



Statistical Analysis of the Implementation of Capital Budget in Anambra State, Nigeria

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Abstract The aim of this research is to ascertain how well the capital budget has been implemented. The use of Pearson correlation, Spearman's rho correlation and Kendall's tau b correlation were made to show the challenges facing budget implementation and the way forward.

Keywords Capital Budgeting, Governance, Pair-wise Comparison (Pc), Correlations and Significance

Introduction

Governance entails proper and efficient management of the available resources of the state to meet various demands of the people. The measure of any well meaning government is the meeting of the needs of the people at their moment of value i.e. when the people need it (Time), where the people need it (location), how the people need it (form) and in the manner that is satisfying to the people [1]. The implementation of any development should be made to touch the lives of the people and it is only then that one could say that democracy is fully effective [2]. A budget is a financial plan of operation for a specified period of time, which provides information about types and amounts of proposed expenditure, the purpose for which they are to be made, and the proposed means of financing them [3]. Budget, according to oxford advanced dictionary, is the money that is available to a person or an organization and a plan on how it will be spent over a period of time. Budgeting is a term commonly used in our society where there are limited resources meant to satisfy enormous needs. The governments as well as individuals, families, societies, associations and organizations are continually faced with the means of optimizing the funds available to them at any given period.

The major source of resources for any budget in the state is through its internally generated revenue. This duty falls heavily on the board of internal revenue, which is responsible for the collection of revenues from taxes, vehicle registration, driving license, business premises registration and other revenues as deemed by the state government. The headquarters of the board is located in the state capital and area offices are located in each local government headquarters of the state. Every area office is responsible for registering and collecting revenues in its respective local government area and remitting same to the headquarters at the end of each month. Presently, Anambra State government utilizes manual system in her internally generated revenue collection and budget allocation which is characterized by delay in overall administrative operations, misappropriation of funds and computational errors. Unfortunately, most of these funds collected find their way into the private purses of agents and corrupt employees instead of the government purse. This unruly behavior has made it almost impossible for the government to perform their duties to the people. Again, when these budget are made the people of the state who are to benefit directly from these projects are not consulted properly to obtain the priority needs peculiar to each community. This paper



discusses the result of the survey carried out in 15 communities in Orumba South Local Government Area of Anambra State to ascertain the effectiveness of budget implementation in the state.

Materials and Methods

The research design adopted in this research is the descriptive survey method which is a term used to describe a number of decisions which need to be taken regarding the collection of data before ever the data are collected. It describes and interprets what is and seeks to find out the conditions or relationships that exist, opinions that are held, processes that are going on, effects that are evident or trends that are developing [4]. Data collection was done through the primary source ie. Interview of the key officers of the budget & planning unit, questionnaires were administered to the 15 communities in the research area. The secondary data was obtained from the study of their procedural manuals and the approved budget proposals for the past six years.

We administered 2400 questionnaires to fifteen (15) communities in Orumba South L.G.A. of Anambra State. 2202 were returned (i.e. 91.75%), out of which 27 were rejected as unusable due to errors and some were dropped to have a uniform number of population under study, leaving the total number of questionnaires used at 2175 , 145 per community (98.77%), which according to the central limit theory is a sufficient and large sample size.

The instrument used for data collection for the study was a 13-item questionnaire developed by the researchers. The questionnaire was adopted as the instrument because of its appropriateness to the study. The first seven questions was on bio-data of the respondent such as sex, Age, qualification, profession, marital status, town and the duration of time the individual has lived in the town. Questions 8 to 13 were on actual information relating to the objective of the study. Questions 8 has a 9 point Likert rating scale while that of Questions 9 - Questions 13 was on Likert rating of strongly agree, agree, disagree and non of the above. The respondents were to indicate their choice of answer by ticking (✓) in the appropriate boxes provided.

We applied Pair-wise Comparison (Pc) technique, which compares two criteria side-by-side relative to each in obtaining the priority of each community needs in the research area [5]. Likert scaling and percentages was used to analyze other research questions.

Research Method used is the application of the correlations to understand the effect and the rate of the impact in each of the variables tested.

Data, Results and Discussion

Table 1: Summarized responses to Research question (8); In your opinion rank the services in order of importance, which you require your state government to do for you. Number the highest priority 1, next 2 and so on.

