

# The Burundi Budget

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*User's Manual to  
The Burundi Expenditures Database*



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## 1. Introduction

A government's central function involves the collecting and spending of public funds, and the maintenance of records for revenues and expenditures. Budgets are at the core of government activity as they provide a clear picture of what the national priorities are. They set a plan for the accomplishment of programs related to their specific objectives and goals to be achieved in a given fiscal year, and include an estimate of the resources required to achieve them. Public budgets tend to be difficult to understand and budget practices vary widely from country to country. To that effect, the World Bank collaborates with governments around the world to create user-friendly and easy to navigate government expenditure databases – facilitating analysis and ultimately making the budget more accessible and transparent.

These government expenditure databases are developed in the context of the BOOST initiative, a World Bank collaborative effort launched in 2010 to improve the quality of countries' public expenditure data, and facilitate its access and use. BOOST organizes detailed public expenditure data in a user-friendly format and makes it available, with government consent, to the general public. BOOST is currently deployed in over 40 countries globally. As of September 2014, 15 countries and subnational entities have agreed to make their budget data available to the public through the World Bank's Open Budget Portal.<sup>1</sup>

As part of its commitment with a more efficient and effective Public Financial Management, The World Bank created, with the authorization of the Government of Burundi, a public expenditure database to track and analyze public expenditures. The purpose of this project was to construct a comprehensive and detailed database of Burundi's budget by collecting data provided by the Ministry of Finance on expenditures executed by the state government. The Burundi BOOST so far includes data from 2013 and will be updated with the end of each government fiscal year.

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.

The purpose of this manual is to describe the functionality of the Burundi BOOST database, provide insight into the methodologies used in manipulating and reconciling the data, and highlight any outstanding issues or concerns regarding the data itself. The manual will be updated as work to expand the coverage of the database continues. This document is organized as follows:

- Part II outlines the structure of the data provided by the Burundi Government.

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<sup>1</sup> <http://www.worldbank.org/openbudgets>

- Part III presents the organization of the database.
- Part IV explains how to use the database with an Excel pivot table.

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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.

## 2. Structure of the Database

The data for Burundi includes expenditures executed by different agencies of the central government. The data is disaggregated by administrative, geographic, and economic classification.

For comparison purposes, Table 1 classifies the variables of the Burundi database according to the economic, functional, and administrative classifications of other BOOST public expenditure databases created by the World Bank.

As far as expenditures are concerned, the Burundi database presents 4 stages of the budgetary cycle:

- Credit after wire (*Credit*), which is final budget allocation.
- Committed (*Engagement*).
- Validated (*Liquidation*).
- Ordered to pay (*Ordonnancement*).
- Paid (*Paiement*)

**Table 1. Variable description**

Original Variable	BOOST Variable
<b>Administrative</b>	
Titre	ADMIN1
Sous Titre	ADMIN2
<b>Geographic</b>	
Localite	Geo1
<b>Economic</b>	
Groupement Economique	Econ0
Chapitre	Econ1
Article	Econ2
Paragraphe	Econ3
Littera	Econ4
<b>Budget Cycle</b>	
Credit	Credit After Wire
Engagement	Committed
Liquidation	Validated
Ordonnancement	Ordered To Pay
Paiement	Paid

## 2.1 Particularities of the Data

The main limitations of the Burundi database are:

- As it was mentioned above, the database only includes data for FY2013. Prior to that year, SIGEFI, Burundi's financial management information system, could not produce and generate complete and reliable execution analyses. For instance, the [2012 PEFA report](#) highlighted the weaknesses of SIGEFI, the source of the Burundi BOOST database. One of the main points concerned the differences between the numbers provided by SIGEFI and the general account (see detailed explanation in indicator PI - 2).
- At this time, the BOOST data does not include investment projects financed by donors. Donor-funded projects are not captured in the budget as they are monitored via a separate database managed by the CNCA (National Commission for Aid Coordination). A dialogue with the authorities has started to work towards incorporating this data in the BOOST. In the meantime, the BOOST team has manually inserted an aggregated line accounting for the executed sum of donor funded projects.
- For the purpose of reconciliation, the figures from the Burundi BOOST database were verified against the *Tableau des Operations Financieres de l'Etat* (TOFE).

### 3. How to use the Burundi 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.<sup>2</sup>*

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.<sup>3</sup>

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<sup>2</sup> 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>.

<sup>3</sup> 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).



### 3.1. Example 1. Trend Analysis by Administrative Unit

Figure 2 below presents a simple example of time trend analysis at the macro level. It reports total government expenditures from 2007 to 2012, broken down by the top-level administrative classification. To generate this PivotTable, *ADMIN1* is placed in the Row Labels box, *Year* in the Column Labels box, and the values in the body of the table consist of the sum of the *EXECUTED* variable.

