

The Burkina Faso Budget

*User's Manual to
The Burkina Faso Expenditures Database*



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1. Introduction

National budget includes all the figures that allow a government to implement its policies, programs and projects. Therefore, the national budget is critically important not only for the technical arm of the government, but also for civil society, researchers, donors, journalists and NGOs etc.

Despite the wide range of interest in the national budget, access to budgetary information is not always easy in a number of African countries. In addition to this, the budget data management is often spread amongst different agencies and ministries, making it difficult to gain a full picture of the budget and expenditures.

Enhancing the analytical capacity of Government and other stakeholders including civil society organizations, on financial allocation, execution and monitoring, is therefore expected to provide a critical and tangible support to improve the efficiency of the overall budget cycle and, as a consequence, to achieve more targeted results in fighting poverty. Achieving such outcomes becomes even more critical at a time when the capacity to effectively manage significant grants, donor assistance, investment flows and larger fiscal space is the core challenge for the country.

Against this background, the World Bank in collaboration with the Government of Burkina Faso has set up a user-friendly fiscal data platform – BOOST – in the country. BOOST's intuitive and easily exploitable format is expected to improve the quality of expenditure analysis and to permit a true and easy understanding of the expenditure data. It will increase national capacity in economic analytical functions and in the public access to fiscal data, especially thanks to its organizational, functional, economic and geographical classifications. It will enhance accountability as well as fiscal transparency, and will positively impact the overall quality of expenditure data.

This user manual provides an overview of the data collected by a World Bank team in cooperation with the Burkina Faso Government. The manual also presents the limitations of the data and how to exploit it. Using the data contained in the BOOST requires knowledge of Excel, notably the use of Pivot tables. The manual does not provide training in Excel but shows how to obtain the information needed by manipulating PivotTables. The collected data covers the period 2005-2013.

This document is organized as follows:

- 2. Structure of the Database provided by the Burkina Faso Government.
- 3. Data features
- 4. How to use the Burkina Faso Database (including examples)
- 4.1. Example 1. Trend Analysis by Administrative Unit
- 4.2. Example 2. Composition Breakdown

Burkina Faso's 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 conduct in-depth analyses. “Raw Data” also feeds into the sheet “Pivot”, which allows users to create customized tables using Excel’s Pivot Table functionality.

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2. Structure of the Database

The data for Burkina Faso includes the allocated budget and executed figures by different agencies of the central government. The data is disaggregated by administrative, economic, geographic and functional classification as well as source of funding.

The data is sourced from the Integrated Management System of Public Finance. The Variable “Chapitre” Admin2 is breakdown into 2 parts: Project and Chapitre.

Burkina Faso’s BOOST presents six steps of budgetary cycle. Burkina Faso’s BOOST does not include data on revenue.

- Approved budget (*Dotation initiale*), which is the budget approved.
- Revised budget (*Dotation révisée*), which is the revised budget
- Committed (*Engagés*)
- Liquidated (*Liquidés*)
- Ordered (*Ordonnances*)
- Paid (*Prise en charge*)

Table 1 below classifies the variables of the Burkina Faso’s database according to the economic, and administrative classifications

BOOST Variables	Original Variables
Administrative variables	
ADMIN1	Sections
ADMIN2	Chapitres
Project	
PROJECT 1	Chapitres (projet)
Economic classification variables	
ECON1	Titre
ECON2	Articles
ECON3	Paragraphes
ECON4	Rubriques

Sector	
SECTOR 1	Secteur
SECTOR 2	Sous secteur
Fonction	
FUNCTION 1	Fonction_niveau 1
FUNCTION 2	Fonction_niveau 2
FUNCTION 3	Fonction_niveau 3
Geographic	
GEO	Region
Source of financing	
FIN1	Financement
FIN2	Bailleurs
Expenditure execution step	
APPROVED	Dotation initiale
REVISED	Dotation revisee
COMMITTED	Engage
LIQUIDED	Liquide
ORDERED	Ordonnances
PAID	Prise en charge

2.1 Particularities of the Data

The data includes detail external fund in the approved and revised budgets but in the execution it includes an aggregated amount. The user should be careful when doing external fund analysis. For further detail, please contact team or Burkina Faso authorities. For geographic analysis, the users should be careful because of the importance of the cross cutting expenditure. “Central” is related to cross cutting expenditure which includes investments and non-capital expenditures. The other Geographic expenditures include only salaries and goods and services expenditures.

