

Job Description

Job Title: Assistant Accountant General – Technical Research, Accounting Standards and Policy

Post Number: 78161

Proposed Grade: FMG/PA 4

Department: The Accountant General’s Department – A Department of the Ministry of Finance and the Public Service

Reports to: The Deputy Accountant General – Government Accounting & Reporting Division

Direct Reports: (1) Director, Standards and Policy; (2) Director, Technical Research

This Job Description has been approved by the Accountant General and will be used as a management tool and specifically will enable the classification of positions and the evaluation of the performance of the post incumbent. It is validated as an accurate and true description of the job as signified below:

Accountant General

Date

Date received in Human Resource Unit

Date created/revised

1. STRATEGIC OBJECTIVE

The Government Accounting and Reporting Division is responsible for adoption and compliance with cash basis International Public Sector Accounting Standards (IPSAS); consolidated fiscal accounting and reporting; banking authorizations and arrangements; consolidation of Government cash resources; and oversight for Government shareholdings in public bodies.

This division is the seat of Government accounting standards, ensuring that IPSAS are adhered to throughout the public sector; that effective financial systems and procedures are established throughout the public sector are being consistently followed, and are in line with best practice and legal requirements; that Government accounts and reports are prepared according to set regulations, laws and guidelines; that the annual financial statements and consolidated fiscal reports are prepared and presented to the Ministry of Finance and the Public Service and other stakeholders.

It is responsible for the closure of all non-revenue Government bank accounts to the TSA; the issuance of authority for the opening and closing of accounts; the management of the Government's banking arrangements to consolidate the vast majority, if not all Government accounts in a single account or a set of linked accounts to permit a daily consolidated view of Government's cash balances; and to ensure that revenues due to the Government are paid into the TSA/ Consolidated Fund without delay.

2. JOB PURPOSE

The Assistant Accountant General, Technical Research, Standards and Policy is responsible for leading the Technical Research, Accounting Standards, and Policy Unit. The incumbent is also responsible for enhancing Public Financial Management (PFM) across the Government through the adoption of International Best Practices and International Public Sector Accounting Standards (IPSAS). The incumbent is to ensure that evidence-based research is conducted to inform the development of policy initiatives and best practices to support the modernization of the GOJ Financial Management Systems and related procedures, standards, and guidelines.

The incumbent will ensure that technical advice is effectively provided to the Deputy Accountant General and the Accountant General, and that key projects are implemented to improve accounting and reporting functions of the Department.

The incumbent will also ensure that the necessary monitoring, training and implementation of IPSAS across Government to ensure compliance. This will allow for true and fair presentation and full disclosure of the financial affairs of the Government. Additionally, that accounts are prepared according to the set regulations, laws, standards and guidelines.

Summary of the broad purpose of the position in relation to Government's goals and strategies:

- To develop and implement a strategic vision for the Accounting Standards and Reporting Unit that aligns with the Department's goals for Public Financial Management.
- To ensure that the Deputy Accountant General and/ or the Accountant General receives timely and relevant technical advice on the adoption of IPSAS and best practices in public financial management.
- To provide leadership and direction to the Director of Technical Research and the Director of Standards, fostering collaboration and ensuring alignment of their initiatives with the unit's strategic objectives.
- To oversee the development, execution, and evaluation of key projects aimed at enhancing public financial management practices across government entities.
- To effectively network with partners seizing opportunities to build strategic alliances relevant to Unit's mandate and strategic agenda.
- To act as a liaison with public financial management experts, government stakeholders, and international organizations to promote knowledge sharing and the adoption of best practices.
- To ensure research studies are conducted to implement effective policy changes as may be required to facilitate the adoption of best accounting and reporting practices for GOJ.
- To promote the use of data-driven techniques in developing policies and procedures that enhance the accounting and reporting functions of the Department.
- To ensure sustainable capacity building in Central Government, establish training programs that enhance the technical competencies of government accounting professionals, including the production of procedural rules and technical instructions, and the requisite supporting manuals.
- To establish key performance indicators to monitor progress and assess the impact of initiatives, preparing reports for the Accountant General and other stakeholders as needed.
- To promote standards and policies that provides a true and fair presentation and full disclosure of the affairs of the Government; including, among others, guidance on accounting standards, accounting policies and Chart of Accounts;

3. KEY OUTPUTS

- Report on policy developments and advise the Deputy Accountant or Accountant General and the Ministry of Finance and the Public Service on policy issues.
- Prepare and submit regular reports to senior government officials, including the Ministry of Finance, on the progress of IPSAS adoption and related policy developments.
- Facilitate communication with international organizations, development partners, and other key stakeholders.
- Draft and recommend new accounting policies that align with IPSAS and international best practices.

