

## SUB-ITEM ANALYSIS

## BREAKDOWN OF EXPENDITURE FY 2023/2024

Vote R491000000 BUNGOMA COUNTY

ITEM	Approved Estimates	Revised Estimates	Difference
	KShs.	KShs.	KShs.
2110101 Basic Salaries - Civil Service	4,894,545,805	5,142,803,109	248,257,304
2110116 Basic Salaries - County Assembly Service	182,042,626	171,025,562	-11,017,064
2110199 Basic Salaries - Permanent - Others	52,327,824	26,163,912	-26,163,912
<b>2110100 Basic Salaries - Permanent Employees</b>	<b>5,128,916,255</b>	<b>5,339,992,583</b>	<b>211,076,328</b>
2110201 Contractual Employees	65,630,714	61,171,875	-4,458,839
2110202 Casual Labour - Others	268,385,635	268,385,635	-
2110299 Basic Wages - Temporary -Other	2,940,840	2,940,840	-
<b>2110200 Basic Wages - Temporary Employees</b>	<b>336,957,189</b>	<b>332,498,350</b>	<b>-4,458,839</b>
2110301 House Allowance	139,476,960	139,476,960	-
2110302 Honoraria	1,560,000	1,560,000	-
2110304 Overtime - Civil Service	500,000	500,000	-
2110312 Responsibility Allowance	12,708,000	13,860,000	1,152,000
2110314 Transport Allowance	67,484,916	66,800,916	-684,000
2110319 Top-up House Allowance	225,600	225,600	-
2110320 Leave Allowance	10,570,000	10,553,000	-17,000
2110322 Risk Allowance	12,000	12,000	-
2110325 Car Maintenance Allowance	22,082,244	22,082,244	-
2110328 National Assembly Attendance Allowance	46,043,200	61,334,400	15,291,200
2110336 Car Purchase allowance	68,572,000	119,448,000	50,876,000
<b>2110300 Personal Allowance - Paid as Part of Salary</b>	<b>369,234,920</b>	<b>435,853,120</b>	<b>66,618,200</b>
2110404 Leave Expenses	8,108,642	8,108,642	-
2110405 Telephone Allowance	3,936,000	3,936,000	-
<b>2110400 Personal Allowances paid as Reimbursements</b>	<b>12,044,642</b>	<b>12,044,642</b>	<b>-</b>
<b>2110000 Wages and Salary Contributions</b>	<b>5,847,153,006</b>	<b>6,120,388,695</b>	<b>273,235,689</b>
2120101 Employer Contributions to National Social Security Fund	2,676,960	13,826,134	11,149,174
2120103 Employer Contribution to Staff Pensions Scheme	349,511,399	362,628,251	13,116,852
<b>2120100 Employer Contributions to Compulsory National Social Security Schemes</b>	<b>352,188,359</b>	<b>376,454,385</b>	<b>24,266,026</b>

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2120000 Social Contributions	352,188,359	376,454,385	24,266,026
2100000 COMPENSATION OF EMPLOYEES	6,199,341,365	6,496,843,080	297,501,715
2210101 Electricity	28,216,562	35,528,171	7,311,609
2210102 Water and sewerage charges	10,497,956	9,365,255	-1,132,701
2210103 Gas expenses	100,800	-	-100,800
2210100 Utilities Supplies and Services	38,815,318	44,893,426	6,078,108
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	22,262,029	19,274,730	-2,987,299
2210202 Internet Connections	13,236,918	12,097,500	-1,139,418
2210203 Courier and Postal Services	1,043,677	710,359	-333,318
2210299 Communication, Supplies - Othe	4,000,000	2,000,000	-2,000,000
2210200 Communication, Supplies and Services	40,542,624	34,082,589	-6,460,035
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	69,171,282	65,000,372	-4,170,910
2210302 Accommodation - Domestic Travel	34,714,868	29,134,968	-5,579,900
2210303 Daily Subsistence Allowance	138,979,234	124,392,484	-14,586,750
2210309 Field Allowance	94,082,766	100,273,609	6,190,843
2210310 Field Operational Allowance	49,383,520	63,710,390	14,326,870
2210399 Domestic Travel and Subs. - Others	6,231,000	6,231,000	-
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	392,562,670	388,742,823	-3,819,847
2210401 Travel Costs (airlines, bus, railway, etc.)	4,050,000	2,475,000	-1,575,000
2210402 Accommodation	6,500,000	4,600,000	-1,900,000
2210403 Daily Subsistence Allowance	25,586,320	14,336,320	-11,250,000
2210404 Sundry Items (e.g. airport tax, taxis, etc...)	2,800,000	2,500,000	-300,000
2210407 State Visits Abroad	200,000	-	-200,000
2210400 Foreign Travel and Subsistence, and other transportation costs	39,136,320	23,911,320	-15,225,000
2210502 Publishing and Printing Services	35,396,859	23,648,670	-11,748,189
2210503 Subscriptions to Newspapers, Magazines and Periodicals	4,733,249	2,462,379	-2,270,870
2210504 Advertising, Awareness and Publicity Campaigns	32,346,670	28,836,575	-3,510,095