Global Goals G_i	Points of Priority								
	1	2	3	4	5	6	7	8	9
Transport & Road Maint.	446	422	290	302	253	184	98	99	81
Education	394	372	418	410	172	111	101	94	103
Health	331	343	349	350	184	209	113	175	121
Water Resources & Supply	233	237	336	275	243	294	238	223	96
Rural Electrification	341	300	325	198	307	311	137	171	85
Environment Dev. & Mgt.	36	92	85	49	369	330	366	351	497
Finance and investment	35	103	78	45	157	287	387	478	605
Commerce and industry	231	243	159	356	314	151	284	233	204
Community Dev.	128	63	135	190	176	298	451	351	383

The analysis of the respondents' response on research question 8 using weighted mean revealed that Transport & Education share the same level of priority in the entire Orumba South communities i.e. First Priority ; Health & Rural Electrification share the same level of priority Second Priority; Water resources & Supply has Third Priority;



Commerce & Industry has forth Priority ; Environmental & Community Development share the same level of priority Fifth Priority; Finance & Investment has Sixth Priority.

Table 2: Weight Normalization of Table 1

Global Goals G_i	Quality Points of Priority (QP_i) = $G_i * P_j$									Total Quality Points = $\sum (QP_i)$	Weighted Mean = $\frac{\text{Total } QP_i}{N}$	Weight = Weighted mean	Normalized($\frac{\text{weight}}{\sum \text{weights}}$)
	9	8	7	6	5	4	3	2	1				
Transport & Road Maint.	4014	3376	2030	1812	1265	736	294	198	81	13806	6.347586	6.347586	0.14
Education	3546	2976	2926	2460	860	444	303	188	103	13806	6.347586	6.347586	0.14
Health	2979	2744	2443	2100	920	836	339	350	121	12832	5.89977	5.89977	0.13
Water Resources & Supply	2097	1896	2352	1650	1215	1176	714	446	96	11642	5.352644	5.352644	0.12
Rural Electrification	3069	2400	2275	1188	1535	1244	411	342	85	12549	5.769655	5.769655	0.13
Environment Dev. & Mgt.	324	736	595	294	1845	1320	1098	702	497	7411	3.407356	3.407356	0.08
Finance and investment	315	824	546	270	785	1148	1161	956	605	6610	3.03908	3.03908	0.07
Commerce and industry	2079	1944	1113	2136	1570	604	852	466	204	10968	5.042759	5.042759	0.11
Community Dev.	1152	504	945	1140	880	1192	1353	702	383	8251	3.793563	3.793563	0.08
Total												45	1.00



Table 3: Response to Research question (9); Services which may be of higher priority in one community may in another community have a lower priority.

Communities	Strongly Agree	Agree	Disagree	None of the above
Agbudu	57	51	21	16
Akpu	50	60	22	13
Eziagu	60	68	11	6
Ezira	62	55	20	8
Enugu-Umuonyia	55	70	15	5
Ihite	48	66	24	7
Isulo	58	69	16	2
Nawfija	50	80	11	4
Nkerehi	65	75	5	0
Ogboji	50	69	12	14
Ogbunka	64	52	23	6
Onneh	50	77	13	5
Owere-Ezukala	71	63	8	3
Umuomaku	57	64	22	2
Umunze	53	74	15	3
Total	850	993	238	94

Table 4: Correlations using Minitab to see the relationship of the communities

	Strongly Agree	Agree	Disagree
Agree	-0.368		
	0.178		
Disagree	-0.306	-0.654	
	0.268	0.008	
None of the above	-0.364	-0.529	0.411
	0.183	0.043	0.128

Cell Contents: Pearson correlation
P-Value

Table 5: Pearson Correlations using SPSS to observe the relationship of the communities (variables)

		VAR00005	VAR00006	VAR00007	VAR00008
VAR00005	Pearson Correlation	1	-.368	-0.306	-0.364
	Sig. (2-tailed)		0.178	0.268	0.183
	N	15	15	15	15
VAR00006	Pearson Correlation	-0.368	1	-0.654**	-0.529*
	Sig. (2-tailed)	0.178		0.008	0.043
	N	15	15	15	15
VAR00007	Pearson Correlation	-0.306	-0.654**	1	0.411
	Sig. (2-tailed)	0.268	0.008		0.128
	N	15	15	15	15
VAR00008	Pearson Correlation	-0.364	-0.529*	0.411	1
	Sig. (2-tailed)	0.183	0.043	0.128	
	N	15	15	15	15

** . Correlation is significant at the 0.01 level (2-tailed).
* . Correlation is significant at the 0.05 level (2-tailed).



