

STATEMENT 2(b)

DETAILS OF EXPENDITURE FROM DEVELOPMENT BUDGET BY CATEGORY (SUB-ITEM) FOR THE YEAR ENDED 30 JUNE 2019						
BUDGET TYPE	Details	2018/2019 Approved Budget MK'000	2018/2019 Revised Budget MK'000	2018/2019 Actual MK'000	2018/2019 Variance MK'000	2017/2018 Actual MK'000
2	Development Expenditure					
	07 Compensation					
0702	General Compensation	-	39,829,900.00	117,015,900.00	(77,186,000.00)	-
	Compensation Total	-	39,829,900.00	117,015,900.00	(77,186,000.00)	-
	10 Salaries					
1001	Salaries- Established Staff	421,500,000.00	44,468,549.11	84,468,549.11	(40,000,000.00)	-
1002	Salaries- Non-Established Staff	586,650,000.00	-	586,650.00	(586,650.00)	101,226,180.00
	Salaries Total	1,008,150,000.00	44,468,549.11	85,055,199.11	(40,586,650.00)	101,226,180.00
	11 Other Allowances					
1111	Honoraria	1,000,000.00	950,000.00	950,000.00	-	-
	Other Allowances Total	1,000,000.00	950,000.00	950,000.00	-	-
	21 Internal Travel					
2101	Hiring Costs	428,930,625.00	62,155,633.00	274,954,333.14	(212,798,700.14)	300,441,947.08
2102	Transport Claims	65,719,118.00	250,000.00	-	250,000.00	2,700,000.00
2103	Public Transport	31,890,000.00	4,990,000.00	2,990,000.00	2,000,000.00	396,000.00
2104	Subsistence Allowance	8,161,735,816.00	6,357,244,556.02	7,346,676,270.63	(989,431,714.61)	5,411,512,657.74
2105	Hotel Charges	1,467,346,519.00	893,182,620.96	1,000,290,294.07	(107,107,673.11)	493,704,554.08
	Internal Travel Total	10,155,622,078.00	7,317,822,809.98	8,624,910,897.84	(1,307,088,087.86)	6,208,755,158.90
	22 External Travel					
2201	Air Travel- Fares and Fees	475,502,376.00	322,912,402.00	288,669,530.75	34,242,871.25	133,560,719.80
2202	External Travel Allowance	646,367,171.00	616,680,333.61	501,200,885.24	115,479,448.37	288,827,373.94
	External Travel Total	1,121,869,547.00	939,592,735.61	789,870,415.99	149,722,319.62	422,388,093.74
	23 Public Utilities					
2301	Heating and Lighting	91,103,184.00	32,090,321.33	29,048,882.15	3,041,439.18	64,984,447.29
2302	Telephone Charges	345,924,526.00	170,034,016.92	158,007,007.62	12,027,009.30	107,863,966.65
2305	Water and Sanitation	128,736,411.00	27,510,062.66	26,710,062.66	800,000.00	132,402,273.48
	Public Utilities Total	565,764,121.00	229,634,400.91	213,765,952.43	15,868,448.48	305,250,687.42
	24 Office Supplies and Expenses					
2401	Computer Expenses	275,311,615.00	142,908,630.22	130,284,066.58	12,624,563.64	28,879,526.29
2402	Consumable Stores	587,797,087.00	853,748,346.69	263,363,582.19	590,384,764.50	33,356,711.17
2404	Postage and Postal Charges	23,157,362.00	14,378,400.00	6,500,900.00	7,877,500.00	1,897,500.00
2405	Printing Costs	255,164,202.00	123,282,415.00	62,751,754.83	60,530,660.17	122,802,168.24
2406	Publication and Advertising Charges	487,676,043.00	257,485,116.13	326,261,567.73	(68,776,451.60)	76,381,141.00
2407	Stationery	914,754,312.00	512,853,001.08	570,376,591.34	(57,523,590.26)	254,639,041.21
2408	Uniform and Protective Clothing	55,716,080.00	27,173,400.00	17,173,400.00	10,000,000.00	9,457,316.25
2409	Freight Charges	-	-	-	-	33,118.62

