AAAG
AFRICAN ASSOCIATION OF ACCOUNTANTS GENERAL

POSITION PAPER

REPOSITIONING THE OFFICE OF ACCOUNTANT GENERAL AS THE CHIEF GOVERNMENT FINANCIAL ADVISOR: A PEFA-ALIGNED FRAMEWORK

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1. Background

The Office of the Accountant General (OAG) plays a critical role in managing public finances and ensuring the credibility, transparency, and efficiency of government financial operations. As Public Financial Management (PFM) practices continue to evolve globally, the need to strategically reposition the OAG as the Government's Chief Financial Advisor has become increasingly important. Aligning this repositioning with the internationally recognized Public Expenditure and Financial Accountability (PEFA) framework will enhance the effectiveness of fiscal governance and strengthen accountability systems.

2. Rationale

Despite significant achievements in public financial reforms, the functions of the OAG have traditionally focused on control and compliance. However, emerging fiscal challenges, including climate shocks, debt vulnerabilities, digital transformation, and public expectations for enhanced transparency and accountability, requires a more strategic, adaptive, and forward-looking approach. By aligning its roles with the PEFA framework, the OAG can:

a. Improve fiscal discipline, accountability, and transparency;
b. Enhance trust in government financial information;
c. Strengthen institutional performance across MDAs;
d. Increase its impact on national development outcomes.

3. Objective

This papers proposes to reposition and consolidate the strategic roles of the Office of the Accountant General in line with PEFA principles as a central pillar in the delivery of transparent, efficient, and results-oriented public financial management.

3. Strategic Roles of the Accountant General: The Proposal

Strategic PFM Role		Core Function	Alignment to PEFA Performance Indicators
1	**Chief Financial Strategist**	To lead the design and integration of holistic, forward-looking financial strategies that not only ensure fiscal sustainability but also align public resources with long-term national priorities, intergenerational equity, economic transformation, and resilience.	P1 - Aggregate Expenditure Outturn; P14 - Fiscal Strategy
2	**Principal Government Financial Advisor**	To serve as the government's advisor on public finance policy, providing holistic, cross-cutting financial intelligence and strategic advice to the highest levels of government (including the Executive, Legislature, and Judiciary) to influence national policy, economic priorities, and fiscal legislation.	P14 - Fiscal Strategy; P16 - Medium-Term Perspective
3.	**Custodian of Public Financial Integrity**	Positioning the Accountant General as the custodian of public financial integrity places integrity at the heart of financial management. This broader role ensures that financial discipline is not only about control but about instilling a culture of transparency, ethics, and accountability that protects the public interest and bolsters confidence in state institutions.	P27 – Financial Data Integrity P28 – In-year budget reporting P29 – Annual Financial Reports.
4	**Leader in Public Financial Innovation**	Champion and institutionalize transformative innovations in public financial management (PFM)	P20 – Internal Controls; P25 – FMIS

		by driving digital modernization, fostering data-driven fiscal governance, and leveraging emerging technologies to increase transparency, efficiency, and citizen-centricity in government financial operations.	
5	**Coordinator of Whole-of-Government Financial Reporting**	To provide unified, timely, and transparent financial reporting across all tiers of government, enabling integrated fiscal oversight, policy coherence, and public accountability by harmonizing standards, ensuring interoperability, and leading whole-of-government financial analytics.	P27 – Financial Data Integrity
6	**Custodian of Treasury and Cash Management**	Manage and optimize the government's financial resources across all tiers and accounts, ensuring liquidity stability, fiscal efficiency, and policy-aligned cash utilization through predictive analytics, risk mitigation, and integrated treasury operations.	P21 – Treasury Operations; P22 – Cash Management
7	**Chief Fiscal Risk Strategist and Resilience Architect**	Institutionalize foresight-driven fiscal governance by designing and leading national frameworks for risk-informed financial planning, cross-sectoral resilience integration, and adaptive fiscal response, safeguarding the state's ability to absorb shocks and sustain development under conditions of volatility.	P13 – Fiscal Risk Management
8	**Strategic Budget Execution Partner**	To advise and lead transformation of budget execution into a responsive, transparent, and policy-aligned process that integrates real-time	P18 – Legislative Scrutiny of Budget Execution

