

**NATIONAL AIDS COMMISSION**  
**NATIONAL RESPONSE TO**  
**HIV AND AIDS IN MALAWI**  
**CONSOLIDATED STATEMENT OF**  
**RECEIPTS AND PAYMENTS**  
**FOR THE YEAR ENDED**  
**30 JUNE 2018**

**NATIONAL AIDS COMMISSION  
NATIONAL RESPONSE TO HIV AND AIDS IN MALAWI**

**CONSOLIDATED STATEMENT OF RECEIPTS AND PAYMENTS  
FOR THE YEAR ENDED 30 JUNE 2018**

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**NATIONAL AIDS COMMISSION  
NATIONAL RESPONSE TO HIV AND AIDS IN MALAWI**

**COMMISSIONERS' REPORT  
FOR THE YEAR ENDED 30 JUNE 2018**

The Commissioners of National AIDS Commission (NAC) have pleasure in submitting their report on the consolidated statement of receipts and payments for the year ended 30 June 2018.

**INCORPORATION AND REGISTERED OFFICE**

The Government of Malawi established the National AIDS Commission (NAC) as a public trust in July 2001 to provide leadership and coordination of the national response to HIV and AIDS. It replaced the National AIDS Control Programme (NACP) that was in operation from 1987 to 2001. The Commission was established after Government realized that the response to the HIV and AIDS pandemic required a multi- sector, approach and interface with broader issues of population, economic development and management, social service provision, culture, community development, human rights and gender among others. In 2018 the State President assented the HIV and AIDS (Prevention and Management) Act which has established NAC as a Public Body. The Act became effective on 15th June 2018. The address of the Commission's registered office is:

National AIDS Commission  
P. O. Box 30622  
Lilongwe 3

**PRINCIPAL ACTIVITIES**

Activities coordinated by National AIDS Commission are guided by the National HIV and AIDS Strategic Plan (NSP) for the period 2015 – 2020 and addresses the following impact areas:

- Reduction in new HIV Infections and Prevalence;
- Reduced HIV Mortality and Morbidity for Adults and Children;
- Reduced Stigma and Discrimination;
- Improved Management and Coordination of the Response;

**FINANCIAL PERFORMANCE**

The operating results and financial position of the Commission are set out in the consolidated statement of receipts and payments, and other accompanying explanatory notes.

**OPPORTUNITIES**

Opportunities facing the Commission include the recent passing of the HIV and AIDS (Prevention and Management) Act and consequently the HIV and AIDS activities are now regulated and NAC has been established as a Public Body. The latter implies that NAC has its own vote besides having the mandate to mobilize resources.

**CHALLENGES**

The prevailing functional review and organizational structuring has created uncertainty among staff and because of the foregoing, the Commission experienced high staff turnover during the year.

**NATIONAL AIDS COMMISSION  
NATIONAL RESPONSE TO HIV AND AIDS IN MALAWI**

**COMMISSIONERS' REPORT (CONTINUED)  
FOR THE YEAR ENDED 30 JUNE 2018**

**STRATEGIES**

In fulfilling its mandate to provide leadership and coordination of the national response to HIV and AIDS in Malawi, the Commission facilitated the development of a number of HIV and AIDS related strategies and guidelines. The following are the key strategic documents developed and/or finalised during the 2017/2018 Financial Year:

- (i) **Revision of the National HIV Prevention Strategy:** The NAC revised the National HIV Prevention Strategy (2015 – 2020) to provide a framework for HIV prevention programs that will guide Malawi in reducing HIV infections in line with the targets set forth by the Global Coalition on HIV Prevention. In addition to ART, the strategy reinvigorates primary HIV prevention for reduction in new HIV infections. The strategy is fully costed with financing gap identified.
- (ii) **Finalisation of the Revised Terms of Reference for the Malawi Partnership Forum (MPF) and its Technical Working Groups:** The NAC commissioned the review of the terms of reference (TORs) for the MPF and those of the HIV and AIDS Technical Working Groups (TWGs) that report to the Malawi Partnership Forum, and those that operate at local council level. The main purpose was to assess their relevance, alignment and responsiveness to the HIV National Strategic Plan (2015 to 2020) and National AIDS Commission Strategic Plan (2013 to 2018).
- (iii) **Launch of the HIV and AIDS Strategy for Higher Education Institutions:** The NAC supported the Ministry of Education, Science and Technology through the National Council for Higher Education (NCHE) to develop an HIV and AIDS Strategy for Higher Education Institutions which was launched in November 2017 by the Director of Higher Education in the Ministry of Education, Science and Technology.
- (iv) **Development of the Adolescent Girls and Young Women (AGYW) Strategy:** NAC provided technical support to the four ministries of Labour, Youth, Sports and Manpower Development (MLYSMD); Health and Population; Ministry of Education Science and Technology; and the Ministry of Gender Children Disability and Social Welfare launched the Adolescent Girls and Young Women Strategy for Malawi. The launch took place at Bingu International Convention Center (BICC) in Lilongwe on 14th August 2018. The guest of honor was the Minister of Labour, Youth, Sports and Manpower Development, Hon. Francis Kasaila, MP. The launch was also supported by various development partners such as UNICEF, ILO, UNFPA, USAID and HP+.
- (v) **Institutional Review:** Following enactment of the HIV Prevention and Management Bill into Law, the Commission envisages to undertake an institutional review that will refocus the institutional architecture to the core mandate, in order to enhance its performance and efficiency.

