820 000
	055	— chèques et coupons à encaisser	280 000		280 000
	056	— banques et chèques postaux	1 805 000		1 805 000
	057	— caisse	210 000		210 000
			8 140 000	290 000	7 850 000

(1) Autre présentation possible : dans les comptes financiers (à court terme).
(2) Comptes pouvant être à l'actif, ou au passif (débiteurs ou créditeurs).

Totaux partiels			PASSIF	Montant net	Totaux partiels
2 300 000	CAPITAUX A LONG ET A MOYEN TERME	010	**Capital propre**		9 000 000
			— capital social	8 000 000	
			— primes d'émission	1 000 000	
6 520 000		011	**Réserves**		3 700 000
			— réserves réglementaires	1 500 000	
			— réserves libres	2 200 000	
		012	**Report à nouveau**	280 000	280 000
2 830 000			Situation nette (avant résultat de la période)	12 980 000	
		014	**Subventions d'équipement**	530 000	530 000
			Dettes à long et à moyen terme		5 600 000
		016 (— 0169)	— emprunts-obligations (montant brut comptabilisé : 4 250 000 ; primes de remboursement (à déduire) : 250 000)	4 000 000	
8 630 000		017	— autres emprunts et dettes à long et à moyen terme dont : partie à payer à moins d'un an 1 400 000 (1)	1 600 000	
		019	**Provisions pour charges et pertes**	580 000	580 000
				6 710 000	
	TIERS CRÉDITEURS		**Dettes à court terme**		7 705 000
		040	— fournisseurs	4 645 000	
		041	— clients - avances et acomptes reçus	310 000	
7 850 000		042	— personnel (2)	185 000	
		043	— état et organismes africains ou internationaux (2)	1 355 000	
		046	— autres créanciers	155 000	
		047	— comptes de régularisation - passif	25 000	
	SOLDES FINANCIERS CRÉDITEURS	050	— emprunts à moins d'un an	205 000	
		053	— effets et warrants à payer	700 000	
		056	— banques - avances reçues à moins d'un an	125 000	
				7 705 000	
		0875	**Résultat net de la période à affecter (bénéfice) (3)**		735 000
28 130 000					28 130 000

(3) En cas de perte, toujours au passif, mais avec le signe —

B. SOLDES CARACTERISTIQUES DE GESTION

DEBITS

N° des comptes		Exploitation	Hors exploitation	TOTAL
	80. Détermination de la marge brute			
60/060	Coût des stocks vendus	7 840 000		7 840 000
	SOLDE : [redacted]	1 960 000		1 960 000
	TOTAL	9 800 000		
	81. Détermination de la valeur ajoutée			
	consommations intermédiaires			
61/061	Matières et fournitures consommées	9 513 000	216 000	9 729 000
62/062	Transports consommés	980 000	173 000	1 153 000
63/063	Autres services consommés	1 935 000	99 000	2 034 000
	SOLDE : [redacted]	8 647 000		8 647 000
	TOTAL	21 075 000		
	Détermination des résultats d'exploitation (82) et hors exploitation (082)			
64/064	Charges et pertes diverses	809 000	629 000	1 438 000
65/065	Frais de personnel	1 400 000	52 000	1 452 000
66/066	Impôts et taxes	850 000	107 000	957 000
67/067	Intérêts	205 000		205 000
68/068	Dotations aux amortissements et aux provisions	1 295 000	1 310 000	2 605 000
	SOLDE CRÉDITEUR : [redacted]	4 873 000		4 873 000
	TOTAUX	9 432 000	2 586 000	42 893 000 **

		cessions entraînant moins value	cessions entraînant plus-value
	84. Détermination des résultats sur cession d'éléments d'actif immobilisés		
	Valeur d'entrée des éléments cédés	930 000	1 715 000
	Frais annexes de cession transférés	—	—
	SOLDES CRÉDITEURS : [redacted]		540 000
	TOTAUX	930 000	2 255 000
	85. Détermination du résultat net avant impôts sur le résultat		
	Résultat hors exploitation (virement du solde débiteur de 082)		1 403 000
	Moins-values de cession (virement des soldes débiteurs de 84)		410 000
	SOLDE CRÉDITEUR : [redacted] (bénéfice)		3 600 000
	TOTAL		5 413 000
	86. Détermination de l'impôt sur le résultat		
	Acomptes provisionnels (ou minimum fiscal)		800 000
	Restant dû		640 000
	TOTAL		1 440 000
	870. Détermination du résultat net de la période à affecter		
	Impôt sur le résultat (virement du solde débiteur de 86).		1 440 000
	SOLDE CRÉDITEUR : [redacted] (bénéfice)		2 160 000
	TOTAL		3 600 000

** Somme des trois totaux d'exploitation et du total hors exploitation.

CRÉDITS

N° des comptes		Exploitation	Hors Exploitation	TOTAL
	80. Détermination de la marge brute			
70/070	Ventes de marchandises	9 800 000		9 800 000
	TOTAL	9 800 000		
	81. Détermination de la valeur ajoutée			
	— production —			
	Marge brute (virement du solde précédent)	1 960 000		1 960 000
71/071	Production vendue	18 150 000	28 000	18 178 000
72/072	Production stockée *	345 000		345 000
73	Production de l'entreprise pour elle-même	620 000		620 000
073	Frais à immobiliser à ou transférer		115 000	115 000
	TOTAL	21 075 000		
	Détermination des résultats d'exploitation (82) et hors exploitation (082)			
	Valeur ajoutée (virement du solde précédent)	8 647 000		8 647 000
74/074	Produits et profits divers	450 000	375 000	825 000
76/076	Subventions d'exploitation et hors exploitation	50 000	355 000	405 000
77/077	Intérêts et dividendes reçus	285 000	10 000	295 000
78/078	Reprises sur amortissements et provisions		300 000	300 000
	SOLDE DEBITEUR : [redacted]		1 403 000	1 403 000
	TOTAUX	9 432 000	2 586 000	42 893 000 **

		cessions entraînant moins-value	cessions entraînant plus-value
	84. Détermination des résultats sur cession d'éléments d'actif immobilisés		
	Prix de cession (ou indemnisation)	195 000	1 425 000
	Amortissements relatifs aux éléments sortis du patrimoine	325 000	830 000
	SOLDES DÉBITEURS : [redacted]	410 000	
	TOTAUX	930 000	2 255 000
	85. Détermination du résultat net avant l'impôt sur le résultat		
	Résultat d'exploitation (virement du solde créditeur de 82)		4 873 000
	Plus-values de cession (virement des soldes créditeurs de 84)		540 000
	TOTAL		5 413 000
	86. Détermination de l'impôt sur le résultat		
	Trop versé		—
	SOLDE DÉBITEUR : [redacted]		1 440 000
	TOTAL		1 440 000
	870. Détermination du résultat net de la période à affecter		
	Résultat net avant impôt (virement du solde créditeur de 85)		3 600 000
	TOTAL		3 600 000

* Inscrit en négatif en cas de déstockage.
** Somme des trois totaux d'exploitation et du total hors exploitation.

