

## SUB-ITEM ANALYSIS

## BREAKDOWN OF EXPENDITURE FY 2022/2023

Vote R491000000 BUNGOMA COUNTY

ITEM	Approved Estimates	Revised Estimates	Difference
	KShs.	KShs.	KShs.
2110101 Basic Salaries - Civil Service	4,657,093,417	4,650,859,113	-6,234,304
2110116 Basic Salaries - County Assembly Service	193,623,366	193,623,366	-
2110100 Basic Salaries - Permanent Employees	4,850,716,783	4,844,482,479	-6,234,304
2110201 Contractual Employees	39,858,392	39,858,392	-
2110202 Casual Labour - Others	166,608,447	165,062,852	-1,545,595
2110299 Basic Wages - Temporary -Other	4,596,000	4,596,000	-
2110200 Basic Wages - Temporary Employees	211,062,839	209,517,244	-1,545,595
2110301 House Allowance	58,352,532	56,799,172	-1,553,360
2110303 Acting Allowance	191,432	191,432	-
2110304 Overtime - Civil Service	200,000	200,000	-
2110312 Responsibility Allowance	8,120,000	8,120,000	-
2110313 Entertainment Allowance	720,000	720,000	-
2110314 Transport Allowance	21,127,181	21,127,181	-
2110320 Leave Allowance	850,000	850,000	-
2110325 Car Maintenance Allowance	18,703,540	18,703,540	-
2110328 National Assembly Attendance Allowance	43,629,600	43,629,600	-
2110336 Car Purchase allowance	68,572,000	68,572,000	-
2110300 Personal Allowance - Paid as Part of Salary	220,466,285	218,912,925	-1,553,360
2110405 Telephone Allowance	3,666,000	3,666,000	-
2110400 Personal Allowances paid as Reimbursements	3,666,000	3,666,000	-
2110000 Wages and Salary Contributions	5,285,911,907	5,276,578,648	-9,333,259
2120101 Employer Contributions to National Social Security Fund	3,938,400	2,980,800	-957,600
2120103 Employer Contribution to Staff Pensions Scheme	426,459,419	395,199,835	-31,259,584
2120100 Employer Contributions to Compulsory National Social Security Schemes	430,397,819	398,180,635	-32,217,184
2120000 Social Contributions	430,397,819	398,180,635	-32,217,184
2100000 COMPENSATION OF EMPLOYEES	5,716,309,726	5,674,759,283	-41,550,443
2210101 Electricity	46,017,531	45,041,348	-976,183

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2210102 Water and sewerage charges	11,430,672	11,125,548	-305,124
2210103 Gas expenses	100,800	-	-100,800
<b>2210100 Utilities Supplies and Services</b>	<b>57,549,003</b>	<b>56,166,896</b>	<b>-1,382,107</b>
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	28,274,321	27,271,120	-1,003,201
2210202 Internet Connections	12,463,423	10,397,423	-2,066,000
2210203 Courier and Postal Services	934,093	844,093	-90,000
2210299 Communication, Supplies - Othe	700,000	250,000	-450,000
<b>2210200 Communication, Supplies and Services</b>	<b>42,371,837</b>	<b>38,762,636</b>	<b>-3,609,201</b>
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	91,966,212	96,700,516	4,734,304
2210302 Accommodation - Domestic Travel	44,510,396	47,510,396	3,000,000
2210303 Daily Subsistence Allowance	263,951,726	294,873,260	30,921,534
2210309 Field Allowance	176,455,193	194,705,193	18,250,000
2210310 Field Operational Allowance	89,111,120	89,361,120	250,000
2210399 Domestic Travel and Subs. - Others	16,231,000	18,231,000	2,000,000
<b>2210300 Domestic Travel and Subsistence, and Other Transportation Costs</b>	<b>682,225,647</b>	<b>741,381,485</b>	<b>59,155,838</b>
2210401 Travel Costs (airlines, bus, railway, etc.)	5,052,000	7,335,000	2,283,000
2210402 Accommodation	8,000,000	9,750,000	1,750,000
2210403 Daily Subsistence Allowance	2,100,000	14,600,000	12,500,000
2210404 Sundry Items (e.g. airport tax, taxis, etc...)	500,000	500,000	-
2210407 State Visits Abroad	1	1	-
<b>2210400 Foreign Travel and Subsistence, and other transportation costs</b>	<b>15,652,001</b>	<b>32,185,001</b>	<b>16,533,000</b>
2210502 Publishing and Printing Services	49,262,833	66,714,058	17,451,225
2210503 Subscriptions to Newspapers, Magazines and Periodicals	2,911,480	1,806,397	-1,105,083
2210504 Advertising, Awareness and Publicity Campaigns	38,459,640	36,554,598	-1,905,042
2210505 Trade Shows and Exhibitions	3,380,474	2,839,766	-540,708
<b>2210500 Printing , Advertising and Information Supplies and Services</b>	<b>94,014,427</b>	<b>107,914,819</b>	<b>13,900,392</b>
2210603 Rents and Rates - Non-Residential	41,006,509	40,857,987	-148,522