- Provide technical guidance on the adoption of existing policies to meet new standards.
- Provide support to government agencies in the implementation of IPSAS, including gap analyses, action plans, and technical advice.
- Develop a framework for continuous monitoring of the IPSAS adoption process.
- Use the PEFA framework to assess and report on government financial management performance.
- Design and deliver training programs to various stakeholders (accountants, auditors, finance officers, and managers) across the government.
- Develop training materials and resources to ensure a high level of understanding of new policies and accounting standards.
- Reports, briefs, and submissions outlining recommendations for policy changes and decisions are prepared and reviewed; including Cabinet Submissions to give effect to recommendations for changes;
- Sound expert advice and guidance on Government accounting and reporting to support effective public sector financial management;
- Cash IPSAS compliant systems of Government accounting and reporting, and documented policies, standards, and procedures implemented throughout the public sector;
- Accounting standards and policies being properly interpreted and applied throughout the public sector;
- Train AGD and MDA Financial Officers;
- Guidance on custody and maintenance of Chart of Accounts;
- Divisional, Unit & Individual Work plans;
- Completed Performance Appraisals.

4. KEY RESPONSIBILITIES

Technical

- Ensures effective monitoring of public financial management metrics, pronouncements and changes to International Accounting Standards, and Generally Accepted Accounting Principles (GAAP),
- Oversees implementation and maintenance of, IPSAS, relevant accounting and financial instructions, policies and procedures;
- Ensures research, and analysis are conducted to provide expert advice on policy initiatives and research databases are maintained.
- Oversees the implementation of international best practices for improving the Government's Accounting and Financial Management System.
- Ensures the development of financial policies and the issuance of Circulars to maintain effective systems for public financial management and the overall maintenance of financial management systems.
- Oversees the maintenance of the Chart of Accounts to ensure international financial reporting standards are met;

- Maintains a network with colleagues from the Ministry of Finance and the Public Service, Government officials, and the academic society to leverage knowledge and best practices for the implementation of public financial management policies and standards.

Strategic Leadership

- Implements and enforces policies and procedures of the organization by way of systems that will improve the overall operation and effectiveness of the unit and the AGD;
- Conducts research and recommends changes to policies, procedures and systems to enhance the functioning of the unit and Department;
- Assists with the preparation of the Department's annual Strategic Plan and budget, and supports the Deputy Accountant General, Government Accounting and Reporting to deliver the Division's Operational Plan in an accurate and timely manner;
- Prepares and monitors the Unit's operational plan and budget ensuring the work of the unit is carried out according to plan, and agreed targets achieved;
- Establishes and implements systems for reporting of work done against stated and agreed work plans;
- Assists with the establishment of internal control processes required to manage and grow the Division;
- Deputizes for the Deputy Accountant General, Government Accounting and Reporting, as and when required.

As Unit Head:

- Leads in the smooth and efficient operation of the unit through the management of daily operations;
- Establishes and implements systems for reporting work done against stated and agreed work plans for the Unit;
- Establishes internal control processes required to manage and grow the unit;
- Meets or exceeds unit performance targets.

Human Resource Management

- Plans, organizes and directs the work of the Unit by overseeing the development of performance targets for the Unit and staff, based on the corporate Strategic Plan;
- Ensures that the Unit's staff have sufficient and appropriate physical resources to enable them to undertake their duties efficiently and effectively;
- Provides leadership and guidance through effective planning, delegation, communication, training, mentoring, coaching and disciplinary action;
- Participates in the recruitment of staff for the Unit;
- Recommends transfer, promotion, termination and leave in accordance with established Human Resource Policies and Procedures;

- Identifies competency gaps and collaborates with the Manager Training and Development to develop and implement Staff Development and Succession Plans for the unit to ensure adequate staff capacity;
- Monitors job specific and environmental factors, implements and promotes health and safety policies; and mitigates and minimizes workplace hazards;
- Monitors the performance of staff and ensures effective and objective staff performance management, through timely and accurate completion of the staff appraisal process, including periodic reviews;
- Ensures that welfare issues of unit staff are clearly identified and addressed.

