



INTERNATIONAL FOOD  
POLICY RESEARCH INSTITUTE  
*sustainable solutions for ending hunger and poverty*

*MSU-IFPRI Workshop  
In partnership with MINAG and USAID  
9 December 2013, VIP Hotel, Maputo, Mozambique*

# Tracking Agricultural Expenditures using Existing Government Public Accounts

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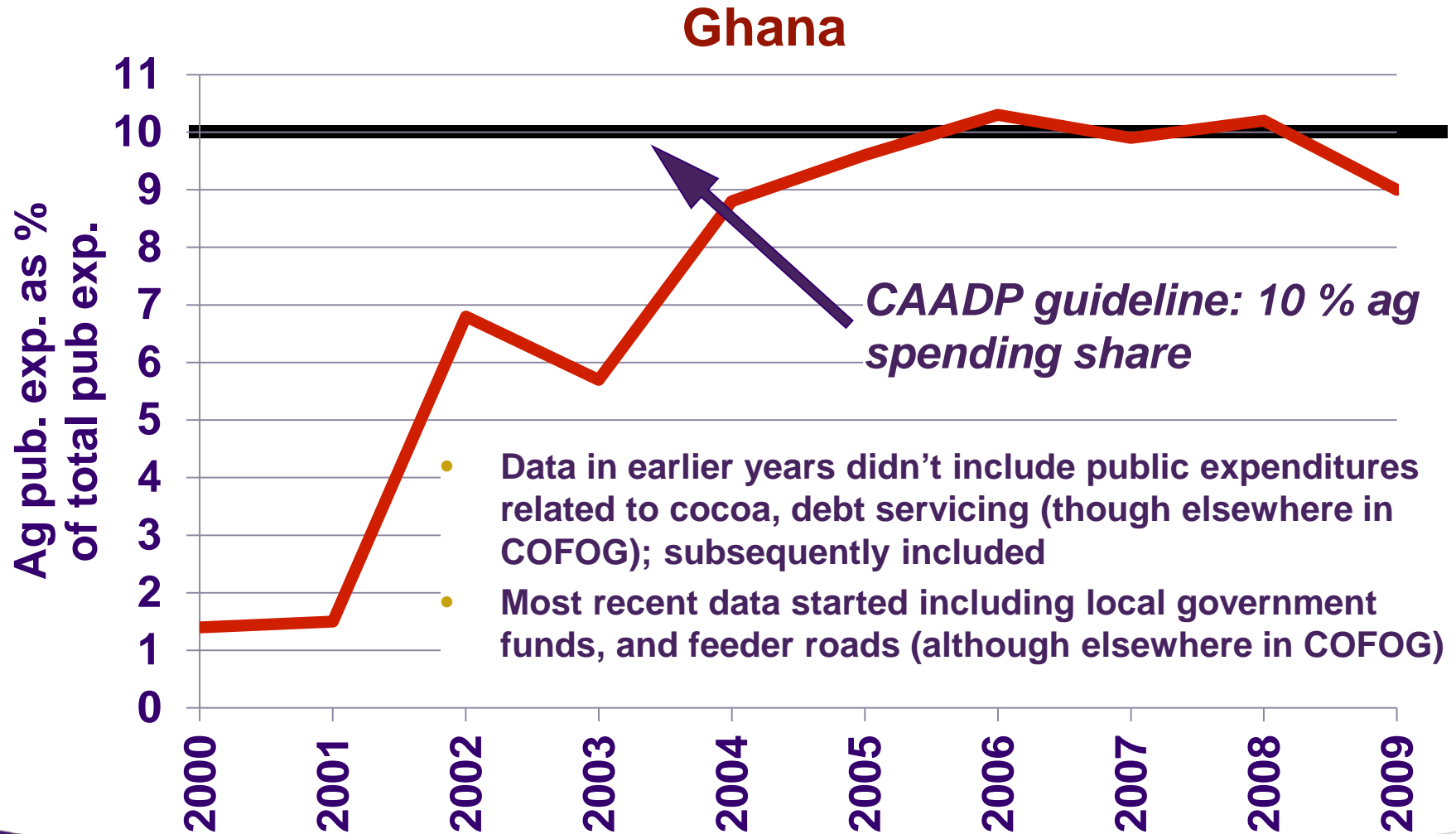
**Presented by Tewodaj Mogues (IFPRI)**