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	KShs.	KShs.	KShs.
2210604 Hire of Transport	72,000	72,000	-
2210600 Rentals of Produced Assets	41,078,509	40,929,987	-148,522
2210701 Travel Allowance	10,642,770	9,142,770	-1,500,000
2210702 Remuneration of Instructors and Contract Based Training Services	5,293,356	4,741,200	-552,156
2210704 Hire of Training Facilities and Equipment	540,400	540,400	-
2210705 Field Training Attachments	14,125,480	8,137,330	-5,988,150
2210708 Trainer Allowance	400,000	400,000	-
2210709 Research Allowance	2,090,000	2,090,000	-
2210710 Accommodation Allowance	48,325,640	50,630,985	2,305,345
2210711 Tuition Fees	47,666,359	49,324,957	1,658,598
2210714 Gender Mainstreaming	1,600,000	1,600,000	-
2210700 Training Expenses	130,684,005	126,607,642	-4,076,363
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	138,235,636	148,365,453	10,129,817
2210802 Boards, Committees, Conferences and Seminars	398,418,754	420,645,837	22,227,083
2210805 National Celebrations	4,100,000	4,100,000	-
2210809 Board Allowance	9,560,800	11,560,800	2,000,000
2210800 Hospitality Supplies and Services	550,315,190	584,672,090	34,356,900
2210902 Buildings Insurance	9,000,000	8,500,000	-500,000
2210903 Plant, Equipment and Machinery Insurance	5,521,805	5,521,805	-
2210904 Motor Vehicle Insurance	27,550,385	26,041,037	-1,509,348
2210910 Medical Insurance	152,269,496	151,932,760	-336,736
2210999 Insurance Costs - Other (Budge	1,000,000	1,000,000	-
2210900 Insurance Costs	195,341,686	192,995,602	-2,346,084
2211001 Medical Drugs	275,723,909	275,723,909	-
2211002 Dressings and Other Non-Pharmaceutical Medical Items	161,054,230	153,254,230	-7,800,000
2211004 Fungicides, Insecticides and Sprays	7,770,354	7,770,354	-
2211005 Chemicals and Industrial Gases	10,526,261	10,526,261	-