Figure 1. Examining Government Expenditure across years

Sum of PAID	Column Labels	2013	Grand Total
01 Presidency of the Republic		24,624,428,682.00	24,624,428,682.00
02 First Vice-Presidency		2,028,756,441.00	2,028,756,441.00
03 Second Vice-Presidency		1,491,768,701.00	1,491,768,701.00
04 Secretariat General of the Government		1,279,227,584.00	1,279,227,584.00
05 National Assembly		9,045,657,619.00	9,045,657,619.00
06 Senate		5,367,341,021.00	5,367,341,021.00
07 Court of Auditors		950,800,133.00	950,800,133.00
08 Independent National Electoral Commission		1,000,000,000.00	1,000,000,000.00
09 Ministry of the Interior		2,608,355,855.00	2,608,355,855.00
10 Ministry of Communal Development		8,631,841,097.00	8,631,841,097.00
11 Ministry of Public Security		60,896,858,131.00	60,896,858,131.00
12 Ministry of External Relations and International Cooperation		33,704,668,334.00	33,704,668,334.00
13 Ministry of National Defence and Veterans Affairs		98,635,175,879.00	98,635,175,879.00
14 Ministry of Finance and Economic Development Planning		96,452,235,454.00	96,452,235,454.00
16 Ministry of Justice		21,601,098,121.00	21,601,098,121.00
17 Ministry in the Presidency responsible for good governance and privatization		3,091,708,401.00	3,091,708,401.00
18 Department of Telecommunication, Information, Communication and Relations with Parliament		5,983,538,907.00	5,983,538,907.00
19 Ministry of public service, labour and social security		2,420,884,744.00	2,420,884,744.00
20 Ministry in the Presidency responsible for business and the East-African Community's Affairs		1,902,473,333.00	1,902,473,333.00
31 Ministry of higher education and scientific research		47,765,837,511.00	47,765,837,511.00
32 Ministry of basic and secondary education, vocational training and literacy		168,951,003,208.00	168,951,003,208.00
33 Ministry of public health and the fight against AIDS		74,237,714,575.00	74,237,714,575.00
35 Ministry of National Solidarity, Human Rights Human Rights and Gender		9,697,656,577.00	9,697,656,577.00
37 Ministry of Youth, Sports and Culture		2,573,695,256.00	2,573,695,256.00
40 Ministry of Agriculture and Livestock		29,233,966,850.00	29,233,966,850.00
41 Ministry of Commerce, Industry, Posts and Tourism		2,386,558,084.00	2,386,558,084.00
42 Ministry of Energy and Mines		24,372,507,623.00	24,372,507,623.00
44 Ministry of Water, Environment, Spatial Planning and Urban Development		6,059,390,378.00	6,059,390,378.00
45 Ministry of transportation, public works and equipment		13,003,423,457.00	13,003,423,457.00
71 Ombudsmen institution		893,891,455.00	893,891,455.00
Development spending		595,900,000,000.00	595,900,000,000.00
<b>Grand Total</b>		<b>1,346,792,463,211.00</b>	<b>1,346,792,463,211.00</b>

**Do it yourself:** how would you generate a similar table using the economic (*ECON1*) instead of the administrative classification?

### 3.2. Example 2. Composition Breakdown

Figure 3 below presents a breakdown of 2012 government expenditures by economic category and sub-category for each sector in the Burundi administrative classification. To generate this PivotTable, *ECON1* and *ECON2* are placed in the Row Labels box, *FUNCTION1* in the Column Labels box and the *Year (2012)* variable is used as a filter. The values in the body of the table consist of the sum of the *EXECUTED* variable.

Figure 2. Examining the Composition of Expenditure by Sector

Sum of PAID	2013	Grand Total
<b>0 Unforeseen expenses</b>		
88 Contingencies	-	-
<b>1 Compensation of employees</b>		
61 Wages and Salaries	295,916,659,919.00	295,916,659,919.00
<b>2 Purchases of goods and services</b>		
62 External Services	53,198,116,448.00	53,198,116,448.00
63 Purchases	64,683,436,306.00	64,683,436,306.00
<b>3 Interest</b>		
64 Financial expenses	29,786,758,394.00	29,786,758,394.00
<b>4 Investments</b>		
20 Intangible assets	2,100,550,225.00	2,100,550,225.00
21 Tangible assets	73,620,898,201.00	73,620,898,201.00
22 Stocks	8,998,550,000.00	8,998,550,000.00
23 Assets under Construction	-	-
26 Securities and participations	2,137,410,700.00	2,137,410,700.00
27 Resources transferred to external funding projects	7,485,573,632.00	7,485,573,632.00
<b>5 Grants</b>		
65 Grants	55,567,007.00	55,567,007.00
<b>6 Social Services</b>		
67 Employer Social Benefits employers, social assistance and othe	40,194,493,533.00	40,194,493,533.00
<b>7 Donations</b>		
66 benefits - contributions and exemptions	161,250,251,624.00	161,250,251,624.00
<b>9 Repayment of debt principal</b>		
16 Loans and debt treated as the domestic debt	13,450,722,136.00	13,450,722,136.00
17 Loans in respect of external debt	8,013,475,086.00	8,013,475,086.00
<b>99 Investments based on external resources</b>		
NA	585,900,000,000.00	585,900,000,000.00
<b>Grand Total</b>	<b>1,346,792,463,211.00</b>	<b>1,346,792,463,211.00</b>

PivotTable Field List

Choose fields to add to report:

- Year
- ADMIN1
- ADMIN2
- GEO 1
- ECON0
- ECON1
- ECON2
- ECON3
- ECON4
- CREDIT
- COMMITTED
- VALIDATED
- ORDERED TO PAY
- PAID

Drag fields between areas below:

Report Filter	Column Labels
Year	
Row Labels	Σ Values
ECON1	Sum of PAID
ECON2	