

**Vision**

*“To be a leading designer of high quality financial management information services, developer and provider of accounting policies and guidelines to the public sector in Malawi.”*

**Mission**

*“To design, develop and provide high quality financial management services to the public sector in line with national and international accounting standards by using state of the art technology; attracting, developing and retaining highly skilled and motivated personnel and disseminating timely, accurate, reliable and relevant financial management information to our clients at all times.”*

**Core Values**

- Excellent customer care
- Efficiency and Effectiveness
- Team work
- Staff Development
- Transparency and Accountability
- Prudence
- Professionalism

The Accountant General’s Department is a Department in the Ministry of Finance and Development Cooperation and it belongs to the Economic Governance Sector under Pillar No. 5 in which the policy goals are:

- *To ensure quality accounting and financial management information system is rendered to the government in line with national and international standards through the use of modern technology.*
- *To foster development of accounting and financial management systems within the public sector*
- *To offer Technical Advice and supply/second to the Public Sector qualified, multi skilled, well motivated Accounting Officers through Provision of Training Services.*

In line with the above goals the Department is mandated to account for government expenditure, provide financial management & accounting services and maintain and monitor the implementation of effective financial management and procedures in government.

One of the defining mandates of the Accountant General is to account for government expenditure, manage all government accounts, achieve appropriate financial controls and accountability, and produce national financial statements, payment of personnel emoluments, setting, maintaining and monitoring the implementation of effective financial management and procedures in the government increased allocation.

### **Background**

The establishment of the Accountant General's Department dates back to as early as 1890s when the country became a British Protectorate.

At the commencement of the Protectorate in 1891, Sir H.H. Johnston, Governor of Nyasaland was his own Accountant but in 1892 the financial and accounting work of the protectorate was undertaken by a Chief Accountant who formed part of the Secretary's office establishment. It is probable that the Office of Treasurer was instituted in 1903.

In 1921 when Income Tax was introduced, the Treasury took over its administration and collection. Up to 1932, in terms of the Colonial Regulation, the Treasurer was merely an Accountant General, the Chief Secretary being Chief Financial Advisor to Government. In Nyasaland, the Treasurer had in fact acted as the Financial Advisor.

In June, 1932 the Secretary of State directed that the Treasurer was to be regarded as the Financial Advisor to Government. He added, however that the Chief Secretary should normally be regarded as primarily responsible for the preparation of the estimates. The Governor in reply pointed out that for some time past it had been the policy of Government to regard the Treasurer as its Financial Advisor and responsible for estimates.

In 1936, the Secretary of State suggested, as a result of Sir Alan Pim's report, a change in the

financial organization by the appointment of a Financial Secretary to the Secretariat to deal with estimates, and with financial, economic and trade matters. This proposal involved the abolition of the post of Treasurer and the reversion of the Treasury to being a purely accounting and revenue collecting department. The suggestion did not at once receive the approval of the Governor. However, as a result of the Bell Report of 1937, this suggestion was carried out and a Financial Secretary was appointed in 1939. The Treasury now became the Department of Accountant General and the title was changed to that of Central Accounts Branch in 1942. The Officer-In-Charge then was called the Chief Accountant. In 1948 the title reverted to Accountant General's Department and Income Tax was made into as a separate department.

In short, the Department was established to give advice on policies that government implemented regarding revenue and expenditure.