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	KShs.	KShs.	KShs.
2211007 Agricultural Materials, Supplies and Small Equipment	9,300,000	9,300,000	-
2211008 Laboratory Materials, Supplies and Small Equipment	81,773,348	81,773,348	-
2211009 Education and Library Supplies	2,515,000	2,115,000	-400,000
2211015 Food and Rations	45,062,172	45,062,172	-
2211016 Purchase of Uniforms and Clothing - Staff	22,285,602	22,279,977	-5,625
2211019 Purchase of Uniforms and Clothing - Patients	8,000,000	8,000,000	-
2211021 Purchase of Bedding and Linen	13,502,780	13,502,780	-
2211023 Supplies for Production	1,500,000	1,500,000	-
2211028 Purchase of X-Rays Supplies	34,816,611	34,816,611	-
<b>2211000 Specialised Materials and Supplies</b>	<b>673,830,267</b>	<b>665,624,642</b>	<b>-8,205,625</b>
2211101 General Office Supplies (papers, pencils, forms, small office equipment)	49,275,968	48,598,984	-676,984
2211102 Supplies and Accessories for Computers and Printers	16,098,160	15,353,160	-745,000
2211103 Sanitary and Cleaning Materials, Supplies and Services	10,889,629	11,157,629	268,000
<b>2211100 Office and General Supplies and Services</b>	<b>76,263,757</b>	<b>75,109,773</b>	<b>-1,153,984</b>
2211201 Refined Fuels and Lubricants for Transport	94,947,051	96,618,550	1,671,499
2211204 Other Fuels (wood, charcoal, cooking gas etc...)	5,965,259	5,965,259	-
<b>2211200 Fuel Oil and Lubricants</b>	<b>100,912,310</b>	<b>102,583,809</b>	<b>1,671,499</b>
2211301 Bank Service Commission and Charges	574,573	84,573	-490,000
2211304 Medical Expenses	5,481,482	5,481,482	-
2211305 Contracted Guards and Cleaning Services	311,240,320	316,313,221	5,072,901
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	23,927,868	19,927,868	-4,000,000
2211308 Legal Dues/fees, Arbitration and Compensation Payments	22,007,513	14,976,668	-7,030,845
2211309 Management Fees	48,830,430	54,830,430	6,000,000
2211310 Contracted Professional Services	10,919,263	10,919,263	-
2211311 Contracted Technical Services	38,050,000	38,050,000	-
2211320 Temporary Committees Expenses	27,048,450	28,993,830	1,945,380
2211324 Registration of Land	8,000,000	8,000,000	-

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ITEM	Approved Estimates	Revised Estimates	Difference
	KShs.	KShs.	KShs.
2211325 Constituency Office Expenses	40,795,920	28,332,075	-12,463,845
2211399 Other Operating Expenses - Oth	85,000,000	85,000,000	-
2211300 Other Operating Expenses	621,875,819	610,909,410	-10,966,409
2210000 Goods and Services	3,282,114,458	3,375,843,792	93,729,334
2220101 Maintenance Expenses - Motor Vehicles	104,783,812	98,405,330	-6,378,482
2220105 Routine Maintenance - Vehicles	2,160,000	2,160,000	-
2220100 Routine Maintenance - Vehicles and Other Transport Equipment	106,943,812	100,565,330	-6,378,482
2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	9,396,141	9,096,141	-300,000
2220202 Maintenance of Office Furniture and Equipment	3,169,037	3,069,037	-100,000
2220203 Maintenance of Medical and Dental Equipment	3,291,610	3,291,610	-
2220204 Maintenance of Buildings -- Residential	1,778,913	1,539,913	-239,000
2220205 Maintenance of Buildings and Stations -- Non-Residential	36,345,947	37,315,947	970,000
2220206 Maintenance of Civil Works	2,400,000	2,400,000	-
2220210 Maintenance of Computers, Software, and Networks	34,205,409	30,989,378	-3,216,031
2220212 Maintenance of Communications Equipment	3,500,000	1,600,000	-1,900,000
2220200 Routine Maintenance - Other Assets	94,087,057	89,302,026	-4,785,031
2220000 Routine Maintenance	201,030,869	189,867,356	-11,163,513
2200000 USE OF GOODS AND SERVICES	3,483,145,327	3,565,711,148	82,565,821
2410104 Suppliers Credits	9,000,000	9,000,000	-
2410100 Interest Payments on Foreign Borrowing	9,000,000	9,000,000	-
2410000 Interest Payments on Foreign Borrowing	9,000,000	9,000,000	-
2400000 INTEREST PAYMENTS	9,000,000	9,000,000	-
2640101 Scholarships and other Educational Benefits - Secondary Education	524,000,000	524,000,000	-
2640100 Scholarships and other Educational Benefits	524,000,000	524,000,000	-
2640499 Other Current Transfers - Othe	23,000,000	23,000,000	-
2640400 Other Current Transfers, Grants and Subsidies	23,000,000	23,000,000	-
2640503 Other Capital Grants and Transfers	150,032,249	151,177,605	1,145,356

