

SUB-ITEM ANALYSIS

BREAKDOWN OF EXPENDITURE FY 2024/2025 - 2026/2027
Vote R491000000 BUNGOMA COUNTY

ITEM	Estimates 2024/2025	Projected 2025/2026	Projected 2026/2027
2110101 Basic Salaries - Civil Service	5,617,580,397	5,893,629,417	6,188,310,888
2110102 Basic Salaries - Teachers	907,847	953,239	1,000,901
2110116 Basic Salaries - County Assembly Service	188,547,696	197,975,081	207,873,835
2110199 Basic Salaries - Permanent - Others	662,640	695,772	730,561
2110100 Basic Salaries - Permanent Employees	5,807,698,580	6,093,253,509	6,397,916,185
2110201 Contractual Employees	50,282,280	52,796,394	55,436,214
2110202 Casual Labour - Others	175,406,247	184,176,560	193,385,388
2110299 Basic Wages - Temporary -Other	6,000,000	6,300,000	6,615,000
2110200 Basic Wages - Temporary Employees	231,688,527	243,272,954	255,436,602
2110301 House Allowance	135,741,168	142,528,226	149,654,638
2110302 Honoraria	1,146,200	1,203,510	1,263,685
2110304 Overtime - Civil Service	328,800	345,240	362,502
2110310 Top-up Allowance	466,200	489,510	513,986
2110312 Responsibility Allowance	12,564,000	13,192,200	13,851,810
2110314 Transport Allowance	66,527,348	69,853,715	73,346,402
2110320 Leave Allowance	870,000	913,500	959,175
2110321 Administrative Allowance	3,106,500	3,261,825	3,424,916
2110322 Risk Allowance	12,000	12,600	13,230
2110325 Car Maintenance Allowance	22,444,248	23,566,460	24,744,783
2110328 National Assembly Attendance Allowance	56,352,000	59,169,600	62,128,080
2110399 Personal Allowances paid - Oth	15,820,148	16,611,155	17,441,714
2110300 Personal Allowance - Paid as Part of Salary	315,378,612	331,147,541	347,704,921
2110404 Leave Expenses	8,404,414	8,824,635	9,265,867
2110405 Telephone Allowance	3,996,000	4,195,800	4,405,590
2110400 Personal Allowances paid as Reimbursements	12,400,414	13,020,435	13,671,457
2110000 Wages and Salary Contributions	6,367,166,133	6,680,694,439	7,014,729,165
2120101 Employer Contributions to National Social Security Fund	18,004,404	18,904,624	19,849,855

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2120102 Employer Contributions to Local Government Security Fund	20,023,518	21,024,694	22,075,929
2120103 Employer Contribution to Staff Pensions Scheme	390,993,831	410,543,523	431,070,700
2120199 Employer Contributions to Compulsory National Social Security Schemes	7,302,271	7,667,385	8,050,754
2120100 Employer Contributions to Compulsory National Social Security Schemes	436,324,024	458,140,226	481,047,238
2120000 Social Contributions	436,324,024	458,140,226	481,047,238
2100000 COMPENSATION OF EMPLOYEES	6,803,490,157	7,138,834,665	7,495,776,403
2210101 Electricity	56,449,872	59,272,366	62,235,983
2210102 Water and sewerage charges	14,336,417	15,053,238	15,805,902
2210103 Gas expenses	150,000	157,500	165,375
2210100 Utilities Supplies and Services	70,936,289	74,483,104	78,207,260
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	15,125,571	15,776,850	16,565,693
2210202 Internet Connections	9,091,771	9,489,988	9,964,488
2210203 Courier and Postal Services	1,273,088	1,336,743	1,403,579
2210299 Communication, Supplies - Othe	4,453,000	4,675,650	4,909,433
2210200 Communication, Supplies and Services	29,943,430	31,279,231	32,843,193
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	60,761,274	63,799,338	66,989,303
2210302 Accommodation - Domestic Travel	33,350,428	35,017,950	36,768,847
2210303 Daily Subsistence Allowance	98,864,901	103,808,147	108,998,555
2210304 Sundry Items (e.g. airport tax, taxis, etc...)	300,000	315,000	330,750
2210309 Field Allowance	76,725,898	80,562,194	84,590,303
2210310 Field Operational Allowance	38,053,300	39,955,965	41,953,764
2210399 Domestic Travel and Subs. - Others	95,842,000	100,634,100	105,665,805
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	403,897,801	424,092,694	445,297,327
2210401 Travel Costs (airlines, bus, railway, etc.)	5,610,000	5,890,500	6,185,025
2210402 Accommodation	6,090,000	6,394,500	6,714,225
2210403 Daily Subsistence Allowance	8,048,600	8,451,030	8,873,582
2210404 Sundry Items (e.g. airport tax, taxis, etc...)	100,000	105,000	110,250