**Based on ongoing work in IFPRI in collaboration with Mariam Umarji and Evildo Semo (MB Consulting)**

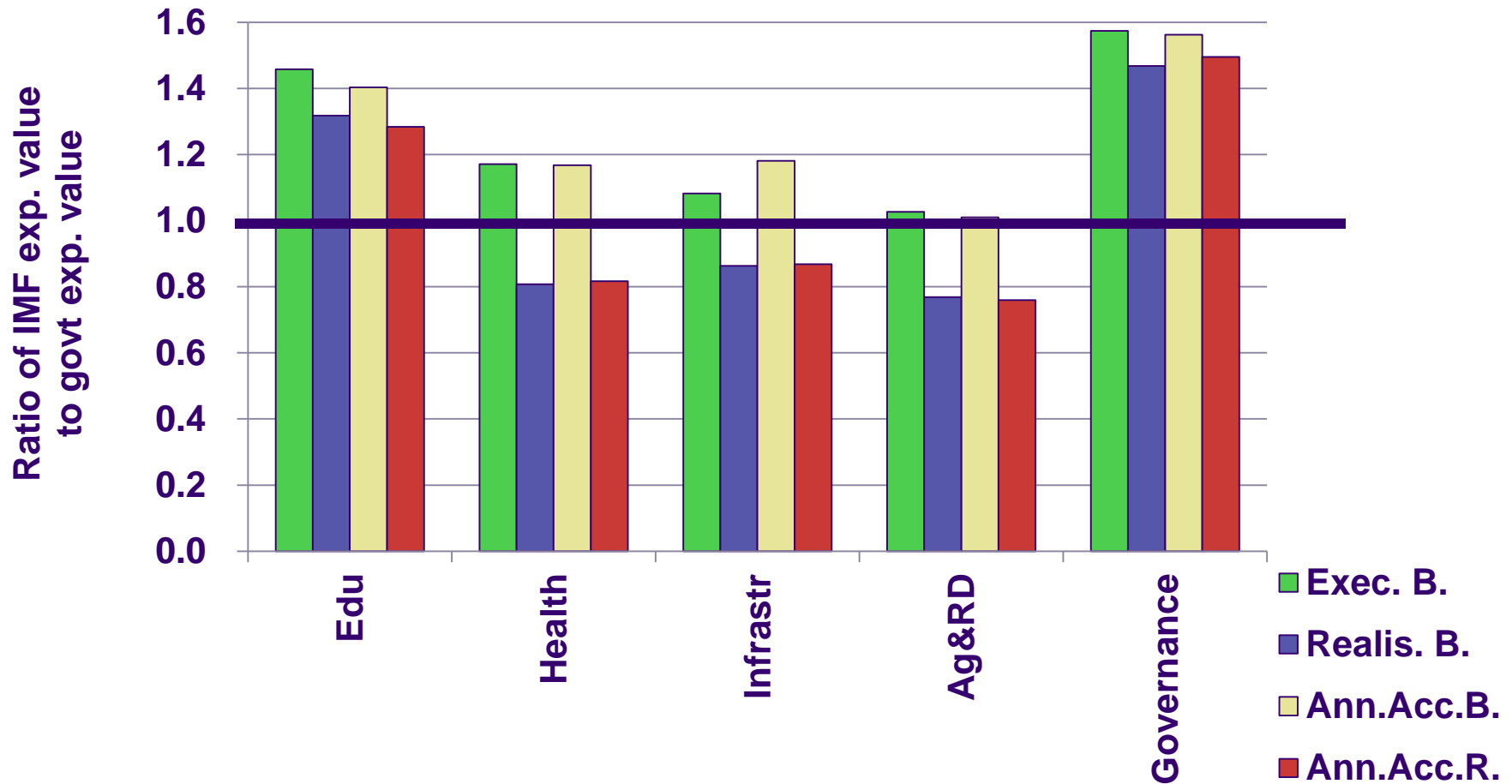
# Tracking Public Expenditures for Agriculture – An Imperative in the Policy Arena

- Several major policy initiatives requiring measurement and tracking of public expenditures in support of the agriculture sector
- Prominent among these: CAADP initiative and the country- and region-bodies tasked with tracking agricultural spending
- Several initiatives seek to track ag PEs across developing countries, including:
  - MAFAP (Monitoring African Food and Agricultural Policies), by FAO
  - RESAKSS data, facilitated by IFPRI
  - SPEED (Statistics on Public Expenditures for Economic Development), by IFPRI
  - FAOStat Investment Dataset, by FAO
  - PSE (Producer Support Estimates), by OECD
  - ASTI (Agricultural Science and Technology Indicators), by IFPRI
  - Etc.
- Different ag PE data, different methods, different purposes, across these and other initiatives
- Need to develop innovative approaches to meet the pressing policy demand to understand how much—and how—public expenditures are allocated to agriculture (not all ag. PEs are equal!)