Table 6: Spearman rho's and Kendall's tau_b Correlations of the communities

			VAR00005	VAR00006	VAR00007	VAR00008
Kendall's tau_b	VAR00005	Correlation Coefficient	1.000	-0.267	-0.150	-0.261
		Sig. (2-tailed)	.	0.176	0.451	0.191
		N	15	15	15	15
	VAR00006	Correlation Coefficient	-0.267	1.000	-0.417*	-.0390*
		Sig. (2-tailed)	0.176	.	0.032	0.046
		N	15	15	15	15
	VAR00007	Correlation Coefficient	-0.150	-0.417*	1.000	0.276
		Sig. (2-tailed)	0.451	.032	.	0.162
		N	15	15	15	15
	VAR00008	Correlation Coefficient	-0.261	-0.390*	0.276	1.000
		Sig. (2-tailed)	0.191	0.046	0.162	.
		N	15	15	15	15
Spearman's rho	VAR00005	Correlation Coefficient	1.000	-0.338	-0.285	-0.364
		Sig. (2-tailed)	.	0.217	0.304	0.183
		N	15	15	15	15
	VAR00006	Correlation Coefficient	-0.338	1.000	-0.602*	-0.525*
		Sig. (2-tailed)	0.217	.	0.018	0.045
		N	15	15	15	15
	VAR00007	Correlation Coefficient	-0.285	-0.602*	1.000	0.390
		Sig. (2-tailed)	0.304	.018	.	0.151
		N	15	15	15	15
	VAR00008	Correlation Coefficient	-0.364	-0.525*	0.390	1.000
		Sig. (2-tailed)	0.183	0.045	0.151	.
		N	15	15	15	15

*. Correlation is significant at the 0.05 level (2-tailed).

Hypothesis;

H₀; Priority of services does not vary from community to community.

H₁; Priority of services vary from community to community.

Decision Rule: Accept the null hypothesis if the average computed response is less than 2.5 and accept the alternative hypothesis if the average computed response mean is more than 2.5. From the table above, the mean response obtained ($3.1949 \cong 3$ (Agree)) is more than 2.5 which implies there is enough evidence to reject the null hypothesis and the alternative hypothesis should be accepted. This means that the priority of services vary from community to community.



Table 7: Response to Research question (10); Has the present administration been able to perform averagely well in meeting the services in their order of priority.

Communities	Strongly Agree	Agree	Disagree	None of the above
Agbudu	30	39	60	16
Akpu	15	33	75	22
Eziagu	20	30	80	15
Ezira	28	25	78	14
Enugu-Umuonyia	33	20	82	10
Ihite	22	33	74	16
Isulo	25	25	93	2
Nawfija	35	23	83	4
Nkerehi	21	24	80	20
Ogboji	28	22	81	14
Ogbunka	23	34	82	6
Onneh	15	34	90	6
Owere-Ezukala	30	20	87	8
Umuomaku	37	23	82	3
Umunze	24	21	84	16
Total	386	406	1211	172

Table 8: Correlations using Minitab to see the relationship of the communities

	Strongly Agree_1	Agree_1	Disagree_1
Agree_1	-0.521		
	0.046		
Disagree_1	-0.065	-0.543	
	0.819	0.036	
None of the above	-0.468	0.230	-0.607
	0.078	0.410	0.016

Cell Contents: Pearson correlation; P-Value

Table 9: Pearson Correlations using SPSS to observe the relationship of the communities (variables)

		VAR00005	VAR00006	VAR00007	VAR00008
VAR00005	Pearson Correlation	1	-0.521*	-0.065	-0.468
	Sig. (2-tailed)		.046	0.819	0.078
	N	15	15	15	15
VAR00006	Pearson Correlation	-0.521*	1	-0.543*	0.230
	Sig. (2-tailed)	.046		0.036	0.410
	N	15	15	15	15
VAR00007	Pearson Correlation	-0.065	-0.543*	1	-0.607*
	Sig. (2-tailed)	0.819	0.036		0.016
	N	15	15	15	15
VAR00008	Pearson Correlation	-0.468	0.230	-0.607*	1
	Sig. (2-tailed)	0.078	0.410	0.016	
	N	15	15	15	15

*. Correlation is significant at the 0.05 level (2-tailed).



