

NOTES TO THE CONSOLIDATED STATEMENT OF CASH RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2019

	2019 Approved Budget MK'000'	2019 Revised Budget MK'000'	2019 Actual K'000	2018 Actual K'000
Note 1: Exchange Rates				
All monetary amounts in the financial statements are expressed in Malawi Kwacha, the legal tender. The kwacha closing rates for major currencies were:				
1 United States Dollar			787.88	735.13
1 Japanese Yen			7.36	6.64
1 British Pound			1,003.67	964.27
1 Euro			897.42	856.64

Note 2 : Grants Received

General Budget Support	60,000,000	60,000,000	30,704,702	
FISP				
Malawi Floods Emergency Recovery Programme	-	-	216,290	375
Malawi Drought Recovery and Resilience Project	-	-	20,540,970	9,520
National Aids Commission			-	3,573
Sector Wide Approach (SWAP) Education	12,094,000	12,094,000	11,436,321	4,716
Sector Wide Approach (SWAP) Agriculture	27,000,000	27,000,000	6,059,260	5,622
PFEM Trust Fund			-	1,162
Project Grants	74,361,000	74,361,000	40,297,815	44,300
TOTAL GRANTS RECEIVED*	173,455,000	173,455,000	109,255,358	69,268

* The total grants received comprised of multilateral, and other grants and aid as per break down below

Multilateral grants				
Sector Wide Approach (SWAP) Education	14,650,000	14,650,000	11,436,321	4,716,108.20
Sector Wide Approach (SWAP) Agriculture	27,000,000	27,000,000	6,059,260	5,622,161
Health Sector Support (Health Swap Descrete)	9,153,000	9,153,000	-	
	50,803,000	50,803,000	17,495,581	10,338,269
Other grants and aid				
National Aids Commission				3,573,433
Malawi Floods Emergency Recovery Programme	-	-	216,290	374,501
Malawi Drought Recovery and Resilience Project	-	-	20,540,970	9,519,646
PFEM Trust Fund				1,162,402
Programme Grants	60,000,000	60,000,000	30,704,702	
Project Grants	74,361,000	74,361,000	40,297,815	44,299,965
	134,361,000	134,361,000	91,759,777	58,929,946

NOTES TO THE CONSOLIDATED STATEMENT OF CASH RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2019

	2019 Approved Budget MK'000'	2019 Revised Budget MK'000'	2019 Actual K'000	2018 Actual K'000
Note 2b Loans				
Loans				
Programme loans			11,265,912	67,089,231
Project loans			78,143,163	72,798,718
Total			89,409,075	106,270,688
Note 3: Fine,Charges and Penalties				
Court fines				94,770
Traffic Fines				478,995
Total Fines,Charges & Penalties	-	-	-	573,766
Note 4: Property Income				
Interest on loans to civil servants				103,685
Dividend Tax	5,336,307.62	5,336,307.62	4,355,366	5,179,331
Total property income	5,336,308	5,336,308	4,355,366	5,283,016
Note 5: Sale of Goods and Services				
Sales by Market Establishments				
Administrative Fees				3,215
Total sale of goods and services			-	3,215
Note 6: Taxes on Income,Profits and Capital Gains				
Payable By Individuals (PAYE)	257,729,528.32	257,729,528.32	269,244,082.29	228,697,361
Payable by companies	108,948,006.22	108,948,006.22	75,554,974.47	93,844,340
Total Taxes on income	366,677,534.54	366,677,534.54	344,799,057	322,541,701
Note 7: Taxes on Goods and Services				
VAT on Imports	164,261,296.44	164,261,296.44	152,835,464	139,080,425
VAT on Domestic Goods and Services	155,488,982.51	155,488,982.51	163,852,158	132,750,141
Excise Duties				
a. Import Excise	53,304,593.96	53,304,593.96	55,171,587	48,543,549
b. Local Excise	35,831,253.48	35,831,253.48	36,215,019	32,207,803
Miscellaneous Duties	1,281,167.51	1,281,167.51	713,539	
Penalties	1,938,226.20	1,938,226.20	2,050,332	
Turnover tax	29,073.39	29,073.39	47,754	
Taxes and Fees on Specific Services				