In term of the quality, the budget execution amount (ordered) in the BOOST is equal to the one officially recognized by the parliament.

3. Data features and limitations

The main limitations of the Burkina Faso’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.

4. How to use the Burkina Faso's Database. Some examples

For ease of use, the team has developed a standard user interface 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, 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

4.1. Example 1. Trend Analysis by Administrative

Figure 1 below presents a simple example of time trend analysis at the macro level. It reports total government expenditures from 2005 to 2013, 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 *REVISED BUDGET* variable.

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).

Sum of Revised	Column Labels									
Row Labels	2005	2006	2007	2008	2009	2010	2011	2012	2013	
01 Présidence du Faso	12,994,320,212	11,895,050,000	14,652,822,000	21,402,294,000	22,646,436,000	20,042,018,000	18,019,188,712	17,015,351,130	32,979,539,836	
02 Secrétariat GI du Gouvernement-CM	309,035,000	422,521,000	344,278,000	437,889,000	314,045,000	778,627,000	589,593,117	1,074,759,660	503,558,024	
03 Premier Ministère	4,347,447,561	5,095,794,000	4,084,144,000	3,650,107,000	44,018,418,000	35,132,332,000	15,127,039,311	64,563,541,619	112,973,619,329	
04 Parlement	7,083,324,000	7,258,283,000	7,207,498,000	8,075,867,000	8,186,107,000	8,998,260,000	9,106,050,000	10,094,012,000	10,773,952,000	
05 Conseil Economique et Social	403,822,000	1,098,474,000	1,329,622,000	841,142,000	494,070,000	523,067,000	522,726,810	570,903,000	576,851,440	
07 Min. Relat* avec les Institut* & Réf Pol	173,652,000	180,148,000	188,777,000	192,012,000	206,528,000	239,597,000	450,224,687	3,308,252,220	406,522,385	
09 Min. Admin.Territ. Décentr. & Sécurité	5,100,208,940	5,951,876,000	14,298,961,000	22,363,848,500	20,226,857,000	25,998,393,000	27,047,878,157	69,647,290,153	61,375,521,233	
10 Min. Justice Drts Humains Prom. Civique	8,270,061,125	10,007,968,000	5,541,083,000	5,512,704,000	7,167,388,000	8,930,569,000	8,203,534,248	11,533,878,767	15,306,864,226	
11 Ministère Défense Nle et Anc. Comb.	39,030,955,000	43,849,628,000	54,239,959,000	58,768,629,000	62,532,621,000	64,201,935,113	66,109,251,240	85,242,215,979	104,735,656,391	
12 Ministère Aff. Etrangères et Coop. Rég.	13,947,122,521	17,050,393,000	17,162,898,000	18,315,667,000	17,856,852,000	21,805,516,000	21,717,747,706	27,578,942,872	34,522,709,189	
13 Ministère de la Sécurité	6,899,329,983	13,102,684,000	15,347,164,000	17,318,168,000	19,159,950,000	24,031,903,000	21,410,053,868			
14 Ministère de l'Economie et des Finances	92,349,162,065	78,165,325,000	71,017,225,000	82,507,316,000	139,478,687,000	112,877,172,000	134,205,310,957	171,014,212,313	187,596,797,796	
15 Ministère de la Culture et du Tourisme	3,094,946,558	2,531,645,000	2,980,256,000	6,819,802,000	7,915,022,000	7,566,267,400	3,885,521,384	3,956,090,462	3,980,890,838	
16 Min. du Travail et de la Sécurité Sociale	3,866,286,792	2,335,785,001	511,398,000	750,278,000	835,296,000	1,495,915,666	938,516,603			
17 Min. Fonct Publ Trav. & Sécu. Sociale	1,317,577,310	2,259,144,000	2,042,581,000	2,843,156,000	2,862,392,000	3,847,861,000	4,531,327,333	7,809,356,670	8,670,288,355	
18 Min. Communicat* chargé Relat* avec CNT	3,086,473,094	3,222,441,000	3,101,116,000				3,411,964,846	3,023,198,730	10,129,982,166	
19 Min. de la Promotion de la Femme & Genre	1,615,305,477	1,152,729,000	774,138,000	929,257,000	630,702,000	843,405,000	1,005,427,401	3,263,616,717	2,617,851,590	
20 Ministère des Sports et des Loisirs	1,989,386,463	1,296,979,000	1,266,529,000	2,994,004,700	3,884,600,000	2,011,869,000	2,083,309,290	2,879,973,237	2,716,270,305	
21 Ministère de la Santé	57,342,766,931	69,612,822,000	75,622,546,000	82,829,313,000	93,086,724,000	101,243,248,000	94,969,420,320	119,037,862,592	138,692,186,655	
22 Min. de l'Act* Sociale et Solidarité Nle	6,253,692,000	5,539,198,000	5,262,333,000	5,718,295,000	5,310,946,000	7,213,765,000	7,650,799,332	19,486,700,369	14,962,773,506	
23 Min. Education Nle & Alphabétisation	101,992,241,413	113,258,682,000	118,497,263,000	125,709,484,000	118,618,574,000	139,460,466,000	139,719,484,838	151,347,916,715	165,814,719,500	
