DATABASE MANAGEMENT SYSTEM ON BUDGET ASSESSMENT (A CASE STUDY OF NIGER STATE DEPARTMENT OF BUDGET AND PLANNING)

BY

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APPROVAL PAGE

This project has been read and approved as meeting the requirement for the award of post graduate diploma in computer science of the department of Mathematics and Computer Science, Federal University of Technology (FUT), Minna.

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DEDICATION

Dedicated to my Late Friend ~~Master~~ MAHMUD YAHAYA HASSAN (Lokoja) who died on 8th of May 1998.

ACKNOWLEDGEMENT

I wish to acknowledge my sincere appreciation to my supervisor, Mr. E. EZEZKO. His co-operation, encouragement, and above all his objective, constructive criticisms and meaningful comments contributions significantly in making this research work of high academic standard.

Other people have also variously helped in the production of this work. They are numerous and cannot all be mentioned here and I hesisted to mention just a few because I do not wish to leave some out. For this reason, therefore, it services to simply say that I am deeply grateful to all those who helped me in any way, in this research work..

Of course, I assume full responsibility for any error that may be identified.

ASTRACT

A budget is an annual plan for government expected revenue and expenditure. Without subjecting it to close monitoring. The exercise will become futile.

Computer makes monitoring easier, because data can be entered edited, modified retrieved and deleted quickly.

In order to achieve all these desirable goals for the Niger State Department of Budget and Planning this project has developed a program in Dbase V windows, which is indeed user friendly.

CHAPTER ONE

INTRODUCTION

1.0   Introduction

Dada base management system, simply is the effective planning, organizing, directing and coordinating of all basic facts in the estimation of Government expenditure and revenue of a specific period of time.

The computer, which is one of the latest machine to be use for that effective device which calculate and keep record of event information authentically.

Thus, Budget, which is to be assessed, simply, is an important and pervasive instrument for resources management, proper allocation and control of resources in the public sector. In furtherance budget could be seen as forcast of Government expenditure and Revenue for a specific period of time, usually a year.

The budget took origin as far back as 16th and 17th centuries; and this started in the west. This struggle was between the legislatives and executive arms of government, with decline of federal system of government. It had become necessary for kings to obtained resources from taxation rather than dues. The disappearance of the old feudal bounds meant that tax payees demanded to be consulted before any tax. In England this was written with magna carta of 1216. this carta mostly related to taxes only. The control of expenditure come much later.

In 20th century, Budget, however is not simply a matter of raising money to pay for government expenditure but rather has become which has positive or negative impact on the sovereign economy. A deficit inflationary or

deflationary consequences. It may even mean postering or recession in any nation (Britanica Vol. 3 p. 8441).

As it is the practice in the advance economy of the west Nigeria at independence inherited the practice from colonialist; i.e Britain. Since then it has became an annual ritual from the national level to other levels of government; i.e state and local government.

In Niger State, as in some other states, the government agencies saddle with the task of preparing the state budget and planning.

The modalities used in the preparations of the said budget are many; among which include.

a. Call circular; this is a circular issue to various ministries/departments in the public sector of the state to bring their estimated expenditure and revenue for the incoming financial year; known as the fiscal year.

b. Also a preliminary discussions in form of defence in the various ministries and departments adopted in a meeting with the committee members of the Department of Budget and planning. This committee have been vested with absolute power to scrutilize or approve the estimate, that is the same in the state and local government and so it is in the federal/national government. Though at national level budget is more complex discussed by the members of the national House in a demoeratie governance. But in the period of military dictatorship, members of the provisional ruling council (PRC) or supreme military Council take part in the discussions of budget at federal national.

c.   At state level state executive councils meet and appropriate funds according to Heads and sub-heads, taking into consideration, the state ceiling.

This announcement by the chief executive of the state. This governors at the end of the estimated expenditure and revenue for the in coming financial year announced it to the general public. It is the tradition of the government, using budget to inform the citizens the successful executions of the programmes lined-up in the preceding estimations.

1.2.   STATEMENT OF PROBLEM

It is factual that globally, the entire world has embarrassed the technological advancement, As such there is bound to be technological effect in the whole ramification.

In this set age, technology has taken over virtually every thing that is manually done. To move with time rather than against it, there is therefore the need to computerize the method of formulating, implementing and evaluating budget, observed loopholes and improve on the existing system.

How effective and efficient is manual monitoring of budget?

Are information and data collection effectively carried out manually and how are they coordinated to reflect whether sectoral allocations preachers to ?

Do the population whom the budget are meant for, get access to vital information as regard to budget performance easily?

How accessible are the vital information to policy formulations who may want to evaluate budget provision to guard against deviation?

1.2 OBJECTIVE:

The need for this research work is to analysis and evaluate budget formulations and its implementations with a view of improving on the existing system to make monitoring more efficient and effective in the context of Niger State of Nigeria.

It is geared to correct all wrongs discovered as an obstacle to efficient ~~and efficient~~ and effectiveness of budget performance in Nigeria State.

It is believed that this research work could be an important toll to be used in curtailing all these wasteful spending which drain the limited resources. The work shall provide means where all governmental spending are within the range of the estimated expenditure and revenue of the government of the given financial year.

In addition, the study of data base management system on budget assessment could aid students of tertiary institutions studying the related courses, for example business administration, accounting, economics, computer science e.t.c. in acquainting themselves with the need for estimation of expenditure and revenues in various levels of government. In furtherance, it also shows the needs for the total embracement to the technological advancement.

1.3 SCOPE AND LIMITATION

The project shall restrict itself to addressing how sartorial allocation are adhered to and evaluation.

It shall cover aspect of budgeting as it relate to Niger State. These research works have so many limitations and we shall enumerate only a few. Most observed limitation in time factor. Time given for this research is just one year which in grossly inadequate of work of this magnitude.

Bureaucratic nature of the State civil service makes the collection of relevant data difficult. Officers in charge of the various sections where such vital data for budget are kept are sometimes scheduled to carryout other functions beside their duties. This grossly affects the accessibility of the researcher.

Some weeded textbooks are very scarce and when they are available. They are not to elaborate on the subject matter.

"Database management, it is unfortunate that most record presented by the state department of budget and planning are grossly inadequate and in efficient to meet the demand at had.

The daily required information are mostly out of reach of the common man it has come to a point that an average person can not afford dailies.

The system base management is in shortage and so it does not leave room for consultations and fast completions of the research work.

The financial of this research work stands as limitation. This is so because the costs of gathering information and printing among others have man.

The unavailability ✦ delay in the release of information that served as input to this exercise by the central account unit (CAU) of the Ministry of finance and laxity, which hinders proper record keeping is also a limitation.

In relation to the above, some of the data at out disposal were very fragmentary and incoherent making it almost impossible to analyze, or classify, which made the research to extrapolate or deduce logically in some cases.

Another major problem the researcher encountered in the course of this exercise is lack of transportation to enable him visit some ministries and parastatals outside the secretariat or the state capital.

1.5   DEFINITION OF TERMS

Data: -   Is a collection of fact and figures which posses a specified characteristic.

Revenue: -   Is the total income that accrues to government of a state from various sources.

Budget: A document containing words and figures, which propose expenditures for certain items and purpose as well as in come (revenue) of a government.

System: -   An entity that is composed sub-system and that has the common purpose and known boundaries.

CHAPTER TWO

2.0   INTRODUCTION

In the chapter a number of factors including the complexities and structural interdependent of the mornm words have combined to compel government as well as people for more decisive role in the management of database system on assessment of budget in the general economy.

The idea of the major policy instrument used by government in the pursuance of its manifold functions in the economy in equal an important factor. However these instruments include as well as a host of related administrative measures of ten often, particularly in Niger State of the federation; to back up these main policy instruments becomes more closely important. Among the past decades a revolutionary in both data processing units and operating techniques has occurred but the fundamentals governing the management of database system on the assessment of budget requires the use sophisticated machines.

The glamour and mystique of the computer, its tremendous potentials to collect, store, process and display, which have promoted many to concentrate on system technology.

The mechanical data processing was thought to be progressive in the 1940and recognize in some application, it contrive to be the most efficient approach than the computer as today star components in the data base management which can be place in proper perspective. It is conceivable that it may be replaced some days by another break in information or rather technological.

It was observed, several kinds of components and manner of processing use in the large or more complex budgetary system is increasing day in – day out.

2.1   HISTORY OF THE DEPARTMENT

The economic planning unit of Niger State was reacted by the administrative council of the former Northern Nigeria to discharge the duties performed by the erstwhile northern Nigeria.

Ministry of economic planning, which covers six (6) states in the region.

In view of the increase in volume of capital expenditure, size, or rather increase of development plan size from N182.6 Million at inception of the state in 1st April, 1976 to N330.7 Million through re-appraisal, because it was felt, it was not going to be beneficent to the baby state, the unit to cape adequately with its enormous role and to effectively manage a plan size of the amount charge. The states of the unit to that of a division in the state ministry of finance and economic planning.

With 1988 – 1989 Civil service reform, the department was exercised from ministry of finance and economic planning to become a division/department under the military administrator/Governor office.

The department in headed by permanent secretary and has four major units headed by principal planning officer.

The units are:

a)   Production section

b)   Service & Regional development

c)   Resources, projection and technical unit.

d)   Statistics unit.

2.2   <u>FUNCTIONS OF THE DEPARTMENT</u>

The major functions of the department are among others:

a.   The department primarily concerns itself with coordinating plans of the state. It deals with the formation of development strategies, preparation of the plan itself for various sectors including the identifications and definitions of specific development objective. The department also monitors, controls and coordinated the plans with the plan of other states. It is also responsible for monitoring the trend of implementation of plan programmes for each development objectives or groups of related objectives. This plan performance evaluation is an important device which enables the government to keep track of the achievement of its development.

In performing this function, the state plan implementation committee (SPIC) and the state plan and the estimation committee (SPEC).

b.   The department also coordinates the development pragrammes of all ministries department and parastatals. This is to ensure internal consistency and also minimizes wastages of scarce resources for eventual formulation of a compressive and consistent National development plan, this department prgrammes with those of federal government. in the over all performance of national plan. The department prepares and sends annually the state plan progress reports to federal ministry of national planning, central planning office (CPO) for the consideration to the National joint planning Board.

c. To discharge is long time function effectively and to enable the department undertate the responsibility of planning, (Aliyu 1996 pg 20).

d. Also the department keeps statistical data for the state, in other words it should serve as data bank for the state. It keeps the statistics of the population, price indexes e.t.c.

e. The department usually assist in declaring vacancies to be felled up in the state services whenever such vacancies open up. It has a say on promotion of civil servants and manpower development in terms of training.

Invariably, in other for the development to discharge its constitutional role, we need to explain the role of various division or sections perform within the organization are enumerated below:-

2.3   SECTION (s), UNIT OF THE ORGANISATION

a. Central Monitoring Division.

The comprise of monitoring units, the feasibility and consulting unit. The function of this unit is to act as an over seer on the affection and prompt implementation of various projects in the field. It feedback to government on where there is negligence or in effective in plan implementation. It does as certain benefit accruable from certain project through the application of cost benefit analysis. Studies are undertaken to identify and articulate potential project.

b. Central planning division (CPd). This unit is subdivided into manpower development, aid unit and sectoral unit. The functions of this division includes over seeing manpower bottebecks, with a view to periodical estimating and assessing the requirement of the

state. In furtherana, it oversees the various of financial resource mobilization for precautions of the plan. Apart from watching and reporting on the liquidity for the plan. It also attempt to watch the application with loan finances project. For example World Bank project. The magnitute of programme to be implemented, the growing complexity of the state administration as well as the rapid expansion and dynamism in various aspect of the state economy are given proper attention. Thus, the provision of the sectoral unit in the central planning division. This unit is subdivided into.

a. Economic sector:- The economic sector relates to production activities such as trade, industry, finance investment, agriculture, power supply e.t.c.

b. The social sector:- This deal with matters relating to social services, for example health supply.

c. Regional Sector:- Its functions relates to rural – urban development and community development.

d. The central statistics divisions:- this division have both economic and social political statistical unit and development unit as subdivisions. It engages in collection and controlling useful data for planning purpose.

Organizational chart on annex 1 is a reflection of what was obtainable at the inception of the department, however function enumerated above can be integrated into those hierarchical native on the chart.