NOTES TO THE CONSOLIDATED STATEMENT OF CASH RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2019

	2019	2019	2019	2018
	Approved Budget	Revised Budget	Actual	Actual
	MK'000'	MK'000'	K'000	K'000
WITHHOLDING TAX	80,806,084.35	80,806,084.35	83,108,567	72,838,988
Fringe Benefit	11,328,977.50	11,328,977.50	12,110,927	
Non-Resident Tax	15,251,592.65	15,251,592.65	16,350,344	
TOTAL TAXES ON GOODS AND SERVICES	519,521,248	519,521,248	522,455,691	425,420,907
Note 8: Taxes on International Trade and Transactions and other taxes				
Customs Duty on Imports	77,529,047.80	77,529,047.80	88,212,972	76,178,560.17
other taxes (prepayments)	48,959.59	48,959.59	79,142	29,862,766.88
TOTAL TAXES ON INTERNATIONAL TRADE	77,578,007	77,578,007	88,292,114	106,041,327
9A : Tax Refunds				
Tax Refunds	(29,073,392.93)	(29,073,392.93)	(28,761,406)	(11,671,730)
Total Tax Refunds	(29,073,393)	(29,073,393)	(28,761,406)	(11,671,730)
Note 9B: Non Tax Revenue				
Departmental receipts	30,972,800	30,972,800	27,063,818	34,638,562
Storage levy	1,980,000	1,980,000	1,958,165	1,778,868
Dividends from Parastatals	24,918,433	24,918,433	7,571,434	20,083,350
Road Levy	32,780,136	32,780,136	31,218,327	26,501,598
Road Tax	5,940,000	5,940,000	6,662,172	5,553,374
Total Non -Tax Revenue	96,591,369	96,591,369	74,473,916	88,555,752
Note 10a: Wages and Salaries ORT				
Central Government				
Salaries	199,306,236	161,910,124	161,274,744	137,277,563
Other Allowances	17,174,125	16,914,544	14,528,153	8,564,676
Foreign Allowance and Benefits	4,224,979	2,882,323	2,882,481	4,796,444
Total Central Government Wages and salaries	220,705,340	181,706,991	178,685,379	150,638,683
Local Councils				
Salaries	218,979,152.01	206,182,102.58	200,924,406	154,861,939
Total Local Council Wages and Salaries	218,979,152	206,182,103	200,924,406	154,861,939
TOTAL WAGES AND SALARIES	439,684,492	387,889,093	379,609,785	305,500,622
Note 10b: Wages and Salaries Dev				
Development				
Salaries	1,008,150	44,469	85,055	101,226

NOTES TO THE CONSOLIDATED STATEMENT OF CASH RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2019

	2019	2019	2019	2018
	Approved Budget	Revised Budget	Actual	Actual
	MK'000'	MK'000'	K'000	K'000
Other Allowances	1,000	950	950	-
Total Wages and salaries-Dev	1,009,150	45,419	86,005	101,226
TOTAL WAGES AND SALARIES	440,693,642	387,934,512	379,695,790	305,601,849
 Note 11a: Goods and services				
Internal Travel	31,350,714	33,676,739	33,342,812	23,052,258
External Travel	7,600,191	8,298,266	7,919,471	6,766,821
Public Utilities	15,175,408	14,988,135	15,530,571	10,154,190
Office Supplies and Expenses	28,947,316	26,738,777	26,207,329	23,110,468
Medical Supplies and Expenses	25,627,797	26,608,106	25,485,940	26,655,150
Rent Expenses	10,322,329	9,590,432	9,689,560	8,886,944
Education Supplies and Expenses	7,246,856	5,656,373	5,436,233	6,575,191
Training Expenses	5,190,531	4,502,383	4,372,556	3,271,335
Acquisition of Technical Services	10,934,545	6,819,162	6,775,871	12,373,917
Insurance Expenses	207,249	128,410	129,278	1,788,366
Agricultural Inputs	22,274,171	11,517,870	10,736,796	76,219,443
Food and Rations	10,330,189	13,313,972	13,329,497	8,931,478
Other Goods and Services	13,398,553	24,678,672	22,925,954	20,709,397
Motor Vehicle Running Expenses	16,140,152	16,713,424	16,370,598	13,553,874
Public Loans	11,828,980	9,368,970	9,033,469	6,645,002
TOTAL GOODS AND SERVICES	216,574,980	212,599,691	207,285,934	248,693,834.98
 Note 11b: Goods and services				
Local council				
Internal Travel	4,781,821	4,781,821	4,708,739	-
External Travel	200,720	200,720	138,955	-
Public Utilities	2,424,076	2,424,076	1,693,269	-
Office Supplies and Expenses	3,406,284	3,406,284	1,808,015	-
Medical Supplies and Expenses	1,297,383	1,297,383	1,067,561	-
Rent Expenses	151,214	151,214	102,719	-
Education Supplies and Expenses	1,180,482	1,180,482	1,053,195	-
Training Expenses	2,254,768	2,254,768	1,839,370	-
Acquisition of Technical Services	610,644	610,644	208,022	-
Insurance Expenses	96,134	96,134	54,586	-
Agricultural Inputs	78,902	78,902	28,180	-
Food and Rations	842,757	842,757	730,438	-
Other Goods and Services	821,525	821,525	522,162	-
Motor Vehicle Running Expenses	4,356,667	4,356,667	3,739,500	-
	22,503,377	22,503,377	17,694,711	-
 Note 11c : Goods and services Dev				