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ITEM	Estimates 2024/2025	Projected 2025/2026	Projected 2026/2027
2210407 State Visits Abroad	200,000	210,000	220,500
2210499 Foreign Travel and Subs.- Others	1,000,000	1,050,000	1,102,500
2210400 Foreign Travel and Subsistence, and other transportation costs	21,048,600	22,101,030	23,206,082
2210502 Publishing and Printing Services	32,065,272	33,668,535	35,351,965
2210503 Subscriptions to Newspapers, Magazines and Periodicals	2,012,930	2,113,577	2,219,255
2210504 Advertising, Awareness and Publicity Campaigns	21,136,524	22,193,351	23,303,017
2210505 Trade Shows and Exhibitions	1,570,240	1,648,752	1,731,190
2210599 Printing, Advertising - Other	200,000	210,000	220,500
2210500 Printing , Advertising and Information Supplies and Services	56,984,966	59,834,215	62,825,927
2210603 Rents and Rates - Non-Residential	38,321,000	40,237,050	42,248,903
2210604 Hire of Transport	900,000	945,000	992,250
2210600 Rentals of Produced Assets	39,221,000	41,182,050	43,241,153
2210701 Travel Allowance	2,441,000	2,563,050	2,691,203
2210702 Remuneration of Instructors and Contract Based Training Services	1,913,000	2,008,650	2,109,083
2210703 Production and Printing of Training Materials	500,000	525,000	551,250
2210704 Hire of Training Facilities and Equipment	104,000	109,200	114,660
2210705 Field Training Attachments	5,103,343	5,358,510	5,626,436
2210708 Trainer Allowance	1,300,000	1,365,000	1,433,250
2210709 Research Allowance	8,700,000	9,135,000	9,591,750
2210710 Accommodation Allowance	28,559,811	29,987,802	31,487,192
2210711 Tuition Fees	48,373,365	50,792,034	53,331,635
2210712 Trainee Allowance	28,438,285	29,860,199	31,353,209
2210714 Gender Mainstreaming	300,000	315,000	330,750
2210700 Training Expenses	125,732,804	132,019,445	138,620,418
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	80,573,812	84,602,504	88,832,628
2210802 Boards, Committees, Conferences and Seminars	175,070,808	183,824,350	193,015,568
2210805 National Celebrations	2,600,000	2,730,000	2,866,500

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ITEM	Estimates 2024/2025	Projected 2025/2026	Projected 2026/2027
2210809 Board Allowance	680,000	714,000	749,700
2210899 Hospitality Supplies - other (18,000,000	18,900,000	19,845,000
2210800 Hospitality Supplies and Services	276,924,620	290,770,854	305,309,396
2210902 Buildings Insurance	15,000,000	15,750,000	16,537,500
2210903 Plant, Equipment and Machinery Insurance	4,278,503	4,492,428	4,717,050
2210904 Motor Vehicle Insurance	15,840,760	16,632,798	17,464,439
2210910 Medical Insurance	233,645,383	245,327,652	257,594,035
2210999 Insurance Costs - Other (Budge	200,000	210,000	220,500
2210900 Insurance Costs	268,964,646	282,412,878	296,533,524
2211001 Medical Drugs	310,848,200	325,919,569	342,215,547
2211002 Dressings and Other Non-Pharmaceutical Medical Items	203,325,520	216,486,820	227,311,162
2211004 Fungicides, Insecticides and Sprays	16,933,656	17,780,338	18,669,356
2211005 Chemicals and Industrial Gases	15,592,323	16,371,939	17,190,535
2211006 Purchase of Workshop Tools, Spares and Small Equipment	10,000	10,500	11,025
2211007 Agricultural Materials, Supplies and Small Equipment	1,100,000	1,155,000	1,212,750
2211008 Laboratory Materials, Supplies and Small Equipment	116,371,685	122,190,270	128,299,782
2211009 Education and Library Supplies	5,500,000	5,775,000	6,063,750
2211010 Supplies for Broadcasting and Information Services	500,000	525,000	551,250
2211015 Food and Rations	138,296,664	145,211,499	152,472,072
2211016 Purchase of Uniforms and Clothing - Staff	15,215,552	15,976,330	16,775,146
2211019 Purchase of Uniforms and Clothing - Patients	5,500,000	6,037,500	6,339,375
2211021 Purchase of Bedding and Linen	11,802,099	11,342,204	11,909,315
2211028 Purchase of X-Rays Supplies	18,767,579	16,555,958	17,383,756
2211031 Specialised Materials - Other	1,000,000	1,050,000	1,102,500
2211000 Specialised Materials and Supplies	860,763,278	902,387,927	947,507,321
2211101 General Office Supplies (papers, pencils, forms, small office equipment	38,442,497	40,364,622	42,382,857
2211102 Supplies and Accessories for Computers and Printers	11,520,614	12,096,644	12,701,477

