

SUB-ITEM ANALYSIS

BREAKDOWN OF EXPENDITURE FY 2022/2023 - 2024/2025  
Vote R491000000 BUNGOMA COUNTY

ITEM	Estimates 2022/2023	Projected 2023/2024	Projected 2024/2025
2110101 Basic Salaries - Civil Service	4,867,723,501	5,254,694,486	5,516,135,286
2110116 Basic Salaries - County Assembly Service	212,122,496	222,728,621	233,865,052
<b>2110100 Basic Salaries - Permanent Employees</b>	<b>5,079,845,997</b>	<b>5,477,423,107</b>	<b>5,750,000,338</b>
2110201 Contractual Employees	70,917,686	74,463,570	78,186,749
2110202 Casual Labour - Others	183,669,955	192,853,453	202,496,126
2110299 Basic Wages - Temporary -Other	4,596,000	4,825,800	5,067,090
<b>2110200 Basic Wages - Temporary Employees</b>	<b>259,183,641</b>	<b>272,142,823</b>	<b>285,749,965</b>
2110301 House Allowance	101,031,360	106,082,928	111,387,074
2110303 Acting Allowance	291,432	306,004	321,304
2110304 Overtime - Civil Service	500,000	525,000	551,250
2110312 Responsibility Allowance	12,120,000	12,726,000	13,362,300
2110313 Entertainment Allowance	720,000	756,000	793,800
2110314 Transport Allowance	70,415,508	73,936,283	77,633,098
2110317 Domestic Servant Allowance	187,200	196,560	206,388
2110320 Leave Allowance	850,000	892,500	937,125
2110328 National Assembly Attendance Allowance	90,172,800	94,681,440	99,415,512
<b>2110300 Personal Allowance - Paid as Part of Salary</b>	<b>276,288,300</b>	<b>290,102,715</b>	<b>304,607,851</b>
2110404 Leave Expenses	8,628,091	9,059,496	9,512,470
2110405 Telephone Allowance	4,316,000	4,531,800	4,758,390
<b>2110400 Personal Allowances paid as Reimbursements</b>	<b>12,944,091</b>	<b>13,591,296</b>	<b>14,270,860</b>
<b>2110000 Wages and Salary Contributions</b>	<b>5,628,262,029</b>	<b>6,053,259,941</b>	<b>6,354,629,014</b>
2120101 Employer Contributions to National Social Security Fund	3,938,400	4,135,320	4,342,086
2120103 Employer Contribution to Staff Pensions Scheme	188,020,438	197,421,460	207,292,533
<b>2120100 Employer Contributions to Compulsory National Social Security Schemes</b>	<b>191,958,838</b>	<b>201,556,780</b>	<b>211,634,619</b>
<b>2120000 Social Contributions</b>	<b>191,958,838</b>	<b>201,556,780</b>	<b>211,634,619</b>
<b>2100000 COMPENSATION OF EMPLOYEES</b>	<b>5,820,220,867</b>	<b>6,254,816,721</b>	<b>6,566,263,633</b>
2210101 Electricity	45,760,913	48,080,458	50,484,482

