

## Impact of Litigation Services on Budget Implementation in Imo State

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**Abstract:** The study examined the impact of litigation services on budget implementation in Imo State. Three research question and three hypotheses guided the study. The study adopted correctional research design. The population of the study consisted of 53 (21 staff of Economic and Financial Crimes Commission (EFCC) and Independent Corrupt Practices and other Related Offences Commission (ICPC) and 32 accounting officers in Public Complaints Commission, Corporate Affairs Commission, Federal Character Commission, Consumer Protection Council and National Human Rights Commission in Imo State) were conveniently selected for the study.

A structured questionnaire using a five point rating scale was used for data collection. Cronbach alpha co-efficient used to establish the reliability of the instrument which yielded an overall coefficient of 0.86. Data related to the research questions were analyzed using mean and standard deviation while null hypotheses were analyzed using Pearson Product Moment correlation analysis to test the degree of impact/relationship at 0.05 level of significance.

Findings of the study revealed that business valuation, revenue analysis and documentary evidence have an impact on budget implementation in Imo State. Findings revealed that business valuation has no significant impact on budget implementation, while on revenue analysis and documentary evidence it has significant impact on budget implementation in Imo State.

The study concluded that litigation services of forensic accounting play a role in reducing motives and opportunity to commit budgetary fraud at both preparation and implementation of budget among agencies of government in Imo State. The study recommended among others that competent and qualified forensic accountants should be employed by anti-graft agencies to provide value-for-money audit on prepared budget of ministries and agencies of government to detect and prevent fraud.

**Keywords:** Budget, budget implementation, litigation services and impact.

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## Introduction

Forensic accounting is one of the innovative aspects of accountancy with a multidisciplinary outlook geared towards detecting and preventing financial and economic misdeeds in order to have a clean statement of accounts of personal and corporate organizations. Literally, Okoye and Gbegi (2013) opined that forensic accounting is an investigative style of accounting used to determine whether an individual or an organization has engaged in any illegal financial activities.

Similar, Renzhou (2011) argued that forensic accounting can be defined as the science of collecting, arranging and presenting financial data in an acceptable form by a court of jurisprudence against perpetrators of economic crimes. In Nigeria public sector, one of the reliable avenue through which financial and economic crimes emanate from is the budget of ministries and agencies of government across all levels of government.

Ordinarily, budget is a statement of proposed income and expected expenditure of a household or organization for a specified period of time. In government literature, Lawyer (2013) asserted that budget is a framework for revenue and expenditure outlays over a specified period of time usually one year is a fiscal policy instrument stipulating policies and programmes aimed at realizing the development objective of government. Hence, Ilemona and Sunday (2018) asserted that budget entails both fiscal and monetary policies normally categorized and presented each year under four distinct headings namely; (i) review of economic performance in the immediate preceding year (ii) total revenue and planned expenditure on capital and recurrent expenditure (iii) total federation account revenue and other distribution to the three tier of government and (iv) proposal of fiscal and monetary policy changes.

A well drafted and executed budget reduces the effects of unfavourable balance of trade and payment and improves local economy indices such as jobs creation, increasing the value of currency in the global market, minimizing the effects of debt servicing and facilitating per capita income of citizenry. The preparation and implementation of a nation's budget is a joint effort of the legislature and executive arms of government in conjunction with key players of the private sectors. However, Achua (2009) and Appah and Appiah (2010) were of the view that the major problem of budget implementation in Nigeria is traceable to economic and financial crimes such as embezzlement and theft from public funds, abuse of discretion and abuse of public power for extortion.

Hence, Okoye and Akamobi (2009); Ahmed (2010) and Ojo (2013) posited that Nigerian government needs to employ forensic accounting services to curb and reduce economic and financial crimes emanating from the budget of the nation. It is believed that one of such measures is the use of litigation services. Litigation support consists of business valuation, revenue analysis, expert witness testimony, documentary evidence, demonstrative evidence and the evaluation of future earnings. Onuba (2013) noted that budget implementation in Nigeria is pathetic and there is nothing to write home about despite the large sum of money budgeted to run the nation's economy. This ugly phenomenon necessitates the study to determine the impact of litigation services on budget implementation in Imo State.

