



**REPUBLIC OF MALAWI**

**CONSOLIDATED ANNUAL APPROPRIATION**

**ACCOUNTS FOR THE FINANCIAL YEAR  
ENDED**

**30TH JUNE 2019**

**VOLUME I**


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## **List of Abbreviations**

AGD	-	Accountant General's Department
COA	-	Chart of Accounts
EFT	-	Electronic Funds Transfer
GAAP	-	Generally Accepted Accounting Principles
GBE	-	Government Business Enterprise
GFS	-	Government Financial Statistics
GOM	-	Government of Malawi
IAS	-	International Accounting Standards
ICGFM	-	International Consortium of Governmental Financial Management.
IFMIS	-	Integrated Financial Management Information System
IFRS	-	International Financial Reporting Standards
IPSAS	-	International Public Sector Accounting Standards
LA	-	Local Assemblies
LDF	-	Local Development Fund
MDAs	-	Ministries, Departments and Agencies
MGDS	-	Malawi Growth and Development Strategy
MK	-	Malawi Kwacha
MOF	-	Ministry of Finance
MRA	-	Malawi Revenue Authority



NLGFC	-	National Local Government Finance Committee
PFMA	-	Public Finance Management Act
RFA	-	Road Fund Administration
WB	-	World Bank