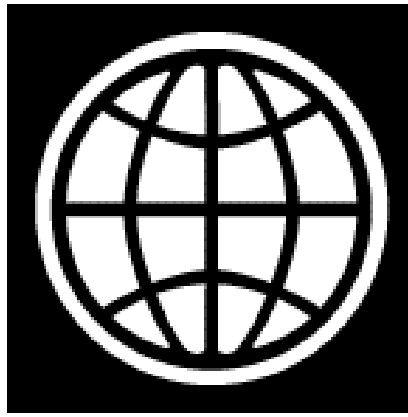


The Mauritania Budget

User's Manual to the Mauritania Expenditures Database



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1. Introduction

The state's budget includes the figures that will allow the government to implement its policies, programs and projects. Therefore, the state's budget also concerns civil society, the technicians, donors, researchers, journalists and NGOs etc. Despite the wide range of interest in the state budget, access to budgetary information is not always easy in many African countries. In addition, the budget data management is often spread amongst different agencies and ministries, making it difficult to gain a full picture the state budget and expenditures.

With low capacity to analyze the budget among the various stakeholders, BOOST's easy to use format will allow many people access to and an understanding of the budget that they would not otherwise have.

With the understanding that, timely and concise budget analysis is necessary for policymaking. The World Bank in collaboration with the Government of Mauritania has established a fiscal data platform that is easy to use. It enhances the results of public expenditure policies and accountability in improving the quality of expenditure data, which facilitates rigorous analysis of costs and improving fiscal transparency.

This user manual provides data that has been collected in accordance with the Mauritania Government and the World Bank. Similarly, the manual presents the limitations of the data and how to use it. To use 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 2009-2013.

This document is organized as follows:

- 2. Structure of the Database provided by the Mauritania Government.
- 3. Particularities of the Data
- 4. How to use the Mauritania Database. Including examples
- 4.1. Example 1. Trend Analysis by Administrative Unit
- 4.2. Example 2. Composition Breakdown

The Mauritania Expenditure Database was built as part of the BOOST project. Mauritania'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 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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2. Structure of the Database

The data for Mauritania includes the allocated budget and executed figures by different agencies of the central government. The data is disaggregated by administrative and economic classification.

The data come from the Integrated Management System of Public Finance (*Réseau Automatisé de la Chaîne de la Dépense*).

Mauritania's BOOST presents 6 stages of the budgetary execution. Mauritania BOOST does not include data on revenue

- Approved budget (Inscrit), which is the budget approved.
- Revised budget (*Loi de finance rectificative*), which is the revised budget
- Budget (*Loi de finance initiale*), which is the initial budget
- Committed (*Engagés*)
- Ordered (*Ordonnances*)
- Ordered Tresor (*Mandat prise en charge*)

Table 1 below classifies the variables of the Mauritania database according to the economic, and administrative classifications

BOOST Variables	Original Variables
Administrative variables	
ADMIN1	Libellé_Titre
ADMIN2	Libellé_Chapitre
ADMIN3	Libellé Sous chapitre
Economic classification variables	
ECON1	Libellé partie
ECON2	Libellé articles
ECON3	Libellé paragraphe
ECON4	Libellé sous paragraphes
Financing variables	
FIN1	Type de financement
FIN2	Bailleurs
FIN3	Nature de financement
Expenditure variables	

APPROVED	Inscrit
REVISED	Loi de finance rectificative
BUDGET	Loi de Finance Initiale
COMMITTED	Engagé
ORDERED	Ordonnances
ORDEREDTRESOR	Mandats prise en charge

3. Particularities of the Data

The main limitations of the Mauritania database are:

- Data shown in BOOST is different from the data shown in the official TOFE released by the Government, since the TOFE reports payments issued by the Treasury which however are not updated in the IFMS (called RACHAD in Mauritania) that we used to set up the present version of BOOST.
- The investment budget in the IFMS does not include external financing of projects. To fix that, team has elaborated a conversion table aimed at consolidating investment (external) and general (national resources) budgets. In fact, while budget based on national resource is managed by the Ministry of Finance; external financing is managed separately by the Ministry of Economic Affairs and Development (MAED). In addition donors do not report their information in a timely manner to the government. Furthermore, the planning of investment budget utilization is not properly aligned with budgetary calendar, as it takes place during the budget year, instead of being conducted at the beginning of each annual cycle. This misalignment of external investment planning to the budget cycle explains why, there are external projects executed without initial or revised endowment.
- The data that was got from the Government for external financing is only related to the execution which means that the external financing projects are executed by donors who used their own procedures. It does not show the different steps of budget execution in Mauritania (Commitment, Ordering, and Payment etc.). For this BOOST, the figures that were inserted in commitment and ordering database (for only external financing) are extracted from execution database. That is why their amount is the same.
- The missing labels are considered as “Not available by the team”.
- The external financing codification chapters and sub chapters were added by the team. That is why this codification has 6 numbers instead of 5.
- The BOOST data does not include expenditures for State Owned Enterprises, nor any information on geographical budget allocations.