## Statement of the Problem

In Nigeria, poor implementation of approved budget is caused by numerous contingencies. Over the years, Nigerians have come to understand the illegal games of the executive and legislative arms of government when it is time for the preparation of the nation's budget.

These games ranged from paddling of the budget by adding inflated figures, poor administrative monitoring and weak legislative oversight in order to secure funds for constituency projects which go to their respective pockets. More so, the late submission of budget proposals by the Presidency to the National Assembly and the unnecessary prolonged deliberations on the appropriation bill by the legislators are major reasons for the ineffective implementation of the budget.

The persistent poor implementation of budget Nigeria is partly attributable to inefficient investigation and the subsequent prosecution of corrupt practices (Naziru, Magaji & Lawan, 2018). Many corruption cases penetrated by corrupt public officials have not been successful in the court of law (Adegbe and Fakile, 2012; Okoye and Gbegi, 2013), due to improper investigation due to absence of the combined technical expertise of accounting and litigation services of anti-graft agencies of government. In its efforts to get rid the country of corruption and other fraudulent practices especially in the public sector, the Economic and Financial Crimes Commission (EFCC) in 2013 introduced forensic accounting into its existing forensic unit. From literature gathered, there seems to be paucity of research works on the impact of litigation services on budget implementation in Nigeria. Against this backdrop, the study sought to determine the impact of litigation services on budget implementation in Imo State.

### **Purpose of the Study**

The main purpose of the study was to examine the impact of litigation services on budget implementation in Imo State. Specifically, the study examined the impact of:

- 1) Business valuation on budget implementation in Imo State.
- 2) Revenue analysis on budget implementation in Imo State.
- 3) Documentary evidence on budget implementation in Imo State.

### **Research Questions**

The following research questions guided the study:

- 1) What is the impact of business valuation on budget implementation in Imo State?
- 2) What is the impact of revenue analysis on budget implementation in Imo State?
- 3) What is the impact of documentary evidence on budget implementation in Imo State?

### **Hypotheses**

The following hypotheses were tested at 0.05 level of significance:

- 1) There is no significant relationship on the impact of business valuation and budget implementation among agencies of government in Imo State.
- 2) There is no significant relationship on the impact of revenue analysis and budget implementation among agencies of government in Imo State.
- 3) There is no significant relationship on the impact of documentary evidence and budget implementation among agencies of government in Imo State.

### **Review of Related Literature**

#### **Forensic Accounting**

Forensic accounting is a professional body of discipline that looks out for the small figures and errors in statement of accounts ignored by auditors. Ola (2018) defined forensic accounting practice as one of the most indispensable and modern areas that detect and prevent fraud and financial corruption, assess business, resolve professional negligence practice, and assist in conflict resolutions of fraud-related internal investigations. Comprehensively, Hopwood, Leiner and Young (2008) defined forensic accounting as the application of investigative and analytical skills for the purpose of resolving financial issues

in a manner that meets standards required by courts of law. Dada (2013) described forensic accounting as the special practice area of accountancy that describes engagements resulting from actual or anticipated disputes and litigation.

### **Litigation Services**

According to Mohamed and Al-Azzabi (2018), litigation services entail providing assistance to the client regarding legal issues. It deals mainly with matters related to estimation to damages whereas investigative accounting is associated with the investigation of criminal issues. Rezaee, Landers and Reinstein (1992) opined that litigation services take effect on legal actions where financial information that requires critical analysis for possible wrongful actions are sought for. Litigation services include investigating or evaluating any sort of financial information that would then be used in court (Rezaee *et al.*, 1992). While providing interpretation of information to be presented in court, the litigation support consultant would not necessarily appear in court. If a litigation support consultant were to bring his expertise to the courtroom, he would be acting as expert witness (Rezaee, Crumbley and Elmore, 2004).

Owojoi and Asaolu (2009) stated that litigation supports represent the factual presentation of economic issues to existing litigation. It provides assistance of all nature in a matter involving existing or pending litigation. Nwaiwu and Aaron (2018) noted that in this capacity of forensic accounting, forensic accountants may testify as an expert witness when a dispute reaches the courtroom. According to Owojoi and Asaolu (2009), forensic accountants' uses litigation services for:

- 1) Obtaining necessary documents to support or refute a claim.
- 2) Reviewing relevant documentation to form an initial assessment of a case in an identified area of loss.
- 3) Examination for discovering, including the formulation of the act regarding the financial residence.
- 4) Attendance at the examination for discovery to review the testimony, assist with understanding the financial issues and to formulate additional questions to be asked.

