

Budget Document No. 3



Government of Malawi

DRAFT
2026/27 FINANCIAL STATEMENT

Ministry of Finance, Economic Planning and Decentralization

P.O. Box 30049

Lilongwe 3

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ABBREVIATIONS AND ACRONYMS

AfDB	African Development Bank
CHAM	Christian Health Association of Malawi
DfID	Department for International Development
EU	European Union
AIP	Affordable Input Programme
GDP	Gross Domestic Product
IDA	International Development Assistance
IMF	International Monetary Fund
JICA	Japan International Cooperation Agency
LUANAR	Lilongwe University of Agriculture and Natural Resources
MIP-1	Malawi 2063 First 10-Year Implementation Plan
NERP	National Economic Recovery Plan
SDR	Special Drawing Rights
K	Malawi Kwacha
MRA	Malawi Revenue Authority
MUST	Malawi University of Science and Technology
ORT	Other Recurrent Transactions
PE	Personal Emoluments
TPD	Total Public Debt
UNESCO	United Nations Educational, Scientific and Cultural Organization
JPY	Japanese Yen

1. INTRODUCTION

The Ministry of Finance, Economic Planning and Decentralization prepares a Financial Statement as part of Budget Documentation that is submitted to the National Assembly in accordance with relevant provisions of the Public Finance Management Act (2022). The document presents the Budget in broad aggregates to facilitate understanding of the detailed budget. In this case, a summary of Government revenues and expenditures for the 2024/25 and 2025/26 Financial Years has been presented together with the projected inflows and outflows for 2026/27 Financial Year. This statement also briefly discusses the linkage between the budget and the Malawi 2063 First 10-Year Implementation Plan (MIP-1).

2. THE 2024/25 BUDGET PERFORMANCE

The preparation of the 2024/25 Budget considered various fundamentals including macroeconomic outlook of the global, regional and domestic economies. With most of the economies experiencing high debt levels coupled with heightened trade tensions and policy uncertainties, global output was projected at 3.2 percent in both 2024 and 2025. Despite the challenges, robust trade amongst major economies supported growth to remain resilient at 3.3 percent in 2024 and 2025, the same growth rate recorded in 2023 (World Economic Outlook-IMF, January, 2026).

Emerging Markets and Developing Economies registered an average growth of 4.3 percent in 2024 which was 0.1 percentage point lower than the 2023 growth of 4.4 percent but higher than the growth rate registered in the other economies. The increased domestic consumption and better than expected net exports are some of the factors that resulted in some economies especially the Emerging and Developing Asian Markets to register an average output of 5.3 percent. In 2025, real growth was projected at 4.2 with economies such as India projected to grow at 7.4 percent (World Economic Outlook-IMF, January, 2026).

In the Sub-Saharan African region, the economies grew at an average of 4.1 percent in 2024 up from 3.6 percent in 2023 (IMF World Economic Outlook - IMF, April 2025). The positive trajectory was attributable to higher than anticipated growth in major economies of the region such as Nigeria and South Africa. In 2025, the region was projected to grow at an average of 4.4 percent (Global Economic Prospects – World Bank, January, 2026). The Malawi economy grew by 1.8 percent in 2024 which was 0.1 percentage point lower than the growth in 2023. Foreign currency challenges, high sovereign debt levels, rising inflation and the dry spells negatively affected the country's output. Table 1 below presents budget performance in the 2024/25 Financial Year.

Table 1: 2024/25 Budget Framework (K' million)

Category	2024/25 Approved Estimates	2024/25 Midyear Revised Estimates	2024/25 Outturn
Revenues and Grants	4,552,220	4,626,238	4,354,520
Domestic Revenues	3,383,808	3,385,849	3,114,131
Tax Revenue	3,257,273	3,257,273	2,985,992
Other Revenue	126,535	128,576	128,139
Property income	15,000	17,040	16,604

Category	2024/25 Approved Estimates	2024/25 Midyear Revised Estimates	2024/25 Outturn
Dividends	15,000	15,000	15,000
From Residents	15,000	15,000	15,000
Parastatal dividends	15,000	15,000	15,000
Mineral Royalties		2,040	1,604
Sales of goods and services	67,711	67,711	67,711
Departmental receipts	63,014	63,014	63,014
Treasury Funds	4,697	4,697	4,697
Fines, Penalties and Forfeits	9,664	9,664	9,664
Reimbursements	34,160	34,160	34,160
Grants	1,168,412	1,240,389	1,240,389
From Foreign Governments	72,693	72,693	72,693
Capital	72,693	72,693	72,693
From International Organizations	1,095,719	1,167,696	1,167,696
Current	149,600	267,959	267,959
Capital	946,119	899,738	899,738
Expenditure	5,998,833	6,040,373	6,499,497
Recurrent Expenses	4,227,175	4,455,532	4,743,242
Compensation of Employees	1,121,981	1,314,767	1,326,526
Wages and Salaries	1,075,232	1,276,421	1,288,179
Government Contributory pension	46,749	38,347	38,347
Public Debt Interest	1,455,690	1,455,690	1,424,678
Foreign interest	79,750	79,750	82,153
Domestic interest	1,375,940	1,375,940	1,342,525
Use of Goods and Services	845,543	930,932	1,050,537
Generic goods and services	493,023	479,544	539,001
Health Sector	122,423	103,359	103,359
Agriculture Sector	74,138	74,703	74,703
Education Sector	73,060	72,054	72,054
Arrears	500	512	512
Storage levy expenses	7,303	7,303	6,171
Maize purchases	22,000	22,000	22,000
Elections	53,097	53,097	117,542
CAT-DDO		102,960	102,960
PforR		15,399	12,235
Grants	412,373	402,650	379,008
To other General Government Units	388,373	378,650	355,008
Road Fund Administration	85,024	85,024	69,056

Category	2024/25 Approved Estimates	2024/25 Midyear Revised Estimates	2024/25 Outturn
Roads Authority	6,200	6,200	6,200
Transfer to MRA	97,653	97,653	89,625
Subvented Organizations	199,496	189,773	190,127
Net Lending	24,000	24,000	24,000
Social Benefits	358,613	317,055	378,055
Affordable Input Program	161,285	131,585	131,585
Fertilizer payments	150,700	121,000	121,000
Maize seed subsidy	4,000	4,000	4,000
Livestock	585	585	585
Logistics	6,000	6,000	6,000
Employment related social benefits	193,169	181,311	242,311
Pensions and Gratuities	193,169	181,311	242,311
Social Cash Transfer - Government	4,159	4,159	4,159
Other expenses	32,975	34,438	184,438
Other Statutory expenditures	32,975	34,438	184,438
Development Expenditure	1,771,658	1,584,841	1,756,255
Foreign financed projects (Part I)	1,387,058	1,310,239	1,310,239
Domestic financed projects (Part II)	384,600	274,602	446,016
Net Lending/ Net Borrowing	- 1,446,613	- 1,414,136	- 2,144,977
Total Financing	1,446,613	1,414,135	2,144,977
Foreign Financing (net)	149,915	196,488	196,488
Foreign Borrowing	368,246	337,808	337,808
Foreign Amortization	- 218,331	- 141,320	- 141,320
Domestic Borrowing (Net)	1,296,699	1,217,647	1,948,489

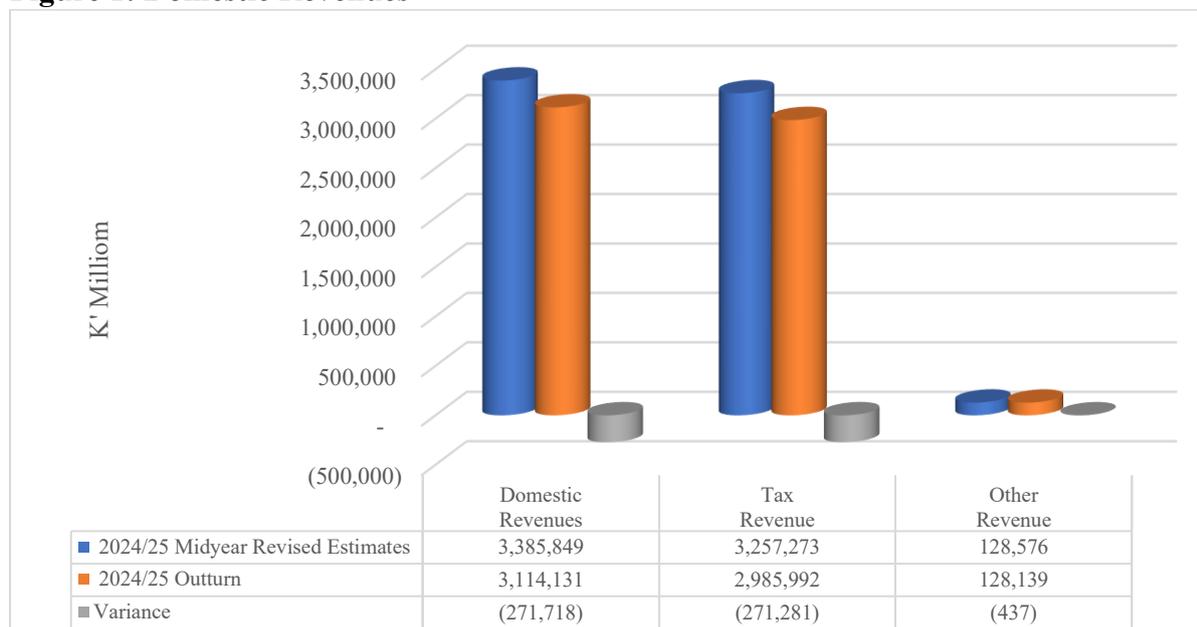
2.1 Revenues and Grants

In the 2024/25 Financial Year, Revenues and Grants were estimated at K4,552.2 billion comprising K3,383.8 billion Domestic Revenues and K1,168.4 billion Grants. At midyear the estimates were revised to a total of K4,626.2 billion on account of anticipated increased inflows on both Domestic Revenues and Grants. At the end of the financial year, Revenues and grants amounted to K4,354.5 billion.

2.1.1 Domestic Revenues

The total Domestic Revenues of K3,383.8 billion which included K3,257.3 billion Taxes and K126.5 billion Other Revenues was revised at midyear budget review to K3,385.8 billion. The revision was mainly due to inclusion of inflows from royalties in the mining sector. At the end of the financial year, a total of K3,114.1 billion was collected, thereby registering an 8 percent underperformance. Figure 1 highlights performance of Domestic Revenues in the 2024/25 Financial Year.

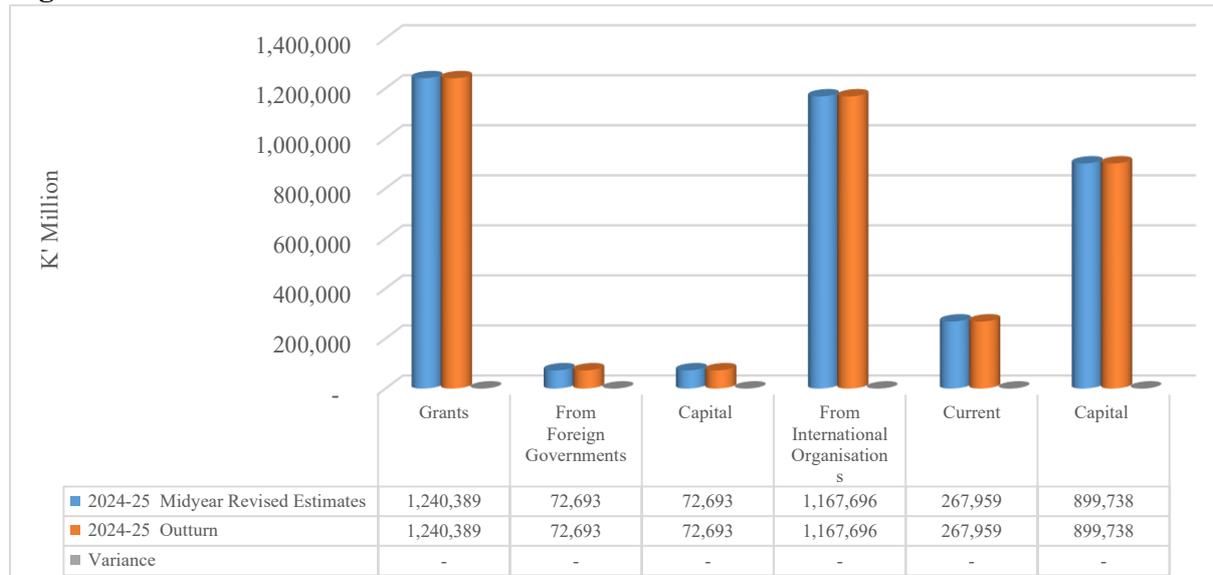
Figure 1: Domestic Revenues



2.1.2 Grants

In the 2024/25 Financial Year, Grants projected at K1,168.4 billion included K1,095.7 billion from International Organisations and K72.7 billion from Foreign Governments. The provision was revised upwards at the midyear budget review to K1,240.4 billion. The increase was mainly due to additional inflows from the World Bank under the Catastrophe Deferred Drawdown Option (CAT-DDO), a facility provided in response to disaster; and Program for Results (PforR), a financing arrangement to support effective public financial management. At the end of the financial year, Grants were fully disbursed in line with the midyear revised targets. Figure 2 highlights performance of grants by category in the 2024/25 Financial Year.

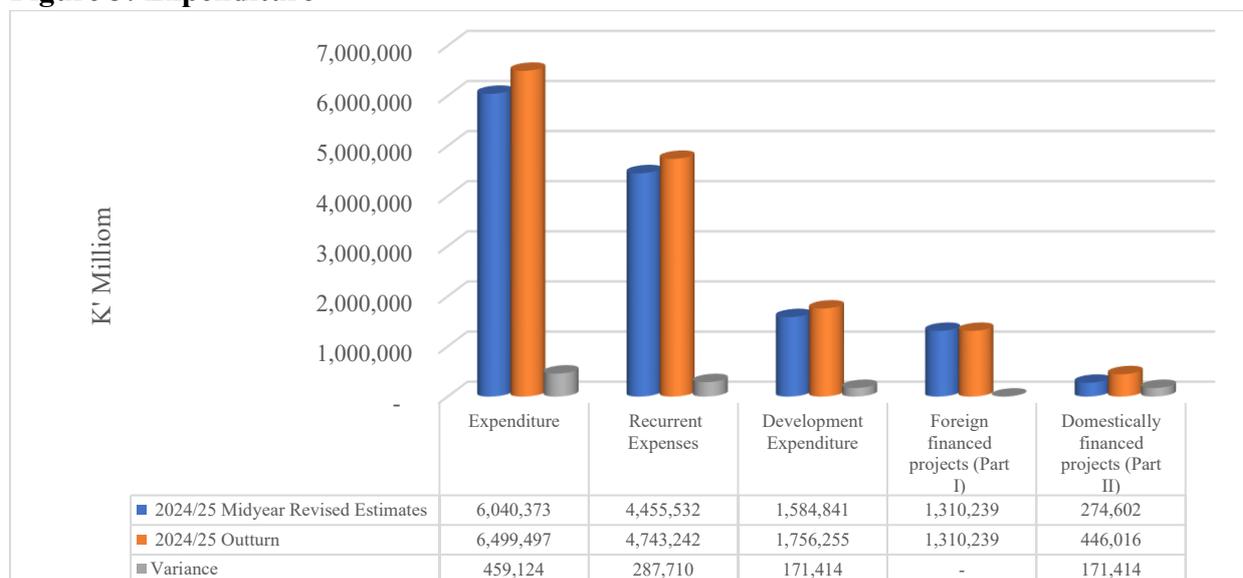
Figure 2: Grants



2.2 Expenditure

The approved expenditure for the 2024/25 Financial Year pegged at K5,998.8 billion comprised K4,227.2 billion for Recurrent Expenses and K1,771.7 billion for Development Expenditure. At midyear, the projection was revised upwards to K6,040.4 billion broken down into K4,455.5 billion for Recurrent Expenditure and K1,584.8 billion for Development Expenditure. At the end of the financial year, the sum of K6,499.5 billion was spent thereby surpassing the midyear projection by K459.1 billion. Figure 3 highlights performance of expenditure by category in the 2024/25 Financial Year.

Figure 3: Expenditure

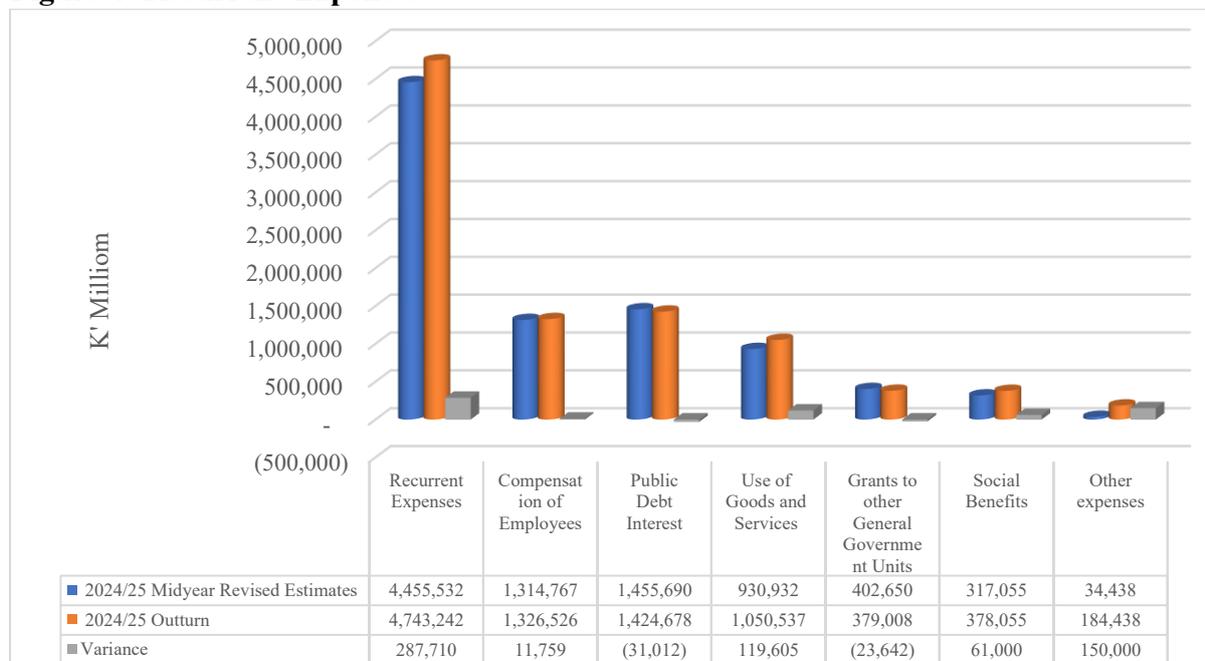


2.2.1 Recurrent Expenses

The estimated Recurrent Expenses of K4,227.2 billion for the 2024/25 Financial Year included the following: K1,455.7 billion for Public Debt Interest payments; K1,122.0 billion for Compensation of Employees; K845.5 billion for Use of Goods and Services; K412.4 billion for Grants to Other General Government Units; K358.6 billion for Social Benefits and K33.0 billion for Other Statutory Expenses. At midyear, the Recurrent Expenditures were revised to K4,455.5 billion comprising K1,455.7 billion for Public Debt Interest payments; K1,314.8 billion for Compensation of employees; K930.9 billion for Use of goods and services; K402.7 billion for Grants to other Government units; and K34.4 billion for Other Statutory Expenditures.

At year-end, the Recurrent Expenses amounted to K4,743.2 billion representing an overall over expenditure of K287.7 billion. This was largely due to over expenditures in Other Statutory Expenses related to recapitalisation of the National Economic Empowerment Fund; Use of Goods and Services due to General Elections related activities; and Social Benefits which included resources meant for reducing backlog in Pension and Gratuities. Figure 4 highlight performance of expenses in the 2024/25 Financial Year.

Figure 4: Recurrent Expenses



2.2 Development Expenditure

Development Expenditure estimated at K1,771.7 billion was revised downwards at midyear to K1,584.8 billion. The outturn at the end of the financial year amounted to K1,756.3 billion. This was on account of higher than anticipated activities under domestically financed projects.

2.3 Net Borrowing

The Financial Year ended with a fiscal deficit of K2,145.0 billion against a midyear target of K1,414.1 billion. The increase in deficit was largely explained by lower collections in inflows and over expenditure on Recurrent Expenses and domestically financed projects. This deficit was financed by Net Domestic Borrowing of K1,948.5 billion and Net Foreign Financing of K196.5 billion.

3. THE 2025/26 BUDGET PERFORMANCE

The 2025/26 Budget was formulated against a backdrop of significant economic challenges and downside risks to the global economy arising from trade war amongst major economies. In 2025, Global output grew by an estimate of 3.3 percent (World Economic Outlook -IMF, January 2026), which is 0.5 percentage higher than the 2.8 percent initially projected. The outturn was on account of the impact of surging investments related to technology in North America and Asia, fiscal and monetary support, accommodative financial conditions, and adaptability of the private sector in various economies. In 2026, global real gross domestic product (GDP) is projected to remain at 3.3 percent (World Economic Outlook -IMF, January 2026).

Emerging Markets and Developing Economies registered an average growth of 4.4 percent in 2025 up from 4.3 percent in 2024. While Emerging and Developing markets significantly underperformed in Europe on the back of the conflict in Ukraine, the positive outturn was driven by higher than anticipated performance in Asia, Middle East, and Sub-Saharan Africa. In 2026, the Emerging Markets and Developing Economies are expected to grow by 4.2 percent. The Sub-Saharan African economies grew at an average of 4.4 percent in 2025 which is 0.6 percentage points higher than the October 2025 projection. The regional markets' resilience was on account of several factors including monetary easing, sectoral investments, and economic reforms undertaken in most countries. The positive trajectory is expected to continue to 2026 where the output in the region is projected at an average of 4.6 percent (World Economic Outlook - IMF, January, 2026).

The domestic economy grew by 2.7 percent in 2025, a 0.9 percentage point higher than growth in 2024. The rebound was attributed to the Government interventions on shortage of food, fertiliser, fuel and foreign exchange which were exerting pressure on all sectors of the economy. In 2026, growth is projected at 3.8 percent to be driven largely by strategic interventions in the key sectors of the economy, including Agriculture, Tourism, Mining, and Manufacturing. The national inflation declined from 32.3 percent in 2024 to 28.5 percent in 2025, with food inflation easing significantly following Government maize procurement intervention. Moving forward, inflation is projected to decelerate further to 20.7 percent in 2026 and 15.6 percent in 2027 signalling a gradual restoration of macroeconomic stability. Table 2 below presents budget performance for the 2025/26 Financial Year.

Table 2: 2025/26 Budget Performance (K' million)

Category	2025/26 Approved Estimates	2025/26 Midyear Revised Estimates	2025/26 Likely Outturn
Total Revenue and Grants	5,578,445	5,460,830	5,528,142
Domestic Revenue	4,435,706	4,477,828	4,545,140
Tax Revenue	4,329,689	4,328,318	4,391,574
Taxes on income, profits and capital gains	2,204,217	2,293,018	2,341,346
Payable by individuals	1,052,529	999,326	990,229
PAYE	872,130	814,621	815,195
Fringe benefits	45,832	47,716	40,318
Non resident tax	87,043	75,820	75,441
Dividend tax	47,524	61,169	59,276
Payable by corporations and other enterprises	1,151,688	1,293,692	1,351,117
Company assessments	413,592	620,216	654,270
Provisional tax	374,993	319,626	341,040
Withholding tax	363,104	353,850	355,807
Taxes on goods and services	1,731,379	1,659,850	1,671,887
General taxes on goods and services	1,177,922	1,123,151	1,112,008
Value-added taxes	1,177,106	1,122,786	1,111,879
Domestic VAT	702,300	697,300	734,457
Import VAT	591,811	521,797	487,465
Tax refund	- 117,005	- 96,312	- 110,044
Turnover and other general taxes on goods and services	816	365	130
Presumptive tax	816	365	130
Excise	540,346	525,436	548,621
Local	187,079	197,770	203,850
Import	233,277	224,535	242,389
Road levy	109,122	93,735	93,757
Storage Levy	8,948	7,610	7,530
Carbon Tax	1,921	1,787	1,095
Taxes on use of goods and on permission to use goods or perform activities	13,111	11,263	11,258
Motor vehicle taxes	13,111	11,263	11,258
Road tax	13,111	11,263	11,258
Taxes on international trade and transaction	392,188	372,482	374,937
Customs and other import duties	392,188	372,482	374,937
Import duty	355,804	338,258	343,590
Prepayment	10	4	-
Surcharge	14,290	12,239	12,007
Advance Income Tax	22,084	21,981	19,339
Other taxes	1,904	2,968	3,404
Payable solely by business	1,904	2,968	3,404
Miscellaneous duties	1,904	2,968	3,404

Category	2025/26 Approved Estimates	2025/26 Midyear Revised Estimates	2025/26 Likely Outturn
Other Revenue	106,018	149,510	153,566
Property income	32,096	34,972	21,351
Parastatal dividends	29,770	32,840	19,300
Mineral Royalties	2,325	2,131	2,051
Sales of goods and services	68,687	105,618	121,823
Departmental Receipts	62,474	97,581	114,054
Treasury Funds	6,213	8,037	7,769
Fines, Penalties and Forfeits	5,236	8,920	10,391
Grants	1,142,739	983,002	983,002
From Foreign Governments	86,359	109,024	109,024
Capital	86,359	109,024	109,024
Dedicated -Education SWAp/Norway	2,158	2,158	2,158
Dedicated -Education SWAp/KFW	7,393	4,039	4,039
Dedicated -Health Joint Fund /GDC	9,163	9,163	9,163
Dedicated -Health Joint Fund /Norway	8,768	15,744	15,744
Dedicated -Health Joint Fund /DfID		20,328	20,328
Dedicated -Health Joint Fund /UK	24,969	24,969	24,969
Dedicated -America First Program /USA			
Project Grant/Norway	2,571	1,285	1,285
Project Grant/GDC(KFW)	31,337	31,337	31,337
From International Organisations	1,056,379	873,978	873,978
Current	15,380	100,075	100,075
Program Grant/EU		1,900	1,900
Dedicated PforR/WB	15,380	19,380	19,380
Program Grant/WB/Maize Purchases		78,795	78,795
Capital	1,041,000	773,904	773,904
Project Grant/AfDB	31,793	21,053	21,053
Project Grant/EU			-
Project Grant/IDA	143,351	71,675	71,675
Project Grant/IFAD	35,109	17,555	17,555
Project Grant/WB	819,739	639,167	639,167
Project Grant/Flanders	57	28	28
Project Grant/TF	-	24,425	24,425
Project Grant/USAID	10,951	-	-
Expenditure	8,076,697	8,589,261	8,430,928

Category	2025/26 Approved Estimates	2025/26 Midyear Revised Estimates	2025/26 Likely Outturn
Recurrent Expenses	6,060,544	6,663,015	6,667,511
Compensation of Employees	1,588,853	1,687,324	1,691,247
Wages and Salaries	1,532,287	1,630,758	1,634,681
Government Contributory pension	56,566	56,566	56,566
Public Debt Interest	2,171,506	2,271,506	2,328,070
Interest Payable to Non-Residents	61,176	61,176	61,176
Foreign interest	61,176	61,176	61,176
Interest Payable to Residents other than General Govt	2,110,330	2,210,330	2,266,895
Domestic interest	2,110,330	2,210,330	2,266,895
Use of Goods and Services	1,381,457	1,507,923	1,449,556
Generic goods and services	689,150	709,609	709,198
Health Sector	171,991	188,994	188,999
Agriculture Sector	184,366	183,866	119,904
Education Sector	88,179	104,056	104,056
Arrears	500	1,500	1,500
Storage levy expenses	8,948	7,610	7,530
Maize Purchases	60,000	80,000	86,500
Elections	162,945	212,909	212,489
PforR	15,380	19,380	19,380
Grants	546,915	542,828	545,203
To other General Government Units	546,915	542,828	545,203
Road Fund Administration	101,122	86,863	86,885
Roads Authority	8,000	6,872	6,872
Transfer to MRA	129,692	129,692	132,045
Subvented Organizations	272,101	283,401	283,401
Net Lending	36,000	36,000	36,000
Social Benefits	282,078	607,697	607,697
Fertilizer Input Subsidy Program	111,450	241,070	241,070
Fertilizer payments	102,000	231,620	231,620
Maize seed subsidy	4,000	4,000	4,000
Livestock	450	450	450
Logistics	5,000	5,000	5,000
Employment related social benefits	166,213	362,213	362,213
Pensions and Gratuities	166,213	362,213	362,213
Social Cash Transfer - Government	4,415	4,415	4,415
Other expenses	89,736	45,736	45,736
Transfers not elsewhere classified	89,736	45,736	45,736
Other Statutory expenditures	89,736	45,736	45,736
Development Expenditure	2,016,152	1,926,246	1,763,418

Category	2025/26 Approved Estimates	2025/26 Midyear Revised Estimates	2025/26 Likely Outturn
Foreign Financed Projects (Part I)	1,437,639	1,256,026	1,256,026
Domestic Financed Projects (Part II)	578,513	670,220	507,391
<i>Central Government Projects</i>	<i>489,864</i>	<i>584,734</i>	<i>453,179</i>
<i>Local Government Projects (CDF)</i>	<i>88,649</i>	<i>85,486</i>	<i>54,213</i>
Net Lending/ Net Borrowing	- 2,498,251	- 3,128,431	- 2,902,786
Domestic Primary Balance	- 31,845	- 583,901	- 301,692
Total Financing	2,498,251	3,128,431	2,902,786
Foreign Financing (net)	145,780	189,190	189,190
Foreign Borrowing	310,280	373,099	373,099
Project Loans	310,280	373,099	373,099
Foreign Amortization	- 164,500	- 183,909	- 183,909
Domestic Borrowing (Net)	2,352,472	2,939,241	2,713,597

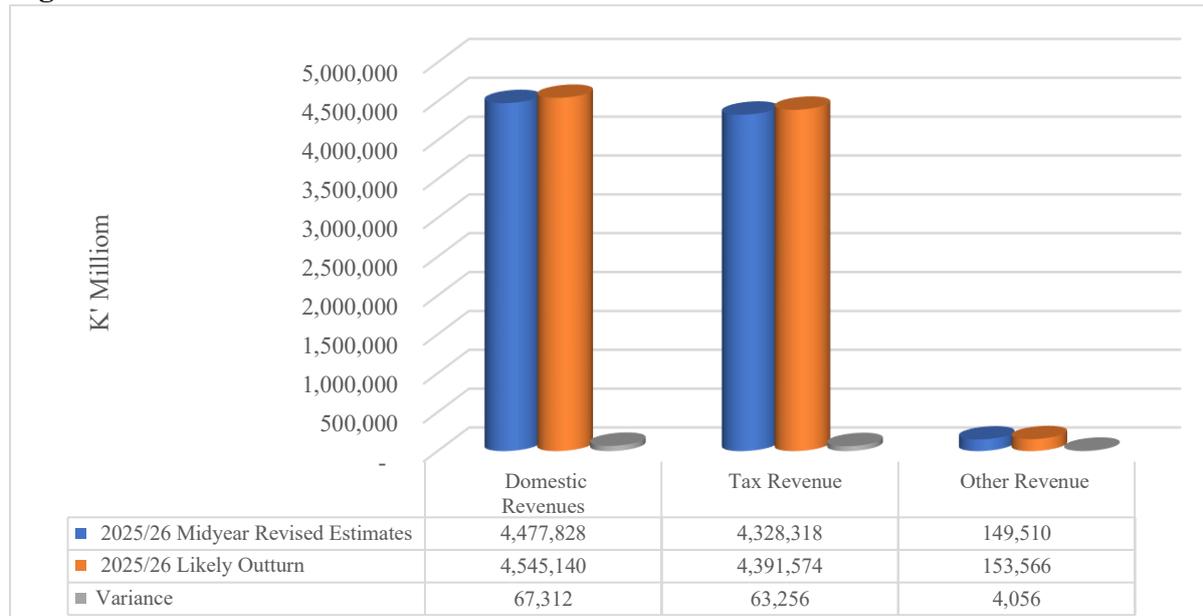
3.1 Domestic Revenues and Grants

In the 2025/26 Financial Year, total Revenues and Grants that were projected at K5,578.4 billion were revised at mid-year to K5,460.8 billion. At year-end, the Revenues and Grants are likely to overperform where inflows totalling K5,528.1 billion are anticipated. The overperformance is projected to be in Domestic Revenues due to implementation of policy measures introduced during the midyear budget review in November 2025.