C. TABLEAU DE PASSAGE AUX SOLDES DES COMPTES PATRIMONIAUX

		Nos des comptes	INTITULÉS DES COMPTES	Soldes débiteurs des comptes de situation à l'ouverture de la période — Report des soldes	Mouvements patrimoniaux de la période — Flux externes (1) — + Augmentations	Flux externes (1) — — Diminutions	Flux internes — + ou — Virements de compte à compte	Soldes débiteurs des comptes de situation à la clôture de la période — Soldes reportables
EMPLOIS		20	Frais et valeurs incorporelles immobilisés	5 100 000	200 000	1 000 000		4 300 000
EMPLOIS — FLUX PHYSIQUES — LONG TERME			IMMOBILISATIONS					
		21	Terrains	2 580 000	950 000			3 530 000
		22	Autres immobilisations corporelles	4 800 000	1 830 000	1 645 000	+ 410 000	5 395 000
		23	Autres immobilisations corporelles en cours	910 000			— 410 000	500 000
EMPLOIS — FLUX PHYSIQUES — COURT TERME			STOCKS					
		30	Marchandises	4 860 000		630 000	+ 75 000	4 305 000
		31	Matières et fournitures	1 375 000	115 000			1 490 000
		33	Emballages commerciaux	210 000		20 000		190 000
		34	Produits semi-ouvrés	645 000		100 000		545 000
		35	Produits finis	1 105 000	560 000			1 665 000
		36	Produits en cours	310 000		10 000		300 000
		37	Travaux en cours	95 000	10 000			105 000
		38	En cours de route, à réceptionner ou en consignation	320 000	30 000		— 75 000	275 000
EMPLOIS — FLUX FINANCIERS — LONG TERME			AUTRES VALEURS IMMOBILISÉES					
		24	Avances et acomptes sur commandes d'immobilisations en cours	500 000	325 000	280 000		545 000
		25	Prêts et autres créances à long et à moyen terme	1 900 000	350 000	150 000		2 100 000
		26	Titres (autres que les titres à court terme)	550 000				550 000
EMPLOIS — FLUX FINANCIERS — COURT TERME			VALEURS RÉALISABLES A COURT TERME					
		40	Fournisseurs — Avances et acomptes versés	100 000	45 000			145 000
		41	Clients	1 935 000	310 000			2 245 000
		44	Associés	710 000		930 000		— 220 000
		45	Sociétés apparentées	800 000	250 000			1 050 000
		46	Autres débiteurs	200 000		95 000		105 000
		51	Prêts à moins d'un an	250 000		50 000		200 000
		52	Titres à court terme	600 000		40 000		560 000
		54	Effets et warrants à recevoir	820 000	310 000			1 130 000
			DISPONIBLE					
		55	Chèques et coupons à encaisser	280 000	140 000			420 000
		56	Banques et chèques postaux	1 805 000	405 000			2 210 000
		57	Caisse	210 000	150 000			360 000
		58	Comptes de régies d'avances et d'accréditifs	—				—
		48	Comptes de régularisation de la gestion — mouvements débiteurs	430 000		275 000		155 000
					5 980 000	5 225 000	0	
				33 400 000	+ 755 000			34 155 000

(1) Augmentations et diminutions n'apparaissent simultanément que pour les classes 1, 2, 8.

		Nos des comptes	INTITULÉS DES COMPTES	Soldes créditeurs des comptes de situation à l'ouverture de la période — Report des soldes	Mouvements patrimoniaux de la période — Flux externes (1) — — Diminutions	Flux externes (1) — + Augmentations	Flux internes — + ou — Virements de compte à compte	Soldes créditeurs des comptes de situation à la clôture de la période — Soldes reportables
RESSOURCES — DE GESTION		87	RÉSULTATS NETS					
		870	— de la période (à affecter)			2 160 000		2 160 000
		875	— affectation du résultat net de la période précédente	735 000	500 000		— 235 000	—
		88/89	AMORTISSEMENTS ET PROVISIONS					
			Amortissements des frais et valeurs incorporelles immobilisés	2 800 000	200 000	800 000		3 400 000
			Amortissements des immobilisations	1 770 000	955 000	1 045 000		1 860 000
			Provisions pour charges et pertes	580 000	200 000	300 000		680 000
			Provisions pour dépréciation	700 000	100 000	460 000		1 060 000
RESSOURCES — A LONG TERME			CAPITAUX PROPRES					
		10	Capital social	8 000 000				8 000 000
			Primes d'émission	1 000 000				1 000 000
		11	Réserves réglementaires	1 500 000				1 500 000
			Réserves libres	2 200 000			+ 200 000	2 400 000
		12	Report à nouveau	280 000	280 000		+ 35 000	35 000
		14	SUBVENTIONS D'ÉQUIPEMENT	530 000	375 000	200 000		355 000
			DETTES A LONG ET A MOYEN TERME					
		16	Emprunts-obligations	4 000 000	1 000 000			3 000 000
		17	Autres emprunts et dettes à long et à moyen terme	1 600 000	400 000	200 000		1 400 000
RESSOURCES — A COURT TERME			DETTES A COURT TERME					
		40	Fournisseurs	4 645 000	205 000			4 440 000
		41	Clients-Avances et acomptes reçus	310 000		15 000		325 000
		42	Personnel	185 000	40 000			145 000
		43	État et organismes africains ou internationaux	1 355 000		45 000		1 400 000
		46	Autres créanciers	155 000	155 000			—
		50	Emprunts à moins d'un an	200 000	150 000			50 000
		55	Effets et warrants à payer	705 000		170 000		875 000
		56	Banques — Avances reçues à moins d'un an (soldes créditeurs)	125 000	125 000			—
		47	Comptes de régularisation de gestion-mouvements créditeurs	25 000		45 000		70 000
					4 685 000	5 440 000	0	
				33 400 000	+ 755 000			34 155 000