NOTES TO THE CONSOLIDATED STATEMENT OF CASH RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2019

	2019	2019	2019	2018
	Approved Budget	Revised Budget	Actual	Actual
	MK'000'	MK'000'	K'000	K'000
Internal Travel	10,155,622	7,317,823	8,624,911	6,208,755
External Travel	1,121,870	939,593	789,870	422,388
Public Utilities	565,764	229,634	213,766	305,251
Office Supplies and Expenses	2,701,622	1,966,065	1,407,948	581,721
Medical Supplies and Expenses	8,000	7,450	2,450	-
Rent Expenses	111,102	104,102	104,102	-
Education Supplies and Expenses	5,968,775	1,374,184	1,382,184	4,816,743
Training Expenses	2,304,290	7,938,724	1,814,085	2,055,429
Acquisition of Technical Services	70,509,248	40,885,263	29,264,158	57,500,796
Insurance Expenses	98,001	57,001	43,001	62,801
Agricultural Inputs	5,796,029	23,080,701	11,339,540	1,567,365
Food and Rations	-	-	-	1,757
Other Goods and Services	15,929,581	3,258,108	2,730,951	-
Motor Vehicle Running Expenses	4,088,476	2,333,253	3,021,365	2,884,290
Public Loans	-	-	-	8,000.00
TOTAL GOODS AND SERVICES	119,358,379	89,491,901	60,738,331	76,415,294
Note 12: Routine Maintenance of Assets				
Central Government				
Routine Maintenance of Assets	25,648,047	24,653,535	24,157,021	12,018,829
TOTAL ROUTINE MAINTENANCE OF ASSETS	25,648,047	24,653,535	24,157,021	12,018,829
Note 12b: Routine Maintenance of Assets -DEV				
Routine Maintenance of Assets	3,670,298	5,659,638	1,197,964	748,823
TOTAL ROUTINE MAINTENANCE OF ASSETS	3,670,298	5,659,638	1,197,964	748,823
Note 13: Interest Payments				
Domestic Interest payments	168,562,930	208,709,650	167,301,118	176,805,117
Foreign interest Payments	14,341,400	15,609,580	14,030,596	14,004,834
Total INTEREST PAYMENTS	182,904,330	224,319,230	181,331,714	190,809,951
Note 14a: Subsidies ORT				
Agricultural Subsidies	40,150,000	36,602,901	36,595,887	27,005,847
Iron Sheet and Cement Subsidy	-	-	-	3,530,307
TOTAL SUBSIDIES	40,150,000	36,602,901	36,595,887	30,536,153
Note 14b: Subsidies DEV				
Agricultural Subsidies	1,939,179	1,894,178	1,894,178	-
Other Subsidies	-	4,591,388	4,591,388	-

NOTES TO THE CONSOLIDATED STATEMENT OF CASH RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2019

	2019 Approved Budget MK'000'	2019 Revised Budget MK'000'	2019 Actual K'000	2018 Actual K'000
TOTAL SUBSIDIES	1,939,179	6,485,566	6,485,566	-
Note 15a: Grants				
Grants to International Organisations	6,981,443	6,793,572	6,179,965	4,787,586
Grants and Subventions	99,056,124	114,333,262	113,155,214	98,689,296
TOTAL GRANTS	106,037,567	121,126,834	119,335,179	103,476,882
Note 15b: Grants				
Local Council				
Grants & Subvention	5,087,836	5,087,836	4,903,227	-
	5,087,835.88	5,087,835.88	4,903,227.11	-
Note 15c: Grants DEV				
Grants to International Organisations	99,450	137,539	137,463	4,787,586
Grants and Subventions	37,289,078	38,536,930	32,720,734	98,689,296
TOTAL GRANTS	37,388,528	38,674,469	32,858,197	103,476,882
Note 16 : Social Contribution				
Pensions	40,012,686	40,012,686	40,012,686	32,488,203
Gratuities	39,783,066	42,783,066	42,672,137	41,590,037
TOTAL SOCIAL CONTRIBUTIONS	79,795,752	82,795,752	82,684,823	74,078,240
Note 17a: Contingency ORT				
Compensations	5,010,000	11,100,940	11,187,001	7,376,953
Refunds and Repayments	50,420	51,290	49,051	8
TOTAL CONTINGENCY	5,060,420	11,152,230	11,236,052	7,376,961
Note 17b: Contingency Dev				
Compensations	-	39,830	117,016	-
TOTAL CONTINGENCY	-	39,830	117,016	-
Note 18a Acquisition of Assets-ORT				
Central government				
Acquisition of Non- Financial Assets	35,890,773	32,347,442	32,155,939	-
Acquisition of Financial Assets	-	-	-	58,199,509
TOTAL ACQUISITION OF ASSETS	35,890,773	32,347,442	32,155,939	58,199,509

