

Government of New Brunswick Expenditures

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1. Introduction

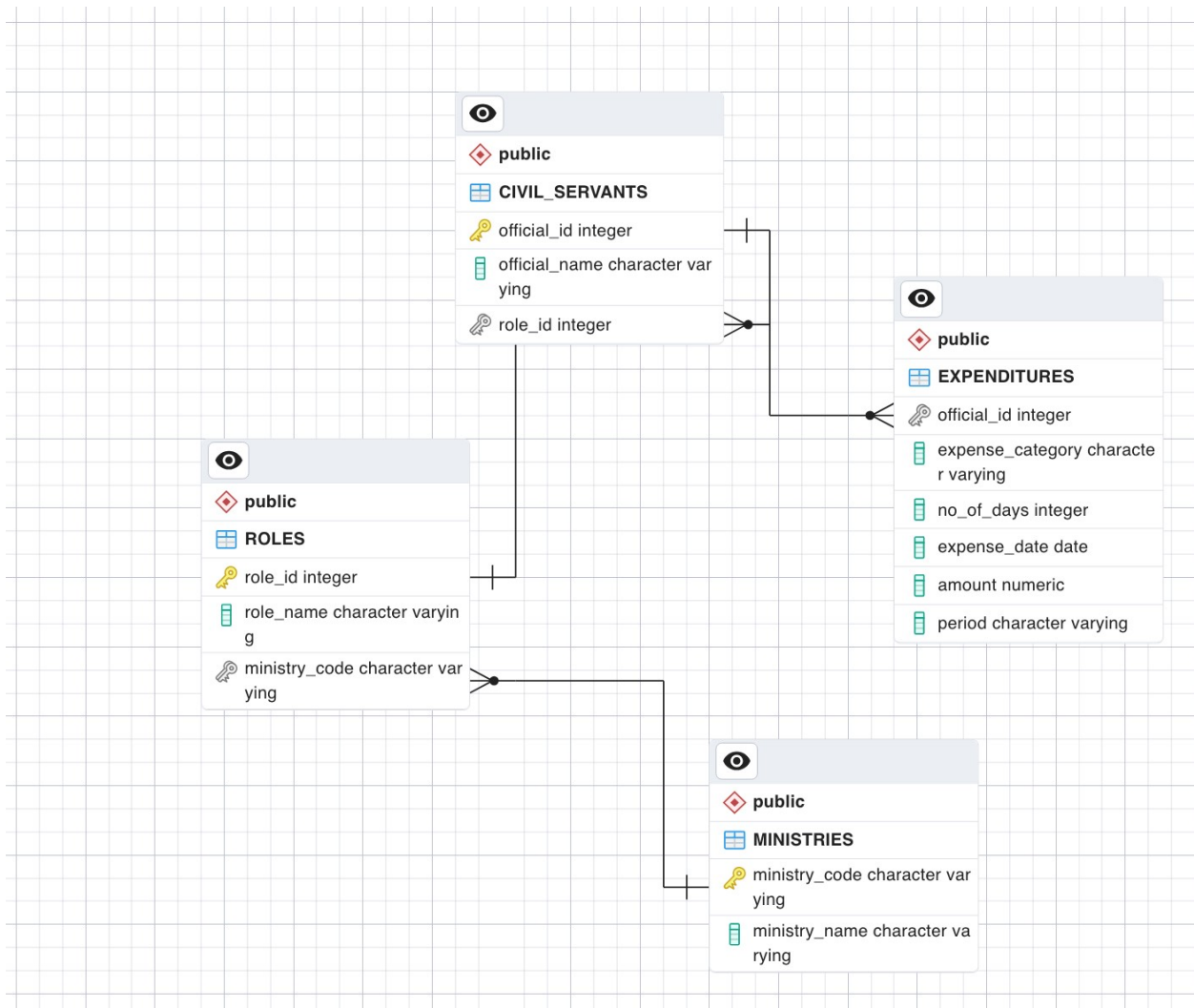
Ministry-specific expenditures refer to the allocation and utilization of financial resources by various government ministries or divisions. This procedure is an essential part of any country's budgeting and financial management. The government allots funding to several ministries in order for them to carry out specified responsibilities and achieve policy goals. By utilizing PostgreSQL to analyze the dataset of New Brunswick's government expenditure on several ministries, it is possible to comprehend spending trends in government and make data-driven decisions. To properly lead our analysis, we need set concrete targets. Here are a few possible goals for your research.