**NATIONAL AIDS COMMISSION  
NATIONAL RESPONSE TO HIV AND AIDS IN MALAWI**

**COMMISSIONERS' REPORT (CONTINUED)  
FOR THE YEAR ENDED 30 JUNE 2018**

**SUMMARY OF KEY DEVELOPMENTS**

The following key developments took place during the 2016/2018 Financial Year:

- 1 **Country Operational Plan (COP) 18:** The Commission, just like in the previous years, participated in the consultations for the development of the PEPFAR COP18 amounting US\$138 million. The development process commenced in January, 2018. One of the key interventions in the COP 18 is the scale up of HIV Self-Testing in high HIV burden districts of Mangochi, Machinga, Zomba, Blantyre and Chikhwawa. The other areas of focus will be active Index HIV testing, Laboratory optimization and transition of new and existing clients on first-line ART to a new regimen of TDF/3TCT/DTG which is well tolerated and has high resistance barrier.
- 2 **The Global Fund:** The 2017/18 financial year witnessed the signing of the Global Fund New Funding Model II (NFM II) by the Government of Malawi and the Global Fund. The three year grant to be implemented from January 2018 to December 2020 aims to reduce new infections, morbidity and mortality related to HIV, TB and Malaria. The total grant amounts to US\$460,475,140 of which US\$394.75 million is for TB/HIV while US\$65.72 million is for Malaria.
- 3 **2017 Joint Annual Review (JAR):** The Joint Annual Review of the national response to HIV and AIDS for the financial year 2016/2017 was held in October, 2017 under the leadership of the Malawi HIV and AIDS Partnership Forum (MPF). The review discussed progress of HIV interventions, identified key challenges and developed recommendations to address the gaps. The theme was "Ending AIDS by 2030 - A Shared Responsibility".
- 4 **2017 Research and Best Practices Dissemination Conference:** The conference was held in November, 2017 under a theme: "Accelerating reduction of new HIV infections through research and best practices". The purpose of the conference was to create a national forum to present and discuss recent as well as on-going studies in the area of HIV and AIDS. The conference also shared experiences on successful interventions, in order to inform programme and policy development.
- 5 **World AIDS Day and International Candlelight Memorial:** Malawi commemorated the 2017 World AIDS Day on 1st December, 2017, at Youth Centre Ground in Blantyre. The theme for the commemoration was "Right to Health: Access to Quality HIV Prevention and Treatment for All." The International AIDS Candlelight Memorial was commemorated on 2nd June, 2018 at Mzuzu Upper Stadium. The theme was "Reflecting on our Past, Planning for our Future".
- 6 **End of World Bank support towards the NSP:** The World Bank was supporting the national HIV response through the National AIDS Commission (NAC) under the Nutrition and HIV/AIDS Project (NHAP). The support was for five years effective October 2012 and was since extended by a year to August 2018 focusing on: (i) support for the implementation of the National HIV and AIDS Strategic Plan including operations of NAC; (ii) roll out of VMMC in public health facilities; and (iii) support to the Prevention of Mother to Child Transmission (PMTCT). The project was restructured with additional funding for the construction of six Ebola treatment centres in Mwanza, Blantyre, Dedza, Mchinji, Mzuzu and Karonga and also other activities in the Ebola Preparedness Plan.

**NATIONAL AIDS COMMISSION  
NATIONAL RESPONSE TO HIV AND AIDS IN MALAWI**

**COMMISSIONERS' REPORT (CONTINUED)  
FOR THE YEAR ENDED 30 JUNE 2018**

**COMMISSIONERS**

List of Commissioners who served office during the year are as follows:

|  |             |           |
|--|-------------|-----------|
| Paramount Chief Dr Kyungu XXIV               | Chairperson | Full year |
| Paramount Chief Ngolongoliwa                 | Member      | Full year |
| Rev. R. Mangisa                              | Member      | Full year |
| Dr. A. Mkumbwa                               | Member      | Full year |
| Mr. C. Kaonga                                | Member      | Full year |
| Mr. A. Kaponya                               | Member      | Full year |
| Bishop E.D. Mbewe                            | Member      | Full year |
| <b>Ex-Officio Members</b>                    |             |           |
| The Secretary to the Treasury                | Member      | Full year |
| The Secretary for Health and Population      | Member      | Full year |
| The Secretary for Nutrition, HIV and AIDS    | Member      | Full year |
| The Secretary for Local Government and Rural | Member      | Full year |

**REMUNERATION REPORT**

**Commissioners' emoluments**

**Commissioners**

|                              | <b>2018</b> | <b>2017</b> |
|------------------------------|-------------|-------------|
|                              | <b>MK</b>   | <b>MK</b>   |
| <b>Honoraria per quarter</b> |             |             |
| Chairperson                  | 40,000      | 40,000      |
| Member                       | 35,000      | 35,000      |
| <b>Sitting allowance</b>     |             |             |
| Chairperson                  | 25,000      | 25,000      |
| Member                       | 20,000      | 20,000      |

**AUDITORS**

Graham Carr  
Certified Public Accountants and Business Advisors  
P.O. Box 898  
Lilongwe

**BANKERS**

- |   |  |
|---|--|
| (1) Standard Bank Limited<br>P.O. Box 30386<br>Lilongwe           | (3) Reserve Bank of Malawi<br>P.O. Box 30063<br>Lilongwe |
| (2) National Bank of Malawi Limited<br>P.O. Box 30317<br>Lilongwe | (4) FDH Bank Limited<br>P.O. Box 30432<br>Lilongwe 3.    |

**LAWYERS**

- |  |   |
|--|---|
| (1) G. Nankhuni & Partners (Up to 31/03/2017)<br>Private Bag B422<br>Lilongwe 3. | (2) M & M Global Law Consultants (01/04/2017 - 30/06/2018)<br>Development House<br>Private Bag 330<br>Lilongwe 3. |
|--|---|

**NATIONAL AIDS COMMISSION  
NATIONAL RESPONSE TO HIV AND AIDS IN MALAWI**

**STATEMENT OF COMMISSIONERS' RESPONSIBILITIES  
FOR THE YEAR ENDED 30 JUNE 2018**

The Commissioners are required to prepare the consolidated statement of receipts and payments for each financial period that gives a true and fair view of the state of affairs of the Commission as at the end of the financial period and of the surplus or deficit of the Commission for that period.

The Commissioners and management confirm that suitable accounting policies have been used and applied consistently, and reasonable and prudent judgements and estimates have been made in the preparation of the consolidated statement of receipts and payments for the year ended 30 June 2018. The Commissioners also confirm that applicable accounting standards in accordance with the modified cash receipts and disbursement basis of accounting s described in note 2, and financial reporting provisions of the relevant financing agreements have been followed and that the consolidated statement of receipts and payments has been prepared on a going concern basis.

The Commissioners and management are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Commission and which enable them to ensure that the consolidated statement of receipts and payments comply with the provisions of the Trustees Incorporation Act of 1962 and the Commission's accounting policies. They are responsible for safeguarding the assets of the Commission and, hence, for taking reasonable steps for the prevention and detection of fraud, error and other irregularities.