NOTES TO THE CONSOLIDATED STATEMENT OF CASH RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2019

		2019 Approved Budget MK'000'	2019 Revised Budget MK'000'	2019 Actual K'000	2018 Actual K'000
Note 18a Acquisition of Assets-Council	Local council				
	Acquisition of Non- Financial Assets	1,599,820	1,599,820	386,864	-
		1,599,820	1,599,820	386,864	-
Note 18 b Acquisition of Assets-DEV					
	Acquisition of Non- Financial Assets	155,565,838	137,562,733	104,249,828	103,210,456
	TOTAL ACQUISITION OF ASSETS	155,565,838	137,562,733	104,249,828	103,210,456
Note 19: Cash and Cash Equivalents					
	DOMESTIC				
	Bank of Malawi- Revenue accounts			(46,295,079)	(97,747,266)
	Bank of Malawi-Expenditure accounts			(1,390,241,278)	(1,218,788,819)
	Expenditure accounts- others			1,374,937,090	1,222,563,957
	Project Accounts			39,614,615	37,330,908
	Collection Accounts			101,546,183	52,225,519
	others			11,962,804	39,518,616
	TOTAL CASH AND CASH EQUIVALENT			91,524,335	35,102,915
	Comprise the following at the end of the year				
	Balance in local currency				5,963,642.06
	Balances in foreign currencies				1,932,170.78
	Total cash & bank balances			-	7,895,812.84
Note 20: Proceeds from Domestic Sources	Proceeds from Domestic Sources				
	Domestic				
	Proceeds from Domestic Sources				1,168,809,198.65
	Total Domestic borrowing			-	1,168,809,199
	Foreign				
	Proceeds from Foreign Sources	197,080,000	137,080,000	109,255,358	139,887,949
	Total for Foreign borrowing	197,080,000	137,080,000	109,255,358	139,887,949
	TOTAL PROCEEDS FROM BORROWING	197,080,000	137,080,000	109,255,358	1,308,697,147
	Domestic				
	Repayment of Domestic Debt			15,609,160	559,724,160
	Total Domestic borrowing			15,609,160	559,724,160
	Foreign				
	Repayment of multi laterals			25,917,698	559,724,160
	Repayment of foreign government			32,226,724	27,115,547
	Total for Foreign borrowing			58,144,422	586,839,707

NOTES TO THE CONSOLIDATED STATEMENT OF CASH RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2019

	2019 Approved Budget MK'000'	2019 Revised Budget MK'000'	2019 Actual K'000	2018 Actual K'000
TOTAL DEBT REPAYMENTS			73,753,582	22,842,938
Note 21a: General Public Services				
050 - State Residences	6,679,718	6,912,600	11,401,387	9,020,712
060 - National Audit Office	2,245,064	2,059,335	2,053,337	1,830,959
080 - National Assembly	14,644,262	13,412,876	13,401,074	12,916,216
081 - Asset Declaration	775,977	683,391	683,305	648,445
090 - Office of President and Cabinet	6,153,325	7,569,870	7,548,552	5,641,044
093 - Dept of Human Resource Management and Development	65,240,959	2,749,199	2,492,357	919,722
097 - Public Service Commission	491,628	535,218	534,368	355,373
099 - Director of Public Procurement	922,053	625,242	625,063	670,025
120 - Local Government & Rural Development	2,509,960	1,728,864	1,672,618	2,381,945
121 - Local Government Finance Committee	15,862,939	15,546,301	15,504,677	15,749,840
240 - Office of Vice President	6,292,735	1,168,149	1,113,572	2,166,767
260 - Foreign Affairs	21,266,475	19,787,488	17,784,641	15,135,182
270 - Ministry of finance	4,854,103	4,854,064	4,838,102	6,158,766
271 - Accountant Generals Department	9,154,550	6,774,098	6,164,283	8,182,486
272 - Local Development Fund	237,404	48,136	36,917	-
273 - Malawi Revenue Authority	27,600,000	28,761,410	27,600,000	25,570,883
274 - Road Fund Administration	16,980,136	16,980,136	16,580,136	39,476,321
275 - Subvented Organisations	65,879,929	74,280,862	74,268,369	54,586,559
277-National Planning Commission	600,000	375,735	372,390	54,836
278 - Unforeseen Expenditure	2,000,000	7,401,800	7,401,800	11,077,003
279 - Financial Intelligence Unit	833,759	807,218	807,218	575,858
430 - Human Rights Commission	789,065	662,906	660,492	556,246
460 - Malawi Electoral Commission	33,449,329	33,426,503	33,423,424	11,026,533
510 - Anti- Corruption Bureau	3,293,843	2,787,825	2,761,568	2,477,055
550 - Ombudsman	630,625	609,550	589,160	477,885
560 - Law Commission	963,779	796,454	794,024	706,197
TOTAL GENERAL PUBLIC SERVICES	310,351,616	251,345,231	251,112,833	228,362,858
Note 21b: General Public Services				
050 - State Residences	310,000	310,000	310,000	150,000
060 - National Audit Office	-	-	-	380,000
090 - Office of President and Cabinet	300,000	131,200	131,273	145,636
093 - Dept of Human Resource Management and Development	-	-	-	150,000
120 - Local Government & Rural Development	9,376,968	8,360,849	9,174,711	11,912,155

