

Telephone No.: +2651 770 700
Fax : +265 1 773071
: +2651 776 125
: +2651 774 138



National Audit Office
P. O. Box 30045
Capital City
Lilongwe 3
Malawi

AUDITOR GENERAL

INDEPENDENT AUDITOR GENERAL'S REVIEW REPORT

TO THE SECRETARY TO THE TREASURY ON THE QUARTERLY REPORT AS AT 30TH SEPTEMBER, 2015

I have reviewed the accompanying Quarterly Report comprising the Consolidated Receipts and Payments and Consolidated Cash Flow Statement of Government of Malawi for the period ended 30th September, 2015 and related notes comprising a summary of significant accounting policies and other explanatory information.

The Secretary to the Treasury's responsibility for the Quarterly Report of the Annual Consolidated Appropriation Accounts of the Government of Malawi

The Secretary to the Treasury is responsible for the preparation and fair presentation of the Quarterly Reports in accordance with International Public Sector Accounting Standard (IPSAS) Financial Reporting under the Cash Basis of Accounting with the provisions of the Public Finance Management Act 2003. This responsibility included designing, implementing and maintaining internal controls relevant to the preparation of the Quarterly Report of the Annual Consolidated Appropriation Accounts that is free from material misstatement, whether due to fraud or error.

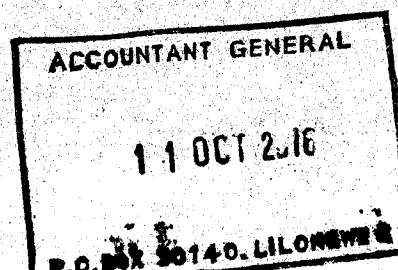
Auditor's responsibility

My responsibility is to express a conclusion on this Quarterly Report of the Annual Consolidated Appropriation Accounts based on my review. I conducted my review in accordance with International Standards of Supreme Audit Institutions (ISSAIs) and the International Standard on Review Engagements 2410 which applies to a review of historical financial information performed by the independent auditor of the entity.

A review of Quarterly Reports consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs) or International Standards on Auditing (ISA) and consequently does not enable me to obtain assurance that I would become aware of all significant matters that might be identified in an audit. Accordingly, I do not express an audit opinion.

Conclusion

Based on my review, nothing has come to my attention that causes me to believe that the accompanying Quarterly Report of the Annual Consolidated Appropriation Accounts does not fairly reflect in all material respects the financial position of the Malawi Government for the



period ended 30th September, 2015, and of its financial performance for the period then ended in accordance with International Public Sector Accounting Standards (IPSAS) and the provisions of the Public Finance Management Act.

S. D. L. Kamphasa
S. D. L. Kamphasa

Date: 11/10/2016

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: +2651 774 138



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AUDITOR GENERAL

INDEPENDENT AUDITOR GENERAL'S REVIEW REPORT

TO THE SECRETARY TO THE TREASURY ON THE QUARTERLY REPORT AS AT 31ST MARCH, 2016

I have reviewed the accompanying Quarterly Report comprising the Consolidated Receipts and Payments and Consolidated Cash Flow Statement of Government of Malawi for the period ended 31st March 2016 and related notes comprising a summary of significant accounting policies and other explanatory information.

The Secretary to the Treasury's responsibility for the Quarterly Report of the Annual Consolidated Appropriation Accounts of the Government of Malawi

The Secretary to the Treasury is responsible for the preparation and fair presentation of the Quarterly Reports in accordance with International Public Sector Accounting Standard (IPSAS) Financial Reporting under the Cash Basis of Accounting with the provisions of the Public Finance Management Act 2003. This responsibility included designing, implementing and maintaining internal controls relevant to the preparation of the Quarterly Report of the Annual Consolidated Appropriation Accounts that is free from material misstatement, whether due to fraud or error.

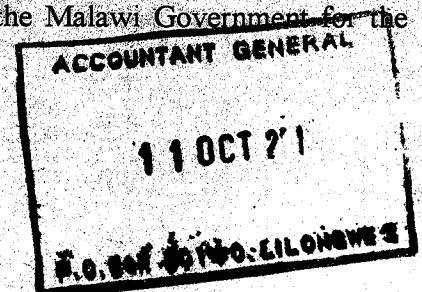
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Conclusion

Based on my review, nothing has come to my attention that causes me to believe that the accompanying Quarterly Report of the Annual Consolidated Appropriation Accounts does not fairly reflect in all material respects the financial position of the Malawi Government for the



period ended 31st March 2016, and of its financial performance for the period then ended in accordance with International Public Sector Accounting Standards (IPSAS) and the provisions of the Public Finance Management Act.


S.D.L. Kamphasa

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AUDITOR GENERAL

INDEPENDENT AUDITOR GENERAL'S REVIEW REPORT

TO THE SECRETARY TO THE TREASURY ON THE QUARTERLY REPORT AS AT 31ST DECEMBER, 2015

I have reviewed the accompanying Quarterly Report comprising the Consolidated Receipts and Payments and Consolidated Cash Flow Statement of Government of Malawi for the period ended 31ST December 2015 and related notes comprising a summary of significant accounting policies and other explanatory information.

The Secretary to the Treasury's responsibility for the Quarterly Report of the Annual Consolidated Appropriation Accounts of the Government of Malawi

The Secretary to the Treasury is responsible for the preparation and fair presentation of the Quarterly Reports in accordance with International Public Sector Accounting Standard (IPSAS) Financial Reporting under the Cash Basis of Accounting with the provisions of the Public Finance Management Act, 2003. This responsibility included designing, implementing and maintaining internal controls relevant to the preparation of the Quarterly Report of the Annual Consolidated Appropriation Accounts that is free from material misstatement, whether due to fraud or error.

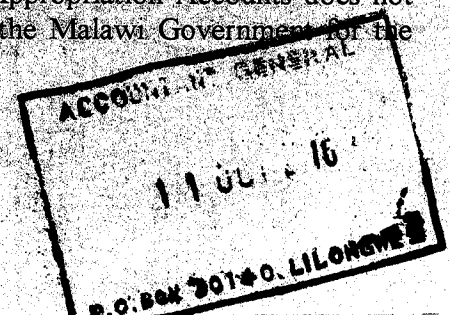
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Conclusion

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period ended 31st December, 2015, and of its financial performance for the period then ended in accordance with International Public Sector Accounting Standards (IPSAS) and the provisions of the Public Finance Management Act.



S.D.T. Kamphasa

Date 11/10/2016