The Role of Development Partners in supporting the development of Accounting Technicians

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Introduction to The Global Fund

- **Established in 2002**, a partnership designed to accelerate the end of AIDS, tuberculosis and malaria
- **50 Million lives saved** – number of deaths caused by three diseases reduced by more than half
- **Core principles** – partnership, country ownership, performance-based financing, transparency
- **Cumulative disbursement** – US$57 billion in over 120 countries

- **Mobilizes and invests** more than US$4 billion a year to eradicate three diseases and RSSH
- **Covid-19 Pandemic**: additional US$4 billion support provided to countries to protect gains prior to Covid-19

HIV and AIDS
23.3 million people on antiretroviral therapy for HIV in countries where the Global Fund invested.

Tuberculosis
5.3 million people with TB were treated in countries where the Global Fund invested.

Malaria
133 million mosquito nets distributed in countries where the Global Fund invested.

23.3M 5.3M 133M

Why Develop Accounting Technicians

Achieving the UN’s health-related SDG-3, to which the Global Fund contributes, requires building country systems supporting last mile of service delivery (i.e., community level).

Accounting Technicians’ development:
• Supports effective financial management, enabling front-line service delivery & successful programmatic outcomes especially at community/sub-national level
• Demonstrates aid effectiveness principles & contributes to financial & fiduciary risk mitigation
Global Fund Support to Accounting Profession’s Development (including Accounting Technician)

The Global Fund places premium on the development of the accounting profession in the countries it operates.

Global Fund Engagement

MOSAIC Signatory
Platform leveraged for accountancy profession development

Fragile States Project
Supported DfID-funded & IFAC-managed project, supporting PAO/accounting profession development in at least 10 countries

TGF-GAVI-IFAC-USAID Operationalization MoU
Operational collaboration mechanism to support MOSAIC including strengthening public financial management

Launch of 2-year pilot project with IFAC, managed by PAFA to strengthen accountancy profession in Ghana & Burkina Faso

2013
2018
2019
2021
2022
2023 & beyond

Ghana will deliver:
- Syllabus update
- Learning materials development
- Qualification digitalization

Burkina Faso will deliver:
- API preparation support
- Curriculum development
- Ethics/regulatory reform
- CPD development
Despite not being its core mandate, the Global Fund will continue to collaborate through global and regional partners including leveraging country-specific support through its grants for PAO/accounting profession development.

**Global Fund** collaborates with global partners (i.e. MOSAIC, IFAC etc)

**Global Fund** collaborates with regional partners (i.e. PAFA, AFROSAI-e, CREFIAF etc)

**Global Fund** leverages its country-specific grant funding mechanism
Three reform proposals for accelerating accounting technician development

As PAOs are catalytic to accounting technician development in countries, reforms need to ensure their optimum capacity. In tandem, interest creation in accounting profession & financial literacy inculcation in junior secondary school curriculum is pivotal.

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<th>Strengthening PAO Legal &amp; Regulatory Foundation</th>
<th>Supporting PAO governance &amp; sustainability</th>
<th>Financial literacy &amp; interest generation</th>
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| ▪ Ensures PAOs are legally recognized & well established  
  ▪ Enables their ability to effectively oversee their members incl accounting technicians | ▪ Institutional PAO capacity  
  ▪ Agile strategy & organizational structure to support mandate | ▪ Engage junior secondary school students to create interest in the profession, incl role modeling  
  ▪ Include financial literacy in junior secondary curriculum |
1 Critical Advice to 5 PAOs (Morocco, Tunisia, Burkina Faso, Senegal & Cote d’Ivoire) implementing FASE Stream 1

FASE is ground-breaking to cater for the critical needs of the public and private sectors, including the development sector that is central to achieving the UN’s SDGs by 2030 and the AU’s Agenda 2063