# Tracking Aggregate Ag. PE over Time – Growth of Funds or of Coverage?



# Comparison IMF Data & Government Accounts – Mozambique



# COFOG classification – Level 1 (reported in int'l classification)

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## Classification of Functions of Government (COFOG)

- 01 - General public services
- 02 - Defense
- 03 - Public order and safety
- 04 - Economic Affairs
- 05 - Environmental protection
- 06 - Housing and community amenities
- 07 - Health
- 08 - Recreation, culture, and religion
- 09 - Education
- 10 - Social protection

# COFOG classification – Level 2 (reported in int'l classification)

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## 04 – Economic Affairs

- 041 – General economic affairs
- 042 – Agriculture, forestry, fishing and hunting
- 043 – Fuel and energy
- 044 – Mining, manufacturing, and construction
- 045 – Transport
- 046 – Communication
- 047 – Other industries
- 048 – R&D economic affairs
- 049 – Other economic affairs

# COFOG classification – Level 2 (reported in int'l classification)

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## 05 – Environmental Protection

- **051 – Waste management**
- **052 – Waste water management**
- **053 – Pollution abatement**
- **054 – Protection of biodiversity and landscape**
- **055 – R&D Environmental protection**
- **056 – Environmental protection n.e.c.**

# COFOG classification – Level 3 (coded in int'l classification)

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## 042 – Agriculture, forestry, fishing and hunting

- 0421 – Agriculture
- 0422 – Forestry
- 0423 – Fishing and hunting

## 048 – R&D economic affairs

- 0482 – R&D in agriculture, forestry, fishing, hunting

## 054 – Protection of biodiversity and landscape

- 0540 – Protection of biodiversity and landscape

## 055 – R&D Environmental protection

- 0550 – R&D Environmental protection



# COFOG classification –Level 4? (not coded in int'l classification)

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- **0421 – Agriculture**

- Conservation, reclamation, or expansion of arable land; agrarian reform and land settlement; supervision and regulation of the agricultural industry
- flood control, irrigation, and drainage systems
- stabilize or improve farm prices and farm incomes; extension or veterinary services, pest control, crop inspection, crop grading
- general information, technical documentation, statistics on agricultural affairs and services
- Compensation, grants, loans, subsidies to farmers for agricultural activities (e.g. for output, allowing land to remain uncultivated)

# COFOG classification –Level 4? (not coded in int'l classification)

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- **0482 – R&D in agriculture, forestry, fishing, hunting**
  - Administration and operation of government ag/forestry/fishery/hunting R&D agencies
  - Grants, loans, subsidies to support ag/f/f/h R&D undertaken by nongovernment bodies
- **0540 – Protection of biodiversity and landscape**
  - Administration, supervision, inspection, operation, support of activities re. protection of biodiversity & landscape
  - Grants, loans, subsidies to support activities re. protection of biodiversity and landscape

# Open access data with functional disaggregation

Detailed data 2002-2011 ([www.dno.gov.mz](http://www.dno.gov.mz))

Mapa III-2  
Unidade: 10<sup>3</sup> MT

EXECUÇÃO DO ORÇAMENTO DO ESTADO - 2009  
Resumo da Despesa Segundo a Classificação Funcional, em Comparação com a Dotação Orçamental  
*Âmbito Central, Provincial, Distrital e Autárquico*

