

# The Mali Budget

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*User's Manual to  
The Mali 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 Mali 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 Malian 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 2004-2015.

This document is organized as follows:

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

Mali'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 Malian includes the allocated budget and executed figures by different agencies of the central and local government. The data is disaggregated by administrative, economic, geographic and functional classification.

The data is sourced from the Integrated Management System of Public Finance.

Malian’s BOOST presents six steps of budgetary cycle. Mali’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*)
- Liquated (*Ordonnances*)
- Paid (*paiement*)

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

BOOST Variables	Original Variables
Administrative variables	
BUDGET	Section
ADMIN1	Tutelle
ADMIN1_Ministries	Ministeres
ADMIN1_othersagencies	Autres sections
ADMIN2	Chapitre
Economic classification variables	
ECON1	Type de budget
ECON2	Libellé titre
ECON3	Libellé articles
ECON4	Libellé paragraphes

FUNCT	Fonction
GEO1	Region
GEO2	Niveau
FIN	Source de financement
PRO POOR	Pro pauvrete
Expenditure variables	
APPROVED	Dotation initiale
REVISED	Dotation revisee
COMMITTED	Engagé
LIQUIDED	Liquide
PAID	Paielement

## 2.1 Particularities of the Data

Variable “Tutelle” was broken down in two parts. The first part includes ministries and institution (admin1\_ministries/institutions). The second part identifies the others agencies which have power to order budget execution.

The data in the BOOST is the ones officially release called “Compte administrative”.

## 3. Data features and limitations

The main limitations of the Malian’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 Malian’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.*<sup>1</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>2</sup>

#### **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 2010 to 2013, broken down by the top- level administrative classification. To generate this PivotTable, *ADMINI\_MINISTRIES* 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.

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<sup>1</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>2</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).