3.1.1 Domestic Revenues

The projected Domestic Revenues of K4,435.7 billion were revised at mid-year to K4,477.8 billion with Tax Revenues projected at K4,328.3 billion and Other Revenues being pegged at K149.5 billion. By end of March 2026, a total of K4,545.1 billion is estimated to be collected thereby surpassing the mid-year target by K67.3 billion. The overperformance is expected to emanate from Taxes on income, profits, capital gains and goods and services due to introduction of policy measures during the midyear budget review. The Other revenues are expected to overperform by K4.1 billion mainly on account of departmental receipts. Figure 5 presents the projected outturn of Domestic Revenues in the 2025/26 Financial Year.

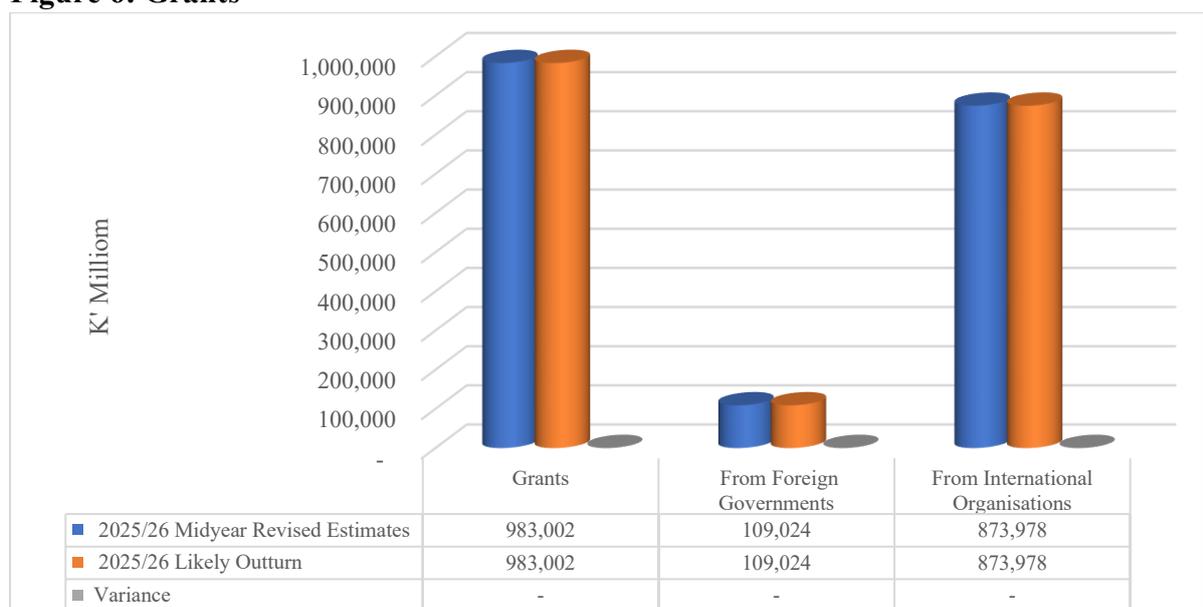
Figure 5: Domestic Revenues



3.1.2 Grants

In 2025/26 Financial Year Grants were revised to K983.0 billion at mid-year from Approved figure of K1,142.7 billion. At the end of the financial year, Grants have been maintained at K983.0 billion, indication that both International Organisations and Foreign Governments are expected to fully disburse the funds. Figure 6 presents the expected performance of Grants by category in the 2025/26 Financial Year.

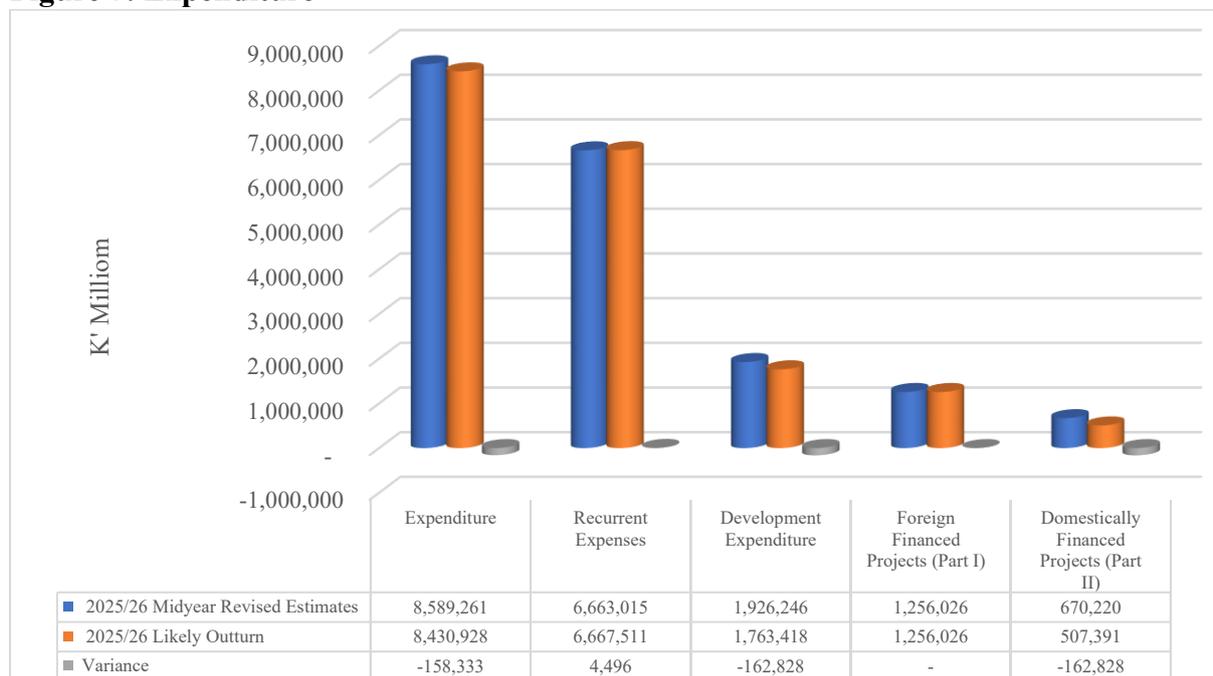
Figure 6: Grants



3.2 Expenditure

Total Expenditure for the 2025/26 Financial Year was projected at K8,076.7 billion and was revised to K8,589.3 billion during the midyear review. To the end of the financial year, Expenditure is projected to reduce to K8,430.9 billion. This is largely on account of expenditure control measures introduced during the midyear budget review, and slow implementation progress registered by projects. Figure 7 presents projected performance of expenditure by category in the 2025/26 Financial Year.

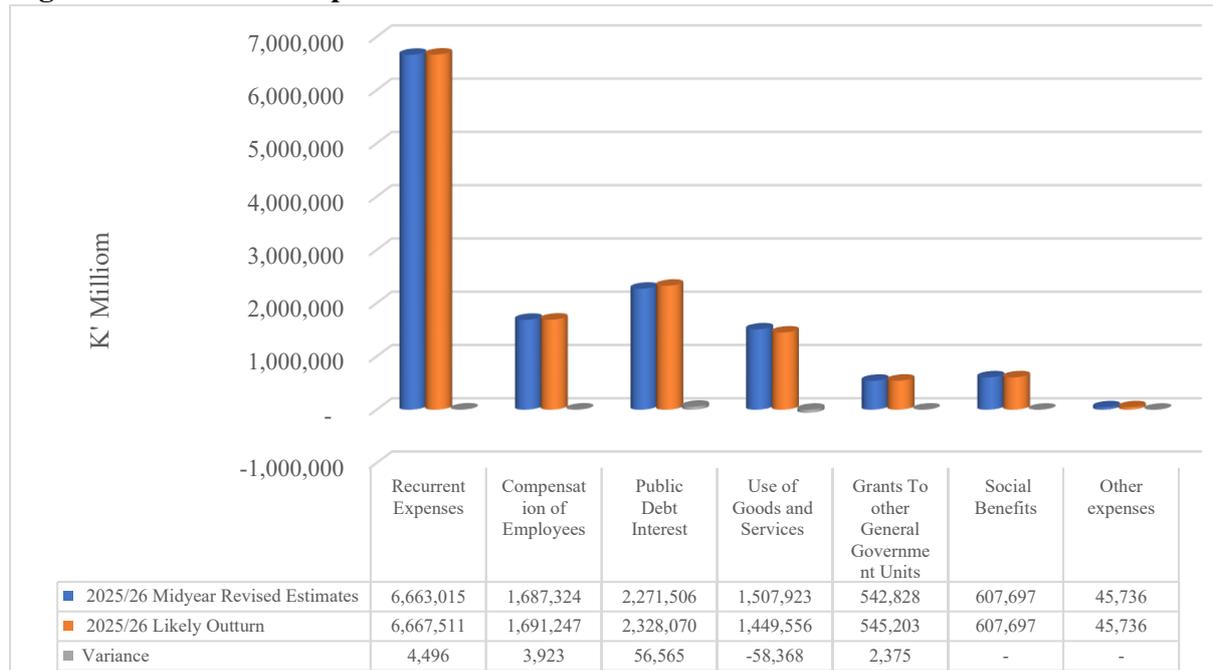
Figure 7: Expenditure



3.2.1 Recurrent Expenses

At the end of the 2025/26 Financial Year, Recurrent Expenses are expected to slightly increase by 0.01 percent from the midyear budget projection of K6,663.0 billion to K6,667.5 billion. This is largely due to increase in statutory expenses under Compensation of Employees and Public Debt interest. Figure 8 presents performance of expenses in the 2025/26 Financial Year.

Figure 8: Recurrent Expenditure



3.2.2 Development Expenditure

Development Expenditure is estimated to close at K1,763.4 billion against the midyear target of K1,926.2 billion. The outturn reflects underspending mainly on account of domestically financed projects.

3.3 Net Borrowing

The Financial Year is projected to close with a deficit of K2,902.8 billion. This is to be financed by Net Domestic Borrowing of K2,713.6 billion and Net Foreign Financing of K189.2 billion.

4. THE 2026/27 BUDGET ESTIMATES

The 2026/27 Budget is aimed at restoring macroeconomic stability and accelerating inclusive growth through implementation of Government reforms and increasing investments in key productive sectors of Agriculture, Tourism, Mining and Manufacturing. The country has therefore developed a Malawi National Recovery Plan (NERP) which is a subset of the Malawi 2063 First 10-Year Implementation Plan. The NERP has consolidated the reforms on revenue, expenditure, monetary side and all the other policy interventions the Government is planning to implement to correct the social and macroeconomic imbalances.

The Budget has also considered growth prospects in the global, sub-regional and domestic economies. At the global level, growth is proving to be more resilient than anticipated such that in 2027, output is projected at 3.2 percent as compared to 3.3 percent in 2026. In Emerging Markets and Developing economies, in 2027, growth is expected at 4.1 percent down from average growth of 4.2 percent projected for 2026. Although the geo-political and trade tensions increase uncertainty in the market and reverse economic gains, some major economies such as India are expected to exceed 6 percent growth. The output will be driven by local demand, ongoing policy reforms and higher oil output (World Economic Outlook -IMF, January 2026).

In 2026 and 2027, the Sub-Saharan African economies are projected to have an accelerated growth rate of 4.6 percent up from 4.4 percent in 2025 (World Economic Outlook - IMF, January, 2026). The positive growth trajectory will be supported by macroeconomic stabilization and the reform efforts implemented in most of the key economies of the region. For the Malawi economy, GDP growth is projected at 4.9 percent in 2027 up from 3.8 percent for 2026. The pickup in growth is anticipated to arise from sustained economic reforms the Government is implementing through the NERP. Table 3 below presents budget framework for the 2026/27 Financial Year.

Table 3: 2026/27 Budget Framework (K' million)

Category	2025/26 Approved Estimates	2025/26 Midyear Revised Estimates	2025/26 Likely Outturn	2026/27 Proposed Estimates
Total Revenue and Grants	5,578,445	5,460,830	5,528,142	8,126,029
Domestic Revenue	4,435,706	4,477,828	4,545,140	6,453,957
Tax Revenue	4,329,689	4,328,318	4,391,574	6,203,436
Taxes on income, profits and capital gains	2,204,217	2,293,018	2,341,346	3,231,057

Category	2025/26 Approved Estimates	2025/26 Midyear Revised Estimates	2025/26 Likely Outturn	2026/27 Proposed Estimates
Payable by individuals	1,052,529	999,326	990,229	1,366,516
PAYE	872,130	814,621	815,195	1,124,969
Fringe benefits	45,832	47,716	40,318	55,639
Non resident tax	87,043	75,820	75,441	104,108
Dividend tax	47,524	61,169	59,276	81,800
Payable by corporations and other enterprises	1,151,688	1,293,692	1,351,117	1,864,541
Company assessments	413,592	620,216	654,270	902,892
Provisional tax	374,993	319,626	341,040	470,635
Withholding tax	363,104	353,850	355,807	491,014
Taxes on goods and services	1,731,379	1,659,850	1,671,887	2,450,268
General taxes on goods and services	1,177,922	1,123,151	1,112,008	1,504,209
Value-added taxes	1,177,106	1,122,786	1,111,879	1,504,030
Domestic VAT	702,300	697,300	734,457	1,013,551
Import VAT	591,811	521,797	487,465	672,702
Tax refund	- 117,005	- 96,312	- 110,044	- 182,223
Turnover and other general taxes on goods and services	816	365	130	179
Presumptive tax	816	365	130	179
Excise	540,346	525,436	548,621	934,871
Local	187,079	197,770	203,850	281,313
Import	233,277	224,535	242,389	334,497
Road levy	109,122	93,735	93,757	310,000
Storage Levy	8,948	7,610	7,530	7,550
Carbon Tax	1,921	1,787	1,095	1,511
Taxes on use of goods and on permission to use goods or perform activities	13,111	11,263	11,258	11,187
Motor vehicle taxes	13,111	11,263	11,258	11,187
Road tax	13,111	11,263	11,258	11,187
Taxes on international trade and transaction	392,188	372,482	374,937	517,413
Customs and other import duties	392,188	372,482	374,937	517,413
Import duty	355,804	338,258	343,590	474,154
Prepayment	10	4	-	-
Surcharge	14,290	12,239	12,007	16,570
Advance Income Tax	22,084	21,981	19,339	26,688
Other taxes	1,904	2,968	3,404	4,698
Payable solely by business	1,904	2,968	3,404	4,698
Miscellaneous duties	1,904	2,968	3,404	4,698
Other Revenue	106,018	149,510	153,566	250,521
Property income	32,096	34,972	21,351	40,165
Dividends	29,770	32,840	19,300	37,335
From Residents	29,770	32,840	19,300	37,335

Category	2025/26 Approved Estimates	2025/26 Midyear Revised Estimates	2025/26 Likely Outturn	2026/27 Proposed Estimates
Parastatal dividends	29,770	32,840	19,300	37,335
Mineral Royalties	2,325	2,131	2,051	2,830
Sales of goods and services	68,687	105,618	121,823	196,016
Incidental sales by non-market establishments	68,687	105,618	121,823	196,016
Departmental Receipts	62,474	97,581	114,054	174,204
Treasury Funds	6,213	8,037	7,769	21,812
Fines, Penalties and Forfeits	5,236	8,920	10,391	14,340
Grants	1,142,739	983,002	983,002	1,672,072
From Foreign Governments	86,359	109,024	109,024	182,986
Capital	86,359	109,024	109,024	182,986
Dedicated -Education SWAp/Norway	2,158	2,158	2,158	-
Dedicated -Education SWAp/KFW	7,393	4,039	4,039	-
Dedicated -Health Joint Fund /GDC	9,163	9,163	9,163	14,415
Dedicated -Health Joint Fund /Norway	8,768	15,744	15,744	13,258
Dedicated -Health Joint Fund /DfID		20,328	20,328	-
Dedicated -Health Joint Fund /UK	24,969	24,969	24,969	-
Dedicated -America First Program /USA				127,079
Project Grant/Norway	2,571	1,285	1,285	-
Project Grant/GDC(KFW)	31,337	31,337	31,337	28,234
From International Organizations	1,056,379	873,978	873,978	1,489,086
Current	15,380	100,075	100,075	45,671
Program Grant/EU		1,900	1,900	-
Dedicated PforR/WB	15,380	19,380	19,380	45,671
Program Grant/WB/Maize				
Purchases		78,795	78,795	-
Capital	1,041,000	773,904	773,904	1,443,415
Project Grant/AfDB	31,793	21,053	21,053	15,117
Project Grant/EU			-	40,393
Project Grant/IDA	143,351	71,675	71,675	175,100
Project Grant/IFAD	35,109	17,555	17,555	7,266
Project Grant/WB	819,739	639,167	639,167	1,117,988
Project Grant/Flanders	57	28	28	-
Project Grant/TF	-	24,425	24,425	-
Project Grant/Global Fund	-	-	-	87,550
Project Grant/USAID	10,951	-	-	-
Expenditure	8,076,697	8,589,261	8,430,928	10,978,491

Category	2025/26 Approved Estimates	2025/26 Midyear Revised Estimates	2025/26 Likely Outturn	2026/27 Proposed Estimates
Recurrent Expenses	6,060,544	6,663,015	6,667,511	7,581,180
Compensation of Employees	1,588,853	1,687,324	1,691,247	1,994,845
Wages and Salaries	1,532,287	1,630,758	1,634,681	1,922,845
Government Contributory pension	56,566	56,566	56,566	72,000
Public Debt Interest	2,171,506	2,271,506	2,328,070	2,792,674
Interest Payable to Non-Residents	61,176	61,176	61,176	64,467
Foreign interest	61,176	61,176	61,176	64,467
Interest Payable to Residents other than General Govt	2,110,330	2,210,330	2,266,895	2,728,207
Domestic interest	2,110,330	2,210,330	2,266,895	2,728,207
Use of Goods and Services	1,381,457	1,507,923	1,449,556	1,502,910
Generic goods and services	689,150	709,609	709,198	821,787
Health Sector	171,991	188,994	188,999	259,128
Agriculture Sector	184,366	183,866	119,904	149,141
Education Sector	88,179	104,056	104,056	148,633
Arrears	500	1,500	1,500	1,000
Storage levy expenses	8,948	7,610	7,530	7,550
Maize Purchases	60,000	80,000	86,500	60,000
Elections	162,945	212,909	212,489	10,000
PforR	15,380	19,380	19,380	45,671
Grants	546,915	542,828	545,203	867,841
To other General Government Units	546,915	542,828	545,203	867,841
Road Fund Administration	101,122	86,863	86,885	300,500
Roads Authority	8,000	6,872	6,872	9,500
Transfer to MRA	129,692	129,692	132,045	182,223
Subvented Organisations	272,101	283,401	283,401	333,618
Net Lending	36,000	36,000	36,000	42,000
Social Benefits	282,078	607,697	607,697	414,463
Fertilizer Input Subsidy Program	111,450	241,070	241,070	111,450
Fertiliser payments	102,000	231,620	231,620	102,000
Maize seed subsidy	4,000	4,000	4,000	4,000
Livestock	450	450	450	450
Logistics	5,000	5,000	5,000	5,000
Employment related social benefits	166,213	362,213	362,213	296,013
Pensions and Gratuities	166,213	362,213	362,213	296,013
Social Cash Transfer - Government	4,415	4,415	4,415	7,000
Other expenses	89,736	45,736	45,736	8,446
Transfers not elsewhere classified	89,736	45,736	45,736	8,446
Other Statutory expenditures	89,736	45,736	45,736	8,446
Development Expenditure	2,016,152	1,926,246	1,763,418	3,397,312

Category	2025/26 Approved Estimates	2025/26 Midyear Revised Estimates	2025/26 Likely Outturn	2026/27 Proposed Estimates
Fixed Assets	2,016,152	1,926,246	1,763,418	3,397,312
Foreign Financed Projects (Part I)	1,437,639	1,256,026	1,256,026	2,033,900
<i>Local Government Projects (CDF)-DPs</i>	-	-	-	279,705
Domestic Financed Projects (Part II)	578,513	670,220	507,391	1,363,412
<i>Central Government Projects</i>	489,864	584,734	453,179	498,117
<i>Local Government Projects (CDF)</i>	88,649	85,486	54,213	865,295
Net Lending/ Net Borrowing	- 2,498,251	- 3,128,431	- 2,902,786	- 2,852,462
Domestic Primary Balance	- 31,845	- 583,901	- 301,692	302,039
Total Financing	2,498,251	3,128,431	2,902,786	2,852,462
Foreign Financing (net)	145,780	189,190	189,190	190,351
Foreign Borrowing	310,280	373,099	373,099	407,499
Project Loans	310,280	373,099	373,099	407,499
Foreign Amortization	- 164,500	- 183,909	- 183,909	- 217,148
Domestic Borrowing (Net)	2,352,472	2,939,241	2,713,597	2,662,112

4.1 Revenue and Grants

Total inflows in the 2026/27 Financial Year are estimated at K8,126.0 billion broken down into K6,454.0 billion and K1,672.1 billion for Domestic Revenues and Grants, respectively. This represents an increase in resources of 48.8 percent from the 2025/26 Midyear Estimate of K5,460.8 billion. The growth is from both Domestic Revenues and Grants which have increased by 44.1 percent and 70 percent, respectively.

4.1.1 Domestic Revenues

Domestic Revenues are projected at K6,454.0 billion for the 2026/27 Financial Year representing an increase of 44.1 percent from the 2025/26 midyear figure of K4,477.8 billion. The Domestic Revenues are broken down into Tax Revenues and Other Revenues which are projected to increase by 43.3 percent and 67.6 percent, respectively, as compared to the 2025/26 Midyear Revised Estimates. The upward adjustment is on account of continued implementation of revenue enhancement measures introduced during the midyear budget review, and expected economic growth in 2026 and 2027.

4.1.2 Grants

Projected Grants for the 2026/27 Financial Year of K1,672.1 billion comprises K1,489.1 billion from International Organisations and K183.0 billion from Foreign Governments. Overall, this represents an increase of 70.1 percent from the midyear revised target of K983.0 billion. The growth is largely due to increased disbursement from development partners such as World Bank, USA, Germany, AFDB, EU, and IFAD.

4.2 Expenditure

In the 2026/27 Financial Year, the overall Expenditure is projected at of K10,978.5 billion broken down into K7,581.2 billion for Recurrent Expenses and K3,397.3 billion for Development Expenditure. This represents an increase of 27.8 percent from the midyear figure of K8,589.3 billion. To the overall Expenditure, Recurrent Expenses represent 69.1 percent and Development Expenditure account for 30.9 percent. This means more resources are being allocated to development budget compared to 2025/26 where only 22 percent was allocated to capital spending.

4.2.1 Recurrent Expenses

The Recurrent Expenses of K7,581.2 billion comprises allocations of K2,792.7 billion for Public Debt interest payments; K1,994.8 billion for Compensation of Employees; K1,502.9 billion for Use of Goods and Services; K867.8 billion for Grants to Other General Government Units; K414.5 billion for Social Benefits, including Pensions and Gratuities of K296.0 billion; and K8.4 billion for Other Statutory Expenses. Overall, the statutory component comprising Public Debt Interest payments, Compensation of Employees, Pensions and Gratuities and Other Statutory Expenditures account for 67.2 percent of the Recurrent Expenses and 78.9 percent of Domestic Revenues.

4.2.2 Transfers to Local Councils

Total transfers to Local Councils for the 2026/27 Financial Year are projected at K2,088.9 billion up from the Approved Estimate of K793.2 billion for the 2025/26 Financial Year representing an increase of 163.3 percent. This allocation includes K1,145.0 billion for Constituency Development Fund; K849.4 billion for Personal Emoluments; and K94.5 billion for Other Recurrent Transactions. The transfers have increased largely due to fiscal devolution through CDF which aims at increasing development activities across the country. In light of this, financing of projects for Local Councils has increased from an approved estimate of

K106.6 billion in the 2025/26 Financial Year to K1,145.0 billion in the 2026/27 Financial Year representing an increase of 973.6 percent.

Other Recurrent Transactions for health and education sectors have been allocated K44.8 billion and K28.1 billion accounting for 47 percent and 30 percent of the ORT transfers respectively. The transfers exclude estimates for medical drugs of K56.6 billion for District Hospitals, and K14.9 billion for Program for Results for Primary Schools (World Bank Support) which have been allocated under the National Local Government Committee. Table 4 below provides a summary of the transfers to Local Councils.

Table 4: Transfers to Local Councils by Budget Type and Sector (K' million)

Category	2025/26 Approved Estimates	2025/26 Midyear Revised Estimates	2025/26 Likely Outturn	2026/27 Proposed Estimates
Personal Emoluments	615,191	759,686	785,345	849,382
Other Recurrent Transactions	71,391	76,713	73,467	94,491
Agriculture	3,323	3,323	3,323	3,655
Child Development and Protection	350	350	280	385
Community Development	477	477	382	525
Disaster Risk Management	2,062	2,062	1,651	2,268
Education	26,265	26,265	26,265	28,891
Education - Free Primary Education		5,319	5,319	15,958
Environment	361	361	289	398
Fisheries	358	358	287	394
Forestry	358	358	287	394
Gender	477	477	382	525
General Resource Fund	7,098	7,098	5,684	7,807
Health	23,017	23,017	23,017	25,319
Health - Drugs	2,495	2,495	2,495	2,745
Housing	358	358	287	394
Immigration	477	477	382	525
Irrigation	477	477	382	525
Labour	477	477	382	525
Lands	700	700	561	770
Nutrition	306	306	245	337
OPC-NRB	472	472	378	519
Sports	341	341	273	375
Trade	358	358	287	394
Water	426	426	341	469
Youth	358	358	287	394

Category	2025/26 Approved Estimates	2025/26 Midyear Revised Estimates	2025/26 Likely Outturn	2026/27 Proposed Estimates
Total Recurrent	686,582	836,398	858,812	943,873
Development Projects				
Constituency Development Fund	-	-	-	279,705
Total Part I	-	-	-	279,705
Constituency Development Fund	42,460	46,420	28,518	865,295
City Roads	35,000	27,877	16,903	-
Water Structures	2,316	2,316	618	-
District Development Fund	7,873	7,873	7,873	-
Infrastructure Development Fund	1,000	1,000	301	-
Rehabilitation of District Hospitals	18,000	18,000	4,275	-
Total Part II	106,649	103,486	58,488	865,295
Total Projects	106,649	103,486	58,488	1,145,000
Total Transfers	793,231	939,884	917,300	2,088,873

4.2.3 Development Expenditure

The 2026/27 Estimate of Development Expenditure amount to K3,397.3 billion, broken down into K2,033.9 billion for projects financed by development partners, and K1,363.4 billion for projects financed by the Government. The allocation has increased by 76.4 percent from the midyear estimates of K1,926.2 billion on account of the increase under CDF in the Local Councils. Local Councils account for 63.5 percent of locally funded projects compared to 18 percent for 2025/26 Approved Estimate.

4.3 Net Borrowing

The 2026/27 Financial Year is projected to close with a budget deficit of K2,852.5 billion representing a reduction of 8.8 percent from the midyear estimate of K3,128.4 billion. This is planned to be financed by Net Domestic Borrowing of K2,662.1 billion and Net Foreign Financing of K190.4 billion.

5.0 MALAWI 2063 FIRST 10 YEAR IMPLEMENTATION PLAN (MIP-1) AND THE NATIONAL BUDGET

In order to restore economic stability, Government has formulated the National Economic Recovery Plan (NERP) as a subset of the Malawi 2063 First 10 Year Implementation Plan (MIP 1). The objective is to bring back the economy on track from the economic downturn. The Plan has prioritized a set of interventions within Pillars and Enablers in the MIP1 for their high impact in the short to medium term in order to put the economy back into sustainable growth. Table 5 depicts the budget allocations by Pillars and Enablers of MIP-1 for the 2025-26 and 2026/27 Financial Years.