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Details	2018/2019 Approved Budget MK'000	2018/2019 Revised Budget MK'000	2018/2019 Actual MK'000	2018/2019 Variance MK'000	2017/2018 Actual MK'000
2410 Hiring of Security Services	92,790,983.00	32,215,944.65	29,215,944.65	3,000,000.00	43,219,140.26
2411 Hospitality Expenses	8,254,400.00	2,020,000.00	2,020,000.00	-	11,055,000.00
2413 Purchase of Maps	1,000,000.00	-	-	-	-
Office Supplies and Expenses Total	2,701,622,084.00	1,966,065,253.77	1,407,947,807.32	558,117,446.45	581,720,663.04
25 Medical Supplies and Expenses					
2501 Drugs	5,000,000.00	5,000,000.00	-	5,000,000.00	-
2504 Fuel for Cold Chain	-	2,450,331.06	2,450,331.06	-	-
2508 Vaccines and Pharmaceuticals	3,000,000.00	-	-	-	-
Medical Supplies and Expenses Total	8,000,000.00	7,450,331.06	2,450,331.06	5,000,000.00	-
26 Rents					
2601 Rent of Office Buildings	111,102,000.00	104,102,000.00	104,102,000.00	-	-
Rents Total	111,102,000.00	104,102,000.00	104,102,000.00	-	-
27 Education Supplies and Expenses					
2702 Tuition	71,250,000.00	7,300,000.00	7,300,000.00	-	-
2703 Examination Activities	-	-	-	-	17,658,559.55
2704 Purchase of Text Books	51,025,000.00	16,230,669.44	16,230,669.44	-	-
2707 Purchase of Science Consumables	240,000,000.00	240,000,000.00	248,000,000.00	(8,000,000.00)	522,413,400.00
2708 Purchase of New Text Books	5,606,500,000.00	1,110,653,387.46	1,110,653,387.46	-	4,276,670,652.51
Education Supplies and Expenses Total	5,968,775,000.00	1,374,184,056.90	1,382,184,056.90	(8,000,000.00)	4,816,742,612.06
28 Training Expenses					
2801 Internal Training	1,592,258,717.00	7,155,057,739.85	1,034,490,214.27	6,120,567,525.58	1,035,531,821.91
2802 External Training	710,030,816.00	782,466,205.77	778,394,651.58	4,071,554.19	470,002,463.26
2803 Training and Research Equipment	2,000,000.00	1,200,000.00	1,200,000.00	-	549,895,000.00
Training Expenses Total	2,304,289,533.00	7,938,723,945.62	1,814,084,865.85	6,124,639,079.77	2,055,429,285.17
29 Acquisition of Technical Services					
2901 Consultancy	15,168,521,950.00	11,278,881,793.91	8,296,587,582.41	2,982,294,211.50	17,715,823,541.41
2902 Professional and technical Services	17,026,513,132.00	12,783,591,251.50	12,658,469,451.70	125,121,799.80	29,129,136,731.45
2903 Reimbursables	355,200,000.00	215,787,709.90	215,787,709.90	-	-
2904 Contracts	37,959,013,226.00	16,607,002,371.74	8,093,313,583.09	8,513,688,788.65	10,655,835,631.68
Acquisition of Technical Services Total	70,509,248,308.00	40,885,263,127.05	29,264,158,327.10	11,621,104,799.95	57,500,795,904.54
30 Insurance Expenses					
3001 Insurance of Government Buildings	-	-	-	-	2,555,000.00
3004 Insurance Expenses	98,000,540.00	57,000,540.00	43,000,540.00	14,000,000.00	60,245,638.00
Insurance Expenses Total	98,000,540.00	57,000,540.00	43,000,540.00	14,000,000.00	62,800,638.00
31 Agricultural Inputs					
3101 Farm Inputs	5,244,353,933.00	22,465,480,708.92	10,676,692,355.27	11,788,788,353.65	1,564,296,000.00
3104 Crop and Seed Purchases	439,512,538.00	494,102,158.00	541,729,648.16	(47,627,490.16)	-
3106 Field Chemicals	104,200,800.00	104,192,970.44	109,192,970.00	(4,999,999.56)	-