PERÍODO: 01-01-2009 a 31-12-2009

Cód.	Função Descrição	Despesa de Investimento												Despesa Total				
		Despesa de Funcionamento			Interno			Externo			Total							
		Dotação Actual	Realização	Taxa de Realiz.	Dotação Actual	Realização	Taxa de Realiz.	Dotação Actual	Realização no Sistema	Realização por Incorporar	Realização Total	Taxa de Realiz.	Dotação Actual	Realização	Taxa de Realiz.	Dotação Actual	Realização	Taxa de Realiz.
01	<b>SERVIÇOS PÚBLICOS GERAIS</b>	13,963,022	13,729,046	98.3%	4,096,021	3,973,070	97.0%	6,504,344	3,115,909	856,136	3,972,045	61.1%	10,600,365	7,945,115	75.0%	24,563,386	21,674,162	88.2%
01111	Órgãos Executivos e Legislativos	2,733,999	2,719,629	99.5%	601,091	598,957	99.6%	1,281,430	110,583	445,858	556,441	43.4%	1,882,521	1,155,399	61.4%	4,616,520	3,875,028	83.9%
01121	Administração Financeira e Fiscal	2,566,346	2,566,346	100.0%	644,723	621,514	96.4%	707,728	312,109	49,436	361,545	51.1%	1,352,451	983,058	72.7%	3,918,796	3,549,404	90.6%
01131	Negócios Estrangeiros	1,024,345	1,023,857	100.0%	29,234	29,223	100.0%	0	0	0	0	0	29,234	29,223	100.0%	1,053,580	1,053,081	100.0%
01311	Gestão de Pessoal	0	0		376	369	98.4%	15,883	11,312	0	11,312	71.2%	16,259	11,681	71.8%	16,259	11,681	71.8%
01321	Planeamento Global e Estatística	205,010	204,511	99.8%	60,477	60,336	99.8%	620,442	320,047	13,807	333,854	53.8%	680,919	394,190	57.9%	885,929	598,702	67.6%
01331	Outros Serviços Gerais	606,780	604,529	99.6%	91,048	89,936	98.8%	1,232,633	818,475	204,032	1,022,507	83.0%	1,323,681	1,112,443	84.0%	1,930,461	1,716,972	88.9%
01411	Pesquisa Básica	29,803	29,736	99.8%	1,731	1,722	99.5%	0	0	0	0	0	1,731	1,722	99.5%	31,534	31,459	99.8%
01511	Pesquisa e Desenvolvimento de Serviços Públicos Gera	0	0		938	833	88.8%	0	0	0	0	0	938	833	88.8%	938	833	88.8%
01611	Serviços Públicos Gerais n.e.	4,846,774	4,652,658	96.0%	2,387,419	2,295,194	96.1%	2,646,227	1,543,384	143,003	1,686,387	63.7%	5,033,647	3,981,580	79.1%	9,880,420	8,634,239	87.4%
01711	Encargos da Dívida Pública	1,391,944	1,370,689	98.5%	0	0	0	0	0	0	0	0	0	0	0	1,391,944	1,370,689	98.5%
01811	Transferências de Carácter Geral Entre Diferentes Níveis do Governo	558,021	557,089	99.8%	278,984	274,985	98.6%	0	0	0	0	0	278,984	274,985	98.6%	837,004	832,074	99.4%
02	<b>DEFESA</b>	2,149,473	2,147,956	99.9%	146,661	146,518	99.9%	400	212	0	212	53.0%	147,061	146,730	99.8%	2,296,534	2,294,686	99.9%
02111	Defesa Militar	2,133,738	2,132,263	99.9%	146,661	146,518	99.9%	400	212	0	212	53.0%	147,061	146,730	99.8%	2,280,799	2,278,994	99.9%
02511	Defesa n.e.	15,735	15,693	99.7%	0	0	0	0	0	0	0	0	0	0	0	15,735	15,693	99.7%
03	<b>SEGURANÇA E ORDEM PÚBLICA</b>	5,220,291	5,215,749	99.9%	407,151	406,094	99.7%	22,612	6,856	11,846	18,702	82.7%	429,763	420,835	97.9%	5,650,054	5,636,585	99.8%
03111	Serviços Policiais	90,673	90,672	100.0%	113,458	113,361	99.9%	7,839	0	0	0	0	121,297	113,361	93.5%	211,970	204,032	96.3%
03311	Tribunais	880,727	878,168	99.7%	111,013	110,073	99.2%	0	0	0	0	0	111,013	110,073	99.2%	991,740	988,241	99.6%
03411	Prisões	385,330	384,824	99.9%	115,925	115,925	100.0%	1,400	1,399	0	1,399	99.9%	117,325	117,324	100.0%	502,655	502,148	99.9%
03611	Segurança e Ordem Pública n.e.	3,863,562	3,862,085	100.0%	66,755	66,735	100.0%	13,373	1,497	11,846	13,343	99.8%	80,128	80,078	99.9%	3,943,690	3,942,163	100.0%
04	<b>ASSUNTOS ECONÓMICOS</b>	1,928,504	1,906,667	98.9%	5,870,729	5,852,763	99.7%	9,282,077	3,406,361	3,148,942	6,555,303	70.6%	15,175,852	12,307,866	81.1%	17,104,355	14,214,532	83.1%
04111	Assuntos Económicos e Comerciais Gerais	39,133	31,561	80.6%	589,721	588,636	99.8%	245,687	35,678	26,524	62,202	25.3%	835,408	650,838	77.9%	874,542	682,999	78.0%
04121	Assuntos Laborais Gerais	0	0	#DIV/0!	56,271	55,482	98.6%	83,240	636	18,385	19,021	22.9%	139,511	74,503	53.4%	139,511	74,503	53.4%
04211	Gestão Fundiária	177,947	176,437		0	0	0	0	0	0	0	0	0	0	0	177,947	176,437	
04212	Reforma Agrária	0	0		0	0	0	856	0	0	0	0.0%	856	0	0.0%	856	0	0.0%
04213	Preços e Rendimentos Agrícolas	105	105	100.0%	10,753	10,746	99.9%	67,806	9,586	35,411	44,997	66.4%	78,559	55,743	71.0%	78,664	55,848	71.0%
04214	Extensão Rural	0	0		39,882	39,826	99.9%	12,762	8,681	8,681	68.0%	52,644	48,507	92.1%	52,644	48,507	92.1%	
04215	Veterinária	0	0		2,330	2,097	90.0%	99,549	73,294	73,294	73.6%	101,879	75,390	74.0%	101,879	75,390	74.0%	
04216	Controlo de Pragas	0	0		25,000	25,000	100.0%	26,881	26,881	26,881	100.0%	51,881	51,881	100.0%	51,881	51,881	100.0%	
04219	Outros Serviços n.e.	9,764	9,473	97.0%	64,865	64,593	99.6%	71,325	50,217	6,482	56,699	79.5%	136,190	121,292	89.1%	145,954	130,765	89.6%
04221	Silvicultura	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	
04231	Pesca	143,953	142,375	98.9%	89,871	89,399	99.5%	573,247	105,552	50,421	155,973	27.2%	663,119	245,372	37.0%	807,072	387,747	48.0%
04241	Pecuária	0	0		46,222	37,484	81.1%	13,913	0	0	0	0.0%	60,135	37,484	62.3%	60,135	37,484	62.3%
04251	Irrigação	0	0		199,464	199,096	99.8%	474,525	67,703	54,870	122,573	25.8%	673,989	321,669	47.7%	673,989	321,669	47.7%