NOTES TO THE CONSOLIDATED STATEMENT OF CASH RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2019

	2019	2019	2019	2018
	Approved Budget	Revised Budget	Actual	Actual
	MK'000'	MK'000'	K'000	K'000
121 - Local Government Finance Committee	4,000,000	150,000	48,995	-
240 - Office of Vice President	6,010,000	7,072,733	6,289,198	12,919,474
260 - Foreign Affairs	1,000,000	300,000	-	3,600,000
270 - Ministry of finance	9,917,327	23,920,228	9,794,780	1,624,527
271 - Accountant Generals Department	5,110,000	4,468,084	4,308,860	299,967
272 - Local Development Fund	21,054,004	24,980,243	18,749,863	18,019,405
274 - Road Fund Administration	44,872,045	50,850,190	30,081,151	39,036,747
275 - Subvented Organisations	18,805,238	24,033,029	18,317,838	10,043,570
TOTAL GENERAL PUBLIC SERVICES	120,755,582	144,576,556	97,206,668	98,281,481
 Note 22a : Defence				
100 - Ministry of Defense	537,953	467,572	464,827	382,471
101 - Malawi Defence Force	42,101,914	50,015,427	50,013,828	47,936,841
TOTAL DEFENSE	42,639,867	50,482,999	50,478,655	48,319,312
 Note 22b : Defence				
100 - Ministry of Defense	1,800,000	1,400,000	1,396,132	1,037,168
	1,800,000	1,400,000	1,396,132	1,037,168
 Note 23a: Public Order Safety				
070 - Judiciary	9,838,830	10,282,287	10,251,168	8,078,207
340 - Home Affairs & Internal Security	2,943,778	3,056,334	3,038,491	10,992,762
341 - Malawi Police Service	40,890,583	62,131,455	62,114,770	46,958,861
342 - Prisons Services	8,472,617	9,274,607	9,259,823	7,687,048
343 - Immigration	3,548,980	3,605,904	3,601,104	2,436,173
350 - Justice and Constitutional Affairs	1,040,303	829,496	827,111	673,441
351 - Public Prosecution & State Advocate	1,295,185	1,171,021	1,162,468	954,157
352 - Registrar General	687,852	569,613	567,660	489,445
353 - Administrator General	482,555	384,382	377,643	315,059
520- Legal Aid Bureau	1,028,373	903,773	898,330	578,095
TOTAL PUBLIC ORDER SAFETY	70,229,054	92,208,872	92,098,568	79,163,247
 Note 23b: Public Order Safety				
070 - Judiciary	1,500,000	900,000	899,327	728,180
340 - Home Affairs & Internal Security	1,000,000	400,000	399,960	430,000
341 - Malawi Police Service	200,000	100,000	96,495	430,566
342 - Prisons Services	700,000	700,000	700,000	309,639
343 - Immigration	100,000	100,000	99,607	100,000
353 - Administrator General	150,000.00	150,000.00	145,579	124,929

NOTES TO THE CONSOLIDATED STATEMENT OF CASH RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2019

	2019 Approved Budget MK'000'	2019 Revised Budget MK'000'	2019 Actual K'000	2018 Actual K'000
TOTAL PUBLIC ORDER SAFETY	3,650,000	2,350,000	2,340,968	6,183,898
Note 24a : Education				
170 - Civic Education	2,178,743	1,768,976	1,738,336	1,754,781
250 - Education	42,785,252	44,899,864	44,372,302	35,090,195
330- Information and civic education	2,417,727	3,101,364	3,074,106	1,418,052
TOTAL EDUCATION	47,381,721	49,770,205	49,184,744	38,263,028
Note 24b : Education				
170 - Civic Education	1,787,297	498,675	484,882	389,056
250 - Education	43,603,579	27,728,413	25,823,013	19,623,582
330- Information and civic education	3,097,500	11,205,318	5,506,995	1,146,047
TOTAL EDUCATION	48,488,377	39,432,407	31,814,890	21,158,685
Note 25a : Health ORT				
310 - Ministry of Health	49,687,961	51,320,575	50,133,886	50,708,136
TOTAL HEALTH	49,687,961	51,320,575	50,133,886	50,708,136
Note 25b : Health Development				
310 - Ministry of Health	25,445,853	16,517,805	16,731,392	16,691,261
TOTAL HEALTH	25,445,853	16,517,805	16,731,392	16,691,261
Note 26a: Social protection				
320 - Women and Child Development	4,367,386	3,849,984	3,810,535	3,832,784
TOTAL SOCIAL PROTECTION	4,367,386	3,849,984	3,810,535	3,832,784
Note 26b: Social protection				
320 - Women and Child Development	11,425,389	3,065,260	6,614,675	49,995
TOTAL SOCIAL PROTECTION	11,425,389	3,065,260	6,614,675	49,995
Note 27a : Housing and Community amenities				
130 - Lands and Housing	8,683,636	8,713,282	8,694,127	13,676,230
TOTAL HOUSING AND COMMUNITY AMENITIES	8,683,636	8,713,282	8,694,127	13,676,230
Note 27b : Housing and Community amenities				
130 - Lands and Housing	11,900,000	5,254,606	5,107,273	785,364