No matters have come to the attention of the Commissioners to indicate that the Commission will not remain a going concern for at least the ensuing financial year.

The Commissioners are of the opinion that the consolidated statement of receipts and payments gives a true and fair view of the state of the financial affairs of the Commission and of its operating results.

The consolidated statement of receipts and payments of the Commission were approved for issue by the Board of Commission on 20 December 2018 and are signed on their behalf by :-

  
\_\_\_\_\_  
BOARD CHAIRPERSON

  
\_\_\_\_\_  
COMMISSIONER

**AUDITOR'S REPORT TO THE COMMISSIONERS OF  
NATIONAL AIDS COMMISSION  
NATIONAL RESPONSE TO HIV AND AIDS IN MALAWI**

**ON THE CONSOLIDATED STATEMENT OF RECEIPTS AND PAYMENTS  
FOR THE YEAR ENDED 30 JUNE 2018**

**Opinion**

We have audited the statement of receipts and payments of the National Aids Commission - National Response to HIV and AIDS which comprise consolidated statement of receipts and payments as at 30 June 2018 and notes, comprising a summary of significant accounting policies and other explanatory information as set out on pages 10 to 15.

In our opinion, the consolidated statement of cash receipts and payments present fairly, in all material respects, the financial position of National AIDS Commission - National Response to HIV and AIDS in Malawi as at 30 June 2018, and of its financial operations for the year then ended in accordance with the modified cash receipts and disbursement basis of accounting as described in Note 2, and comply with the financial reporting provisions of the relevant financing agreements.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the statement of receipts and payments section of our report. We are independent of the Commission in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) and we have fulfilled our ethical responsibilities in accordance with the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Key audit matter**

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matter described below to be the key audit matter to be communicated in our report.

The organisation's receivables include advances to the Grants Management Unit of MK165million, advances to UNICEF of MK98million and advances to UNDP of MK3.7million which have not been recovered.

**Responsibilities of the Commissioners' and management and those charged with governance for the consolidated statement of receipts and payments**

The Commissioners and management are responsible for the preparation and fair presentation of the consolidated statement of receipts and payments in accordance with accounting policies described in note 2, as required by the reporting provisions of the relevant financing agreements under the memorandum of understanding with donors and for such internal control as management determines is necessary to enable the preparation of the consolidated statement of receipts and payments that is free from material misstatement, whether due to fraud or error.

**AUDITOR'S REPORT TO THE COMMISSIONERS OF  
NATIONAL AIDS COMMISSION  
NATIONAL RESPONSE TO HIV AND AIDS IN MALAWI**

**ON THE CONSOLIDATED STATEMENT OF RECEIPTS AND PAYMENTS  
FOR THE YEAR ENDED 30 JUNE 2018**

**Responsibilities of the Commissioners' and management and those charged with governance for the consolidated statement of receipts and payments (continued)**

In preparing the financial statements, the Commissioners' and management are responsible for assessing the organisation's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Commissioners' and management either intends to liquidate the organisation to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the commission's financial reporting process.

**Auditor's responsibilities for the audit of the consolidated statement of receipts and payments**

Our objectives are to obtain reasonable assurance about whether the consolidated statement of receipts and payments as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the statement of receipts and payments whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the commission's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the commission.
- Conclude on the appropriateness of the commission's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the commission's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the statement of receipts and payments or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the commission to cease to continue as a going concern.

**AUDITOR'S REPORT TO THE COMMISSIONERS OF  
NATIONAL AIDS COMMISSION  
NATIONAL RESPONSE TO HIV AND AIDS IN MALAWI**

**ON THE CONSOLIDATED STATEMENT OF RECEIPTS AND PAYMENTS  
FOR THE YEAR ENDED 30 JUNE 2018**

**Auditor's responsibilities for the audit of the consolidated statement of receipts and payments  
(continued)**

- Evaluate the overall presentation, structure and content of the statement of receipts and payments, including the disclosures, and whether the statement of receipts and payments represent the underlying transactions and events in a manner that achieves a true and fair view.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the project to express an opinion on the statement of receipts and payments. We are responsible for the direction, supervision and performance of the audit. We remain solely responsible for our audit opinion.

We communicated with the management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provided management with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Our report is intended solely for National AIDS Commission - National Response to HIV and AIDS and should not be distributed to or used by parties other than National AIDS Commission - National Response to HIV and AIDS.

The engagement partner on the audit resulting in this independent auditor's report is Cornwell Banda.



Graham Carr  
Nexia International  
Chartered Accountants (Malawi)  
2nd Floor ADL House  
City Centre  
P O Box 898  
Lilongwe

Date: 31st December 2018

**NATIONAL AIDS COMMISSION  
NATIONAL RESPONSE TO HIV AND AIDS IN MALAWI**

**CONSOLIDATED STATEMENT OF RECEIPTS AND PAYMENTS  
FOR THE YEAR ENDED 30 JUNE 2018**

|   | Notes | 2018<br>MK'000     | 2017<br>MK'000      |
|---|-------|--------------------|---------------------|
| Opening balance 01.07.2017                        |       | 5,169,619          | 2,701,870           |
| Refunds to Global Funds                           |       | (439,965)          | -                   |
| <b>RECEIPTS</b>                                   |       |                    |                     |
| Funds received                                    | 3     | 5,879,959          | 14,304,135          |
| Interest earned & other Income                    | 4     | 48,311             | 1,737               |
| Foreign exchange gain                             | 4     | 21,306             | 105,801             |
| <b>Total receipts</b>                             |       | <b>10,679,230</b>  | <b>17,113,543</b>   |
| <b>PAYMENTS</b>                                   |       |                    |                     |
| Prevention  | 5     | 4,483,281          | 3,148,770           |
| Treatment, care and Support                       | 6     | 169,282            | 3,931,359           |
| Impact mitigation                                 |       | 68,604             | 115,231             |
| Program management and coordination               |       | 154,284            | 110,920             |
| National policy coordination and program planning | 7     | 3,450,293          | 3,691,285           |
| Ebola preparedness expenses                       |       | 401,506            | 946,359             |
| <b>Total Payments</b>                             |       | <b>(8,727,250)</b> | <b>(11,943,924)</b> |
| <b>Excess of Receipts over Payments</b>           |       | <b>1,951,980</b>   | <b>5,169,619</b>    |
| <b>REPRESENTED BY:</b>                            |       |                    |                     |
| Bank balances - Secretariate                      | 8     | 1,200,101          | 7,134,983           |
| Bank balances - GMU                               | 8     | 143,637            | 255,645             |
| Advances to GMU                                   | 9     | 164,967            | 310,896             |
| Advances to UNICEF                                | 9     | 98,470             | 98,450              |
| Advances to UNDP                                  | 9     | 3,729              | 3,729               |
| Receivable from the Malawi Government             | 9     | 375,000            | 662,500             |
| Advance receipt- World Bank                       | 12    | -                  | (3,296,584)         |
| MRA Tax payable                                   | 13    | (33,924)           | -                   |
| <b>Total</b>                                      |       | <b>1,951,980</b>   | <b>5,169,619</b>    |