(D.) BILAN DE L'ENTREPRISE A LA FIN DE L'EXERCICE N + 1

		ACTIF	Montant brut	Amortissements et provisions pour dépréciation	Montant net
VALEURS IMMOBILISÉES	020	**Frais et valeurs incorporelles immobilisés**			
		— frais immobilisés	1 800 000	1 200 000	600 000
		— valeurs incorporelles	2 500 000	2 200 000	300 000
		Immobilisations corporelles			
	021	— terrains	3 530 000		3 530 000
	022	— autres immobilisations corporelles	5 395 000	1 860 000	3 535 000
	023	— autres immobilisations corporelles en cours	500 000		500 000
		Autres valeurs immobilisées			
	024	— avances et acomptes sur commandes d'immobilisations en cours	545 000		545 000
	025	— prêts et autres créances à long et à moyen terme dont : partie à encaisser à moins d'un an [250 000] (1)	2 100 000		2 100 000
	026	— titres (autres que titres à court terme)	550 000	150 000	400 000
			16 920 000	5 410 000	11 510 000
STOCKS		**Valeurs d'exploitation**			
	030	— marchandises	4 305 000	325 000	3 980 000
	031	— matières et fournitures	1 490 000		1 490 000
	033	— emballages commerciaux	190 000	20 000	170 000
	034	— produits semi-ouvrés	545 000		545 000
	035	— produits finis	1 665 000	45 000	1 620 000
	036	— produits en cours	300 000		300 000
	037	— travaux en cours	105 000		105 000
	038	— en cours de route, à réceptionner ou en consignation	275 000		275 000
			8 875 000	390 000	8 485 000
TIERS DÉBITEURS		**Valeurs réalisables à court terme et disponible**			
	040	— fournisseurs - avances et acomptes versés	145 000		145 000
	041	— clients	2 245 000	315 000	1 930 000
	045	— sociétés apparentées	1 050 000		1 050 000
	046	— autres débiteurs	105 000		105 000
	048	— comptes de régularisation - actif	155 000		155 000
SOLDES FINANCIERS DÉBITEURS	051	— prêts à moins d'un an	200 000		200 000
	052	— titres à court terme	560 000	205 000	355 000
	054	— effets et warrants à recevoir	1 130 000		1 130 000
	055	— chèques et coupons à encaisser	420 000		420 000
	056	— banques et chèques postaux	2 210 000		2 210 000
	057	— caisse	360 000		360 000
			8 580 000	520 000	8 060 000

(1) Autre présentation possible : dans les comptes financiers (à court terme).

Totaux partiels			PASSIF	Montant net	Totaux partiels
900 000	CAPITAUX A LONG ET A MOYEN TERME	010	**Capital propre**		9 000 000
			— capital social	8 000 000	
			— primes d'émission	1 000 000	
7 565 000		011	**Réserves**		3 900 000
			— réserves réglementaires	1 500 000	
			— réserves libres	2 400 000	
		012	**Report à nouveau**	35 000	35 000
3 045 000			Situation nette (avant résultat de la période)	12 935 000	
		014	**Subventions d'équipement**	355 000	355 000
			Dettes à long et à moyen terme		4 400 000
		016 (— 0169)	— emprunts-obligations (montant brut comptabilisé : 3 100 000 ; primes de remboursement (à déduire) : 100 000)	3 000 000	
8 485 000		017	— autres emprunts et dettes à long et à moyen terme dont : partie à payer à moins d'un an [1 200 000] (1)	1 400 000	
		019	**Provisions pour charges et pertes**	680 000	680 000
				5 435 000	
8 060 000	TIERS CRÉDITEURS		**Dettes à court terme**		7 525 000
		040	— fournisseurs	4 440 000	
		041	— clients - avances et acomptes reçus	325 000	
		042	— personnel	145 000	
		043	— état et organismes africains ou internationaux	1 400 000	
		044	— associés	220 000	
		047	— comptes de régularisation - passif	70 000	
	SOLDES FINANCIERS CRÉDITEURS	050	— emprunts à moins d'un an	50 000	
		053	— effets et warrants à payer	875 000	
				7 525 000	
		0875	**Résultat net de la période à affecter (bénéfice)**		2 160 000
28 055 000					28 055 000

XI. STATISTICS ANNEX

Burkina Faso: Industrial Production, 1981-84

	Units	1981	1982	1983	1984 Est.
Food, beverages, and tobacco					
Edible oils	Tons	4,176	6,272	4,375	4,106
Sheanut butter	Tons	...	1,244	2,151	3,716
Flour	Tons	19,439	17,716	21,009	17,677
Pasta	Tons	1,190	822	763	973
Sugar	Tons	25,506	28,406	27,702	46,740
Beer	(Thousands of	747.7	709.0	701.4	680.4
Carbonated beverages	(hectoliters	145.7	142.9	139.6	127.0
Cigarettes	Millions of packets	24.9	31.2	25.6	30.8
Textiles and leather					
Printed cloth	Thousands of meters	6,114	6,541	7,294	8,424
Semi-tanned skins	Thousands	209	180	216	...
Shoes	Thousands of pairs	1,478	1,628	1,313	892
Chemical products					
Soap	Tons	9,695	11,248	10,606	11,971
Matches	Cartons	23,560	25,205	30,395	34,325
Miscellaneous					
Bicycles	Unit	63,751	67,947	43,182	20,310
Mopeds	Unit	9,567	6,117	4,697	5,781
Tires	Thousands	1,181	938	745	714
Inner tubes	Thousands	3,525	3,230	2,847	3,058

Sources: Institut National de la Statistique et de la Démographie (INSD); and staff estimates.

Burkina Faso: Industrial Activity, 1981-84

(In millions of CFA francs)

Companies	Main Production	Turnover				Value added			
		1981	1982	1983	1984	1981	1982	1983	1984
SHSHV	Soap, edible oils	3,637	4,818	5,204	6,194	1,102	1,569	1,830	1,869
BRAKINA	Beer	3,648	4,337	4,141	3,776	1,827	3,232	3,140	2,071
SOBBRA	Beer, soft drinks	5,592	6,980	7,879	8,270	2,772	3,891	4,146	3,849
MABUCIG	Cigarettes	745	1,196	1,549	1,232	393	318	505	421
SOSUCO	Sugar	6,864	7,641	8,313	8,615	4,194	4,083	4,554	4,112
BURKINAPAT	Pasta	293	229	230	...	30	68	40	219
FASO FANI	Textiles, clothes	3,717	4,212	4,767	5,549	1,331	1,535	1,751	1,765
SBCP	Leather	571	865	1,058	...	195	106	161	...
SOVICA	Tools, agricultural equipment	360	457	385	382	88	89	95	87
SIFA	...	3,043	2,258	981	2,615	1,013	752	327	869
CBTM	Corrugated iron sheets	729	1,165	1,028	1,418	106	165	189	316
PROFIMETAUX	Iron sheets, hardware	529	647	1,096	744	120	126	154	110
SAP	Tires, inner tubes	2,448	2,320	1,896	...	1,137	1,020	1,062	...
SOVOLPLAS	Plastic	575	529	232	...	182	186	81	...
SONICO	Matches	454	514	575	644	187	173	187	232
SIBAM	Firearms, ammunitions	5,480	478	616	361	3,628	224	293	191
SOBUGAZ		256	285	281	73	107	98	120	28
SOFAPIL	Batteries	...	1,743	...	1,545	...	393	...	458
GMB	Flour (mill industry)	...	2,963	4,177	5,094	...	313	728	973

Source: Data provided by the Burkinabe authorities.

