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

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. Continuation……