Table 5: Budget allocation according to MIP-1 Pillars and Enablers

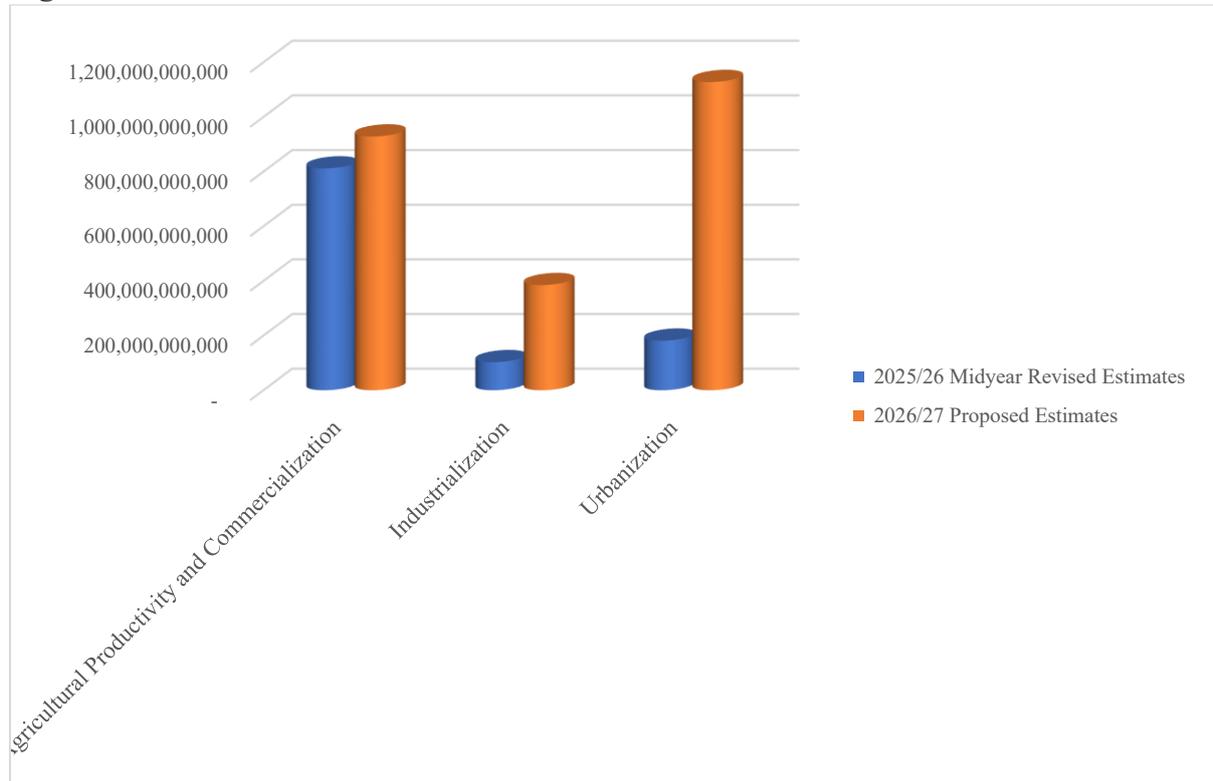
Pillar/Enabler	2025/26 Midyear Revised Estimates	2026/27 Proposed Estimates	2026/27 Percentage Allocation	Percentage Increase
Agricultural Productivity and Commercialization	811,705,372,184	928,619,843,258	8.5%	14.4%
Economic Infrastructure	476,162,913,204	661,357,565,827	6.0%	38.9%
Effective Governance Systems and Institutions	4,113,392,543,616	4,524,938,857,388	41.2%	10.0%
Enhanced Public Sector Performance	292,853,552,780	560,052,765,522	5.1%	91.2%
Environmental Sustainability	31,579,875,271	32,986,638,560	0.3%	4.5%
Human Capital Development	2,565,854,453,424	2,743,911,564,383	25.0%	6.9%
Industrialization	102,694,035,342	384,798,629,210	3.5%	274.7%
Mindset Change	8,048,302,405	6,295,027,228	0.1%	-21.8%
Private Sector Dynamism	5,568,586,525	7,604,363,920	0.1%	36.6%
Urbanization	181,401,105,180	1,127,926,055,416	10.3%	521.8%
Grand Total	8,589,260,739,933	10,978,491,310,711	100.0%	27.8%

5.2 Budget allocation to MIP-1 Pillars

The allocation to Agriculture Productivity and Commercialisation Pillar of K928.6 billion for the 2026/27 Financial Year is up by 14.4 percent compared to the 2025/26 Midyear Revised Estimate of K811.7 billion. Prioritized allocations under this pillar include Agriculture Commercialisation, Irrigation Development, and Farm Input Subsidy Program. Urbanisation Pillar has been allocated K1,127.9 billion up from K181.4 billion midyear revised estimates representing an increase of K521.8 percent. This significant increase is largely on account of reformed Constituency Development Fund which has been allocated substantial amount of resources of K1,145.0 billion. fiscal devolution.

The Industrialisation Pillar has increased from the revised estimate of K102.7 billion for 2025/26 Financial year to an allocation of K384.8 billion for 2026/27 Financial Year, representing an increase of 274.7 percent. The increase is largely due to substantial resources allocated for Mpatamanga Hydro Power Plant Project. Figures 9 provides a comparison of the Pillars allocations for the 2025/26 Financial Year and 2026/27 Financial Year.

Figure 9: Pillars Allocations

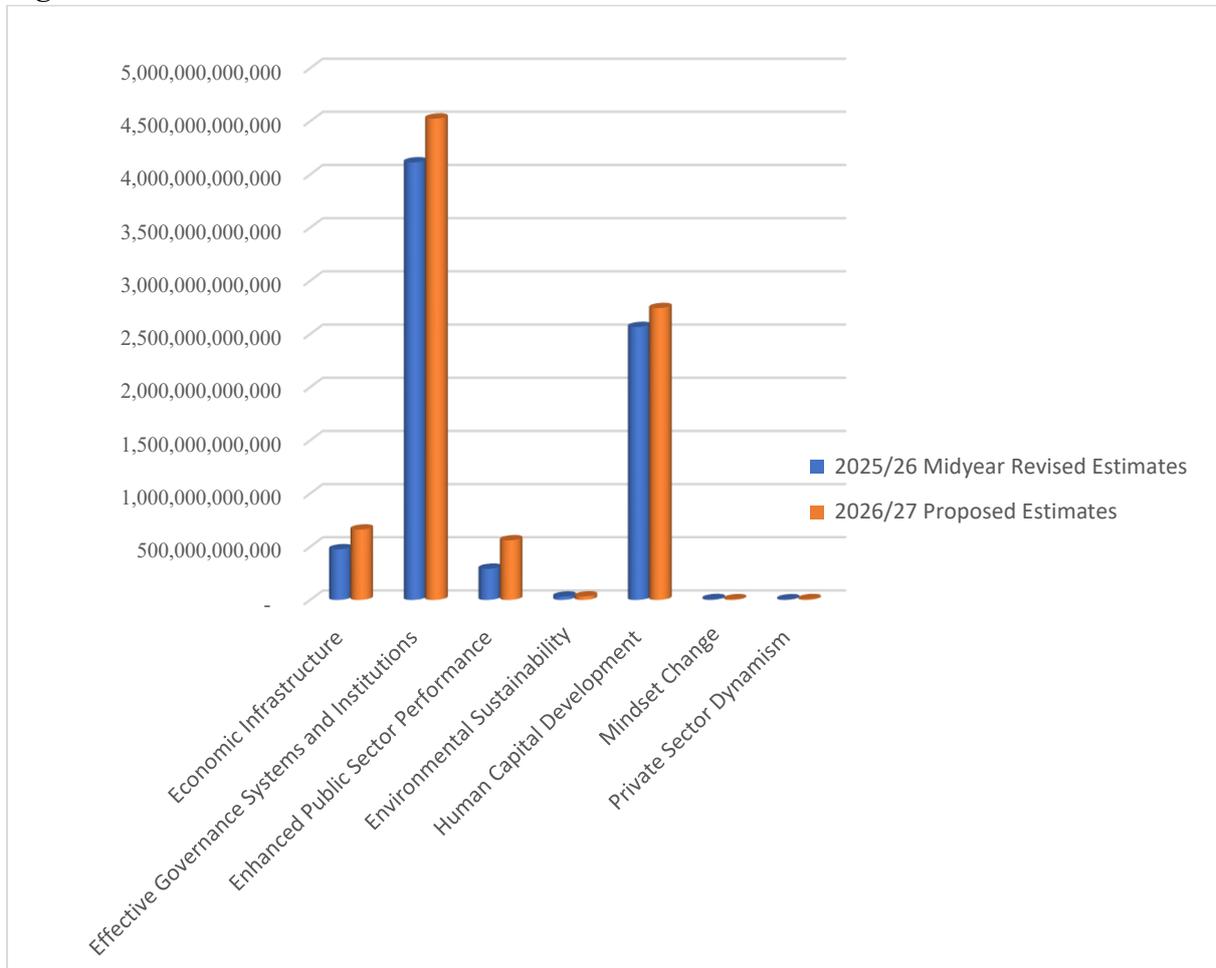


5.3 Budget Allocation to Enablers

In the 2026/27 Financial Year, Effective Governance Systems and Institutions has been allocated a total of K4,524.9 billion. This allocation includes Public Debt interest payments Pension Contribution, and Pensions and Gratuities which account for 70 percent of the enabler's allocation. The Human Capital Development has been allocated a sum of K2,744.9 billion. This enabler includes sectors of education and health which account for 47 percent and 37 percent of the enabler's allocation, respectively. The other enablers are allocated as follows; Economic Infrastructure, K662.4 billion; Enhanced Public Sector Performance, K560.1 billion; Environmental Sustainability, K33.0 billion; Private Sector Dynamism, K7.6 billion; and

Mind-set Change, K6.3 billion. Figure 10 provides a comparison of Enablers allocations for the 2025/26 Financial Year and 2026/27 Financial Years.

Figure 10: Enablers Allocations



6.0 PUBLIC DEBT AS AT END-DECEMBER 2025

As at end-December 2025, Malawi's Total Public Debt stock stood at K24.33 trillion. Although nominal public debt increased from K19.18 trillion at end-March 2025 to K24.33 trillion at end-December 2025, the debt-to-GDP ratio rose slightly from 91.5 percent to 93.2 percent.

The increase in total public debt was driven primarily by domestic borrowing, reflecting ongoing fiscal financing requirements and constrained access to concessional external financing.

External public debt increased from USD4,622.95 million at end-March 2025 to USD4,798.02 million at end-December 2025. In Kwacha terms, external debt amounted to approximately K7.86 trillion, equivalent to 31.8 percent of GDP.

Domestic public debt increased from K11.17 trillion at end-March 2025 to K16.01 trillion at end-December 2025, raising its share of GDP from 53 percent to 61.3 percent. The increase reflects continued deficit financing, rollover of maturing securities, and increased reliance on Treasury instruments.

Table 6: Evolution of Public Debt (in Millions)

	2005	2006 (HIPC)	2022/23	2023/24	2024/25	End- December 2025
Total Public Debt (K)	426,592	130,846	9,270,675	14,714,373	19,180,731	24,329,227
External (US\$)	2,969	452	3,944	4,107	4,622	4,798.02
Domestic (K)	73,337	68,957	5,221,906	7,593,437	11,166,183	16,006,320
Nominal GDP (K)	326,957	430,522	12,507,189	15,758,255	20,948,710	26,118,227
Exchange Rate	119	137	1026	1734	1734	1734 ¹
Percent of GDP						
Total (%)	130	30	74	93	91.5	93.2
External (%)	108	14	32	45	38	31.8

¹ Middle rate as provided by RBM (www.rbm.mw)

	2005	2006 (HIPC)	2022/23	2023/24	2024/25	End- December 2025
Domestic (%)	22	16	42	48	53	61.3

6.1 External Public Debt Portfolio Review

Total external public debt stood at USD4,798.02 million as at end-December 2025, compared to USD4,622.95 million at end-March 2025, representing a 3.79 percent increase over the period.

The increase in external debt reflects higher net disbursements from multilateral creditors, particularly the International Development Association and the European Investment Bank, as well as a modest rise in bilateral debt. These inflows more than offset repayments to the creditors over the period.

6.1.1 External Debt by Holder

As at end-December 2025, Central Government external debt amounted to USD3,566 million, accounting for 78.6 percent of total external public debt. This compares to USD3,214 million at end-March 2025, representing a 10.95 percent increase over the period.

External debt held by the Central Bank stood at USD1,234 million at end-December 2025, down from USD1,408 million at end-March 2025, reflecting a 12.37 percent decrease, largely due to repayments to the International Monetary Fund.

Overall, the distribution of external debt shifted toward the Central Government, which accounted for approximately 78.6 percent, while the Central Bank accounted for 21.4 percent of total external public debt at end-December 2025.

Table 7: External Debt Stock, by Holder (US\$ Million)

Category	March 25	December 25
(1) Central Government	3,214	3,566
(%) of total	70	78.6
(2) Central Bank	1,408	1,234
(%) of total	30	21.4
Total External (1+2)	4,622.95	4,799

6.1.2 External Debt by Creditor

The International Development Association (IDA) remained Malawi's single largest external creditor at end-December 2025, with outstanding debt of USD1,902.52 million, representing 41.9 percent of total external public debt.

Disbursements from the International Development Association, the European Investment Bank, and the International Fund for Agricultural Development increased over the period. These inflows more than offset the 7.4 percent decline in exposure to the International Monetary Fund.

Among commercial creditors, total exposure declined from USD1,134.00 million to USD1,082.00 million. The reduction was largely attributable to repayments to the Africa Export-Import Bank, whose exposure fell from USD714.41 million to USD610.81 million. The facilities under the Central Government were fully repaid and the outstanding obligation is on account of facilities under the Reserve Bank of Malawi. Government continues to negotiate with the Commercial Creditors (AFREXIM and TDB) on the restructuring of these facilities.

Bilateral debt rose modestly from USD365.41 million at end-March 2025 to USD371.97 million at end-December 2025. The Export-Import Bank of China remained the largest bilateral creditor, with outstanding debt increasing from USD200.37 million to USD218.77 million during the period.

6.1.3 External Debt by Creditor Category

Multilateral creditors remained Malawi's largest external creditors, accounting for 73.7 percent of total public external debt. Commercial creditors accounted for 18.1 percent, while bilateral creditors represented 8.2 percent of total external public debt.

Since end-March 2025, the stock of debt owed to multilateral creditors increased by 7.04 percent, rising from USD3,123.54 million to USD3,343.61 million.

Over the same period, debt owed to commercial creditors declined by 4.54 percent, falling from USD1,134.00 million to USD1,082.00 million. Meanwhile, debt owed to bilateral creditors increased modestly by 1.8 percent, rising from USD365.41 million to USD371.97 million, reflecting continued project-related disbursements.

Table 8: External Debt Stock, by Creditor and Creditor Category (US\$ Million)

Creditor	March 2025	End-December 2025	(%) Change
1. Bilateral	365.41	371.97	1.8
Export-Import Bank of China (Main-Land)	200.37	218.77	9.18
Export-Import Bank of India	88.59	80.38	-9.27
Kuwait Fund for Arab Economic Develop.	47.15	45.32	-3.88
Saudi Fund for Development	27.62	26.19	-5.18
Abu Dhabi Fund for Development	0.80	0.47	-41.25
Government of Belgium	0.87	0.84	-3.45
2. Multilateral	3,123.54	3,343.61	7.04
International Development Association	1,756.65	1,902.52	8.3
African Development Fund	470.80	472.71	0.41
International Monetary Fund	409.52	379.21	-7.4

Creditor	March 2025	End-December 2025	(%) Change
European Investment Bank	167.16	236.67	41.58
International Fund for Agric. Development	146.61	176.34	20.28
OPEC Fund for International Development	88.53	94.41	6.64
Arab Bank for Economic Development in Africa	70.53	67.44	-4.38
Nordic Development Fund	13.73	14.31	4.22
3. Commercial	1,134.00	1,082	-4.54
Africa Export-Import Bank	714.41	610.81	-14.75
Trade and Development Bank	389.38	450	15.5
Baobab Securities	30.21	23.7	-21.5
Total Public External Debt Stock (1+2+3)	4,622.95	4,798.02	3.79

6.2 Domestic Public Debt

Total domestic public debt stood at K16.01 trillion at end-December 2025, up from K 11.62 trillion at end-March 2025. This represents an increase of approximately 37.7 percent over the period.

The expansion in domestic debt reflects continued fiscal financing requirements, refinancing of maturing securities, and increased reliance on Treasury instruments amid constrained access to external concessional financing.

Following reconciliation of the debt database, all non-resident holdings of government securities have been reclassified under external public debt in accordance with residency-based reporting standards. The domestic debt figures presented here therefore reflect resident

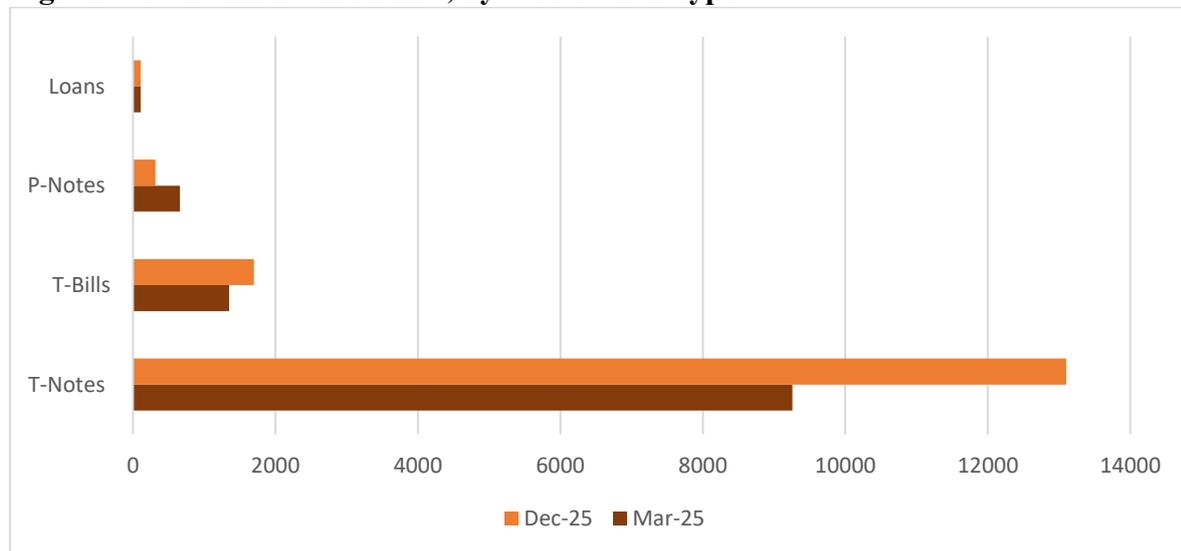
holdings only, and comparisons with earlier publications should be interpreted with caution where classification changes may affect comparability.

6.2.1 Domestic Debt by Instrument

At end-December 2025, total domestic debt stock amounted to K16.01 trillion. Treasury Notes remained the dominant instrument, with an outstanding stock of K13.11 trillion, accounting for 81.9 percent of total domestic debt. Treasury Bills stood at K1.70 trillion, representing 10.6 percent of total domestic debt. Promissory Notes amounted to K0.32 trillion, equivalent to 2.0 percent of the domestic debt stock. Loans accounted for K0.11 trillion, representing 0.7 percent of total domestic debt.

Compared to end-March 2025, Treasury Notes increased significantly (from K9.26 trillion to K13.11 trillion), reflecting heightened issuance for financing and refinancing purposes. Treasury Bills also rose moderately, while Promissory Notes declined, consistent with amortisation. Loans remained stable at approximately K105.5 billion.

Figure 11: Domestic Debt Stock, by Instrument Type



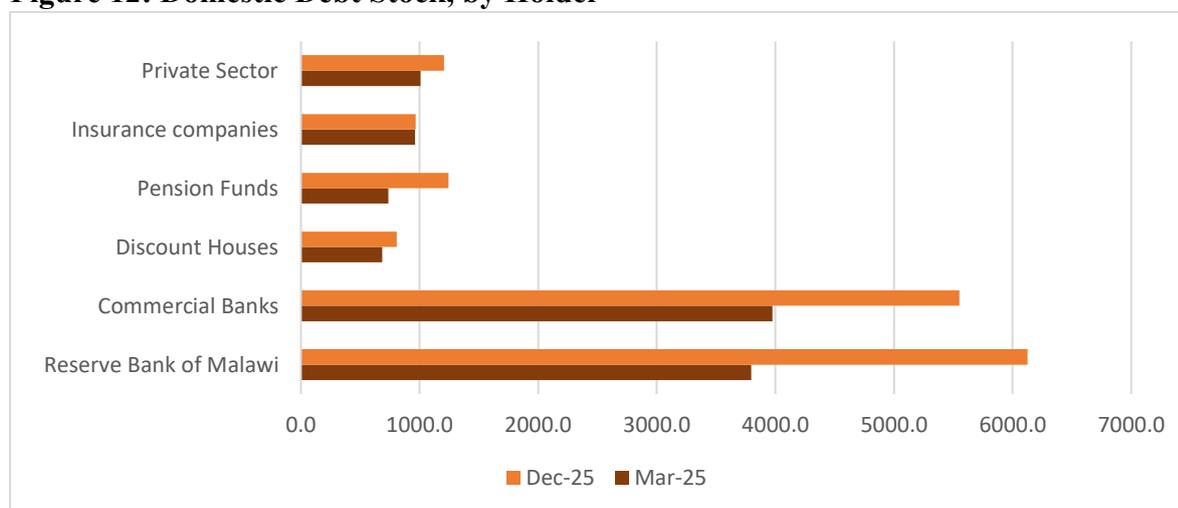
6.2.2 Domestic Debt by Holder

At end-December 2025, resident holdings of Treasury Notes amounted to K13.11 trillion, up from K11.17 trillion at end-March 2025.

The Reserve Bank of Malawi (RBM) remained the largest holder, with holdings increasing from K3.80 trillion in March to K6.13 trillion in December 2025. This represents approximately 46.8 percent of total resident Treasury Note holdings at end-December 2025. Commercial banks were the second-largest holders, with K5.55 trillion, accounting for roughly 42.4 percent of the resident Treasury Note stock.

Among non-bank financial institutions, pension funds increased their holdings from K738.4 billion to K1.24 trillion, representing about 9.5 percent of the total. Insurance companies held K966.6 billion (7.4 percent), while discount houses accounted for K807.4 billion, equivalent to approximately 6.2 percent. The private sector held K1.21 trillion, representing 9.2 percent of resident Treasury Notes. Holdings by other institutional categories remained negligible.

Figure 12: Domestic Debt Stock, by Holder



ANNEXES

Annex 1: Budget Framework (K' million)

Category	2025/26 Approved Estimates	2025/26 Midyear Revised Estimates	2025/26 Likely Outturn	2026/27 Proposed Estimates
Total Revenue and Grants	5,578,445	5,460,830	5,528,142	8,126,029
Domestic Revenue	4,435,706	4,477,828	4,545,140	6,453,957
Tax Revenue	4,329,689	4,328,318	4,391,574	6,203,436
Taxes on income, profits and capital gains	2,204,217	2,293,018	2,341,346	3,231,057
Payable by individuals	1,052,529	999,326	990,229	1,366,516
PAYE	872,130	814,621	815,195	1,124,969
Fringe benefits	45,832	47,716	40,318	55,639
Non resident tax	87,043	75,820	75,441	104,108
Dividend tax	47,524	61,169	59,276	81,800
Payable by corporations and other enterprises	1,151,688	1,293,692	1,351,117	1,864,541
Company assessments	413,592	620,216	654,270	902,892
Provisional tax	374,993	319,626	341,040	470,635
Withholding tax	363,104	353,850	355,807	491,014
Taxes on goods and services	1,731,379	1,659,850	1,671,887	2,450,268
General taxes on goods and services	1,177,922	1,123,151	1,112,008	1,504,209
Value-added taxes	1,177,106	1,122,786	1,111,879	1,504,030
Domestic VAT	702,300	697,300	734,457	1,013,551
Import VAT	591,811	521,797	487,465	672,702
Tax refund	- 117,005	- 96,312	- 110,044	- 182,223
Turnover and other general taxes on goods and services	816	365	130	179
Presumptive tax	816	365	130	179
Excise	540,346	525,436	548,621	934,871
Local	187,079	197,770	203,850	281,313
Import	233,277	224,535	242,389	334,497
Road levy	109,122	93,735	93,757	310,000
Storage Levy	8,948	7,610	7,530	7,550
Carbon Tax	1,921	1,787	1,095	1,511

Category	2025/26 Approved Estimates	2025/26 Midyear Revised Estimates	2025/26 Likely Outturn	2026/27 Proposed Estimates
Taxes on use of goods and on permission to use goods or perform activities	13,111	11,263	11,258	11,187
Motor vehicle taxes	13,111	11,263	11,258	11,187
Road tax	13,111	11,263	11,258	11,187
Taxes on international trade and transaction	392,188	372,482	374,937	517,413
Customs and other import duties	392,188	372,482	374,937	517,413
Import duty	355,804	338,258	343,590	474,154
Prepayment	10	4	-	-
Surcharge	14,290	12,239	12,007	16,570
Advance Income Tax	22,084	21,981	19,339	26,688
Other taxes	1,904	2,968	3,404	4,698
Payable solely by business	1,904	2,968	3,404	4,698
Miscellaneous duties	1,904	2,968	3,404	4,698
Other Revenue	106,018	149,510	153,566	250,521
Property income	32,096	34,972	21,351	40,165
Dividends	29,770	32,840	19,300	37,335
From Residents	29,770	32,840	19,300	37,335
Parastatal dividends	29,770	32,840	19,300	37,335
Mineral Royalties	2,325	2,131	2,051	2,830
Sales of goods and services	68,687	105,618	121,823	196,016
Incidental sales by non market establishments	68,687	105,618	121,823	196,016
Departmental Receipts	62,474	97,581	114,054	174,204
Treasury Funds	6,213	8,037	7,769	21,812
Fines, Penalties and Forfeits	5,236	8,920	10,391	14,340
Penalties	5,236	8,920	10,391	14,340
Grants	1,142,739	983,002	983,002	1,672,072

Category	2025/26 Approved Estimates	2025/26 Midyear Revised Estimates	2025/26 Likely Outturn	2026/27 Proposed Estimates
From Foreign Governments	86,359	109,024	109,024	182,986
Capital	86,359	109,024	109,024	182,986
Dedicated -Education SWAp/Norway	2,158	2,158	2,158	-
Dedicated -Education SWAp/KFW	7,393	4,039	4,039	-
Dedicated -Health Joint Fund /GDC	9,163	9,163	9,163	14,415
Dedicated -Health Joint Fund /Norway	8,768	15,744	15,744	13,258
Dedicated -Health Joint Fund /DfID		20,328	20,328	-
Dedicated -Health Joint Fund /UK	24,969	24,969	24,969	-
Dedicated -America First Program /USA				127,079
Project Grant/Norway	2,571	1,285	1,285	-
Project Grant/GDC(KFW)	31,337	31,337	31,337	28,234
From International Organizations	1,056,379	873,978	873,978	1,489,086
Current	15,380	100,075	100,075	45,671
Program Grant/EU		1,900	1,900	-
Dedicated PforR/WB	15,380	19,380	19,380	45,671
Program Grant/WB/Maize Purchases		78,795	78,795	-
Capital	1,041,000	773,904	773,904	1,443,415
Project Grant/AfDB	31,793	21,053	21,053	15,117
Project Grant/EU			-	40,393
Project Grant/IDA	143,351	71,675	71,675	175,100
Project Grant/IFAD	35,109	17,555	17,555	7,266
Project Grant/WB	819,739	639,167	639,167	1,117,988
Project Grant/Flanders	57	28	28	-
Project Grant/TF	-	24,425	24,425	-
Project Grant/Global Fund	-	-	-	87,550
Project Grant/USAID	10,951	-	-	-

Category	2025/26 Approved Estimates	2025/26 Midyear Revised Estimates	2025/26 Likely Outturn	2026/27 Proposed Estimates
Expenditure	8,076,697	8,589,261	8,430,928	10,978,491
Recurrent Expenses	6,060,544	6,663,015	6,667,511	7,581,180
Compensation of Employees	1,588,853	1,687,324	1,691,247	1,994,845
Wages and Salaries	1,532,287	1,630,758	1,634,681	1,922,845
Wages and Salaries in cash	1,532,287	1,630,758	1,634,681	1,922,845
Employers social contributions	56,566	56,566	56,566	72,000
Actual employers social contributions	56,566	56,566	56,566	72,000
Government Contributory pension	56,566	56,566	56,566	72,000
Public Debt Interest	2,171,506	2,271,506	2,328,070	2,792,674
Interest Payable to Non-Residents	61,176	61,176	61,176	64,467
Foreign interest	61,176	61,176	61,176	64,467
Interest Payable to Residents other than General Govt	2,110,330	2,210,330	2,266,895	2,728,207
Domestic interest	2,110,330	2,210,330	2,266,895	2,728,207
Use of Goods and Services	1,381,457	1,507,923	1,449,556	1,502,910
Generic goods and services	689,150	709,609	709,198	821,787
Health Sector	171,991	188,994	188,999	259,128
Agriculture Sector	184,366	183,866	119,904	149,141
Education Sector	88,179	104,056	104,056	148,633
Arrears	500	1,500	1,500	1,000
Storage levy expenses	8,948	7,610	7,530	7,550
Maize Purchases	60,000	80,000	86,500	60,000
Elections	162,945	212,909	212,489	10,000
PforR	15,380	19,380	19,380	45,671
Grants	546,915	542,828	545,203	867,841
To other General Government Units	546,915	542,828	545,203	867,841
Road Fund Administration	101,122	86,863	86,885	300,500

Category	2025/26 Approved Estimates	2025/26 Midyear Revised Estimates	2025/26 Likely Outturn	2026/27 Proposed Estimates
Roads Authority	8,000	6,872	6,872	9,500
Transfer to MRA	129,692	129,692	132,045	182,223
Subvented Organizations	272,101	283,401	283,401	333,618
Net Lending	36,000	36,000	36,000	42,000
Social Benefits	282,078	607,697	607,697	414,463
Fertilizer Input Subsidy Program	111,450	241,070	241,070	111,450
Fertilizer payments	102,000	231,620	231,620	102,000
Maize seed subsidy	4,000	4,000	4,000	4,000
Livestock	450	450	450	450
Logistics	5,000	5,000	5,000	5,000
Employment related social benefits	166,213	362,213	362,213	296,013
Pensions and Gratuities	166,213	362,213	362,213	296,013
Social Cash Transfer - Government	4,415	4,415	4,415	7,000
Other expenses	89,736	45,736	45,736	8,446
Transfers not elsewhere classified	89,736	45,736	45,736	8,446
Other Statutory expenditures	89,736	45,736	45,736	8,446
Development Expenditure	2,016,152	1,926,246	1,763,418	3,397,312
Fixed Assets	2,016,152	1,926,246	1,763,418	3,397,312
Foreign Financed Projects (Part I)	1,437,639	1,256,026	1,256,026	2,033,900
<i>Local Government Projects (CDF)-DPs</i>	-	-	-	279,705
Domestic Financed Projects (Part II)	578,513	670,220	507,391	1,363,412
<i>Central Government Projects</i>	489,864	584,734	453,179	498,117
<i>Local Government Projects (CDF)</i>	88,649	85,486	54,213	865,295
Net Lending/ Net Borrowing	- 2,498,251	- 3,128,431	- 2,902,786	- 2,852,462
Domestic Primary Balance	- 31,845	- 583,901	- 301,692	302,039

Category	2025/26 Approved Estimates	2025/26 Midyear Revised Estimates	2025/26 Likely Outturn	2026/27 Proposed Estimates
Total Financing	2,498,251	3,128,431	2,902,786	2,852,462
Foreign Financing (net)	145,780	189,190	189,190	190,351
Foreign Borrowing	310,280	373,099	373,099	407,499
Project Loans	310,280	373,099	373,099	407,499
Foreign Amortization	- 164,500	- 183,909	- 183,909	- 217,148
Domestic Borrowing (Net)	2,352,472	2,939,241	2,713,597	2,662,112