Burkina Faso: Production of Principal Crops, 1981/82-1985/86

(In thousands of tons)

	1981/82	1982/83	1983/84	1984/85	1985/86 Est.
Cereals					
Millet and sorghum	1,102	1,050	1,004	1,013	1,426
Maize	119	111	73	80	141
Rice (paddy)	45	44	32	42	21
Fonio	5	6	6	5	7
Oilseed crops					
Groundnuts (shelled)	78	73	82	71	128
Sesame	8	6	4	7	9
Sheanuts	26	26	58	16	40
Tubers and root crops					
"Niébé" (cowpeas)	54	55	56	25	...
"Voandzou"	27	27	27	22	...
Yams	28	29	29	89	...
Sweet potatoes	7	7	7	13	...
Manioc	9	9	9	5	...
Seed-cotton	59	77	77	88	101
Sugar cane	290	298	277	286	295

Source: Data provided by the Burkinabe authorities.

Burkina Faso: Consumer Price Index for African Households, 1982-85

(Index base July 1981-June 1982 = 100)

	Weights in percent	1982	1983	1984	1985
Food, beverages, and tobacco	49.1	103.7	109.3	118.6	123.3
Clothing	4.0	100.5	105.4	120.2	122.2
Housing, lighting, and fuel	17.4	114.9	118.7	108.5	129.1
Household equipment	2.9	108.3	116.1	118.8	125.8
Health care	5.7	101.4	112.1	122.5	125.9
Transportation and communications	19.4	112.1	117.9	123.5	130.3
Education, entertainment, and miscellaneous	1.5	104.2	109.4	118.8	134.5
Total	100.0	107.6	112.9	118.4	126.0

Source: Ministère de la Planification et du Développement Populaire, Institut National de la Statistique et de la Démographie (INSD).

Burkina Faso: Consumer Price Index
for African Households, 1981-85

(Percentage change)

	Weights in percent	1981 1/	1982 1/	1983	1984	1985
Food, beverages, and tobacco	4.0	49.1	...	...	5.4	8.5
Clothing	1.7	4.0	...	...	4.9	14.0
Housing, lighting, and fuel	19.0	17.4	...	...	3.3	-8.6
Household equipment	5.9	2.9	...	...	7.2	2.3
Health care	2.8	5.7	...	...	10.6	9.3
Transportation and communications	5.5	19.4	...	...	5.2	4.7
Education, entertainment, and miscellaneous	13.2	1.5	...	...	5.0	8.6
Total	6.4	100.0	10.4 2/	10.0 2/	4.9	4.9

Source: Appendix IV, Table XIII.

1/ The index base July 1981-June 1982 was changed in August 1982; the new indices are not comparable to previous years' indices.
2/ Based on the old index (base 1958 = 100).

SUB-SAHARA AFRICA: COMMODITIES, PRICE TRENDS AND PROJECTIONS, 1960-90

Commodity	Unit	Proportion of Commodity Export in Value of Total Exports (%)		Commodity Prices in Constant 1981 US$					
				Actual 1/				Projected	
		With Petroleum	Without Petroleum	1960-70	1975-80	1981	1982	1985	1990
Petroleum	$/BBL	43.5	0.0	4.5	18.9	34.3	32.8	32.0	37.0
Coffee	c/KG	10.7	15.2	305.0	424.0	283.0	310.0	262.0	265.0
Cocoa	c/KG	7.1	10.1	193.0	330.0	208.0	175.0	146.0	145.0
Copper	$/MT	6.0	8.5	3506.0	1898.0	1742.0	1473.0	2330.0	2601.0
Timber (Sapelli)	$/CM	2.6	3.6	134.0	216.0	213.0	174.0	238.0	251.0
Cotton	c/KG	2.5	3.5	217.0	202.0	187.0	160.0	200.0	215.0
Iron Ore	$/MT	1.6	2.3	51.0	27.8	24.3	25.9	26.5	28.5
Sugar	$/MT	1.6	2.3	252.0	385.0	374.0	189.0	372.0	372.0
Tobacco	$/MT	1.1	1.6	2762.0	2157.0	2350.0	2438.0	2071.0	2110.0
Tea	c/KG	0.9	1.3	418.0	248.0	202.0	191.0	171.0	184.0
Palm Oil	$/MT	0.8	1.2	754.0	648.0	571.0	443.0	575.0	582.0
Groundnuts	$/MT	0.7	1.0	638.0	635.0	636.0	386.0	567.0	598.0
ALL COMMODITIES		79.1	50.6						
(Weighted price index excluding petroleum) 2/				(101)	(100)	(80)	(72)	(80)	(84)

Source: World Bank, EPD Forecasts (Reviewed December 1982) for prices and Accelerated Development In Subsaharan Africa, p. 22 for shares.

Note: 1/ Actuals are averaged over the years for 1960-70 and 1975-80 and are currently estimated for 1982.

2/ This index represents the combined movement in prices of eleven commodities, excluding petroleum, which account for 50.6% of all African exports (other than oil) in 1976-78.

Prices of Agricultural Inputs, 1964 to 1984
(CFAF)

Year	Cotton Fertilizer (NOK)	Ox-Drawn Plow	Ass-Drawn Barrow	Sprayer	Endrin 250cc	Thioral 25gr	Seed (kg)		
							Sorghum and Millet	Maize	Rice
1964					6,680				
1965	35-40	8,000		10,500	100	20			
1966	32-46			10,500	100	20			
1967	35-39			6,000	100	20			
1968	35-40		22,500	7,500	100	20			
1969	38-40		22,500	7,500	100	20			
1970	35		24,000	7,500	110	20			
1971	35		24,000		110	20			
1972	35	9,600	24,000		110	20			
1973	35	11,500							
1974	35	12,275							
1975	35						45	39	72
1976	35						45	39	72
1977	35	19,355					45	40	72
1978	35	19,355	7,500				52	52	89
1979	35	19,355	43,500	9,000	85	35	108	108	95
1980	40	19,355	43,500	9,000	100	35	108	108	95
1981	40								
1982	55								
1983	62								
1984			25,500	65,000					

Source: World Bank.