The data obtained does not allow for a geographical analysis of the budget.

The team is currently discussing with the client on how to introduce the option to clearly identify pro-poor spending in BOOST. At this stage, the database does not allow such type

of analysis, but this is expected to be implemented within the next few months in coordination with the Government.

4. How to use the Mauritania's 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, 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).

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 2009 to 2013, broken down by the top-level administrative classification. To generate this PivotTable, *ADMINI* 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.

Sum of LFR Row Labels	Column Labels	2009	2010	2011	2012	2013	Grand Total
01 PRÉSIDENT 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 PRÉSIDENT 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 PARLEMENT		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 À L'ÉDUCATION NATIONALE, À L'ENSEIGNEMENT SUPÉRIEUR ET À 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 À 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	6,444,747,535.00
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	14,099,297,696.00
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	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	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 DÉLÉGUÉ 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, À L'ACTION HUMANITAIRE ET À LA COOPÉRATION		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 À 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 À 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 DÉLÉGUÉ AUPRÈS DU PREMIER MINISTÈRE CHARGÉ DES AFFAIRES ÉCONOMIQUES		169,268,536.84	84,941,838.00				254,210,374.84
90 MINISTÈRE DÉLÉGUÉ AUPRÈS DU PREMIER MINISTÈRE CHARGÉ DE LA MODERNISATION DE L'ADMINISTRATION		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 DÉLÉGUÉ 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
Grand Total		241,290,369,054.14	265,275,000,000.00	317,189,165,980.00	388,517,475,680.00	402,359,297,800.00	1,614,631,308,514.14

4.2. Example 2. Composition Breakdown

Figure 2 below presents a combine 2009-2013 government expenditures by economic category and Source of funding classification in Mauritania. To generate this PivotTable, *ECON1* and *FIN1* are placed in the Row Labels box, and the *Year* (2009-2013) 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 LFR Row Labels	Column Labels	2009	2010	2011	2012	2013	Grand Total
1 Traitements et salaires		73,609,226,356.00	84,606,880,000.00	89,471,661,650.00	95,255,278,310.00	104,126,293,050.00	447,069,339,366.00
Financement interne		73,609,226,356.00	84,606,880,000.00	89,471,661,650.00	95,255,278,310.00	104,126,293,050.00	447,069,339,366.00
2 Biens et Services		55,190,641,147.14	57,702,667,108.00	53,369,752,349.00	58,107,615,201.00	70,217,832,369.00	294,588,508,174.14
Financement interne		55,190,641,147.14	57,702,667,108.00	53,369,752,349.00	58,107,615,201.00	70,217,832,369.00	294,588,508,174.14
3 Charges de la dette		16,835,000,000.00	16,376,000,000.00	19,753,621,500.00	22,098,480,700.00	17,130,400,000.00	92,193,502,200.00
Financement interne		16,835,000,000.00	16,376,000,000.00	19,753,621,500.00	22,098,480,700.00	17,130,400,000.00	92,193,502,200.00
4 Subventions et transferts		20,780,903,341.50	28,851,617,724.00	72,886,977,187.00	108,309,733,853.00	76,335,239,996.00	307,164,472,101.50
Financement interne		20,780,903,341.50	28,851,617,724.00	72,886,977,187.00	108,309,733,853.00	76,335,239,996.00	307,164,472,101.50
5 Crédits non ventilés		17,006,144,448.00	12,794,523,111.00	9,540,000,000.00	10,800,000,000.00	11,800,000,000.00	61,940,667,559.00
Financement interne		17,006,144,448.00	12,794,523,111.00	9,540,000,000.00	10,800,000,000.00	11,800,000,000.00	61,940,667,559.00
6 Acquisition d'avoirs fixes et d'avoirs non produits		44,032,956,211.50	137,902,142,057.00	155,831,718,804.00	189,697,419,546.00	95,079,932,385.00	622,544,169,003.50
Financement externe			104,807,830,000.00	113,355,100,000.00	120,088,530,000.00	-	338,251,460,000.00
Financement interne		44,032,956,211.50	33,094,312,057.00	42,476,618,804.00	69,608,889,546.00	95,079,932,385.00	284,292,709,003.50
8 Amortissement de la dette		7,617,000,000.00	8,500,000,000.00	13,537,154,660.00	16,984,098,070.00	19,569,600,000.00	66,207,852,730.00
Financement interne		7,617,000,000.00	8,500,000,000.00	13,537,154,660.00	16,984,098,070.00	19,569,600,000.00	66,207,852,730.00
9 Prêts, avances et participations		6,218,497,550.00	23,349,000,000.00	16,153,379,830.00	7,353,380,000.00	8,100,000,000.00	61,174,257,380.00
Financement interne		6,218,497,550.00	23,349,000,000.00	16,153,379,830.00	7,353,380,000.00	8,100,000,000.00	61,174,257,380.00
Grand Total		241,290,369,054.14	370,082,830,000.00	430,544,265,980.00	508,606,005,680.00	402,359,297,800.00	1,952,882,768,514.14