Any Other Duties

- Any other related duty that may be assigned from time to time

5. KEY PERFORMANCE INDICATORS

The job is successfully performed when:

- Unit's strategic objectives met or exceed alignment with the Department's PFM goals;
- Timely and relevant technical advice provided to the Deputy Accountant General and/or Accountant General, the Executive, and other MDAs;
- Key projects related to PFM enhancements completed on schedule, within budget, and achieving desired outcomes;
- Improvement in government PFM practices, such as improvement in key financial reporting metrics, or financial reporting standards;
- Strategic partnerships or alliances formed with external partners, international organizations, or stakeholders established and maintained;
- Research studies conducted and utilized in policy development or practice improvements implemented;
- Policy briefs, reports and Cabinet submissions developed;
- Training programs developed and implemented for government accounting professionals;
- Government entities adopting the new accounting standards or IPSAS;
- Successful implementation of the updated Chart of Accounts and other relevant standards across government entities;
- Guidance on custody and maintenance of Chart of Accounts is provided in a timely manner in close coordination with counterparts in MoFPS, MDAs and revenue collection agencies;
- Improvement in the quality and transparency of government financial reports, as measured by independent evaluations;
- Government orders and circulars relevant to the Division are issued in alignment with the applicable procedures;
- There is full compliance with financial regulations and reporting standards;
- Work plans and unit performance targets are met or exceeded;

- Staff appraisals are done in a timely and objective manner.

6. AUTHORITY:

- Makes recommendations for policy and/or process changes relating accounting reporting standards
- Signs off on Unit Budget and Procurement Plan
- Recommends appointments, promotion, transfer and leave for staff

7. CONTACTS

Internal

<i>Contact</i>	<i>Purpose</i>
Accountant General	Provides and receives information, guidance and advice.
Deputy Accountant General, Government Accounting and Reporting	Provides and receives information, guidance and advice. Submits required reports.
Technical Research, Accounting Standards and Policy Unit Directors and Staff	Provides and receives information.
All Units	Provides and receives information Regarding staff and other matters

External

<i>Contact</i>	<i>Purpose</i>
Ministries Departments and Agencies Public Bodies	Provides and receives information within the area of responsibility.
International Treasuries/Accounting Institutions	Research best practices; Accounting standards

8. JOB SPECIFICATION:

a. Minimum Qualification and Training

- Bachelor's Degree in Accounting/Management Studies with Accounting or BBA Degree from an accredited University or; ACCA Level 2

Essential Experience and Knowledge:

- At least 8 years of experience in Accounting;

- At least 5 years of experience working at the management level in Accounting or Finance, with at least 2 years in the public sector;
- Training in policy analysis, research theory, and methodologies
- Experience in Research, Policy Analysis and Development;
- Comprehensive knowledge of Accounting practices and applications;
- In-depth knowledge and experience in all areas of financial management;
- Comprehensive knowledge of International Public Sector Accounting Standards (IPSAS) or International Financial Reporting Standards;
- Experience in budget management and Chart of Accounts formulation and maintenance;
- Knowledge of the Finance Administration and Audit Act (FAA Act) and other relevant Acts and regulations;

Desirable

- Knowledge of Government Accounting
- Knowledge of public treasury operations
- Knowledge and experience in project management

c. KEY COMPETENCIES:

Core Competencies

- Oral and Written Communication Skills
- Problem Solving and Analytical Skills
- Customer Focus
- Results Focus
- Integrity

Technical Competencies

- Accounting and Reporting
- Project Management
- Knowledge of Legislation, Policies, and Procedures
- Knowledge of Research methodologies

Management Competencies

- Leadership
- Performance Management
- Emotional Intelligence

9. SPECIAL CONDITIONS ASSOCIATED WITH THE JOB

Physical Demands

Pressured working conditions with numerous critical deadlines

Work Environment

Normal office conditions

Employee signature below constitutes employee's understanding of the requirements, essential functions and duties of the position.

Name of Employee

Signature of Employee

Date

Name of Supervisor

Signature of Supervisor

Date