3107 Animal Feeds	7,961,625.00	16,924,883.00	11,924,882.80	5,000,000.20	3,068,880.00

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Details	2018/2019 Approved Budget MK'000	2018/2019 Revised Budget MK'000	2018/2019 Actual MK'000	2018/2019 Variance MK'000	2017/2018 Actual MK'000
Agricultural Inputs Total	5,796,028,896.00	23,080,700,720.36	11,339,539,856.23	11,741,160,864.13	1,567,364,880.00
32 Food and Rations					
3201 Rations and Provisions	-	-	-	-	1,756,946.00
Food and Rations Total	-	-	-	-	1,756,946.00
33 Other Goods and Services					
3304 Licensing	297,500,000.00	-	-	-	-
3305 Bank Charges	-	-	144,262,910.05	(144,262,910.05)	-
3308 Student Allowance	4,016,487,280.00	3,038,013,888.00	2,242,993,258.81	795,020,629.19	-
3310 Field Allowance	205,694,860.00	203,494,520.00	329,494,520.00	(126,000,000.00)	-
3311 Other domestic Allowances & Benefits	2,093,098,640.00	-	-	-	-
3315 Purchase of Maps	4,800,000.00	4,800,000.00	2,400,000.00	2,400,000.00	-
3316 Bank Commission	12,000,000.00	11,800,000.00	11,800,000.00	-	-
3322	6,000,000,000.00	-	-	-	-
3323	3,300,000,000.00	-	-	-	-
Other Goods and Services Total	15,929,580,780.00	3,258,108,408.00	2,730,950,688.86	527,157,719.14	-
34 Motor Vehicle Running Expenses					
3401 Fuel and Lubricants	3,728,319,238.99	2,127,506,017.81	2,709,613,010.56	(582,106,992.75)	2,877,251,760.44
3402 Motor Vehicle Insurance	360,156,571.00	205,746,696.40	311,752,147.49	(106,005,451.09)	7,037,850.00
Motor Vehicle Running Expenses Total	4,088,475,809.99	2,333,252,714.21	3,021,365,158.05	(688,112,443.84)	2,884,289,610.44
35 Routine Maintenance of Assets					
3501 Maintenance of Aerodromes	-	-	-	-	22,984,961.85
3503 Maintenance of Buildings	2,014,645,000.00	723,744,239.90	279,287,857.40	444,456,382.50	368,941,925.38
3504 Maintenance of Irrigation Schemes	18,000,000.00	-	-	-	4,976,145.00
3506 Maintenance of Water Supplies	143,200,000.00	50,800,000.00	50,702,230.87	97,769.13	-
3511 Maintenance of Plant and Office Equipment	436,724,500.00	157,851,478.00	145,000,590.84	12,850,887.16	29,717,823.11
3512 Motor Vehicle Maintenance	1,057,728,668.00	4,727,242,710.95	722,973,579.70	4,004,269,131.25	322,202,353.15
Routine Maintenance of Assets Total	3,670,298,168.00	5,659,638,428.85	1,197,964,258.81	4,461,674,170.04	748,823,208.49
36 Agricultural Subsidies					
3602 Maize Seed Subsidy	1,939,179,424.00	1,894,177,506.62	1,894,177,506.62	-	-
Agricultural Subsidies Total	1,939,179,424.00	1,894,177,506.62	1,894,177,506.62	-	-
37 Other Subsidies					
3701 Iron Sheets	-	2,183,522,192.00	2,183,522,192.00	-	-
3702 Cement	-	2,407,865,815.00	2,407,865,815.00	-	-
Other Subsidies Total	-	4,591,388,007.00	4,591,388,007.00	-	-
39 Grants to International Organisations					
3901 Grants to International Organisation	99,450,000.00	137,538,627.87	137,463,403.23	75,224.64	207,437,828.66
Grants to International Organisations	99,450,000.00	137,538,627.87	137,463,403.23	75,224.64	207,437,828.66
40 Grants and Subventions					

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Details	2018/2019	2018/2019	2018/2019	2018/2019	2017/2018