2.4 BUDGET MACHINERIES IN THE STATE:-

The functions of the department of budget and planning is explained above, however, what are the technique used in going about these constitutional roles.

The modalities or steps use are as

(a) Issuance of call circular. The department of planning issues "Call circulars to ministries to make submissions of advance deposit proposals. They are usually asked to submit the following:- Actual collected revenue for last fiscal year and make projection into the coming year.

- Actual expenditure according to subhead by subhead for the last fiscal year and make projections into the coming year.

- Comprehensive staff lists according to their grade level, dates of employment and promotion.

(b) Preliminary discussions:- Proposals by ministries that are sent to the department are discussed, on preliminary discussions are held at these meeting proposal are screened and some accepted, rejected or amended as the case may be.

Ministry is asked why expenditures are not incurred on certain head/ sub-head. In case provisions and finally projections are made for the coming year.

(c) State Budget Committee.

At this committee agencies are to make appeal if any against decision at preliminary stage after hastening to defence against provision provided for the approve draft is sent to National Budget committee.

(d)   National Budget Committee:- Under the military regimes, the state take their draft budget proposal to general headquarters, at this committee the state defend their proposal and they decided the ceiling to be impose on the state.

But under the circular, house committee deliberate on proposal presented by the state and approve or reject it, as the case may warrant.

(e)   Executive Council. After all necessary amendment, the budget is presented to the state executive council. In this council, funds are transferred from one project to another according priority of the government objectives. In doing this, it take congnisance of ceiling fixed. So manoevuring must be within the ceiling frame work.

(f)   Budget announcement:- At the end of recording of priorities by the state executive council, within the ceiling peg by national budget committee. The budget is finally announced.

2.5   MODALITIES OF EVALUATION:-

The whole exercise will come to naught except steps are taken to ensure that the set objectives of the budget are achieved. And this will be known only when performances are evaluated.

The process of evaluation employed by this department are classified into:-

a.   Expenditure measurement approach

b.   Direct assessment approach

The expenditure measure approach is termed as financial performance index (FPI) and measured in percentages (%). Here the amount of money actually spent in a particular sub-head is divided with estimate for that sub-head and hence the percentage (%) gotten.

Direct assessment approach is also termed certain subhead is undertaken, because more often than not be a true reflection of what is on the ground.

CHAPTER THREE

RESEARCH METHODOLOGY

3.0 INTRODUCTION:

In fact man by nature has been inquisitive being. All human beings do ask questions about day affairs, for which answers are expected. Also, in day to day interpersonal relationship, impressions, opinions and decisions taken are based on questions and answers.

The inquisitive quest in man and the need to provide answers or solutions to problems at hand has given lise to research. It is of importance to note the distinctions between research and an ordinary questions and answers. Hence questions and answers are not necessary structured scientifically as it is the case in research work.

3.1 SYSTEM ANALYSIS AND DESIGN

Analysis in the process of gathering facts, interpreting it and using the information system analysis consists of several steps among which are:-

   i.   Problem definition/identification

   ii.   Feasibility studies

   iii.   Investigation studies

   iv.   Analysis

   v.   System design.

The above steps will be adhered to, in order to carry-out this research. The design stage however will be based on the full description of expert system.

3.2. PROBLEM DEFINITION AND IDENTIFICATION

Budgeting entails government proposals on how it is going to generate revenue or how it intends sourcing revenue and how it intends to spend same. The main purpose of embarking on budgeting is soly to plan, so that stated goals can be achieved.

However, in Niger State as it does happen throughout Nigeria, planning is not our problem but implementation.

Year in, year out funds are allocated to different sectors to achieve certain goals but those sectoral allocation are not monitored adequately.

Expenditure Incurred are not true reflections of are budgeted gainst each heads for example, salary heads are more often grossly over sport due to ghost workers. And at misclassification of sub-heads bring about excess spending of certain sub-heads.

What are budgeted or provision made for certain capital projects are not actually fully implemented.

Method presently employed for evaluation are not effective and efficient because it leaves room for maneuvers and manipulations.

Data and information gathered as it relate to budget implementation are not easily accessible as at when needed

3.3. FASIBILITY STUDIES

Here preliminary investigation are carried out on the existing system and possible alternative recommended. Also analysis of the benefit to be derived are highlighted.

To carry-out feasibility studies of existing system, it shall be guided by the following procedures.

i. Purpose:- The present system evaluates only what different sectors provides without actually given and what are spent. On cases where extra-budgetary expenditures are incurred, budget department are not informed. So assessment performance can not be a true reflection of what are on ground.

ii. SPECIALISATION AND STANDARDISATION:- Most of the staffs are graduates of economics and relevant fields hence they are trained, what is needed is making their mode of operation more standardized to meet the technological changing world.

iii. WORFLOW:- The present system leaves room for manipulation and staffs of the department deprived access to vital document and information. Hence rendering them redundant, letting them became seasonal employees.

iv. FLESBILITY:- The current system is so flexible and leaves room for laxity and loopholes. The envisage system is to be less flexible.

v. RELIABILITY:- The present system is not evaluation because information acquired for mostly they are distorted.

vi. TIME:- A lot of time are spent trying to get needed information and when gotten, more often than not they are distorted. The propose system aims at managing time.

3.4 EXISTING SYSTEM.

The system methods of evaluating budget are classified into two as has already stated in chapter two.

a. Expenditure approach

b. Direct assessment approach.

In expenditure approach, the amount of money actually spent in a particular sub-head is divided with estimate for that sun-head and percentage gotten.

The method is also called financial performance indere (F.P.I). using this yardstick to evaluate plan estimate of 1995 – 2000 may prove inadequate because actual expenditure expedited for each sub-head are not available.

However effort will be made to evaluate those provided.

For the fiscal year 1995. table 1 will be use.

TABLE1: NIGER STATE GOVERNMENT APPROVED RECURENT EXPENDITURE FOR 1995

HEAD	APROVED 1995	ACTUAL 1995	BALANCE
412	4,922,206	2,523,764	,2398,442.0
414	47,833,497	11,947,847.00	35,885,649.10
416	2,670,388	3,146,901.10	-476,519.10
417	1,791205	865,872.	925,519.00
418	8,550,020	1,531,604	7,018,416
419	27,373,215	24,180,604	3,192,575
420	13,748,918	12,858,640	890,000
421	23,045,695	16,180,606	6,865,089
422	23,131,995	13,898,753	9,233,242
423	137,820,379	67,304,778	70,515,601
424	83,506,039	76,123,730.7	7,382,308.3
425	4,053,222	1,947,276	2,105,946
426	554,401	348,016	206,385
427	2,635,908	1,126,062	1,514,846
428	66,944,000	78,411,956	-11,467,956
429	243,161,266	-	243,161,26
430	22,960,700	-	27,960,700
431	156,773,166	-	150,773,16
432	2,101,769	1,158,795.48	942,973.52
433	6,193,145	2,741,294	3,451,851
434	-	-	-
435	-	-	-
TOTAL	886,771,085	648,041,865.20	568,479,257.82

DATA SOURCES DEPT. OF BUDGET & PLANNING, MINNA

From the table 1 above a sum of eight hundred and eighty six million, seven hundred and seventy one thousand, and eighty five Naira (N886,771,085) was the approved recurrent expenditure for 1995 while from table 7, four hundred and thirty Naira (N457,845,430) was the approved capital expenditure for 1995. By addition a sum of one billion, three hundred

and forty four million, six hundred and sixteen thousand, five hundred and fifteen Naira was budgeted for the fiscal year. For the same fiscal year, the actual expenditure is to the turn of One billion, and fourteen Million, three hundred and eighteen thousand, two hundred and nine Naira leaving a balance of three hundred and thirty Million, two hundred and five Naira and eight y kobo (N330,298,305.80). That is only 75% of the total budget was expended. This in due to fall in the allocation from the federation account as wells internally generated revenue. Government spent much on head 423 (Ministry of Education and head 424 (Ministry of Health) during the year.

NIGER STATE GOVERNMENT APPROVED & ACTUAL RECURRENT EXPENDITURE

HEAD	APROVED 1996	ACTUAL 1996	BALANCE
4	4,743,314	4,431,400	311,914
414	63,388,850	65,368,220	(1,994,370)
416	6,716,714	4,282,624	2,434,080
417	2,153,320	2,000,000	155,320
418	9,702,206	6,320,600	3,381,606
419	35,629,661	30,606,550	5,023,111
420	18,554,258	18,650,258	(96,000)
421	31,474,433	30,474,400	1,000,033
422	31,081,021	25,062,000	6,019,021
423	188,944,468	180,657,864	8,286,604
424	107,002,126	96,622,600	10,379,526
425	5,895,056	5,006,400	888,656
426	776,097	654,234	121,863
427	4,532,258	4,632,500	(100,242)
428	101,035,000	80,220,100	20,714,658
429	169,620,773	80,962,993	88,657,780
430	16,113,049	10,220,500	5,912,549
431	213,867,123	188,676,224	25,190,899
432	2,425,794	2,220,900	204,894
433	7,555,675	7,624,756	(69,081)
434	-	-	-
435	3,575,245	3,021,860	550,385
TOTAL	1,024,768,441	847,719,793	

DATA SOURCE:- DEPT OF BUDGET PLANNING MINNA

From table 2 above and from table7, the total approved budget (recurrent capital expenditure) for the 1996 fiscal year was One billion, Six hundred thirty on million, six hundred and seventy six thousand, three hundred and fifteen Naira (N1,631,676,315) and the actual budget expenditure (recurrent and capital) was one billion and ninety million, three hundred and eighty seven sixty nine Naira sixty kobo (N1,090,387,069.60k) leaving a balance of

five hundred and forty one thousand, two hundred and eighty Naira, forty kobo (N541,289,246.40k).

This shows that only 66.8% of the total budget was expended learning a balance of 33.2%.

TABLE 3: NIGER STATE GOVERNMENT B UDGET PERFORMANCE ON RECURRENT EXPENDITURE.MINISTRIES/PARASTATAL. FOR 1997 FISCAL YEAR.

HEAD	APPROVED 1997	ACTUAL EXP. 1997	BALANCE
412	16,685,695	99,060,115.50	(82,374,420)
413	-	2,411,29736	-
414	550,039,400	103,735,899.68	(48,696,499.68)
416	7,103,143	6,975,835.27	127,307.23
417	2,316,902	6,023,964	(3,707,062)
418	12,311,678	9,590,331.16	2,721,356.84
419	60,568,161	59,648,717.95	919,443.03
420	20,606,531	11,333,494.26	(92,727,964.21)
421	33,690,858	31,661,045.26	2,029,812.74
422	30,700,3212	32,733,978.42	(2,033,666.42)
423	234,743,389	143,217,776.42	91,525,612.87
424	131,702,389	114,395,675.26	17,306,850
425	5,385,332	34,486,997.58	(29,101,665.58)
426	1,182,025	771,515.82	410,509.18
427	6,725,242	4,053,806.40	2,921,435.6
428	1,370,350.00	-	137,035,000
429	190,000,000	98,492,766.18	9,507,233.82
430	13,734,133	-	13,734,133
431	259,596,000	-	259,596,000
432	3,977,800	278,337.64	1,259,462.36
433	10,336,303	6,723,848.47	3,512,454.53
434	3,433,533	-	3,433.533
435	3,433,533	-	3,433.533
436	-	-	-
TOTAL	1,266,564,146	870,036,396.29	-

DATA SOURCE: Dept. of Budget & Planning, Minna.

From table 3 above and from table 7, the total approved budget (both recurrent & capital) for the 1997 fiscal year was two billion, one hundred and sixty eight million, six hundred and seventy two naira (N2,168,671,472) and the actual budget expenditure (recurrent & Capital) was one billion, four hundred and eighty three million, four hundred and sixty nine thousand, three hundred and seventy eight naira leaving a balance of six hundred and eighty five million, two hundred and two thousand and ninety four naira forty two kobo (N685,202,094.2k).

This shows that only 68.40 of the total budget was expended during the fiscal year. The deficit may be due to short fall from the allocation of federation account as well as internally generated revenue or cut in government spending during the period.