Annex 2: Summary of Estimates by Vote and Budget Type

Category	2025/26 Approved Estimates	2025/26 Midyear Revised Estimates	2025/26 Likely Outturn	2026/27 Proposed Estimates
Vote 010-The Presidency	107,570,100	107,570,100	100,060,000	107,570,100
Personal Emoluments	107,570,100	107,570,100	100,060,000	107,570,100
Vote 020-Miscellaneous Other Statutory Payments	126,236,420,000	83,236,420,000	83,236,420,000	71,446,161,834
Other Recurrent Transactions	126,236,420,000	83,236,420,000	83,236,420,000	71,446,161,834
Vote 030-Pensions and Gratuities	228,055,435,787	424,055,435,787	424,055,435,787	302,232,408,562
Other Recurrent Transactions	228,055,435,787	424,055,435,787	424,055,435,787	302,232,408,562
Vote 040-Public Debt Charges	2,171,505,790,000	2,271,505,790,000	2,328,070,320,624	2,792,674,044,213
Other Recurrent Transactions	2,171,505,790,000	2,271,505,790,000	2,328,070,320,624	2,792,674,044,213
Vote 050-State Residences	67,322,959,789	89,961,685,806	89,949,368,343	85,802,636,777
Personal Emoluments	13,872,522,731	15,511,248,748	12,998,931,285	10,792,792,661
Other Recurrent Transactions	38,450,437,057	56,450,437,057	58,950,437,057	50,009,844,116
Development Part 2	15,000,000,000	18,000,000,000	18,000,000,000	25,000,000,000
Vote 060-National Audit Office	7,579,384,700	8,559,642,405	8,304,609,740	9,282,026,975
Personal Emoluments	4,253,107,076	4,942,064,781	4,989,913,999	5,270,975,427
Other Recurrent Transactions	2,926,277,624	3,217,577,624	2,914,695,741	4,011,051,548
Development Part 2	400,000,000	400,000,000	400,000,000	-
Vote 070-Office of the Chief Justice	32,590,183,326	36,364,195,477	36,493,086,371	39,910,413,221
Personal Emoluments	23,841,797,474	27,904,837,568	28,033,728,462	28,335,362,729
Other Recurrent Transactions	7,144,524,988	6,609,524,988	6,609,524,988	10,275,050,492
Development Part 2	1,603,860,864	1,849,832,921	1,849,832,921	1,300,000,000

Category	2025/26 Approved Estimates	2025/26 Midyear Revised Estimates	2025/26 Likely Outturn	2026/27 Proposed Estimates
Vote 071-Supreme Court of Appeal	1,230,313,740	1,177,313,740	1,177,313,740	3,978,793,118
Other Recurrent Transactions	1,230,313,740	1,177,313,740	1,177,313,740	3,978,793,118
Vote 072-High Court of Malawi and Subordinate Courts	9,243,591,797	8,709,591,797	8,709,591,797	16,133,363,356
Other Recurrent Transactions	9,243,591,797	8,709,591,797	8,709,591,797	16,133,363,356
Vote 080-National Assembly	57,804,168,572	58,744,168,572	61,267,464,937	71,745,015,339
Personal Emoluments	27,189,411,751	27,189,411,751	29,712,708,116	31,428,900,015
Other Recurrent Transactions	30,614,756,821	31,554,756,821	31,554,756,821	40,316,115,323
Vote 081-Directorate Of Public Officer's Declarations	1,649,502,288	1,551,407,530	1,571,520,756	2,417,124,524
Personal Emoluments	373,717,788	409,623,030	429,736,257	455,864,985
Other Recurrent Transactions	1,275,784,500	1,141,784,500	1,141,784,499	1,961,259,539
Vote 082-Independent Complaints Commission	1,441,276,029	1,490,799,232	1,415,320,818	1,551,087,485
Personal Emoluments	559,276,029	631,799,232	630,101,378	643,887,485
Other Recurrent Transactions	882,000,000	859,000,000	785,219,440	907,200,000
Vote 090-Office of the President and Cabinet	56,315,658,471	49,069,270,339	54,406,413,526	41,210,245,418
Personal Emoluments	9,843,189,232	11,040,145,183	10,777,288,372	10,978,674,738
Other Recurrent Transactions	29,139,951,003	36,029,125,156	42,029,125,154	29,231,570,680
Development Part 2	3,000,000,000	2,000,000,000	1,600,000,000	1,000,000,000
Development Part 1	14,332,518,237	-	-	-
Vote 091-National Intelligence Service	19,384,904,694	19,263,165,459	19,317,563,984	16,674,525,135
Personal Emoluments	3,972,034,538	5,550,295,304	5,604,693,829	6,142,892,230
Other Recurrent Transactions	14,412,870,155	12,712,870,155	12,712,870,155	10,531,632,905
Development Part 2	1,000,000,000	1,000,000,000	1,000,000,000	-

Category	2025/26 Approved Estimates	2025/26 Midyear Revised Estimates	2025/26 Likely Outturn	2026/27 Proposed Estimates
Vote 092-National Intelligence Service Complaints Tribunal	415,104,000	717,896,877	640,771,596	1,447,920,000
Personal Emoluments	-	335,792,877	335,792,877	650,000,000
Other Recurrent Transactions	415,104,000	382,104,000	304,978,719	797,920,000
Vote 093-Department Human Resources Management and Development	195,426,773,436	11,836,289,480	12,334,179,342	300,883,886,511
Personal Emoluments	188,101,702,184	2,156,218,228	2,154,108,090	288,741,603,711
Other Recurrent Transactions	7,325,071,252	9,680,071,252	10,180,071,252	12,142,282,800
Vote 097-Civil Service Commission	1,437,710,508	1,425,895,610	1,375,895,439	1,821,681,494
Personal Emoluments	576,088,508	634,273,610	634,727,608	634,206,094
Other Recurrent Transactions	861,622,000	791,622,000	741,167,831	1,187,475,400
Vote 100-Ministry of Defence	5,758,822,391	5,720,092,443	2,653,268,579	5,125,065,368
Personal Emoluments	319,822,391	383,092,443	386,219,444	400,619,015
Other Recurrent Transactions	1,139,000,000	1,037,000,000	947,718,949	1,464,200,000
Development Part 2	4,300,000,000	4,300,000,000	1,319,330,186	3,260,246,353
Vote 101-Malawi Defence Force	271,552,220,591	301,409,137,079	308,275,485,879	321,317,729,153
Personal Emoluments	143,013,189,665	172,454,106,153	179,320,454,954	191,370,930,455
Other Recurrent Transactions	128,539,030,926	128,955,030,926	128,955,030,925	129,946,798,698
Vote 120-Ministry of Local Government and Rural Development	32,691,642,538	24,139,925,834	22,455,629,169	20,693,716,637
Personal Emoluments	9,427,284,959	3,545,612,853	3,638,558,784	3,787,591,480
Other Recurrent Transactions	7,674,357,579	6,548,357,579	6,051,852,428	3,874,371,539
Development Part 2	15,590,000,000	14,045,955,402	12,765,217,956	13,031,753,619

Category	2025/26 Approved Estimates	2025/26 Midyear Revised Estimates	2025/26 Likely Outturn	2026/27 Proposed Estimates
Vote 121-National Local Government Finance Commission	485,829,972,811	404,222,054,281	355,877,411,356	329,108,687,594
Personal Emoluments	2,000,083,868	2,029,088,782	1,987,544,122	1,753,833,393
Other Recurrent Transactions	110,369,128,832	123,655,591,832	120,350,537,652	73,359,941,898
Development Part 2	106,649,065,027	103,485,965,027	58,487,920,942	7,728,673,084
Development Part 1	266,811,695,084	175,051,408,640	175,051,408,640	246,266,239,219
Vote 130-Ministry of Lands, Housing and Urban Development	36,584,553,152	61,566,217,625	61,233,191,748	50,750,996,013
Personal Emoluments	4,667,338,996	4,667,338,996	4,432,210,431	4,273,322,709
Other Recurrent Transactions	23,517,214,156	22,923,214,156	25,558,467,182	28,977,673,304
Development Part 2	8,400,000,000	33,975,664,473	31,242,514,134	17,500,000,000
Vote 180-Ministry of Youth, Sports and Culture	10,421,406,144	11,946,801,552	10,340,798,998	12,230,650,900
Personal Emoluments	1,060,215,338	1,177,167,179	1,186,152,186	1,186,886,220
Other Recurrent Transactions	2,231,190,806	2,774,867,885	2,295,650,245	3,768,764,680
Development Part 2	7,130,000,000	7,994,766,488	6,858,996,567	7,275,000,000
Vote 190-Ministry of Agriculture, Irrigation and Water Development	667,750,223,814	902,804,485,526	822,109,170,593	971,361,859,203
Personal Emoluments	13,421,810,778	17,275,136,953	16,278,576,989	18,735,585,086
Other Recurrent Transactions	352,492,709,402	501,861,313,915	443,996,258,790	317,602,500,458
Development Part 2	23,400,000,000	38,683,699,843	16,850,000,000	103,281,000,000
Development Part 1	278,435,703,633	344,984,334,814	344,984,334,814	531,742,773,659
Vote 210-Ministry of Water and Sanitation	281,755,068,967	100,046,339,197	101,377,832,511	-
Personal Emoluments	2,204,558,223	1,281,564,545	2,542,610,463	-
Other Recurrent Transactions	734,320,151	388,473,270	458,920,665	-
Development Part 2	38,650,000,000	31,935,341,457	31,935,341,457	-
Development Part 1	240,166,190,593	66,440,959,926	66,440,959,926	-

Category	2025/26 Approved Estimates	2025/26 Midyear Revised Estimates	2025/26 Likely Outturn	2026/27 Proposed Estimates
Vote 240-Office of the Vice President	8,175,996,904	11,556,983,787	10,621,391,551	6,813,604,461
Personal Emoluments	2,648,149,079	3,047,135,962	2,111,543,726	1,497,729,636
Other Recurrent Transactions	5,527,847,825	8,509,847,825	8,509,847,825	5,315,874,825
Vote 241-Office of the Second Vice President	-	-	-	4,150,000,000
Personal Emoluments	-	-	-	150,000,000
Other Recurrent Transactions	-	-	-	4,000,000,000
Vote 250-Ministry of Education, Science and Technology	301,171,689,116	353,636,993,535	333,109,832,870	316,675,019,730
Personal Emoluments	120,021,135,412	143,051,492,720	133,822,182,496	136,266,378,641
Other Recurrent Transactions	45,338,660,249	66,387,558,466	62,591,521,528	123,933,532,619
Development Part 2	20,750,000,000	13,702,073,807	6,200,260,304	12,770,460,000
Development Part 1	115,061,893,455	130,495,868,542	130,495,868,542	43,704,648,471
Vote 251-Ministry of Higher Education	78,636,661,546	10,132,211,545	13,928,342,554	-
Personal Emoluments	959,312,721	-	-	-
Other Recurrent Transactions	16,575,102,235	10,084,285,352	13,880,416,361	-
Development Part 2	3,000,000,000	47,926,193	47,926,193	-
Development Part 1	58,102,246,590	-	-	-
Vote 260-Ministry of Foreign Affairs and International Cooperation	105,807,913,982	105,314,795,324	104,518,038,650	115,985,204,532
Personal Emoluments	32,932,650,603	33,395,431,945	33,469,733,668	33,829,738,041
Other Recurrent Transactions	70,375,263,379	69,419,363,379	68,548,304,982	78,755,466,491
Development Part 2	2,500,000,000	2,500,000,000	2,500,000,000	3,400,000,000
Vote 270-Ministry of Finance, Economic Planning and Decentralisation	95,875,428,296	157,332,933,343	155,180,170,717	168,240,836,544

Category	2025/26 Approved Estimates	2025/26 Midyear Revised Estimates	2025/26 Likely Outturn	2026/27 Proposed Estimates
Personal Emoluments	3,290,116,685	3,789,734,081	3,803,739,752	3,778,418,693
Other Recurrent Transactions	20,392,809,555	20,247,809,555	19,781,041,258	21,006,517,851
Development Part 2	1,000,000,000	2,500,000,000	800,000,000	1,800,000,000
Development Part 1	71,192,502,055	130,795,389,706	130,795,389,706	141,655,900,000
Vote 271-Accountant General's Department	31,453,329,866	40,749,908,458	35,974,982,874	51,528,988,563
Personal Emoluments	2,825,136,222	3,281,714,814	3,306,789,229	3,345,999,303
Other Recurrent Transactions	24,028,193,644	32,868,193,644	28,668,193,644	41,682,989,260
Development Part 2	4,600,000,000	4,600,000,000	4,000,000,000	6,500,000,000
Vote 273-Malawi Revenue Authority	129,692,209,867	129,692,209,867	132,045,463,065	182,222,739,030
Other Recurrent Transactions	129,692,209,867	129,692,209,867	132,045,463,065	182,222,739,030
Vote 274-Road Fund Administration	261,739,319,580	287,958,901,053	248,842,039,619	447,193,130,245
Other Recurrent Transactions	101,121,823,169	86,862,910,035	86,885,087,159	300,500,000,000
Development Part 2	160,617,496,411	199,505,426,419	160,366,387,861	106,300,000,000
Development Part 1	-	1,590,564,599	1,590,564,599	40,393,130,245
Vote 275-Subvented Organisations	390,854,602,389	425,239,790,221	403,943,034,722	444,718,426,333
Other Recurrent Transactions	272,100,662,541	283,400,662,541	283,400,662,541	333,618,426,333
Development Part 2	98,637,300,000	113,637,300,000	92,340,544,502	111,100,000,000
Development Part 1	20,116,639,848	28,201,827,679	28,201,827,679	-
Vote 276-National Statistics Office	7,105,838,413	7,560,082,948	7,553,956,863	33,764,114,190
Personal Emoluments	1,275,486,221	1,464,597,988	1,458,471,902	1,471,875,056
Other Recurrent Transactions	5,230,352,192	5,230,352,192	5,230,352,192	22,537,239,134
Development Part 2	600,000,000	-	-	1,000,000,000
Development Part 1	-	865,132,768	865,132,768	8,755,000,000

Category	2025/26 Approved Estimates	2025/26 Midyear Revised Estimates	2025/26 Likely Outturn	2026/27 Proposed Estimates
Vote 277-National Planning Commission	2,005,353,317	1,954,789,285	1,930,405,631	2,213,662,726
Personal Emoluments	1,188,753,317	1,236,189,285	1,238,644,890	1,309,962,726
Other Recurrent Transactions	816,600,000	718,600,000	691,760,741	903,700,000
Vote 278-Unforeseen Expenditures	3,000,000,000	2,955,900,000	1,936,770,000	5,000,000,000
Other Recurrent Transactions	3,000,000,000	2,955,900,000	1,936,770,000	5,000,000,000
Vote 279-Financial Intelligence Authority	2,341,849,357	2,413,399,513	2,399,362,415	3,350,987,477
Personal Emoluments	868,424,486	1,015,574,642	1,001,537,544	1,020,741,649
Other Recurrent Transactions	1,473,424,871	1,397,824,871	1,397,824,871	2,330,245,828
Vote 310-Ministry of Health and Sanitation	396,056,981,822	458,714,649,666	444,946,215,707	558,075,057,177
Personal Emoluments	94,360,697,428	131,520,350,784	120,240,750,520	110,886,139,448
Other Recurrent Transactions	110,538,631,828	119,073,693,876	119,079,403,799	157,941,969,234
Development Part 2	7,970,000,000	7,970,000,000	5,475,456,382	9,100,000,000
Development Part 1	183,187,652,565	200,150,605,007	200,150,605,007	280,146,948,496
Vote 320-Ministry of Gender, Children, Disability and Social Welfare	69,677,198,081	58,153,904,981	57,457,167,107	48,907,183,733
Personal Emoluments	3,184,640,100	3,770,381,987	3,733,644,112	3,467,922,985
Other Recurrent Transactions	10,501,940,000	10,821,940,000	10,821,940,000	16,745,420,000
Development Part 2	1,500,000,000	1,070,000,000	410,000,000	460,000,000
Development Part 1	54,490,617,981	42,491,582,995	42,491,582,995	28,233,840,748
Vote 330-Ministry of Information and Communications Technology	28,469,979,742	46,391,062,874	44,137,007,906	67,296,836,395
Personal Emoluments	2,279,466,133	2,838,474,039	2,841,157,916	2,803,807,451
Other Recurrent Transactions	5,421,908,543	5,117,908,543	4,861,169,698	6,463,028,944

Category	2025/26 Approved Estimates	2025/26 Midyear Revised Estimates	2025/26 Likely Outturn	2026/27 Proposed Estimates
Development Part 2	5,270,000,000	6,770,000,000	4,770,000,000	5,500,000,000
Development Part 1	15,498,605,066	31,664,680,291	31,664,680,291	52,530,000,000
Vote 340-Ministry of Homeland Security	8,571,397,790	10,709,346,828	8,142,261,479	13,447,744,688
Personal Emoluments	823,415,590	931,864,628	1,015,540,809	1,068,037,898
Other Recurrent Transactions	2,747,982,200	2,747,982,200	2,573,604,489	3,079,706,790
Development Part 2	5,000,000,000	7,029,500,000	4,553,116,181	9,300,000,000
Vote 341-Malawi Police Service	196,921,242,311	213,141,326,912	210,633,062,372	220,471,434,045
Personal Emoluments	107,604,997,413	129,325,082,014	126,816,817,475	127,831,294,807
Other Recurrent Transactions	83,316,244,898	77,816,244,898	77,816,244,897	87,440,139,237
Development Part 2	6,000,000,000	6,000,000,000	6,000,000,000	5,200,000,000
Vote 342-Malawi Prisons Service	51,241,574,291	55,205,789,360	55,175,327,408	61,782,729,648
Personal Emoluments	20,026,879,094	24,103,094,163	24,304,588,860	24,474,570,970
Other Recurrent Transactions	28,384,695,197	28,272,695,197	29,222,695,197	34,913,158,678
Development Part 2	2,830,000,000	2,830,000,000	1,648,043,350	2,395,000,000
Vote 343-Immigration Department	18,735,647,108	19,392,186,750	18,695,752,377	26,380,930,364
Personal Emoluments	6,444,613,690	7,901,153,332	7,927,605,927	8,133,464,312
Other Recurrent Transactions	11,130,560,004	10,330,560,004	10,330,560,005	17,347,466,051
Development Part 2	1,160,473,414	1,160,473,414	437,586,445	900,000,000
Vote 344-National Registration Bureau	29,990,208,338	28,861,943,109	28,431,864,910	28,004,671,850
Personal Emoluments	2,722,332,381	3,331,067,152	3,350,243,584	3,386,877,282
Other Recurrent Transactions	27,267,875,956	25,530,875,956	25,081,621,326	24,617,794,568
Vote 350-Ministry of Justice and Constitutional Affairs	5,440,064,216	5,125,235,507	4,832,402,171	6,321,878,681

Category	2025/26 Approved Estimates	2025/26 Midyear Revised Estimates	2025/26 Likely Outturn	2026/27 Proposed Estimates
Personal Emoluments	931,887,774	1,035,059,065	978,823,845	803,938,675
Other Recurrent Transactions	4,508,176,442	4,090,176,442	3,853,578,326	5,517,940,006
Vote 351-Directorate of Public Prosecution and State Advocate	3,859,597,850	3,752,328,355	3,769,196,407	4,788,605,018
Personal Emoluments	921,379,408	1,025,109,913	1,041,977,965	1,024,026,876
Other Recurrent Transactions	2,938,218,442	2,727,218,442	2,727,218,442	3,764,578,142
Vote 352-Registrar General's Department	3,370,467,226	3,208,438,025	3,107,090,489	-
Personal Emoluments	522,507,304	537,278,103	547,858,392	-
Other Recurrent Transactions	2,847,959,922	2,671,159,922	2,559,232,097	-
Vote 353-Administrator General's Department	2,253,173,886	2,149,192,280	1,885,223,820	2,631,959,903
Personal Emoluments	540,897,420	617,915,814	632,659,448	640,265,978
Other Recurrent Transactions	1,712,276,466	1,531,276,466	1,252,564,372	1,991,693,925
Vote 354-Attorney General's Department	964,583,388	918,273,281	1,089,826,799	1,856,498,378
Personal Emoluments	358,948,945	380,638,838	427,647,557	539,558,736
Other Recurrent Transactions	605,634,442	537,634,442	662,179,242	1,316,939,642
Vote 355-Office of the Registrar of Political Parties	1,401,230,000	1,286,989,799	1,442,537,922	1,782,755,938
Personal Emoluments	-	164,759,799	164,759,799	373,755,938
Other Recurrent Transactions	1,401,230,000	1,122,230,000	1,277,778,123	1,409,000,000
Vote 356-Companies Registrations and Intellectual Property Centre	-	-	-	4,747,682,948
Personal Emoluments	-	-	-	564,981,033
Other Recurrent Transactions	-	-	-	4,182,701,915

Category	2025/26 Approved Estimates	2025/26 Midyear Revised Estimates	2025/26 Likely Outturn	2026/27 Proposed Estimates
Vote 360-Ministry of Tourism, Culture and Wildlife	17,970,983,766	8,458,810,700	11,750,297,123	-
Personal Emoluments	3,999,067,649	2,362,169,376	4,814,664,532	-
Other Recurrent Transactions	7,929,312,317	4,737,222,523	5,576,213,791	-
Development Part 2	6,042,603,800	1,359,418,800	1,359,418,800	-
Vote 370-Ministry of Labour, Skills and Innovation	21,878,010,667	25,367,447,719	18,911,738,489	25,467,102,239
Personal Emoluments	12,914,200,042	16,300,637,094	10,991,840,167	14,425,055,239
Other Recurrent Transactions	6,963,810,625	6,566,810,625	6,069,898,322	8,042,047,000
Development Part 2	2,000,000,000	2,500,000,000	1,850,000,000	3,000,000,000
Vote 390-Ministry of Industrialization, Business, Trade and Tourism	14,455,170,236	21,924,076,467	12,643,800,609	29,844,393,345
Personal Emoluments	1,331,040,696	4,019,322,134	1,543,135,252	6,276,519,121
Other Recurrent Transactions	9,761,629,540	11,359,069,334	8,600,665,357	18,502,874,224
Development Part 2	3,362,500,000	6,545,685,000	2,500,000,000	5,065,000,000
Vote 400-Ministry of Transport and Public Works	100,187,069,107	86,917,256,625	84,540,089,801	119,185,334,750
Personal Emoluments	8,328,804,943	10,024,390,782	10,032,406,943	9,840,012,745
Other Recurrent Transactions	6,826,277,621	6,307,077,621	5,921,894,636	7,154,277,621
Development Part 2	10,000,000,000	22,270,663,463	20,270,663,463	27,850,000,000
Development Part 1	75,031,986,543	48,315,124,759	48,315,124,759	74,341,044,384
Vote 420-Roads Authority	8,000,000,000	6,872,150,283	6,872,150,283	9,500,000,000
Other Recurrent Transactions	8,000,000,000	6,872,150,283	6,872,150,283	9,500,000,000
Vote 430-Malawi Human Rights Commission	3,819,257,253	3,786,495,652	3,456,787,267	4,038,658,419
Personal Emoluments	1,589,048,585	1,731,986,984	1,771,670,620	1,781,777,965
Other Recurrent Transactions	2,230,208,668	2,054,508,668	1,685,116,647	2,256,880,454

Category	2025/26 Approved Estimates	2025/26 Midyear Revised Estimates	2025/26 Likely Outturn	2026/27 Proposed Estimates
Vote 460-Malawi Electoral Commission	174,931,917,670	226,866,778,592	226,325,096,632	23,946,795,973
Personal Emoluments	5,648,281,940	7,618,671,062	7,675,044,368	8,303,385,363
Other Recurrent Transactions	169,283,635,730	219,248,107,530	218,650,052,264	15,643,410,610
Vote 470-Ministry of Natural Resources	24,809,727,196	62,165,446,804	25,210,689,664	22,985,243,194
Personal Emoluments	12,177,752,792	16,226,221,043	14,712,564,458	14,486,756,673
Other Recurrent Transactions	5,170,003,163	11,130,810,433	4,217,932,378	5,498,486,521
Development Part 2	3,500,000,000	4,200,000,000	3,443,560,000	3,000,000,000
Development Part 1	3,961,971,241	30,608,415,328	2,836,632,829	-
Vote 480-Ministry of Mining	10,658,360,155	8,771,215,910	10,099,589,260	-
Personal Emoluments	1,569,232,155	954,367,098	1,937,166,869	-
Other Recurrent Transactions	4,089,128,000	2,966,848,812	3,312,422,390	-
Development Part 2	5,000,000,000	4,850,000,000	4,850,000,000	-
Vote 490-Ministry of Energy and Mining	56,046,637,238	30,727,144,173	68,953,319,232	329,450,889,543
Personal Emoluments	919,384,624	535,902,534	1,053,133,128	2,977,544,257
Other Recurrent Transactions	12,328,506,247	4,821,032,049	14,758,194,016	16,948,345,286
Development Part 2	1,550,000,000	1,000,000,000	1,000,000,000	3,100,000,000
Development Part 1	41,248,746,367	24,370,209,590	52,141,992,088	306,425,000,000
Vote 510-Anti Corruption Bureau	10,724,340,784	11,271,924,018	10,933,259,486	12,900,941,784
Personal Emoluments	4,841,549,396	5,389,132,630	5,291,108,093	5,261,840,131
Other Recurrent Transactions	5,382,791,388	5,382,791,388	5,382,791,393	6,639,101,653
Development Part 2	500,000,000	500,000,000	259,360,000	1,000,000,000
Vote 520-Legal Aid Bureau	5,606,925,820	6,162,121,497	6,291,668,794	7,700,912,868

Category	2025/26 Approved Estimates	2025/26 Midyear Revised Estimates	2025/26 Likely Outturn	2026/27 Proposed Estimates
Personal Emoluments	2,888,887,820	3,493,283,497	3,821,503,939	4,295,566,399
Other Recurrent Transactions	2,718,038,000	2,668,838,000	2,470,164,854	3,405,346,469
Vote 550-Office of the Ombudsman	5,219,821,364	5,155,821,364	4,840,037,269	3,242,211,779
Personal Emoluments	4,214,459,315	4,214,459,315	3,992,524,364	2,066,213,670
Other Recurrent Transactions	1,005,362,050	941,362,050	847,512,905	1,175,998,110
Vote 560-Law Commission	2,264,084,013	1,987,132,594	2,277,915,705	3,081,207,204
Personal Emoluments	1,108,184,813	1,211,233,394	1,288,826,654	1,372,862,183
Other Recurrent Transactions	1,155,899,200	775,899,200	989,089,051	1,708,345,021
Vote 601 - Blantyre City Council	41,400,000	41,400,000	41,400,000	51,496,006,459
Personal Emoluments	41,400,000	41,400,000	41,400,000	41,400,000
Other Recurrent Transactions	-	-	-	1,454,606,459
Development Part 2	-	-	-	37,785,807,860
Development Part 1	-	-	-	12,214,192,140
Vote 602 - Lilongwe City Council	48,600,000	48,600,000	48,600,000	61,636,723,049
Personal Emoluments	48,600,000	48,600,000	48,600,000	48,600,000
Other Recurrent Transactions	-	-	-	1,588,123,049
Development Part 2	-	-	-	45,342,969,432
Development Part 1	-	-	-	14,657,030,568
Vote 603 - Mzuzu City Council	27,000,000	27,000,000	27,000,000	15,993,378,849
Personal Emoluments	27,000,000	27,000,000	27,000,000	27,000,000
Other Recurrent Transactions	-	-	-	966,378,849
Development Part 2	-	-	-	11,335,742,358
Development Part 1	-	-	-	3,664,257,642

Category	2025/26 Approved Estimates	2025/26 Midyear Revised Estimates	2025/26 Likely Outturn	2026/27 Proposed Estimates
Vote 604 - Zomba City Council	18,000,000	18,000,000	18,000,000	10,616,826,377
Personal Emoluments	18,000,000	18,000,000	18,000,000	18,000,000
Other Recurrent Transactions	-	-	-	598,826,377
Development Part 2	-	-	-	7,557,161,572
Development Part 1	-	-	-	2,442,838,428
Vote 701 - Kasungu Municipal	16,200,000	16,200,000	16,200,000	5,126,119,462
Personal Emoluments	16,200,000	16,200,000	16,200,000	16,200,000
Other Recurrent Transactions	-	-	-	109,919,462
Development Part 2	-	-	-	3,778,580,786
Development Part 1	-	-	-	1,221,419,214
Vote 702 - Luchenza Municipal	14,400,000	14,400,000	14,400,000	5,122,051,519
Personal Emoluments	14,400,000	14,400,000	14,400,000	14,400,000
Other Recurrent Transactions	-	-	-	107,651,519
Development Part 2	-	-	-	3,778,580,786
Development Part 1	-	-	-	1,221,419,214
Vote 703 - Mangochi Municipal	14,400,000	14,400,000	14,400,000	5,134,790,240
Personal Emoluments	14,400,000	14,400,000	14,400,000	18,000,000
Other Recurrent Transactions	-	-	-	116,790,240
Development Part 2	-	-	-	3,778,580,786
Development Part 1	-	-	-	1,221,419,214
Vote 807 - Mangochi Town	18,000,000	18,000,000	18,000,000	-
Personal Emoluments	18,000,000	18,000,000	18,000,000	-

Category	2025/26 Approved Estimates	2025/26 Midyear Revised Estimates	2025/26 Likely Outturn	2026/27 Proposed Estimates
Vote 808 - Karonga Town	14,400,000	14,400,000	14,400,000	5,136,316,814
Personal Emoluments	14,400,000	14,400,000	14,400,000	14,400,000
Other Recurrent Transactions	-	-	-	121,916,814
Development Part 2	-	-	-	3,778,580,786
Development Part 1	-	-	-	1,221,419,214
Vote 901 - Balaka District Council	17,834,684,436	22,165,158,190	23,356,232,980	54,439,831,337
Personal Emoluments	17,834,684,436	22,165,158,190	23,356,232,980	26,716,648,096
Other Recurrent Transactions	-	-	-	2,723,183,241
Development Part 2	-	-	-	18,892,903,930
Development Part 1	-	-	-	6,107,096,070
Vote 902 - Blantyre District Council	35,462,143,445	43,848,554,530	46,762,431,375	85,618,430,424
Personal Emoluments	35,462,143,445	43,848,554,530	46,762,431,375	51,872,538,758
Other Recurrent Transactions	-	-	-	3,745,891,666
Development Part 2	-	-	-	22,671,484,716
Development Part 1	-	-	-	7,328,515,284
Vote 903 - Chikwawa District Council	20,948,978,276	25,884,544,592	26,302,187,009	65,542,057,393
Personal Emoluments	20,948,978,276	25,884,544,592	26,302,187,009	27,229,575,656
Other Recurrent Transactions	-	-	-	3,312,481,737
Development Part 2	-	-	-	26,450,065,502
Development Part 1	-	-	-	8,549,934,498
Vote 904 - Chiradzulu District Council	15,202,987,227	18,515,825,081	18,968,768,158	47,718,833,858
Personal Emoluments	15,202,987,227	18,515,825,081	18,968,768,158	20,537,977,996
Other Recurrent Transactions	-	-	-	2,180,855,863
Development Part 2	-	-	-	18,892,903,930