# Open access data with functional disaggregation

## Snapshot of functional classification of agriculture

Cód.	Função Descrição	Despesa de Funcionan	
		Dotação Actual	Realização
04121	Assuntos Laborais Gerais	0	0
04211	Gestão Fundiária	177,947	176,437
04212	Reforma Agrária	0	0
04213	Preços e Rendimentos Agrícolas	105	105
04214	Extensão Rural	0	0
04215	Veterinária	0	0
04216	Controlo de Pragas	0	0
04219	Outros Serviços n.e.	9,764	9,473
04221	Silvicultura	0	0
04231	Pesca	143,953	142,375
04241	Pecuária	0	0
04251	Irrigação	0	0

**But: Only for limited  
years and types of  
expenditure data**

**COFOG Level 4**

# Open access data with administrative disaggregation

## Snapshot of administrative classification of agriculture

Classificação Orgânica		Despesas com Pessoal			Bens e Serviços		
Código	Descrição	Dotação Final	Realização	%	Dotação Final	Realização	%
350100000	Ministério da Agricultura	81.374,76	81.374,76	100,00 %	31.765,17	27.497,16	86,56 %
358100000	Instituto Nacional do Algodão	10.546,48	6.155,89	58,37 %	24.220,72	13.224,99	54,60 %
358200000	Instituto de Fomento do Caju	4.786,3					00,00 %
358600000	Instituto de Investigação Agrária de Moçambique	60.734,2					00,00 %
359000000	Centro de Promoção da Agricultura	3.362,8					00,00 %
359100000	Instituto de Formação em Administração de Terras e Cartografia	9.412,1					55,98 %
359200000	Centro Nacional de Cartografia e Teledatação	9.358,4					00,00 %
359300000	Fundo de Desenvolvimento Agrário	30.669,9					35,22 %
370100000	Ministério das Pescas	32.577,83	26.039,29	79,93 %	10.114,84	10.114,84	100,00 %
370700000	Escola de Pesca	8.389,30	8.389,30	100,00 %	5.244,35	5.244,35	100,00 %
378200000	Instituto Nacional de Investigação Pesqueira	16.427,99	16.384,09	99,73 %	3.796,60	3.796,60	100,00 %

**Administrative classification is the type of data with the most detail and richness.**

# Next Steps

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- **Systematically analyse the existing administrative coding system of existing expenditure data, to devise a mapping from administrative to functional classification**
- **Do so in a way that it generates conceptually well-defined *and* temporally consistent figures for total agricultural public spending as well as functional categories**
- **Will create foundation for credible analysis of the contributions of different types of public spending to agricultural performance and other development outcomes**
- **Provides tool for Mozambique-based researchers and technical staff in government to conduct such analysis**
- **Mapping can be reconfigured and extended in ways to directly inform categories of investment in the PNISA**



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