2. Goals

- **Analysis that is ministry-specific:** Look into the spending patterns of particular ministries throughout time. Pick the ministries with the biggest and smallest budgets. Look into the factors affecting budget changes within specific ministries.
- **Expenditure Trends:** Look into yearly spending trends in the government, such as increases or cutbacks. Examine your spending to check for any cyclical or seasonal tendencies.
- **Financial projections:** Utilize historical data to forecast future government spending for various ministries. Compare these projections to actual spending to determine how accurate they are.
- **For benchmarking and policy insights,** contrast New Brunswick's government spending with those of other Canadian provinces or regions.
- **Expense categories:** For spending more on infrastructure, healthcare, and education and to look into the allocation of the funds among various departments.

3. Entity Relationship Diagram

The ER Diagram portrays the relationships between each table in the GOVT_EXPENDITURES database.



4. Database Creation

```
CREATE DATABASE GOVT_EXPENDITURES  
WITH  
OWNER = postgres  
ENCODING = 'UTF8'  
LC_COLLATE = 'C'  
LC_CTYPE = 'C'  
TABLESPACE = pg_default  
CONNECTION LIMIT = -1  
IS_TEMPLATE = False;
```

5. Schema Creation

```
CREATE SCHEMA Expenditures  
AUTHORIZATION postgres;
```

6. Table Definitions

```
BEGIN;  
CREATE TABLE IF NOT EXISTS Expenditures.CIVIL_SERVANTS  
(  
    official_id integer,  
    official_name character varying,  
    role_id integer,  
    PRIMARY KEY (official_id)  
);  
CREATE TABLE IF NOT EXISTS Expenditures.ROLES  
(  
    role_id integer,
```

```

    role_name character varying,
    ministry_code character varying,
    PRIMARY KEY (role_id)
);

CREATE TABLE IF NOT EXISTS Expenditures.MINISTRIES
(
    ministry_code character varying,
    ministry_name character varying,
    PRIMARY KEY (ministry_code)
);

CREATE TABLE IF NOT EXISTS Expenditures.EXPENDITURES
(
    official_id integer,
    expense_category character varying,
    no_of_days integer,
    expense_date date,
    amount numeric,
    period character varying
);

ALTER TABLE IF EXISTS Expenditures.CIVIL_SERVANTS
    ADD FOREIGN KEY (role_id)
    REFERENCES Expenditures.ROLES (role_id) MATCH SIMPLE
    ON UPDATE NO ACTION
    ON DELETE NO ACTION
    NOT VALID;

ALTER TABLE IF EXISTS Expenditures.ROLES
    ADD FOREIGN KEY (ministry_code)
    REFERENCES Expenditures.MINISTRIES (ministry_code) MATCH SIMPLE
    ON UPDATE NO ACTION
    ON DELETE NO ACTION

```

```

NOT VALID;

ALTER TABLE IF EXISTS Expenditures.EXPENDITURES

ADD FOREIGN KEY (official_id)

REFERENCES Expenditures.CIVIL_SERVANTS (official_id) MATCH SIMPLE

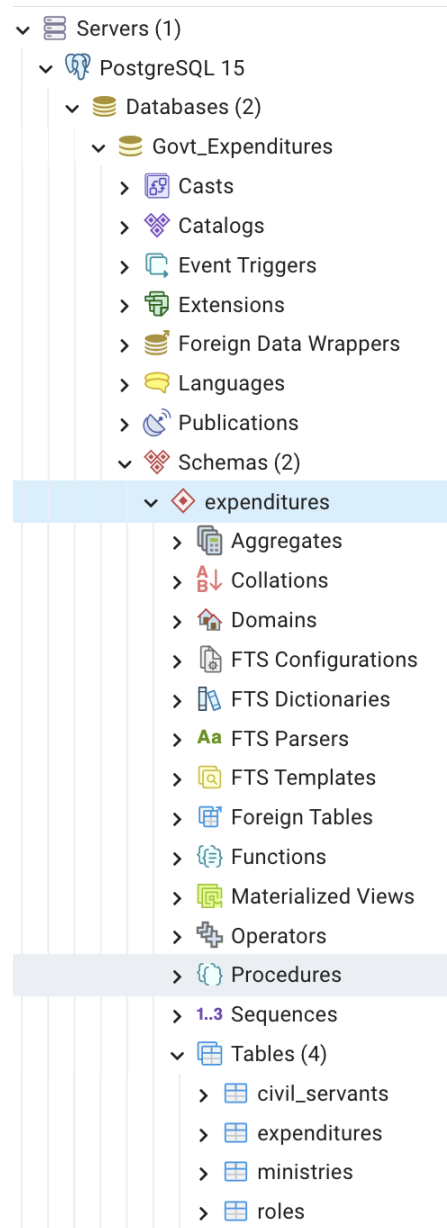
ON UPDATE NO ACTION

ON DELETE NO ACTION

NOT VALID;

END;