NOTES TO THE CONSOLIDATED STATEMENT OF CASH RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2019

	2019 Approved Budget MK'000'	2019 Revised Budget MK'000'	2019 Actual K'000	2018 Actual K'000
TOTAL HOUSING AND COMMUNITY AMENITIES	11,900,000	5,254,606	5,107,273	785,364
Note 28a : Economic Affairs				
098- Greenbilt Authority	-	-	-	277,410.18
276 - National Statistical Office	7,148,256	7,025,246	6,948,559	3,214,246
190 - Agriculture and Food Security	73,628,169	59,058,460	58,322,941	114,816,012
370 - Labour	3,926,722	3,491,841	3,460,751	3,095,509
390 - Industry, Trade & Private Sector Development	2,931,597	2,440,177	2,413,884	2,207,677
400 - Transport, Public Works and Housing	4,686,635	4,415,242	4,376,533	3,451,486
470 - Energy and Mines	10,467,631	10,240,994	8,242,997	7,689,637
TOTAL ECONOMIC AFFAIRS	102,789,009	86,671,960	83,765,665	134,751,976
Note 28b : Economic Affairs				
098- Greenbilt Authority	-	-	-	375,465.35
276 - National Statistical Office	-	170,802	-	7,147
190 - Agriculture and Food Security	69,353,542	49,118,801	34,919,906	55,138,395
370 - Labour	9,873,630	6,071,819	5,327,156	2,996,047
390 - Industry, Trade & Private Sector Development	2,089,001	1,697,559	1,370,446	939,609
400 - Transport, Public Works and Housing	2,900,000	2,221,513	2,055,365	1,250,187
470 - Energy and Mines	11,250,000	6,082,428	848,037	1,743,130
TOTAL ECONOMIC AFFAIRS	95,466,173	65,362,922	44,520,910	62,449,979
Note 29 : Composition of Councils Expenditure by Sector				
Agricultural Sector			1,094,889	1,063,426
Education Sector			8,869,398	6,800,486
Health Sector			7,684,176	6,056,009
General Resource Fund			-	1,664,793
Constituency Development Fund			3,874,535	2,922,197
Rehabilitation of City Roads Network			-	3,471,147
District Development Fund			2,197,648	-
Infrastructure Development Fund			19,124	30,623
Housing			91,840	106,806
Trade			90,467	104,768
Water Sector			107,953	142,428
Gender			133,479	303,132
Environment			328,120	212,102
Forestry			-	-
Fisheries			101,152	113,571
OPC-NRB			118,739	153,984

NOTES TO THE CONSOLIDATED STATEMENT OF CASH RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2019

	2019 Approved Budget MK'000'	2019 Revised Budget MK'000'	2019 Actual K'000	2018 Actual K'000
Labour			217,396	232,946
Immigration			130,816	154,512
Irrigation			135,917	149,904
Youth and Sports			95,992	148,707
Town Council- Environment			-	151
Others			6,658,064	13,317,389
Total Councils Expenditure by Sector	-	-	31,949,704	37,149,081

Note 30: Statutory Expenditure

10 Presidency	54,000	30,000	30,000	30,000
20 Miscellaneous other Statutory Payments	13,500,000	19,600,940	19,300,895	11,835,273
30 Pensions and Gratuities	80,638,629	83,638,629	83,526,307	76,076,247
40 Public Debt Charges (Domestic)	168,562,930	208,709,650	167,301,118	176,805,117
Public Debt Charges (Foreign)	14,341,400	15,609,580	14,030,596	14,004,834
Total Statutory Expenditure	277,096,959	327,588,799	284,188,916	278,751,471