In addition, Nweze in Nwaiwu and Aaron (2018) the litigation services of a forensic accountant includes:

- 1) Reviewing or opposing expert damages report and reporting on both the strength and weakness of the position taken.
- 2) Assistance with settlement discussion and negotiations.
- 3) Attendance at trials and to hear the testimony of the opposing expert and to provide assistance with cross examination.

### **Budget**

In the view of Saidu and Utiya (2016), a budget is a subset of a broader economic policy, which details how the government influences the economy and performs three overarching roles; allocative, stabilization and distribution functions. According to Musa (2016), the nature of a national budget at a particular regime is for economy and political stabilization of a nation. A budget can take a deficit, surplus, and balance outlook. McMurray in Saidu and Utiya (2016), deficit budget is an expansionary fiscal policy is geared mainly for resuscitation, revitalization and improvement of the performance of an economy. Surplus budget also known as contractionary fiscal policy is a budget where government generates more revenue than expected to execute the content of the budget, as expected income outwits the expenditure outlay (Adah and Akogu, 2019). Balance budget entails that revenues are

expected to equal expenses because government plan to spend exactly what is projected, there would be neither savings nor borrowing by the government (Saidu and Utiya, 2016).

### Stages in Budgeting in Nigeria

Budgeting is an annual activity of government. Accordingly, Bhattacharya in Eghe and Paul (2015) outlined the stages of budgeting as follows:

- ✓ Preparation of Estimate: At this stage, the political executive decides the overall financial policy, on the basis of which estimate are prepared. On the basis of the instruction from finance ministry, various agencies prepare their estimate which are examined and scrutinised by departmental heads. This stage is usually characterised with stiff competition among various departments who push their claims for acceptance.
- ✓ The budget office devices a more detailed version of the plan and issues circular to ministries, requesting estimates to be prepared according to budget guidelines.
- ✓ The ministries submit their estimates to the budget office which reviews them and adjusts them where necessary.
- ✓ The budget office then aggregates the budgets in the form of Consolidated Revenue and Expenditure which is passed to the president for his approval.
- ✓ The president lays it before the National Assembly in the form of Appropriation Bill
- ✓ The National Assembly debates the bill and invite ministries and other agencies to defend their budget proposals where necessary, modifies before passing the budget and returning to president for his assent.
- ✓ The president gives his assent to the appropriation bill which becomes an Act, and finally,
- ✓ After this, the minister of finance is empowered to release funds to the ministries. This is done by the issuing of warrants and implementation of the budget begins.

### Crimes Affecting Budget Implementation in Nigeria

Ahmed (2010) observed that crimes in Nigeria are characterized by lack of culture of accountability, inefficiency, weak government structures; excessive concentration of power in the executive arm of government and lack of transparency. According to Adegbe and Fakile (2012), the commonest form of crimes affecting budget implementation in Nigeria are embezzlement and theft from public funds, conflict of interest, extortion and illegal political party financing. Ribadu (2006) noted that the overall effect of these activities on the socio-political lives and economic wellbeing of the people of the developing countries and Nigeria in particular is devastating. Financial crimes according to the New Partnership for Africa’s Development (NEPAD, 2003) may be traceable to some of the enumerated aspects of corruption, like embezzlement, theft from public funds, abuse of discretion and abuse of public power for extortion.

Owoeye (2016) outlined crimes committed and arraigned at different courts in Nigeria as shown below

Ayo Fayose Former Governor of Ekiti State	Fed High Court Lagos Case now transferred to Ekiti for that after he accused opposed his trial in Lagos.	Arraigned on 51 state counts Plea already taken defence lawyer often seeks long adjournments to prolong trial.	N1.2 Billion Granted bail by court since 2007	Inherited Case filed since 17 <sup>th</sup> Dec. 2006
Adenike Grange (Former Minister of Health)	FCT High Court Maitama	Arraigned on 56 state counts. Plea already taken defence lawyer often seeks long adjournments to prolong trial. Matter	N300million Granted bail by court since 2008	Inherited Case filed since 2 <sup>nd</sup> April. 2008