```



7. Data Cleaning

Cleaning government expenditures data for an SQL project involves preparing the data to be stored in a relational database. Here are the steps to clean and structure the data for an SQL project:

Step 1: Raw file was obtained from <https://open.canada.ca/en> and the source data taken for this project is Government of New Brunswick, ministries based expenditures

Step 2: Imported the data into PostgreSQL database management system and examined the columns that are going to be used for analysis. Columns that will not be used are removed manually from the source file.

Step 3: To ensure clarity and uniformity, the column names were standardised. For multi-word column names (such as ministry_name and expenditure_amount), use underscores or CamelCase.

Step 4: Made sure the data types are acceptable for each column (for example, using numbers for amounts and dates for dates columns).

Step 5: To ensure correctness, cross-check the cleaned data with the original sources after.

8. Data Population (INSERT queries attached)



9. Analysis

Query1:

```

1 SELECT C.OFFICIAL_ID,
2       C.OFFICIAL_NAME,
3       R.ROLE_NAME,
4       M.MINISTRY_NAME
5 FROM EXPENDITURES.CIVIL_SERVANTS C
6 INNER JOIN EXPENDITURES.ROLES R ON C.ROLE_ID = R.ROLE_ID
7 INNER JOIN EXPENDITURES.MINISTRIES M ON R.MINISTRY_CODE = M.MINISTRY_CODE

```

Data Output		Messages	Notifications	
<div><div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div><div></div></div>				
	official_id integer	official_name character varying	role_name character varying	ministry_name character varying
1	8909021	DANIEL J ALLAIN	Minister	Environment and Local Government
2	8909022	JOSH ASTLE	Regional Assistant	Transportation and Infrastructure
3	8909023	ERIC BEAULIEU	Deputy Minister	Social Development
4	8909024	MATHIEU G CAISSIE	Regional Assistant	Environment and Local Government
5	8909025	DOMINIC CARDY	Minister	Education and Early Childhood Development
6	8909026	CAL CIPOLLA	Regional Assistant	Justice and Public Safety
7	8909027	GARY CROSSMAN (HON.)	Minister	Environment and Local Government
8	8909028	SOPHIE D AMOUR	Regional Assistant	Education and Early Childhood Development
9	8909029	GEORGE DALEY	Deputy Minister	Education and Early Childhood Development
10	8909030	RYAN DONAGHY	Deputy Minister	Environment and Local Government
11	8909031	BRUCE FITCH	Minister	Social Development
12	8909032	HUGH J FLEMMING	Minister	Justice and Public Safety
13	8909033	JILL GREEN	Minister	Transportation and Infrastructure
14	8909034	RON HATFIELD	Regional Assistant	Natural Resources and Energy Development
15	8909035	TREVOR HOLDER	Minister	Post-Secondary Education, Training and Labour
16	8909036	MICHAEL HOLLAND	Minister	Natural Resources and Energy Development
17	8909037	YENNAH HURLEY	Deputy Minister	Tourism, Heritage and Culture
18	8909038	MARCEL J LAVOIE	Deputy Minister	Education and Early Childhood Development
19	8909039	JOHN P LOGAN	Deputy Minister	Transportation and Infrastructure
20	8909040	THOMAS M MACFARLANE	Deputy Minister	Natural Resources and Energy Development
21	8909041	DANIEL J MILLS	Deputy Minister	Post-Secondary Education, Training and Labour
22	8909042	MICHAEL SHAWN MORRISON	Regional Assistant	Environment and Local Government
23	8909043	ANDREW RUSSELL	Regional Assistant	Tourism, Heritage and Culture
24	8909044	TAMMY SCOTT-WALLACE	Minister	Tourism, Heritage and Culture
25	8909045	WILLIAM R SEELY	Regional Assistant	Social Development

