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ABSTRACT

The need for keeping prompt and accurate record of transaction in the government services of the receipt and disbursement of public fund cannot be over-emphasized. This is why the officers of the Accountant –General of the federation in whose hands this duty falls, has over the years been engaged in the determination of procedure to achieve an optimum effectiveness of these recordings.

The management of public fund regimes an appropriate and comprehensive accounting system. This has necessitated the formulation of a number of control measure to ensure accountability and probity right from the budget proposal level to the actual implementation.

As government spending grows, there is the need to do more than our tailing spending within appropriate amount as it is entirely possible to expend money without reaping the reward for such scientific. Thus, the need to evaluate the benefits and manage the costs become more essential. This is the enrolment of accounting, and its efficiency and effectiveness manifests the impact on the governed.

**CHAPTER ONE
 INTRODUCTION**

1.1 BACKGROUND OF STUDY

The management and control of the public fund is the heart of government administration. This calls for the need for an acceptable accounting system that will comprehensively prefer solution to the accounting needs of the government on public funds is governed by the financial (control and management). Act of 1958 A to E into section 154, dealing with the operation of the consideration Amendment of 1957 which inserted sub –154 A to E into section 154, dealing operation of the constrained therein formed the based of the financial Act which were replicated with slight changes in the 1979 and 1989 constitution, Higher to , government accounting is regulated by section 129 –145 of the constitution, the laws enacted by government in power, the financial control and management Act 1958, by decree and acts

enacted from time to time.

The management and control of the public funds invested on the federal ministry of finance and this rests on the shoulders of the Treasury now referred to as the office of the Accountant General.

In the treasury its self, functions and duties are streamlined to a set of guide. This is because government accounting is based strictly on cash”.

The expenditure and receipts for the year are balanced and closed for the year and there is no transfer to the next period.

The financial regulation, treasury accounting manual, and regulation. That guide the treasury in the management and control of the public funds of the government whose objective is service.

This study is directed to a division of the treasury the federal pay office, Enugu. It will be concerned mainly with the duties and functions of the office, the effectiveness of the accounting as it relates to the goals of the

Government which is service. The study will also determine to what extent the principles, rules and regulation governing the government accounting system is being utilized and its effect on the general public.

The federal pay office, Enugu which is the main focus of this work has the following as its main general duties:

- i. receiving and payment of cash.
- ii. Keeping of cash book to record all the cash transaction.
- iii. Operation of a bank account on which cheques are drawn.
- iv. Providing information on the cash position at a given date.

Effectiveness of these duties are enhanced through the establishment of internal check system in its operation to minimize fraud and loss of funds.

The federal pay officer is the head of this office. Going by the provision of financial regulation (ff) section 104 (II), the officer “ is entrusted with the receipts, custody and disbursement of public money and is required to keep one of the recognized cash books, the transaction in which are subsequently embodied in the accounts rendered by the accountant – general of the federation”.

THE IMPACT OF ACCOUNTING ON ORGANISATION EFFECTIVENESS A CASE STUDY OF FEDERAL PAY OFFICE, ENUGU

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