TABLE 4:-NIGER STATE GOVERNMENT BUDGET PERFORMANCE ON RECURRENT EXPENDITURE. MIN/PARASTATALS FOR 1998 FISCAL YEARA

HEAD	APPROVED 1998	ACTUAL EXP. 1998	BALANCE
412	55,463,656	122,691,196.69	(67,227,540.69)
413	3,749,929	3,826,302.73	(76,373.73)
414	75,773,843	65,110,235,89	10,603,607.11
416	7,542,512	4,406,142.94	3,136,370.06
417	2,772,456	2,192,278.99	580,077.0
418	13,609,115	12,275,325.52	1,333,789.48
419	70,807,891	49,646,284.28	21,161,606.72
420	40,341,736	86,571261.45	(46,229,525.83)
421	37,531,122	23,087,992.45	14,443,129.55
422	257,660,375	28,202,941.05	7,563.433.95
423	140,539,101	87,809,132.60	52,729,968.40
424	162,036,586	96,230,087	65,806,499
425	6,548,168	12,306,379	(5,758,211.58)
426	802,722	408,729.20	393,992.80
427	6,317,810	2,658,805.58	3,659,004.42
428	275,635,000	105,395,375.84	170,259,624.16
429	188,277,255	63,179,028.01	124,998,226.99
430	18,341,568	-	18,341,508
431	453,371,508	-	453,371,508
432	3,483,368	2,703,439.02	779,928.98
433	9,425,085	8,198,139.60	1,226,945.40
434	10,488,178	-	10,488,178
435	-	-	-
436	30,056,996	18,998,674.61	11,058,321.39
TOTAL	1,648,383,921	795,897,853.40	-

DATA SORCE:- Budget & Planning Department, Minna.

From table 4 above and from table 7, the table approved budget (both recurrent and capital) for the 1998 fiscal year was two billion, five hundred and forty five million, eight hundred and seventy one thousand, two hundred and forty seven naira (N2,545,871,247) and the total actual budget

expenditure (both recurrent and capital) was one billion, three hundred and ten million, seven hundred and six thousand five hundred and ninety two naira only (N1,310,706,592) leaving a balance of one billion, two hundred thirty five million, one hundred and sixty four thousand, six hundred and fifty six naira (N1,235,164,656) only. This shows that only 51.48% of the total budget estimate was expended during the fiscal years. This is due to a drastic fall in government receipts during the period.

The performance of budget in this year is misdate.

TABLE 5: NIGER STATEGOVERNMENT BUDGET PERFPRMANCE ON RECURRENT EXPENDITURE MINISTRIES/PARASTATALS FOR 1999 FISCAL YEAR.

HEAD	APPROVED 1999	ACTUAL EXP. 1999	BALANCE
412	58,308,653	40,880,521	17,428.132
413	9,662.891	15,964,281	(6,301,396)
414	100,240,000	64,937,200	35,302,804
416	12,709,837	10,963,124	1,746,713
417	4,354,563	4,080,742	283,821
418	23,806,495	18,106,787	5,700,132
419	177,489,495	155,946,200	21,543,295
420	62,469,183	70,154,630	(7,685,447)
421	70,335,293	68,454,293	1,881,000
422	81,307,484	70,664,531	10,642,953
423	284,997,936	142,498,960	142,498,976
424	285,222,677	188,242,370	96,980,307
425	12,753,834	8,555,000	4,198,834
426	2,624,560	1,124,000	1,500,560
427	10,614,942	4,460,430	6,154,512
428	211,179,970	190,801,000	20,378,970
429	61,993,122	-	61,993,122
430	16,581,200	-	16,581,200
431	757,244,748	690,450,748	66,839,000
432	4,165,893	2,582,514	1,283,319
433	16,036,716	12,304,121	3,732,595
434	12,895,569	122,895,569	-
435	54,284,302	30,440,230	23,844,072
436	-	-	-
437	-	-	-
438	-	-	-
439	-	-	-
440	-	-	-
441	-	-	-
TOTAL	2,331,289,291	1,804,731,817	-

DATA SOURCE:- Dept. of Budget & Planning, Minna

From table 5 above and from table7, the total approved budget estimate (both recurrent and capital) for the 1999 fiscal year was two billion, nine hundred and thirty one million, two hundred sixty six thousand, six hundred and fifty one Naira (N2,931,266,651) only and the total actual budget expenditure was two billion, two hundred and thirty six million seven hundred and fifteen thousand, five hundred and sixteen Naira (N2,236,715,516) leaving a balance of six hundred and fifty one million, five hundred and fifty one thousand, one hundred and thirteen Naira eighty kobo (N694,551,134.80k). this showed that only 76.30% of the budget was expended during the fiscal year.

This is high performance of the budget in this year.

TABLE 6:- NIGER STATE GOVERNMENT BUDGET PERFORMANCE ON RECURRENT EPENDITURE MINISTRIES/PARASTATALS

HEAD	APPROVED 2000	ACTUAL EXP. 2000	BALANCE
412	43,779,439	16,144,145.78	27,635,293.22
413	18,568,440.00	13,358,504.26	5,209,935.74
414	93,084,973	43,614,272`	49,470,701
416	16,304,911	3,545,581.6	12,759,323.36
417	16,921,707	12,711,248.9	4,210,458.10
418	6,790,000	6,614,804.24	175,197.76
419	12,853,704	9,778,853.92	3,074,850.86
420	212,722,169	33,255,214.92	179,466,952.08
421	72,078,200	58,592,169.70	13,486,030.28
422	87,262,200	99,847,661.48	(12,585,461.48)
423	220,411,900	147,544,608	22,289,546.88
424	349,968,950	327,479,403	6,808,201.32
425	24,254,415	13,446,213.60	401,474.44
426	2,048,228	1,646,753.56	(176,704.42)
427	10,682,115	10,858,619.40	16,715,000
428	181,035,000	164,320,00	-
429	366,618,512	-	-
430	60,735,000	-	99,451,798.50
431	109,673,201.4	997,250,215	(3,517,451.83)
432	1,562,626	1,954,825.83	-
433	-	-	-
434	-	-	7,068,775
435	32,688,575	25,706,990	5,101,144
436	30,818.134	5,402,596.46	3,670,518.54
437	9,073,115	12,983,013.32	(665,126.32)
438	6,331,397	7,739,308.66	3,595,022.34
439	11,334,331	-	-
440	150,000,000	-	-
441	200,000,000	2,043,395,108.97	-
TOTAL	3,465,203,101	2,043,395,108.97	-

DATA SOURCE:- Dept, of Budget & Planning, Minna

From the table above and from the table 7, the total approved budget estimate (recurrent and capital) for the 2000 fiscal year was four billion, on

From the table above and from the table 7, the total approved budget estimate (recurrent and capital) for the 2000 fiscal year was four billion, on hundred and sixty six million, three hundred and seventy three, one hundred and one Naira (N4,166,373,101) and the total actual budget expenditure was two billion, two hundred and fifty four million, four hundred and ninety six thousand, nine hundred and fifty Naira (N2,254,496,950) only leaving balance of one billion, nine hundred and eleven million, eight hundred and seventy six thousand, one hundred and fifty one Naira (N1,011,878,157) only. This shows that only 54.11% of the budget estimate was expended in this year. The performance is at average.

TABLE9: BUDGET PERFORMANCE ON CAPITAL EXPENDITURE; MINISTRIES/PARASTATAL FROM 1995 – 2000

NO	YEAR	APPROVED EXPENDITURE	ACTUAL EXP	PERCENTAGE
1	1995	459,845,430	366,276,344	80%
2	1996	606,907,874	242,667,075.60	40%
3	1997	902,107,326	613,432,981.68	68%
4	1998	897,487,326	514,808,738.15	57%
5	1999	599,977,360	431,983,699.20	72%
6	2000	701,170,000	211,101,841.78	30%

DATA SOURCE: Dept. of Budget & Planning, Minna.

3.5 FACT FINDING METHOD

Method of gathering information and data for this study are Records searching and reading from the department records. This is so because most of its activities are always recorded and because of the nature of their look, questionnaires would not serve any useful purpose.

Also discussion was held with the heads of department and sections.

3.6 COST – BENEFIT ANALYSIS

It may look expensive to purchase a computer sets, install and operate them, but the benefit to be derived are so numerous for the new system, there are break down of cost complications

1 – Cost of equipment

a – Two (2) unit of computer set at 150,000 = per set – 300,000

b - Printer 1 dot metric printer and 1 laser jet printer. Dot metric printer cost 70,000 and laser jet printer 100,000

c – UPS – 25,000

d – Software's

(i) - WordPerfect – 10,000

(ii) – Dbase IV or III plus – 10,000

(iii) – Installation cost – 15,000

      Total = 530,000

2 – Operating cost

   i – 2 computer operators at 6000 monthly = 12,000

   ii – Training for four weeks at 5,000 per week = 20,000

   iii - Stationeries, Diskette, Ribbons = 30,000

      Total = 61,000

Grand Total = 530,000 + 61,000 = 591,000

Benefits to be derived from the new system are enumerated below:-

I – Prompt dictation of derivation from set objective (goals).

II – Data and information are going to be easily accessible and well coordinated.

III – Policy formulators and researchers could plan effectively because information is going to be readily available.

IV – It saves time of planning and evaluating performance.

V – It saves a lot of stationeries.

VI – Record stored in computer fibs are always well kept record purposes

VII – It can be use to dictate areas of wasteful spending.

VIII – Ghost workers can be effectively checked and easily eliminated.

IX – Manpower strength of the state can be ascertained anytime, any day.

3.7 <u>INPUT AND OUTPUT SPECIFICATIONS</u>

Output Specification – It is necessary to consider what is required from the system before deciding on how to produce it. For output specification therefore, we need to determine forms types, volume and frequency of report to be produced.

Since what we required is almost going to be a report as at when needed a report of budget performance of the state.

And data are to be provided on monthly basis to update file, Hence monthly quarterly / annually reports will be provided.

Input specification: - For this purpose, these files are to be taken care – of: -

a – Method of data collection and volume

b – type of Input Media available

c   –

Volume of input document

d – Design of input layout

In designing layout for convenience and better understanding. The file to be use are master and transactional file. And they should be open for each of these expenditure head stated below: -

HEAD	MINISTRY/DEPARTMENT
412	Government House
413	Niger State Legislative
414	SSG Office
416	Office of State Auditor General
417	Civil Service Commission
418	Ministry of Justice
419	Ministry of Finance
420	Ministry of Works
421	The judiciary
422	Ministry of Agricultural and Natural resources
423	Ministry of Education
424	Ministry of Health
425	Ministry of Commerce and Industry
426	Judicial Service Commission
427	Office of Local Government Auditor General
428	Pension and Gratuities
429	Public Debit
430	10% Local Government dues
431	Payment of Subvention
432	Local Government Service Commission
433	Ministry of Information
434	25% Contribution to L.G. Pension
435	Ministry of Women affairs

For Capital Expenditure Project number are used as below:

Project No	Min/Dept
450	Agric & rural developments
451	Livestocks
452	Forestry
453	Fishery
454	Manufacturing
455	Energy
456	Finance, Commerce & Industry
457	Transport
458	Education
459	Health
460	Information
461	Social Development
462	Water Supply
463	Drainages
464	Housing
465	Survey
466	Urban & Regional Development
46 7	General administrations

The following are Master files:

a) NSABE. DBF For budget estimate summary file

b) QFPIP. DBF For quarterly and yearly report on FPI personnel cost

c) QFPIO. DBF For quarterly and yearly report on FPI over head expenditure

d) QFPIC. DBF For quarterly and yearly reports of FPI capital expenditure

e) QREV. DBF For quarterly and yearly revenue report

The transactional files are

a- PER.C DBF For personnel cost expenditure

b- OVER.C For over head expenditure

c- CAPEX. DBF For capital expenditure

d- REV DBF For revenue estimate

The data structure of all these files will be founded under file design (programs) in chapter four.

CHPATER FOUR

4.0 <u>SOFTWARE DEVELOPMENT AND IMPLEMENTATION.</u>

4.1 <u>INTRODUCTION</u>

This chapter will concentrate on software development and implement. Here emphasis will be on the choice of software packages, the element of the software package, programming language e.t.c.

Also included in this chapter is data structure of the input and output files and program development. The implementation aspect deals on the operation manual, change-over produces and documentations.

4.2 <u>CHOICE OF SOFTWARE PACKAGE AND LANGUAGE:-</u>

In selecting a software package, certain needed to be considered.