Insight 1

Displaying all the officials along with their roles and the ministries they belong to

Query 2:

```
1 SELECT M.MINISTRY_NAME,  
2       SUM(AMOUNT) AS TOTAL_EXPENSE  
3 FROM EXPENDITURES.EXPENDITURES E  
4 INNER JOIN EXPENDITURES.CIVIL_SERVANTS C ON E.OFFICIAL_ID = C.OFFICIAL_ID  
5 INNER JOIN EXPENDITURES.ROLES R ON C.ROLE_ID = R.ROLE_ID  
6 INNER JOIN EXPENDITURES.MINISTRIES M ON R.MINISTRY_CODE = M.MINISTRY_CODE  
7 GROUP BY M.MINISTRY_NAME
```

Data Output Messages Notifications

	ministry_name character varying	total_expense numeric
1	Social Development	6222.45
2	Environment and Local Government	4959.52
3	Post-Secondary Education, Training and Labour	3737.12
4	Tourism, Heritage and Culture	3309.65
5	Justice and Public Safety	1708.03
6	Education and Early Childhood Development	2222.26
7	Transportation and Infrastructure	4225.71
8	Natural Resources and Energy Development	4593.36

Insight 2

Viewing the overall expenditures ministry-wise in the three months

Query 3:

```
1 SELECT EXPENSE_CATEGORY,  
2       SUM(AMOUNT) AS TOTAL_EXPENSE  
3 FROM EXPENDITURES.EXPENDITURES  
4 GROUP BY EXPENSE_CATEGORY  
5 ORDER BY TOTAL_EXPENSE DESC  
6 LIMIT 5
```

Data Output Messages Notifications

	expense_category character varying	total_expense numeric
1	Monthly expense allowance	9660.00
2	Living Allowance	8595.00
3	Lodging in NB	4058.28
4	Car allowance (Deputy)	2234.16
5	Business meetings in NB	2184.92

Insight 3

Filtering out top 5 categories with their expenses, where the spend was more overall

Query 4:

Query

Query History

```
1  select official_id,
2  case when LENGTH(REPLACE(official_name, ' ', '~'))-LENGTH(REPLACE(official_name, ' ', ''))=1
3  then SPLIT_PART(official_name, ' ', 1)
4  when LENGTH(REPLACE(official_name, ' ', '~'))-LENGTH(REPLACE(official_name, ' ', ''))>1
5  then SPLIT_PART(official_name, ' ', 1)
6  end as first_name,
7  case when LENGTH(REPLACE(official_name, ' ', '~'))-LENGTH(REPLACE(official_name, ' ', ''))=1
8  then ''
9  when LENGTH(REPLACE(official_name, ' ', '~'))-LENGTH(REPLACE(official_name, ' ', ''))>1
10 then SPLIT_PART(official_name, ' ', 2)
11 end as middle_name,
12 case when LENGTH(REPLACE(official_name, ' ', '~'))-LENGTH(REPLACE(official_name, ' ', ''))=1
13 then SPLIT_PART(official_name, ' ', 2)
14 when LENGTH(REPLACE(official_name, ' ', '~'))-LENGTH(REPLACE(official_name, ' ', ''))>1
15 then SPLIT_PART(official_name, ' ', 3) end as last_name, role_id
16 from expenditures.civil_servants
```