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ITEM	Estimates 2024/2025	Projected 2025/2026	Projected 2026/2027
2211103 Sanitary and Cleaning Materials, Supplies and Services	18,321,065	19,237,119	20,198,975
2211199 Office and General Supplies -	3,620,000	3,801,000	3,991,050
2211100 Office and General Supplies and Services	71,904,176	75,499,385	79,274,359
2211201 Refined Fuels and Lubricants for Transport	81,819,225	85,910,187	90,205,696
2211203 Refined Fuels and Lubricants -- Other	700,000	735,000	771,750
2211204 Other Fuels (wood, charcoal, cooking gas etc...)	9,719,672	10,205,656	10,715,939
2211200 Fuel Oil and Lubricants	92,238,897	96,850,843	101,693,385
2211301 Bank Service Commission and Charges	3,443,477	3,615,650	3,796,433
2211304 Medical Expenses	14,186,703	14,896,038	15,640,841
2211305 Contracted Guards and Cleaning Services	89,588,250	94,067,663	98,771,046
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	19,404,723	20,374,959	21,393,708
2211308 Legal Dues/fees, Arbitration and Compensation Payments	41,166,444	26,344,208	27,409,854
2211309 Management Fees	37,086,018	38,940,319	40,887,335
2211310 Contracted Professional Services	14,987,273	15,736,637	16,523,468
2211311 Contracted Technical Services	5,974,807	6,273,547	6,587,225
2211320 Temporary Committees Expenses	30,725,883	32,262,177	33,875,286
2211323 Laundry Expenses	300,000	315,000	330,750
2211324 Registration of Land	4,281,327	4,495,393	4,720,163
2211325 Constituency Office Expenses	30,596,940	32,126,787	33,733,126
2211399 Other Operating Expenses - Oth	122,865,018	129,008,269	135,458,682
2211300 Other Operating Expenses	414,606,863	418,456,647	439,127,917
2210000 Goods and Services	2,733,167,370	2,851,370,303	2,993,687,262
2220101 Maintenance Expenses - Motor Vehicles	51,772,460	54,571,083	57,299,638
2220105 Routine Maintenance - Vehicles	6,082,000	6,386,100	6,705,405
2220100 Routine Maintenance - Vehicles and Other Transport Equipment	57,854,460	60,957,183	64,005,043
2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	8,125,535	8,531,812	8,958,403
2220202 Maintenance of Office Furniture and Equipment	5,792,705	6,082,341	6,386,458