24 Min. Enseig Secondaire et Supérieur	37,641,747,098	43,335,161,000	58,719,160,000	64,861,360,000	56,757,114,000	72,826,520,000	79,421,125,451	84,881,935,171	99,979,982,746	
25 Min. de l'Industrie Commerce & Artis.	7,520,631,000	11,633,650,000	11,088,551,000	13,143,952,000	2,120,489,000	9,928,571,000	2,812,984,590	6,412,321,615	12,462,302,999	
26 Min. des Mines & de l'Energie	7,608,574,748	47,818,613,000	31,611,949,000	41,643,022,000	18,976,999,000	28,602,101,000	26,719,743,730	39,109,049,435	86,178,601,793	
27 Min Agri Ress Hydr Ass & Séc Alimentaire	103,138,979,454	122,771,104,000	110,862,697,000	105,382,886,000	109,803,119,000	120,552,106,000	150,560,816,387	178,427,218,325	81,932,766,414	
28 Ministère des Ressources Animales	8,139,013,110	7,397,807,000	12,922,812,000	7,993,549,000	10,637,891,000	10,079,678,000	10,685,169,704	22,537,890,354	16,372,854,184	
29 Min. Environnement & Ress. Halieutiques	9,257,645,371	6,029,493,000	8,480,877,000	8,616,898,000	6,610,059,000	6,626,501,000	7,796,363,097	8,563,991,613	11,298,964,743	
30 Min. Infracst. Désenclavement & Transport	98,544,587,217	108,416,071,716	120,010,465,000	93,172,647,000	112,020,604,000	93,222,907,980	118,349,001,460	175,485,791,362	190,076,853,515	
31 Min. Dév. Eco. Num. & Postes	86,639,000	59,234,000	6,638,154,000	1,569,633,000	1,883,396,000	1,501,649,000	811,909,365		4,145,987,418	
32 Min. Transports Postes & Eco. Numérik.		1,069,483,266	3,964,985,000	2,984,465,000	4,552,555,000	846,237,000	1,327,928,017	4,644,556,423	599,632,000	
34 Ministère Economie et Développement	29,213,707,174	17,762,720,000	11,082,020,000							
35 Min. Droits Humains et Promotion Civique	226,349,000	2,446,726,000	288,146,000	353,145,000	853,709,000	548,503,000	372,571,719		761,858,963	
37 Min Jeunesse Form. Profession. & Emp.		1,880,835,999	5,748,523,000	5,926,662,000	5,667,029,000	5,269,595,000	6,895,431,901	20,368,912,940	13,497,070,881	
38 Ministère de l'Habitat et de l'Urbanisme		212,765,018	2,328,422,000	4,163,776,350	8,427,433,000	7,987,790,841	8,259,989,104	15,643,947,137	10,352,221,405	
39 Min. chargé de Mission, Analyse et Prosp				39,950,000	128,991,000					
40 Ministère Rech Scientifq et Innovation							2,801,785,819	5,435,831,001	6,415,167,656	
41 Min Aménag.Territoire & Décentralisation									27,209,810,634	
42 Min Eau Aménag. Hydran. & Assainissement									91,846,306,185	
50 Grande Chancellerie	195,078,584	262,095,000	243,401,000	333,190,000	426,209,000	812,576,000	510,551,049	702,794,000	1,373,250,000	
51 Conseil Supérieur de la Communication	353,360,000	431,710,000	793,702,000	823,319,000	720,467,000	627,468,000	601,230,891	765,191,260	535,098,413	
52 Autorité Supérieure de Contrôle d'Etat	242,454,859	272,157,000	377,106,000	342,603,000	515,450,000	554,404,000	571,462,698	598,668,000	1,123,435,744	
53 Délégation Générale à l'Informatique	636,079,726	1,030,588,000								
54 Conseil Constitutionnel	734,577,375	456,622,000	383,200,000	357,476,000	296,382,000	443,268,000	447,423,406	518,388,000	588,260,406	
55 Conseil d'Etat	179,739,722	344,242,000	489,099,000	444,849,000	306,788,000	323,064,000	347,985,423	407,063,000	445,688,946	
56 Cour des Comptes	340,193,519	360,819,000	371,452,000	632,668,050	730,360,000	733,262,000	542,233,546	742,785,093	811,313,000	
57 Cour de Cassation	295,456,665	563,257,000	382,171,000	485,583,050	370,153,000	458,117,000	493,288,782	565,873,000	685,542,900	
58 Commission Electorale Nle Indépendante	3,761,349,000	4,239,532,000	7,179,476,000	226,354,850	243,775,000	202,589,000	210,721,000	195,039,000	199,843,000	
59 Commission Informatique et des Libertés									401,709,000	
60 Médiateur du Faso									476,863,000	
98 Transferts Ressources Collectivités T.						5,385,020,000	12,959,760,000	14,335,885,000	23,876,982,000	
99 Dépenses Communes Interministérielles	174,453,757,933	186,966,065,000	249,632,522,000	213,306,210,500	320,588,246,000	260,555,841,000	263,955,979,177	347,218,738,773	331,200,923,101	
Grand Total	854,037,037,000	961,048,320,000	1,059,071,481,000	1,034,583,432,000	1,238,069,433,000	1,215,329,955,000	1,278,159,826,476	1,700,009,945,707	1,924,185,845,810	