Data Output

Messages

Notifications

	official_id [PK] integer	first_name text	middle_name text	last_name text	role_id integer
1	8909021	DANIEL	J	ALLAIN	101
2	8909022	JOSH		ASTLE	112
3	8909023	ERIC		BEAULIEU	115
4	8909024	MATHIEU	G	CAISSIE	118
5	8909025	DOMINIC		CARDY	107
6	8909026	CAL		CIPOLLA	119
7	8909027	GARY	CROSSMAN	(HON.)	101
8	8909028	SOPHIE	D	AMOUR	109
9	8909029	GEORGE		DALEY	103
10	8909030	RYAN		DONAGHY	104
11	8909031	BRUCE		FITCH	111
12	8909032	HUGH	J	FLEMMING	102
13	8909033	JILL		GREEN	108
14	8909034	RON		HATFIELD	122
15	8909035	TREVOR		HOLDER	117
16	8909036	MICHAEL		HOLLAND	116
17	8909037	YENNAH		HURLEY	121
18	8909038	MARCEL	J	LAVOIE	103
19	8909039	JOHN	P	LOGAN	110
20	8909040	THOMAS	M	MACFARLANE	120
21	8909041	DANIEL	J	MILLS	114
22	8909042	MICHAEL	SHAWN	MORRISON	118
23	8909043	ANDREW		RUSSELL	106
24	8909044	TAMMY		SCOTT-WALLACE	113
25	8909045	WILLIAM	R	SEELY	105

Insight 4

Displaying all the details from the civil_servants table with the officials name column splitted in to their first name, middle name and last name fields.

Query 5:

```

1 SELECT EXPENSE_CATEGORY,
2       COUNT(EXPENSE_CATEGORY) AS FREQUENCY,
3       SUM(NO_OF_DAYS) AS TOTAL_DAYS,
4       MAX(AMOUNT) AS MAX_AMOUNT
5 FROM EXPENDITURES.EXPENDITURES
6 GROUP BY EXPENSE_CATEGORY
7 ORDER BY FREQUENCY DESC

```

Data Output Messages Notifications

	expense_category character varying	frequency bigint	total_days bigint	max_amount numeric
1	Business meetings in NB	22	23	488.58
2	Lodging in NB	17	23	955.00
3	Monthly expense allowance	14	14	690.00
4	Daily meals in NB	10	10	37.50
5	Living Allowance	9	9	955.00
6	Lunch in NB	8	8	10.50
7	Kilometers	8	8	71.75
8	Senior Management Car Allowance	6	6	267.73
9	Car allowance (Deputy)	4	4	558.54
10	Parking in NB	4	4	8.00
11	Incidental expense in NB	2	2	5.00
12	Car allowance	2	2	558.54
13	Expense allowance (prorated)	2	2	578.71
14	Headquarters travel	2	2	6.00
15	Dinner in NB	2	2	19.50
16	Monthly Rental expense	1	1	690.00
17	Breakfast and Lunch in NB	1	1	18.00
18	Meals in NB	1	1	28.00
19	Other travel in NB	1	1	8.00
20	Gasoline in NB	1	1	40.00
21	Lunch and Dinner in NB	1	1	30.00
22	Breakfast in NB	1	1	7.50
23	Dinner in NB	1	2	39.00

Insight 5

Sorting based on how frequently expenses occur in a particular category along with the days and the maximum value spent in the 3 months on each category

Query 6:

```
1 WITH EXPENSE_PERIOD AS
2   (SELECT E.PERIOD,
3          SUM(E.AMOUNT) AS TOTAL_EXPENSE
4   FROM EXPENDITURES.EXPENDITURES E
5   INNER JOIN EXPENDITURES.CIVIL_SERVANTS C ON E.OFFICIAL_ID = C.OFFICIAL_ID
6   INNER JOIN EXPENDITURES.ROLES R ON C.ROLE_ID = R.ROLE_ID
7   INNER JOIN EXPENDITURES.MINISTRIES M ON R.MINISTRY_CODE = M.MINISTRY_CODE
8   WHERE M.MINISTRY_NAME = 'Transportation and Infrastructure '
9   GROUP BY E.PERIOD)
10 SELECT PERIOD,
11        TOTAL_EXPENSE
12 FROM EXPENSE_PERIOD
13 WHERE TOTAL_EXPENSE =
14        (SELECT MAX(TOTAL_EXPENSE)
15         FROM EXPENSE_PERIOD)
```

Data Output Messages Notifications

	period character varying	total_expense numeric
1	Sep-21	2073.42

Insight 6

Displaying the period and the corresponding spend value where the total expense was maximum in the ministry of Transportation and Infrastructure

