Government of
New
BrunswickExpenditure
Analysis
SQL and Data Analysis Project

Kanmani Thamizhanban

# **Table of Contents**

<i>1</i> .	Introduction	3
2.	Goals	. 3
<i>3</i> .	Entity Relationship Diagram	. <b>4</b>
<i>4</i> .	Database Creation	5
<i>5</i> .	Schema Creation	. 5
6.	Table Definitions	. 5
<i>7</i> .	Data Cleaning	8
8.	Data population	. 8
9.	Analysis	. 9
10.	Views	. 16
11.	Conclusion	. 18

# 1. Introduction

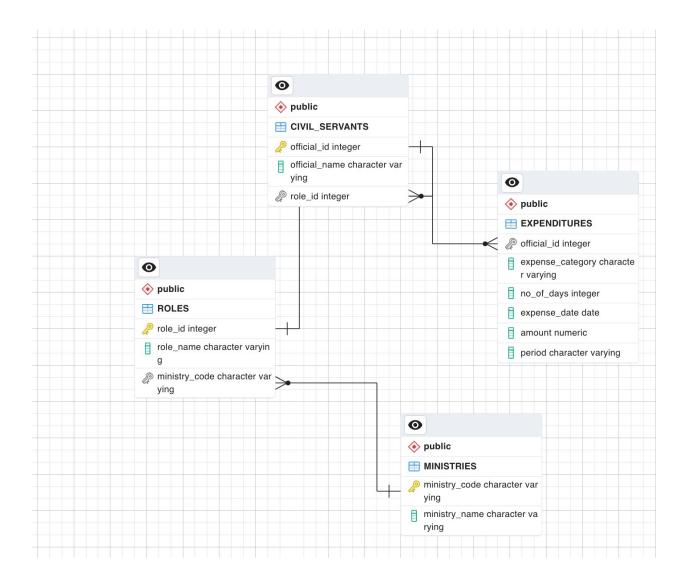
Ministry-specific expenditures refer to the allocation and utilization of financial resources by various government ministries or divisions. This procedure is an essential part of any country's budgeting and financial management. The government allots funding to several ministries in order for them to 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 Defnitions

```
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:

```
SELECT C.OFFICIAL_ID,

C.OFFICIAL_NAME,

R.ROLE_NAME,

M.MINISTRY_NAME

FROM EXPENDITURES.CIVIL_SERVANTS C

INNER JOIN EXPENDITURES.ROLES R ON C.ROLE_ID = R.ROLE_ID

NNER JOIN EXPENDITURES.MINISTRIES M ON R.MINISTRY_CODE = M.MINISTRY_CODE

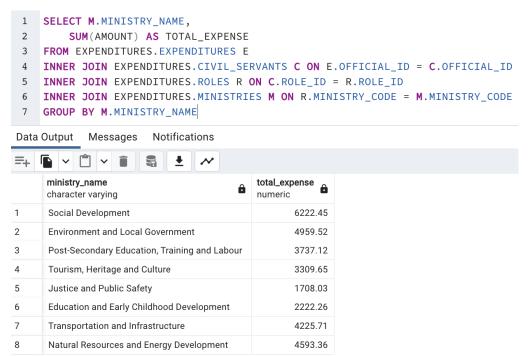
Data Output Messages Notifications
```

Data Output Wessages Notifications				
=+				
	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

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

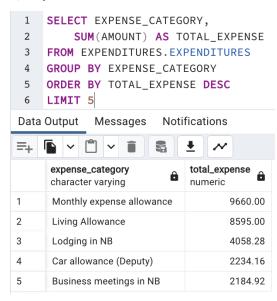
### Query 2:



#### **Insight 2**

Viewing the overall expenditures ministry-wise in the three months

### Query 3:



#### **Insight 3**

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

#### Query 4:

```
Query Query History
    select official_id,
    case when LENGTH(REPLACE(official_name,' ','~'))-LENGTH(REPLACE(official_name,' ',''))=1
   then SPLIT_PART(official_name, ' ', 1)
   when LENGTH(REPLACE(official_name,' ','~'))-LENGTH(REPLACE(official_name,' ',''))>1
    then SPLIT_PART(official_name, ' ', 1)
   end as first_name,
 7 case when LENGTH(REPLACE(official_name,' ','~'))-LENGTH(REPLACE(official_name,' ',''))=1
    when LENGTH(REPLACE(official_name,' ','~'))-LENGTH(REPLACE(official_name,' ',''))>1
then SPLIT_PART(official_name, ' ', 2)
11
    end as middle_name,
    case when LENGTH(REPLACE(official_name,' ','~'))-LENGTH(REPLACE(official_name,' ',''))=1
12
   then SPLIT_PART(official_name, ' ', 2)
when LENGTH(REPLACE(official_name,' ','~'))-LENGTH(REPLACE(official_name,' ',''))>1
14
    then SPLIT_PART(official_name, ' ', 3) end as last_name, role_id
15
   from expenditures.civil_servants
Data Output Messages Notifications
first_name
                             middle_name
     official_id
                                           last_name
                                                          role_id
     [PK] integer
                                                                101
          8909021 DANIEL
                                           ALLAIN
         8909022
                 JOSH
                                           ASTLE
                                                                112
          8909023 ERIC
                                           BEAULIEU
                                                                115
3
          8909024
                  MATHIEU
                                           CAISSIE
                                                                118
          8909025
                  DOMINIC
                                           CARDY
                                                                107
6
          8909026
                  CAL
                                           CIPOLLA
                                                                119
         8909027
                  GARY
                             CROSSMAN
                                           (HON.)
                                                                101
          8909028
                 SOPHIE
                                           AMOUR
                                                                109
          8909029
                  GEORGE
                                           DALEY
                                                                103
10
          8909030
                  RYAN
                                           DONAGHY
                                                                104
                                           FITCH
11
          8909031
                  BRUCE
                                                                111
                                           FLEMMING
12
          8909032
                  HUGH
                                                                102
13
          8909033
                                           GREEN
                                                                108
14
          8909034
                  RON
                                           HATFIELD
                                                                122
15
          8909035
                  TREVOR
                                           HOLDER
                                                                117
          8909036
                  MICHAEL
16
                                           HOLLAND
                                                                116
17
          8909037
                  YENNAH
                                           HURLEY
                                                                121
18
          8909038
                 MARCEL
                                           LAVOIE
                                                                103
19
          8909039
                 JOHN
                                           LOGAN
                                                                110
20
          8909040
                 THOMAS
                                           MACFARLANE
                                                                120
21
          8909041
                  DANIEL
                                           MILLS
                                                                114
22
          8909042
                                           MORRISON
                                                                118
                  MICHAEL
23
          8909043
                  ANDREW
                                           RUSSELL
                                                                106
24
                                           SCOTT-WALLACE
                                                                113
          8909044
                  TAMMY
25
          8909045 WILLIAM
                                           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:

- SELECT EXPENSE\_CATEGORY,

  COUNT(EXPENSE\_CATEGORY) AS FREQUENCY,

  SUM(NO\_OF\_DAYS) AS TOTAL\_DAYS,

  MAX(AMOUNT) AS MAX\_AMOUNT

  FROM EXPENDITURES.EXPENDITURES

  GROUP BY EXPENSE\_CATEGORY

  ORDER BY FREQUENCY DESC
- Data Output Messages Notifications =+ frequency max\_amount expense\_category total\_days • character varying bigint bigint numeric 1 Business meetings in NB 22 23 488.58 2 Lodging in NB 17 23 955.00 690.00 3 Monthly expense allowance 14 14 4 Daily meals in NB 10 10 37.50 5 Living Allowance 9 9 955.00 Lunch in NB 8 8 10.50 7 Kilometers 8 8 71.75 8 267.73 Senior Management Car Allowance 6 6 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 2 558.54 578.71 13 Expense allowance (prorated) 2 2 2 14 Headquarters travel 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 18.00 1 Meals in NB 1 18 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