The criteria used for the choice of software packages and programming language for this project work are:-

a. The effectiveness and efficiency of the packages with regard to the functions of the developed programmes.

b. The facilities for different types of file processing.

c. The security of the records in the files.

d. The facilities for maintaining of the files, e.g. adding new records, easy retrieval of records, modifying of records, etc.

e. The flexibility of the packages; and

f. User's friendliness of the packages.

Based on the above outlined criteria and the types of files the will be required for processing, two applications software packages will be adopted for this project. These are Microsoft Word 200 and Dbase V for windows 2002.

4.3   FEATURES OF DBASE V FOR WINDOWS

Dbase V for windows is similar to Dbase III plus in DOS. In addition to other facilities, it has all the facilities that are available in Dbase III. Plus in DOS. Dbase V is an organized, integrated relation Dbase management software package. This is complex and flexible software, which constructs, expands, and maintains the database. If also provides a full relational database environment to user. In addition to file maintenance program, which allows the DBMS to maintain the data in the pool by adding new records, it provides an interface with user's programs.

This means that with Dbase V for windows, user can develop and run his own application programs. In this case, the programming language will be Dbase programming language.

Another advantage of this software package is that a large number of built functions are provided including mathematical functions and storing manipulation functions. The programming language includes command to perform conditional branching, looping, calculations, sort record, format input screen, out records and so on. Dbase V for windows also has the function of providing security for the data. The main aspects of this are:-

a.   Protecting data against corruption.

b.   Protecting data unauthorized accessed; and

Protecting recovery and restart facilities after a hardware or software failure.

4.4   SOFTWARE DEVELOPMENT AND TESTING

When a new computer system is to be development, it be come number of ways. The requirement must initially be expressed in terms that the user can understands and agree to. These requirements can be presented to the computer in the form of a set of instructions which the computer can obey, That is program. Any associated annual procedures must also be specified

Therefore, lose effort must be made to discuss the data structure of the Dbase files used during the testing of the programs, programming program and operational manual.

4.5 FILE DESIGN

Once data design completed, the next step is to make the final organization of the data into files. This is of key importance because once you enter data into a Dbase and decides to add fields. You must go to all existing records and enter the new files.

The method adopted in the design in to group the data into logical classes and according to the output requirement. The following factors are considered for the designing of all Dbase files used in the package written.

1.   Accessing the file-none of the files in index or sort.

2.   Data redundancy in field design for the Dbase is minized.

3.   Complex relationship between the fields in each file are avoided.

4.   Too many fields in each file are avoided.

5.   The main objectives of integration of Dbase files are strictly pursued.

The following are files created and their data structure are written below:-

4.5.1.   BUDGET ESTIMATE SUMMARY FILE (NSABE. DBF)

This is more of permanent file and reference file. It contain the summary of previous financial year approved budget, the actual expenditure for the previous and current financial year approved recurrent capital and revenue estimate.

S/M	DESCRIPRION	F/NAME	TYPE	WISTH	DEC
1	HEAD	HEAD	C	3	-
2	MIN/DEP.	MINDP	C	34	-
3	PREV. YR APP BUD.	PYAES	N	14	2
4	PREV YR ACTUAL EXP.	PYAEX	N	14	2
5	CURR YR APP PER COST.	CYAPC	N	13	2
6	CURR. YR APP OVERHA COST.	CYAOC	N	13	2
7	CUR YR CAPT COST	CYACC	N	13	2
8	CUR YR REV EST IMAT	CYREYB	N	13	2
9	CUR YR APPR BUD	CYABU	N	14	2

4.5.2 PERSONAL EXPENDITURE FILE (PERC. DBF)

it is one of the yearly transactional file that has to be updated monthly. It houses the approved personal cost estimate of all the ministry/department, the monthly actual expenditure, quietly actual expenditure and the yearly actual expenditures.

This file is used to update the quarterly actual personal cost file.

DATA STRUCTURE FOR PERC. DBF

S/M	DESCRIPRION	F/NAME	TYPE	WIDTH	DEC
1	HEAD	HEAD	C	3	-
2	MIN/DEPT.	MNDP	C	34	-
3	APP EST.	AEST	N	14	2
4	JAN. EXP.	JAN	N	13	2
5	FEB. EXP.	FEB	N	13	2
6	MAR. EXP.	MAR	N	13	2
7	1ST QTR EXP.	FATR	N	13	2
8	1ST QTR BAL	FBAL	N	14	2
9	APRIL EXP.	APR	N	13	2
10	MAY EXP.	MAY	N	13	2
11	JUNE EXP.	JUNE	N	13	2
12	2ND QTR EXP	SQTR,	N	13	2
13	2ND QTR EXP.	SBAL,	N	13	2
14	JULY EXP.	JULY	N	13	2
15	AUG. EXP.	AUG.	N	13	2
16	SEPT. EXP.	SEPT.	N	13	2
17	3RD QTR EXP.	TQTR.	N	14	2
18	3RD QTR EXP.	T BAL	N	13	2
19	OCT EXP	OCT.	N	13	2
20	NOV. EXP.	NOV.	N	13	2
21	DEC. EXP	DEC.	N	13	2
22	4TH QTR EXP.	FQTTR	N	13	2
23	TOTAL BAL	TOTAL	N	13	2
24	BAL	BAL	N	13	2

4.5.3. OVERHEAD EXPENDITURE FILE (OVER. DBF)

This in also a transactional file that houses the approve over head cost estimate of all Ministries/Department. The actual monthly over head expenditure the quarterly over head expenditure and yearly overhead expenditure. It is use to update the quarterly over head expenditure.

DATA STRUCTURE FOR OVER C. DBF.

S/M	DESCRIPRION	F/NAME	TYPE	WIDTH	DEC
1	HEAD	HEAD	C	3	-
2	SUB HEAD	SUBH.	C	5	-
3	DETAILS	DETA	C	34	-
4	APPR EST.	AEST	N	14	-
5	JAN. EXP.	JAN	N	12	2
6	FEB. EXP.	FEB	N	12	2
7	MAR. EXP.	MAR	N	12	2
8	1ST QTR EXP.	FATR	N	12	2
9	1ST QTR BAL	FBAL	N	12	2
10	APRIL EXP.	APR	N	12	2
11	MAY EXP.	MAY	N	12	2
12	JUNE EXP.	JUNE	N	12	2
13	2ND QTR EXP	SQTR,	N	12	2
14	2ND QTR BAL.	SBAL,	N	12	2
15	JULY EXP.	JULY	N	12	2
16	AUG. EXP.	AUG.	N	12	2
17	SEPT. EXP.	SEPT.	N	12	2
18	3RD QTR EXP.	TQTR.	N	12	2
19	3RD QTR BAL.	T BAL	N	12	2
20	OCT EXP	OCT.	N	12	2
21	NOV. EXP.	NOV.	N	12	2
22	DEC. EXP	DEC.	N	12	2
23	4TH QTR EXP.	FQTTR	N	12	2
24	TOTAL BAL	TOTAL	N	14	2
25	BAL	BAL	N	12	2

4.5.14 CAPTER EXPENDITURE FILE (CAPEX. DBF)

The capital expenditure file is also a transaction file which house the approved capital estimate, the actual monthly capital expenditure, actual quarterly capital and yearly capital expenditure. This is use to update the quarterly report file on financial performance index (FPT)in capital expenditure.

DATA STRUCTURE FOR CAPEX. DBF

S/M	DESCRIPRION	F/NAME	TYPE	WIDTH	DEC
1	HEAD	HEAD	C	3	-
2	SECTOR	SECT	C	15	-
3	SUBSECTOR	SUBS	C	15	-
4	APPR EST.	AEST	N	14	2
5	JAN. EXP.	JAN	N	13	2
6	FEB. EXP.	FEB	N	13	2
7	MAR. EXP.	MAR	N	13	2
8	1ST QTR EXP.	FATR	N	13	2
9	1ST QTR BAL	FBAL	N	14	2
10	APRIL EXP.	APR	N	13	2
11	MAY EXP.	MAY	N	13	2
12	JUNE EXP.	JUNE	N	13	2
13	2ND QTR EXP	SQTR,	N	13	2
14	2ND QTR BAL.	SBAL,	N	13	2
15	JULY EXP.	JULY	N	13	2
16	AUG. EXP.	AUG.	N	13	2
17	SEPT. EXP.	SEPT.	N	13	2
18	3RD QTR EXP.	TQTR.	N	13	2
19	3RD QTR BAL.	T BAL	N	13	2
20	OCT EXP	OCT.	N	13	2
21	NOV. EXP.	NOV.	N	13	2
22	DEC. EXP	DEC.	N	13	2
23	4TH QTR EXP.	FQTTR	N	13	2
24	TOTAL EXP.	TEXP.	N	14	2
25	BAL	BAL	N	13	2

4.5.5 QUARTERLY AND YEARLY REPORT FILE
ON FPT ON PERSONNEL COST (QFPI.P.DBF)

This is a permanent file that is being update the hard copies for quarterly and yearly report on financial performance in dex (FPT) on personnel cost. It is therefore an output file on personnel expenditure given quarterly and at the end of year.

DATA STRUCTURE FOR QFPI.P. DBF

S/M	DESCRIPRION	F/NAME	TYPE	WIDTH	DEC
1	HEAD	HEAD	C	3	-
2	MIN/DEPT	MIN/DEP.	C	34	-
3	APP PERS EST	AEST	N	14	-
4	1ST QTR EXP.	FATR	N	12	-
5	1ST QTR BAL	FBAL	N	12	2
6	2ND QTR EXP	SQTR,	N	12	2
7	2ND QTR BAL.	SBAL,	N	12	2
8	3RD QTR EXP.	TQTR.	N	12	2
9	3RD QTR BAL.	T BAL	N	12	2
10	4TH QTR EXP.	FQTTR	N	12	2
11	TOTAL BAL	TOTAL	N	12	2
12	BAL	BAL	N	12	2

4:5:6. QUARTERLY AND YEARLY REPORT ON FPT ON OVERHEAD EXPENDITURE (QFPI.O. DBF).

This is also a permanent file that is being update by monthly overhead expenditure file and is used to produce the hard copies for quarterly and yearly report on overhead expenditure. It therefore an output file for quarterly and year overhead expenditure.

S/M	DESCRIPRION	F/NAME	TYPE	WIDTH	DEC
1	HEAD	HEAD	C	3	-
2	SUBSECTOR	SUBS	C	15	-
3	DETAILS	DETA	N	14	2
4	APPR EST.	AEST	N	13	2
5	1ST QTR EXP.	FATR	N	13	2
6	1ST QTR BAL	FBAL	N	13	2
7	2ND QTR EXP	SQTR,	N	13	2
8	2ND QTR BAL.	SBAL,	N	14	2
9	3RD QTR EXP.	TQTR.	N	13	2
10	3RD QTR BAL.	T BAL	N	13	2
11	4TH QTR EXP.	FQTTR	N	13	2
12	TOTAL EXP.	TOTAEXP	N	14	2
13	BALANCE	BAL	N	4	2
14	PERCENTAGE	PERCT.	N	13	2

4.5.7. QUARTERLY AND YEARLY REPORT FILE ON FPI ON CAPITAL EXPENDITURE (QFPI.C. DBF)

The quarter and end of the year report file on financial performance index on capital expenditure in use to produce quarterly and end of year hard copies on   FPI on capital expenditure.

DATA STRUCTURE FOR QFPI .C. DBF

S/M	DESCRIPRION	F/NAME	TYPE	WIDTH	DEC
1	PROJECT NO.	HEAD	C	3	-
2	SECTOR	AECT	C	15	-
3	SUBSECTOR	MINDP	N	15	-
4	APPR EST.	AEST	N	14	2
5	1ST QTR EXP.	FATR	N	13	2
6	1ST QTR BAL	FBAL	N	14	2
7	2ND QTR EXP	SQTR,	N	13	2
8	2ND QTR BAL.	SBAL,	N	13	2
9	3RD QTR EXP.	TQTR.	N	13	2
10	3RD QTR BAL.	T BAL	N	13	2
11	4TH QTR EXP.	FQTTR	N	13	2
12	TOTAL EXP.	TOTAEXP	N	14	2
13	BALANCE	BAL	N	4	2
14	PERCENTAGE	PERCT.	N	13	2

4.5.8 QUARTERLY AND YEARLY REVENUE REPORT(QYREV. DBF)

This is a mater file which is a permanent and reference file. It houses the approved revenue estimate, the actual quarterly revenue collected and total revenue collected for the year. It is used to produce hard copies of actual quarterly revenue.