The consolidated statement of receipts and payments was approved and authorised for issue by the Board of Commissioners on 30 December 2018 and was signed on its behalf by:

  
BOARD CHAIRPERSON

  
COMMISSIONER

**NATIONAL AIDS COMMISSION  
NATIONAL RESPONSE TO HIV AND AIDS IN MALAWI**

**NOTES TO THE CONSOLIDATED STATEMENT OF RECEIPTS AND PAYMENTS  
FOR THE YEAR ENDED 30 JUNE 2018**

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**1 GENERAL INFORMATION**

The National AIDS Commission (NAC) was established as a public trust in July 2001 to replace National AIDS Control Program, which was in operation from 1987 to 2001. The National AIDS Control Programme was transformed and restructured to become a Commission in order to effectively respond to an expand National HIV and AIDS Programme. The Commission came into being after realising that the response to the HIV and AIDS pandemic required a multi-sectoral approach and interaction between HIV and AIDS and broader issues of population, economic development, human resources development and management, social service provision, culture, community development and gender.

**Mission statement**

To provide leadership in planning, organising, coordination and setting standards for the prevention and control of HIV and AIDS in Malawi.

**Activities of National AIDS Commission**

Activities coordination by National AIDS Commission includes:

- a) Prevention
- b) Treating, care support
- c) Impact mitigation
- d) Program management and coordination
- e) National Policy Coordination and Program Planning

**Implementation approach**

HIV and AIDS programmes are implemented by existing public, private and civil society organisations, coordinated by the National AIDS Commission/Secretariat using streamlined procedures. It supports institutions at national and sub-national levels. Partnerships with Community Based Organisations (CBOs, Non-Governmental Organisations (NGOs) and the private sector is encouraged.

In mobilising the national response, NAC is guided by four principal implementation approaches that are:

- a) Expanding people's knowledge about the nature of HIV and AIDS and its impact on individuals, family's communities and national development.
- b) Strengthening the capacities of individuals, families, communities and institutions to respond to the epidemic in a sustained and effective manner.
- c) Stimulating interaction between individuals and variable programmes and services as a basis for collective action; and
- d) Developing and sustaining a dynamic institutional framework for planning, delivering and evaluation of HIV and AIDS programmes.

**NATIONAL AIDS COMMISSION  
NATIONAL RESPONSE TO HIV AND AIDS IN MALAWI**

**NOTES TO THE CONSOLIDATED STATEMENT OF RECEIPTS AND PAYMENTS (Cont'd)  
FOR THE YEAR ENDED 30 JUNE 2018**

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**Funding**

The National Response to HIV and AIDS in Malawi is funded under the Memorandum of Understanding (MOU) between the funding partners of the National AIDS Commission and the Government of Malawi.

**2 SIGNIFICANT ACCOUNTING POLICIES**

The principal accounting policies adopted in the preparation of the consolidated statement of receipts and payments are set out below:

**(i) Basis of preparation**

The consolidated statement of receipts and payments is prepared on a cash receipt and disbursement basis of accounting as modified for the accounting of grants to implementing partners as per note 2(v).

**(ii) Receipts**

Receipts represent funding received from various funding partners. Funds are either deposited with the Reserve Bank of Malawi or commercial banks. The Commission makes periodic transfers from foreign currency denominated accounts to local accounts and direct payments to settle foreign payments.

**(iii) Payments**

Payments are recognised when paid. Except for a few foreign currency transactions which are translated to Malawi Kwacha using prevailing exchange rates, payments are made in Malawi Kwacha through the various operating bank accounts. Allocation of payments to expenditure lines during the period is in line with the annual work plan.

**(iv) Plant and equipment**

Plant and equipment bought by the Commission are expenses in the period of purchase and are not depreciated. A register of property, plant and equipment is maintained.

**(v) Receivables**

Receivables represent prepayments for goods and services and amounts receivable from GRO's.

**(vi) Income tax**

National AIDS Commission is exempt from income tax under paragraph b(xi) of the first schedule of the Taxation Act Chapter 41.01 and therefore no current and deferred income tax is accounted for.