Category	2025/26 Approved Estimates	2025/26 Midyear Revised Estimates	2025/26 Likely Outturn	2026/27 Proposed Estimates
Development Part 1	-	-	-	6,107,096,070
Vote 905 - Chitipa District Council	11,786,348,579	14,151,198,013	15,160,840,591	43,672,837,653
Personal Emoluments	11,786,348,579	14,151,198,013	15,160,840,591	16,500,282,529
Other Recurrent Transactions	-	-	-	2,172,555,124
Development Part 2	-	-	-	18,892,903,930
Development Part 1	-	-	-	6,107,096,070
Vote 906 - Dedza District Council	24,991,863,152	30,151,015,386	32,317,701,114	89,237,309,111
Personal Emoluments	24,991,863,152	30,151,015,386	32,317,701,114	35,162,702,999
Other Recurrent Transactions	-	-	-	4,074,606,112
Development Part 2	-	-	-	37,785,807,860
Development Part 1	-	-	-	12,214,192,140
Vote 907 - Dowa District Council	23,149,053,457	30,104,839,649	30,852,667,870	87,335,663,569
Personal Emoluments	23,149,053,457	30,104,839,649	30,852,667,870	33,809,019,522
Other Recurrent Transactions	-	-	-	3,526,644,047
Development Part 2	-	-	-	37,785,807,860
Development Part 1	-	-	-	12,214,192,140
Vote 908 - Karonga District Council	15,477,653,228	19,433,772,639	19,634,331,186	48,405,490,189
Personal Emoluments	15,477,653,228	19,433,772,639	19,634,331,186	21,026,488,655
Other Recurrent Transactions	-	-	-	2,379,001,534
Development Part 2	-	-	-	18,892,903,930
Development Part 1	-	-	-	6,107,096,070
Vote 909 - Kasungu District Council	30,994,128,933	37,567,185,382	39,061,103,493	97,220,510,241
Personal Emoluments	30,994,128,933	37,567,185,382	39,061,103,493	42,725,151,125

Category	2025/26 Approved Estimates	2025/26 Midyear Revised Estimates	2025/26 Likely Outturn	2026/27 Proposed Estimates
Other Recurrent Transactions	-	-	-	4,495,359,117
Development Part 2	-	-	-	37,785,807,860
Development Part 1	-	-	-	12,214,192,140
Vote 910 - Likoma District Council	1,732,141,845	2,210,454,574	2,210,434,743	7,873,637,328
Personal Emoluments	1,732,141,845	2,210,454,574	2,210,434,743	2,326,900,189
Other Recurrent Transactions	-	-	-	546,737,139
Development Part 2	-	-	-	3,778,580,786
Development Part 1	-	-	-	1,221,419,214
Vote 911 - Lilongwe District Council	72,463,755,117	89,974,062,092	94,088,994,008	207,442,325,019
Personal Emoluments	72,463,755,117	89,974,062,092	94,088,994,008	104,387,573,386
Other Recurrent Transactions	-	-	-	8,054,751,633
Development Part 2	-	-	-	71,793,034,934
Development Part 1	-	-	-	23,206,965,066
Vote 912 - Machinga District Council	21,826,744,993	25,850,759,870	27,400,425,353	73,126,352,108
Personal Emoluments	21,826,744,993	25,850,759,870	27,400,425,353	29,691,492,860
Other Recurrent Transactions	-	-	-	3,434,859,248
Development Part 2	-	-	-	30,228,646,288
Development Part 1	-	-	-	9,771,353,712
Vote 913 - Mangochi District Council	33,120,569,462	40,300,160,946	41,385,397,984	108,401,139,512
Personal Emoluments	33,120,569,462	40,300,160,946	41,385,397,984	43,124,288,960
Other Recurrent Transactions	-	-	-	5,276,850,552
Development Part 2	-	-	-	45,342,969,432
Development Part 1	-	-	-	14,657,030,568

Category	2025/26 Approved Estimates	2025/26 Midyear Revised Estimates	2025/26 Likely Outturn	2026/27 Proposed Estimates
Vote 914 - Mchinji District Council	20,967,760,473	26,265,550,258	26,838,844,983	66,961,335,375
Personal Emoluments	20,967,760,473	26,265,550,258	26,838,844,983	28,672,507,105
Other Recurrent Transactions	-	-	-	3,288,828,270
Development Part 2	-	-	-	26,450,065,502
Development Part 1	-	-	-	8,549,934,498
Vote 915 - M'mbelwa District Council	45,983,026,123	54,429,700,082	56,026,299,497	130,762,927,497
Personal Emoluments	45,983,026,123	54,429,700,082	56,026,299,497	60,106,012,140
Other Recurrent Transactions	-	-	-	5,656,915,357
Development Part 2	-	-	-	49,121,550,218
Development Part 1	-	-	-	15,878,449,782
Vote 916 - Mulanje District Council	23,507,167,518	30,472,378,052	30,562,457,067	81,005,301,005
Personal Emoluments	23,507,167,518	30,472,378,052	30,562,457,067	32,534,304,834
Other Recurrent Transactions	-	-	-	3,470,996,171
Development Part 2	-	-	-	34,007,227,074
Development Part 1	-	-	-	10,992,772,926
Vote 917 - Mwanza District Council	7,283,521,782	9,280,267,789	9,325,323,279	21,379,968,626
Personal Emoluments	7,283,521,782	9,280,267,789	9,325,323,279	9,905,828,619
Other Recurrent Transactions	-	-	-	1,474,140,007
Development Part 2	-	-	-	7,557,161,572
Development Part 1	-	-	-	2,442,838,428
Vote 918 - Neno District Council	9,178,423,398	11,703,844,163	11,951,554,497	28,879,708,205
Personal Emoluments	9,178,423,398	11,703,844,163	11,951,554,497	12,382,377,715
Other Recurrent Transactions	-	-	-	1,497,330,490
Development Part 2	-	-	-	11,335,742,358

Category	2025/26 Approved Estimates	2025/26 Midyear Revised Estimates	2025/26 Likely Outturn	2026/27 Proposed Estimates
Development Part 1	-	-	-	3,664,257,642
Vote 919 - Nkhata Bay District Council	14,262,741,500	18,520,731,638	19,050,833,886	52,825,846,546
Personal Emoluments	14,262,741,500	18,520,731,638	19,050,833,886	20,344,216,519
Other Recurrent Transactions	-	-	-	2,481,630,027
Development Part 2	-	-	-	22,671,484,716
Development Part 1	-	-	-	7,328,515,284
Vote 920 - Nkhotakota District Council	16,352,557,436	20,385,809,307	20,673,332,900	49,998,989,629
Personal Emoluments	16,352,557,436	20,385,809,307	20,673,332,900	22,170,560,335
Other Recurrent Transactions	-	-	-	2,828,429,295
Development Part 2	-	-	-	18,892,903,930
Development Part 1	-	-	-	6,107,096,070
Vote 921 - Nsanje District Council	13,707,278,784	16,747,418,006	17,014,295,751	44,930,943,673
Personal Emoluments	13,707,278,784	16,747,418,006	17,014,295,751	17,690,003,081
Other Recurrent Transactions	-	-	-	2,240,940,592
Development Part 2	-	-	-	18,892,903,930
Development Part 1	-	-	-	6,107,096,070
Vote 922 - Ntcheu District Council	21,146,568,988	26,717,938,801	27,549,034,505	74,057,966,360
Personal Emoluments	21,146,568,988	26,717,938,801	27,549,034,505	30,627,702,776
Other Recurrent Transactions	-	-	-	3,430,263,584
Development Part 2	-	-	-	30,228,646,288
Development Part 1	-	-	-	9,771,353,712
Vote 923 - Ntchisi District Council	13,773,563,479	17,456,313,649	17,579,814,649	45,807,287,996
Personal Emoluments	13,773,563,479	17,456,313,649	17,579,814,649	18,682,539,065

Category	2025/26 Approved Estimates	2025/26 Midyear Revised Estimates	2025/26 Likely Outturn	2026/27 Proposed Estimates
Other Recurrent Transactions	-	-	-	2,124,748,931
Development Part 2	-	-	-	18,892,903,930
Development Part 1	-	-	-	6,107,096,070
Vote 924 - Phalombe District Council	16,955,449,406	21,202,268,551	21,445,605,658	49,969,374,784
Personal Emoluments	16,955,449,406	21,202,268,551	21,445,605,658	22,350,121,796
Other Recurrent Transactions	-	-	-	2,619,252,988
Development Part 2	-	-	-	18,892,903,930
Development Part 1	-	-	-	6,107,096,070
Vote 925 - Rumphi District Council	12,681,778,600	16,137,722,228	16,717,408,908	41,192,996,519
Personal Emoluments	12,681,778,600	16,137,722,228	16,717,408,908	19,189,892,619
Other Recurrent Transactions	-	-	-	2,003,103,901
Development Part 2	-	-	-	15,114,323,144
Development Part 1	-	-	-	4,885,676,856
Vote 926 - Salima District Council	18,909,968,233	24,067,806,323	24,695,309,133	59,755,925,662
Personal Emoluments	18,909,968,233	24,067,806,323	24,695,309,133	26,909,225,327
Other Recurrent Transactions	-	-	-	2,846,700,334
Development Part 2	-	-	-	22,671,484,716
Development Part 1	-	-	-	7,328,515,284
Vote 927 - Thyolo District Council	22,892,394,806	28,296,542,596	28,435,283,048	73,615,868,054
Personal Emoluments	22,892,394,806	28,296,542,596	28,435,283,048	30,012,240,547
Other Recurrent Transactions	-	-	-	3,603,627,507
Development Part 2	-	-	-	30,228,646,288
Development Part 1	-	-	-	9,771,353,712

Category	2025/26 Approved Estimates	2025/26 Midyear Revised Estimates	2025/26 Likely Outturn	2026/27 Proposed Estimates
Vote 928 - Zomba District Council	32,414,430,589	37,631,536,794	39,765,491,132	91,446,257,646
Personal Emoluments	32,414,430,589	37,631,536,794	39,765,491,132	42,510,301,160
Other Recurrent Transactions	-	-	-	3,935,956,486
Development Part 2	-	-	-	34,007,227,074
Development Part 1	-	-	-	10,992,772,926
Grand Total	8,076,696,584,858	8,589,260,739,933	8,430,928,098,405	10,978,491,310,711

Annex 3: Development Projects

Category	2025/26 Approved Estimates	2025/26 Midyear Revised Estimates	2025/26 Likely Outturn	2026/27 Proposed Estimates
Vote 050-State Residences	15,000,000,000	18,000,000,000	18,000,000,000	25,000,000,000
Development Part 2	15,000,000,000	18,000,000,000	18,000,000,000	25,000,000,000
Construction of Office Complex at Kamuzu Palace	5,400,000,000	5,400,000,000	5,400,000,000	-
Programme of Replacement and Rehabilitation of Plants and Equipment at State Residences	3,500,000,000	4,500,000,000	4,500,000,000	5,250,000,000
Rehabilitation of Security Fence	3,100,000,000	3,100,000,000	3,100,000,000	5,500,000,000
Rehabilitation of State Residences at Kamuzu, Sanjika and Mtunthama Palaces	3,000,000,000	5,000,000,000	5,000,000,000	14,250,000,000
Vote 060-National Audit Office	400,000,000	400,000,000	400,000,000	-
Development Part 2	400,000,000	400,000,000	400,000,000	-
Construction of Government Offices, Governance Institutions	400,000,000	400,000,000	400,000,000	-
Vote 070-Office of the Chief Justice	1,603,860,864	1,849,832,921	1,849,832,921	1,300,000,000
Development Part 2	1,603,860,864	1,849,832,921	1,849,832,921	1,300,000,000
Construction of Commercial Court	308,860,864	308,860,864	308,860,864	-
Construction of Judicial Complex	595,000,000	840,972,057	1,102,456,520	1,000,000,000
Programme of Rehabilitation of Court Buildings	700,000,000	700,000,000	438,515,537	300,000,000
Vote 090-Office of the President and Cabinet	17,332,518,237	2,000,000,000	1,600,000,000	1,000,000,000
Development Part 1	14,332,518,237	-	-	-
Multi-national Post Cyclone IDAI Emergency Recovery	14,332,518,237	-	-	-
Development Part 2	3,000,000,000	2,000,000,000	1,600,000,000	1,000,000,000
Capacity Enhancement for Public Sector Project	2,000,000,000	2,000,000,000	1,600,000,000	-
Rehabilitation of Civo Stadium and Other Sporting Facilities	1,000,000,000	-	-	1,000,000,000
Vote 091-National Intelligence Service	1,000,000,000	1,000,000,000	1,000,000,000	-

Category	2025/26 Approved Estimates	2025/26 Midyear Revised Estimates	2025/26 Likely Outturn	2026/27 Proposed Estimates
Development Part 2	1,000,000,000	1,000,000,000	1,000,000,000	-
Construction of NIS Training Academy	1,000,000,000	1,000,000,000	1,000,000,000	-
Vote 100-Ministry of Defence	4,300,000,000	4,300,000,000	1,319,330,186	3,260,246,353
Development Part 2	4,300,000,000	4,300,000,000	1,319,330,186	3,260,246,353
Construction and Rehabilitation of Buildings and Structures	1,000,000,000	1,000,000,000	165,231,179	760,246,353
Rehabilitation of Road Network at Cobbe, Kamuzu, and Moyale Barracks	2,300,000,000	2,300,000,000	717,967,715	2,000,000,000
Water Reticulation Project for Barracks	1,000,000,000	1,000,000,000	436,131,292	500,000,000
Vote 120-Ministry of Local Government and Rural Development	15,590,000,000	14,045,955,402	12,765,217,956	13,031,753,619
Development Part 2	15,590,000,000	14,045,955,402	12,765,217,956	13,031,753,619
Completion of Chongoni Rock Art World Heritage Site	440,000,000	-	-	-
Construction of an Arts Development Centre	1,000,000,000	-	-	-
Construction of Chiefs Houses across all the regions	1,000,000,000	1,000,000,000	802,044,351	666,698,182
Construction of Mzuzu Civic Office	2,000,000,000	2,000,000,000	1,800,000,000	3,471,432,574
Construction of Rural Roads	1,000,000,000	1,000,000,000	800,000,000	-
Programme of Construction and Rehabilitation of Urban and Rural Markets	250,000,000	250,000,000	67,218,203	324,610,060
Programme of Construction of DCs Offices (Mzimba, Ntcheu and Thyolo) - Phase 1	1,500,000,000	1,500,000,000	1,500,000,000	2,233,369,495
Programme of Construction of Stadiums at District Headquarters	6,000,000,000	7,062,403,696	7,062,403,696	4,681,987,311
Programme of Development of Rural Growth Centres	500,000,000	500,000,000	-	250,000,000
Rehabilitation of Blantyre Cultural Centre	400,000,000	255,233,512	255,233,512	-
Roads and Water Infrastructure Development Program	1,500,000,000	478,318,194	478,318,194	1,403,655,996
Vote 121-National Local Government Finance Commission	373,460,760,111	278,537,373,667	233,539,329,582	253,994,912,303

Category	2025/26 Approved Estimates	2025/26 Midyear Revised Estimates	2025/26 Likely Outturn	2026/27 Proposed Estimates
Development Part 1	266,811,695,084	175,051,408,640	175,051,408,640	246,266,239,219
Governance to Enable Service Delivery	43,811,905,060	21,905,952,530	21,905,952,530	40,566,578,759
Malawi Social Support for Resilient Livelihoods	222,155,633,296	152,301,299,383	152,301,299,383	205,699,660,460
More Employment and Income to Rural Areas Programme	844,156,728	844,156,728	844,156,728	-
Development Part 2	106,649,065,027	103,485,965,027	58,487,920,942	7,728,673,084
Constituency Development Fund	42,460,000,000	46,420,000,000	28,517,500,000	-
Construction of City Roads	35,000,000,000	27,876,900,000	16,903,151,755	7,728,673,084
Construction of Water Structures	2,316,000,000	2,316,000,000	618,000,000	-
District Development Fund	7,873,065,027	7,873,065,027	7,873,065,027	-
Infrastructure Development Fund	1,000,000,000	1,000,000,000	301,204,159	-
Rehabilitation of District Hospitals	18,000,000,000	18,000,000,000	4,275,000,001	-
Vote 130-Ministry of Lands, Housing and Urban Development	8,400,000,000	33,975,664,473	31,242,514,134	17,500,000,000
Development Part 2	8,400,000,000	33,975,664,473	31,242,514,134	17,500,000,000
Construction of 10,000 Housing Units for MDF, Police, Prisons and Immigration (Local Currency)	1,000,000,000	30,575,664,473	30,575,664,473	16,000,000,000
Construction of Conference Rooms for Government Offices at Capital Hill	500,000,000	500,000,000	-	-
Construction of Houses for People with Albinism	1,000,000,000	1,000,000,000	284,315,014	-
Construction of Ministerial Houses and Senior Government Officers	2,000,000,000	-	-	-
National Land Reforms Roll-Out Program	1,700,000,000	700,000,000	-	-
Public Land Infrastructure Development in Cities	2,200,000,000	1,200,000,000	382,534,647	1,500,000,000
Vote 180-Ministry of Youth, Sports and Culture	7,130,000,000	7,994,766,488	6,858,996,567	7,275,000,000

Category	2025/26 Approved Estimates	2025/26 Midyear Revised Estimates	2025/26 Likely Outturn	2026/27 Proposed Estimates
Development Part 2	7,130,000,000	7,994,766,488	6,858,996,567	7,275,000,000
Completion of Chongoni Rock Art World Heritage Site	-	220,000,000	-	-
Construction of an Arts Development Centre	-	500,000,000	-	900,000,000
Construction of National Indoor Sports Complex	2,600,000,000	2,600,000,000	2,950,000,000	1,500,000,000
Construction of Wanderers and Bullets Stadium	1,980,000,000	1,980,000,000	1,745,043,180	2,500,000,000
Construction of Youth Centre in Mzuzu	1,000,000,000	1,000,000,000	675,473,387	1,000,000,000
Kamuzu Institute for Sports Reconstruction	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000
National Youth Service	550,000,000	550,000,000	488,480,000	-
Rehabilitation of Blantyre Cultural Centre	-	144,766,488	-	375,000,000
Vote 190-Ministry of Agriculture, Irrigation and Water Development	301,835,703,633	383,668,034,658	361,834,334,814	635,023,773,659
Development Part 1	278,435,703,633	344,984,334,814	344,984,334,814	531,742,773,659
Agriculture Commercialisation	1,999,839,164	1,999,839,164	1,999,839,164	-
Agriculture Commercialisation (Food Systems Resilience Program)	143,350,862,582	71,675,431,291	71,675,431,291	175,100,000,000
Agriculture Emergency Food Production Facility	-	40,699,719	40,699,719	-
Agriculture Productivity and Commercialization Programme (APCP)	-	12,034,041,892	12,034,041,892	-
Karonga Town Water Supply Project	-	373,455,965	373,455,965	-
Kasungu District Agriculture Coordination Project	34,181,921	17,090,961	17,090,961	-
Lilongwe Water and Sanitation	-	28,118,291,324	28,118,291,324	49,813,873,145
Malawi Resilience and Disaster Risk Management Project	-	34,472,061,458	34,472,061,458	-
Malawi Watershed Services Improvement Project	-	17,636,460,661	17,636,460,661	1,751,000,000
Mzimba District Agriculture Coordination Project	22,787,948	11,393,974	11,393,974	-
National Water and Sanitation Project (Blantyre Water Board)	-	32,597,378,380	32,597,378,380	-
NRWB Water Supply and Sanitation Improvement Project	-	24,702,590,862	24,702,590,862	26,000,000,000
Programme for Rural Irrigation Development	30,957,510,265	20,458,354,652	20,458,354,652	-

Category	2025/26 Approved Estimates	2025/26 Midyear Revised Estimates	2025/26 Likely Outturn	2026/27 Proposed Estimates
Rumphi Water and Sanitation Services Improvement Project (NRWB)	-	1,959,842,381	1,959,842,381	15,117,490,172
Shire Valley Transformation Project - Phase 1	71,994,209,918	71,994,209,918	71,994,209,918	66,661,305,480
Shire Valley Transformation Project - Phase 2	-	-	-	169,450,667,979
Transforming Agriculture Through Diversification and Entrepreneurship (TRADE) Programme	30,076,311,834	26,152,583,917	26,152,583,917	27,848,436,883
Updating of Feasibility Studies and Preparation of Detailed Designs for Water Supply Improvement in Mzuzu City and parts of Mzimba District (NRWB)	-	740,608,294	740,608,294	-
Development Part 2	23,400,000,000	38,683,699,843	16,850,000,000	103,281,000,000
Agriculture Infrastructure and Youth in Agribusiness Project	6,800,000,000	4,800,000,000	2,800,000,000	-
Alternative Water source for Zomba (Feasibility Study)	-	-	-	541,000,000
Construction of New Water Supply Centres for Makanjira	-	-	-	2,200,000,000
Construction of New Water Supply Centres for Zalewa	-	-	-	1,000,000,000
Ground Water Extraction for Rural Piped Water Development Programme	-	1,192,151,102	-	-
Ground Water Extraction for Rural Piped Water Development Programme	-	-	-	1,150,000,000
Improvement of Liwonde and Balaka Town Water Supply project	-	-	-	400,000,000
Improvement of Water Supply Services in Dowa District	-	500,000,000	-	1,000,000,000
Kholongo Multi- Purpose DAM for Mponela Town	-	-	-	18,000,000,000
Lilongwe Water and Sanitation-Counter Part	-	2,000,000,000	-	-
Lilongwe Water Resource Efficiency Programme	-	-	-	2,000,000,000
Livestock Infrastructure Development for Sustainable Animal Health, Production and Marketing Project (LIDP)	2,500,000,000	2,500,000,000	2,500,000,000	2,500,000,000
Malawi NRWB Water Efficiency Project	-	-	-	705,000,000
Market Oriented Smallholder Horticulture Empowerment and Promotion - counterpart	50,000,000	50,000,000	-	-
National Irrigation Development Program	-	-	-	40,000,000,000

Category	2025/26 Approved Estimates	2025/26 Midyear Revised Estimates	2025/26 Likely Outturn	2026/27 Proposed Estimates
National Water and Sanitation Project (Blantyre Water Board) counterpart	-	3,569,041,300	-	2,500,000,000
Nkhata-bay Town Water Supply and Sanitation Project - counterpart	-	-	-	1,000,000,000
NRWB Water Services Improvement Project	-	2,500,000,000	-	-
Programme for Rural Irrigation Development	8,500,000,000	8,500,000,000	8,500,000,000	3,000,000,000
Promotion of Mechanised Farm Operations through Hiring Centres in Malawi	550,000,000	550,000,000	550,000,000	1,200,000,000
Proposal for Extension of Mangochi Water Supply System to Lakeshore Areas	-	-	-	1,000,000,000
Rehabilitation and Expansion of Dowa, Dwangwa, Salima, Nkhotakota and Ntchisi Schemes	-	2,000,000,000	-	2,500,000,000
Rehabilitation of Water Pipes at Kamuzu, Sanjika and Mtunthama Palaces	-	350,000,000	-	5,000,000,000
Rumphi Water and Sanitation Services Improvement Project (NRWB)	-	-	-	2,000,000,000
Salima Town Water Supply Project	-	500,000,000	-	1,000,000,000
Salima-Lilongwe Water Project	-	3,500,000,000	-	5,000,000,000
Shire Valley Transformation Project - Phase 1	5,000,000,000	5,000,000,000	2,500,000,000	5,000,000,000
Solar Powered Groundwater Development Pilot Project	-	821,707,441	-	585,000,000
Songwe River Basin Development Programme	-	350,800,000	-	-
Updating of Feasibility Studies and Preparation of Detailed Designs for Water Supply Improvement in Mzuzu City and parts of Mzimba District (NRWB)	-	-	-	1,000,000,000
Upgrading, Rehabilitation and Extension of Nchalo Water Supply Project	-	-	-	3,000,000,000
Vote 210-Ministry of Water and Sanitation	278,816,190,593	98,376,301,382	98,376,301,382	-
Development Part 1	240,166,190,593	66,440,959,926	66,440,959,926	-
Karonga Town Water Supply Project	373,455,965	-	-	-
Lilongwe Water and Sanitation	53,798,982,997	8,724,171,248	8,724,171,248	-
Malawi Resilience and Disaster Risk Management Project	40,941,259,693	-	-	-

Category	2025/26 Approved Estimates	2025/26 Midyear Revised Estimates	2025/26 Likely Outturn	2026/27 Proposed Estimates
Malawi Watershed Services Improvement Project	49,754,242,967	38,387,212,235	38,387,212,235	-
National Water and Sanitation Project (Blantyre Water Board)	65,194,756,759	19,040,715,549	19,040,715,549	-
NRWB Water Supply and Sanitation Improvement Project	24,702,590,862	-	-	-
Rumphi Water and Sanitation Services Improvement Project (NRWB)	3,919,684,762	288,860,893	288,860,893	-
Updating of Feasibility Studies and Preparation of Detailed Designs for Water Supply Improvement in Mzuzu City and parts of Mzimba District (NRWB)	1,481,216,588	-	-	-
Development Part 2	38,650,000,000	31,935,341,457	31,935,341,457	-
Alternative Water source for Zomba (Feasibility Study)	600,000,000	600,000,000	600,000,000	-
Construction of New Water Supply Centres for Thondwe, Migowi, Ulongwe, Zalewa, Fatima and Makanjira	6,000,000,000	6,000,000,000	6,000,000,000	-
Ground Water Extraction for Rural Piped Water Development Programme	4,000,000,000	1,807,848,898	1,807,848,898	-
Improvement of Water Supply Services in Dowa District	1,000,000,000	-	-	-
Karonga Town Water Supply Project - counterpart	4,000,000,000	4,000,000,000	4,000,000,000	-
Kholongo Multi- Purpose DAM for Mponela Town	1,000,000,000	9,000,000,000	9,000,000,000	-
Lilongwe Water and Sanitation-Counter Part	2,000,000,000	-	-	-
Lilongwe Water Resource Efficiency Programme (LWREP)	1,000,000,000	1,000,000,000	1,000,000,000	-
National Water and Sanitation Project (Blantyre Water Board) - Counterpart	1,000,000,000	1,000,000,000	1,000,000,000	-
Nkhata-bay Town Water Supply and Sanitation Project - counterpart	3,500,000,000	3,500,000,000	3,500,000,000	-
Proposal for Extension of Mangochi Water Supply System to Lakeshore Areas	1,200,000,000	1,200,000,000	1,200,000,000	-
Rehabilitation and Expansion of Dowa, Dwangwa, Salima, Nkhotakota and Ntchisi Schemes	7,000,000,000	-	-	-
Rehabilitation of Water Pipes at Kamuzu, Sanjika and Mtunthama Palaces	350,000,000	-	-	-
Salima Town Water Supply Project	1,000,000,000	-	-	-
Salima-Lilongwe Water Project	1,000,000,000	1,000,000,000	1,000,000,000	-

Category	2025/26 Approved Estimates	2025/26 Midyear Revised Estimates	2025/26 Likely Outturn	2026/27 Proposed Estimates
Solar Powered Groundwater Development Pilot Project	2,000,000,000	1,178,292,559	1,178,292,559	-
Songwe River Basin Development Programme	700,000,000	349,200,000	349,200,000	-
Upgrading of Liwonde Water Supply Project to include Balaka	300,000,000	300,000,000	300,000,000	-
Upgrading, Rehabilitation and Extension of Nchalo Water Supply Project	1,000,000,000	1,000,000,000	1,000,000,000	-
Vote 250-Ministry of Education, Science and Technology	135,811,893,455	144,197,942,350	136,696,128,846	56,475,108,471
Development Part 1	115,061,893,455	130,495,868,542	130,495,868,542	43,704,648,471
Education Services Joint Fund	-	-	-	5,929,908,699
Education Services Joint Fund (MESIP)	9,550,833,145	6,197,102,491	6,197,102,491	-
Equity with Quality and Learning at Secondary	4,319,198,591	26,400,099,497	26,400,099,497	37,774,739,772
Malawi Education Reform Project	101,191,861,719	57,953,372,023	57,953,372,023	-
Skills for a Vibrant Economy Project (PPA)	-	39,945,294,530	39,945,294,530	-
Development Part 2	20,750,000,000	13,702,073,807	6,200,260,304	12,770,460,000
Construction of Three (3) Teachers Training Colleges for Primary School Teachers	-	452,073,807	-	2,000,000,000
Construction of 34 Secondary Schools of Excellence Programme	7,000,000,000	7,000,000,000	5,521,742,140	5,000,000,000
Construction of Community Day Secondary Schools	-	500,000,000	500,000,000	-
Construction of Inclusive Education Resource Centre	1,250,000,000	500,000,000	-	-
Construction of Luranga Secondary School	1,500,000,000	500,000,000	-	-
Construction of Machinga Secondary School	-	-	-	1,000,000,000
Construction of Primary Schools and Rehabilitation of Education Facilities	1,500,000,000	500,000,000	-	1,170,460,000
Construction of Teachers' Houses	1,500,000,000	500,000,000	-	-
Construction of Thumbwe Secondary Schools	1,500,000,000	500,000,000	-	2,000,000,000
Expansion and Upgrading of Domasi College of Education	-	250,000,000	-	500,000,000
Gwanda Chakwamba Centre of Education Excellence	500,000,000	500,000,000	-	-

Category	2025/26 Approved Estimates	2025/26 Midyear Revised Estimates	2025/26 Likely Outturn	2026/27 Proposed Estimates
Programme of Construction of 100 Girls Hostels in Community Day Secondary Schools	2,000,000,000	500,000,000	178,518,164	-
Programme of Construction of Science Laboratories and Libraries - Phase 1	2,000,000,000	500,000,000	-	1,100,000,000
Programme of Rehabilitation of Conventional Secondary Schools - Phase 2	1,000,000,000	500,000,000	-	-
Rehabilitation of Infrastructure for Disaster Affected Schools	1,000,000,000	500,000,000	-	-
Rehabilitation of TTCs	-	500,000,000	-	-
Vote 251-Ministry of Higher Education	61,102,246,590	47,926,193	47,926,193	-
Development Part 1	58,102,246,590	-	-	-
Skills for a Vibrant Economy Project (PPA)	58,102,246,590	-	-	-
Development Part 2	3,000,000,000	47,926,193	47,926,193	-
Construction of Three (3) Teachers Training Colleges for Primary School Teachers	1,500,000,000	47,926,193	47,926,193	-
Expansion and Upgrading of Domasi College of Education	500,000,000	-	-	-
Rehabilitation of TTCs	1,000,000,000	-	-	-
Vote 260-Ministry of Foreign Affairs and International Cooperation	2,500,000,000	2,500,000,000	2,500,000,000	3,400,000,000
Development Part 2	2,500,000,000	2,500,000,000	2,500,000,000	3,400,000,000
Rehabilitation of Chancery and Official Residences (Ottawa, Pretoria, London, Addis Ababa, Nairobi and Johannesburg)	2,500,000,000	2,500,000,000	2,500,000,000	-
Rehabilitation of Kwacha House (chancery) in London	-	-	-	3,400,000,000
Vote 270-Ministry of Finance, Economic Planning and Decentralisation	72,192,502,055	133,295,389,706	131,595,389,706	143,455,900,000
Development Part 1	71,192,502,055	130,795,389,706	130,795,389,706	141,655,900,000
Contingency Emergency Response Project	-	78,795,000,000	78,795,000,000	-