4.2. Example 2. Composition Breakdown

The figure 2 below combines government expenditures data (2005-2013) by economic category and source of funding classification in Burkina Faso. To generate this PivotTable, *ECONI* is placed in the Row Labels box, and the *Year* (2005-2013) variable is used as a filter. The values in the body of the table consist of the sum of the *REVISED* variable.

Figure 1. Composition of Expenditure economic and administrative classification

Sum of Revised	Column Labels	2005	2006	2007	2008	2009	2010	2011	2012	2013
1 Amortissement, charge de la dette et dép		79,500,000,000	62,330,600,000	56,218,893,000	53,503,814,000	102,600,000,000	67,252,892,000	63,026,196,000	82,071,556,229	94,004,000,000
2 Dépenses de personnel		139,400,000,000	156,238,302,000	187,939,478,000	199,017,944,000	229,878,444,000	245,869,998,000	281,537,029,000	334,360,916,160	366,265,398,108
3 Dépenses de fonctionnement		69,216,710,000	85,251,442,000	104,547,966,000	100,611,675,000	101,960,023,000	100,357,494,000	100,818,237,442	124,752,386,836	119,317,859,179
4 Dépenses de transferts Courants		128,498,537,000	147,687,234,000	170,905,002,000	169,849,584,000	190,816,486,000	189,866,892,000	249,040,113,672	362,682,893,678	333,940,535,536
5 Investissements exécutés par l Etat		376,570,373,000	452,921,398,000	474,892,877,000	478,059,087,000	568,870,092,000	588,255,117,000	560,735,590,517	771,858,689,804	949,557,060,737
6 Transferts en capital		3,000,000,000	7,530,000,000	38,158,000,000	7,710,000,000	25,481,000,000	5,400,000,000	3,900,000,000	6,300,000,000	41,000,000,000
7 Comptes spéciaux du Trésor		57,851,417,000	49,089,344,000	26,409,265,000	25,831,328,000	18,463,388,000	18,327,562,000	19,102,659,845	17,983,503,000	20,100,992,250
Grand Total		854,037,037,000	961,048,320,000	1,059,071,481,000	1,034,583,432,000	1,238,069,433,000	1,215,329,955,000	1,278,159,826,476	1,700,009,945,707	1,924,185,845,810