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2210505 Trade Shows and Exhibitions	7,051,826	1,281,326	-5,770,500
<b>2210500 Printing , Advertising and Information Supplies and Services</b>	<b>79,528,604</b>	<b>56,228,950</b>	<b>-23,299,654</b>
2210603 Rents and Rates - Non-Residential	32,329,434	52,293,434	19,964,000
2210604 Hire of Transport	72,000	-	-72,000
<b>2210600 Rentals of Produced Assets</b>	<b>32,401,434</b>	<b>52,293,434</b>	<b>19,892,000</b>
2210701 Travel Allowance	8,418,240	8,418,240	-
2210702 Remuneration of Instructors and Contract Based Training Services	4,000,000	1,000,000	-3,000,000
2210705 Field Training Attachments	6,224,659	3,224,659	-3,000,000
2210710 Accommodation Allowance	1,118,601	1,118,601	-
2210711 Tuition Fees	13,207,385	10,207,385	-3,000,000
2210714 Gender Mainstreaming	3,200,000	1,600,000	-1,600,000
<b>2210700 Training Expenses</b>	<b>36,168,885</b>	<b>25,568,885</b>	<b>-10,600,000</b>
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	76,371,832	72,140,342	-4,231,490
2210802 Boards, Committees, Conferences and Seminars	273,759,719	294,719,901	20,960,182
2210805 National Celebrations	3,000,000	1,000,000	-2,000,000
2210809 Board Allowance	5,858,800	2,380,500	-3,478,300
<b>2210800 Hospitality Supplies and Services</b>	<b>358,990,351</b>	<b>370,240,743</b>	<b>11,250,392</b>
2210902 Buildings Insurance	5,000,000	5,000,000	-
2210903 Plant, Equipment and Machinery Insurance	4,793,009	3,814,757	-978,252
2210904 Motor Vehicle Insurance	17,884,827	14,650,485	-3,234,342
2210910 Medical Insurance	216,645,383	283,945,605	67,300,222
2210999 Insurance Costs - Other (Budge	460,000	210,000	-250,000
<b>2210900 Insurance Costs</b>	<b>244,783,219</b>	<b>307,620,847</b>	<b>62,837,628</b>
2211001 Medical Drugs	135,602,865	170,602,865	35,000,000
2211002 Dressings and Other Non-Pharmaceutical Medical Items	147,578,573	147,578,573	-
2211004 Fungicides, Insecticides and Sprays	13,983,525	12,533,525	-1,450,000
2211005 Chemicals and Industrial Gases	11,253,067	11,253,067	-

