

The Niger Budget

*User's Manual to
The Niger Expenditures Database*



The World Bank
April 2016

Contents

Tables and Figures	3
1. Introduction.....	4
2. Structure of the Database.....	6
2.1 Particularities of the Data.....	7
3. Data features and limitations.....	7
3. How to use the Niger Database. Some examples.....	8
3.1. Example 1. Trend Analysis by Administrative Unit	9
3.2. Example 2. Composition Breakdown.....	10



Tables and Figures

Figure 1. Examining Government Expenditure across years.....	9
Figure 2. Examining the Composition of Expenditure by Sector.....	10
Table 1. Variable description.....	6

1. Introduction

A central function of any government involves collecting and spending public funds and maintaining records of such expenditures. Budgets are at the core of government activity: they provide a clear picture of what the national priorities are, and where governments can make efficiency gains. From that perspective, timely and concise budget analysis is necessary for policymaking. Despite their relevance for policymakers, public budgets are usually hard to access and understand, even though IT-based applications can open doors for analysis and policymaking. In that spirit, the World Bank has collaborated with governments around the World to create easy-to-use public expenditure databases that make budgets accessible, understandable, and ready to use.

As part of its commitment with a more efficient and effective Public Financial Management, World Bank created, with the authorization of the Government of Niger, a public expenditure database to track and analyze public expenditures.

The purpose of this project was to construct a comprehensive database of Niger' budget by collecting expenditures executed by the state government from data provided by the Ministry of Finance for the period between 2003 and 2015, and presenting the final product in a user-friendly manner. This is a tool designed for budgetary analysis by public officials and researchers. This manual describes the database and provides the information necessary to analyze Niger public expenditures. This document is organized as follows:

- Part II outlines the structure of the data provided by the Niger Government.
- Part III presents the organization of the database.
- Part IV explains how to use the database with an Excel pivot table.

The Niger Expenditure Database was built as part of the BOOST project. The purpose of the BOOST project (started by the World Bank in early 2010) is to enhance budget analysis across the globe by improving access to government expenditure data and linking spending to outputs and outcomes to the extent of possibilities. Niger was one of the first subnational government to participate in the initiative. A BOOST consists of three Excel spreadsheets: the first one, called "Variables description", describes the variables of the database. The second one, called "Raw Data", contains information at the line level and can be used by experts in budget and Excel to do in-depth analyses. "Raw Data" also feeds into the sheet "Pivot", which allows users to do customized tables using Excel's Pivot Table functionality.

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We hope this database is helpful in opening new avenues of analysis and providing answers to important questions regarding the efficiency, equity, and effectiveness of government spending.

The Government of Niger made strong effort to improve its budget data quality as well as budget classification. The current BOOST has been updated by Niger Government staff thanks to training provided by the World Bank. The reconciliation of the under Government control (Not includes expenditure executed and not reported by the donors) with the “*Loi de règlement*” released by the Court of Audit was conducted by Niger Government team. There is no discrepancy between expenditure data release by the Court of Data and the ones in the BOOST.

2. Structure of the Database

The BOOST database includes the allocated budget and expenditures of central government agencies. The database also includes central government transfers to State-owned enterprises (SOE) but excludes social security funds.

The data is sourced from the Integrated Management System of Public Finance and organized following the country's budget classification system which includes an administrative, economic, geographic and sectoral classification as well as a source of funding variable (See Table 1 below).

Niger's BOOST presents three steps of budgetary cycle. Niger's BOOST does not include data on revenue.

- Approved budget (*Dotation initiale*), which is the approved budget
- Revised budget (*Dotation révisée*), which is the revised budget
- Executed (*Consommés*), which is the actual amount spent

For comparison purposes, Table 1 classifies the variables of the Niger database according to the economic, sectoral, geographic and administrative classifications

Table 1. Variable description

BOOST Variables	Original Variables
Administrative variables	
ADMIN1	<i>Section</i>
ADMIN2: Breakdown into two part	<i>Chapitre Projet</i>
ADMIN3	<i>Localisation</i>
ADMIN4	<i>Type de structure</i>
Geographic classification	
Geo	<i>Regions</i>
Economic classification variables	
ECON1	<i>Titre</i>
ECON2	<i>Article</i>
ECON3	<i>Paragraph</i>
Sectoral classification	
Sect	<i>Secteur</i>
Classification by financing source	
Fin1	Groupe de bailleurs de fonds

Fin2	Bailleurs de fonds
Fin3	Type de financement
Expenditure variables	
APPROVED	<i>Votes</i>
REVISED	<i>Finaux</i>
EXECUTED	<i>Consommes</i>

2.1 Particularities of the Data

The data includes detail on external funding at the approved and revised budget stages. At the execution stage, the data includes the amount reported by the donors and sent to the Government. The user should be careful when doing external fund analysis. For further detail, please contact team or Niger authorities.

Geographic analysis should be treated carefully as salary expenditures are not disaggregated by region. These are included under “00 Administration Centrale” which aggregates spending executed at the central level and expenditures that could not be mapped to a single region.

In term of the quality, the budget execution amount (consommé) in the BOOST is equal to the one officially recognized by the parliament through the “*Loi de regalement*”.

The Variable “Chapitre” Admin2 is breakdown into 2 parts: Project and “Chapitre”.

3. Data features and limitations

The main limitations of the Niger’s database are:

- The BOOST data does not include expenditures for State Owned Enterprises, nor any information on revenue, since this type of information is either unavailable in the IFMIS or was not shared with the WB team.

3. How to use the Niger Database. Some examples

For ease of use, the BOOST team has developed a standard user interface through which to access the BOOST government expenditure database with the help of Excel PivotTables.