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ITEM	Approved Estimates	Revised Estimates	Difference
	KShs.	KShs.	KShs.
2640500 Other Capital Grants and Transfers	150,032,249	151,177,605	1,145,356
2640000 Other Transfers and Emergency Relief	697,032,249	698,177,605	1,145,356
2600000 GRANTS AND OTHER TRANSFERS	697,032,249	698,177,605	1,145,356
2710102 Gratuity - Civil Servants	54,499,301	51,599,301	-2,900,000
2710103 Gratuity - Members of Parliament	19,619,006	15,097,110	-4,521,896
2710100 Government Pension and Retirement Benefits	74,118,307	66,696,411	-7,421,896
2710000 Social Security Benefits	74,118,307	66,696,411	-7,421,896
2700000 SOCIAL BENEFITS	74,118,307	66,696,411	-7,421,896
3110701 Purchase of Motor Vehicles	60,012,476	37,010,000	-23,002,476
3110700 Purchase of Vehicles and Other Transport Equipment	60,012,476	37,010,000	-23,002,476
3110902 Purchase of Household and Institutional Appliances	1,205,885	1,195,885	-10,000
3110900 Purchase of Household Furniture and Institutional Equipment	1,205,885	1,195,885	-10,000
3111001 Purchase of Office Furniture and Fittings	26,350,628	24,375,643	-1,974,985
3111002 Purchase of Computers, Printers and other IT Equipment	30,582,427	29,753,510	-828,917
3111003 Purchase of Airconditioners, Fans and Heating Appliances	538,789	538,789	-
3111009 Purchase of other Office Equipment	1,200,000	50,000	-1,150,000
3111000 Purchase of Office Furniture and General Equipment	58,671,844	54,717,942	-3,953,902
3111101 Purchase of Medical and Dental Equipment	2,000,000	2,000,000	-
3111106 Purchase of Fire fighting Vehicles and Equipment	25,996	25,996	-
3111111 Purchase of ICT networking and Communications Equipment	2,131,804	1,631,804	-500,000
3111100 Purchase of Specialised Plant, Equipment and Machinery	4,157,800	3,657,800	-500,000
3111401 Pre-feasibility, Feasibility and Appraisal Studies	29,265,108	29,185,257	-79,851
3111402 Engineering and Design Plans	1,600,000	1,600,000	-
3111403 Research	11,735,000	9,053,850	-2,681,150
3111404 Research Allowance	1,090,000	1,090,000	-
3111400 Research, Feasibility Studies, Project Preparation and Design, Project S	43,690,108	40,929,107	-2,761,001
3110000 Acquisition of Fixed Capital Assets	167,738,113	137,510,734	-30,227,379

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	KShs.	KShs.	KShs.
3100000 ACQUISITION OF NON-FINANCIAL ASSETS	167,738,113	137,510,734	-30,227,379
4110401 Car loans to Members of Parliament	128,000,000	128,000,000	-
4110403 Housing loans to public servants	99,000,000	99,000,000	-
4110400 Domestic Loans to Individuals and Households	227,000,000	227,000,000	-
4110000 Domestic Lending and On-lending	227,000,000	227,000,000	-
4100000 ACQUISITION OF FINANCIAL ASSETS	227,000,000	227,000,000	-
GROSS EXPENDITURE ... .. KShs.	10,374,343,722	10,378,855,181	4,511,459
Appropriation in Aid			
<b>Net Total for Vote 4910000000 BUNGOMA COUNTY</b>	10,374,343,722	10,378,855,181	4,511,459