Category	2025/26 Approved Estimates	2025/26 Midyear Revised Estimates	2025/26 Likely Outturn	2026/27 Proposed Estimates
Financial Access for Rural Markets, Smallholders and Enterprise Programme (FARMSE)	10,025,780,484	6,894,017,353	6,894,017,353	17,510,000,000
Government to Government Support for Ministry of Finance	10,950,760,153	-	-	-
Regional Climate Resilience Program for Eastern and Southern Africa	39,996,783,288	39,996,783,288	39,996,783,288	115,390,900,000
Regional Emergency Preparedness and Inclusive Recovery Project	-	-	-	8,755,000,000
Support for Digitilisation-Financial Inclusion and Competitiveness	10,219,178,130	5,109,589,065	5,109,589,065	-
Development Part 2	1,000,000,000	2,500,000,000	800,000,000	1,800,000,000
Construction of Conference Rooms for Government Offices at Capital Hill	-	-	-	1,000,000,000
Project Preparation Facility	200,000,000	200,000,000	-	-
Regional Climate Resilience Program for Eastern and Southern Africa Counterpart	-	1,500,000,000	-	800,000,000
Support to Public Projects Development for PPPs in Malawi	800,000,000	800,000,000	800,000,000	-
Vote 271-Accountant General's Department	4,600,000,000	4,600,000,000	4,000,000,000	6,500,000,000
Development Part 2	4,600,000,000	4,600,000,000	4,000,000,000	6,500,000,000
Procurement of New IFMIS-Phase 2	4,000,000,000	4,000,000,000	4,000,000,000	4,000,000,000
Rehabilitation of Treasury Cashiers in Blantyre and Mzuzu	600,000,000	600,000,000	-	2,500,000,000
Vote 274-Road Fund Administration	160,617,496,411	201,095,991,018	161,956,952,460	146,693,130,245
Development Part 1	-	1,590,564,599	1,590,564,599	40,393,130,245
M1 Rehabilitation Project (KIA Turnoff-Mzimba Turnoff and Kacheche-Chiweta)	-	-	-	40,393,130,245
Nacala Corridor Project Phase V	-	1,401,625,095	1,401,625,095	-
SADC Sub-Regional Project	-	188,939,504	188,939,504	-
Development Part 2	160,617,496,411	199,505,426,419	160,366,387,861	106,300,000,000

Category	2025/26 Approved Estimates	2025/26 Midyear Revised Estimates	2025/26 Likely Outturn	2026/27 Proposed Estimates
Capacity Improvement for M1 road from Crossroads to M1 junction with Murray road	4,000,000,000	4,000,000,000	360,535,912	3,000,000,000
Capacity Improvement for M1 Road from Junction with Murray Road to Junction to Bwaila Hospital	2,000,000,000	2,000,000,000	937,675,962	2,000,000,000
Capacity Improvement of Blantyre to Lilongwe M1 road from Lunzu to junction with Kandodo Corner shop.	50,000,000	50,000,000	-	2,000,000,000
Capacity Improvement of Lilongwe City Roads	34,000,000,000	34,000,000,000	32,110,676,307	-
Capacity Improvement of Youth Drive - Chidzanja/T363 Road	500,000,000	500,000,000	-	500,000,000
Chikwawa - Chapananga - Mwanza	3,000,000,000	3,000,000,000	2,773,953,311	3,000,000,000
Chikwawa -Thabwa- Fatima Road	300,000,000	300,000,000	-	300,000,000
Chimwaza-Nambuma-Kasiya Road	3,000,000,000	3,000,000,000	3,000,000,000	1,500,000,000
Chiringa-Muloza Road	5,017,496,411	5,017,496,411	5,017,496,411	1,000,000,000
Chiteketsa Road	-	-	-	1,000,000,000
Chitipa - Ilomba (Local Currency)	2,000,000,000	17,729,725,511	17,729,725,511	4,000,000,000
Chitipa - Mbilima (Feasibility & Designs)	-	-	-	500,000,000
Construction of Chatoloma to Kanyika Niobium Mine Road	2,000,000,000	2,000,000,000	825,867,519	1,000,000,000
Construction of Mtunthama-Wimbe-Chamama Road	1,000,000,000	1,000,000,000	1,000,000,000	-
Construction of Nguruyanawambe/S114 - Kasungu National Park	1,500,000,000	1,500,000,000	1,500,000,000	300,000,000
Construction of Thuchira Bridge	1,000,000,000	4,140,420,132	4,140,420,132	2,500,000,000
Dedza Boma Loop Road	3,000,000,000	3,000,000,000	3,000,000,000	1,500,000,000
Dualization of Lilongwe City West Bypass (Kaunda and Chendawaka)	3,500,000,000	3,500,000,000	3,500,000,000	6,000,000,000
Dyeratu-Chikwawa Boma (T416) Road	-	-	-	4,500,000,000
Jenda -Embangweni- Edingeni	2,000,000,000	2,000,000,000	2,000,000,000	2,000,000,000
Kacheche-Bwengu-Chiweta Road Rehabilitation	3,500,000,000	3,500,000,000	3,000,000,000	2,000,000,000
Kaphatenga-Golomoti-Balaka Market	-	-	-	1,000,000,000
Karonga-Songwe Rehabilitation Project	4,000,000,000	4,000,000,000	4,000,000,000	1,000,000,000
KIA JCT - Kasungu-Jenda-Mzimba	10,500,000,000	15,000,000,000	-	2,000,000,000
KIA Turn off-Kanengo (Feasibility Study & Designs)	5,000,000,000	5,000,000,000	23,908,070	1,000,000,000

Category	2025/26 Approved Estimates	2025/26 Midyear Revised Estimates	2025/26 Likely Outturn	2026/27 Proposed Estimates
Likuni - Malingunde - Chileka (Feasibility & Designs)	-	-	-	500,000,000
Lilongwe-Mchinji (Feasibility Study & Designs)	50,000,000	50,000,000	-	-
Linthipe-Lobi	2,000,000,000	2,000,000,000	2,000,000,000	-
Lirangwe - Namatunu - Machinga	3,000,000,000	3,000,000,000	3,000,000,000	2,000,000,000
Mangochi- Makanjira(feasibility and design)	-	-	-	2,000,000,000
Mangochi-Monkeybay-Cape Maclear Road	2,500,000,000	2,500,000,000	2,316,957,622	4,000,000,000
Msulira - Nkhotakota Road	3,000,000,000	3,000,000,000	703,657,958	2,000,000,000
Msundwe-Chileka-Kasiya	3,000,000,000	3,000,000,000	3,000,000,000	300,000,000
Mtunthama - kapelula Road	200,000,000	200,000,000	73,617,699	-
Mzimba - Mzarangwe	2,000,000,000	2,000,000,000	120,000,000	3,000,000,000
Mzimba Street/Lali Lubani Road (Central Medical Stores - Jct M001)	5,000,000,000	5,000,000,000	-	1,000,000,000
Mzuzu - Bula - Usisya Road (Upgrading to Gravel Standard)	2,000,000,000	2,000,000,000	718,023,909	1,000,000,000
Nacala Corridor Project Phase IV	1,500,000,000	1,500,000,000	1,500,000,000	1,500,000,000
Nacala Corridor Project Phase V-Counterpart	-	-	-	500,000,000
Namwera - Edrussi - Katuli	500,000,000	500,000,000	-	500,000,000
Nathenje JCT with Chidzanja Road - Counterpart	50,000,000	50,000,000	-	50,000,000
Njakwa -Phwezi - Livingstonia road project	3,000,000,000	3,000,000,000	3,000,000,000	3,000,000,000
Nkhoma-Mayani-Dedza (Feasibility & Designs)	3,000,000,000	3,000,000,000	3,000,000,000	1,000,000,000
Nsanama-Nayuchi - Mozambique Border	200,000,000	200,000,000	-	1,000,000,000
Nsipe-Liwonde-Zomba	2,000,000,000	2,000,000,000	2,000,000,000	1,000,000,000
Ntcheu - Tsangano - Mwanza Road	2,500,000,000	2,500,000,000	2,500,000,000	2,500,000,000
Ntcheu - Tsangano - Mwanza Road (Lot 2)	3,000,000,000	3,000,000,000	3,000,000,000	4,500,000,000
Ntchisi-Malomo Phase 2 (Local Currency)	1,000,000,000	3,000,000,000	3,000,000,000	4,000,000,000
Nthalire - Kapirinkhonde - Chitipa (Feasibility)	200,000,000	200,000,000	-	200,000,000
Periodic maintenance/Rehabilitation for Matawale - Liwonde (M003) Road	1,000,000,000	2,405,917,209	-	1,000,000,000
Periodic maintenance/Rehabilitation of Blantyre-Zalewa-Mwanza (M006) Road Section	500,000,000	500,000,000	-	500,000,000

Category	2025/26 Approved Estimates	2025/26 Midyear Revised Estimates	2025/26 Likely Outturn	2026/27 Proposed Estimates
Rehabilitation of Capital Hill Car park and Roads	500,000,000	500,000,000	500,000,000	500,000,000
Rehabilitation of Driveway and Carpark at Mudi State Residences	300,000,000	300,000,000	-	300,000,000
Rehabilitation of Golomoti Mangoma (M010)	-	-	-	4,000,000,000
Rehabilitation of Kaphatenga-Dwangwa-Local Currency	1,000,000,000	13,111,867,156	26,223,734,311	7,000,000,000
Rumphi - Nyika - Chitipa (Lot 1)	2,000,000,000	2,000,000,000	2,000,000,000	-
Rumphi - Nyika Turn-Off - Hewe Road	6,000,000,000	6,000,000,000	6,000,000,000	4,000,000,000
SADC Sub-Regional Transport and Trade Facilitation Project (Benga-Dwangwa)	4,000,000,000	4,000,000,000	4,000,000,000	-
Salima Township Roads	-	-	-	1,000,000,000
Santhe-Mkhota-Kapiri (Feasibility & Designs)	3,000,000,000	3,000,000,000	847,305,074	1,000,000,000
Selected Mzimba Boma Roads	-	-	-	1,000,000,000
Southern Africa Trade and Transport Facilitation Project (Lilongwe-Kasungu-Mzimba Turn Off-Kacheche-Chiweta Road)	3,000,000,000	3,000,000,000	-	1,000,000,000
Thyolo - Khonjeni (Feasibility & Designs)	-	-	-	500,000,000
Thyolo-Thekerani-Muona-Bangula	3,000,000,000	3,000,000,000	3,000,000,000	3,000,000,000
Upgrading of Kasungu Municipal Roads	2,500,000,000	2,500,000,000	-	-
Upgrading of Mangochi-Makanjira - Counterpart	200,000,000	200,000,000	-	2,000,000,000
Upgrading of Matutu - Bua - Nambuma road	3,000,000,000	3,000,000,000	2,892,832,152	300,000,000
Zalewa-Mwanza (Feasibility Study & Designs)	50,000,000	50,000,000	50,000,000	50,000,000
Vote 275-Subvented Organisations	118,753,939,848	141,839,127,679	120,542,372,181	111,100,000,000
Development Part 1	20,116,639,848	28,201,827,679	28,201,827,679	-
African Centers of Excellence East/South	-	4,375,143,279	4,375,143,279	-
Eastern and Southern Africa Higher Education Centers of Excellence Project	15,104,059,007	7,552,029,504	7,552,029,504	-
Eastern and Southern Africa Higher Education Centers of Excellence Project - CoM	2,442,065,098	2,442,065,098	2,442,065,098	-
LUANAR Sustainable Food Systems	2,570,515,743	1,285,257,871	1,285,257,871	-

Category	2025/26 Approved Estimates	2025/26 Midyear Revised Estimates	2025/26 Likely Outturn	2026/27 Proposed Estimates
Skills development programme	-	12,547,331,927	12,547,331,927	-
Development Part 2	98,637,300,000	113,637,300,000	92,340,544,502	111,100,000,000
Agricultural Machinery Production	5,000,000,000	5,000,000,000	5,000,000,000	3,000,000,000
Capacity Expansion and Productive Knowledge Generation and Application -NRC	3,000,000,000	3,000,000,000	1,934,376,106	5,000,000,000
Chilungamo Programme in Malawi-Counterpart	200,000,000	200,000,000	200,000,000	-
Completion of Expansion of Chancellor College School of Economics	300,000,000	300,000,000	300,000,000	900,000,000
Construction of a Mini-Industrial Park at MUST	800,000,000	-	-	1,200,000,000
Construction of a Training Complex at Malawi Institute of Education	1,000,000,000	1,000,000,000	484,954,675	1,000,000,000
Construction of Achinyamata Centre	2,000,000,000	1,000,000,000	1,000,000,000	-
Construction of Administration Block for College of Medicine	3,000,000,000	3,000,000,000	863,033,735	4,000,000,000
Construction of Emergency and Disaster Response Centre in the South counterpart	1,500,000,000	1,500,000,000	1,172,394,598	3,500,000,000
Construction of Examinations Marking Centre Complex Building	1,000,000,000	1,000,000,000	308,903,459	1,500,000,000
Construction of Fabricated Classrooms at Chancellor College	1,000,000,000	1,000,000,000	-	-
Construction of Hostels (Mzuzu University)	2,500,000,000	2,500,000,000	1,052,226,158	2,000,000,000
Construction of Malawi College of Health Sciences Central Office Administration Block	400,000,000	400,000,000	-	1,000,000,000
Construction of Mining University	1,000,000,000	1,000,000,000	272,000,000	-
Construction of Mombera University	2,000,000,000	4,000,000,000	174,000,000	14,000,000,000
Construction of MUBAS Administration, Research, Teaching and Learning Complex	3,160,000,000	1,160,000,000	1,000,000,000	-
Construction of Mzuzu University Library	2,500,000,000	2,500,000,000	1,875,075,173	5,000,000,000
Construction of Nursing and Midwifery Skills Laboratories at Kamuzu College of Nursing - Lilongwe Campus	2,500,000,000	1,000,000,000	-	2,000,000,000
Construction of Purpose Built Science Laboratory Complex (Phase 1)	3,500,000,000	4,300,000,000	4,000,000,000	6,000,000,000

Category	2025/26 Approved Estimates	2025/26 Midyear Revised Estimates	2025/26 Likely Outturn	2026/27 Proposed Estimates
Construction of Teaching Complex and Administration Block for LUANAR	1,850,000,000	1,850,000,000	1,658,497,599	-
Development of LUANAR Mega Farm	3,000,000,000	3,000,000,000	3,000,000,000	3,000,000,000
Establishment and development of National Botanical Gardens Infrastructure	1,000,000,000	1,000,000,000	514,283,000	1,500,000,000
Establishment of Special Economic Zones in Malawi	-	-	-	7,400,000,000
Expansion and Rehabilitation of Chancellor College	3,000,000,000	4,000,000,000	3,000,000,000	5,000,000,000
Expansion and Rehabilitation of Science Blocks, Water Supply Systems and Campus Hostels - Polytechnic	2,500,000,000	1,000,000,000	1,000,000,000	4,000,000,000
Green Belt Initiative (Mega farms)	20,000,000,000	41,000,000,000	41,000,000,000	2,000,000,000
LUANAR Participatory Action Research for Greening and Growing Malawi	71,800,000	71,800,000	71,800,000	100,000,000
Mining Investments	-	-	-	15,000,000,000
Nchalo GBI Limited	5,359,000,000	2,359,000,000	2,359,000,000	2,000,000,000
Project for the Development of Nthola-Illola-Ngosi Scheme	14,000,000,000	13,000,000,000	13,000,000,000	3,000,000,000
Reconstruction of BAT Stadium	2,000,000,000	3,000,000,000	3,000,000,000	10,000,000,000
Rehabilitation and Expansion at Malawi University of Science and Technology	1,500,000,000	1,500,000,000	300,000,000	1,000,000,000
Rehabilitation and Expansion of MBC Transmission Infrastructure	1,000,000,000	1,000,000,000	1,000,000,000	-
Rehabilitation of NGO Authority Building	1,996,500,000	996,500,000	300,000,000	1,000,000,000
Skills development programme -LUANAR	2,500,000,000	3,500,000,000	-	3,000,000,000
SME Transformation Program	2,500,000,000	2,500,000,000	2,500,000,000	3,000,000,000
Vote 276-National Statistics Office	600,000,000	865,132,768	865,132,768	9,755,000,000
Development Part 1	-	865,132,768	865,132,768	8,755,000,000
SADC Regional Statistics Project	-	865,132,768	865,132,768	8,755,000,000
Development Part 2	600,000,000	-	-	1,000,000,000
Construction of NSO Headquarters	600,000,000	-	-	1,000,000,000

Category	2025/26 Approved Estimates	2025/26 Midyear Revised Estimates	2025/26 Likely Outturn	2026/27 Proposed Estimates
Vote 310-Ministry of Health and Sanitation	191,157,652,565	208,120,605,007	205,626,061,389	289,246,948,496
Development Part 1	183,187,652,565	200,150,605,007	200,150,605,007	280,146,948,496
Global Fund Support to Fight Malaria, TB and HIV/AIDS	-	-	-	87,550,000,000
Joint Health Fund	42,901,164,118	70,204,593,296	70,204,593,296	21,742,626,212
Malawi Covid-19 Emergency Response and Health Systems Preparedness Project	99,991,958,220	59,907,368,588	59,907,368,588	43,775,000,000
Malawi Emergency Project to Protect Essential Health Services	26,705,469,118	13,352,734,559	13,352,734,559	-
Malawi Health Emergency Preparedness and Resilience Project (HEPRR)	-	49,891,378,009	49,891,378,009	-
Southern Africa Tuberculosis and Health System Support	13,589,061,110	6,794,530,555	6,794,530,555	-
Strengthening Health System against HIV/AIDS and Malaria/America First Program	-	-	-	127,079,322,284
Development Part 2	7,970,000,000	7,970,000,000	5,475,456,382	9,100,000,000
Construction of Blantyre District Hospital (Designs)	-	-	-	500,000,000
Construction of Cancer Centre	4,000,000,000	4,000,000,000	4,000,000,000	3,000,000,000
Construction of Chikwawa District Hospital (Feasibility Study)	250,000,000	250,000,000	-	500,000,000
Construction of Domasi Community Hospital	-	-	-	1,000,000,000
Construction of Dowa and Rumphi District Hospital (Feasibility Studies)	220,000,000	220,000,000	-	-
Construction of Mponela Hospital	2,000,000,000	2,000,000,000	-	1,600,000,000
Improved Access of Primary Health Service Delivery - Construction of 55 Health Posts (Phase 1) - Counterpart	1,500,000,000	1,500,000,000	1,475,456,382	2,500,000,000
Vote 320-Ministry of Gender, Children, Disability and Social Welfare	55,990,617,981	43,561,582,995	42,901,582,995	28,693,840,748
Development Part 1	54,490,617,981	42,491,582,995	42,491,582,995	28,233,840,748
Investing in Early Years for Growth and Productivity in Malawi	23,998,069,973	11,999,034,986	11,999,034,986	-
Social Cash Transfer Programme	30,492,548,008	30,492,548,008	30,492,548,008	28,233,840,748

Category	2025/26 Approved Estimates	2025/26 Midyear Revised Estimates	2025/26 Likely Outturn	2026/27 Proposed Estimates
Development Part 2	1,500,000,000	1,070,000,000	410,000,000	460,000,000
Construction of Early Childhood Centres	700,000,000	700,000,000	340,000,000	460,000,000
Construction of Library and Lecture Theatre at Magomero College	800,000,000	370,000,000	70,000,000	-
Vote 330-Ministry of Information and Communications Technology	20,768,605,066	38,434,680,291	36,434,680,291	58,030,000,000
Development Part 1	15,498,605,066	31,664,680,291	31,664,680,291	52,530,000,000
Digital Malawi Acceleration Project (DMAP)	-	16,166,075,226	16,166,075,226	52,530,000,000
Digital Malawi Project	15,498,605,066	15,498,605,066	15,498,605,066	-
Development Part 2	5,270,000,000	6,770,000,000	4,770,000,000	5,500,000,000
Digital Migration Projects	1,000,000,000	1,000,000,000	1,000,000,000	1,500,000,000
Last Mile Rural Area Connectivity	3,270,000,000	5,270,000,000	3,770,000,000	3,000,000,000
NACIT Enhancement	1,000,000,000	500,000,000	-	1,000,000,000
Vote 340-Ministry of Homeland Security	5,000,000,000	7,029,500,000	4,553,116,181	9,300,000,000
Development Part 2	5,000,000,000	7,029,500,000	4,553,116,181	9,300,000,000
Construction of Maximum Security Prison in Lilongwe	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000
Construction of New Blantyre Police Station	1,500,000,000	1,500,000,000	723,616,181	3,300,000,000
Construction of New Premises of C Division of Malawi Police Service	2,000,000,000	4,500,000,000	2,800,000,000	5,000,000,000
Development of Homeland Security Management Information System	500,000,000	29,500,000	29,500,000	-
Vote 341-Malawi Police Service	6,000,000,000	6,000,000,000	6,000,000,000	5,200,000,000
Development Part 2	6,000,000,000	6,000,000,000	6,000,000,000	5,200,000,000

Category	2025/26 Approved Estimates	2025/26 Midyear Revised Estimates	2025/26 Likely Outturn	2026/27 Proposed Estimates
Border Control	1,000,000,000	1,000,000,000	1,000,000,000	500,000,000
Computerization of Fingerprint Bureau	500,000,000	500,000,000	500,000,000	200,000,000
Establishment of a Forensic Laboratory for the Malawi Police Service	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000
Migration of Police Communication System from Analogue to Digital Platform	2,000,000,000	2,000,000,000	2,000,000,000	3,000,000,000
Rehabilitation of Police Staff Houses	1,500,000,000	1,500,000,000	1,500,000,000	500,000,000
Vote 342-Malawi Prisons Service	2,830,000,000	2,830,000,000	1,648,043,350	2,395,000,000
Development Part 2	2,830,000,000	2,830,000,000	1,648,043,350	2,395,000,000
Programme for Self Constructed and Rehabilitation of Prison cells and staff houses	1,500,000,000	1,500,000,000	675,160,000	1,000,000,000
Revitalisation of Industrial Workshops in Prisons	825,000,000	825,000,000	726,600,500	895,000,000
Sewerage Ponds in Prison	505,000,000	505,000,000	246,282,850	500,000,000
Vote 343-Immigration Department	1,160,473,414	1,160,473,414	437,586,445	900,000,000
Development Part 2	1,160,473,414	1,160,473,414	437,586,445	900,000,000
Computerization of Border Entry and Exit	322,886,969	322,886,969	-	300,000,000
Establishment of New Border Posts	600,000,000	600,000,000	200,000,000	600,000,000
Rehabilitation of Staff Houses	237,586,445	237,586,445	237,586,445	-
Vote 360-Ministry of Tourism	6,042,603,800	1,359,418,800	1,359,418,800	-
Development Part 2	6,042,603,800	1,359,418,800	1,359,418,800	-
Construction of Malawi Institute of Tourism Purpose Built Facility	1,000,000,000	113,140,000	113,140,000	-
Development of Public Beaches along the Shores of Lake Malawi	1,400,000,000	171,250,000	171,250,000	-
Improvement of Access Roads to Resort Areas	1,200,000,000	262,143,200	262,143,200	-
Product Development in Kasungu National Park Phase 1	1,874,600,000	244,881,800	244,881,800	-

Category	2025/26 Approved Estimates	2025/26 Midyear Revised Estimates	2025/26 Likely Outturn	2026/27 Proposed Estimates
Promoting Investment and Competitiveness in Tourism Sector (PICTS) - Mzuzu MIT	568,003,800	568,003,800	568,003,800	-
Vote 370-Ministry of Labour, Skills and Innovation	2,000,000,000	2,500,000,000	1,850,000,000	3,000,000,000
Development Part 2	2,000,000,000	2,500,000,000	1,850,000,000	3,000,000,000
Establishment of Community Colleges and Technical Tools and Equipment for Trained Youth	2,000,000,000	2,500,000,000	1,850,000,000	3,000,000,000
Vote 390-Ministry of Industrialization, Business, Trade and Tourism	3,362,500,000	6,545,685,000	2,500,000,000	5,065,000,000
Development Part 2	3,362,500,000	6,545,685,000	2,500,000,000	5,065,000,000
Construction of Malawi Institute of Tourism Purpose Built Facility	-	386,860,000	-	-
Development of Public Beaches along the Shores of Lake Malawi	-	728,750,000	-	1,400,000,000
Establishment of Special Economic Zones in Malawi	2,000,000,000	2,000,000,000	2,000,000,000	-
Improvement of Access Roads to Resort Areas	-	437,856,800	-	-
Product Development in Kasungu National Park Phase 1	-	1,629,718,200	-	2,000,000,000
Promoting Investment and Competitiveness in Tourism Sector (PICTS) - Mzuzu MIT	-	-	-	600,000,000
Promotion of Agriculture and Development of Agribusinesses for Small and Medium-sized Enterprises in Malawi (USADF)	362,500,000	362,500,000	-	-
Salima Integrated Tourism Resort	-	-	-	500,000,000
Value Chain Development Project	1,000,000,000	1,000,000,000	500,000,000	565,000,000
Vote 400-Ministry of Transport and Public Works	85,031,986,543	70,585,788,222	68,585,788,222	102,191,044,384
Development Part 1	75,031,986,543	48,315,124,759	48,315,124,759	74,341,044,384
Resilient and Strategic Transport Operational Enhancement Project (RESTORE)	16,365,258,000	8,182,629,000	8,182,629,000	21,012,000,000

Category	2025/26 Approved Estimates	2025/26 Midyear Revised Estimates	2025/26 Likely Outturn	2026/27 Proposed Estimates
Southern Africa Trade and Transport Connectivity Project	58,666,728,543	40,132,495,759	40,132,495,759	53,329,044,384
Development Part 2	10,000,000,000	22,270,663,463	20,270,663,463	27,850,000,000
Construction of New Mzuzu Airport	500,000,000	500,000,000	-	500,000,000
Bailey Bridge Parts	1,000,000,000	1,000,000,000	1,000,000,000	-
Construction of Government Office at Capital Hill (GOCH 8) - Twin Towers	500,000,000	-	-	-
Construction of Likoma Jetty	2,000,000,000	2,000,000,000	2,000,000,000	4,000,000,000
Development of Central Materials Laboratory	1,000,000,000	721,400,000	221,400,000	1,000,000,000
Kanengo-Mchinji Railway Line	-	-	-	1,000,000,000
Modernization of KIA	2,000,000,000	2,000,000,000	2,000,000,000	1,500,000,000
Railway Expansion from Central to the Northern Region (Feasibility and Design studies)	-	-	-	500,000,000
Reconstruction and Rehabilitation of Limbe-Bangula-Marka Railway Section	1,000,000,000	14,549,263,463	14,549,263,463	15,000,000,000
Rehabilitation of Chileka Airport Terminal Building and Reconstruction Existing Runways	-	-	-	1,350,000,000
Rehabilitation of Government Offices at Capital Hill	1,500,000,000	1,000,000,000	-	1,000,000,000
Rehabilitation of Mzuzu Airport	-	-	-	1,000,000,000
Upgrading of Chipoka Port	-	-	-	500,000,000
Upgrading of Essential Aviation Safety and Equipment	500,000,000	500,000,000	500,000,000	500,000,000
Vote 470-Ministry of Natural Resources	7,461,971,241	34,808,415,328	6,280,192,829	3,000,000,000
Development Part 1	3,961,971,241	30,608,415,328	2,836,632,829	-
Additional GEF Financing Climate Resilient Fisheries and Watershed Management Project	-	535,680,331	535,680,331	-
ASCENT Project	-	4,686,500,000	-	-
Development of Mpatamanga Hydropower Plant	-	16,439,323,378	-	-
Malawi Electricity Access Project	-	6,645,959,121	-	-

Category	2025/26 Approved Estimates	2025/26 Midyear Revised Estimates	2025/26 Likely Outturn	2026/27 Proposed Estimates
Sustainable Fisheries, Aquaculture Development and Watershed Management	3,961,971,241	2,300,952,497	2,300,952,497	-
Development Part 2	3,500,000,000	4,200,000,000	3,443,560,000	3,000,000,000
Aquaculture Development Project (ADP)	500,000,000	500,000,000	500,000,000	-
Aquaculture Mega Farm	2,000,000,000	2,000,000,000	2,000,000,000	3,000,000,000
Chipoka Port Fisheries and Aquaculture Infrastructure Development project	500,000,000	500,000,000	500,000,000	-
Construction and Rehabilitation of Mines Department Offices and Mineral Laboratories	-	150,000,000	-	-
Malawi - Mozambique Interconnector	-	150,000,000	-	-
Malawi Electricity Access Project - Counterpart	-	400,000,000	-	-
Sustainable Fisheries, Aquaculture Development and Watershed Management	500,000,000	500,000,000	443,560,000	-
Vote 480-Ministry of Mining	5,000,000,000	4,850,000,000	4,850,000,000	-
Development Part 2	5,000,000,000	4,850,000,000	4,850,000,000	-
Construction and Rehabilitation of Mines Department Offices and Mineral Laboratories	1,000,000,000	850,000,000	850,000,000	-
Establishment of Mining Company	4,000,000,000	4,000,000,000	4,000,000,000	-
Vote 490-Ministry of Energy and Mining	42,798,746,367	25,370,209,590	53,141,992,088	309,525,000,000
Development Part 1	41,248,746,367	24,370,209,590	52,141,992,088	306,425,000,000
ASCENT Project	9,373,000,000	2,631,538,094	7,318,038,094	87,550,000,000
Development of Mpatamanga Hydropower Plant	2,763,197,771	10,707,228	16,450,030,606	218,875,000,000
Kapichira Emergency Power Restoration Project	-	476,698,588	476,698,588	-
Malawi - Mozambique Interconnector	-	2,388,633,195	2,388,633,195	-
Malawi Electricity Access Project	29,112,548,596	18,862,632,485	25,508,591,605	-

Category	2025/26 Approved Estimates	2025/26 Midyear Revised Estimates	2025/26 Likely Outturn	2026/27 Proposed Estimates
Development Part 2	1,550,000,000	1,000,000,000	1,000,000,000	3,100,000,000
ASCENT Project - Counterpart	-	-	-	1,100,000,000
Construction and Rehabilitation of Mines Department Offices and Mineral Laboratories	-	-	-	1,000,000,000
Development of Mpatamanga Hydropower Plant - counterpart	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000
Malawi - Mozambique Interconnector	150,000,000	-	-	-
Malawi Electricity Access Project - Counterpart	400,000,000	-	-	-
Vote 510-Anti Corruption Bureau	500,000,000	500,000,000	259,360,000	1,000,000,000
Development Part 2	500,000,000	500,000,000	259,360,000	1,000,000,000
Construction of Purpose Built Offices for ACB	500,000,000	500,000,000	259,360,000	1,000,000,000
Vote 601 - Blantyre City Council	-	-	-	50,000,000,000
Development Part 1	-	-	-	12,214,192,140
Constituency Development Fund	-	-	-	12,214,192,140
Development Part 2	-	-	-	37,785,807,860
Constituency Development Fund	-	-	-	37,785,807,860
Vote 602 - Lilongwe City Council	-	-	-	60,000,000,000
Development Part 1	-	-	-	14,657,030,568
Constituency Development Fund	-	-	-	14,657,030,568
Development Part 2	-	-	-	45,342,969,432
Constituency Development Fund	-	-	-	45,342,969,432
Vote 603 - Mzuzu City Council	-	-	-	15,000,000,000
Development Part 1	-	-	-	3,664,257,642