Burkina Faso: Producer Prices of Some Agricultural Commodities, 1981/82-1985/86 1/

(In CFA francs per kilogram)

	1981/82	1982/83	1983/84	1984/85	1985/86
Millet and sorghum	50	60	66 2/	80	80
Maize	50	55	60	85	80
Rice (paddy)	66	68	74	85	85
Cotton (seed)					
First grade	62	62	70	90	100
Second grade	45	45	50	70	70
Groundnuts (shelled)	130.8	130.8	130.8	130.8	150.0
Sesame	83.8	89	96	96	113
Sheanuts	43	46	58	58	70

Source: Data provided by the Burkinabe authorities.

1/ Minimum producer prices fixed by the Government. Actual prices at farm-gate may differ from these prices.
2/ CFAF 66 per kilogram for millet and CFAF 64 for sorghum.

Burkina Faso: Wages and Salaries

		Effective from the beginning of January 1982	Number of civil servants 1/
		(CFA francs per hour)	
Nonagricultural workers (SMIG) 2/		114.0 3/	
		(Salary indices)	
Civil service salaries			
Category:	A_1	475-1,200	2,655
	A_2	385-910	728
	B_1	330-655	3,068
	B_2	245-585	3,620
	C_1	255-425	3,530
	C_2	230-380	2,555
	D_1	190-350	4,420
	D_2	180-330	247
Other 4/		--	7,255
Total			28,078
		(Index point value in CFA francs)	
All categories		2,132	

Source: Data provided by the Burkinabe authorities.

1/ As of end-April 1984.
2/ Agricultural workers (SMAG) = 0.90 x SMIG.
3/ Effective January 1, 1982.
4/ Including temporary staff.

151

Burkina Faso: Energy Consumption, 1981-84

	1981	1982	1983	1984 Est.
Consumption of petroleum products 1/		(In metric tons) 2/		
Premium gasoline	6,539	6,485	6,582	5,950
Regular gasoline	45,494	44,848	43,270	42,530
Kerosene	3,218	3,402	12,110	11,750
Diesel	25,441	25,715	22,873	23,590
Light distillates	26,988	22,570	17,312	19,950
Fuel oil	15,184	19,956	18,327	16,610
Total	122,864	122,976	120,474	120,380
Electricity		(In thousands of kwh)		
Total production	114,613	123,639	124,730	123,205
Power distributed to transmission grid	108,830	119,427	120,242	116,982
Total sales	94,687	107,727	108,840	109,820
High voltage	(55,221)	(...)	(62,864)	(63,574)
Low voltage	(39,466)	(...)	(45,976)	(46,246)

Sources: Data provided by the Burkinabe authorities.

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 XI. Burkina Faso: Prices of Petroleum Products, 1981-84

(In CFA francs per liter)

	1981	1982	1983	1984
Import prices (c.i.f. Burkina Faso)				
Premium gasoline	108.00 1/	160.23	157.50	157.50
Regular gasoline	105.00 1/	156.51	154.0	154.0
Kerosene	60.00 1/	87.00	85.0	100.0
Diesel	102.50 1/	148.14	146.0	146.0
		Effective from:		
		Aug. 1981	Sept. 1982	
Retail prices (Ouagadougou) 2/				
Premium gasoline		238	285	
Regular gasoline		225	272	
Kerosene		124	160	
Diesel		198	240	
Two-stroke mixture		240	300	

Sources: Ministère du Commerce et de l'Approvisionnement du Peuple; and Bureau des Mines et de la Géologie du Burkina (BUMIGEB).

1/ F.o.b. Abidjan

2/ Retail prices in other localities may differ from those in Ouagadougou because of differences in transport costs.

Burkina Faso: Composition of Merchandise Trade, 1981-85

(In percent of total)

	1981	1982	1983	1984	1985
Total exports, f.o.b.	100.00	100.00	100.00	100.00	100.00
Livestock products	8.57	10.74	12.02	13.31	11.86
Live animals	(7.67)	(9.12)	(9.37)	(10.36)	(9.98)
Meats	(0.09)	(0.12)	(0.19)	(0.36)	(0.40)
Hides and skins	(0.81)	(1.49)	(2.46)	(2.59)	(1.49)
Agricultural products	30.03	26.18	40.10	45.92	26.82
Cotton	(21.23)	(19.01)	(31.81)	(32.66)	(26.40)
Sheanuts	(8.81)	(7.17)	(8.29)	(13.27)	(0.42)
Gold	--	--	--	--	10.30
Miscellaneous and unclassified	61.40	63.08	47.88	40.77	51.02
Total imports, f.o.b.	100.00	100.00	100.00	100.00	100.00
Food products	16.77	17.49	16.12	24.78	20.19
Food aid	(12.06)	(10.17)	(9.45)	(13.91)	(12.92)
Commercial imports	(4.71)	(7.32)	(6.67)	(10.87)	(7.27)
Petroleum products	14.54	14.56	14.51	14.35	15.35
Equipment goods	28.29	27.51	35.02	26.70	31.50
Miscellaneous and unclassified	40.40	40.44	34.35	34.17	32.97
Foreign aid imports	35.29	41.94	49.02	46.97	49.95
Other imports	64.71	58.06	50.98	53.03	50.05

Table 13. Burkina Faso: Composition of Imports, 1981-85

	1981	1982	1983 Prel.	1984 Estimates	1985 Estimates
	(In billions of CFA francs)				
Value of imports, f.o.b.					
Food products	15.88	20.69	19.10	28.50	25.00
Food aid	11.42	12.03	11.20	16.00	16.00
Private	(3.00)	(3.39)	(4.60)	(6.00)	(6.00)
Official	(8.42)	(8.64)	(6.60)	(10.00)	(10.00)
Commercial imports	4.46	8.66	7.90	12.50	9.00
Petroleum products	13.77	17.21	17.20	16.50	19.00
Equipment goods	26.78	32.53	41.50	30.70	39.00
Miscellaneous and unclassified	38.25	47.82	40.70	39.30	40.82
Total value	94.68	118.25	118.50	115.00	123.82
Foreign aid imports 1/	33.42	49.59	58.09	54.01	61.84
Food aid	(11.42)	(12.03)	(11.20)	(16.00)	(16.00)
Projects	(22.00)	(37.56)	(46.89)	(38.01)	(45.84)
Other imports	61.27	68.66	60.41	60.99	61.98
Memorandum items:	(Indices 1981 = 100)				
Import prices, CFA francs	100.00	113.43	126.41	142.92	146.06
Percentage change	20.77	13.43	11.44	13.06	2.19
Import prices, US$	100.00	93.80	90.14	88.88	89.06
Percentage change	-6.10	-6.20	-3.90	-1.40	0.20
Import volume					
Total imports	100.00	110.10	99.01	84.98	89.53
Percentage change	0.75	10.10	-10.08	-14.16	5.36
Foreign aid imports 1/	100.00	130.84	137.52	113.09	126.71
Percentage change	-18.02	30.84	5.11	-17.77	12.04
Other imports	100.00	98.80	78.00	69.65	69.26
Percentage change	15.13	-1.20	-21.05	-10.70	-0.57

Sources: BCEAO; and staff estimates.