Hypothesis;

H_0 : Present administration has not been able to perform well in meeting the services in their order of priority.

H_1 : Present administration has been able to perform well in meeting the services in their order of priority.

Decision Rule: Accept the null hypothesis if the average computed response is less than 2.5 and accept the alternative hypothesis if the average computed response mean is more than 2.5.

From the table above, the mean response obtained ($2.4625 \cong 2$ (Disagree)) is less than 2.5 which implies there is enough evidence to accept the null hypothesis and the alternative hypothesis should be rejected. This means that the present administration has not been able to perform well in meeting the services in their order of priority.

Table 10: Response to Research question (11), Rating the performance.

Communities	Excellent	Good	Average	Poor
Agbudu	10	42	68	25
Akpu	15	37	64	29
Eziagu	25	34	58	28
Ezira	20	45	55	25
Enugu-Umuonyia	11	52	63	19
Ihite	17	45	53	30
Isulo	11	46	55	33
Nawfija	22	37	54	32
Nkerehi	8	48	68	21
Ogboji	10	47	67	21
Ogbunka	9	52	66	18
Onneh	21	47	48	29
Owere-Ezukala	7	49	67	22
Umuomaku	12	50	62	21
Umunze	8	40	56	41
Total	206	671	904	394

Table 11: Correlations using Minitab to see the relationship of the communities

	Excellent	Good	Average
Good	-0.569		
	0.027		
Average	-0.680	0.285	
	0.005	0.303	
Poor	0.278	-0.656	-0.654
	0.316	0.008	0.008

Cell Contents: Pearson correlation

P-Value



Table 12: Pearson Correlations using SPSS to observe the relationship of the communities

		VAR00005	VAR00006	VAR00007	VAR00008
VAR00005	Pearson Correlation	1	-0.569*	-0.680**	0.278
	Sig. (2-tailed)		0.027	0.005	0.316
	N	15	15	15	15
VAR00006	Pearson Correlation	-0.569*	1	0.285	-0.656**
	Sig. (2-tailed)	0.027		0.303	0.008
	N	15	15	15	15
VAR00007	Pearson Correlation	-0.680**	0.285	1	-0.654**
	Sig. (2-tailed)	0.005	0.303		0.008
	N	15	15	15	15
VAR00008	Pearson Correlation	0.278	-0.656**	-0.654**	1
	Sig. (2-tailed)	0.316	0.008	0.008	
	N	15	15	15	15
*. Correlation is significant at the 0.05 level (2-tailed).					
**. Correlation is significant at the 0.01 level (2-tailed).					

Hypothesis;

H₀; The performance is not good.

H₁; The performance is good.

Decision Rule: Accept the null hypothesis if the average computed response is less than 2.5 and accept the alternative hypothesis if the average computed response mean is more than 2.5.

From the table above, the mean response obtained ($2.3168 \cong 2$ (Average)) is less than 2.5 which implies there is enough evidence to accept the null hypothesis and the alternative hypothesis should be rejected. This means that the performance of the present administration is not good.

Table 13: Response to Research question (12); Do you think that their level of performance in question (11) above is largely due to poor budgeting?

Communities	Strongly Agree	Agree	Disagree	None of the above
Agbudu	42	30	69	4
Akpu	37	26	65	17
Eziagu	34	36	59	16
Ezira	45	31	56	13
Enugu-Umuonyia	52	22	64	7
Ihite	45	28	54	18
Isulo	46	22	56	21
Nawfija	37	33	55	20
Nkerehi	48	19	67	11
Ogboji	47	21	68	9
Ogbunka	52	20	67	6
Onneh	47	32	49	17
Owere-Ezukala	49	18	68	10
Umuomaku	50	23	63	9
Umunze	41	19	69	16
Total	672	380	929	194



Table 14: Correlations using Minitab to see the relationship of the communities

	Strongly Agree_2	Agree_2	Disagree_2
Agree_2	-0.638		
	0.011		
Disagree_2	0.175	-0.658	
R5	0.532	0.008	
None of the above	-0.548	0.361	-0.678
	0.034	0.186	0.005