**NATIONAL AIDS COMMISSION  
NATIONAL RESPONSE TO HIV AND AIDS IN MALAWI**

**NOTES TO THE CONSOLIDATED STATEMENT OF RECEIPTS AND PAYMENTS (Cont'd)  
FOR THE YEAR ENDED 30 JUNE 2018**

|   | <b>2018<br/>MK'000</b> | <b>2017<br/>MK'000</b> |
|---|------------------------|------------------------|
| <b>3 GRANTS RECEIVED</b>  |                        |                        |
| Global fund   | -                      | 3,695,885              |
| World Bank  | 3,931,652              | 8,712,647              |
| Southern African Development Community  | -                      | 2,847                  |
| Malawi Government   | 1,787,500              | 1,500,000              |
| UNAIDS  | 7,297                  | 34,442                 |
| Total receipts  | <u>5,726,449</u>       | <u>13,945,821</u>      |
| <b>Other funding partners</b>   |                        |                        |
| Centre for Disease Control and Prevention   | 153,510                | 358,314                |
|   | <u>5,879,959</u>       | <u>14,304,135</u>      |
| <b>4 OTHER INCOME</b>   |                        |                        |
| Exchange gains  | 21,306                 | 105,801                |
| Interest received   | 48,311                 | 1,737                  |
|   | <u>69,617</u>          | <u>107,538</u>         |
| <b>5 PREVENTION AND BEHAVIOR CHANGE</b>   |                        |                        |
| National AIDS Secretariat   | 2,209,720              | 1,287,386              |
| Grants recipient Organisation (GRO)   | 2,273,561              | 1,861,384              |
|   | <u>4,483,281</u>       | <u>3,148,770</u>       |
| <b>6 TREATMENT CARE AND SUPPORT</b>   |                        |                        |
| Purchase of ARVS  | 169,282                | 3,725,211              |
| Supply chain management agent services  | -                      | 103,710                |
| Treatment support activities  | -                      | 102,438                |
|   | <u>169,282</u>         | <u>3,931,359</u>       |
| <p>Significant reduction in this expenditure line is due to NAC no longer being a Global fund Principal Recipient and and scaling down of NHAP activities due to closure.</p> |                        |                        |
| <b>7 NATIONAL POLICY COORDINATION AND PROGRAM PLANNING</b>  |                        |                        |
| Programme coordination and management   | 366,336                | 764,997                |
| Programme support   | 111,430                | 399,245                |
| Institution support   | 2,972,527              | 2,527,043              |
|   | <u>3,450,293</u>       | <u>3,691,285</u>       |

**NATIONAL AIDS COMMISSION  
NATIONAL RESPONSE TO HIV AND AIDS IN MALAWI**

**NOTES TO THE CONSOLIDATED STATEMENT OF RECEIPTS AND PAYMENTS (Cont'd)  
FOR THE YEAR ENDED 30 JUNE 2018**

|   | 2018<br>MK'000   |   | 2017<br>MK'000   |
|---|------------------|---|------------------|
| <b>8 CASH AND BANK BALANCES</b>           |                  |   |                  |
| NAC Pooled accounts                       | 153,169          | b | 447,531          |
| NAC CDC Operating account                 | 32,904           |   | 25,848           |
| NAC Global Fund                           | -                |   | 28,594           |
| NAC Ebola preparedness                    | 881              |   | 146,486          |
| NAC SADC Local                            | 15               |   | 3,273            |
| NAC SADC foreign                          | 131              |   | 132              |
| NAC Global Fund (US\$)                    | -                |   | 411,751          |
| NAC Pooled (US\$)                         | 933,940          |   | 5,700,103        |
| NAC CDC(US\$)                             | 79,032           |   | 371,236          |
| FDH NAC(US\$)                             | 29               |   | 29               |
|   | <u>1,200,101</u> |   | <u>7,134,983</u> |
| <b>GMU Bank accounts</b>                  |                  |   |                  |
| Umbrella project unit                     | 11,379           |   | 182,247          |
| NAC GMU FDH account                       | 132,258          |   | 73,398           |
|   | <u>143,637</u>   |   | <u>255,645</u>   |
| <b>Total bank balances</b>                | <u>1,343,738</u> |   | <u>7,390,628</u> |
| <b>9 ADVANCES TO PARTNERS</b>             |                  |   |                  |
| Unliquidated advances under GMU (note 10) | 164,967          |   | 310,896          |
| Unliquidated advances to UNICEF (note 12) | 98,470           |   | 98,450           |
| Unliquidated advances to UNDP             | 3,729            |   | 3,729            |
| Receivable from the Malawi Government     | 375,000          |   | 662,500          |
| <b>Total unliquidated advances</b>        | <u>642,166</u>   |   | <u>1,075,575</u> |
| <b>10 GRANTS MANAGEMENT UNIT</b>          |                  |   |                  |
| Summary of advances                       |                  |   |                  |
| Balance at 1 July                         | 566,540          |   | 743,401          |
| Disbursements from GMU to GROs            | 1,256,744        |   | (1,231,541)      |
| Disbursement from NAC to GMU              | 907,679          |   | 1,237,232        |
| Disbursement from GMU to GROs             | (1,256,744)      |   | 1,100,292        |
| Direct payment to GRO Suppliers           | 1,507,064        |   | 1,037,747        |
| GRO refunds                               | 77,500           |   | 59,720           |
| Advances brought forward from GROs        | -                |   | 2,000            |
| Interest earned                           | 1,650            |   | 20,761           |
| Advances liquidated during the year       | (2,751,830)      |   | (2,403,072)      |
| Balance at 30 June 2018                   | <u>308,603</u>   |   | <u>566,540</u>   |

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|  | <b>2018<br/>MK'000</b> | <b>2017<br/>MK'000</b> |
|--|------------------------|------------------------|
| <b>Represented by:</b>   |                        |                        |
| National Bank of Malawi bank account   | 11,379                 | 182,246                |
| FDH bank account   | 132,257                | 73,398                 |
| Grants Recipient Organisation (GROs) closing balances  | 164,967                | 310,896                |
|  | <u>308,603</u>         | <u>566,540</u>         |
| <br>   |                        |                        |
| <b>11 ADVANCES TO UNITED NATIONS<br/>INTERNATIONAL CHILDREN'S EMERGENCY<br/>FUND (UNICEF) AND OTHER PAYMENTS</b>   |                        |                        |
| These represent advances made to UNICEF and other partners for the procurement of drugs and other health products on behalf of the Ministry of Health as well as advances to other partners. The movement of these advances is as below: |                        |                        |
| UNICEF and voluntary pooled procurement advances:  |                        |                        |
| Balance at 1 July 2017   | 98,450                 | 96,774                 |
| Exchange difference  | 20                     | 1,676                  |
| Balance at 30 June 2018  | <u>98,470</u>          | <u>98,450</u>          |
| <br>   |                        |                        |
| <b>12 ADVANCE RECEIPTS</b>   |                        |                        |
| Advance receipt from the World Bank  | <u>-</u>               | <u>3,296,584</u>       |
| <br>   |                        |                        |
| <b>13 MRA - TAX PAYABLE</b>  |                        |                        |
| Advance receipt from the World Bank  | <u>(33,924)</u>        | <u>-</u>               |
| <br>   |                        |                        |
| <b>14 CAPITAL COMMITMENTS</b>  |                        |                        |
| There were no capital commitments as at the end of the year requiring disclosure in the consolidated statement of receipts and payments.   |                        |                        |
| <br>   |                        |                        |
| <b>15 CONTINGENT LIABILITIES</b>   |                        |                        |
| There are no contingent liabilities as at the end of the year requiring disclosure in the consolidated statement of receipts and payments.   |                        |                        |

