
The Role of an Accountant in the Poverty Alleviation Programme of the Federal Government, with reference to Enugu North Local Government Area.

Ujam Juliet Oluchukwu

ujamjuliet@yahoo.com

**Accountancy Department, Federal Polytechnic Oko, Anambra State,
Nigeria.**

Abstract

The objectives of the study among others were: to determine the role of the Accountant in the poverty alleviation programme of Enugu North local government area. To determine whether the role of the accountant is of relevant in the planning of programmes and policies of the poverty alleviation programme in Enugu North local government area. In view of this in-depth literature review was carried out of related materials, journals, and books; beside, data were elicited through the use of questionnaire and oral interview conducted. Data were analyzed and presented using statistical technique such as tables and percentages. The data was used to test the three hypothesis formulated. Based on the data analyzed these findings were made: it was discovered that the poverty alleviation programme was geared towards, providing food, security, reducing unemployment and increasing the standing of living of the citizens. In spite of the rigorous efforts by the three tiers government and the huge sum that has been spend so far, the impact is yet to be felt even in Enugu North Local Government Area. It was discovered that the local government authorities particularly the poverty alleviation committee has made contentions effort towards mobilization of saving by intermediating between those that have the needed resources (donors) and those that need them (grassroots). In the light of these findings, recommendations were also made which include: Enlightenment campaign programme aimed at informing and educating the citizens and individuals domiciled within Enugu on the relevance, benefit and right attitude towards poverty alleviation programme. Periodic account audit should be carried out semi annually in other to determine the amount and the effect of funds disbursed courtesy of the poverty alleviation programme. There should

be proper integration and role definition with particular emphasis on the place of the accountant in order to guarantee maximum result which will invariably lead to a noticeable impact of the programme at the grass root. The researcher strongly believes that if the measures are taken, it will help to create positive impact of poverty alleviation programme at the grass root level.

Keywords: Poverty, alleviation, government, accountant, fund

Introduction

The need to develop micro-economic activities that could enhance self reliance as a strategy for reducing poverty becomes paramount that the three arms of government “federal state, local government” came up with various initiatives. Among these were programme and policies that aimed at:

- Stimulating economic —skilled and unskilled labour in productive activities.
- Immediate reduction of social vices and tension in the society by removing idle hand from the street. “An idle man is the device’s workshop.
- Engage the unemployed in direct activities as a variable means of reflecting the economy.
- Improve the environment latest environmental degradation
- Minimize the rural urban fifth through the improvement of rural communities.

- Committing the fund to direct benefits of the participants rather than on services or overheads.

- To achieve these, machineries must be put in motion with competent professionals from various fields of endeavor to plan, implement monitor and control the programme and policies. Among these is the role of the accountant.

The importance of the accounting profession cannot be over-emphasized.

This stemmed from the fact that the success of an organization lies very much on effective and planning, implementing, monitoring and controlling its financial flow thus, accounting is ingrained and vital to our economic activity.. Its relevance include the whole process of identifying measuring, recording and communicating event of organization to interested user of the information (Wey Grandt 1993). This role no doubt permeates even to the poverty alleviation programme of the federal government. Enugu north local government is one of the three arm or tiers of

government whose major task is to guarantee the efficient and effective implementation of the poverty alleviation programme at the grass root level.

To achieve this therefore a result oriented planning, implementation monitoring and controlling of the financial resources must be put in place. The question that comes to mind therefore are:.

What role should the accountant play in the implementation of poverty alleviation programme?

Is the role of the accountant of any relevance to the actualization of this programme?

In order to answer these questions, this study will evaluate the role of the accountant in the poverty alleviation programme in Enugu north local government area.

Objective of The Study

The objectives of this study among other things include:

- To determine the role of the accountant in the poverty alleviation programme of Enugu north local government area.
- To determine whether the role of an accountant is of any relevance in the planning of programme and policies of

poverty alleviation in Enugu 'North Local government area.