Query 7:

```
1 SELECT C.OFFICIAL_NAME,
2        SUM(E.NO_OF_DAYS) AS TOTAL_DAYS
3 FROM EXPENDITURES.CIVIL_SERVANTS C,
4      EXPENDITURES.EXPENDITURES E
5 WHERE C.OFFICIAL_ID = E.OFFICIAL_ID
6 GROUP BY C.OFFICIAL_NAME
7 HAVING SUM(E.NO_OF_DAYS) >= 7
```

Data Output Messages Notifications

	official_name character varying	total_days bigint
1	TAMMY SCOTT-WALLACE	8
2	GARY CROSSMAN (HON.)	7
3	YENNAH HURLEY	8
4	BRUCE FITCH	7
5	JOHN P LOGAN	8

Insight 7

Displaying the officials whose expenses are at-least of 7 days in the overall expenses irrespective of the ministries

Query 8:

```
1 SELECT MINISTRY_CODE ,
2     MINISTRY_NAME
3 FROM EXPENDITURES.MINISTRIES
4 WHERE LOWER(MINISTRY_NAME) like '%development%'
```

Data Output Messages Notifications

	ministry_code [PK] character varying	ministry_name character varying
1	E&ECD	Education and Early Childhood Development
2	NR&ED	Natural Resources and Energy Development
3	SD	Social Development

Insight 8

Viewing the ministries details that are dedicated for the development- To increase the number of such ministries to boost the development.

Query 9:

Query Query History

```
1 SELECT EXPENSE_DATE ,
2     COUNT(AMOUNT) AS EXPENSE_COUNT ,
3     SUM(AMOUNT) AS TOTAL_EXPENSE_AMOUNT
4 FROM EXPENDITURES.EXPENDITURES
5 GROUP BY EXPENSE_DATE
6 ORDER BY EXPENSE_COUNT DESC
7 LIMIT 10
```

Data Output Messages Notifications

	expense_date date	expense_count bigint	total_expense_amount numeric
1	2021-07-01	9	6804.66
2	2021-09-01	8	4635.41
3	2021-08-01	8	5544.33
4	2021-06-24	5	218.00
5	2021-06-22	5	129.71
6	2021-06-16	4	369.53
7	2021-06-30	3	1417.50
8	2021-07-16	3	135.19
9	2021-08-04	3	98.02
10	2021-08-17	3	253.58

Insight 9

Display the top 10 dates where the number of expenses are high and it's the respective amounts- To analyse if it's any seasonal occurrence and to know what has caused it.

Query 10:

```
1  SELECT M.MINISTRY_NAME,  
2         E.EXPENSE_CATEGORY,  
3         E.AMOUNT  
4  FROM EXPENDITURES.EXPENDITURES E  
5  INNER JOIN EXPENDITURES.CIVIL_SERVANTS C ON E.OFFICIAL_ID = C.OFFICIAL_ID  
6  INNER JOIN EXPENDITURES.ROLES R ON C.ROLE_ID = R.ROLE_ID  
7  INNER JOIN EXPENDITURES.MINISTRIES M ON R.MINISTRY_CODE = M.MINISTRY_CODE  
8  WHERE E.AMOUNT =  
9         (SELECT MIN(AMOUNT)  
10        FROM EXPENDITURES.EXPENDITURES)
```

Data Output Messages Notifications

	ministry_name character varying	expense_category character varying	amount numeric
1	Environment and Local Government	Parking in NB	4.00

Insight 10

Finding the lowest spent reported and under what category and ministry, it was reported- To know the areas to concentrate more or to know where lagging occurs.