**Figure Error! Main Document Only.. Government Expenditure across year**

Sum of LFR	Column Labels					Grand Total
Row Labels	2009	2010	2011	2012	2013	Grand Total
01 PRÉSIDENTE DE LA RÉPUBLIQUE	1,482,086,653.00	1,692,752,600.00	1,244,716,407.00	1,310,809,906.00	1,347,384,411.00	7,077,749,977.00
02 MINISTÈRE SECRETARIAT GENERAL DE LA PRÉSIDENTE DE LA RÉPUBLIQUE	141,084,185.00	291,084,185.00	834,156,348.00	484,156,348.00	484,327,108.00	2,234,808,174.00
03 PREMIER MINISTÈRE	1,175,445,366.00	679,445,415.00	1,079,574,178.00	1,349,532,992.00	1,766,258,472.00	6,050,256,423.00
04 SENAT	1,089,000,000.00	930,000,000.00	870,000,000.00	870,000,000.00	870,000,000.00	4,629,000,000.00
05 ASSEMBLEE NATIONALE	1,669,000,000.00	1,384,000,000.00	1,300,000,000.00	1,889,000,000.00	1,889,000,000.00	8,131,000,000.00
06 HAUT CONSEIL ISLAMIQUE	67,410,000.00	67,410,000.00	67,410,000.00	67,410,000.00	70,920,000.00	340,560,000.00
07 CONSEIL CONSTITUTIONNEL	78,300,000.00	78,300,000.00	100,148,042.00	100,148,042.00	200,000,000.00	556,896,084.00
08 COUR DES COMPTES	325,858,567.00	321,931,580.00	310,924,285.00	332,478,457.00	385,777,505.00	1,676,970,394.00
09 SECRETARIAT GENERAL DU GOUVERNEMENT	1,155,833,257.00	1,181,330,308.00	2,052,709,238.00	1,733,410,785.00	1,808,543,664.00	7,931,827,252.00
10 MINISTÈRE DE LA DÉFENSE NATIONALE	24,262,859,542.00	33,285,678,495.00	38,984,236,988.00	42,209,120,406.00	44,547,520,406.00	183,289,415,837.00
11 MINISTÈRE DES AFFAIRES ÉTRANGÈRES ET DE LA COOPÉRATION	7,274,328,766.00	7,202,248,378.00	6,814,816,792.00	7,155,757,850.00	8,065,082,143.00	36,512,233,929.00
12 MINISTÈRE DE LA COMMUNICATION ET DES RELATIONS AVEC LE PARLEMEN	2,442,886,241.00	2,411,663,274.00	2,497,799,020.00	2,818,629,332.00	3,926,147,723.00	14,097,125,590.00
13 HAUT CONSEIL DE LA FATWA ET DES RECOURS GRACIEUX					190,000,000.00	190,000,000.00
14 MINISTÈRE DE LA JUSTICE	2,163,022,118.00	4,122,891,461.00	3,079,847,736.00	2,943,191,098.00	3,512,178,915.00	15,821,131,328.00
16 MINISTÈRE DES FINANCES	4,141,431,918.00	4,194,408,081.00	3,742,252,873.00	4,537,927,386.00	4,853,393,322.00	21,469,413,580.00
17 MINISTÈRE DES AFFAIRES ÉCONOMIQUES ET DU DÉVELOPPEMENT	2,257,764,103.00	1,848,343,980.00	2,636,684,636.00	2,632,479,768.00	2,678,091,085.00	12,053,363,572.00
18 MINISTÈRE DU COMMERCE, DE L'INDUSTRIE, DE L'ARTISANAT ET DU TOURISME	552,828,118.00	1,485,091,946.00	1,797,480,634.00	1,130,759,452.00	1,202,531,302.00	6,168,691,452.00
19 MINISTÈRE DES PÊCHES ET DE L'ÉCONOMIE MARITIME	7,389,266,555.00	4,462,160,320.00	1,223,184,910.00	1,619,110,618.00	3,644,568,793.00	18,338,291,196.00
21 MINISTÈRE DE L'ÉQUIPEMENT ET DES TRANSPORTS	8,968,667,613.00	11,379,539,257.00	15,426,034,671.00	20,889,092,964.00	26,163,614,474.00	82,826,948,979.00
22 MINISTÈRE DU DÉVELOPPEMENT RURAL	3,494,948,079.00	5,116,127,242.00	5,801,554,344.00	10,261,278,120.00	10,916,072,802.00	35,589,980,587.00
23 COMMISSION ÉLECTORALE NATIONALE INDÉPENDANTE					6,289,389,045.00	6,289,389,045.00
25 MINISTÈRE D'ÉTAT A L'ÉDUCATION NATIONALE, A L'ENSEIGNEMENT SUPÉRIEUR ET A LA RECHERCHE SCIENTIFIQUE			44,140,330,564.00	45,967,493,728.00	50,515,303,862.00	140,623,128,154.00
32 COUR SUPRÊME	134,910,095.00	154,504,262.00	143,394,218.00	248,966,847.00	279,385,590.00	961,161,012.00
33 MÉDIATEUR DE LA RÉPUBLIQUE	80,900,000.00	80,900,000.00	73,400,000.00	73,400,000.00	73,400,000.00	382,000,000.00
34 COMMISSARIAT A LA SÉCURITÉ ALIMENTAIRE	1,277,819,845.00	1,286,793,596.00	1,090,757,294.00	1,467,592,383.00	1,321,784,417.00	6,444,717,535.00
36 CONSEIL DU PRIX CHINGUITI	67,500,000.00	67,500,000.00	67,500,000.00	67,500,000.00	67,500,000.00	337,500,000.00
37 MINISTÈRE DE LA CULTURE, DE LA JEUNESSE ET DES SPORTS	898,384,981.00	1,311,479,658.00	1,584,341,956.00	1,898,412,598.00	2,319,067,815.00	8,011,687,008.00
39 MINISTÈRE DES AFFAIRES ISLAMIQUES ET DE L'ENSEIGNEMENT ORIGINAL	2,089,588,637.00	2,397,841,517.00	2,597,584,358.00	3,331,126,684.00	3,683,786,500.00	14,099,927,696.00