- To determine whether the role of the accountant is of any importance in the implementation of the poverty alleviation programme.

- To determine whether the role of the monitoring of the strategies of the poverty alleviation programme of Enugu North Local Government Area.

- To determine whether the role of the accountant will result in the actualization of the objectives of poverty alleviation in Enugu north local government area.

Research Questions

H0: the role of the accountant is not relevant to the effective planning of the poverty alleviation programme in Enugu north local government area.

H01: the role of the accountants is relevant to the effective planning of the poverty alleviation programme in enugu north local government area.

Research Methodology

It is important to note once again that this study was carried out with a view to elucidate the relevance of the accountant to the programme. To this end therefore data were sourced which were critically analyzed.

Sources Of Data

The data used for this study were sourced out from two major sources.

I. Primary source

ii. Secondary source.

Primary source: the primary sourced from respondents through the use of questionnaires and oral interviews conducted by the research.

Secondary source: the secondary data were sourced from two sources: internal and external source. The internal source include data from the establishment records while the external source includes text books, journals magazines and other materials relating to the area of investigation.

Research Instrument

Research instrument defined the instrument used in eliciting data from respondents. The research instruments used on this study includes Questionnaires, personal interview and observation.

Questionnaire: As noted above, questionnaire was used to collect data from respondents.

There questionnaire were structured using open ended and close ended questions.

However, two types of questionnaire were structured based on the population of study one from the management staff/employee of the poverty alleviation program and other private individuals within Enugu North Local Government Area.

Personal interview Worth to mention is the fact that oral interview was equally used to source data from respondents which include the senior staff of the accounts department of nugu North Local Government the oral interview on selected members of the top management.

Population Of Study

The population of study on this research exercise include the employees of the accounts department in Enugu North local Government Area, Employees of poverty alleviation section within the local government and other private individual. However, the strength of the account section according to the department record is 47 while that of the poverty alleviation section is 3, although the population of the private individuals within is 60. Based on this, Bourneys formular was used to determine the sample size.

Sampling Technique

The sampling technique adopted on this study was bournags formula. This was because the population of study was known.

In determine the sample size for the private individuals, convenience sampling technique was used to determine the sample size.

Determination Of Sample Size

The sample size of the employee of Accounts Department and poverty Alleviation within Enugu

North local Government Area was determined using Bourneys formular.

Thus: sample size = N

$$1 + Ne^2$$

Where

N = population

e = Degree of error

i.e. 5%

I = constant

To determine the sample size for the accounts section:

Sample size = 50

$$1 + 50 (0.05)^2$$

$$= 50$$

$$= 1 + 50$$

$$(0.0025) 50$$

$$= 50$$

$$1.125$$

Sample size

$$44$$

Determination Of Size For Private Individuals

As noted in the sampling technique used, convenience sampling technique. A non-probability sampling method was used to determine the sample size for the private individual. To this end therefore 10 private individuals were selected as the sample size.

The Table below shows the total sample size

Sample size	Frequency
Employee	44
Private individuals	10
Total	54

Validation Of instrument

The research instrument used for the study include questionnaire and order interview. However the questionnaire was structured and distributed to a selected sample of 5 respondents. This was done with a view to

determine the validity and reliability of the instrument.

Test Statistics

The test statistics that was used in this study was chi-square. This is because the hypothesis was a statement of fact.

$$\frac{8 \times 360}{50 \times 1} = 57.6$$

Data Presentation Analysis and Interpretation

$$\frac{12 \times 360}{50 \times 1} = 86.4$$

Table 1 Response rate on the number of years respondents have worked with Enugu North Local Government.