	Approved Budget MK'000	Revised Budget MK'000	Actual MK'000	Variance MK'000	Actual MK'000
4094 Micro, Small and Medium Enterprise BOard	200,000,000.00	100,000,000.00	100,000,000.00	-	-
4095 MCHS Lilongwe Campus	100,000,000.00	100,000,000.00	100,000,000.00	-	-
4096 National Hockey Stadium	325,000,000.00	325,000,000.00	325,000,000.00	-	-
4097 Greenbelt Initiative	1,500,000,000.00	4,981,863,710.00	4,981,863,710.00	-	-
4099 LUNAR Infrastructure Development Progra	585,800,960.00	-	585,800,960.00	(585,800,960.00)	-
Grants and Subventions Total	37,289,078,165.00	38,536,930,329.22	32,720,733,815.43	5,816,196,513.79	26,751,237,389.06
41 Acquisition of Fixed Assets					
4100 Construction of Administration Block for Coll	75,000,000.00	75,000,000.00	75,000,000.00	-	-
4101 Rehabilitation of Aerodromes	-	868,416,244.03	738,719,577.03	129,696,667.00	-
4103 Rehabilitation of Buildings	8,269,896,850.00	8,508,239,000.75	7,437,251,355.92	1,070,987,644.83	13,760,582,670.49
4104 Rehabilitation of Irrigation Schemes	246,094,117.00	145,994,117.00	246,094,117.00	(100,100,000.00)	-
4105 Rehabilitation of Roads and Bridges	18,559,368,000.00	38,478,144,279.00	12,428,220,357.49	26,049,923,921.51	18,275,652,159.00
4106 Rehabilitation of Water Supplies	2,569,626,054.00	2,569,626,054.00	2,569,626,054.00	-	126,551,209.70
4108 Construction of Boreholes	24,000,000.00	-	(1,982,832.62)	1,982,832.62	30,476,123.16
4109 Construction of Buildings	53,932,892,418.00	38,140,325,768.78	37,483,632,980.46	656,692,788.32	37,980,196,020.35
4110 Construction of Roads and Bridges	30,651,452,183.00	17,008,901,310.20	22,388,613,311.29	(5,379,712,001.09)	20,981,465,664.39
4111 Construction of Irrigation Schemes	3,947,759,338.00	3,507,918,123.96	1,655,830,100.96	1,852,088,023.00	177,493,416.34
4112 Acquisition and compensation for Land	50,000,000.00	257,500.00	257,500.00	-	41,651,650.00
4113 Purchase of Motor Vehicles	2,008,322,856.00	1,136,985,698.17	1,628,461,486.26	(491,475,788.09)	398,256,185.86
4114 Purchase of Livestock and Other Animals	942,577,275.00	915,815,000.00	919,815,000.00	(4,000,000.00)	-
4115 Purchase of Plant, Furniture and Office	9,964,277,781.00	5,551,968,624.55	5,329,675,398.49	222,293,226.06	2,232,229,495.78
4117 Design and Supervision	17,728,846,781.00	14,698,229,172.59	7,133,729,633.53	7,564,499,539.06	1,152,224,764.28
4118 Construction of Sledge and Sewerage	610,000,000.00	78,600,000.00	438,579,074.11	(359,979,074.11)	925,216,312.82
4119 Purchase of Bicycles	140,000,000.00	-	-	-	-
4120 Construction of Water Supplies	5,845,724,266.00	5,852,857,152.80	3,752,849,703.62	2,100,007,449.18	6,994,196,954.18
4123 Purchase of Medical Equipment	-	25,455,445.40	25,455,445.40	-	-
4126 Rehabilitation of Institutional Houses	-	-	-	-	134,263,339.82
Acquisition of Fixed Assets Total	155,565,837,919.00	137,562,733,491.23	104,249,828,262.94	33,312,905,228.29	103,210,455,966.17
61 Public Service Loans					
6102 Loans to Youths for Enterprise Developemnt	-	-	-	-	800,000,000.00
Public Service Loans Total	-	-	-	-	800,000,000.00
GRAND TOTAL	318,931,372,372.99	277,959,555,883.37	205,732,907,250.77	72,226,648,632.60	208,226,475,051.69