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ITEM	Estimates 2022/2023	Projected 2023/2024	Projected 2024/2025
2210102 Water and sewerage charges	11,423,216	18,262,874	19,176,020
2210103 Gas expenses	100,800	105,840	111,132
<b>2210100 Utilities Supplies and Services</b>	<b>57,284,929</b>	<b>66,449,172</b>	<b>69,771,634</b>
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	28,274,321	29,826,076	31,317,381
2210202 Internet Connections	12,463,423	13,119,458	13,775,432
2210203 Courier and Postal Services	927,253	1,098,510	1,153,434
2210299 Communication, Supplies - Othe	700,000	735,000	771,750
<b>2210200 Communication, Supplies and Services</b>	<b>42,364,997</b>	<b>44,779,044</b>	<b>47,017,997</b>
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	62,894,435	66,039,158	69,341,115
2210302 Accommodation - Domestic Travel	30,567,777	32,201,982	33,812,081
2210303 Daily Subsistence Allowance	173,231,626	182,963,802	192,111,995
2210309 Field Allowance	93,018,152	97,669,060	102,552,512
2210310 Field Operational Allowance	75,460,213	79,250,024	83,212,525
2210399 Domestic Travel and Subs. - Others	8,231,000	8,642,550	9,074,678
<b>2210300 Domestic Travel and Subsistence, and Other Transportation Costs</b>	<b>443,403,203</b>	<b>466,766,576</b>	<b>490,104,906</b>
2210401 Travel Costs (airlines, bus, railway, etc.)	2,450,000	2,572,500	2,701,125
2210402 Accommodation	4,100,000	6,405,000	6,725,250
2210403 Daily Subsistence Allowance	8,300,000	8,715,000	9,150,750
2210404 Sundry Items (e.g. airport tax, taxis, etc...)	2,000,000	2,100,000	2,205,000
<b>2210400 Foreign Travel and Subsistence, and other transportation costs</b>	<b>16,850,000</b>	<b>19,792,500</b>	<b>20,782,125</b>
2210502 Publishing and Printing Services	17,162,833	18,020,976	18,922,024
2210503 Subscriptions to Newspapers, Magazines and Periodicals	2,911,480	3,057,054	3,209,907
2210504 Advertising, Awareness and Publicity Campaigns	34,293,465	36,008,137	37,808,546
2210505 Trade Shows and Exhibitions	3,468,974	3,642,423	3,824,545
<b>2210500 Printing , Advertising and Information Supplies and Services</b>	<b>57,836,752</b>	<b>60,728,590</b>	<b>63,765,022</b>
2210603 Rents and Rates - Non-Residential	30,439,498	31,961,472	33,559,546
2210604 Hire of Transport	72,000	75,600	79,380

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<b>2210600 Rentals of Produced Assets</b>	<b>30,511,498</b>	<b>32,037,072</b>	<b>33,638,926</b>
2210701 Travel Allowance	11,400,770	11,970,809	12,569,349
2210702 Remuneration of Instructors and Contract Based Training Services	6,985,513	7,334,789	7,701,528
2210704 Hire of Training Facilities and Equipment	1,080,800	1,134,840	1,191,582
2210705 Field Training Attachments	22,065,359	23,168,627	24,327,059
2210708 Trainer Allowance	800,000	840,000	882,000
2210709 Research Allowance	3,180,000	3,339,000	3,505,950
2210710 Accommodation Allowance	47,128,406	49,484,828	51,959,069
2210711 Tuition Fees	54,349,405	57,066,876	59,920,220
2210714 Gender Mainstreaming	3,200,000	3,360,000	3,528,000
<b>2210700 Training Expenses</b>	<b>150,190,253</b>	<b>157,699,769</b>	<b>165,584,757</b>
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	75,522,937	79,299,081	83,264,042
2210802 Boards, Committees, Conferences and Seminars	182,138,942	191,245,889	200,808,184
2210805 National Celebrations	4,100,000	4,305,000	3,528,000
2210809 Board Allowance	5,560,800	5,838,840	6,130,782
<b>2210800 Hospitality Supplies and Services</b>	<b>267,322,679</b>	<b>280,688,810</b>	<b>293,731,008</b>
2210902 Buildings Insurance	5,000,000	5,250,000	5,512,500
2210903 Plant, Equipment and Machinery Insurance	5,521,805	5,797,895	6,087,790
2210904 Motor Vehicle Insurance	20,953,728	22,001,415	23,101,486
2210910 Medical Insurance	130,000,000	136,500,000	143,325,000
2210999 Insurance Costs - Other (Budge	1,000,000	1,050,000	1,102,500
<b>2210900 Insurance Costs</b>	<b>162,475,533</b>	<b>170,599,310</b>	<b>179,129,276</b>
2211001 Medical Drugs	137,394,331	144,264,048	151,477,249
2211002 Dressings and Other Non-Pharmaceutical Medical Items	126,429,586	132,751,066	139,388,620
2211004 Fungicides, Insecticides and Sprays	7,770,354	8,158,872	8,566,815
2211005 Chemicals and Industrial Gases	10,526,261	11,052,574	11,605,202
2211007 Agricultural Materials, Supplies and Small Equipment	1,300,000	1,365,000	1,433,250