DATA STRUCTURE FOR QYREV. DBF.

S/M	DESCRIPRION	F/NAME	TYPE	WIDTH	DEC
1	HEAD	HEAD	C	16	-
2	SUBSECTOR	SUBS	C	6	-
3	MIN/DEP.	MINDP.	C	34	-
4	DETAILS OF REV.	DREV.	C	12	2
5	PRE YR APPVEST	PYACR	N	12	2
6	PRES YR AC CALL	PYEAR	N	12	2
7	CURR. YR APEST	CYEAR	N	12	2
8	1ST QTR ACT. COL	FQAC	N	10	2
9	2ND ACT. COL	SQTAC	N	10	2
10	3RD ATR ACT. COL	TQTRC	N	10	2
11	4TH ART ACT. COL	FQTRC	N	10	2
12	TOTAL COLL.	TOTRC	N	12	2
13	PERCENTAGE	PENCENT	N	5	1

4.6   OPERATIONAL MANUAL

The programming process is not complete unit the program have been written and thoroughly field tested for a substantial period of time. The programs are said to be operational when they have been thoroughly tested and completed documented. Documentation involves unity of the operational manual, the junctions agreed modular program and change over procedure.

As already mentioned, the user's application software for this project was developed D base V in windows environment.

Below is single instructional guideline to be followed by the how of this software.
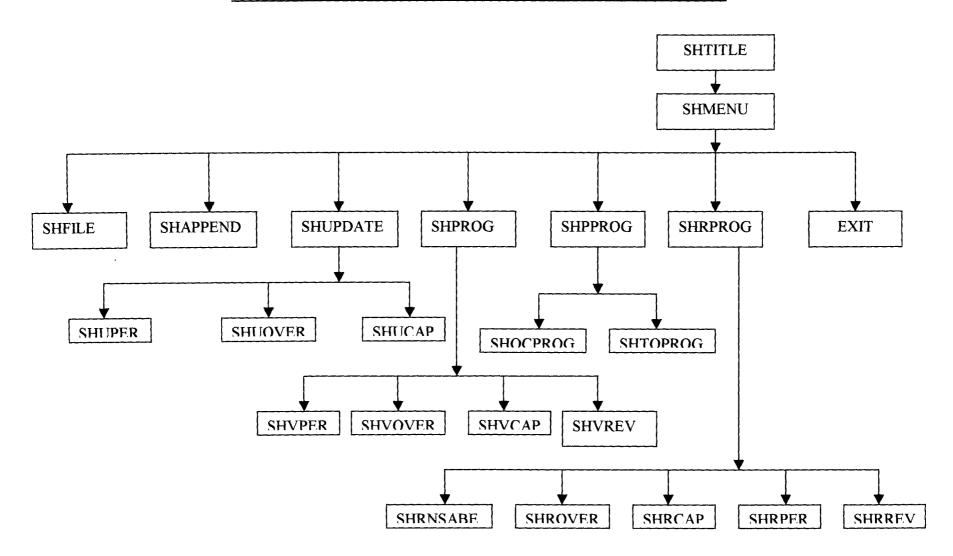
Step 1   Boot the system. A successful booting will lead the user to windows.

Step 2   With the aid of the mouse, move the cursor to START and direct it this will display all the menu.

Step 3   move the cursor to program, this will highlight all the application software under program.

Step 4   move the cursor to obsess V and click it. This will open the obese V environment.

Step 5   on the menu bar of the environment, select file and click it. This will lead you to the pull down menu.

Step 6   at this sub-menu, select, open, and click its this will display the dbf files, then move your cursor to the pull down point and click it, it will display all various type files under Dbase V. Then select, program files and click it. This will display all the program files.

Step 7   Use the mouse to point Tittle. prg ans and left click to open it.

4.7 PROGRAMS

The part of the chapter discussed briefly the functions of the twenty four modular programs that were written for this study. The programs codes are in appendix A.

i. Main tittles program:- This program on execution, displays the files of the program; the name of the programmer and the supervisor on the screen. It also leads the user to the main menu program.

ii. Main Menu Program:- The functions of the program displays at the database files and report.

iii. File Program:- The execution of the file program displays at the database files used in this project.

iv. Append Program:- This enable the user to enter new records into any of the master files.

v. Up-data program :- This display update sub-menu. The submenu list the those expenditure files and the revenue file that will be up dated monthly. It also leads the user to programs that will display the record that requires updating.

vi. Enquiry program:- This is the same as view program. It displays the files names and also leads the user to the programs that will display the required records.

vii. Processing program:- This display a submenu that carries the various types of processing works that could be done with the software.

FLOWCHART OF THE MODULAR PROGRAMS

4.8 CHANGE-OVER PROCEDURES.

These are three method of changing over from old system to a new system.

    1.   Parallel

    2.   Direct and

    3.   Pilot.

1.   Parallel Change-over

Here the old system are run concurrently using the same input. Outputs from the old system continue to be distributed until the new system has proved satisfactory. At this point, the old system is discontinued and the new system take its place. Some of the features of the parallel method are:-

a.   It is costly method because of the amount of duplications involved.

b.   This method would need the employment of extra staff or over time working for existing staff. This can create difficulties over the period of the change over.

c.   It is only possible where the output from old and new system are easy to be reconcile and where the system are similar.

d.   Its use give the authority the facility of fully fasting the new system to whist still retaining the existing system.

2.   Direct Change – Over:-

Here the old system is discontinued totally and the new system became operational. Some of its features are:-

a.   If the new system has no resemblance to the old, then a direct change-over is probably inevitable.

b.   There must be complete trust in the new system accuracy and reliability before it is used.

3.   PILOT CHANGE - OVER

A Pilot Change over would involve the change of a part of the system either in parallel or directly.

Use of the variation of the first two methods is possible when part of the system can be treated as a separate entity.

Considering the financial implication of the parallel system and the financial position of the present system, the direct system may be most suitable among the three system.

The problem of accuracy has been taken care of with the thorough testing of the new system during the development period, coupled with the fact that computer system in one of the most reliable and efficient system for data and information storage and processing.

CHAPTER FIVE

5.0 CONCLUSIONS/SUMMARY AND RECOMMENDATIONS

5.1 CONCLUSION/SUMMARY.

The main objectives of this project was to highlight short coming of lack of computering budget exercise, i.e lack of data for effective evaluation as when needed and how. This exercise is computerised. There are a lot of benefit to be derived with the introduction of computer. These benefits are enumerated below:

i-   Easy and quick means of retaining data and information.

ii-   Fast and means of communication of information within and outside department of budget and planning.

iii- Easy, fast and accurate means of processing data.

iv-   Professional, clear and good of processing copies of reports, document and memorandum.

v-   Reduce cumbersomeness of filing systems

vi-   Using the concept of "Sow", "FATHER" and "GRANDTATHER". Data and reports will be guarded against lost, misplacement or outright distortion of facts and figure because there are back-ups.

vii- Protect document from unwanted users.

viii- Easily accessible for research work.

In Summary, with the introduction of computer operation information and data are easily available to facilitate monitoring and evaluation of budget exercise, because without these data evaluation of any budget can not be effectively control.

In head (Ministry) is not strictly altering to its budgetary provisions, hence, it vitiate the whole essence of planning. Because planning without monitoring leads to lack of control and without control their should not be planning in the first place.

With availability of data it help the organization (estate) plan to meet its goals.

It is pertinent to state that although design and testing of a new propose system has been on IBM compatible computer; it is hoped that the system will also be adoptable to other brand of PC computer of similar designs.

5.2 RECOMMENDATION

Considering the numerous advantages that will be derived; the following are recommended:-

i.   That the department should implement the proposed system.

ii. They should expand their computer unit to enable the unit cope with its new responsibility.

iii. Embark of massive training of it staff in computer operation so that they will be skilled and be able to cope with their challenges or that they should be alive to their responsibilities.

iv. Among the benefit to be derived is reduction in volumes of stationeries to be use, which when translated means reduction of cost space of filling cabinets.

v.   Workload of staff are also reduce, which will enhance efficiency and effectiveness of staff and organization. Overtime claim by staff is also reduce because work will now be done with ease.

vi. One of the biggest benefits is security of data and information. Back-up diskettes are provided. Conventionally back-up system, apart from

the working system called the "SON", the department can also produce two others called the "FATHER" and the "GRANDFATHER". The father is kept within the department while the grandfather outside the organization.

With this system loss of data will be reduce to the barest minimum, if not out rightly eliminated.