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2211007 Agricultural Materials, Supplies and Small Equipment	9,100,000	6,825,000	-2,275,000
2211008 Laboratory Materials, Supplies and Small Equipment	70,296,572	70,756,572	460,000
2211009 Education and Library Supplies	6,045,000	3,345,000	-2,700,000
2211010 Supplies for Broadcasting and Information Services	200,000	300,000	100,000
2211011 Purchase/Production of Photographic and Audio-Visual Materials	1,100,000	1,100,000	-
2211015 Food and Rations	66,427,106	67,227,106	800,000
2211016 Purchase of Uniforms and Clothing - Staff	19,458,708	19,127,908	-330,800
2211019 Purchase of Uniforms and Clothing - Patients	3,000,000	3,000,000	-
2211021 Purchase of Bedding and Linen	14,526,368	14,051,368	-475,000
2211028 Purchase of X-Rays Supplies	16,747,579	16,747,579	-
<b>2211000 Specialised Materials and Supplies</b>	<b>515,319,363</b>	<b>544,448,563</b>	<b>29,129,200</b>
2211101 General Office Supplies (papers, pencils, forms, small office equipment)	38,268,938	41,972,719	3,703,781
2211102 Supplies and Accessories for Computers and Printers	19,066,341	30,042,646	10,976,305
2211103 Sanitary and Cleaning Materials, Supplies and Services	17,873,244	18,065,504	192,260
<b>2211100 Office and General Supplies and Services</b>	<b>75,208,523</b>	<b>90,080,869</b>	<b>14,872,346</b>
2211201 Refined Fuels and Lubricants for Transport	92,859,947	75,549,530	-17,310,417
2211204 Other Fuels (wood, charcoal, cooking gas etc...)	13,181,562	10,981,562	-2,200,000
<b>2211200 Fuel Oil and Lubricants</b>	<b>106,041,509</b>	<b>86,531,092</b>	<b>-19,510,417</b>
2211301 Bank Service Commission and Charges	442,541	352,541	-90,000
2211304 Medical Expenses	12,778,016	12,778,016	-
2211305 Contracted Guards and Cleaning Services	333,437,850	422,963,754	89,525,904
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	16,194,407	20,562,237	4,367,830
2211308 Legal Dues/fees, Arbitration and Compensation Payments	17,991,037	32,662,537	14,671,500
2211309 Management Fees	44,241,250	49,241,250	5,000,000
2211310 Contracted Professional Services	9,244,468	10,334,684	1,090,216
2211311 Contracted Technical Services	5,850,000	15,650,000	9,800,000
2211320 Temporary Committees Expenses	27,180,545	29,587,909	2,407,364

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	KShs.	KShs.	KShs.
2211324 Registration of Land	5,000,000	3,750,000	-1,250,000
2211325 Constituency Office Expenses	42,155,784	30,596,940	-11,558,844
2211399 Other Operating Expenses - Oth	125,395,926	145,757,929	20,362,003
<b>2211300 Other Operating Expenses</b>	<b>639,911,824</b>	<b>774,237,797</b>	<b>134,325,973</b>
<b>2210000 Goods and Services</b>	<b>2,599,410,644</b>	<b>2,798,881,338</b>	<b>199,470,694</b>
2220101 Maintenance Expenses - Motor Vehicles	53,274,421	43,599,609	-9,674,812
2220105 Routine Maintenance - Vehicles	5,025,515	4,025,515	-1,000,000
<b>2220100 Routine Maintenance - Vehicles and Other Transport Equipment</b>	<b>58,299,936</b>	<b>47,625,124</b>	<b>-10,674,812</b>
2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	14,655,288	13,355,288	-1,300,000
2220202 Maintenance of Office Furniture and Equipment	7,663,803	5,433,803	-2,230,000
2220203 Maintenance of Medical and Dental Equipment	6,700,454	6,700,454	-
2220204 Maintenance of Buildings -- Residential	500,000	250,000	-250,000
2220205 Maintenance of Buildings and Stations -- Non-Residential	25,792,071	21,120,896	-4,671,175
2220206 Maintenance of Civil Works	1,230,000	300,000	-930,000
2220209 Minor Alterations to Buildings and Civil Works	1,500,000	5,500,000	4,000,000
2220210 Maintenance of Computers, Software, and Networks	37,436,515	34,568,343	-2,868,172
2220212 Maintenance of Communications Equipment	1,500,000	1,500,000	-
2220299 Routine Maintenance - Other As	12,000,000	12,000,000	-
<b>2220200 Routine Maintenance - Other Assets</b>	<b>108,978,131</b>	<b>100,728,784</b>	<b>-8,249,347</b>
<b>2220000 Routine Maintenance</b>	<b>167,278,067</b>	<b>148,353,908</b>	<b>-18,924,159</b>
<b>2200000 USE OF GOODS AND SERVICES</b>	<b>2,766,688,711</b>	<b>2,947,235,246</b>	<b>180,546,535</b>
2410104 Suppliers Credits	-	11,523,774	11,523,774
<b>2410100 Interest Payments on Foreign Borrowing</b>	<b>-</b>	<b>11,523,774</b>	<b>11,523,774</b>
<b>2410000 Interest Payments on Foreign Borrowing</b>	<b>-</b>	<b>11,523,774</b>	<b>11,523,774</b>
<b>2400000 INTEREST PAYMENTS</b>	<b>-</b>	<b>11,523,774</b>	<b>11,523,774</b>
2640503 Other Capital Grants and Transfers	73,777,772	142,871,171	69,093,399
<b>2640500 Other Capital Grants and Transfers</b>	<b>73,777,772</b>	<b>142,871,171</b>	<b>69,093,399</b>