A PivotTable report is an interactive way to quickly summarize large amounts of data. Use a PivotTable report to analyze numerical data in detail and to answer unanticipated questions about your data. A PivotTable report is especially designed for:

- Querying large amounts of data in many user-friendly ways.*
- Subtotaling and aggregating numeric data, summarizing data by categories and subcategories, and creating custom calculations and formulas.*
- Expanding and collapsing levels of data to focus your results, and drilling down to details from the summary data for areas of interest to you.*
- Moving rows to columns or columns to rows (or “pivoting”) to see different summaries of the source data.*
- Filtering, sorting, grouping, and conditionally formatting the most useful and interesting subset of data to enable you to focus on the information that you want.*
- Presenting concise, attractive, and annotated online or printed reports.¹*

PivotTables are straightforward and easy to use and allow for quick, customizable analyses of large amounts of data. This section presents several examples of using the BOOST PivotTable interface to general custom reports. With BOOST, as with many things in life, the best way to learn is by doing.²

¹ For more information on Excel PivotTables, please consult the help function in Microsoft Excel or this helpful overview of the Microsoft website: <http://office.microsoft.com/en-us/excel-help/overview-of-pivottable-and-pivotchart-reports-HP010177384.aspx>.

² The minimum technical requirements for using the Moldova BOOST government expenditure database are as follows: (i) a computer with at least 1 GB of RAM (2 GB preferred); (ii) Microsoft Excel version 2007 or later (or similar database software that allows loading of files with at least one million lines of data).

3.2. Example 2. Composition Breakdown

Figure 3 below presents a breakdown of 2013 government expenditures by economic category and sub-category for each sector in the Niger administrative classification. To generate this PivotTable, *ECON1* and *sect* are placed in the Row Labels box, *Year (2013)* in the Column Labels box. The values in the body of the table consist of the sum of the *revised* variable.

Figure 2. Examining the Composition of Expenditure by Sector

Sum of revised	Column Labels
Row Labels	2013
1 SERVICES DE SOUVERAINETE	
2 DEPENSES DE PERSONNEL	11,398,480,437.00
3 DEPENSES DE FONCTIONNEMENT	17,567,999,791.00
4 SUBVENTIONS ET AUTRES TRANSFERTS COURANTS	4,682,577,480.00
5 INVESTISSEMENTS EXECUTES PAR L'ETAT	14,111,491,076.00
2 DEFENSE, ORDRE ET SECURITE	
2 DEPENSES DE PERSONNEL	62,133,864,736.00
3 DEPENSES DE FONCTIONNEMENT	30,008,209,248.00
4 SUBVENTIONS ET AUTRES TRANSFERTS COURANTS	4,721,434,181.00
5 INVESTISSEMENTS EXECUTES PAR L'ETAT	66,066,306,828.00
7 COMPTES SPECIAUX DU TRESOR ET BUDGETS ANNEXES	2,354,700,000.00
3 ADMINISTRATION GENERALE ET FINANCIERE	
2 DEPENSES DE PERSONNEL	13,777,824,250.00
3 DEPENSES DE FONCTIONNEMENT	26,336,291,367.00
4 SUBVENTIONS ET AUTRES TRANSFERTS COURANTS	74,192,452,232.00
5 INVESTISSEMENTS EXECUTES PAR L'ETAT	320,940,013,735.00
7 COMPTES SPECIAUX DU TRESOR ET BUDGETS ANNEXES	11,690,220,000.00
4 ENSEIGNEMENT, FORMATION ET RECHERCHE	
2 DEPENSES DE PERSONNEL	70,015,905,475.00
3 DEPENSES DE FONCTIONNEMENT	12,888,288,234.00
4 SUBVENTIONS ET AUTRES TRANSFERTS COURANTS	74,302,150,894.00
5 INVESTISSEMENTS EXECUTES PAR L'ETAT	66,786,507,294.00
7 COMPTES SPECIAUX DU TRESOR ET BUDGETS ANNEXES	628,500,000.00
5 CULTURE, SPORTS ET LOISIRS	
2 DEPENSES DE PERSONNEL	1,998,742,380.00
3 DEPENSES DE FONCTIONNEMENT	452,731,356.00
4 SUBVENTIONS ET AUTRES TRANSFERTS COURANTS	3,453,707,189.00
5 INVESTISSEMENTS EXECUTES PAR L'ETAT	7,293,802,589.00
6 SANTE ET ACTION SOCIALE	
2 DEPENSES DE PERSONNEL	23,799,318,767.00
3 DEPENSES DE FONCTIONNEMENT	5,050,253,370.00
4 SUBVENTIONS ET AUTRES TRANSFERTS COURANTS	26,694,407,350.00
5 INVESTISSEMENTS EXECUTES PAR L'ETAT	62,851,756,690.00
7 ADMINISTRATION ET DEVELOPPEMENT DES INFRASTRUCTURES	
2 DEPENSES DE PERSONNEL	1,339,588,451.00
3 DEPENSES DE FONCTIONNEMENT	645,370,470.00
4 SUBVENTIONS ET AUTRES TRANSFERTS COURANTS	8,251,997,452.00
5 INVESTISSEMENTS EXECUTES PAR L'ETAT	113,943,057,011.00
8 PRODUCTION ET COMMERCE	
2 DEPENSES DE PERSONNEL	11,836,275,504.00
3 DEPENSES DE FONCTIONNEMENT	5,434,779,632.00
4 SUBVENTIONS ET AUTRES TRANSFERTS COURANTS	16,524,253,252.00
5 INVESTISSEMENTS EXECUTES PAR L'ETAT	217,534,652,173.00
9 AUTRES DESTINATIONS	
1 AMORTISSEMENTS ET CHARGES DE LA DETTE PUBLIQUE ET DEPENSES EN	72,998,874,456.00
Grand Total	1,464,706,785,350.00