		adjourned to Oct 25		
Joshua Darive (Former Governor plateau State)	FCT High Court Gude	Arraigned on 23 state counts. Plea already taken but defence lawyer challenged court jurisdiction. But Appeal court threw out application and case now fixed for continuation of trial on Oct. 27. 2010.	N700million Granted bail by court since 2007	Inherited Case filed since 13 <sup>th</sup> July 2007
Saminu Turaki (Former Governor Jigawa State)	FCT High Court Maitama	Arraigned on 32 state counts. Plea already taken but defence lawyer challenged court jurisdiction. Case stalled at HC while seeking stay of trial at appeal court. It is part of usual attempt to frustrate and prolong trial.	N36 Billion Granted bail by court since 2007	Inherited Case filed since 13 <sup>th</sup> July 2007
Orji Uzor Kalu (Former Governor, Abia State)	Fed High Court Maitama	Arraigned on 107 state counts. Plea already taken but defence lawyer raised preliminary objection against charges. Lost at trial court but has gone on appeal to stay trial. It is part of usual attempt to prolong trial.	N5Billion Granted bail by court since 2008	Inherited Case filed since 11 <sup>th</sup> June 2007
James Ibori (Former Governor Delta State)	Fed High Court Asaba	Arraigned on 170 state counts. Defence lawyer challenged Kaduna Federal court jurisdiction, lost at trial court but won at appeal court Case re-assigned by CJ to Asaba FHC. Without taking plea suspect applied to quash charges prosecution opposed application but trial judge quashed the charges Dec. 19. EFCC filed appeal Dec. 23 2009 and Jan. 8 2010.	N6.2Billion Granted bail by court since 2008	Inherited Fresh charge since August. 2009
Iyabo Obasanjo Bello (Serving Senator)	FCT High Court Maitama	Arraigned on 56 state counts. Plea already taken but case stalled as defence lawyer filed to challenge charges. Application pending for determination. This is part of frivolous applications to delay trial.	N10million Granted bail by court since 2008	Inherited Case filed since 2 <sup>nd</sup> April 2008
Lucky	Fed High Court,	Arraigned on 191 state	N4.3 Billion Case	Inherited Case

Igbinedion (Former Governor of Edo State)	Enugu.	counts. Applied for plea bargain and convicted but EFCC has appealed the judgment to seek for stiffer sanctions.	determined 2008	filed since 23 <sup>rd</sup> Jan. 2008
Gabriel Aduku (Former Minister of Health)	FCT. High Court Maitama	Arrested on 56 state counts Court ruled on no case against suspects.	N300million Case determined in 2008	Inherited Case filed since 2 <sup>nd</sup> April. 2008
Jolly Nyamo (Former Governor of Taraba State)	Fed. High Court Gude	Arrested on state counts. Plea already taken and trial begun after all applications filed by the accused to stall in trial have been dismissed by the Supreme court. Trial fully commenced and on-going at FCT HC.	N1.3million Granted bail by court since 2008	Inherited Case filed since 13 <sup>th</sup> July 2007
Micheal Botmang (Former Governor of Plateau State)	Fed High Court Maitama	Arrested on 31 state counts. Plea already taken but trial stalled due to suspect's ailment on dialysis.	N1.5 Billion Granted bail by court since 2008	Commenced by Waziri on 18 <sup>th</sup> July 2008

### Empirical Studies

Ifeanyichuku, Ezeamama, Joy and Mgbodile (2016) examined Nigerian budget implementation and control reforms: Tools for macroeconomic growth. The aim of the study was to examine the impact of budget implementation on resource management, level of productivity, efficiency and personnel overhead costs in Nigeria. Using ex-post factor descriptive research design, questionnaires distributed to a sample of 308 were analyzed using simple percentage. The study found out that poor project conceptualization design and planning practices by ministries, department and agencies accounted for low resource management.

The study recommended participatory monitoring and assessment of government project by host community members. Innocent and Christopher (2017) carried out a study on budget evaluation and government performance: A study of Nigerian economy. The aim of the study was to evaluate Nigeria's federal budget and its performance. Data for the study were obtained from financial and economic reports of Nigeria. The data were analyzed both descriptively and empirically. The parameter for assessing budget credibility is the international threshold and prescribed limit for budget deficit/GDP, a minimum of 50% score performance rating for regression economic performance. The findings thereof ranks Nigeria's fiscal performance as sub-optimal but fairly satisfactory. The study recommended that budget performance should be prepared by government at the end of each year as a means of educating the citizenry of government activities.