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2211008 Laboratory Materials, Supplies and Small Equipment	71,123,348	74,679,514	78,413,490
2211009 Education and Library Supplies	3,715,000	3,900,750	4,095,788
2211015 Food and Rations	39,533,672	41,510,357	43,585,874
2211016 Purchase of Uniforms and Clothing - Staff	22,460,792	23,583,832	24,763,026
2211019 Purchase of Uniforms and Clothing - Patients	8,000,000	8,400,000	8,820,000
2211021 Purchase of Bedding and Linen	13,502,780	14,177,919	14,886,815
2211028 Purchase of X-Rays Supplies	34,816,611	36,557,442	38,385,313
2211000 Specialised Materials and Supplies	476,572,735	500,401,374	525,421,442
2211101 General Office Supplies (papers, pencils, forms, small office equipment	27,100,158	27,930,167	29,326,675
2211102 Supplies and Accessories for Computers and Printers	12,598,160	13,228,068	13,889,473
2211103 Sanitary and Cleaning Materials, Supplies and Services	9,811,866	10,302,458	10,817,582
2211100 Office and General Supplies and Services	49,510,184	51,460,693	54,033,730
2211201 Refined Fuels and Lubricants for Transport	96,119,868	100,925,863	105,972,154
2211204 Other Fuels (wood, charcoal, cooking gas etc...)	5,965,259	6,263,521	6,576,697
2211200 Fuel Oil and Lubricants	102,085,127	107,189,384	112,548,851
2211301 Bank Service Commission and Charges	574,573	603,301	633,467
2211304 Medical Expenses	5,481,482	5,755,557	6,043,334
2211305 Contracted Guards and Cleaning Services	225,335,044	236,601,796	248,431,885
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	23,927,868	25,124,262	26,380,475
2211308 Legal Dues/fees, Arbitration and Compensation Payments	29,007,513	30,457,889	31,980,783
2211309 Management Fees	30,830,430	32,371,952	33,990,549
2211310 Contracted Professional Services	6,327,095	6,643,450	6,975,622
2211311 Contracted Technical Services	41,800,000	43,890,000	46,084,500
2211320 Temporary Committees Expenses	9,560,000	10,038,000	10,539,900
2211325 Constituency Office Expenses	40,795,920	42,835,716	44,977,502
2211399 Other Operating Expenses - Oth	10,000,000	10,500,000	11,025,000
2211300 Other Operating Expenses	423,639,925	444,821,923	467,063,017

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ITEM	Estimates 2022/2023	Projected 2023/2024	Projected 2024/2025
2210000 Goods and Services	2,280,047,815	2,403,414,217	2,522,592,691
2220101 Maintenance Expenses - Motor Vehicles	62,707,806	68,993,197	72,442,855
2220105 Routine Maintenance - Vehicles	2,160,000	2,268,000	2,381,400
2220100 Routine Maintenance - Vehicles and Other Transport Equipment	64,867,806	71,261,197	74,824,255
2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	10,396,141	10,915,947	11,461,746
2220202 Maintenance of Office Furniture and Equipment	3,669,037	3,852,490	4,045,114
2220203 Maintenance of Medical and Dental Equipment	3,291,610	3,456,191	3,629,001
2220204 Maintenance of Buildings -- Residential	1,778,913	1,867,859	1,961,252
2220205 Maintenance of Buildings and Stations -- Non-Residential	24,616,344	25,847,161	27,139,519
2220206 Maintenance of Civil Works	2,400,000	2,520,000	2,646,000
2220210 Maintenance of Computers, Software, and Networks	21,905,409	23,000,680	24,150,713
2220212 Maintenance of Communications Equipment	3,500,000	3,675,000	3,858,750
2220200 Routine Maintenance - Other Assets	71,557,454	75,135,328	78,892,095
2220000 Routine Maintenance	136,425,260	146,396,525	153,716,350
2200000 USE OF GOODS AND SERVICES	2,416,473,075	2,549,810,742	2,676,309,041
2640101 Scholarships and other Educational Benefits - Secondary Education	400,000,000	420,000,000	441,000,000
2640100 Scholarships and other Educational Benefits	400,000,000	420,000,000	441,000,000
2640503 Other Capital Grants and Transfers	36,290,000	38,104,500	40,009,725
2640500 Other Capital Grants and Transfers	36,290,000	38,104,500	40,009,725
2640000 Other Transfers and Emergency Relief	436,290,000	458,104,500	481,009,725
2600000 GRANTS AND OTHER TRANSFERS	436,290,000	458,104,500	481,009,725
2710102 Gratuity - Civil Servants	54,499,301	57,221,117	60,082,173
2710103 Gratuity - Members of Parliament	21,495,510	22,570,286	23,698,800
2710100 Government Pension and Retirement Benefits	75,994,811	79,791,403	83,780,973
2710000 Social Security Benefits	75,994,811	79,791,403	83,780,973
2700000 SOCIAL BENEFITS	75,994,811	79,791,403	83,780,973
2810205 Emergency Fund	55,000,000	57,750,000	60,637,500