Category	2025/26 Approved Estimates	2025/26 Midyear Revised Estimates	2025/26 Likely Outturn	2026/27 Proposed Estimates
Constituency Development Fund	-	-	-	3,664,257,642
Development Part 2	-	-	-	11,335,742,358
Constituency Development Fund	-	-	-	11,335,742,358
Vote 604 - Zomba City Council	-	-	-	10,000,000,000
Development Part 1	-	-	-	2,442,838,428
Constituency Development Fund	-	-	-	2,442,838,428
Development Part 2	-	-	-	7,557,161,572
Constituency Development Fund	-	-	-	7,557,161,572
Vote 701 - Kasungu Municipal	-	-	-	5,000,000,000
Development Part 1	-	-	-	1,221,419,214
Constituency Development Fund	-	-	-	1,221,419,214
Development Part 2	-	-	-	3,778,580,786
Constituency Development Fund	-	-	-	3,778,580,786
Vote 702 - Luchenza Municipal	-	-	-	5,000,000,000
Development Part 1	-	-	-	1,221,419,214
Constituency Development Fund	-	-	-	1,221,419,214
Development Part 2	-	-	-	3,778,580,786
Constituency Development Fund	-	-	-	3,778,580,786
Vote 703 - Mangochi Municipal	-	-	-	5,000,000,000
Development Part 1	-	-	-	1,221,419,214

Category	2025/26 Approved Estimates	2025/26 Midyear Revised Estimates	2025/26 Likely Outturn	2026/27 Proposed Estimates
Constituency Development Fund	-	-	-	1,221,419,214
Development Part 2	-	-	-	3,778,580,786
Constituency Development Fund	-	-	-	3,778,580,786
Vote 808 - Karonga Town	-	-	-	5,000,000,000
Development Part 1	-	-	-	1,221,419,214
Constituency Development Fund	-	-	-	1,221,419,214
Development Part 2	-	-	-	3,778,580,786
Constituency Development Fund	-	-	-	3,778,580,786
Vote 901 - Balaka District Council	-	-	-	25,000,000,000
Development Part 1	-	-	-	6,107,096,070
Constituency Development Fund	-	-	-	6,107,096,070
Development Part 2	-	-	-	18,892,903,930
Constituency Development Fund	-	-	-	18,892,903,930
Vote 902 - Blantyre District Council	-	-	-	30,000,000,000
Development Part 1	-	-	-	7,328,515,284
Constituency Development Fund	-	-	-	7,328,515,284
Development Part 2	-	-	-	22,671,484,716
Constituency Development Fund	-	-	-	22,671,484,716
Vote 903 - Chikwawa District Council	-	-	-	35,000,000,000
Development Part 1	-	-	-	8,549,934,498

Category	2025/26 Approved Estimates	2025/26 Midyear Revised Estimates	2025/26 Likely Outturn	2026/27 Proposed Estimates
Constituency Development Fund	-	-	-	8,549,934,498
Development Part 2	-	-	-	26,450,065,502
Constituency Development Fund	-	-	-	26,450,065,502
Vote 904 - Chiradzulu District Council	-	-	-	25,000,000,000
Development Part 1	-	-	-	6,107,096,070
Constituency Development Fund	-	-	-	6,107,096,070
Development Part 2	-	-	-	18,892,903,930
Constituency Development Fund	-	-	-	18,892,903,930
Vote 905 - Chitipa District Council	-	-	-	25,000,000,000
Development Part 1	-	-	-	6,107,096,070
Constituency Development Fund	-	-	-	6,107,096,070
Development Part 2	-	-	-	18,892,903,930
Constituency Development Fund	-	-	-	18,892,903,930
Vote 906 - Dedza District Council	-	-	-	50,000,000,000
Development Part 1	-	-	-	12,214,192,140
Constituency Development Fund	-	-	-	12,214,192,140
Development Part 2	-	-	-	37,785,807,860
Constituency Development Fund	-	-	-	37,785,807,860
Vote 907 - Dowa District Council	-	-	-	50,000,000,000
Development Part 1	-	-	-	12,214,192,140

Category	2025/26 Approved Estimates	2025/26 Midyear Revised Estimates	2025/26 Likely Outturn	2026/27 Proposed Estimates
Constituency Development Fund	-	-	-	12,214,192,140
Development Part 2	-	-	-	37,785,807,860
Constituency Development Fund	-	-	-	37,785,807,860
Vote 908 - Karonga District Council	-	-	-	25,000,000,000
Development Part 1	-	-	-	6,107,096,070
Constituency Development Fund	-	-	-	6,107,096,070
Development Part 2	-	-	-	18,892,903,930
Constituency Development Fund	-	-	-	18,892,903,930
Vote 909 - Kasungu District Council	-	-	-	50,000,000,000
Development Part 1	-	-	-	12,214,192,140
Constituency Development Fund	-	-	-	12,214,192,140
Development Part 2	-	-	-	37,785,807,860
Constituency Development Fund	-	-	-	37,785,807,860
Vote 910 - Likoma District Council	-	-	-	5,000,000,000
Development Part 1	-	-	-	1,221,419,214
Constituency Development Fund	-	-	-	1,221,419,214
Development Part 2	-	-	-	3,778,580,786
Constituency Development Fund	-	-	-	3,778,580,786
Vote 911 - Lilongwe District Council	-	-	-	95,000,000,000
Development Part 1	-	-	-	23,206,965,066

Category	2025/26 Approved Estimates	2025/26 Midyear Revised Estimates	2025/26 Likely Outturn	2026/27 Proposed Estimates
Constituency Development Fund	-	-	-	23,206,965,066
Development Part 2	-	-	-	71,793,034,934
Constituency Development Fund	-	-	-	71,793,034,934
Vote 912 - Machinga District Council	-	-	-	40,000,000,000
Development Part 1	-	-	-	9,771,353,712
Constituency Development Fund	-	-	-	9,771,353,712
Development Part 2	-	-	-	30,228,646,288
Constituency Development Fund	-	-	-	30,228,646,288
Vote 913 - Magochi District Council	-	-	-	60,000,000,000
Development Part 1	-	-	-	14,657,030,568
Constituency Development Fund	-	-	-	14,657,030,568
Development Part 2	-	-	-	45,342,969,432
Constituency Development Fund	-	-	-	45,342,969,432
Vote 914 - Mchinji District Council	-	-	-	35,000,000,000
Development Part 1	-	-	-	8,549,934,498
Constituency Development Fund	-	-	-	8,549,934,498
Development Part 2	-	-	-	26,450,065,502
Constituency Development Fund	-	-	-	26,450,065,502
Vote 915 - M'mbelwa District Council	-	-	-	65,000,000,000
Development Part 1	-	-	-	15,878,449,782

Category	2025/26 Approved Estimates	2025/26 Midyear Revised Estimates	2025/26 Likely Outturn	2026/27 Proposed Estimates
Constituency Development Fund	-	-	-	15,878,449,782
Development Part 2	-	-	-	49,121,550,218
Constituency Development Fund	-	-	-	49,121,550,218
Vote 916 - Mulanje District Council	-	-	-	45,000,000,000
Development Part 1	-	-	-	10,992,772,926
Constituency Development Fund	-	-	-	10,992,772,926
Development Part 2	-	-	-	34,007,227,074
Constituency Development Fund	-	-	-	34,007,227,074
Vote 917 - Mwanza District Council	-	-	-	10,000,000,000
Development Part 1	-	-	-	2,442,838,428
Constituency Development Fund	-	-	-	2,442,838,428
Development Part 2	-	-	-	7,557,161,572
Constituency Development Fund	-	-	-	7,557,161,572
Vote 918 - Neno District Council	-	-	-	15,000,000,000
Development Part 1	-	-	-	3,664,257,642
Constituency Development Fund	-	-	-	3,664,257,642
Development Part 2	-	-	-	11,335,742,358
Constituency Development Fund	-	-	-	11,335,742,358
Vote 919 - Nkhata Bay District Council	-	-	-	30,000,000,000
Development Part 1	-	-	-	7,328,515,284

Category	2025/26 Approved Estimates	2025/26 Midyear Revised Estimates	2025/26 Likely Outturn	2026/27 Proposed Estimates
Constituency Development Fund	-	-	-	7,328,515,284
Development Part 2	-	-	-	22,671,484,716
Constituency Development Fund	-	-	-	22,671,484,716
Vote 920 - Nkhotakota District Council	-	-	-	25,000,000,000
Development Part 1	-	-	-	6,107,096,070
Constituency Development Fund	-	-	-	6,107,096,070
Development Part 2	-	-	-	18,892,903,930
Constituency Development Fund	-	-	-	18,892,903,930
Vote 921 - Nsanje District Council	-	-	-	25,000,000,000
Development Part 1	-	-	-	6,107,096,070
Constituency Development Fund	-	-	-	6,107,096,070
Development Part 2	-	-	-	18,892,903,930
Constituency Development Fund	-	-	-	18,892,903,930
Vote 922 - Ntcheu District Council	-	-	-	40,000,000,000
Development Part 1	-	-	-	9,771,353,712
Constituency Development Fund	-	-	-	9,771,353,712
Development Part 2	-	-	-	30,228,646,288
Constituency Development Fund	-	-	-	30,228,646,288
Vote 923 - Ntchisi District Council	-	-	-	25,000,000,000
Development Part 1	-	-	-	6,107,096,070

Category	2025/26 Approved Estimates	2025/26 Midyear Revised Estimates	2025/26 Likely Outturn	2026/27 Proposed Estimates
Constituency Development Fund	-	-	-	6,107,096,070
Development Part 2	-	-	-	18,892,903,930
Constituency Development Fund	-	-	-	18,892,903,930
Vote 924 - Phalombe District Council	-	-	-	25,000,000,000
Development Part 1	-	-	-	6,107,096,070
Constituency Development Fund	-	-	-	6,107,096,070
Development Part 2	-	-	-	18,892,903,930
Constituency Development Fund	-	-	-	18,892,903,930
Vote 925 - Rumphi District Council	-	-	-	20,000,000,000
Development Part 1	-	-	-	4,885,676,856
Constituency Development Fund	-	-	-	4,885,676,856
Development Part 2	-	-	-	15,114,323,144
Constituency Development Fund	-	-	-	15,114,323,144
Vote 926 - Salima District Council	-	-	-	30,000,000,000
Development Part 1	-	-	-	7,328,515,284
Constituency Development Fund	-	-	-	7,328,515,284
Development Part 2	-	-	-	22,671,484,716
Constituency Development Fund	-	-	-	22,671,484,716
Vote 927 - Thyolo District Council	-	-	-	40,000,000,000
Development Part 1	-	-	-	9,771,353,712

Category	2025/26 Approved Estimates	2025/26 Midyear Revised Estimates	2025/26 Likely Outturn	2026/27 Proposed Estimates
Constituency Development Fund	-	-	-	9,771,353,712
Development Part 2	-	-	-	30,228,646,288
Constituency Development Fund	-	-	-	30,228,646,288
Vote 928 - Zomba District Council	-	-	-	45,000,000,000
Development Part 1	-	-	-	10,992,772,926
Constituency Development Fund	-	-	-	10,992,772,926
Development Part 2	-	-	-	34,007,227,074
Constituency Development Fund	-	-	-	34,007,227,074
Grand Total	2,016,152,268,773	1,926,245,797,353	1,763,417,582,288	3,397,311,658,278

Annex 4: Transfers to Subvented Organizations

Institution	2025/26 Approved Estimates	2025/26 Midyear Revised Estimates	2025/26 Likely Outturn	2026/27 Proposed Estimates
Atomic Energy Regulatory Authority	450,556,250	450,556,250	450,556,250	695,611,875
Cannabis Regulatory Authority	1,155,000,000	1,155,000,000	1,155,000,000	1,270,500,000
Civil Aviation Authority	2,750,000,000	2,750,000,000	2,750,000,000	3,025,000,000
Competition and Fair Trading Commission	1,740,380,879	1,740,380,879	1,740,380,879	2,123,370,038
Cotton Council of Malawi	1,021,654,948	1,021,654,948	1,021,654,948	1,123,820,443
Greenbelt Authority	41,492,934,184	58,492,934,184	58,492,934,184	9,347,327,602
Higher Education Students Loans and Grants Board	5,679,340,667	5,679,340,667	5,679,340,667	6,247,274,734
Kachere Rehabilitation Centre	782,797,261	782,797,261	782,797,261	1,145,551,756
Kamuzu University of Health Sciences	35,279,951,972	33,779,951,972	30,642,985,707	39,784,325,212
Lilongwe University of Agriculture and Natural Resources	60,066,261,600	53,158,724,406	48,401,598,111	50,790,202,114
Malawi Broadcasting Corporation	11,153,392,369	11,153,392,369	11,153,392,369	9,466,166,354
Malawi College of Health Sciences	3,430,000,000	3,430,000,000	3,030,000,000	4,333,000,000
Malawi Council for Disability Affairs	3,002,499,546	3,002,499,546	3,002,499,546	4,000,000,000
Malawi Development Corporation Holdings Limited	3,646,981,060	3,646,981,060	3,646,981,060	3,736,679,166
Malawi Environment Protection Authority	1,400,000,000	1,400,000,000	1,400,000,000	1,740,000,000
Malawi Institute of Education	5,729,170,890	5,729,170,890	5,214,125,565	7,002,087,979
Malawi Institute of Procurement and Supply	190,098,563	190,098,563	190,098,563	209,108,419
Malawi Investment and Trade Centre	1,793,114,723	1,793,114,723	1,793,114,723	9,306,258,200
Malawi Mining Company		-	-	17,000,000,000
Malawi National Council of Sports	13,500,000,000	14,500,000,000	14,500,000,000	25,350,000,000
Malawi National Examination Board	20,348,625,773	31,648,625,773	30,957,529,232	29,302,128,849
Malawi Peace and Unity Commission				420,321,067
Malawi Posts Corporation	4,306,750,000	4,306,750,000	4,306,750,000	1,987,425,000
Malawi Redcross Society	2,193,229,167	2,193,229,167	1,865,623,765	4,350,000,000
Malawi School of Government	6,010,371,811	6,010,371,811	6,010,371,811	6,611,408,992
Malawi Universities Development Programme	3,448,881,810	5,448,881,810	894,881,810	14,493,769,991
Malawi University of Business and Applied Sciences	40,597,920,726	40,543,313,824	40,383,313,824	43,909,309,749

Institution	2025/26 Approved Estimates	2025/26 Midyear Revised Estimates	2025/26 Likely Outturn	2026/27 Proposed Estimates
Malawi University of Science and Technology	23,144,780,769	23,144,780,769	21,644,780,769	27,691,994,165
Medical Council of Malawi	271,442,545	271,442,545	271,442,545	298,586,800
Mining and Minerals Regulatory Authority-General Transfer	5,079,161,372	5,079,161,372	5,079,161,372	5,587,077,509
Mzuzu University	22,572,353,188	22,572,353,188	20,499,654,519	29,711,792,694
National Aids Commission	5,317,301,797	5,317,301,797	5,317,301,797	5,849,031,977
National Commission of Science and Technology	1,918,824,750	1,918,824,750	1,918,824,750	3,205,707,225
National Council for Higher Education	2,000,000,000	2,000,000,000	2,000,000,000	2,200,000,000
National Herbarium and Botanic Gardens	2,872,440,733	2,872,440,733	2,386,723,733	3,500,684,806
National Initiative for Civic Education	2,315,723,748	2,315,723,748	2,315,723,748	2,327,296,122
National Library Services	1,540,601,563	1,540,601,563	1,540,601,563	1,894,661,719
National Unesco Commission	990,000,000	990,000,000	990,000,000	1,089,000,000
National Water Resources Authority	500,000,000	500,000,000	500,000,000	550,000,000
National Youth Council of Malawi	6,370,589,080	5,370,589,080	5,370,589,080	4,607,647,988
NGO Regulatory Authority	4,347,910,032	3,347,910,032	2,651,410,032	3,366,551,035
Nurses and Midwife Council of Malawi	245,861,566	245,861,566	245,861,566	270,447,723
Pesticides Control Board	463,257,328	463,257,328	463,257,328	509,583,061
PPP Commission	894,265,625	894,265,625	894,265,625	1,500,000,000
Revenue Appeals Tribunal	1,024,000,000	1,024,000,000	1,024,000,000	2,503,309,458
Small and Medium Enterprise Board	2,500,000,000	2,500,000,000	2,500,000,000	3,000,000,000
Small and Medium Enterprise Development Corporation	1,328,205,646	1,328,205,646	1,328,205,646	2,461,026,211
Technical Vocational Education Training	1,106,393,750	1,106,393,750	1,106,393,750	1,217,033,125
University of Malawi	32,881,574,698	46,428,906,625	44,428,906,625	42,406,347,177
Grand Total	390,854,602,389	425,239,790,221	403,943,034,722	444,518,426,333

Annex 5: Constituency Development Fund Allocations by Council

Category	2026/27 Proposed Estimates
Vote 601 - Blantyre City Council	50,000,000,000
Development Part 1	12,214,192,140
Constituency Development Fund - Construction and Rehabilitation Projects	12,214,192,140
Development Part 2	37,785,807,860
Constituency Development Fund - Construction and Rehabilitation Projects	23,785,807,860
Constituency Development Fund - District Wide Projects	5,000,000,000
Constituency Development Fund - Education Bursaries	1,500,000,000
Constituency Development Fund - Project Management Costs	2,500,000,000
Constituency Development Fund - Rehabilitation of Infrastructure Damaged by Disasters	2,500,000,000
Constituency Development Fund - Sports and Creative Arts	500,000,000
Constituency Development Fund - Women Empowerment	1,000,000,000
Constituency Development Fund - Youth Empowerment	1,000,000,000
Vote 602 - Lilongwe City Council	60,000,000,000
Development Part 1	14,657,030,568
Constituency Development Fund - Construction and Rehabilitation - Projects	14,657,030,568
Development Part 2	45,342,969,432
Constituency Development Fund - Construction and Rehabilitation Projects	28,542,969,432
Constituency Development Fund - District Wide Projects	6,000,000,000
Constituency Development Fund - Education Bursaries	1,800,000,000
Constituency Development Fund - Project Management Costs	3,000,000,000
Constituency Development Fund - Rehabilitation of Infrastructure Damaged by Disasters	3,000,000,000
Constituency Development Fund - Sports and Creative Arts	600,000,000
Constituency Development Fund - Women Empowerment	1,200,000,000
Constituency Development Fund - Youth Empowerment	1,200,000,000
Vote 603 - Mzuzu City Council	15,000,000,000
Development Part 1	3,664,257,642
Constituency Development Fund - Construction and Rehabilitation - Projects	3,664,257,642
Development Part 2	11,335,742,358
Constituency Development Fund - Construction and Rehabilitation Projects	7,135,742,358
Constituency Development Fund - District Wide Projects	1,500,000,000
Constituency Development Fund - Education Bursaries	450,000,000
Constituency Development Fund - Project Management Costs	750,000,000
Constituency Development Fund - Rehabilitation of Infrastructure Damaged by Disasters	750,000,000
Constituency Development Fund - Sports and Creative Arts	150,000,000
Constituency Development Fund - Women Empowerment	300,000,000
Constituency Development Fund - Youth Empowerment	300,000,000
Vote 604 - Zomba City Council	10,000,000,000

Category	2026/27 Proposed Estimates
Development Part 1	2,442,838,428
Constituency Development Fund - Construction and Rehabilitation Projects	2,442,838,428
Development Part 2	7,557,161,572
Constituency Development Fund - Construction and Rehabilitation Projects	4,757,161,572
Constituency Development Fund - District Wide Projects	1,000,000,000
Constituency Development Fund - Education Bursaries	300,000,000
Constituency Development Fund - Project Management Costs	500,000,000
Constituency Development Fund - Rehabilitation of Infrastructure Damaged by Disasters	500,000,000
Constituency Development Fund - Sports and Creative Arts	100,000,000
Constituency Development Fund - Women Empowerment	200,000,000
Constituency Development Fund - Youth Empowerment	200,000,000
Vote 701 - Kasungu Municipal	5,000,000,000
Development Part 1	1,221,419,214
Constituency Development Fund - Construction and Rehabilitation Projects	1,221,419,214
Development Part 2	3,778,580,786
Constituency Development Fund - Construction and Rehabilitation Projects	2,378,580,786
Constituency Development Fund - District Wide Projects	500,000,000
Constituency Development Fund - Education Bursaries	150,000,000
Constituency Development Fund - Project Management Costs	250,000,000
Constituency Development Fund - Rehabilitation of Infrastructure Damaged by Disasters	250,000,000
Constituency Development Fund - Sports and Creative Arts	50,000,000
Constituency Development Fund - Women Empowerment	100,000,000
Constituency Development Fund - Youth Empowerment	100,000,000
Vote 702 - Luchenza Municipal	5,000,000,000
Development Part 1	1,221,419,214
Constituency Development Fund - Construction and Rehabilitation Projects	1,221,419,214
Development Part 2	3,778,580,786
Constituency Development Fund - Construction and Rehabilitation Projects	2,378,580,786
Constituency Development Fund - District Wide Projects	500,000,000
Constituency Development Fund - Education Bursaries	150,000,000
Constituency Development Fund - Project Management Costs	250,000,000
Constituency Development Fund - Rehabilitation of Infrastructure Damaged by Disasters	250,000,000
Constituency Development Fund - Sports and Creative Arts	50,000,000
Constituency Development Fund - Women Empowerment	100,000,000
Constituency Development Fund - Youth Empowerment	100,000,000
Vote 703 - Mangochi Municipal	5,000,000,000
Development Part 1	1,221,419,214
Constituency Development Fund - Construction and Rehabilitation Projects	1,221,419,214
Development Part 2	3,778,580,786

Category	2026/27 Proposed Estimates
Constituency Development Fund - Construction and Rehabilitation Projects	2,378,580,786
Constituency Development Fund - District Wide Projects	500,000,000
Constituency Development Fund - Education Bursaries	150,000,000
Constituency Development Fund - Project Management Costs	250,000,000
Constituency Development Fund - Rehabilitation of Infrastructure Damaged by Disasters	250,000,000
Constituency Development Fund - Sports and Creative Arts	50,000,000
Constituency Development Fund - Women Empowerment	100,000,000
Constituency Development Fund - Youth Empowerment	100,000,000
Vote 808 - Karonga Town	5,000,000,000
Development Part 1	1,221,419,214
Constituency Development Fund - Construction and Rehabilitation Projects	1,221,419,214
Development Part 2	3,778,580,786
Constituency Development Fund	-
Constituency Development Fund - Construction and Rehabilitation Projects	2,378,580,786
Constituency Development Fund - District Wide Projects	500,000,000
Constituency Development Fund - Education Bursaries	150,000,000
Constituency Development Fund - Project Management Costs	250,000,000
Constituency Development Fund - Rehabilitation of Infrastructure Damaged by Disasters	250,000,000
Constituency Development Fund - Sports and Creative Arts	50,000,000
Constituency Development Fund - Women Empowerment	100,000,000
Constituency Development Fund - Youth Empowerment	100,000,000
Vote 901 - Balaka District Council	25,000,000,000
Development Part 1	6,107,096,070
Constituency Development Fund - Construction and Rehabilitation Projects	6,107,096,070
Development Part 2	18,892,903,930
Constituency Development Fund - Construction and Rehabilitation Projects	11,892,903,930
Constituency Development Fund - District Wide Projects	2,500,000,000
Constituency Development Fund - Education Bursaries	750,000,000
Constituency Development Fund - Project Management Costs	1,250,000,000
Constituency Development Fund - Rehabilitation of Infrastructure Damaged by Disasters	1,250,000,000
Constituency Development Fund - Sports and Creative Arts	250,000,000
Constituency Development Fund - Women Empowerment	500,000,000
Constituency Development Fund - Youth Empowerment	500,000,000
Vote 902 - Blantyre District Council	30,000,000,000
Development Part 1	7,328,515,284
Constituency Development Fund - Construction and Rehabilitation Projects	7,328,515,284
Development Part 2	22,671,484,716
Constituency Development Fund - Construction and Rehabilitation Projects	14,271,484,716
Constituency Development Fund - District Wide Projects	3,000,000,000

Category	2026/27 Proposed Estimates
Constituency Development Fund - Education Bursaries	900,000,000
Constituency Development Fund - Project Management Costs	1,500,000,000
Constituency Development Fund - Rehabilitation of Infrastructure Damaged by Disasters	1,500,000,000
Constituency Development Fund - Sports and Creative Arts	300,000,000
Constituency Development Fund - Women Empowerment	600,000,000
Constituency Development Fund - Youth Empowerment	600,000,000
Vote 903 - Chikwawa District Council	35,000,000,000
Development Part 1	8,549,934,498
Constituency Development Fund - Construction and Rehabilitation Projects	8,549,934,498
Development Part 2	26,450,065,502
Constituency Development Fund - Construction and Rehabilitation Projects	16,650,065,502
Constituency Development Fund - District Wide Projects	3,500,000,000
Constituency Development Fund - Education Bursaries	1,050,000,000
Constituency Development Fund - Project Management Costs	1,750,000,000
Constituency Development Fund - Rehabilitation of Infrastructure Damaged by Disasters	1,750,000,000
Constituency Development Fund - Sports and Creative Arts	350,000,000
Constituency Development Fund - Women Empowerment	700,000,000
Constituency Development Fund - Youth Empowerment	700,000,000
Vote 904 - Chiradzulu District Council	25,000,000,000
Development Part 1	6,107,096,070
Constituency Development Fund - Construction and Rehabilitation Projects	6,107,096,070
Development Part 2	18,892,903,930
Constituency Development Fund - Construction and Rehabilitation Projects	11,892,903,930
Constituency Development Fund - District Wide Projects	2,500,000,000
Constituency Development Fund - Education Bursaries	750,000,000
Constituency Development Fund - Project Management Costs	1,250,000,000
Constituency Development Fund - Rehabilitation of Infrastructure Damaged by Disasters	1,250,000,000
Constituency Development Fund - Sports and Creative Arts	250,000,000
Constituency Development Fund - Women Empowerment	500,000,000
Constituency Development Fund - Youth Empowerment	500,000,000
Vote 905 - Chitipa District Council	25,000,000,000
Development Part 1	6,107,096,070
Constituency Development Fund - Construction and Rehabilitation Projects	6,107,096,070
Development Part 2	18,892,903,930
Constituency Development Fund - Construction and Rehabilitation Projects	11,892,903,930
Constituency Development Fund - District Wide Projects	2,500,000,000
Constituency Development Fund - Education Bursaries	750,000,000
Constituency Development Fund - Project Management Costs	1,250,000,000

Category	2026/27 Proposed Estimates
Constituency Development Fund - Rehabilitation of Infrastructure Damaged by Disasters	1,250,000,000
Constituency Development Fund - Sports and Creative Arts	250,000,000
Constituency Development Fund - Women Empowerment	500,000,000
Constituency Development Fund - Youth Empowerment	500,000,000
Vote 906 - Dedza District Council	50,000,000,000
Development Part 1	12,214,192,140
Constituency Development Fund - Construction and Rehabilitation Projects	12,214,192,140
Development Part 2	37,785,807,860
Constituency Development Fund - Construction and Rehabilitation Projects	23,785,807,860
Constituency Development Fund - District Wide Projects	5,000,000,000
Constituency Development Fund - Education Bursaries	1,500,000,000
Constituency Development Fund - Project Management Costs	2,500,000,000
Constituency Development Fund - Rehabilitation of Infrastructure Damaged by Disasters	2,500,000,000
Constituency Development Fund - Sports and Creative Arts	500,000,000
Constituency Development Fund - Women Empowerment	1,000,000,000
Constituency Development Fund - Youth Empowerment	1,000,000,000
Vote 907 - Dowa District Council	50,000,000,000
Development Part 1	12,214,192,140
Constituency Development Fund - Construction and Rehabilitation Projects	12,214,192,140
Development Part 2	37,785,807,860
Constituency Development Fund - Construction and Rehabilitation Projects	23,785,807,860
Constituency Development Fund - District Wide Projects	5,000,000,000
Constituency Development Fund - Education Bursaries	1,500,000,000
Constituency Development Fund - Project Management Costs	2,500,000,000
Constituency Development Fund - Rehabilitation of Infrastructure Damaged by Disasters	2,500,000,000
Constituency Development Fund - Sports and Creative Arts	500,000,000
Constituency Development Fund - Women Empowerment	1,000,000,000
Constituency Development Fund - Youth Empowerment	1,000,000,000
Vote 908 - Karonga District Council	25,000,000,000
Development Part 1	6,107,096,070
Constituency Development Fund - Construction and Rehabilitation Projects	6,107,096,070
Development Part 2	18,892,903,930
Constituency Development Fund - Construction and Rehabilitation Projects	11,892,903,930
Constituency Development Fund - District Wide Projects	2,500,000,000
Constituency Development Fund - Education Bursaries	750,000,000
Constituency Development Fund - Project Management Costs	1,250,000,000
Constituency Development Fund - Rehabilitation of Infrastructure Damaged by Disasters	1,250,000,000
Constituency Development Fund - Sports and Creative Arts	250,000,000

Category	2026/27 Proposed Estimates
Constituency Development Fund - Women Empowerment	500,000,000
Constituency Development Fund - Youth Empowerment	500,000,000
Vote 909 - Kasungu District Council	50,000,000,000
Development Part 1	12,214,192,140
Constituency Development Fund - Construction and Rehabilitation Projects	12,214,192,140
Development Part 2	37,785,807,860
Constituency Development Fund - Construction and Rehabilitation Projects	23,785,807,860
Constituency Development Fund - District Wide Projects	5,000,000,000
Constituency Development Fund - Education Bursaries	1,500,000,000
Constituency Development Fund - Project Management Costs	2,500,000,000
Constituency Development Fund - Rehabilitation of Infrastructure Damaged by Disasters	2,500,000,000
Constituency Development Fund - Sports and Creative Arts	500,000,000
Constituency Development Fund - Women Empowerment	1,000,000,000
Constituency Development Fund - Youth Empowerment	1,000,000,000
Vote 910 - Likoma District Council	5,000,000,000
Development Part 1	1,221,419,214
Constituency Development Fund - Construction and Rehabilitation Projects	1,221,419,214
Development Part 2	3,778,580,786
Constituency Development Fund - Construction and Rehabilitation Projects	2,378,580,786
Constituency Development Fund - District Wide Projects	500,000,000
Constituency Development Fund - Education Bursaries	150,000,000
Constituency Development Fund - Project Management Costs	250,000,000
Constituency Development Fund - Rehabilitation of Infrastructure Damaged by Disasters	250,000,000
Constituency Development Fund - Sports and Creative Arts	50,000,000
Constituency Development Fund - Women Empowerment	100,000,000
Constituency Development Fund - Youth Empowerment	100,000,000
Vote 911 - Lilongwe District Council	95,000,000,000
Development Part 1	23,206,965,066
Constituency Development Fund - Construction and Rehabilitation Projects	23,206,965,066
Development Part 2	71,793,034,934
Constituency Development Fund - Construction and Rehabilitation Projects	45,193,034,934
Constituency Development Fund - District Wide Projects	9,500,000,000
Constituency Development Fund - Education Bursaries	2,850,000,000
Constituency Development Fund - Project Management Costs	4,750,000,000
Constituency Development Fund - Rehabilitation of Infrastructure Damaged by Disasters	4,750,000,000
Constituency Development Fund - Sports and Creative Arts	950,000,000
Constituency Development Fund - Women Empowerment	1,900,000,000
Constituency Development Fund - Youth Empowerment	1,900,000,000
Vote 912 - Machinga District Council	40,000,000,000