		financial intelligence, strengthens delivery accountability, and maximizes the development impact of public resources.	
9	**Public Finance Data and insights Steward**	Lead the transformation of public finance data into a strategic asset by building a unified, accessible, and insight-rich fiscal data ecosystem that empowers decision-making, enhances transparency, and fosters citizen engagement in financial governance.	P6 – Comprehensiveness of Information Included in Budget Documentation P27 – Financial Data Integrity P28 – In-Year Budget Reports; P29 – Annual Financial Reports P30 – External Audit
10	**Capacity Builder and Fiscal Governance Advocate**	Institutionalize a dynamic, future-facing ecosystem of fiscal skills, ethical governance, and continuous learning across the public sector—empowering MDAs, subnational entities, and finance professionals to deliver accountable, innovative, and sustainable public financial management.	Cross-cutting; Governance
11	**PFM Systems Governance, Integration and Interoperability.**	Design, govern, and continuously evolve an integrated, intelligent, and secure public financial management (PFM) systems ecosystem that supports real-time accountability, enhances fiscal transparency, and drives digital transformation in public sector financial operations.	P25 – FMIS
12	**Driver of Financial Compliance Assurance**	Lead a government-wide accountability ecosystem that integrates audit responsiveness,	P30 – External Audit; P20 – Internal Controls

	and Control Environment Enabler	continuous compliance, risk-informed controls, and assurance innovation—empowering institutions to uphold financial integrity and build public trust in fiscal governance.	
14	**Fiscal Performance and Insights Strategist**	Provide strategic leadership in analyzing financial trends, identifying inefficiencies, and recommending fiscal reforms. It ensures that government resources deliver maximum public value and are aligned with approved fiscal strategy objectives.	P1: Aggregate Expenditure Outturn P3: Revenue and Expenditure Performance P14: Fiscal Strategy P27: Financial Data Integrity P28 – In-Year Budget Reports
15	**Stakeholder Engagement and Partnership Facilitator.**	Cultivate and lead inclusive, strategic, and trust-based partnerships across government, civil society, development partners, and the private sector—strengthening collective ownership, resource alignment, and collaborative governance in public finance management.	By positioning the Accountant General as a key actor in multi-stakeholder engagement, the AAAG paper directly supports improvements across all 31 PEFA indicators, especially: PI-9: Public access to fiscal information PI-27 & PI-28: Quality and timeliness of financial reports

			PI-29 to PI-31: Oversight by external audit and the legislature
16	**Performance Budgeting & Monitoring and Evaluation Advisor**	Position high-quality, timely, and actionable financial information as the backbone of institutionalizing performance-informed budgeting and integrated monitoring and evaluation systems—linking resource flows to measurable results, enhancing financial accountability, and enabling transparent, data-driven decision-making for improved public service delivery.	P8 – Performance Information for Service Delivery P16 – Medium-Term Perspective in Expenditure Budgeting P17 – Budget Preparation Process.29 – Annual Financial Reports
18	**Expenditure Efficiency and Value-for-Money Analyst**	Champion and facilitate government-wide frameworks, tools, and intelligence that ensure public spending delivers maximum value—by systematically assessing efficiency, eliminating waste, optimizing input-to-outcome ratios, and aligning expenditures with measurable socio-economic returns.	P3 – Revenue and Expenditure Performance P9 – Public Asset Management

4. Expected Outcomes

In an environment of growing demand for transparency, fiscal discipline, and developmental impact, broadening the role of the Accountants General is not a mere administrative reform but rather a strategic shift. By expanding the mandate beyond traditional accounting functions, Accountants General can play a transformative role in enhancing the integrity of public financial management (PFM). This evolution promises to deliver far-reaching benefits:

- Enhanced credibility of financial information and government reports;
- Strengthened PFM performance aligned with international benchmarks;
- Elevated institutional authority and advisory capacity of the OAG;
- Increased efficiency in resource use and fiscal risk mitigation;
- Improved coordination with development partners and stakeholders.

5. Implementation Considerations

a. Review and Modernize the Legal Mandate of the Office of Accountant General across Africa.

Undertake a comprehensive review and update of the legal and regulatory frameworks governing the Office of the Accountant General. This process should anticipate and formally recognize the evolving strategic role of the Accountant General in areas such as fiscal risk management, digital governance, and public accountability.

b. Engage with African Public Service Commissions for Role Recalibration

Collaborate with Public Service Commissions across Africa to advocate for a continent-wide review and modernization of the job descriptions and competency frameworks for Accountants General. This should reflect expanded responsibilities, including leadership in fiscal innovation, sustainability reporting, and oversight of digital public finance systems.

Consequently, this paper, upon its formal adoption, will serve as a strategic instrument for engagement with the PEFA Secretariat and the respective Public Service Commissions across African Union (AU) member countries. It seeks to elevate the institutional stature and functional authority of the Accountant General by emphasizing that the integrity, timeliness, and comprehensiveness of financial data—over which AGs have custodial responsibility—constitute a critical foundation for effective Public Financial Management (PFM) decision-making. Recognizing this, the paper advocates for the repositioning of the Accountant General's role as a central pillar in driving fiscal transparency, accountability, and the overall credibility of government operations.

6. Conclusion

The proposed strategic realignment of the role of the Accountant General offers an opportunity to embed performance, transparency, and strategic advisory capability at the heart of public financial governance. Anchored in the PEFA framework, this initiative will empower the Office of the Accountant General to deliver high-value outcomes for Government, citizens, and development partners alike.

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