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2810200 Civil Contingency Reserves	55,000,000	57,750,000	60,637,500
2810000 Budget Contingency Reserve	55,000,000	57,750,000	60,637,500
2800000 OTHER EXPENSES	55,000,000	57,750,000	60,637,500
3110701 Purchase of Motor Vehicles	10,000,000	10,500,000	11,025,000
3110700 Purchase of Vehicles and Other Transport Equipment	10,000,000	10,500,000	11,025,000
3110902 Purchase of Household and Institutional Appliances	1,205,885	1,266,180	1,329,488
3110900 Purchase of Household Furniture and Institutional Equipment	1,205,885	1,266,180	1,329,488
3111001 Purchase of Office Furniture and Fittings	10,597,875	11,127,770	11,684,160
3111002 Purchase of Computers, Printers and other IT Equipment	33,434,783	35,106,521	36,861,847
3111003 Purchase of Airconditioners, Fans and Heating Appliances	4,034,889	4,236,633	4,448,465
3111009 Purchase of other Office Equipment	1,200,000	1,260,000	1,323,000
3111000 Purchase of Office Furniture and General Equipment	49,267,547	51,730,924	54,317,472
3111101 Purchase of Medical and Dental Equipment	2,000,000	2,100,000	2,205,000
3111106 Purchase of Fire fighting Vehicles and Equipment	25,996	27,296	28,661
3111111 Purchase of ICT networking and Communications Equipment	2,131,804	2,238,394	2,350,314
3111100 Purchase of Specialised Plant, Equipment and Machinery	4,157,800	4,365,690	4,583,975
3111401 Pre-feasibility, Feasibility and Appraisal Studies	8,083,775	8,487,964	8,912,362
3111402 Engineering and Design Plans	1,600,000	1,680,000	1,764,000
3111403 Research	11,343,269	11,910,432	12,505,954
3111404 Research Allowance	1,090,000	1,144,500	1,201,725
3111400 Research, Feasibility Studies, Project Preparation and Design, Project S	22,117,044	23,222,896	24,384,041
3110000 Acquisition of Fixed Capital Assets	86,748,276	91,085,690	95,639,976
3100000 ACQUISITION OF NON-FINANCIAL ASSETS	86,748,276	91,085,690	95,639,976
4110401 Car loans to Members of Parliament	128,000,000	134,400,000	141,120,000
4110403 Housing loans to public servants	84,000,000	88,200,000	92,610,000
4110400 Domestic Loans to Individuals and Households	212,000,000	222,600,000	233,730,000
4110000 Domestic Lending and On-lending	212,000,000	222,600,000	233,730,000

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ITEM	Estimates 2022/2023	Projected 2023/2024	Projected 2024/2025
4100000 ACQUISITION OF FINANCIAL ASSETS	212,000,000	222,600,000	233,730,000
GROSS EXPENDITURE ... .. KShs.	9,102,727,029	9,713,959,056	10,197,370,848
Appropriation in Aid			
<b>Net Total for Vote 4910000000 BUNGOMA COUNTY</b>	9,102,727,029	9,713,959,056	10,197,370,848