Category	2026/27 Proposed Estimates
Development Part 1	9,771,353,712
Constituency Development Fund - Construction and Rehabilitation Projects	9,771,353,712
Development Part 2	30,228,646,288
Constituency Development Fund - Construction and Rehabilitation Projects	19,028,646,288
Constituency Development Fund - District Wide Projects	4,000,000,000
Constituency Development Fund - Education Bursaries	1,200,000,000
Constituency Development Fund - Project Management Costs	2,000,000,000
Constituency Development Fund - Rehabilitation of Infrastructure Damaged by Disasters	2,000,000,000
Constituency Development Fund - Sports and Creative Arts	400,000,000
Constituency Development Fund - Women Empowerment	800,000,000
Constituency Development Fund - Youth Empowerment	800,000,000
Vote 913 - Mangochi District Council	60,000,000,000
Development Part 1	14,657,030,568
Constituency Development Fund - Construction and Rehabilitation Projects	14,657,030,568
Development Part 2	45,342,969,432
Constituency Development Fund - Construction and Rehabilitation Projects	28,542,969,432
Constituency Development Fund - District Wide Projects	6,000,000,000
Constituency Development Fund - Education Bursaries	1,800,000,000
Constituency Development Fund - Project Management Costs	3,000,000,000
Constituency Development Fund - Rehabilitation of Infrastructure Damaged by Disasters	3,000,000,000
Constituency Development Fund - Sports and Creative Arts	600,000,000
Constituency Development Fund - Women Empowerment	1,200,000,000
Constituency Development Fund - Youth Empowerment	1,200,000,000
Vote 914 - Mchinji District Council	35,000,000,000
Development Part 1	8,549,934,498
Constituency Development Fund - Construction and Rehabilitation Projects	8,549,934,498
Development Part 2	26,450,065,502
Constituency Development Fund - Construction and Rehabilitation Projects	16,650,065,502
Constituency Development Fund - District Wide Projects	3,500,000,000
Constituency Development Fund - Education Bursaries	1,050,000,000
Constituency Development Fund - Project Management Costs	1,750,000,000
Constituency Development Fund - Rehabilitation of Infrastructure Damaged by Disasters	1,750,000,000
Constituency Development Fund - Sports and Creative Arts	350,000,000
Constituency Development Fund - Women Empowerment	700,000,000
Constituency Development Fund - Youth Empowerment	700,000,000
Vote 915 - M'mbelwa District Council	65,000,000,000
Development Part 1	15,878,449,782
Constituency Development Fund - Construction and Rehabilitation Projects	15,878,449,782
Development Part 2	49,121,550,218

Category	2026/27 Proposed Estimates
Constituency Development Fund - Construction and Rehabilitation Projects	30,921,550,218
Constituency Development Fund - District Wide Projects	6,500,000,000
Constituency Development Fund - Education Bursaries	1,950,000,000
Constituency Development Fund - Project Management Costs	3,250,000,000
Constituency Development Fund - Rehabilitation of Infrastructure Damaged by Disasters	3,250,000,000
Constituency Development Fund - Sports and Creative Arts	650,000,000
Constituency Development Fund - Women Empowerment	1,300,000,000
Constituency Development Fund - Youth Empowerment	1,300,000,000
Vote 916 - Mulanje District Council	45,000,000,000
Development Part 1	10,992,772,926
Constituency Development Fund - Construction and Rehabilitation Projects	10,992,772,926
Development Part 2	34,007,227,074
Constituency Development Fund - Construction and Rehabilitation Projects	21,407,227,074
Constituency Development Fund - District Wide Projects	4,500,000,000
Constituency Development Fund - Education Bursaries	1,350,000,000
Constituency Development Fund - Project Management Costs	2,250,000,000
Constituency Development Fund - Rehabilitation of Infrastructure Damaged by Disasters	2,250,000,000
Constituency Development Fund - Sports and Creative Arts	450,000,000
Constituency Development Fund - Women Empowerment	900,000,000
Constituency Development Fund - Youth Empowerment	900,000,000
Vote 917 - Mwanza District Council	10,000,000,000
Development Part 1	2,442,838,428
Constituency Development Fund - Construction and Rehabilitation Projects	2,442,838,428
Development Part 2	7,557,161,572
Constituency Development Fund - Construction and Rehabilitation Projects	4,757,161,572
Constituency Development Fund - District Wide Projects	1,000,000,000
Constituency Development Fund - Education Bursaries	300,000,000
Constituency Development Fund - Project Management Costs	500,000,000
Constituency Development Fund - Rehabilitation of Infrastructure Damaged by Disasters	500,000,000
Constituency Development Fund - Sports and Creative Arts	100,000,000
Constituency Development Fund - Women Empowerment	200,000,000
Constituency Development Fund - Youth Empowerment	200,000,000
Vote 918 - Neno District Council	15,000,000,000
Development Part 1	3,664,257,642
Constituency Development Fund - Construction and Rehabilitation Projects	3,664,257,642
Development Part 2	11,335,742,358
Constituency Development Fund - Construction and Rehabilitation Projects	7,135,742,358
Constituency Development Fund - District Wide Projects	1,500,000,000
Constituency Development Fund - Education Bursaries	450,000,000

Category	2026/27 Proposed Estimates
Constituency Development Fund - Project Management Costs	750,000,000
Constituency Development Fund - Rehabilitation of Infrastructure Damaged by Disasters	750,000,000
Constituency Development Fund - Sports and Creative Arts	150,000,000
Constituency Development Fund - Women Empowerment	300,000,000
Constituency Development Fund - Youth Empowerment	300,000,000
Vote 919 - Nkhata Bay District Council	30,000,000,000
Development Part 1	7,328,515,284
Constituency Development Fund - Construction and Rehabilitation Projects	7,328,515,284
Development Part 2	22,671,484,716
Constituency Development Fund - Construction and Rehabilitation Projects	14,271,484,716
Constituency Development Fund - District Wide Projects	3,000,000,000
Constituency Development Fund - Education Bursaries	900,000,000
Constituency Development Fund - Project Management Costs	1,500,000,000
Constituency Development Fund - Rehabilitation of Infrastructure Damaged by Disasters	1,500,000,000
Constituency Development Fund - Sports and Creative Arts	300,000,000
Constituency Development Fund - Women Empowerment	600,000,000
Constituency Development Fund - Youth Empowerment	600,000,000
Vote 920 - Nkhotakota District Council	25,000,000,000
Development Part 1	6,107,096,070
Constituency Development Fund - Construction and Rehabilitation Projects	6,107,096,070
Development Part 2	18,892,903,930
Constituency Development Fund - Construction and Rehabilitation Projects	11,892,903,930
Constituency Development Fund - District Wide Projects	2,500,000,000
Constituency Development Fund - Education Bursaries	750,000,000
Constituency Development Fund - Project Management Costs	1,250,000,000
Constituency Development Fund - Rehabilitation of Infrastructure Damaged by Disasters	1,250,000,000
Constituency Development Fund - Sports and Creative Arts	250,000,000
Constituency Development Fund - Women Empowerment	500,000,000
Constituency Development Fund - Youth Empowerment	500,000,000
Vote 921 - Nsanje District Council	25,000,000,000
Development Part 1	6,107,096,070
Constituency Development Fund - Construction and Rehabilitation Projects	6,107,096,070
Development Part 2	18,892,903,930
Constituency Development Fund - Construction and Rehabilitation Projects	11,892,903,930
Constituency Development Fund - District Wide Projects	2,500,000,000
Constituency Development Fund - Education Bursaries	750,000,000
Constituency Development Fund - Project Management Costs	1,250,000,000
Constituency Development Fund - Rehabilitation of Infrastructure Damaged by Disasters	1,250,000,000

Category	2026/27 Proposed Estimates
Constituency Development Fund - Sports and Creative Arts	250,000,000
Constituency Development Fund - Women Empowerment	500,000,000
Constituency Development Fund - Youth Empowerment	500,000,000
Vote 922 - Ntcheu District Council	40,000,000,000
Development Part 1	9,771,353,712
Constituency Development Fund - Construction and Rehabilitation Projects	9,771,353,712
Development Part 2	30,228,646,288
Constituency Development Fund - Construction and Rehabilitation Projects	19,028,646,288
Constituency Development Fund - District Wide Projects	4,000,000,000
Constituency Development Fund - Education Bursaries	1,200,000,000
Constituency Development Fund - Project Management Costs	2,000,000,000
Constituency Development Fund - Rehabilitation of Infrastructure Damaged by Disasters	2,000,000,000
Constituency Development Fund - Sports and Creative Arts	400,000,000
Constituency Development Fund - Women Empowerment	800,000,000
Constituency Development Fund - Youth Empowerment	800,000,000
Vote 923 - Ntchisi District Council	25,000,000,000
Development Part 1	6,107,096,070
Constituency Development Fund - Construction and Rehabilitation Projects	6,107,096,070
Development Part 2	18,892,903,930
Constituency Development Fund - Construction and Rehabilitation Projects	11,892,903,930
Constituency Development Fund - District Wide Projects	2,500,000,000
Constituency Development Fund - Education Bursaries	750,000,000
Constituency Development Fund - Project Management Costs	1,250,000,000
Constituency Development Fund - Rehabilitation of Infrastructure Damaged by Disasters	1,250,000,000
Constituency Development Fund - Sports and Creative Arts	250,000,000
Constituency Development Fund - Women Empowerment	500,000,000
Constituency Development Fund - Youth Empowerment	500,000,000
Vote 924 - Phalombe District Council	25,000,000,000
Development Part 1	6,107,096,070
Constituency Development Fund - Construction and Rehabilitation Projects	6,107,096,070
Development Part 2	18,892,903,930
Constituency Development Fund - Construction and Rehabilitation Projects	11,892,903,930
Constituency Development Fund - District Wide Projects	2,500,000,000
Constituency Development Fund - Education Bursaries	750,000,000
Constituency Development Fund - Project Management Costs	1,250,000,000
Constituency Development Fund - Rehabilitation of Infrastructure Damaged by Disasters	1,250,000,000
Constituency Development Fund - Sports and Creative Arts	250,000,000
Constituency Development Fund - Women Empowerment	500,000,000
Constituency Development Fund - Youth Empowerment	500,000,000

Category	2026/27 Proposed Estimates
Vote 925 - Rumphi District Council	20,000,000,000
Development Part 1	4,885,676,856
Constituency Development Fund - Construction and Rehabilitation Projects	4,885,676,856
Development Part 2	15,114,323,144
Constituency Development Fund - Construction and Rehabilitation Projects	9,514,323,144
Constituency Development Fund - District Wide Projects	2,000,000,000
Constituency Development Fund - Education Bursaries	600,000,000
Constituency Development Fund - Project Management Costs	1,000,000,000
Constituency Development Fund - Rehabilitation of Infrastructure Damaged by Disasters	1,000,000,000
Constituency Development Fund - Sports and Creative Arts	200,000,000
Constituency Development Fund - Women Empowerment	400,000,000
Constituency Development Fund - Youth Empowerment	400,000,000
Vote 926 - Salima District Council	30,000,000,000
Development Part 1	7,328,515,284
Constituency Development Fund - Construction and Rehabilitation Projects	7,328,515,284
Development Part 2	22,671,484,716
Constituency Development Fund - Construction and Rehabilitation Projects	14,271,484,716
Constituency Development Fund - District Wide Projects	3,000,000,000
Constituency Development Fund - Education Bursaries	900,000,000
Constituency Development Fund - Project Management Costs	1,500,000,000
Constituency Development Fund - Rehabilitation of Infrastructure Damaged by Disasters	1,500,000,000
Constituency Development Fund - Sports and Creative Arts	300,000,000
Constituency Development Fund - Women Empowerment	600,000,000
Constituency Development Fund - Youth Empowerment	600,000,000
Vote 927 - Thyolo District Council	40,000,000,000
Development Part 1	9,771,353,712
Constituency Development Fund - Construction and Rehabilitation Projects	9,771,353,712
Development Part 2	30,228,646,288
Constituency Development Fund - Construction and Rehabilitation Projects	19,028,646,288
Constituency Development Fund - District Wide Projects	4,000,000,000
Constituency Development Fund - Education Bursaries	1,200,000,000
Constituency Development Fund - Project Management Costs	2,000,000,000
Constituency Development Fund - Rehabilitation of Infrastructure Damaged by Disasters	2,000,000,000
Constituency Development Fund - Sports and Creative Arts	400,000,000
Constituency Development Fund - Women Empowerment	800,000,000
Constituency Development Fund - Youth Empowerment	800,000,000
Vote 928 - Zomba District Council	45,000,000,000
Development Part 1	10,992,772,926
Constituency Development Fund - Construction and Rehabilitation Projects	10,992,772,926

Category	2026/27 Proposed Estimates
Development Part 2	34,007,227,074
Constituency Development Fund - Construction and Rehabilitation Projects	21,407,227,074
Constituency Development Fund - District Wide Projects	4,500,000,000
Constituency Development Fund - Education Bursaries	1,350,000,000
Constituency Development Fund - Project Management Costs	2,250,000,000
Constituency Development Fund - Rehabilitation of Infrastructure Damaged by Disasters	2,250,000,000
Constituency Development Fund - Sports and Creative Arts	450,000,000
Constituency Development Fund - Women Empowerment	900,000,000
Constituency Development Fund - Youth Empowerment	900,000,000
Grand Total	1,145,000,000,000

Annex 6: 2026/27 Off-Budget Support in Summary

Off-Budget support is programme or project support from development partners whose finances are not directly managed by the Government. Development partners provide project to the Government in different forms as outlined below:

- a) The Government directly manages all project activities and implementation, as well as directly managing all financing issues.
- b) The Government directly manages project implementation and procurements, but not the payments, which are made by the development partners' agency.
- c) The Government manages only the project implementation, while procurement and finances are managed by the development partners' organization.
- d) The Government manages neither project implementation nor project financing, which are managed by a Non-Governmental Organization (NGO) or by the donor organization itself.

Support from development partners is classified as off-budget where it falls under categories (c) and (d). Table below provides a summary of off-budget estimates reported by development partners.

Project Name	Donor	Grant/Loan	2026/27 Financial Year	Sector
Tropical Cyclone Freddy Recovery	Flanders	Grant	1,009,828,256.12	Agriculture
CRIM II	Flanders	Grant	807,862,604.89	Agriculture
Promoting Climate Smart and Resilient Agricultural Value Chains	Flanders	Grant	1,074,586,522.53	Agriculture
Programme for Reproductive Health III (N'zatonse V) (BMZ Ref. No. 2021 674 19)	Germany (KfW)	Grant	11,701,236,801.15	Health
Trans frontier Conservation Area Malawi Zambia (BMZ Ref. No. 2015 67 320)	Germany (KfW)	Grant	2,418,000,000.00	Tourism, Wildlife and Culture
Empowering Cultural Practitioners in Malawi for Enhance Artistic Freedom of Expression	Norway	Grant	331,450,376	Tourism, Wildlife and Culture
O3: Comprehensive Sexuality Education in Malawi Phase II	Norway	Grant	1,657,251,879	Education

Project Name	Donor	Grant/Loan	2026/27 Financial Year	Sector
Music Crossroads Academies - Strengthening Music Education and Creative Economy Academies in Malawi, Mozambique and Zimbabwe	Norway	Grant	497,175,564	Tourism, Wildlife and Culture
EMIS Education Management Information System	Norway	Grant	497,175,564	Education
National Registration Information Systems Phase 2	Norway	Grant	1,657,251,879	Governance
UNDP Catalyse Malawi - green transition, entrepreneurship growth and alternative finance	Norway	Grant	1,325,801,503	Trade, Industry and Private Sector Development
Malawi Agriculture Cluster Initiative	Norway	Grant	1,988,702,255	Trade, Industry and Private Sector Development
The Lighthouse Trust	USG	Grant	2,926,159,963.30	Health
Elizabeth Glaser Paediatric AIDS Foundation-Care & Treatment	USG	Grant	12,669,576,343.46	Health
Elizabeth Glaser Paediatric AIDS Foundation (HIS)	USG	Grant	21,852,204,300.09	Health
RIGHT TO CARE NPC	USG	Grant	7,427,730,368.60	Health
National Registration Bureau	USG	Grant	6,947,719,294.60	Health
Youth Net and Counselling (YONECO)	USG	Grant	1,127,563,447.77	Health
National AIDS Commission	USG	Grant	828,831,179.50	Health
Ministry of Health and Population	USG	Grant	421,431,523.50	Health
CIHEB INITIATIVE LIMITED	USG	Grant	3,616,126,877.86	Health
Malawi AIDS Counselling and Resource Organization	USG	Grant	2,982,946,642.04	Health
Global Health Informatics Institute	USG	Grant	8,616,301,336.80	Health
Development Aid from People to People in Malawi	USG	Grant	5,287,574,684.25	Health
Public Health Institute of Malawi	USG	Grant	1,175,317,929.95	Health
Deloitte (Uganda) Limited	USG	Grant	4,613,681,763.40	Health
University of Washington (HRH)	USG	Grant	1,425,262,933.30	Health
John Hopkins University	USG	Grant	531,133,092.50	Health
Kamuzu University of Health sciences	USG	Grant	2,448,047,470.90	Health

Project Name	Donor	Grant/Loan	2026/27 Financial Year	Sector
Ex post evaluation of the KULIMA and AFIKEPO programmes	EU	Grant	1,142,885,818.20	
Conflict Prevention	Ireland	Grant	317,310,000.00	Good Governance
Access to Justice	Ireland	Grant	423,080,000.00	Good Governance
Inclusive Digital	Ireland	Grant	846,160,000.00	Good Governance
Hivos/CDA - Strengthened Accountability	Ireland	Grant	846,160,000.00	Good Governance
Malawi Human Rights Commission	Ireland	Grant	423,080,000.00	Good Governance
Technology and Empowerment Enhancing Networks in Safe Spaces' (TEENS) Project	Ireland	Grant	1,057,700,000.00	Information, Communication and Technology
Evidence based programming on gender equality and supports the relevant work of government of Malawi through the Ministry of Gender	Ireland	Grant	359,618,000.00	Gender, Youth and Sports
SDD/WOLREC/Prevention of Early, Unplanned Pregnancies	Ireland	Grant	-	Gender, Youth and Sports
Enhancing Member Livelihoods through an Aligned, Self-Sustaining Enterprise – Core Funding	Ireland	Grant	2,115,400,000.00	Agriculture
Market-led Transformation of the Root and Tuber Crops Subsector in Malawi (RTC-Market) Project	Ireland	Grant	4,230,800,000.00	Agriculture
Emergency Response to Cassava Brown Streak Disease Outbreak in Mulanje and Surrounding Districts	Ireland	Grant	-	Agriculture
NCADCA/Voices for Climate Justice	Ireland	Grant	-	Environment, Land and Natural Resources
IFPRI/Private Sector Development & Poverty Assessment	Ireland	Grant	634,620,000.00	Research
SFSI-Enterprise Ireland/ Food Systems Programme	Ireland	Grant	368,079,600.00	Agriculture
Palladium/Growth Poles Project Restructured (GPP 2.0)	Ireland	Grant	8,461,600,000.00	Agriculture

Project Name	Donor	Grant/Loan	2026/27 Financial Year	Sector
Management of Landscapes (SAMALA) in Mzimba, Kasungu, Ntchisi and Dowa.	Ireland	Grant	1,375,010,000.00	Environment, Land and Natural Resources
MAZIKO	Ireland	Grant	1,057,700,000.00	UNICEF
Nutrition/UNICEF	Ireland	Grant	1,903,860,000.00	WFP
Humanitarian Response	Ireland	Grant	528,850,000.00	WFP
Anticipatory Action/MVAC	Ireland	Grant	423,080,000.00	WFP
Basic Services and Resilient Programs in Mangochi, and Nkhotakota and in Pipeline in Machinga, Salima and Balaka districts councils	Iceland	Grant	52,453,500,000.00	Councils: Mangochi, Nkhotakota, Salima, Machinga and Balaka
<i>TOTAL Off-Budget Support</i>			232,012,234,375.69	

Annex 7: Departmental Receipts

Category	2025/26 Approved Estimates	2025/26 Midyear Revised Estimates	2025/26 Likely Outturn	2026/27 Proposed Estimates
Mining	665,447,821	665,447,821	11,785,714	12,964,286
Survey Fees	116,960,856	116,960,856	2,071,488	2,278,637
Ground Rent	436,588,166	436,588,166	7,732,392	8,505,631
Miscellaneous Receipts	111,898,799	111,898,799	1,981,834	2,180,018
Accountant General's Department	79,507,756	79,507,756	98,711,412	108,582,553
Interest on General Purpose Advance	79,507,756	79,507,756	98,711,412	108,582,553
Administrator General's Department	6,954,640	6,954,640	19,092,052	21,001,258
Administration General's Fees	6,954,640	6,954,640	19,092,052	21,001,258
Agriculture	1,269,101,332	1,269,101,332	123,665,211	136,031,733
Hire of Plant and Equipment	130,230,310	130,230,310	12,690,050	13,959,055
Hire of Public Address	8,382,123	8,382,123	816,780	898,458
Laboratory Fees	1,006,461	1,006,461	98,073	107,880
Licence Fees	34,048,901	34,048,901	3,317,832	3,649,615
Operator Permit and Authorization Fees	1,548,905	1,548,905	150,930	166,023
Proceeds from Sale of Boarded off Items	3,300,000	3,300,000	321,562	353,719
Proceeds from Sale of Commercial Maize	500,000,000	500,000,000	48,721,567	53,593,724
Receipts on Certificates	5,129,224	5,129,224	499,808	549,788
Registration Fees	5,751,207	5,751,207	560,416	616,457
Rent-Government Houses	12,796,455	12,796,455	1,246,927	1,371,619
Sale of Farm Produce	479,394,005	479,394,005	46,713,654	51,385,020
Sale of Firewood	897,190	897,190	87,425	96,168
Sale of Publications	2,677,312	2,677,312	260,886	286,974
Sale of Research Stations Produce	17,482,360	17,482,360	1,703,536	1,873,890
Veterinary Service Fees	575,121	575,121	56,042	61,646
Accommodation Fees	7,447,567	7,447,567	725,714	798,286

Category	2025/26 Approved Estimates	2025/26 Midyear Revised Estimates	2025/26 Likely Outturn	2026/27 Proposed Estimates
Fertilizer Subsidy	34,471,640	34,471,640	3,359,025	3,694,927
Hall Hire Fees	2,750,000	2,750,000	267,969	294,765
Miscellaneous duties	3,330,635	3,330,635	324,548	357,002
Printing Fees	6,500,000	6,500,000	633,380	696,718
Sale of Livestock	5,500,000	5,500,000	535,937	589,531
Sale of Tender Documents	5,881,916	5,881,916	573,152	630,468
Civil Aviation	-	10,000,000,000	25,028,369,635	30,531,206,598
Air Navigation Charges	-	1,424,501,425	3,565,294,820	4,349,174,729
Concessions	-	83,095,916	207,975,531	253,701,859
Course Fees	-	16,619,183	41,595,106	50,740,372
Landing Fees	-	7,834,757,835	19,609,121,509	23,920,461,010
Licence Fees	-	21,367,521	53,479,422	65,237,621
Passengers Service Charges	-	610,161,443	1,527,134,614	1,862,896,509
Registration Fees	-	2,374,169	5,942,158	7,248,625
Survey Fees	-	2,374,169	5,942,158	7,248,625
Tuition Fees	-	4,748,338	11,884,316	14,497,249
Department of Water	-	-	42,087,613	46,296,374
Licence Fees	-	-	27,272,727	30,000,000
Miscellaneous duties	-	-	14,814,886	16,296,374
Education	47,584,240	47,584,240	12,999,429	14,299,371
Boarding Fees	5,314,099	5,314,099	7,463,549	8,209,904
Registration Fees	1,224,349	1,224,349	1,719,574	1,891,531
Sale of Publications	2,717,236	2,717,236	3,816,306	4,197,936
Tuition Fees	38,328,556	38,328,556	-	-
Finance, Economic Planning and Decentralization	325,000,000	325,000,000	7,736,511,530	8,510,162,683
Disposal of board off items	292,500,000	292,500,000	6,961,132,377	7,657,245,615

Category	2025/26 Approved Estimates	2025/26 Midyear Revised Estimates	2025/26 Likely Outturn	2026/27 Proposed Estimates
Sale of Tender Documents	32,500,000	32,500,000	773,459,153	850,805,068
Sale of Publications	-	-	1,920,000	2,112,000
Forestry and Natural Resources	18,130,787	18,130,787	25,094,565	27,604,022
Other Test Fees	2,435,479	2,435,479	3,370,912	3,708,003
Sale of Publications	14,612,873	14,612,873	20,225,471	22,248,018
Hire Charges	1,082,435	1,082,435	1,498,183	1,648,001
Gender, Community Development and Social Welfare	72,975,467	72,975,467	146,613,771	161,275,149
Tuition Fees	35,470,467	35,470,467	71,263,113	79,407,051
Hall Hire Fees	37,505,000	37,505,000	75,350,659	81,868,097
Geological Survey	32,561,095	32,561,095	97,441,457	107,185,603
Hire of Plant and Equipment	15,140,673	15,140,673	45,309,570	49,840,527
Laboratory Fees	16,631,208	16,631,208	49,770,106	54,747,116
Sale of Publications	789,214	789,214	2,361,781	2,597,960
High Court of Malawi and Subordinate Courts	1,579,670,362	1,579,670,362	1,157,724,746	1,273,497,220
Court fine	1,579,670,362	1,579,670,362	1,157,724,746	1,273,497,220
Immigration Department	27,319,200,000	50,426,267,409	48,778,879,531	55,000,000,000
Citizenship Fees	336,227,830	620,615,334	192,014,101	1,222,436,967
Immigration Permits	10,705,986,767	19,761,301,633	25,230,487,887	26,710,006,150
Passport Issues, Renewal and Certificate	16,276,985,404	30,044,350,442	23,356,377,543	27,067,556,883
Information	9,195,957	9,195,957	113,640,000	125,004,000
Hire Charges	9,195,957	9,195,957	113,640,000	125,004,000
Labour	203,651,250	203,651,250	64,635,429	71,098,971
Registration Fees	40,730,250	40,730,250	12,927,086	14,219,794
Tuition Fees	101,825,625	101,825,625	32,317,714	35,549,486
Miscellaneous Receipts	61,095,375	61,095,375	19,390,629	21,329,691
Lands	2,095,153,530	2,095,153,530	1,613,267,090	2,100,000,000

Category	2025/26 Approved Estimates	2025/26 Midyear Revised Estimates	2025/26 Likely Outturn	2026/27 Proposed Estimates
Consent Fees	7,500,000	7,500,000	5,774,996	7,517,349
Conveyancing and Document Preparation Fees	200,000	200,000	154,000	200,463
Land Miscellaneous Fees	50,000,000	50,000,000	38,499,973	50,115,659
Lease, House, Public and Customary Land	25,000,000	25,000,000	19,249,987	25,057,830
Registration Fees	26,000,000	26,000,000	20,019,986	26,060,143
Submission Fees (Plans)	40,000,000	40,000,000	30,799,978	40,092,527
Survey Fees	300,000,000	300,000,000	230,999,838	300,693,954
Valuation Fees	11,000,000	11,000,000	8,469,994	11,025,445
Ground Rent	1,500,000,000	1,500,000,000	1,154,999,192	1,503,469,772
Stamp Duty	135,453,530	135,453,530	104,299,145	135,766,859
Malawi Police Service	13,679,696,059	13,679,696,059	16,430,889,981	25,000,000,000
Hire of Police at Private Functions	998,214,046	998,214,046	1,198,969,998	1,824,262,106
Licence Fees	191,485,526	191,485,526	229,996,163	349,944,774
Motor Vehicle Clearance Charges	319,142,543	319,142,543	383,326,939	583,241,290
Miscellaneous Receipts	15,318,842	15,318,842	18,399,693	27,995,582
Traffic fine	12,155,535,103	12,155,535,103	14,600,197,187	22,214,556,248
Malawi Prison Service	19,751,160	19,751,160	82,484,828	90,733,311
Ground Rent	-	-	-	2,400,000
Proceeds from Sale of Commercial Maize	-	-	-	5,000,000
Sale of Farm Produce	9,875,580	9,875,580	41,242,414	10,000,000
Sale of Fish	-	-	-	5,000,000
Sale of Livestock	5,727,836	5,727,836	23,920,600	15,000,000
Sale of Tender Documents	4,147,744	4,147,744	17,321,814	53,333,311
National Registration Bureau	20,830,580	20,830,580	64,268,143	34,677,000,000
Collections on Birth Registration	7,009,476	7,009,476	21,626,186	3,467,700,000
Collections on Death Registration	1,808,897	1,808,897	5,580,951	3,467,700,000

Category	2025/26 Approved Estimates	2025/26 Midyear Revised Estimates	2025/26 Likely Outturn	2026/27 Proposed Estimates
Collections on Marriage Registration	-	-	-	3,467,700,000
Collections on National ID's	480,488	480,488	1,482,440	24,273,900,000
Application fee for foreign resident ID	11,531,719	11,531,719	35,578,565	-
Registrar General	12,000,000,000	14,000,000,000	11,323,525,150	15,000,000,000
Estate Duty	736,000,000	2,502,450,235	792,592,663	2,502,450,235
Registrar General's Fees	867,000,000	1,472,130,216	792,995,781	1,472,130,216
Stamp Duty	9,712,000,000	8,471,736,512	9,512,977,361	9,471,736,512
Marriages	25,000,000	222,444,032	5,878,561	222,444,032
Trademarks	660,000,000	1,331,239,005	219,080,784	1,331,239,005
Trade and Industry	605,214,473	605,214,473	942,730,572	1,037,003,629
Licence Fees	61,445,854	61,445,854	95,712,987	96,809,821
Business Licence	543,768,619	543,768,619	847,017,585	940,193,808
Transport and Public Works	2,202,989,250	2,202,989,250	3,632,571	3,995,829
Concessions	2,200,000,000	2,200,000,000	-	-
Registration Fees	3,000	3,000	3,646	4,010
Survey Fees	759,103	759,103	922,471	1,014,718
Tuition Fees	2,227,147	2,227,147	2,706,455	2,977,100
Youth, Sports and Culture	221,506,833	221,506,833	135,560,066	149,116,072
Advertisements Charges	1,200,000	1,200,000	734,389	-
Bill Board/Vending	800,000	800,000	489,592	3,200,000
Hire of Plant and Equipment	800,000	800,000	489,592	640,000
Rentals of Office Buildings	-	-	-	30,000,000
Stadium Charges	178,646,833	178,646,833	109,330,155	95,116,072
Entry Fees	3,860,000	3,860,000	2,362,283	-
Hall Hire Fees	-	-	-	14,400,000
Photo Shooting Charge	200,000	200,000	122,398	-

Category	2025/26 Approved Estimates	2025/26 Midyear Revised Estimates	2025/26 Likely Outturn	2026/27 Proposed Estimates
Rental - Shops and Food stalls	36,000,000	36,000,000	22,031,656	5,760,000
Grand Total	62,474,122,591	97,581,190,000	114,053,610,497	174,204,058,663