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 Budgets Database Reconstruction and Data Cleaning

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.