Note 31 : Expenditure by Councils

City and District Councils	-	-	31,949,704	37,149,081
Total Expenditure by Councils			31,949,704	37,149,081
Classified as follows:				
City Councils				
Blantyre City Council	3,797,705	3,628,494	614,970	4,966,498
Lilongwe City Council	3,663,775	3,510,353	497,493	1,301,629
Mzuzu City Council	2,902,138	2,780,688	274,024	1,307,373
Zomba City Council	1,815,052	1,700,202	195,700	726,723
	12,178,669	11,619,738	1,582,187	8,302,223
Town and Municipality Council				
Kasungu Municipality Council	53,228	28,976	25,745	180,007
Luchenza Municipality Council	52,407	26,097	22,947	29,386
Mangochi Town Council	55,634	33,021	29,520	232,916
	161,270	88,094	78,212	442,309
District Council				-
Balaka District Council	957,583	842,949	817,723	850,818
Blantyre District Council	1,403,287	1,292,118	1,270,249	1,493,447
Chikwawa District Council	1,175,590	1,043,393	1,012,642	862,627
Chiradzulu District Council	878,822	786,514	763,753	756,726
Chitipa District Council	877,836	788,491	765,445	913,178
Dedza District Council	1,519,374	1,364,094	1,321,746	1,437,844
Dowa District Council	1,361,857	1,230,449	1,198,620	1,383,825
Karonga District Council	944,795	839,402	812,836	936,432

NOTES TO THE CONSOLIDATED STATEMENT OF CASH RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2019

	2019	2019	2019	2018
	Approved Budget	Revised Budget	Actual	Actual
	MK'000'	MK'000'	K'000	K'000
Kasungu District Council	1,638,018	1,496,955	1,462,262	1,326,052
Likoma District Council	243,591	199,344	188,370	204,253
Lilongwe District Council	2,958,768	2,718,087	2,658,824	2,787,820
Machinga District Council	1,223,245	1,080,388	1,046,735	1,003,681
Mangochi District Council	1,862,002	1,675,290	1,633,524	1,836,621
Mchinji District Council	1,191,385	1,066,179	1,035,004	1,108,284
M'mbelwa District Council	2,170,692	2,002,380	1,958,601	801,175
Mulanje District Council	1,393,547	1,253,868	1,223,399	1,249,603
Mwanza District Council	538,833	460,718	443,160	255,454
Neno District Council	612,894	522,872	504,528	316,426
NkhataBay District Council	1,081,076	993,074	968,466	1,018,780
Nkhota kota District Council	1,036,929	940,113	913,260	679,030
Nsanje District Council	885,116	773,673	748,708	638,994
Ntcheu District Council	1,311,761	1,192,321	1,161,976	739,265
Ntchisi District Council	824,932	737,599	713,411	738,728
Phalombe District Council	895,443	789,202	765,346	841,412
Rumphi District Council	843,986	761,581	738,140	720,863
Salima District council	1,007,107	897,369	867,470	677,952
Thyolo District Council	1,346,746	1,216,901	1,182,533	1,356,491
Zomba District Council	1,456,181	1,317,624	1,281,230	1,468,767
	33,641,397	30,282,950	29,457,960	28,404,549
Note 32 : Development Expenditure				
Domestically Financed (Part II)	123,100,000	115,145,633	88,324,069	131,524,464
Foreign Financed	195,831,372	162,813,923	117,408,838	71,052,784
Total Development Expenditure	318,931,372	277,959,556	205,732,907	202,577,248
Note : 33 Expenditure on Priority Ministries				
130 Lands Housing	8,683,635.83	8,713,282.29	8,694,127.13	13,769,031.20
190 Agriculture and Food Security	73,628,168.78	59,058,459.60	58,322,940.55	114,811,572.09
250 Education Science and Technology	42,785,251.75	44,899,864.20	44,372,301.62	35,087,480.68
274 Road Fund Administration	16,980,136.00	16,980,136.00	16,580,136.00	-
310 Ministry of Health	49,687,960.80	51,320,574.82	50,133,885.63	50,820,371.57
341 Malawi Police Service	40,890,582.56	62,131,455.43	62,114,769.73	46,958,861.02
400 Transport and Public Works	4,686,635.38	4,415,242.32	4,376,533.44	3,451,485.80
Total Expenditure on Priority Areas	237,342,371.11	247,519,014.66	244,594,694.10	264,898,802.34
Note 34 Other Payments				
Local Councils Other sectors	-	-	6,658,063.81	21,406,149.69
Local Councils Wages and Salaries	218,979,152.01	206,182,102.58	200,924,405.89	154,861,938.99
Total Other Payments	218,979,152.01	206,182,102.58	207,582,469.70	176,268,088.68