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**16 EXCHANGE RATES AND INFLATION RATES**

The average of the year-end buying and selling rates of the major foreign currencies affecting the performance of the Commission are stated below, together with the increase in the National Consumer Price Index, which represent an official measure of inflation.

|                  | 2018 | 2017  |
|------------------|------|-------|
| Kwacha/US Dollar | 724  | 724   |
| Kwacha/ GBP      | 950  | 942   |
| Kwacha/Rand      | 55   | 56    |
| Inflation rate   | 9.0% | 11.3% |

At the time of signing this consolidated statement of receipts and payments, the exchange rates had moved on the global market as follows:-

|                  |     |     |
|------------------|-----|-----|
| Kwacha/US Dollar | 729 | 726 |
| Kwacha/ GBP      | 921 | 973 |
| Kwacha/Rand      | 51  | 54  |

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*The following pages do not form part of the  
consolidated statement of receipts and payments*

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Appendix I

| ANALYSIS BY DONOR                       | Pooled Fund              |                       | CDC                   |                  | Global Fund      |                         | SADC                     |                          | UNDP                     |                  | Consolidated       |          | Consolidated |       | Change |
|---|--------------------------|-----------------------|-----------------------|------------------|------------------|-------------------------|--------------------------|--------------------------|--------------------------|------------------|--------------------|----------|--------------|-------|--------|
|   | MK                       | MK                    | MK                    | MK               | MK               | MK                      | MK                       | MK                       | MK                       | MK               | MK                 | MK       | MK           | MK    |        |
| Opening balance 01.07.2017              | 4,328,226,505.71         | -                     | 397,083,866.12        | -                | 440,345,266.83   | 102,312.97              | 3,860,676.65             | -                        | -                        | 5,169,618,628.28 | 2,701,870,496.45   | 30,06.17 | 30,06.17     | 91%   |        |
| Refunds to Global funds                 | -                        | -                     | -                     | -                | (439,964,598.68) | -                       | -                        | -                        | -                        | (439,964,598.68) | -                  | -        | -            | -     |        |
| <b>RECEIPTS</b>                         |                          |                       |                       |                  |                  |                         |                          |                          |                          |                  |                    |          |              |       |        |
| Funds Received                          | 5,726,448,700.71         | -                     | 153,510,000.00        | -                | -                | -                       | -                        | -                        | -                        | 5,879,958,700.71 | 14,304,134,398.08  | 30,06.18 | 30,06.18     | -59%  |        |
| Interest Earned & Other Income          | 15,766,882.44            | -                     | 32,538,807.33         | -                | -                | 5,712.58                | -                        | -                        | -                        | 48,311,402.35    | 1,736,886.14       | 30,06.18 | 30,06.18     | 2681% |        |
| Foreign Exchange gain/(loss)            | 15,182,101.63            | -                     | 6,432,120.04          | -                | (308,368.15)     | 6.90                    | -                        | -                        | -                        | 21,305,860.42    | 105,804,363.50     | 30,06.18 | 30,06.18     | -80%  |        |
| <b>Total Receipts</b>                   | <b>10,085,624,190.49</b> | <b>108,032.45</b>     | <b>589,564,793.49</b> | <b>72,300.00</b> | <b>72,300.00</b> | <b>3,860,676.65</b>     | <b>10,679,229,993.08</b> | <b>17,113,546,144.17</b> | <b>17,113,546,144.17</b> |                  |                    |          |              |       |        |
| <b>PAYMENTS</b>                         |                          |                       |                       |                  |                  |                         |                          |                          |                          |                  |                    |          |              |       |        |
| Prevention                              | 4,483,281,349.35         | -                     | -                     | -                | -                | -                       | -                        | -                        | -                        | 4,483,281,349.35 | 3,148,770,105.45   | 30,06.18 | 30,06.18     | 42%   |        |
| Treatment Care and Support              | 169,281,654.71           | -                     | -                     | -                | -                | -                       | -                        | -                        | -                        | 169,281,654.71   | 3,931,363,284.62   | 30,06.18 | 30,06.18     | -96%  |        |
| Impact Mitigation                       | 68,603,932.75            | -                     | -                     | -                | -                | -                       | -                        | -                        | -                        | 68,603,932.75    | 115,231,346.85     | 30,06.18 | 30,06.18     | -40%  |        |
| Ebola Preparedness                      | 401,506,732.10           | -                     | -                     | -                | -                | -                       | -                        | -                        | -                        | 401,506,732.10   | 946,359,407.02     | 30,06.18 | 30,06.18     | -58%  |        |
| Program Management and Coordination     | 154,283,602.69           | -                     | -                     | -                | -                | -                       | -                        | -                        | -                        | 154,283,602.69   | 110,920,527.49     | 30,06.18 | 30,06.18     | 39%   |        |
| National Policy Coordination and Progra | 2,972,527,563.55         | -                     | 477,629,504.68        | -                | 72,300.00        | 63,700.00               | -                        | -                        | -                        | 3,450,293,068.23 | 3,691,284,664.05   | 30,06.18 | 30,06.18     | -7%   |        |
| <b>Total Payments</b>                   | <b>8,249,484,835.15</b>  | <b>63,700.00</b>      | <b>477,629,504.68</b> | <b>72,300.00</b> | <b>72,300.00</b> | <b>8,727,250,339.83</b> | <b>11,943,929,335.48</b> | <b>11,943,929,335.48</b> | <b>11,943,929,335.48</b> |                  |                    |          |              |       |        |
| <b>Excess of Receipts over Payments</b> | <b>1,836,139,355.34</b>  | <b>(0.00)</b>         | <b>111,935,288.81</b> | <b>(0.00)</b>    | <b>(0.00)</b>    | <b>44,332.45</b>        | <b>1,951,979,653.25</b>  | <b>5,169,616,808.69</b>  | <b>5,169,616,808.69</b>  |                  |                    |          |              |       |        |
| <b>REPRESENTED BY:</b>                  |                          |                       |                       |                  |                  |                         |                          |                          |                          |                  |                    |          |              |       |        |
| Cash book balances 30.06.2018           | 1,231,626,400.80         | -                     | 111,935,288.81        | -                | -                | 44,332.45               | -                        | -                        | -                        | 1,343,737,888.71 | 7,390,628,198.51   | 30,06.18 | 30,06.18     | -82%  |        |
| Advances to UNICEF                      | 98,469,962.38            | -                     | -                     | -                | -                | -                       | -                        | -                        | -                        | 98,469,962.38    | 98,449,568.28      | 30,06.18 | 30,06.18     | 0%    |        |
| Advances to GMU                         | 164,967,152.67           | -                     | -                     | -                | -                | -                       | -                        | -                        | -                        | 164,967,152.67   | 310,894,252.50     | 30,06.18 | 30,06.18     | -47%  |        |
| Other Advances                          | -                        | -                     | -                     | -                | -                | -                       | -                        | -                        | -                        | -                | 3,728,810.00       | 30,06.18 | 30,06.18     | 0%    |        |
| Funding Receivable from GoM             | 375,000,000.00           | -                     | -                     | -                | -                | -                       | -                        | -                        | -                        | 375,000,000.00   | 662,500,000.00     | 30,06.18 | 30,06.18     | 0%    |        |
| Advance Funding Received - IDA          | -                        | -                     | -                     | -                | -                | -                       | -                        | -                        | -                        | -                | (3,296,584,020.00) | 30,06.18 | 30,06.18     | 0%    |        |
| MRA - Tax Payable                       | (33,924,160.51)          | -                     | -                     | -                | -                | -                       | -                        | -                        | -                        | (33,924,160.51)  | -                  | 30,06.18 | 30,06.18     | -62%  |        |
| <b>Total</b>                            | <b>1,836,139,355.34</b>  | <b>111,935,288.81</b> | <b>111,935,288.81</b> | <b>(0.00)</b>    | <b>(0.00)</b>    | <b>44,332.45</b>        | <b>1,951,979,653.25</b>  | <b>5,169,616,808.69</b>  | <b>5,169,616,808.69</b>  |                  |                    |          |              |       |        |