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DATABASE MANAGEMENT SYSTEM ON BUDGET ASSESSMENT (A CASE STUDY OF NIGER STATE DEPARTMENT OF BUDGET AND PLANNING)

```
*******************************************
* PROGRAM NAME: SHTITLE              *
* FUNCTION: Display project title    *
* AUTHOR: Mohammed Shaba             *
*******************************************
#define TRIMSTR(n) ltrim(str(n))

Create session
Set talk off
Set ldCheck off
Set print on
*Set procedure to program (1) additive
*Set precedure to buttons.ce additive
        CLEA
        @ 0.13 say "DATABASE MANAGEMENT SYSTEM ON BUDGET ASSESSEMENT"

        DO WHILE .T.
        @ 4.27 say "A SOFTWARE DEVELOPED FOR BUDGET"
        @ 5.30 say "REVIEW AND EVALUATION"
        @ 6.36 say "TO BE USED"
        @ 7.40 say "BY"
        @ 9.31 say "MINISTRY OF FINANCE"
        @ 10.39 say "AND"
        @ 11.32 say "ECONOMIC PLANNING"
        @ 12.35 say "NIGER STATE"
        @ 14.40 say "BY"
        @ 15.34 say "MOHAMMED SHABA"
        @ 16.31 say "PGD/MSC/99/2000/876"
        @ 18.35 say "SUPERVISED"
        @ 19.40 say "BY"
        @ 20.30 say "MR. E. EZEAKO"
        @ 2.22 to 22.60 double
        ch = space(1)
        @ 23.5 say "TO CONTINUE WITH THE MAIN PROGRAM (Y/N)"
        @ 23.60 get ch pict "@!"
        Read
          Do case
            Case ch = "Y"
              do shmenu
            Case ch = "N"
              cancel
          Endcase

        ENDDO

        RETURN

Clea
    *******************************************
    * PROGRAM NAME: SHMENU               *
    * FUNCTION: Displays Main menu       *
    * AUTHOR: Mohammed Shaba             *
    *******************************************
    #define TRIMSTR(n0 ltrim(str(n)
        DO WHILE .T.
        clear
        @ 2.31 say "M A I N   M E N U"
        @ 3.31 say replicate ("=",16)
```

```
@ 4,5 say "FILE" + space(3) + "APPEND"
@ 4,22 say "UPDATE" + space (3) + "PROCESSING"
@ 4,44 say "ENQUIRY" + space(3) + "REPORTS"
@ 4,64 say "QUIT"
ch = space(1)
@ 20,10 say "PRESS FIRST LETTER FOR CHOICE OF TASK"
@ 20,50 get ch pict "@!"
Read
    Do case
       Case ch = "F"
       do shfile
       Case ch = "A"
       do shapp
       Case ch = "U"
       do shucap
       Case ch = "E"
       do shvcap
  ..   Case ch = "P"
       do shpprog
       Case ch = "R"
       do shrprg
       Case ch = "Q"
       cancel
    Endcase
  ENDDO
    clear
  RETURN
```

```
**************************************************
* PROGRAM NAME: shappend.prg                     :
* FUNCTION: To Enter new record into any of the files   :
**************************************************
#define TRIMSTR(n) ltrim(str(n)
Create session

clea
mfile = space(6)
@ 3,5 say "ENTER FILE NAME" get mfile
read
  If mfile = "SHSREX"
    Use SHSREX.DBF
  Endif
    If mfile = "SHPERCH"
      Use SHPERCH.DBF
    Endif
      If mfile = "SHOVERH"
        Use SHOVERH.DBF
      Endif
        If mfile = "SHCAPEX"
          Use SHCAPEX.DBF
        Endif
DO WHILE .T.
    Clea
If mfile = "SHSREX"
@ 3,14 say "DATA ENTERING SCREEN FOR APPROVED RECURRENT BUDGET"
@ 4,17 say replicate ("=", 50)
Append Blank
@ 5,10 say "HEAD" get head
@ 5,21 say "MINISTRY/DEPARTMENT" get dept
```

```
@ 7,10 say "PREV. YEAR APPR. ESTIMATE" get pyapp
@ 9,10 say "CURRENT YEAR APPR. ESTIMATE" get acst
@ 11,10 say "PREV. YEAR ACTUAL EXP." get pyac
@ 13,10 say "CURRENT YEAR APPR. PER. COST" get cyapc
@ 15,10 say "CURRENT YEAR APPR. OVERHEAD" get cyaoc
@ 17,10 say "CURRENT YR APP. ALLOWANCE" get allow
@ 19,10 say "CURRENT YR APP. LEAVE GRANT" get lgrant
@ 21,10 say "TOTAL" get total
read
Endif
  If mfile = "SHPERCH"
  @ 3,17 say " DATA ENTERING SCREEN FOR PERSONNEL COST"
  @ 4,17 say replicate ("=",38)
  Append Blank
  @ 5,10 say "HEAD" get head
  @ 7,10 say "MINISTRY/DEPARTMENT" get dept
  @ 9,10 say "APPROVED PERSONNEL COST" get acst
  read
  Endif
    If mfile = "SHOVERH"
    @ 3,17 say "DATA ENTERING SCREEN FOR OVERHEAD COST"
    @ 4,17 say replicate ("=",39)
    @ 5,10 say "HEAD" get head
    @ 7,10 say "SUBHEAD" get subh
    @ 9,10 say "DETAIL" get deta
    @ 11,10 say "APPROVED OVERHEAD COST" get acst
    read
    Endif
      If mfile = "SHCAPEX"
      @ 3,17 say "DATA ENTERING SCREEN FOR CAPITAL COST"
      @ 4,17 say replicate ("=",33)
      Append Blank
      @ 5,10 say "HEAD" get head
      @ 7,10 say "SECTOR" get sect
      @ 9,10 say "SUBSECTOR" get subs
      @ 11,10 say "APPROVED CAPITAL EST." get acst
      read
      Endif
      If mfile = "SHREV"
      @ 3,17 say "DATA ENTERING SCREEN FOR EST. REVENUE"
      @ 4,17 say replicate ("=",38)
      Append Blank
      @ 5,10 say "HEAD" get head
      @ 7,10 say "SUBHEAD" get subh
      @ 9,10 say "DETAIL OF REVNUE" get deta
      @ 11,10 say "PREV. ACTUAL (JAN. - SEPT.)" get prev
      @ 13,10 say "PRES. AAPROVAED EST. REV " get arev
      read
      - Endif
   ch = space(1)
   @ 21,10 say "ANY OTHER DATA TO BE ENTERED (Y/N)"
   @ 21,50 get ch pict "@!"
   read
   clea
      Do case
        Case ch = "Y"
        loop
        Case ch = "N"
        exit
      Endcase
```

```
        ENDDO
        close database
        RETURN




        ***********************************
        * PROGRAM: Shfile.prg            '
        * FUNCTION: Display Database files    *
        ***********************************

        clea
        @ 6.20 say "SHCAPEX.DBF" + Space(4) + "SHNSABE.DBF"
        @ 7.20 say "SHPERCH.DBF" + Space(4) + "SHOVERH.DBF"
        @ 8.20 say "SHSREX.DBF" + Space(4) + "SHSREV.DBF"
        Wait
        Return



        *****************************************************
        * PROGRAM: Shperch.prg                              '
        * FUNCTION: Program for viewing any record in the personnel file     :
        *****************************************************

        -

//define TRIMSTR(n) ltrim(str(n))
        Create session
        Set talk off

        Use shperch.dbf
        mhead = space(4)
      Do while .T.
        @ 3.5 clear to 22.79
        @ 3.7 say "head" get mhead
        read
        Go top
        Locate for head = mhead
        If found()
        @ 1.5 say "SCREEN FOR VIEWING FOR PERSONNEL COST."
        @ 2.5 say replicate("_".32)
        @ 4.7 say "MINISTRY/DEPT:" get dept
        @ 4.42 say "APPROVED PERS. COST.:" get acst
        @ 6.7 say "JAN. EXP.:" get jan
        @ 6.30 say "FEB. EXP.:" get feb
        @ 8.7 say "MAR. EXP.:" get mar
        @ 8.30 say "1ST QTR EXP.:" get fqtr
        @ 8.55 say "1ST QTR BAL.:" get fbal
        @ 10.7 say "APRIL EXP.:" get apr
        @ 10.30 say "MAY EXP.:" get may
        @ 10.55 say "JUNE EXP.:" get jun
        @ 12.7 say "2ND QTR EXP.:" get sqtr
        @ 12.30 say "2ND QTR EXP.:" get sbal
        @ 12.55 say "JULY EXP.:" get jul
        @ 14.7 say "AUG. EXP.:" get aug
        @ 14.30 say "SEPT. EXP.:" get sept
        @ 14.55 say "3RD QTR EXP.:" get tqtr
        @ 16.7 say "3RD QTR BAL.:" get tbal
        @ 16.30 say "OCT. EXP.:" get oct
        @ 16.55 say "NOV. EXP.:" get nov
        @ 18.7 say "DEC. EXP.:" get dec
```

```
@ 18.30 say "4TH QTR EXP." get tlqtr
@ 18.55 say "TOTAL EXP." get totex
@ 20.7 say "BALANCE:" get bal
Read
Else
   @ 10.10 say "HEAD NOT FOUND"
Endif
ch = space(1)
@ 21.7 say "To view another record (Y/N)"
@ 21.50 get ch pict "@!"
Read
   DO CASE
      Case ch = "Y"
      Loop
      Case ch = "N"
      exit
   ..ENDCASE
ENDDO
   Close database
   clea
RETURN


**************************************
* PROGRAM: Shpprog.prg            :
* FUNCTION:Displays Processing Menu   *
**************************************

DO WHILE .T.
   clear
   @ 3.20 say "PROCESSING MENU"
   @ 4.22 say replicate (" ", 14)
  @ 5.20 say "TASK CODE" + space (5) + "TASK"
@ 6.25 say "1" + space (6) + "COMP. QTRLY/YRLY EXP."
@ 8.25 SAY "2" + space (6)+ "TRANS. QTRLY/YRLY EXP. OUTPUT FILE"
      @ 10.25 say "3" + space (10) + "EXIT"
      Ch = 0
      @ 14.25 say "Enter Task code" get ch pict "9"
      read
         Do case
            case ch = 1
               do SHQCPROG
            case ch = 2
               DO SHTQPROG
            case ch = 3
               exit
         Endcase
      ENDDO
       Clear
      RETURN


**********************************************
* PROGRAM NAME: shqcprog.prg              *
* FUNCTION: Produce hardcopy of quarterly    *
*       Capital Budget Evalution Report      *
**********************************************
Clea
Use shcapex
qua = space(12)
```

```
      *@ prow + 1.80 say ssqtr
      *@ prow + 1.95 say stqtr
      *@ prow + 1.110 say sftqtr
      *@ prow + 1.126 say stotex
      *@ prow + 2.5 say replicate ("_",140)
   Wait
   Set device to screen
   Close database
 RETURN


********************************************
* PROGRAM NAME: shcap.prg          ;
* FUNCTION: Produce the hardcopy of       ;
*        the ApprovedCapital Budget        ;
********************************************
 Use  shcapex
 clea
Store 0 to spyaest,spyex,scyaest
mycar = space (4)
pycar = space (4)
@ 2,5 say "CURR. YEAR" get mycar
@ 2.25 say "PREV. YEAR" get pycar
read
Clear
Set device to printer
@ 5,30 say mycar
@ 5,35 say "NIGER STATE APPROVED CAPITAL ESTIMATE"
@ 5,30 say replicate ("_",34)
@ 5,5 say replicate ("_",90)
@ 6,5 say "HEAD"
@ 6,14 say "SECTOR"
@ 6,27 say "SUBSECTOR"
@ 6,43 say pycar
@ 6,48 say "APPROVED"
@ 6,60 say pycar
@ 6,65 say "ACTUAL"
@ 6,79 say mycar
@ 6,85 say "APPROVED"
@ 7,45 say "ESTIMATE"
@ 7,60 say "EXP. (JAN._SEPT.)"
@ 7,81 say "ESTIMATE"
@ 8,5 say replicate("_",20)
   prow = 9
DO WHILE .NOT. EOF ()
   prow = prow + 1
   @ prow,5 say head
   @ prow,14 say sect
   @ prow,27 say subs
   @ prow,43 say pyaest
   @ prow,60 say pyex
   @ prow,79 say cyaest
   spyaest = spyaest + pyaest
   spyex = spyex + pyex
   scyaest = scyaest + cyaest
   Skip
ENDDO
   prow = prow + 1
   @ prow,5 say replicate ("_",90)
   @ prow + 1,44 say spyaest
   @ prow + 1,61 say spyex
```

```
myear = space (4)
Store 0 to scyaest,sfqtr,ssqtr,stqtr,sftqtr,stotex
@ 2,5 say "YEAR" get myear
@ 3,5 say "QUARTER" get qua
Read
Clea
    Set device to printer

    @ 3,26 say qua
    @ 3,39 say "NIGER STATE ACTUAL CAPITAL EXPENDITURE"
    @ 3,79 say myear
    @ 4,26 say replicate ("_",52)
*@ 5,5 say replicate ("_",140)
    @ 6,5 say "HEAD"
    @ 6,14 say "SECTOR"
    @ 6,27 say "SUBSECTOR"
    @ 6,43 say "APPROVED ESTIMATE"
    @ 6,65 say "1ST QUARTER"
*@ 6,80 say "2ND QUARTER"
*@ 6,95 say "3RD QUARTER"
*@ 6,110 say "4TH QUARTER"
*@ 6,125 say "TOTAL CAP/EXP."
*@ 7,5 say replicate ("_",140)
    prow = 7
DO WHILE .NOT. EOF()
    prow = prow + 1
    @ prow,5 say head
    @ prow,12 say sect
    @ prow,27 say subs
    @ prow,43 say cyaest
    If qua = "1ST QUARTER"
        @ prow,65 say fqtr
    Endif
    If qua = "2ND QUARTER"
        @ prow,65 say fqtr
        @ prow,80 say sqtr
    Endif
    If qua= "3RD QUARTER"
        @ prow,65 say fqtr
        @ prow,80 say sqtr
        @ prow,95 say tqtr
    Endif
    If qua = "4TH QUARTER"
        @ prow,65 say fqtr
        @ prow,80 say sqtr
        @ prow,95 say tqtr
```

```
    @ prow + 1.80 say scyaest
    @ prow + 2.5 say replicate (" ",90)
    wait
Close database
Set device to screen
RETURN



    ******************************************
    * PROGRAM NAME: shrnsabe.prg            *
    * FUNCTION: Produce the hardcopy of     *
    *       the Approved Recurrent Budget   *
    ******************************************

Use shnsabe
    Store space (4) to pyear, myear
    @2.5 say "PERVIOUS YEAR" get pyear
    @ 3.5 say "CURRENT YEAR" get myear
    read
    Clear
    Store 0 to psum,apsum,cpsum,cosum,crsum,bsum,slgrant
    Set device to printer
    @ 2.39 say myear
    @ 2.45 say "NIGER STATE APPROVED RECURRENT EXPENDITURE"
    @ 3.39 say REPLICATE (" ",40)
    @ 4.3 say replicate(" ",139)
    @ 5.5 say "READ"
    @ 5.14 say "MINISTRIES/DEPARTMENTS"
    @ 5.51 say pyear
    @ 5.56 say "APPROVED"
    @ 5.66 say myear
    @ 5.72 say "APPROVED"
    @ 5.83 say myear
    @ 5.87 say "APPROVED"
    @ 5.103 say myear
    @ 5.115 say myear
    @ 5.127 say myear
    @ 5.133 say "APPROVED"
    @ 6.53 say "ESTIMATE"
    @ 6.66 say "PERSONNEL COST"
    @ 6.83 say "OVERHEAD COST"
    @ 6.100 say "ALLOWANCES"
    @ 6.116 say "L/GRANT"
    @ 6.130 say "ESTIMATE"
    @ 7.3 say replicate ("_",139)
      R = 8
      DO WHILE .NOT. EOF()
      . R = R+1
        @ r.3 say head pict "999"
        @ r.10 say mndp pict "@!"
        @ r.49 say pycas
        @ r.66 say cyapc
        @ r.81 say cyaoc
        @ r.98 say caall
        @ r.112 say lgrant
        @ r.127 say cyabu
    psum = psum + pycas
    apsum = apsum + pycax
    cosum = cosum + cyapc
```

```
        cpsum = cpsum + cyaoc
        crsum = crsum + call
        slgrant = slgrant + lgrant
        bsum = bsum + cyabu
            Skip
        ENDDO
        @ r + 1,3 say replicate ("_",139)
        @ r + 2,49 say psum
        @ r + 2,66 say cosum
        @ r + 2,81 say cpsum
        @ r + 2,98 say crsum
        @ r + 2,112 say slgrant
        @ r + 2,127 say bsum
        @ r + 3,3 say replicate ("_",139)
    CLOSE DATABASE
        SET DEVICE TO SCREEN
    RETURN
        ..

    ***********************************
    * PROGRAM NAME: shrper.prg          *
    * FUNCTION: Produce the hardcopy of     *
    *       the Approved personnel Budget      *
    ***********************************

        -

Use shperch
        Store 0 to spyaest,spyex,scyaest,spyst,scyst
        myear = space(4)
        pyear = space(4)
        mhead = space(3)
        @ 2,5 say "CURR. YEAR" get myear
        @ 2,30 say "PREV. YEAR" get pyear
        @ 3,5 say "HEAD" get mhead
        Read
        Clear
            Set device to printer
        @ 3,20 say myear
        @ 3,25 say "NIGER STATE GOVERNMENT APPROVED PERSONNEL COST"
        @ 4,20 say replicate("_",40)
        If MHEAD = "412"
        @ 5,5 say "HEAD"
        @ 5,11 say head
        @ 6,5 say "MINISTRY/DEPT"
        Endif
        @ 8,5 say replicate("_",80)
        @ 9,4 say "GRADE/L"
        @ 9,12 say "NO. STAFF"
        @ 9,25 say pyear
        @ 9,38 say pyear
        @ 9,44 say "ACTUAL"
        @ 9,56 say "NO. STAFF"
        @ 9,67 say myear
        @ 9,72 say "APPROVED"
        @ 10,12 say pyear
        @ 10,22 say "APP. EST."
        @ 10,38 say "EXP. (JAN._SEPT.)"
        @ 10,56 say myear
        @ 10,72 say "ESTIMATE"
        @ 11,5 say replicate("_",80)
            prow = 12
```

```
DO WHILE .NOT. EOF()
      prow = prow + 1
      @ prow,5 say glev
      @ prow,14 say pyst
      @ prow,16 say pyaest
      @ prow,38 say pyex
      @ prow,56 say cyst
      @ prow,67 say cyaest
      spyst = spyst + pyst
      spyaest = spyaest + pyaest
      spyex = spyex + pyex
      scyst = scyst + cyst
      scyaest = scyaest + cyaest
  Skip
ENDDO
   prow = prow + 1
   @ prow,5 say replicate("_",80)
   @ prow + 1,7 say spyst
   @ prow + 1,17 say spyaest
   @ prow + 1,39 say spyex
   @ prow + 1,49 say scyst
   @ prow + 1,68 say scyaest
   @ prow + 2,5 say replicate ("_",80)
Close database
Set device to screen
RETURN




   **********************************************
   * PROGRAM NAME: shucap.prg                   *
   * FUNCTION: Update Capital file on monthly bases   *
   *                                            *
   **********************************************

Use shcapex.dbf
   Store 0 to mhead
      DO WHILE .T.
      clea
      @ 3,7 say "Enter head" get mhead
      Read
      Go top
      Locate for head = mhead
      If found()
   @ 3,5 say "MONTHLY DATA ENTERING SCREEN FOR CAPITAL EXP."
      @ 3,5 say replicate ("+",45)
      @ 7,5 say "SUBSECTOR:" get subs
      @ 9,5 say "JAN. EXP.:" get jan
      @ 9,43 say "FEB. EXP.:" get feb
      @ 11,5 say "MAR. EXP.:" get mar
      @ 13,5 say "APR. EXP.:" get apr
      @ 13,43 say "MAY EXP.:" get may
      @ 15,5 say "JUNE EXP.:" get jun
      @ 15,43 say "JULY EXP.:" get jul
      @ 17,5 say "AUG. EXP.:" get aug
      @ 17,43 say "SEPT. EXP.:" get sep
      @ 19,5 say "OCT. EXP.:" get oct
      @ 19,43 say "NOV. EXP.:" get nov
      @ 21,7 say "DEC. EXP.:" get dec
```