1/ Imports linked to foreign grants and project loans.

XII. WORKSCHEDULES & QUESTIONAIRES

WORKSCHEDULE

PHASE I: PLANNING & BASIC SECONDARY DATA COLLECTION

Phase I is for preliminary planning with the USAID Mission and contacts in order to collect the basic current data available for the assessment of the general condition pertaining to the focus of my project on the institutional setting of pricing policy in Burkina Faso.

THURSDAY 8/20/87

8:00 Bonaventure Traore/Project Officer-USAID
- scope of work review
- workplan discussions
- preliminary contacts discussions

9:00 Donald Mackenzie/Acting Director-USAID
- welcome
- priority & approach discussions
- briefing on meeting with Francis Johnson in D.C.

9:30 Elie Teghre/Commerce Attache-US Embassy
- coordination discussions
- workplan discussions
- data request

10:00 Zongo Tertius/General Secretary-Chamber of Commerce (COC)
- welcome
- COC counterpart designation
- data request

12:30 Benoit Ouatara/Director-Price Stabilisation Fund
- pricing decision making flows
- institutional problems
- contacts suggestions
- Bobo Dialaso trip suggestions
- couterparts suggestions

4:30 Word processing set up/USAID
- IBM emulation from Wang
- Software conversion

FRIDAY 8/21/87

8:00 Boneaventure/USAID
- appointment with COC
- data collection

9:00 Hebie Diango Charly/COC Counterpart-COC
- scope of work presentation
- work plan suggestion
- data request
- counterparts compostion request
- Bobo trip planning & contact setting request
- Local legal consultant contact request

11:00 Buff McKenzie/USAID
- progress report
- Bobo trip financing request approved

3:00 Hebie Diango Charly/COC & Elie/US Embassy
- workplan finalisation
- counterpart contacts & approval request
- data collection
- Bobo & Banfora trip formatting & sampling
- Local legal consultant determined
- Counterpart authorisation requested

4:00 Richard Traore/World Bank
- pricing policy & institution perception
- world bank aid for institutional development

5:00 Bonaventure Traore
- workplan finalisation
- Bobotrip reservations

SATURDAY 8/22/87

AM Data analysis

PM Report drafting
Questionaire development
Workplan adjustments

SUNDAY 8/23/87

AM Data analysis

12:00 Richard Traore/World Bank
. institutional problems
. contacts

2:00 Planning

PHASE II: GOVERNMENTAL INSTITUTION ANALYSIS

Phase II is for the in depth analysis of the current institutional setting from the published documents as well as personal interviews of GOB officials involved in pricing policy. The focus will be on the overall institutional framework, the individual organisation of the involved institutions, the coordination between and within themselves, their resources, their morale and their opinions on the feasibility of the alternative solutions proposed. Questionaire I is used as a guide to the interviews. All interviewees will be asked for their opinion from the standpoint of a consumers as well. Questionaire III is used as guide during the interviews.

If time permits interest groups (GIEs) and some individual businessmen in Ouga will be interviewed in order to gain insights from the receiving end of the pricing matter the problems they have with the current institutional setup and their suggestions. Questionaire II is used as guide for the interviews. All interviewees will be asked for their views as a consumer as well.

MONDAY 8/24/87

8:00 Bonaventure/USAID
- Airline & hotel reservation next Monday & Tuesday
- Question of whole team necessity to Bobo
- Meeting with Charge d'Affaire
- November 20th-27 Symposium planning
- Workplan preliminary copy until departure

10:00 Hebie/COC
- Paulin Oudragogo/Legal consultant status
- November 20th-27 Symposium week planned
  - Arrival: Saturday Nov. 21
  - Planning: Sunday Nov.22
  - Symposium: Monday 23 to Wednesday Nov.25
  - Report drafting: Thursday Nov. 26
  - Flight: Friday Nov. 27
- Counterparts designation from ministries
  - Agriculture
  - Economic Promotion
  - Commerce
  - Equipment (architecture, electricity, water)
  - Planning (Statistics)
  - Budget (Director General du Marche)
  - Health (medecine imports)
  - Direction des Prix
  - Caisse de Stabilisation des Prix
  - Caisse de Perequation
  - OFNACER
- Bobo COC cable & responses
- Data collection from COC
- Visits appointments:
  - Direction des Prix
  - Caisse de Stabilisation
  - OFNACER
  - Caisse de Perequation

. Commission Consultative des Prix
. Meeting set up with GIEs & merchants & FASOYAAR

11:30 Richard/ World Bank
. Requested data
. Introductions

2:30 Charles Twining/Charge d'Affaire-US Embassy
. Briefing
. Inputs

3:00 Mrs. Fatimata Ouedrago/Director-Direction de Prix
(see Questionaire I & III)
. Introduction
. General Organisation
. Procedure & dossier content
. Problems & solutions perception
. Data

5:00 Data analysis

TUESDAY 8/25/87

8:00 Workplan adaptation

9:00 Caisse de Perequation (Questionaires I & III)

11:00 Hebie.COC
. Appointments & meeting in Ouga followup
. Counterparts followup
. Alternative dates for Symposium
. December 15-22
. January 5-12

3:00 Benao Andre/Director of Legal Affairs-Dir. des Prix
(Questionaire I & III)
. Data on organigrams
. Resources: staff, budget & equipment
. Linkage with others
. control & penalties
. standardized criteria & range

5:00 Data analysis

WEDNESDAY 8/26/87

7:30 Airline confirmation

8:00 Hebie/COC (Questionaires I & III)

3:30 SONABEL (Questionaires II & III)

6:00 Data anlysis & outline drafting

THURSDAY 8/27/87

8:00 OFNACER (Questionaires I & III)

10:30 GIEs (Questionaire II)
- Boly Modibo/Alimentaire
- Sawadogo Youssouf/office supplies & furniture

3:30 Dera Lassane/Director-National Institute of Statistics/Planning Ministry
- Price data collection & distribution
- Problems & suggestions
- Sensitisation to statistics

5:00 Meet counterparts
- review
- planning

6:00 Data analysis & report drafting

FRIDAY 8/28/87

8:00 FASO YAAR (Questionaire I & III)

11.30 Direction Econ. & Statistic/Commerce Ministry

3:00 Caisse de Stabilisation (Questionaire I & III)

4:00 SONABHY (Questionaire II & III)

SATURDAY 8/29/87

Briefing with Vickrey & lawyer
- development
- contacts
- Bobo trip
- Symposium date
- report date & coordination
- Document sharing

Data analysis

MONDAY 8/31/87

AM Data analysis & report drafting

PM Additional data collection as needed
3:00 Faso Yaar
- Budget current vs. ideal
- Opinions on suggestions

PHASE III: PRIVATE SECTOR SURVEY

Phase III is for the personal interviews with business associations and executives to gain insights as to the problems they face with the current institutional setup and their opinions on the feasibility of the alternatives proposed. A general meeting with most of the economic operators at the COC will allow the widest exposure in a short time and the search for a common concensus followed by personal interviews for special problem detection. Questionaires II & III are used.