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	KShs.	KShs.	KShs.
2640000 Other Transfers and Emergency Relief	73,777,772	142,871,171	69,093,399
2600000 GRANTS AND OTHER TRANSFERS	73,777,772	142,871,171	69,093,399
2710102 Gratuity - Civil Servants	50,676,354	53,033,380	2,357,026
2710103 Gratuity - Members of Parliament	21,313,286	31,438,557	10,125,271
2710100 Government Pension and Retirement Benefits	71,989,640	84,471,937	12,482,297
2710000 Social Security Benefits	71,989,640	84,471,937	12,482,297
2700000 SOCIAL BENEFITS	71,989,640	84,471,937	12,482,297
3110701 Purchase of Motor Vehicles	36,000,000	34,500,000	-1,500,000
3110700 Purchase of Vehicles and Other Transport Equipment	36,000,000	34,500,000	-1,500,000
3110902 Purchase of Household and Institutional Appliances	1,993,644	1,993,644	-
3110900 Purchase of Household Furniture and Institutional Equipment	1,993,644	1,993,644	-
3111001 Purchase of Office Furniture and Fittings	18,943,965	11,636,565	-7,307,400
3111002 Purchase of Computers, Printers and other IT Equipment	37,088,800	32,351,575	-4,737,225
3111003 Purchase of Airconditioners, Fans and Heating Appliances	3,691,086	2,462,791	-1,228,295
3111005 Purchase of Photocopiers	800,000	800,000	-
3111009 Purchase of other Office Equipment	3,355,500	2,055,500	-1,300,000
3111000 Purchase of Office Furniture and General Equipment	63,879,351	49,306,431	-14,572,920
3111106 Purchase of Fire fighting Vehicles and Equipment	800,000	300,400	-499,600
3111111 Purchase of ICT networking and Communications Equipment	5,700,000	2,900,000	-2,800,000
3111100 Purchase of Specialised Plant, Equipment and Machinery	6,500,000	3,200,400	-3,299,600
3111401 Pre-feasibility, Feasibility and Appraisal Studies	14,530,000	11,662,500	-2,867,500
3111402 Engineering and Design Plans	1,000,000	1,000,000	-
3111403 Research	9,200,000	4,450,000	-4,750,000
3111404 Research Allowance	1,500,000	1,000,000	-500,000
3111400 Research, Feasibility Studies, Project Preparation and Design, Project S	26,230,000	18,112,500	-8,117,500
3110000 Acquisition of Fixed Capital Assets	134,602,995	107,112,975	-27,490,020
3100000 ACQUISITION OF NON-FINANCIAL ASSETS	134,602,995	107,112,975	-27,490,020

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4110401 Car loans to Members of Parliament	-	10,000,000	10,000,000
4110405 Car loans to Public Servants	27,000,000	27,000,000	-
4110400 Domestic Loans to Individuals and Households	27,000,000	37,000,000	10,000,000
4110000 Domestic Lending and On-lending	27,000,000	37,000,000	10,000,000
4100000 ACQUISITION OF FINANCIAL ASSETS	27,000,000	37,000,000	10,000,000
GROSS EXPENDITURE ... .. KShs.	9,273,400,483	9,827,058,183	553,657,700
Appropriation in Aid			
<b>Net Total for Vote 491000000 BUNGOMA COUNTY</b>	9,273,400,483	9,827,058,183	553,657,700