Olatunji, Oladipupo and Joshua (2017) investigated the impact of capital budget implementation on economic growth in Nigeria. The aim of the study was to assess the impact of the implementation of capital expenditure on administrative, economic services and socio-community services on the growth of Nigerian economy. The secondary data used for the study were obtained from Central Bank of Nigeria (CBN), Statistical Bulletin. Using Augmented Dicker-Fuller unit root test, co-integration test and Error Correlation Model (ECR) for analysis, it was found that capital expenditure implementation is germane in

maintaining and sustaining economic growth in Nigeria. It was recommended that government should ensure adequate implementation of capital expenditure in the country.

### Research Methodology

This study adopted the correctional research design. Nworgu (2015) defined correlation design as the type of design that seeks to establish the relationship between two or more variables as well as indicating the direction and magnitude of the relationship between the variables. Since this study determine the impact between independent variable (litigation services) and budget implementation Imo State (dependent variable) anti-graft agencies and accounting officers of federal agencies of government, correlation design is considered appropriate. The population consisted 53 (21 staff of Economic and Financial Crimes Commission (EFCC) and Independent Corrupt Practices and other Related Offences Commission (ICPC) and 32 accounting officers in Public Complaints Commission, Corporate Affairs Commission, Federal Character Commission, Consumer Protection Council and National Human Rights Commission in Imo State) were conveniently sampled for the study.

A structured and validated questionnaire was used for data collection. The instrument was on a five-point rating scale of Strongly Agree, Agree, Undecided, Disagree and Strongly Disagree. Face validity of the instrument was determined by two experts in the Department of Accountancy, Imo State University. A pilot test was conducted to establish the reliability of the instrument by administering it to 20 senior staff of anti-graft agencies and accountants in Rivers State which were not part of the study and Cronbach Alpha was used to measure the internal consistency which yielded an overall reliability co-efficient of 0.86.

Data collection for the study were analyzed using mean and standard deviation to answer research questions and ascertains the homogeneity or otherwise of the respondents' views and Pearson product moment for correlation analysis was also used to test the degree of the impact. Grand mean were used for decision making for the research questions.

Decision rule: the three research questions are based on the condition that any questionnaire items with mean score of 4.50 to 5.00-SA, 3.50 to 4.49-A, 2.50 to 3.49-U, 1.50 to 2.49-D and 1.00 to 1.49-SD. Similarly, the coefficient ( $r$ ) and the size of the impact were interpreted using the interpretation of a correlation coefficient by Best and Kahn (2003, p.388):

Coefficient ( $r$ )	Relationship
.00 to .20	Negligible
.20 to .40	Low
.40 to .60	Moderate
.60 to .80	Substantial
.80 to 1.00	High to Very high

For the hypotheses, a null hypothesis was rejected if the probability ( $P$ ) value obtained is less than the significance level of 0.05 whereas a null hypothesis was not rejected if the probability ( $P$ ) value obtained was greater than. The analysis was carried out using SPSS version 23.0

### Data Analysis

#### Research Question 1

What is the impact of business valuation on budget implementation in Imo State?



**Table 1. Respondents’ mean ratings on the impact of business valuation on budget implementation in Imo State.**

Particular	N	$\bar{X}$	SD
Business valuation	53	3.56	.68

Table 1 showed that the mean rating of responses on the impact of business valuation on budget implementation in Imo State is 3.56.

### Research Question 2

What is the impact of revenue analysis on budget implementation in Imo State?

**Table 2. Respondents’ mean ratings on the impact of revenue analysis on budget implementation in Imo State.**

Particular	N	$\bar{X}$	SD
Revenue analysis	53	3.44	.27

Table 2 showed that the mean rating of responses on the impact of revenue analysis on budget implementation in Imo State is 3.44.

### Research Question 3

What is the impact of documentary evidence on budget implementation in Imo State?