Cell Contents: Pearson correlation

P-Value

Table 15: Pearson Correlations using SPSS to observe the relationship of the communities

		VAR00005	VAR00006	VAR00007	VAR00008
VAR00005	Pearson Correlation	1	-0.638*	0.175	-0.548*
	Sig. (2-tailed)		0.011	0.532	0.034
	N	15	15	15	15
VAR00006	Pearson Correlation	-0.638*	1	-0.658**	0.361
	Sig. (2-tailed)	0.011		0.008	0.186
	N	15	15	15	15
VAR00007	Pearson Correlation	0.175	-0.658**	1	-0.678**
	Sig. (2-tailed)	0.532	0.008		0.005
	N	15	15	15	15
VAR00008	Pearson Correlation	-0.548*	0.361	-0.678**	1
	Sig. (2-tailed)	0.034	0.186	0.005	
	N	15	15	15	15
*. Correlation is significant at the 0.05 level (2-tailed).					
**. Correlation is significant at the 0.01 level (2-tailed).					

Table 16: Spearman rho's and Kendall's tau_b Correlations of the communities

			VAR00005	VAR00006	VAR00007	VAR00008
Kendall's tau_b	VAR00005	Correlation Coefficient	1.000	-0.441*	0.069	-0.453*
		Sig. (2-tailed)	.	0.025	0.726	0.022
		N	15	15	15	15
	VAR00006	Correlation Coefficient	-0.441*	1.000	-0.500*	0.234
		Sig. (2-tailed)	0.025	.	0.011	0.232
		N	15	15	15	15
	VAR00007	Correlation Coefficient	0.069	-0.500*	1.000	-0.473*
		Sig. (2-tailed)	0.726	0.011	.	0.017
		N	15	15	15	15
	VAR00008	Correlation Coefficient	-0.453*	0.234	-0.473*	1.000
		Sig. (2-tailed)	0.022	0.232	0.017	.
		N	15	15	15	15



Spearman's rho	VAR00005	Correlation Coefficient	1.000	-0.577*	0.136	-0.558*
		Sig. (2-tailed)	.	0.024	0.629	0.031
		N	15	15	15	15
	VAR00006	Correlation Coefficient	-0.577*	1.000	-0.660**	0.356
		Sig. (2-tailed)	0.024	.	0.007	0.193
		N	15	15	15	15
	VAR00007	Correlation Coefficient	0.136	-0.660**	1.000	-0.658**
		Sig. (2-tailed)	0.629	0.007	.	0.008
		N	15	15	15	15
	VAR00008	Correlation Coefficient	-0.558*	0.356	-0.658**	1.000
		Sig. (2-tailed)	0.031	0.193	0.008	.
		N	15	15	15	15
*. Correlation is significant at the 0.05 level (2-tailed).						
**. Correlation is significant at the 0.01 level (2-tailed).						

Hypothesis;

H₀; The performance is not as a result of poor budgeting.

H₁; The performance is as a result of poor budgeting.

Decision Rule: Accept the null hypothesis if the average computed response is less than 2.5 and accept the alternative hypothesis if the average computed response mean is more than 2.5.

From the table above, the mean response obtained ($2.7034 \cong 3$ (Agree)) is more than 2.5 which implies there is enough evidence to reject the null hypothesis and the alternative hypothesis should be accepted. This means that the poor performance is as a result of poor budgeting.

Table 17: Response to Research question (11); Could the level of performance in question (11) above be due to poor funding & finance?

Communities	Strongly Agree	Agree	Disagree	None of the above
Agbudu	33	46	45	21
Akpu	23	46	54	22
Eziagu	16	56	62	11
Ezira	18	58	49	20
Enugu-Umuonyia	15	51	64	15
Ihite	17	44	60	24
Isulo	12	54	63	16
Nawfija	14	46	74	11
Nkerehi	10	61	69	5
Ogboji	24	46	63	12
Ogbunka	16	60	46	23
Onneh	15	46	71	13
Owere-Ezukala	17	63	57	8
Umuomaku	16	48	58	23
Umunze	18	45	67	15
Total	264	770	902	239



Table 18: Correlations using Minitab to see the relationship of the communities

	Strongly Agree_3	Agree_3	Disagree_3
Agree_3	-0.420		
	0.119		
Disagree_3	-0.581	-0.246	
	0.023	0.377	
None of the above	0.393	-0.367	-0.651
	0.148	0.178	0.009