TUESDAY 9/1/87 TRIP TO BOBO DIALASSO

7:00 Airport (delay until 2)

9:00 Briefing with Vickrey on reports

11:00 Meet Bonaventure on report format

2:00 Flight

4:00 Marcelin Poda-General Secretary/COCBobo II & III)
- Meeting planning
- Logistics

WEDNESDAY 9/2/87

10:00 General meeting/COC

11:00 Sanon Bakary/Pres.-Builders Assn.

12:00 Diallo Nohamed/Pres.-Artisans Assn.

1:00 SOFITEX

2:00 Sore Lazare/SAAP

3:00 Barro Dianguinaba/Conglomerate

4:00 Diallo Mohamed/Pres.-Small Merchants Assn.

5:00 Kone Yaya/URCABO (Vegetable Producer Association)

6:00 Niaome Hayouba/SOSUCO (sugar)

7:00 Toe Daouda/SOPAL (alcohool)

8:00 Team meeting
- Brigatte des Prix
- ORDs
- CITEC (oil)
- CIFA (bicycles)

THURSDAY 9/3/87

7:00 Trip back to Ouga

11:00 Arrive Ouga

12:00 Data review

3:00 Meeting with Vickrey

5:00 Preface & introduction drafting

FRIDAY 9/4/87

7:00 Meeting Vickrey & Paulin
- Briefings
- planning

8:00 Briefing
- Buff
- Others

8:00 Sign off memo:
- finalised/realised workplan
- work week & daily fee
- incomplete preliminary draft
- Symposium date/Nov & alternatives Dec & Jan

9:00 Back to hotel & to airport

11:00 Flight

Schedule implemented.
Provided to Traore, Project officer, USAID/Burkina

Boisfy 1/15/88

PRICING POLICY IN BURKINA FASO- THE INSTITUTIONAL DIMENSIONS
WORKSCHEDULE
JANUARY 6 TO 18, 1988
ANDREW D. CAO

This is the second phase of my study in order to: 1/ verify certain facts and polish the preliminary draft of my report which contains only the analysis of the institutional setting and the short-terms recommendations, 2/ test the feasibility of a model for the long-terms recommendations and 3/ review and coordinate the other two reports on macro-economics and legal aspects of pricing policy.

WEDNESDAY 01/06 ARRIVAL AT 5PM

THURSDAY 01/07

8.30 USAID: MILLER, MACKENZIE, MCCARTHY
- Draft of phase 1 progress report
- Phase 2 coverage plan
- Economist search
- Symposium timing
- Symposium evaluation
- Counterpart emulation strategy

11.00 USAID: BONA TRAORE & ISSA KOUSSOUBE
- Lawyer report progress
- Economist search
- Workplan

2.00PM Karim Ajibade/UNESCO
- GOB inclination to pricing policy
- Economist search
- Model testing
  - presentation
  - feasibility feedback
  - implementation suggestions

5.00 CHAMBER OF COMMERCE: Elie, Hebie, J. Francois
- Lawyer scope of work & coordination
- Economist search
- Workplan & contacts
- Model testing & budget data

7.00 Bicaba Traore/BCEAO
- GOB inclination to pricing policy
- Last seminar evaluation

FRIDAY 01/08

8.00AM	WANG-IBM EMULATION SETUP
9.00	WORKPLANNING
11.00	APPOINTMENTS
12.00	USAID WORKPLAN APPROVAL . Presentation to McCarthy, Issa & Bona . MacKenzie copy & OK
1.00PM	BENOIT OUATARA/CSPPA . Evaluation . GOB pricing policy inclination
2.30PM	Airline & Cashing checks
3.30	ECONOMIST INTERVIEW . Vitae & experiences . Timing & availability
4.30	USAID BRIEFING ON ECONOMIST WITH MACKENZIE

SATURDAY 01/09

9.00	BENAO ANDRE, DIRECTION DES PRIX . October draft feedback . Workplan feedback . Data collection - DP budget - new pricing laws updates
11.00	REVIEW LEGAL PAPER
5.00	MODEL INSTITUTIONALIZATION

SUNDAY 01/10

10.00 MEET BICABA- BCAO
- Model testing
- Evaluation

12.00 MEET BENAO- DP
- Legal paper content
- Meeting coordination advices

2.00 MANAGEMENT EDUCATION DATA ANALYSIS
- Programs
- Graduates inventory

5.00 MODEL INSTITUTIONALIZATION

MONDAY 01/11

8.30AM USAID: MACKENZIE & BONAVENTURE TRAORE
- Legal report briefing
- Decision on Economist
- Appointments: CGP, CSPPA, OFNACER, FASO YAAR MOC, MOP, WB, UN, CANADA, FRANCE, SWEDEN, GERMANY, OTHERS
- Contract modification for time budgeted

10.30 GENERAL MEETING: COC, USAID, DP, ECON & LAWYER
Model presentation & feedback

12.45 BENOIT OUATARA-CSPPA
- Model testing for agriculture de rente
- Evaluation

3.00 MEET LAWYER
- Review legal report draft & feedback
- Direction for second draft

3.30 OCTOBER 87 DRAFT FEEDBACK FROM USAID
- Issa Koussoube
- Dennis McCarthy

5.30 MEET ECONOMIST
Scope of work of team & direction

TUESDAY 01/12

10.00 Gunne Arnesson- PNUD
International & Swedish aid allocation
for institution development & programs

11.00 CGP- Basic consumption goods
- Verification of pricing input at CTH
- New development for rice
- Model testing

3.00 US EMBASSADOR
- Phase 1 & 2
- Seminar strategy
- Overall assessment of political support & impacts

4.00 OFNACER MODEL TESTING - Cereals
- Budget & pricing data
- Training center
- Model testing

5.00 WORLD BANK- CLAUDE DELAPIERRE
- Institution development aid & program
- Aid allocation to management & computer training
- Strategy adoption & recommendations

7.00 MEET LAWYER
- Reaction & questions to feedback on report
- Format, style & focus discussions
- Appointment for workplan, detailed workplan with coordination with USAID & Economist post January 18, 88