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Appendix II

| <b>POOLED FUND</b>                                |                           |                            |                 |
|---|---------------------------|----------------------------|-----------------|
|   | <b>30.06.2018</b>         | <b>30.06.2017</b>          | <b>Change %</b> |
|   | <b>MK</b>                 | <b>MK</b>                  |                 |
| Opening balance 01.07.2016                        | 4,328,226,505.71          | 1,884,723,220.96           | 130             |
| Received during the period                        | 5,726,448,700.71          | 13,942,973,419.30          | (59)            |
| Interest and other income                         | 15,766,882.44             | 1,656,650.31               | 852             |
| Foreign Exchange gain/(loss)                      | 15,182,101.63             | 98,497,306.97              | (85)            |
| <b>Total Receipts</b>                             | <b>10,085,624,190.49</b>  | <b>15,927,850,597.54</b>   | <b>(37)</b>     |
| <b>PAYMENTS</b>                                   |                           |                            |                 |
| Prevention  | 4,483,281,349.35          | 3,187,859,226.72           | 41              |
| Treatment Care and Support                        | 169,281,654.71            | 3,931,358,872.00           | (96)            |
| Impact Mitigation                                 | 68,603,932.75             | 115,231,346.85             | (40)            |
| Program Management and Coordination               | 154,283,602.69            | 110,920,527.49             | 39              |
| National Policy Coordination and Program Planning | 2,972,527,563.55          | 3,307,894,711.75           | (10)            |
| Ebola Preparedness Project expenses               | 401,506,732.10            | 946,359,407.02             | (58)            |
| <b>Total Payments</b>                             | <b>(8,249,484,835.15)</b> | <b>(11,599,624,091.83)</b> |                 |
| <b>Excess of Receipts over Payments</b>           | <b>1,836,139,355.34</b>   | <b>4,328,226,505.71</b>    |                 |
| <b>REPRESENTED BY</b>                             |                           |                            |                 |
| <i>Bank balance</i>                               |                           |                            |                 |
| FCDA US\$   | 933,940,436.03            | 5,715,652,834.12           | (97)            |
| Local MWK   | 153,169,371.47            | 834,112,052.72             | (100)           |
| Ebola preparedness GMU                            | 880,593.26                | -                          |                 |
| GMU   | 143,636,000.04            | -                          |                 |
| <b>Total</b>                                      | <b>1,231,626,400.80</b>   | <b>6,549,764,886.84</b>    | <b>(81)</b>     |
| <i>Receivables</i>                                |                           |                            |                 |
| Advances to GMU                                   | 164,967,152.67            | 310,896,070.59             | (47)            |
| Advances to UNICEF                                | 98,469,962.38             | 98,449,568.28              | 0               |
| Advances to the SADC Project                      | -                         | 3,200,000.00               |                 |
| Receivable from Malawi Government                 | 375,000,000.00            | 662,500,000.00             |                 |
| <i>Payables</i>                                   |                           |                            |                 |
| Advance receipt - World Bank                      | -                         | (3,296,584,020.00)         |                 |
| MRA - PAYE payable                                | (33,924,160.51)           | -                          |                 |
| <b>Grand Total</b>                                | <b>1,836,139,355.34</b>   | <b>4,328,226,505.71</b>    | <b>(58)</b>     |