**Table 3. Respondents’ mean ratings on the impact of business valuation on budget implementation in Imo State.**

Particular	N	$\bar{X}$	SD
Documentary evidence	53	3.16	.72

Table 3 showed that the mean rating of responses on the impact of documentary evidence on budget implementation in Imo State is 3.16.

### Hypothesis 1

There is no significant relationship on the impact of business valuation and budget implementation among agencies of government in Imo State.

**Table 4. Pearson's Correlation relationship on the impact of business valuation and budget implementation among agencies of government in Imo State.**

Variables	N	Business Valuation	Budget Implementation	P-value	Remark
Business Valuation	53	1	-.047		
				.866	Negative
Budget Implementation	53	-.047	1		

Data analysis in Table 4 shows that there is no significant relationship on the impact of business valuation and budget implementation among agencies of government in Imo State,  $r(53) = -.047$ ,  $P\text{-value} > 0.05$ . The null hypothesis was not rejected.

### Hypothesis 2

There is no significant relationship on the impact of revenue analysis and budget implementation among agencies of government in Imo State.

**Table 5. Pearson's Correlation relationship on the on the impact of revenue analysis and budget implementation among agencies of government in Imo State.**

Variables	N	Revenue Analysis	Budget Implementation	P-value	Remark
Revenue Analysis	53	1	.872		
				.000	Positive
Budget Implementation	53	.872	1		

Table 5 shows that there is a significant positive relationship on the impact of revenue analysis and budget implementation among agencies of government in Imo State,  $r(53) = .872$ ,  $P\text{-value} < 0.05$ . The null hypothesis was rejected.

### Hypothesis 3

There is no significant relationship on the impact of documentary evidence and budget implementation among agencies of government in Imo State.

**Table 6. Pearson's Correlation relationship on the on the impact of documentary evidence on budget implementation among agencies of government in Imo State.**

Variables	N	Documentary Evidence	Budget Implementation	P-value	Remark
Documentary Evidence	53	1	.642		
				.000	Negative
Budget Implementation	53	.642	1		

Table 6 shows that there is a significant positive relationship on the impact of documentary evidence and budget implementation among agencies of government in Imo State,  $r(53) = .642$ ,  $P\text{-value} < 0.05$ . The null hypothesis was rejected.

### Discussion of Findings

The findings of first research question revealed that business valuation has an impact on budget implementation in Imo State. This is in line with the assertion of Okonjo-Eweala and Osafo-Kwaako (2007) that the introduction of anti-graft agencies to tackle corruption has yielded positive results. The Pearson correlation revealed that there is no significant relationship on the impact of business valuation on budget implementation among agencies of government in Imo State. It followed therefore that the null hypothesis was not rejected. The finding is in line with the study of Nwaiwu and Aaron (2018) who reported that litigation services decreases the motives and opportunity to commit fraud.

The finding of second and third research questions revealed that revenue analysis and documentary evidence has an impact on budget implementation in Imo State. The finding agreed with Ribadu (2009) who asserted that litigation services help in improving the duties of the anti-graft agencies in eradicating budgetary crimes. In support, Okoye and Akamobi (2009) reported that litigation services reduce fraud opportunity in corporate organizations.

The Pearson correlation revealed that there is a significant relationship on the impact of business valuation on budget implementation among agencies of government in Imo State. It followed therefore that the null hypothesis was rejected. The finding in line with Curtis (2008) who averred that the use of litigation services by forensic accountants are essential to the legal system, providing expert services such as fake invoicing valuations, suspicious bankruptcy valuations, and analysis of financial documents in fraud schemes.

## Conclusion

Results of the study indicates that litigation services of forensic accounting plays a role in reducing motives and opportunity to commit budgetary fraud at both preparation and implementation of budget among agencies of government in Imo State. The study concluded that anti-graft agencies will comprehensively militate budgetary crimes through the application of litigation services when conducting periodic report on the level of budget implementation among agencies of government in Nigeria.

## Recommendations

Based on the findings of the study, the study recommended the followings:

- 1) Competent and qualified forensic accountants should be employed by anti-graft agencies to provide value-for-money audit on prepared budget of ministries and agencies of government to detect and prevent fraud.
- 2) Anti-graft agencies such as EFCC and ICPC should be effectively empowered for continuous training and retraining of accountants and used by government to eradicate budgetary crimes during preparation and implementation of budget in public sector.

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