Kenya Budgets Database Reconstruction and Data Cleaning

Data source [**Kenya Office of the Controller of Budget**](https://cob.go.ke/publications/county-reports/)

Not all the a reports in the above repository were used

Only the annual reports were chose for database reconstruction that is

* Kenya Controller of Budgets [Report FY2016/2017](https://github.com/kabuchanga/KE-budgetsDB/blob/master/raw/CBIRR FY2016-2017.pdf)
* Kenya Controller of Budgets [Report FY2015/2016](https://github.com/kabuchanga/KE-budgetsDB/blob/master/raw/CBIRR FY 2015-2016.pdf)

Important Acronyms

* **Recurrent expenditure:** Expenditure that does not result in the acquisition of long-term assets. It consists mainly of expenditure on salaries, goods and services, maintenance, etc.
* **Development (capital) expenditure:** Funds spent for the acquisition of a long-term asset; the total spending on such asset sometimes have to spread across several years. This includes expenditure on equipment, land, buildings, legal expenses, and other transfer costs associated with property.
* **CE**: County Executive
* **CA**: County Assembly
* **MCA:** Member of county assembly
* **CRF:** County Revenue Funds([All money that is raised by or on behalf of the county government is to be paid into the County Revenue Fund. The money deposited in the County revenue account include disbursements from the national government, locally raised revenue, appropriations in a](https://roggkenya.org/areas-for-media-coverage-in-good-governance-and-corruption-in-kenya/kenya-county-budget-making/county-revenue-fund/).)

Data Parameters

* **RecCE:** Recurrent expenditure County Executive
* **RecCA:** Recurrent expenditure County Assembly
* **DevCE:** Development Expenditure County Executive
* **DevCA:** Development Expenditure County Assembly
* **Fyear:** Financial Year
* **CID:** County identification code. To be used as FK to create joins on County Shapefile
* **Recurrent Absorption Rate (%)** = (Recurrent Expenditure/Recurrent Budget Estimates)\*100
* **Development Absorption Rate (%)** = (Development Expenditure/ Development Budget Estimates)\*100
* **Overall Absorption Rate(%)** = (Total Expenditure/ Total Budget Estimates)\*100
* **Average monthly sitting allowance Per MCA** =(Expenditure/ No. Of MCA and Speaker)/12 months

Important Tables Extracted

1. [Monthly local revenue collection (by county FY16/17 and FY15/16)](https://github.com/kabuchanga/KE-budgetsDB/blob/master/data_final/Monthly local revenue collection (by county FY16-17 and FY15-16).csv)
   * This was created by merging [Monthly local revenue collection for the period FY2016-2017](https://github.com/kabuchanga/KE-budgetsDB/blob/master/data_raw/Monthly local revenue collection for the period FY2016-2017.csv) and [Monthly local revenue collection for the period July 2015 – June 2016](https://github.com/kabuchanga/KE-budgetsDB/blob/master/data_raw/Monthly local revenue collection for the period July 2015 – June 2016.csv)
   * Fields CID and FYear introduced
2. [Exchequer Releases from CRF to County Operations Accounts (Kshs.Million by county FY16/17 and FY15/16)](https://github.com/kabuchanga/KE-budgetsDB/blob/master/data_final/Exchequer Releases from CRF to County Operations Accounts (Kshs.Million).csv)
   * Created by Merging [Exchequer Releases from CRF to County Operations Accounts, FY 2015-16 (Kshs. Million)](https://github.com/kabuchanga/KE-budgetsDB/blob/master/data_raw/Exchequer Releases from CRF to County Operations Accounts%2C FY 2015-16 (Kshs. Million).xlsx) and [Exchequer Releases from CRF to County Operations Accounts, FY 2016-17 (Kshs.Million)](https://github.com/kabuchanga/KE-budgetsDB/blob/master/data_raw/Exchequer Releases from CRF to County Operations Accounts%2C FY 2016-17 (Kshs.Million).xls)
   * Fields CID and FYear introduced.
3. [Expenditure by Economic Classification](https://github.com/kabuchanga/KE-budgetsDB/blob/master/data_final/Expenditure by Economic Classification.csv)
4. [County Budget Allocation, Expenditure and Absorption Rate](https://github.com/kabuchanga/KE-budgetsDB/blob/master/data_final/County Budget Allocation%2C Expenditure and Absorption Rate.csv)
5. [MCA Budget Allocation Expenditure and Absorption Rate(Tran Nzoia and Turkana County data missing for FY2016-2017)](https://github.com/kabuchanga/KE-budgetsDB/blob/master/data_final/MCA Budget Allocation Expenditure and Absorption Rate.csv)
6. Expenditure on Domestic and Foreign Travels by the County Assembly and the County Executive
7. Pending Bills for Counties as of June30th
   * Machakos, and Wajir were yet to submit the status of pending bills, Kitui and Turkana did not report any pending bills for year ending June30th,2016
   * Machakos, Mandera, and Nairobi City had not submitted the status of pending bills for year ending June30th,2017
8. Continuation……