WEDNESDAY 01/13

9.00 USAID- BONA & ELIE
- Report on Lawyer meeting & plan
- Appointments

10.00 PROGRESS REPORT & DATA ANALYSIS

3.00 ENAM- DIRECTEUR DES ETUDES
- Programs & content of management training for GOB employees
- Number of graduates & trend & distribution
- Planning

6.00 TERTIUS ZONGO- SECRETAIRE GENERAL/COC
- Homologue
- Planning for symposium topic test
- Committees organization
- Ministerial commitment & meeting with GS
- GIEs role & plan
- Economist & lawyer status

THURSDAY 01/14

8.30 USAID- BONAVENTURE COORDINATION

9.00 DATA REVIEW

10.00 STATISTICS INSTITUTE- MINISTRY OF PLAN
- Statistics requirement of model test
- Training programs & contents
- Information dissimination strategy

11.00AM DIRECTION DES BOURSES/DEP- MESRS

3.00 CANADIAN EMBASSY- MRS. GAUDET

4.00 FRENCH EMBASSY- Mme. SAVORY/SCHOLARSHIP

5.00 MINISTRY OF COMMERCE- GENERAL SECRETARY
- Progress & planning status
- Thank for support
- Advise request for direction

6PM MEET LAWYER & ECONOMIST AT SILMANDE
- Workplan & table of contents
- Coordination

7.30 RECEPTION

106

FRIDAY 01/15

8.30 DATA REVIEW & BRIEFING PREPARATION

9.00 FASO YAAR- DIRECTEUR GENERAL
- Budget & resource needs
- Organigram
- Market shares & control
- Price inputs with DP
- Model testing
- Rice issue

10.00 ESSEC- DIRECTEUR DE RESERCHE
- Programs & curriculum & syllabi
- Graduates statitistics
- Plan & funding needs

11.30 PNUD- MR. KABORE
- Data on training
- Funding plan for training & equipment PC
- Lessons learned

3.00 USAID- MILLER, MACKENZIE, MCCARTHY & TRAORE
BREIFING
- Report status
- Team status
- Evaluation status
- Final reports timing
- Symposium timing by end April
- Teamleadership contract modification note
- Workschedule signature

4.30PM GTZ- GERMAN AID AT OFNACER/ MR. BENDOW

7.30 RECEPTION

SATURDAY 01/16

9.00 ANDRE BENAO- DP
- Crosschecking of whole report
- Budget data
- Organigram change of DP & MOC

11.00 MEET LAWYER & ECONOMIST- FINAL COORDINATION

3.00PM DATA ANALYSIS & REPORT DRAFTING

7.00 RECEPTION

SUNDAY 01/17

9.00 FINAL TEAM MEETING
- Workschedule & report contents & timing
- Symposium timing availability timing

3.00PM DENNIS MCCARTHY

MONDAY 01/18 MARTIN LUTHER KING HOLIDAY- USAID CLOSED

8.15AM FRENCH EMBASSY- MR. COLL/CONSEILLER EN FORMATION
- Symposium
- French aid in management & accounting development
- lessons learned

9.30 AIRPORT FOR 11.00 DEPARTURE

QUESTIONAIRE I: GOB INSTITUTIONS

INTRODUCTION

L'objectif de cette entrevue c'est d'etudier l'aspect institutionel de la politique des prix pour preparer un document de travail pour le symposium sur la politique des prix en Novembre 1987 ou un dialogue entre toutes les parties conernees prendra lieu. Votre candeur serait l'element primordial pour guarantir le succes de notre effort.

L'accent sera donc sur 3 dimensions institutionelles:

- Votre lien operationel avec les autres organismes conernes et les problemes que vous rencontrez,
- L'organisation de votre institution et les problemes de resources courantes et la projection sur les resources necessaires pour pouvoir atteindre votres objectifs,
- Votre opinions sur la factibilite des alternatives suggerees.

QUESTIONS

A. Liens avec les autres organismes:
   1. Nom:
   2. Activites
      - nature
      - frequence
      - methode de travail
        - documentation
        - discussion
        - processus de decision
        - autres points
   3. Problemes
   4 . Factibilite de alternatifs suggeres
      - au point de vue resources
      - au point de vue politique
      - d'autres facteurs

B. Votre organisation
   1. Nature legale de vos activites
      - objectifs
      - produits concernes (documents)
        - quantite
        - pourcentage du chiffre d'affaire total/produit
        - pourcentage du marche total/produit
   2. Organigramme
      - personnes qui influencent/decident
      - criteres de decision
        - economiques
        - politiques
   3. Problemes internes
      - methode de calcul des prix & marges
      - comptabilite (documents)
      - budget (documents)
      - equipements
      - personel

- education
- experience
- moral
- efficacite/productivite

4. Factibilite des alternatifs sugeres

QUESTIONAIRE I (continuation)

C. Aides economiques des bailleurs de fond
- Organismes
- Aide pour le developement institutionel:
  - montant
  - frequence
  - processus
  - formes: seminaire, cours & duration...
  - sujets: comptabilite, marketing, management...
  - informatique

D. Est ce qu'il y a d'autre choses que je devrais savoir a propos de l'aspect institutionel de la politique des prix que je n'ai pas demande.

E. Etant consomateur (questionaire III)

QUESTIONAIRE III: CONSOMATEURS

Etant consomateur que pensez vous franchement des prix courants
- en general
- des produits particulier:
  - riz
  - autres cereales
  - sucre
  - savon
  - essences

Que pensez vous da la hausse de ces prix durant (si ca arrive)
- les 2 dernieres annees
- les 5 dernieres annees

Que pensez vous de la cause du niveau des prix courants et de leurs hausses
- inflation
- control des prix
- deficit de la production locale
- hausse des prix internationaux
- autres facteurs

Autres commentaires

QUESTIONAIRE II: SECTEUR PRIVE/OPERATEURS ECONOMIQUES

INTRODUCTION (identique au questionaire I)

QUESTIONS

1. Les organismes que vous touchez du'une facon directe ou indirecte en ce qui concerne les prix
    - noms
    - nature
    - frequences
    - problemes
        - documentation
        - formule pour le calcul des prix
            - prix de revient
            - marge
        - duration des decisions sur le prix
        - frequence des revisions des prix
        - criteres des decisions des prix
        - criteres d'acceptance/rejet des dossiers
        - service en information fournies aux operateurs

2. Quelles sont les causes des problemes ci-dessus

3. Que pensez vous des alternatifs suggeres pour ameliorer la structure institutionelle presente en tenant compte des facteurs
    - de resources
    - sociaux
    - politiques
    - autres

4. Autres commentaires

5. Etant consomateurs (questionaire III)