Cell Contents: Pearson correlation

P-Value

Table 19: Spearman rho's and Kendall's tau_b Correlations of the communities

		VAR00005	VAR00006	VAR00007	VAR00008
VAR00005	Pearson Correlation	1	-0.420	-0.581*	0.393
	Sig. (2-tailed)		0.119	0.023	0.148
	N	15	15	15	15
VAR00006	Pearson Correlation	-0.420	1	-0.246	-0.367
	Sig. (2-tailed)	0.119		0.377	0.178
	N	15	15	15	15
VAR00007	Pearson Correlation	-0.581*	-0.246	1	-0.651**
	Sig. (2-tailed)	0.023	0.377		0.009
	N	15	15	15	15
VAR00008	Pearson Correlation	0.393	-0.367	-0.651**	1
	Sig. (2-tailed)	0.148	0.178	0.009	
	N	15	15	15	15
*. Correlation is significant at the 0.05 level (2-tailed).					
**. Correlation is significant at the 0.01 level (2-tailed).					

Table 20: Spearman rho's and Kendall's tau_b Correlations of the communities

			VAR00005	VAR00006	VAR00007	VAR00008
Kendall's tau_b	VAR00005	Correlation Coefficient	1.000	-0.237	-0.473*	0.249
		Sig. (2-tailed)	.	0.241	0.016	0.211
		N	15	15	15	15
	VAR00006	Correlation Coefficient	-0.237	1.000	-0.181	-0.244
		Sig. (2-tailed)	0.241	.	0.363	0.224
		N	15	15	15	15
	VAR00007	Correlation Coefficient	-0.473*	-0.181	1.000	-0.398*
		Sig. (2-tailed)	0.016	0.363	.	0.041
		N	15	15	15	15
	VAR00008	Correlation Coefficient	0.249	-0.244	-0.398*	1.000
		Sig. (2-tailed)	0.211	0.224	0.041	.
		N	15	15	15	15



Spearman's rho	VAR00005	Correlation Coefficient	1.000	-0.370	-0.619*	0.351
		Sig. (2-tailed)	.	0.175	0.014	0.199
		N	15	15	15	15
	VAR00006	Correlation Coefficient	-0.370	1.000	-0.228	-0.361
		Sig. (2-tailed)	0.175	.	0.415	0.186
		N	15	15	15	15
	VAR00007	Correlation Coefficient	-0.619*	-0.228	1.000	-0.591*
		Sig. (2-tailed)	0.014	0.415	.	0.020
		N	15	15	15	15
	VAR00008	Correlation Coefficient	0.351	-0.361	-0.591*	1.000
		Sig. (2-tailed)	0.199	0.186	0.020	.
		N	15	15	15	15

*. Correlation is significant at the 0.05 level (2-tailed).

Hypothesis:

H₀: The performance is not as a result of poor funding and finance.

H₁: The performance is as a result of poor funding and finance.

Decision Rule: Accept the null hypothesis if the average computed response is less than 2.5 and accept the alternative hypothesis if the average computed response mean is more than 2.5.

From the table above, the mean response obtained ($2.4869 \cong 2$ (Disagree)) is less than 2.5 which implies there is enough evidence to accept the null hypothesis and the alternative hypothesis should be rejected. This means that the poor performance is not as a result of poor funding and finance.

Conclusion

From the analysis of the responses we conclude that the implementation of the budget is not efficient which is evident in the poor performance arrived at and this was as a result of poor budgeting. The researchers suggest a more robust budget model; goal programming model which is a multi-objective optimization (or multi-objective programming) also known as multi-criteria or multi-attribute optimization, which is the process of simultaneously optimizing two or more conflicting objectives subject to certain constraints [6]. Goal programming model would guarantee optimum result as per allocating accurately for the needed projects and eliminate the less useful projects. This will eventually save some cost as the issue of abandoned projects will drastically be reduced.

Furthermore, the issue of tax, fine, levy evasion and avoidance, and breach of established procedures by staff of the Board for the purpose of perpetrating fraud will be reduced or totally avoided if a centralized distributed database system is implemented for the Board of Internal Revenue so as to capture the amount of fund generated by the state which forms a major part in budgeting.

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