Read
Else
 @ 10,7 say "HEAD NOT FOUND"
Endif
 ch = space(1)
 @ 23,7 say "Enter another record (Y/N)"
 @ 23,40 get ch pict "@!"
 Read
   If ch = "Y"
    loop
   Else
    Return
   Endif
 ENDDO
  Close database
  Clear
 RETURN

****
* PROGRAM NAME: shuper.prg
* FUNCTION: Update Personnel file on monthly bases
*
****
Use SHPERCH
    mhead = space(4)
 Do While .T.
    clea
    @ 5,7 say "Enter head" get mhead
    read
    Go top
    Locate for head = mhead
    If found()
 @ 3,5 say "MONTHLY DATA ENTERING SCREEN FOR PERSONNEL EXP."
   @ 7,7 say "DEPARTMENT:" get dept
   @ 8,7 say "JAN. EXP.:" get Jan
   @ 9,7 say "FEB. EXP.:" get Feb
   @ 10,7 say "MAR. EXP.:" get Mar
   @ 11,7 say "APRIL EXP.:" get Apr
   @ 12,7 say "MAY EXP.:" get May
   @ 13,7 say "JUNE EXP.:" get Jun
   @ 14,7 say "JULY EXP.:" get Feb
   @ 15,7 say "AUG. EXP.:" get Aug
   @ 16,7 say "SEPT. EXP.:" get Sept
   @ 17,7 say "OCT. EXP.:" get Oct
   @ 18,7 say "NOV. EXP.:" get Nov
   @ 19,7 say "DEC. EXP.:" get Dec
   Read
   Else
   @ 10,10 say "HEAD NOT FOUND"
   Endif
   ch = space(1)
   @ 21,7 say "Enter another record (Y/N)"
   @ 21,40 get ch pict "@!"
   Read
     If ch = "Y"
       Loop
     Else
      exit
      Endif
   ENDDO

```
        Close database
            Clea
      RETURN


      *****************************************************
      * PROGRAM NAME: shvcap.prg                          ;
      * FUNCTION: Viewing records in the Capital Budget file  '
      *                                                    ;
      *****************************************************
Use shcapex.dbf
   Store 0 to mhead
   DO WHILE .T.
      Clear
      @ 3,5 say "Project no." get mhead
      Read
      Go top
      Locate for head = mhead
      If found ()
      @ 1,5 say "SCREEN FOR VIEWING FOR CAPITAL EXP"
      *@ 2,5 say repilcate ("_",32)
      @ 4,5 say "SUBSECTOR.:" get subs
      @ 4,22 say "APPROVED CAPITAL BUDGET:" get cyaest
      @ 6,4 say "JAN. EXP.:" get jan
      @ 6,29 say "FEB. EXP.:" get feb
      @ 8,4 say "MAR. EXP.:" get mar
      @ 8,28 say "1ST QTR EXP.:" get fqtr
      @ 8,54 say "1ST QTR BAL.:" get fbal
      @ 10,4 say "APRIL EXP.:" get apr
      @ 10,29 say "MAY EXP.:" get may
      @ 10,54 say "JUNE EXP.:" get Jun
      @ 12,4 say "2ND QTR EXP.:" get sqtr
      @ 12,30 say "2ND QTR BAL.:" get sbal
      @ 12,57 say "JULY EXP.:" get jul
      @ 14,4 say "AUG. EXP.:" get aug
      @ 14,29 say "SEPT. EXP.:" get sep
      @ 14,54 say "3RD QTR EXP.:" get tqtr
      @ 16,4 say "3RD QTR BAL.:" get tbal
      @ 16,30 say "OCT. EXP.:" get oct
      @ 16,56 say "NOV. EXP.:" get nov
      @ 18,4 say "DEC. EXP.:" get dec
      @ 18,29 say "4TH QTR EXP.:" get ftqtr
      @ 18,56 say "TOTAL EXP.:" get totex
      @ 20,4 say "BALANCE:" get bal
      Read
      Else
       @ 10,10 say "PROJECT NO. NOT FOUND"
      Endif
      ch = space (1)
      @ 21,7 say "TO view another record (Y/N)"
      @ 21,50 get ch pict "@!"
      Read
       If ch = "Y"
          Loop
       Else
          exit
       Endif
       ;OO()
      Close database
       Clear
   RETURN
```

DATA ENTERING SCREEN FOR APP. RECURRENT BUDGET
==

HEAD: 432   MINISTRY/DEPARTMENT: Local Govt. Service Commission

PREVIOUS YR APP. ESTIMATE: 3377800.00

PREVIOUS YR ACTUAL EXP.:   1400896.55

CURRENT YR APP. PERSONNEL COST: 619305.00

CURRENT YR APP. OVERHEAD COST: 1541000.00

CURRENT YR APP. ALLOWANCE: 745456.00

CURRENT YR APP. LEAVE GRANT: 91685.00

CURRENT YR APP. BUDGET: 3483368.

DATA ENTERING FOR PERSONNEL EST.
==

HEAD: 433

MINISTRIES/DEPT.: Ministry of Information

APPROVED PERSONNEL COST: 2561835.00

Any other data to be entered (Y/N)?

DATA ENTERING FOR OVERHEAD COST
================================

HEAD: 422

SUBHEAD: 422003

DETAIL COST: Utility Service

APPROVED OVERHEAD COST: 3000000   .

DATA ENTERING SCREEN FOR EST. REVENUE
=====================================

HEAD: 402

SUBHEAD: 402005

DETAILS OF REVENUE: Boarding and Lodging fees liason office

PREV. ACTUAL (JAN.-SEPT.):   2380006.00

PRES. APPROVED EST. REV.: 5000000   .

DATA ENTERING SCREEN FOR CAPITAL COST
=====================================

PROJECT NO.: 455

SECTOR: ECONOMIC

SUBSECTOR: Energy

APP. CAPITAL COST: 103500000 .

UPDATE MENU

TASK CODE   TASK
     P   UPDATE PERSONNEL EXP. RECORD

```
                    UPDATE MENU
                    -----------
            TASK CODE        TASK
                   P      UPDATE PERSONNEL EXP. RECORD

                   O      UPDATE OVERHEAD EXP. RECORD

                   C      UPDATE CAPITAL EXP. RECORD

                   R      UPDATE REVENUE RECORD

                   E           EXIT

            Enter Task code
```

MONTHLY DATA UPDATING SCREEN FOR PERSONNEL EXP.

HEAD 412

MIN./DEPT. GOVERNMENT HOUSE

JAN. EXP.	300000.00	FEB. EXP.	250000.00
MAR. EXP.	320000.00	APRIL EXP.	4500000.00
MAY EXP.	4000000.00	JUNE EXP.	4200000.00
JULY EXP.	3000000.00	AUG. EXP.	2340000.00
SEPT. EXP.	2350000.00	OCT. EXP.	2400000.00
NOV. EXP.	3400000.00	DEC. EXP.	2300000.00

MONTHLY DATA UPDATING SCREEN FOR OVERHEAD EXP.

SUBHEAD   412402

DETAILS. Travel and Transport

JAN. EXP.	2000.00	FEB. EXP.	500..
MAR. EXP.	3200.00	APRIL EXP.	
MAY EXP.	5400.00	JUNE EXP.	200..
JULY EXP.	1500.00	AUG. EXP.	4000.00
SEPT. EXP.	4200.00	OCT. EXP.	3000.00
NOV. EXP.	2100.00	DEC. EXP.	3400.00

MONTHLY DATA UPDATING SCREEN FOR CAPITAL EXP.