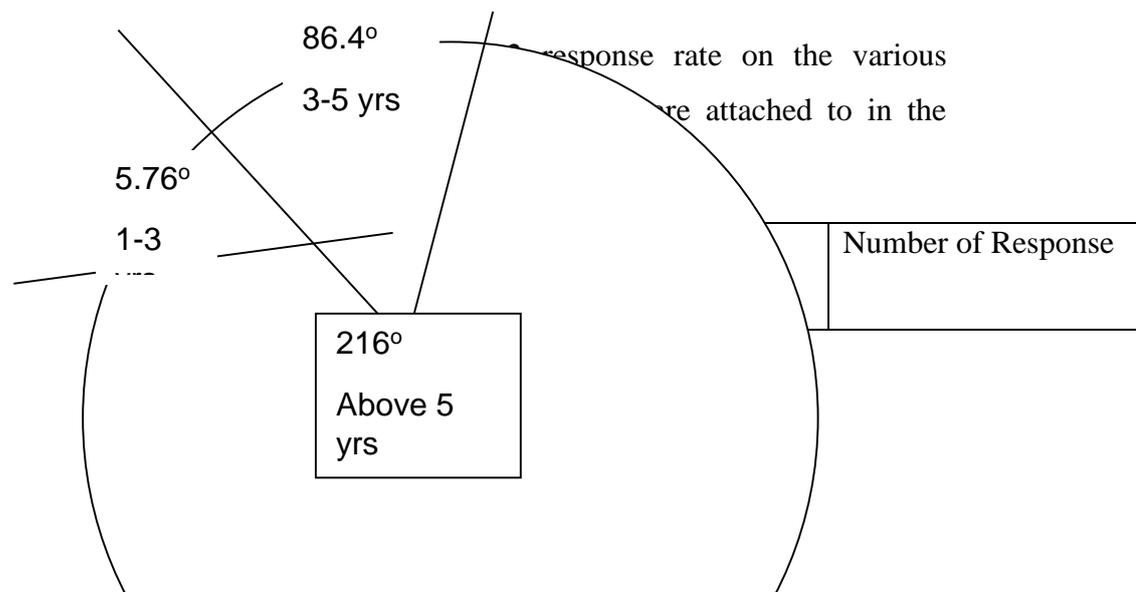
$$\frac{30 \times 360}{50 \times 1} = 216$$

Alternative Response	Number of Response	Percentage %
1-3 years	8	16
3-5 years	12	24
Above 5 years	30	60
Total	50	100

The above table and pie chart show the response rate respondents on the number of years they have worked with Enugu North local government. 30 of the respondents have worked for above 5 years.

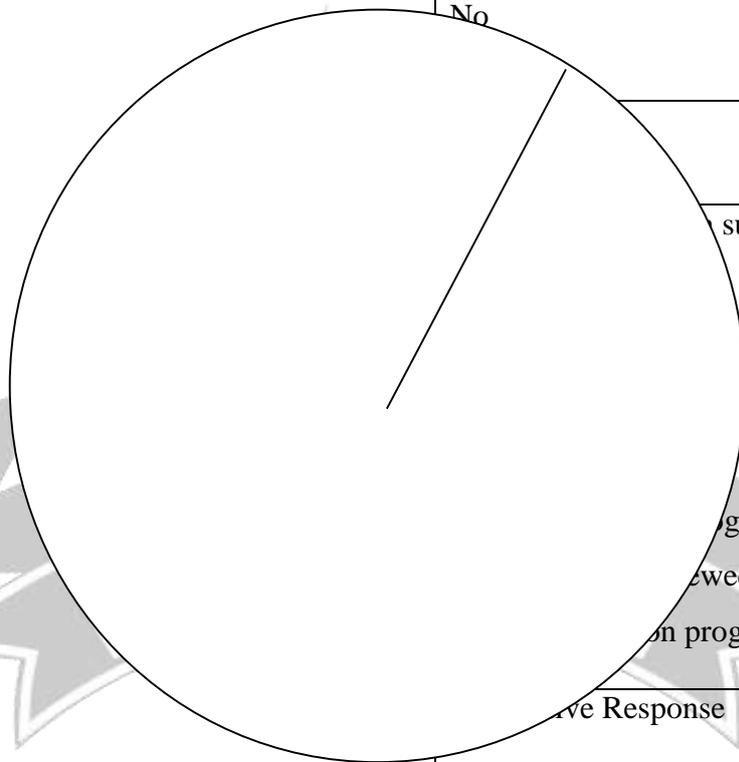
12 have worked for about 3 years to 5 years while 8 of = 57.6 the respondent have worked for 1 year to 3 years. Therefore it is obvious that greater number of the respondents interviewed have worked for not less than 5 years.