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**Appendix III**

**CENTERS FOR DISEASE CONTROL AND PREVENTION (CDC)**

|   | <b>30.06.2018<br/>MK</b>     | <b>30.06.2017<br/>MK</b>     | <b>Change %</b> |
|---|------------------------------|------------------------------|-----------------|
| Opening balance 01.07.2017                        | 397,083,866.12               | 244,760,136.60               |                 |
| <b>RECEIPTS</b>                                   |                              |                              |                 |
| Received during the period                        | 153,510,000.00               | 358,313,550.00               | (57)            |
| Interest and other income                         | 32,538,807.33                | 75,809.05                    | 42,822          |
| Foreign Exchange gain                             | 6,432,120.04                 | 25,375.81                    | 25,247          |
| <b>Total Receipts</b>                             | <u>589,564,793.49</u>        | <u>603,174,871.46</u>        | (2)             |
| <b>PAYMENTS</b>                                   |                              |                              |                 |
| National Policy Coordination and Program Planning | 477,629,504.68               | 206,091,005.34               |                 |
| <b>Total Payments</b>                             | <u>477,629,504.68</u>        | <u>206,091,005.34</u>        | 132             |
| <b>Excess of Receipts over Payments</b>           | <u><u>111,935,288.81</u></u> | <u><u>397,083,866.12</u></u> |                 |
| <b>Represented by:</b>                            |                              |                              |                 |
| Cashbook Bank balance - Local                     | 32,903,589.11                | 25,848,286.46                | 27              |
| Cashbook Bank balance - FCDA                      | 79,031,699.70                | 371,235,579.66               | 100             |
| <b>Total</b>                                      | <u><u>111,935,288.81</u></u> | <u><u>397,083,866.12</u></u> |                 |

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**Appendix IV**

**GLOBAL FUND IN-COUNTRY FINANCE**

|   | <b>30.06.2017</b> | <b>30.06.2017</b>     |                 |
|---|-------------------|-----------------------|-----------------|
|   | <b>MK</b>         | <b>MK</b>             | <b>Change %</b> |
| Opening balance 01.07.2016                        | 440,345,266.83    | 563,953,454.63        |                 |
| <b>RECEIPTS</b>                                   |                   |                       |                 |
| Refunds   | (439,964,598.68)  | -                     |                 |
| Foreign Exchange (loss)/ gain                     | (308,368.15)      | 7,267,607.71          | (104)           |
| <b>Total Receipts</b>                             | <u>72,300.00</u>  | <u>571,221,062.34</u> | (100)           |
| <b>PAYMENTS</b>                                   |                   |                       |                 |
| Prevention  | -                 | (39,088,528.24)       | 100             |
| National Policy Coordination and Program Planning | 72,300.00         | 169,964,323.75        | (100)           |
| <b>Total Payments</b>                             | <u>72,300.00</u>  | <u>130,875,795.51</u> | (100)           |
| <b>Excess of Receipts over Payments</b>           | <u>(0.00)</u>     | <u>440,345,266.83</u> | (100)           |
| <b>Represented by:</b>                            |                   |                       |                 |
| Cashbook Bank balance - Local                     | -                 | 28,594,462.70         | 100             |
| Cashbook Bank balance - FCDA                      | -                 | 411,750,804.13        | 100             |
| <b>Total</b>                                      | <u>-</u>          | <u>440,345,266.83</u> | 100             |

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**Appendix V**

**SADC HIV/AIDS MAINSTREAMING**

|   | <b>30.06.2018</b> | <b>30.06.2017</b>   |                 |
|---|-------------------|---------------------|-----------------|
|   | <b>MK</b>         | <b>MK</b>           | <b>Change %</b> |
| Opening balance 01.07.2017                        | 102,312.97        | 4,573,007.61        |                 |
| <b>RECEIPTS</b>                                   |                   |                     |                 |
| Received during the period                        | -                 | 2,847,428.78        | (100)           |
| Interest and other income                         | 5,712.58          | 4,426.78            | 29              |
| Foreign Exchange gain                             | 6.90              | 11,073.01           | (100)           |
| <b>Total Receipts</b>                             | <b>108,032.45</b> | <b>7,435,936.18</b> | <b>(99)</b>     |
| <b>PAYMENTS</b>                                   |                   |                     |                 |
| National Policy Coordination and Program Planning | 63,700.00         | 7,333,623.21        | (99)            |
| <b>Total Payments</b>                             | <b>63,700.00</b>  | <b>7,333,623.21</b> | <b>(99)</b>     |
| <b>Excess of Receipts over Payments</b>           | <b>44,332.45</b>  | <b>102,312.97</b>   | <b>(57)</b>     |
| <b>Represented by:</b>                            |                   |                     |                 |
| Cashbook Bank balance - Local                     | 15,239.36         | 3,273,312.74        | (100)           |
| Cashbook Bank balance - FCDA                      | 29,093.09         | 29,000.23           | 0               |
| Advance Payable to Pooled Account                 | -                 | (3,200,000.00)      | 100             |
| <b>Total</b>                                      | <b>44,332.45</b>  | <b>102,312.97</b>   | <b>(57)</b>     |

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**Appendix VI**

**UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)**

|   | <b>30.06.2018</b>   | <b>30.06.2017</b>   |                 |
|---|---------------------|---------------------|-----------------|
|   | <b>MK</b>           | <b>MK</b>           | <b>Change %</b> |
| Opening balance 01.07.2016                      | 3,860,676.65        | 3,860,676.65        | -               |
| <b>RECEIPTS</b>                                 |                     |                     |                 |
| Received during the period                      | -                   | -                   |                 |
| Other Income                                    | -                   | -                   |                 |
| <b>Total Receipts</b>                           | <b>3,860,676.65</b> | <b>3,860,676.65</b> |                 |
| <b>PAYMENTS</b>                                 |                     |                     |                 |
| Prevention                                      | -                   | -                   |                 |
| Treatment Care and Support                      | -                   | -                   |                 |
| Impact Mitigation                               | -                   | -                   |                 |
| Program Management and Coordination             | -                   | -                   |                 |
| National Policy Coordination & Program Planning | -                   | -                   |                 |
| Inter project transfers                         | -                   | -                   |                 |
| <b>Total Payments</b>                           | <b>-</b>            | <b>-</b>            |                 |
| <b>Excess of Receipts over Payments</b>         | <b>3,860,676.65</b> | <b>3,860,676.65</b> | <b>-</b>        |
| <b>Represented by:</b>                          |                     |                     |                 |
| Cashbook balance                                | 131,866.65          | 131,866.65          | -               |
| Advances to Other Partners                      | 3,728,810.00        | 3,728,810.00        | -               |
| <b>Total</b>                                    | <b>3,860,676.65</b> | <b>3,860,676.65</b> | <b>-</b>        |