NOTES TO THE CONSOLIDATED STATEMENT OF CASH RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2019

		2019	2019	2019	2018
		Approved Budget	Revised Budget	Actual	Actual
		MK'000'	MK'000'	K'000	K'000
Note 34b	Other payments Local Council				
	Routine Maintenance of Assets	2,248,280	2,248,280	1,401,280	
	Agriculture Subsidy	141,614.42	141,614.42	116,002.52	
	Chiefs expenses	104,886.81	104,886.81	71,647.02	
	Council & functions	1,377,570.15	1,377,570.15	830,423.87	
	HIV/AIDS Intervention	241,266.74	241,266.74	104,588.91	
	Debt Servicing	859,556.42	859,556.42	101,813.46	
	Subscriptions	8,887.64	8,887.64	2,481.54	
	Capital Outlay	8,566,515.58	8,566,515.58	6,336,662.16	
		13,548,577.33	13,548,577.33	8,964,899.79	
Note 35	Ministries, Departments and Agencies significantly controlled by Government which have been included in the Consolidated Annual Appropriation Account				
Vote Code	Ministry or Department				
	Statutory Expenditure				
	10 The Presidency				
	20 Miscellaneous Other Statutory Payments				
	30 Pensions and Gratuities				
	40 Public Debt Charges				
	Voted Expenditure				
	50 State Residences				
	60 National Audit Office				
	70 The Judiciary				
	80 National Assembly				
	81 Asset Declaration				
	90 Office of the President and Cabinet				
	93 Department. Of Human Resource Management and Development				
	97 Civil Service Commission				
	98 Greenbelt Authority				
	99 Directorate of Public Procurement				
	100 Ministry of Defence				
	101 Malawi Defence Force				
	120 Ministry of Local Government and Rural Development				
	121 National Local Government Finance Committee				
	130 Ministry of Lands, Housing and Urban Development				
	180 Ministry of Youth Development and Sports				
	190 Ministry of Agriculture, Irrigation and Water Development				
	240 Office of the Vice President				
	250 Ministry of Education, Science and Technology				
	260 Ministry of Foreign Affairs and International Cooperation				
	270 Ministry of Finance, Economic Planning and Development				
	271 Accountant General's Department				

NOTES TO THE CONSOLIDATED STATEMENT OF CASH RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2019

	2019 Approved Budget MK'000'	2019 Revised Budget MK'000'	2019 Actual K'000	2018 Actual K'000
273 Malawi Revenue Authority				
272 Local Development Fund				
274 Roads Fund Administration				
275 Subvented Organisation				
278 Unforeseen Expenditure				
276 National Statistical Office				
279 Financial Intelligence Unit				
310 Ministry of Health				
320 Ministry of Gender, Children, Disability and Social Welfare				
330 Ministry of Information and Civic Education				
340 Ministry of Home Affairs and Internal Security				
341 Malawi Police Service				
342 Prisons Services				

NOTES TO THE CONSOLIDATED STATEMENT OF CASH RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2019

	2019 Approved Budget MK'000'	2019 Revised Budget MK'000'	2019 Actual K'000	2018 Actual K'000
343 Department of Immigration				
350 Ministry of Justice and Constitutional Affairs				
351 Directorate of Public Prosecution and State Advocate				
352 Registrar General				
253 Administrator General				
354 Legal Aid				
370 Ministry of Labour, Youth and Man Power Development				
390 Ministry of Industry, Trade and Tourism				
400 Ministry of Transport and Public Infrastructure				
430 Human Rights Commission				
460 Malawi Electoral Commission				
470 Ministry of Natural Resources, Energy and Mining				
510 Anti- Corruption Bureau				
520 Legal aid Bureau				
550 Office of the Ombudsman				
560 Law Commission				
Transfers to Local				
601 Blantyre City Council				
602 Lilongwe City Council				
603 Mzuzu City Council				
604 Zomba City Council				
701 Kasungu Municipality Council				
702 Luchenza Municipality Council				
801 Balaka Town Council				
802 Dedza Town Council				
803 Karonga Town Council				
805 Liwonde Town Council				
807 Mangochi Town Council				
808 Salima Town Council				
901 Balaka District Council				
902 Blantyre District Council				
903 Chikhwawa District Council				
904 Chiradzulu District Council				
905 Chitipa District Council				
906 Dedza District Council				
907 Dowa District Council				
908 Karonga District Council				
909 Kasungu District Council				
910 Likoma District Council				
911 Lilongwe District Council				
912 Machinga District Council				

NOTES TO THE CONSOLIDATED STATEMENT OF CASH RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2019

	2019 Approved Budget MK'000'	2019 Revised Budget MK'000'	2019 Actual K'000	2018 Actual K'000
913 Mangochi District Council				
914 Mchinji District Council				
915 M'mbelwa District Council				
916 Mulanje District Council				
917 Mwanza District Council				
918 Neno District Council				
919 Nkhatabay District Council				
920 Nkhota kota District Council				
921 Nsanje District Council				
922 Ntcheu District Council				
923 Ntchisi District Council				
924 Phalombe District Council				
925 Rumphu District Council				
926 Salima District Council				
927 Thyolo District Council				
928 Zomba District Council				