47 HAUTE AUTORITÉ POUR LA PRESSE ET L'AUDIOVISUEL	162,000,000.00	162,000,000.00	162,000,000.00	162,000,000.00	162,000,000.00	810,000,000.00
50 MINISTÈRE DE L'ÉDUCATION NATIONALE	30,180,379,472.64					30,180,379,472.64
53 MINISTÈRE DE LA SANTÉ	8,696,146,832.00	9,150,884,938.00	9,279,626,825.00	13,010,208,861.00	16,060,655,285.00	56,197,522,741.00
64 MINISTÈRE DE LA FONCTION PUBLIQUE, DU TRAVAIL ET DE LA MODERNISATION DE L'ADMINISTRATION		420,903,396.00	682,362,977.00	701,394,176.00	919,175,878.00	2,723,836,427.00
72 CONSEIL ÉCONOMIQUE ET SOCIAL	133,944,505.00	133,944,505.00	127,094,505.00	140,986,507.00	157,674,888.00	693,644,910.00
73 MINISTÈRE DE L'INTÉRIEUR ET DE LA DÉCENTRALISATION	17,607,058,995.00	20,364,735,372.00	22,721,084,743.00	24,560,433,152.00	25,096,097,592.00	110,349,409,854.00
74 MINISTÈRE DE LA FONCTION PUBLIQUE ET DE L'EMPLOI	733,656,130.00					733,656,130.00
75 MINISTÈRE DE L'HABITAT, DE L'URBANISME ET DE L'AMÉNAGEMENT DU TERRITOIRE	6,906,299,563.00	5,625,937,963.00	9,449,763,098.00	13,538,256,347.00	14,392,460,946.00	49,912,717,917.00
76 MINISTÈRE DE L'HYDRAULIQUE ET DE L'ASSAINISSEMENT	6,246,617,213.00	4,357,797,954.00	2,401,699,565.00	2,433,016,937.00	2,763,492,607.00	18,202,624,276.00
77 MINISTÈRE DES AFFAIRES SOCIALES, DE L'ENFANCE ET DE LA FAMILLE	1,431,348,864.00	2,131,391,600.00	1,835,048,465.00	1,922,656,956.00	2,473,286,458.00	9,793,732,343.00
78 MINISTÈRE DÉLÈGUE AUPRÈS DU PREMIER MINISTÈRE CHARGÉ DE L'ENVIRONNEMENT	989,242,498.00	1,821,028,436.00	1,755,250,318.00	1,836,240,908.00	2,008,348,569.00	8,410,110,729.00
79 SECRETARIAT D'ÉTAT CHARGÉ DE LA MODERNISATION DE L'ADMINISTRATION	657,276,570.00					657,276,570.00
80 COMMISSARIAT AUX DROITS DE L'HOMME, A L'ACTION HUMANITAIRE ET AL	4,668,708,986.00	1,374,362,097.00	458,500,000.00	1,388,500,000.00	1,341,000,000.00	9,231,071,083.00
81 MINISTÈRE DES MINES ET DE L'INDUSTRIE	415,948,532.00	459,370,343.00	188,487,451.00			1,063,806,326.00
82 MINISTÈRE DU PÉTROLE, DE L'ÉNERGIE ET DES MINES	2,402,332,190.00	10,669,563,210.00	10,395,482,036.00	25,035,942,535.00	15,454,491,534.00	63,957,811,505.00
83 SECRETARIAT D'ÉTAT CHARGÉ DES AFFAIRES MAGHREBINES	76,155,550.16					76,155,550.16
84 COMMISSARIAT A LA PROMOTION DES INVESTISSEMENTS	223,568,916.00	159,417,851.00				382,986,767.00
85 SECRETARIAT PERMANENT DU HAUT CONSEIL D'ÉTAT	42,398,438.00					42,398,438.00
86 SECRETARIAT D'ÉTAT A LA FORMATION PROFESSIONNELLE	599,269,692.04					599,269,692.04
87 MINISTÈRE DE L'ENSEIGNEMENT FONDAMENTAL	1,364,831,828.50	21,058,279,974.00				22,423,111,802.50
88 MINISTÈRE DE L'ENSEIGNEMENT SECONDAIRE ET SUPÉRIEUR	2,428,815,574.50	16,678,687,077.00				19,107,502,651.50
89 MINISTÈRE DÉLÈGUE AUPRÈS DU PREMIER MINISTÈRE CHARGÉ DES AFFAIRES	169,268,536.84	84,941,838.00				254,210,374.84
90 MINISTÈRE DÉLÈGUE AUPRÈS DU PREMIER MINISTÈRE CHARGÉ DE LA MODERNISATION	434,595,186.00	446,225,209.00				880,820,395.00
91 MINISTÈRE DE LA FONCTION PUBLIQUE ET DU TRAVAIL	476,814,438.00	694,128,390.00				1,170,942,828.00
92 MINISTÈRE DE L'EMPLOI ET DE LA FORMATION PROFESSIONNELLE	1,611,087,915.96	1,840,614,871.00				3,451,702,786.96
93 MINISTÈRE DÉLÈGUE AUPRÈS DU PREMIER MINISTÈRE CHARGÉ DES AFFAIRES AFRICAINES	53,741,069.00					53,741,069.00
94 MINISTÈRE DE L'EMPLOI ET DE LA FORMATION PROFESSIONNELLE ET DES NOUVELLES TECHNOLOGIES	716,531,573.00					716,531,573.00
95 AUTORITÉ DE RÉGULATION DES MARCHÉS PUBLICS				300,000,000.00	300,000,000.00	600,000,000.00
96 PROGRAMME D'INTERVENTION ET D'ESPOIR				32,833,000,000.00		32,833,000,000.00
97 PROGRAMME NATIONAL DE SOLIDARITÉ 2011			14,166,140,615.00		40,943,186,195.00	55,109,326,810.00
99 DÉPENSES COMMUNES, CHARGES DE LA DETTE, COMPTES SPÉCIAUX, PRETS	77,951,477,988.50	79,437,086,779.00	104,005,785,890.00	113,266,053,537.00	97,216,398,494.00	471,876,802,688.50
<b>Grand Total</b>	<b>241,290,369,054.14</b>	<b>265,275,000,000.00</b>	<b>317,189,165,980.00</b>	<b>388,517,475,680.00</b>	<b>402,359,297,800.00</b>	<b>1,614,631,308,514.14</b>