#### **Insight 5**

Breakfast in NB

Dinner in NB

22

23

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

1

2

7.50

39.00

1

1

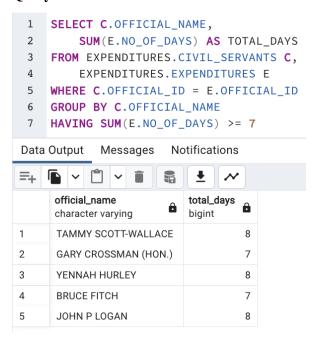
#### Query 6:

```
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
            INNER JOIN EXPENDITURES.ROLES R ON C.ROLE ID = R.ROLE ID
 6
 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
=+ 6 ~ 6 ~ 6
                        ₹ ~
                   total_expense
     character varying numeric
     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

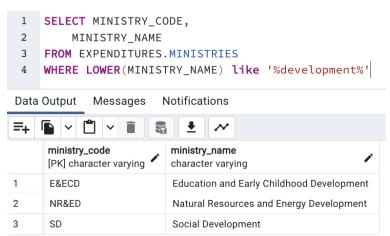
#### Query 7:



#### **Insight 7**

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

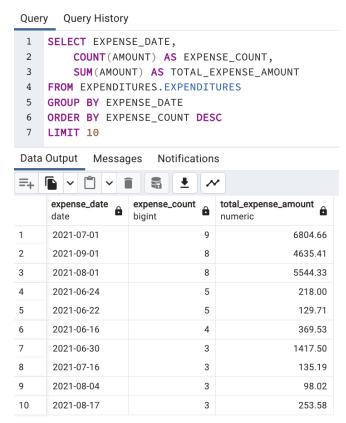
### **Query 8:**



#### **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:



#### 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:

```
SELECT M.MINISTRY_NAME,
 1
 2
         E.EXPENSE_CATEGORY,
 3
         E.AMOUNT
 4
    FROM EXPENDITURES. EXPENDITURES E
    INNER JOIN EXPENDITURES.CIVIL_SERVANTS C ON E.OFFICIAL_ID = C.OFFICIAL_ID
    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
                                expense_category
     ministry_name
                                                 amount
                                character varying
                                                 numeric
     character varying
```

### **Insight 10**

1

**Environment and Local Government** 

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.

4.00

Parking in NB

### 10. <u>Views</u>

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
             FROM EXPENDITURES. EXPENDITURES E
 5
              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
             WHERE A.PERIOD = 'Aug-21'
18
19
                  AND A.MINISTRY_NAME = M.MINISTRY_NAME ) AS AUGUST_21,
20
         (SELECT SUM(A.AMOUNT)
21
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
=+ • • • •
                                                    august_21
                                                                september_21
     ministry_name
                                          july_21
                                          numeric •
                                                                numeric
                                                    numeric
     Education and Early Childhood Development
                                             1091.81
                                                                       1130.45
                                                           [null]
     Environment and Local Government
                                             1872.60
                                                         1678.13
                                                                       1408.79
                                                         785.18
     Justice and Public Safety
                                             922.85
     Natural Resources and Energy Development
                                             1720.00
                                                         1836.61
                                                                       1036.75
     Post-Secondary Education, Training and Labour
                                             1738.06
                                                         1309.06
                                                                        690.00
     Social Development
                                             1895.16
                                                        2123.75
                                                                       2203.54
     Tourism, Heritage and Culture
                                             1620.72
                                                         322.07
                                                                       1366.86
                                             1938.54
                                                         213.75
                                                                       2073.42
     Transportation and Infrastructure
```

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.

```
SELECT M.MINISTRY_NAME,
        SUM(CASE WHEN R.ROLE_NAME = 'Minister' THEN 1
 2
 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,
        SUM(CASE WHEN R.ROLE_NAME = 'Deputy Minister' THEN 1
 6
 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.