10. Views

View 1	Month-wise expenses across ministries for the months July, August and September
Summary	Having a view on monthly spending across various ministries for August, July, and September in 2021 facilitates data analysis, enhances data integrity, and produces improved performance while supporting reporting and decision-making processes. It delivers an orderly, consistent dataset for time-series analysis and trend detection, and it makes data access simpler.

```

1  WITH A AS
2      (SELECT M.MINISTRY_NAME,
3           E.PERIOD,
4           E.AMOUNT
5      FROM EXPENDITURES.EXPENDITURES E
6      INNER JOIN EXPENDITURES.CIVIL_SERVANTS C ON E.OFFICIAL_ID = C.OFFICIAL_ID
7      INNER JOIN EXPENDITURES.ROLES R ON C.ROLE_ID = R.ROLE_ID
8      INNER JOIN EXPENDITURES.MINISTRIES M ON R.MINISTRY_CODE = M.MINISTRY_CODE)
9  SELECT DISTINCT M.MINISTRY_NAME,
10
11      (SELECT SUM(A.AMOUNT)
12       FROM A
13       WHERE A.PERIOD = 'Jul-21'
14             AND A.MINISTRY_NAME = M.MINISTRY_NAME ) AS JULY_21,
15
16      (SELECT SUM(A.AMOUNT)
17       FROM A
18       WHERE A.PERIOD = 'Aug-21'
19             AND A.MINISTRY_NAME = M.MINISTRY_NAME ) AS AUGUST_21,
20
21      (SELECT SUM(A.AMOUNT)
22       FROM A
23       WHERE A.PERIOD = 'Sep-21'
24             AND A.MINISTRY_NAME = M.MINISTRY_NAME ) AS SEPTEMBER_21
25  FROM EXPENDITURES.EXPENDITURES E,
26       EXPENDITURES.CIVIL_SERVANTS C,
27       EXPENDITURES.ROLES R,
28       EXPENDITURES.MINISTRIES M
29  WHERE E.OFFICIAL_ID = C.OFFICIAL_ID
30        AND C.ROLE_ID = R.ROLE_ID
31        AND R.MINISTRY_CODE = M.MINISTRY_CODE

```

Data Output Messages Notifications

	ministry_name character varying	july_21 numeric	august_21 numeric	september_21 numeric
1	Education and Early Childhood Development	1091.81	[null]	1130.45
2	Environment and Local Government	1872.60	1678.13	1408.79
3	Justice and Public Safety	922.85	785.18	[null]
4	Natural Resources and Energy Development	1720.00	1836.61	1036.75
5	Post-Secondary Education, Training and Labour	1738.06	1309.06	690.00
6	Social Development	1895.16	2123.75	2203.54
7	Tourism, Heritage and Culture	1620.72	322.07	1366.86
8	Transportation and Infrastructure	1938.54	213.75	2073.42

View 2	Number of officials employed in different roles in each ministry
Summary	Finally, creating a view that displays the amount of personnel in various roles inside each government ministry speeds up data analysis, improves transparency, and provides essential data for allocating resources, assessing performance, and making decisions. It makes data more accessible and has the potential to be a powerful instrument for creating policies and ensuring accountability.

```

1 SELECT M.MINISTRY_NAME,
2        SUM(CASE WHEN R.ROLE_NAME = 'Minister' THEN 1
3                ELSE 0 END) AS NO_OF_MINISTERS,
4        SUM(CASE WHEN R.ROLE_NAME = 'Regional Assistant' THEN 1
5                ELSE 0 END) AS NO_OF_REGIONAL_ASSISTANT,
6        SUM(CASE WHEN R.ROLE_NAME = 'Deputy Minister' THEN 1
7                ELSE 0 END) AS NO_OF_DEPUTY_MINISTER
8 FROM EXPENDITURES.CIVIL_SERVANTS C
9 INNER JOIN EXPENDITURES.ROLES R ON C.ROLE_ID = R.ROLE_ID
10 INNER JOIN EXPENDITURES.MINISTRIES M ON R.MINISTRY_CODE = M.MINISTRY_CODE
11 GROUP BY M.MINISTRY_NAME
12 ORDER BY M.MINISTRY_NAME

```

Data Output Messages Notifications

	ministry_name character varying	no_of_ministers bigint	no_of_regional_assistant bigint	no_of_deputy_minister bigint
1	Education and Early Childhood Development	1	1	2
2	Environment and Local Government	2	2	1
3	Justice and Public Safety	1	1	0
4	Natural Resources and Energy Development	1	1	1
5	Post-Secondary Education, Training and Labour	1	0	1
6	Social Development	1	1	1
7	Tourism, Heritage and Culture	1	1	1
8	Transportation and Infrastructure	1	1	1

Conclusion:

In conclusion, using PostgreSQL to examine a dataset of New Brunswick government spending across a number of ministries offers a priceless opportunity to gain a thorough grasp of spending patterns. We can quickly run queries, manage complex data structures, and get meaningful results that helps us to find patterns, assess performance, and ultimately promote data-driven, informed decision-making to evaluate the effectiveness of government expenditure and refining fiscal policies by employing this robust database management system.