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2220203 Maintenance of Medical and Dental Equipment	18,085,200	18,989,460	19,938,933
2220205 Maintenance of Buildings and Stations -- Non-Residential	34,382,155	36,101,262	37,906,326
2220206 Maintenance of Civil Works	510,000	535,500	562,275
2220210 Maintenance of Computers, Software, and Networks	19,144,201	20,101,412	21,106,482
2220212 Maintenance of Communications Equipment	1,500,000	1,575,000	1,653,750
2220299 Routine Maintenance - Other As	10,000,000	10,500,000	11,025,000
2220200 Routine Maintenance - Other Assets	97,539,796	102,416,787	107,537,627
2220000 Routine Maintenance	155,394,256	163,373,970	171,542,670
2200000 USE OF GOODS AND SERVICES	2,888,561,626	3,014,744,273	3,165,229,932
2420401 Public Enterprises	20,500,000	21,525,000	22,601,250
2420400 Other Creditors	20,500,000	21,525,000	22,601,250
2420000 Interest on Domestic Borrowing (Non-Government)	20,500,000	21,525,000	22,601,250
2400000 INTEREST PAYMENTS	20,500,000	21,525,000	22,601,250
2640101 Scholarships and other Educational Benefits - Secondary Education	225,000,000	236,250,000	248,062,500
2649999 Scholarships and Other Educ. -	30,000,000	31,500,000	33,075,000
2640100 Scholarships and other Educational Benefits	255,000,000	267,750,000	281,137,500
2640499 Other Current Transfers - Othe	11,000,000	11,550,000	12,127,500
2640400 Other Current Transfers, Grants and Subsidies	11,000,000	11,550,000	12,127,500
2640503 Other Capital Grants and Transfers	348,689,750	366,124,238	384,430,449
2640500 Other Capital Grants and Transfers	348,689,750	366,124,238	384,430,449
2640000 Other Transfers and Emergency Relief	614,689,750	645,424,238	677,695,449
2600000 GRANTS AND OTHER TRANSFERS	614,689,750	645,424,238	677,695,449
2710102 Gratuity - Civil Servants	49,470,040	51,943,542	54,540,719
2710103 Gratuity - Members of Parliament	25,446,374	26,718,693	28,054,627
2710100 Government Pension and Retirement Benefits	74,916,414	78,662,235	82,595,346
2710000 Social Security Benefits	74,916,414	78,662,235	82,595,346
2700000 SOCIAL BENEFITS	74,916,414	78,662,235	82,595,346

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3110701 Purchase of Motor Vehicles	20,500,000	21,525,000	22,601,250
3110700 Purchase of Vehicles and Other Transport Equipment	20,500,000	21,525,000	22,601,250
3110902 Purchase of Household and Institutional Appliances	2,773,644	5,012,327	5,262,942
3110900 Purchase of Household Furniture and Institutional Equipment	2,773,644	5,012,327	5,262,942
3111001 Purchase of Office Furniture and Fittings	70,031,838	74,583,424	78,312,595
3111002 Purchase of Computers, Printers and other IT Equipment	24,894,056	26,138,759	27,445,698
3111003 Purchase of Airconditioners, Fans and Heating Appliances	3,044,889	3,197,133	3,356,990
3111005 Purchase of Photocopiers	600,000	630,000	661,500
3111009 Purchase of other Office Equipment	547,200	574,560	603,288
3111011 Purchase of Lighting Equipment	300,000	315,000	330,750
3111099 Purch. of Office Furn. & Gen. - Other (Budget)	5,000,000	5,250,000	5,512,500
3111000 Purchase of Office Furniture and General Equipment	104,417,983	110,688,876	116,223,321
3111101 Purchase of Medical and Dental Equipment	1,210,000	1,270,500	-
3111106 Purchase of Fire fighting Vehicles and Equipment	150,000	157,500	165,375
3111111 Purchase of ICT networking and Communications Equipment	19,928,269	20,924,682	21,970,917
3111112 Purchase of Software	5,500,000	5,775,000	6,063,750
3111100 Purchase of Specialised Plant, Equipment and Machinery	26,788,269	28,127,682	28,200,042
3111401 Pre-feasibility, Feasibility and Appraisal Studies	21,499,190	22,574,150	23,702,857
3111403 Research	10,000,000	10,500,000	11,025,000
3111400 Research, Feasibility Studies, Project Preparation and Design, Project S	31,499,190	33,074,150	34,727,857
3110000 Acquisition of Fixed Capital Assets	185,979,086	198,428,035	207,015,412
3130299 Acquisition of Other Intangibl	2,950,000	3,097,500	3,252,375
3130200 Acquisition of Other Intangible Assets	2,950,000	3,097,500	3,252,375
3130000 Acquisition of Land and Intangible Assets	2,950,000	3,097,500	3,252,375
3100000 ACQUISITION OF NON-FINANCIAL ASSETS	188,929,086	201,525,535	210,267,787
4110405 Car loans to Public Servants	30,000,000	31,500,000	33,075,000
4110400 Domestic Loans to Individuals and Households	30,000,000	31,500,000	33,075,000

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4110000 Domestic Lending and On-lending	30,000,000	31,500,000	33,075,000
4100000 ACQUISITION OF FINANCIAL ASSETS	30,000,000	31,500,000	33,075,000
GROSS EXPENDITURE KShs.	10,621,087,033	11,132,215,946	11,687,241,167
Appropriation in Aid			
Net Total for Vote 491000000 BUNGOMA COUNTY	10,621,087,033	11,132,215,946	11,687,241,167