Source: Question 2 on survey questionnaire pie charts Showing the responses.



Accounts	35	poverty alleviation section while 10 are from other departments.	70
Poverty alleviation section	5	Table 4.3 response rate to determine respondents' level of awareness of the poverty alleviation programme.	10
Any other	10		20
Total	50		100

Source: question 3 on survey questionnaire pie chart showing respondents responses.



Alternative Response	Number of Response
Yes	50
No	0
	50

survey questionnaire the respondent rate of respondents on programme. 50 of the are aware of the programme. Thus all the interviewed are aware of the on programme.

$$\frac{35 \times 360}{50} = 252$$

$$\frac{5 \times 360}{50} = 36$$

$$\frac{10 \times 360}{50} = 72$$

The table and pie chart above show the response ratio of respondents in the various departments workers are attached to. 35 of the respondents interviewed were staff of

Alternative Response	Number of Response
Yes	50
No	0
Total	50

Source: question 5 on survey questionnaire

The table above shows the response rate respondents on whether, the local government plays any impact on the (poverty alleviation programme. Out of the 50 respondents interviewed all affirmed to the fact that Enugu North local government Area plays a significant role in the

Results and Findings

Having critically analyzed the data collected from respondents through research instruments, a number of revealing findings were made. Firstly it was discovered that the poverty alleviation programme was geared towards providing food security reducing unemployment and increasing the standard of living of the citizens. These programs have been contentiously pursued by the three tiers of government. The federal, the state and the local government. Secondly, in spite of the rigorous effort by the three tiers of government and the huge sum that has been spent so far, the impact is yet to be felt in Enugu north local government area.

Thirdly, it was discovered that the local government authorities particularly the poverty alleviation committee have made contentious effort towards mobilization of saying by intermediation between those that have the needed resources (donors) and those the tender them (grass roots). Thus strategies which enable them to source their

operating funds locally were formulated. Among these strategies were saving mobilization.

Another striking findings was on the area of the loan approval disbursement and monitoring and the appraisal of loans by the poverty alleviation committee. These were based on the recommendations of non-governmental agencies and credit specialist. However efficient and effective control system on the loan application has not been property built on. Thus among the loans needier were the diversion of such funds into areas other than the initial purpose for which it was applied for.

Furthermore it was discovered that the federal state and local government have embarked huge sums of money for the actualization of the poverty alleviation programme. These funds were made to encourage. Small scale business within the local government or simply put the grassroots levels it was also not conducted before the funds are being disbursed.

RECOMMENDATIONS

In view of the above findings, the following measures were recommended.

Enlightenment campaign program aimed' at informing and educating the citizens and individuals domiciled within enugu on the relevance. Benefits and right attitude

towards poverty alleviation programme taking cognizance of the indispensable role of the accountant in the poverty alleviation programme,

There should be proper integration and role definition with particular emphasis on the pace of the accountant in other to guarantee maximum results which all invariably lead to a noticeable impact of programme at the grassroots level.

Again a periodic account audit should be carried out semi annually in other to determine the amount and the effect of funds disbursed courtesy of the poverty alleviation programme.

Conclusions

The aim of this study was to evaluate the role of the accountant in the poverty alleviation programme. In view of the intensive study conducted with the conformation findings and recommendation it became obvious that if the above measures were taken it will lead to efficient implementation of the programme with maximum results and impact felt.

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