## 4.2. Example 2. Composition Breakdown

The figure 2 below combines government expenditures data (2010-2013) by economic category and source of funding classification in Mali. To generate this PivotTable, *ECON2* is placed in the Row Labels box, and the *Year* (2010-2013) 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 Dotation revisee	Column Labels	2010	2011	2012	2013
1 Amortissement, Charge de la Dette Publique		65,999,587,000.00	101,144,679,000.00	81,446,422,000.00	177,081,000,000.00
2 Dépense de Personnel		235,719,996,000.00	269,705,187,000.00	306,725,914,000.00	311,840,950,000.00
3 Dépense de Fonctionnement		231,936,688,000.00	276,438,583,000.00	261,480,405,000.00	306,198,960,000.00
4 Transfert Courant		172,584,623,000.00	183,363,432,000.00	182,255,268,000.00	251,955,824,000.00
5 Equipement & Investissement		558,356,479,000.00	582,619,148,000.00	144,934,028,000.00	425,228,516,000.00
7 Comptes & Fonds Spéciaux Budgets-Annexes		11,697,057,000.00	10,120,585,000.00	11,333,207,000.00	10,269,776,000.00
<b>Grand Total</b>		<b>1,276,294,430,000.00</b>	<b>1,423,391,614,000.00</b>	<b>988,175,244,000.00</b>	<b>1,482,575,026,000.00</b>