PROJECT NO. 450

SECTOR ECONOMIC   SUBSECTOR AGRIC & RURAL

JAN. EXP.   356487.00   FEB. EXP.   2345781.00

MAR. EXP.   365905.00   APRIL EXP.   97342617.00

              235875.00   JUNE EXP.   867254.00

              908658.00   AUG. EXP.   765325.000

   EXP.   900000.00   OCT. EXP.   486757.00

NOV. EXP.   235575.00   DEC. EXP.   800550.00

MONTHLY DATA UPDATING SCREEN FOR REVENUE

SUBHEAD   401001

REVENUE TITLE: Pay as you earn

JAN. REV.:   2000000.00   FEB. REV.:   2000000.00

MAR. REV.:   1200000.00   APRIL REV.: 1500000.00

MAY REV.:   1700000.00   JUNE REV.:   1200000.00

JULY REV.:   1300000.00   AUG. REV.:   600000.00

SEPT. REV.:   780000.00   OCT. REV.:   890000.00

NOV. REV.:   560000.00   DEC. REV.:   1000000.00

PROCESSING MENU

TASK CODE   TASK
     1   COMP. QTRLY OR YRLY EXP.

     2   TRANSFER QTRLY OR YRLY EXP. TO OUTPUT FILE

     5   EXIT

Enter Task code 0

SCREEN FOR VIEWING FOR PERSONNEL EXP.
==

HEAD 412
MIN./DEPT.: GOVERNMENT HOUSE   APPROVED PERS. COST: 30000000.00

JAN. EXP.: 300000.00 FEB. EXP.: 250000.00

MAR. EXP.: 320000.00 1ST QTR EXP.:   870000.00 1ST QTR BAL.: 29130000.0

APRIL EXP.: 4500000.00 MAY EXP.: 4000000.00   JUNE EXP.: 4200000.00

2ND QTR EXP.: 12700000. 2nd QTR BAL.: 16430000.0 JULY EXP.: 3000000.00

AUG. EXP.: 2340000.00 SEPT. EXP.: 2350000.00   3RD QTR EXP.: 7690000.00

3RD QTR BAL.: 8740000.00 OCT. EXP.: 2400000.00   NOV. EXP.: 3400000.00

DEC. EXP.: 2300000.00 4TH QTR EXP.: 8100000.00 TOTAL EXP.:   29360000.00

BALANCE: 640000.00

SCREEN FOR VIEWING FOR OVERHEAD EXP.

SUBHEAD.: 412402   APPROVED PERS. COST: 40000.00

DETAIL: Travel and Transport

JAN. EXP.:   2000.00 FEB. EXP.:   5000.00

MAR. EXP.:   3200.00 1ST QTR EXP.:   10200.00 1ST QTR BAL.:   29800.00

APRIL EXP.:   3300.00 MAY EXP.:   5400.00   JUNE EXP.:   2000.00

2ND QTR EXP.:   10700.0 2nd QTR BAL.:   19100.00 JULY EXP.:   1500.00

AUG. EXP.:   4000.00 SEPT. EXP.:   4200.00   3RD QTR EXP.:   9700.0
                                                                  0
3RD QTR BAL.:   9400.00 OCT. EXP.:   3000.00   NOV. EXP.:   2100.00

DEC. EXP.:   3400.00 4TH QTR EXP.:   0.00 TOTAL EXP.:   0.00

BALANCE: 0.00

FOR VIEWING FOR CAPITAL EXP.

ECT NO.: 450
ECTOR.: AGRIC & RURAL   APPROVED PERS. COST: 257011800.00

XP.: 356487.00 FEB. EXP.: 2345781.00

... 365905.00 1ST QTR EXP.: 3068173.00 1ST QTR BAL.: 253943627.00

273426.00 MAY EXP.: 235875.00   JUNE EXP.: 867254.00

2076555.2nd QTR BAL.: 231867072 JULY EXP.: 908658.00

5325.000 SEPT. EXP.: 900000.00 3RD QTR EXP.:   2573983.00

BAL.: 229293080CT. EXP.: 486757.00   NOV. EXP.: 235575.00

EXP.: 800550.00 4TH QTR EXP.:   0.0TOTAL EXP.:   0.00

NCE: 0.00

EN FOR VIEWING FOR REVENUE COLL.

HEAD. 401001   APPROVED EST. REV.   2000000.00

AIL Pay as you earn

N. REV. 2000000.00 FEB. REV. 2000000.00   MAR. REV. 1200000.00

ST QTR REV. 5200000.00APRIL REV. 1500000.00   MAY REV. 1700000.00

JNE REV. 1200000.00   2ND QTR REV. 4400000.00

ILY REV. 1300000.00 AUG. REV. 600000.00   SEPT. REV. 780000.00

RD QTR REV. 2680000.00   OCT. REV. 890000.00

JV. REV. 560000.00 DEC. REV. 1000000.00   4TH QTR REV. 2450000.00

OTAL REV. COLL. 14730000.0

```
              REPORT MENU
              ===========
TASK CODE      TASK
      1        PRINT APPROVED BUDGET

      2        PRINT QTRLY OR YRLY PER. RECORD

      3        PRINT QTRLY OR YRLY OVERHEAD

      4        PRINT QTRLY OR YRLY CAP. EXP

      5        PRINT QTRLY OR YRLY REV.

      6            EXIT

      Enter Task code 0
```

HEAD	MINISTRY/DEPT.	APP. PERSONNEL COST	ACTUAL PERS. COST
412	Government House	1161755.04	368400.00
413	Niger State Legislature	1582770.00	396000.00
414	S.S.G'S Office	11279050.00	2556000.00
416	OFFICE OF STATE AUDITOR GENERAL	1970635.00	580000.00
417	CIVIL SERVICE COMMISSION	743715.00	240000.00
418	MINISTRY OF JUSTICE	2688230.00	1836000.00
419	THE JUDICIARY	13281023.00	3520000.00
420	MINISTRY OF FINANCE	10213210.00	3300000.00
421	MINISTRY OF WORKS	15351495.00	3660000.00
422	MINISTRY OF AGRICULTURE	18198850.00	4500000.00
423	MINISTRY OF EDUCATION	24002422.00	4900000.00
424	MINISTRY OF HEALTH	66827145.00	18000000.00

HEAD	MINISTRY/DEPT.		
412	Government House	1161755.04	467490.00
413	Niger State Legislature	1582770.00	432000.00
414	S.S.G'S Office	11279050.00	2840000.00
416	OFFICE OF STATE AUDITOR GENERAL	1970635.00	462000.00
417	CIVIL SERVICE COMMISSION	743715.00	253000.00
418	MINISTRY OF JUSTICE	2688230.00	1885000.00
419	THE JUDICIARY	13281923.00	3375000.00
420	MINISTRY OF FINANCE	10213210.00	3320000.00
421	MINISTRY OF WORKS	15351495.00	4250000.00
422	MINISTRY OF AGRICULTURE	13198850.00	4560000.00
423	MINISTRY OF EDUCATION	24002422.00	6500000.00
424	MINISTRY OF HEALTH	56827145.00	16600000.0

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HEAD	MINSTRY/DEPT.	APP. PERSONNEL COST	QTRLY PERS. COST	.ST
412	Government House	1161755.04	409000.00	
413	Niger State Legislature	1582770.00	445000.00	
414	S.S.G'S Office	11279050.00	3200000.00	.0
416	OFFICE OF STATE AUDITOR GENERAL	1970635.00	440000.00	.00
417	CIVIL SERVICE COMMISSION	743715.00	234000.00	.00
418	MINISTRY OF JUSTICE	2688230.00	1995000.00	7.. ...00
419	THE JUDICIARY	13281023.00	3372000.00	1364...00
420	MINISTRY OF FINANCE	10213210.00	3640000.00	13560000.00
421	MINISTRY OF WORKS	15351495.00	4698000.00	16648000.00
422	MINISTRY OF AGRICULTURE	18198850.00	3900000.00	17640000.00
423	MINISTRY OF EDUCATION	24002422.00	6500000.00	24000000.00
424	MINISTRY OF HEALTH	66827145.00	16500000.0	73400000.00

1998 1ST QUARTER NIGER STATE ACTUAL OVERHEAD EXP.

HEAD	SUBHEAD	DETAILS	APP. OVERHEAD EST.	QTRLY OVERH.	TOTAL EXP.
412	412002	Travel and Transport	1000000.00	310000.00	900.00
412	412003	Utility Services	4000000.00	44300.00	4300.00
412	412004	Telephone and Postal	1000000.00	104200.00	4200.00
412	412005	Stationary	1000000.00	484000.00	4000.00
412	412006	Maintence of office furniture	0.00	0.00	0.00
412	412007	Maintence of vehicle & capital ass	20000000.00	4200000.00	4200000.00
412	412011	Entertainment and Hospitality	16000000.00	1600000.00	1900000.00
412	412012	Miscellaneous Expenses	20000000.00	4230000.00	4230000.00

1998 1ST QUARTER NIGER STATE EST. FOR CAPITAL EXP.

HEAD	SECTOR	SUBSECTOR	APPROVE EST.	QTRLY CAP.	CODE	CURRENT TOTAL
450	ECONOMIC	Agric & R. Dev	70418070.00	4420000.00		4420000.00
451	ECONOMIC	Livestock	20000000.00	900000.00		900000.00
452	ECONOMIC	Forestry	3500000.00	440000.00		440000.00
453	ECONOMIC	Fisheries	5425000.00	900000.00		900000.00
454	ECONOMIC	Manufacturing	64000000.00	4600000.00		4600000.00
455	ECONOMIC	Manufacturing	64000000.00	0.00		0.00
456	SOCIAL	Education	28405749X.00	2600000.00		2600000.00
457	SOCIAL	Health	80000000.00	4500000.00		4500000.00
458	REG. DEV	Gen. Adm.	67450038.00	0.00		0.00

HEAD	SUBHEAD	DETAILS	APP. OVERHEAD EST.	QTRLY OVERH. EXP.	CURRE
412	412002	Travel and Transport	1000000.00	62566.00	3?
412	412003	Utility Services	4000000.00	9350.00	5
412	412004	Telephone and Postal	1000000.00	137900.00	2?
412	412005	Stationary	1000000.00	13000.00	617...
412	412006	Maintence of office furniture	0.00	0.00	0.00
412	412007	Maintence of vehicle & capital ass	20000000.00	893990.00	509399?.00
412	412011	Entertainment and Hospitality	10000000.00	1450000.00	3360000.00
412	412012	Miscellaneous Expenses	20000000.00	374000.00	8104000.00

1998 2SD QUARTER NIGER STATE FPI FOR CAPITAL EXP.

HEAD	SECTOR	SUBSECTOR	APPROVE EST.	QTRLY CAP. COST	CURRENT TOTAL
450	ECONOMIC	Agric & R. Dev	70118070.00	9570000.00	217000000.00
451	ECONOMIC	Livestock	2060000.00	11900000.00	1990000.00
452	ECONOMIC	Forestry	3500000.00	2039000.00	3439000.00
453	ECONOMIC	Fisheries	5425000.00	6703000.00	7603000.00
454	ECONIMC	Manufacturing	61000000.00	15550000.00	3155000.00
455	ECONOMIC	Manufacturing	61000000.00	0.00	0.00
458	SOCIAL	Education	23267452.00	22500000.00	43500000.00
459	SOCIAL	Health	8860000.00	11360000.00	26560000.00
462	REG. DEV	Water Supply	57496988.00	18170000.00	18170000.00

1998 3RD QUARTER NIGER STATE ACTUAL OVERHEAD EXP.

HEAD	SUBHEAD	DETAILS	A/P. OVERHEAD EST.	QTRLY OVERH. EXP.	CURRE...
412	412002	Travel and Transport	1000000.00	141000.00	5......
412	412003	Utility Services	4000000.00	0.00	54150...
412	412004	Telephone and Postal	1000000.00	137690.00	379790...
412	412005	Stationary	1000000.00	101700.00	718700.00
412	412006	Maintence of office furniture	0.00	0.00	0.00
412	412007	Maintence of vehicle & capital ass	20000000.00	191800.00	5285790.00
412	412011	Entertainment and Hospitality	10000000.00	1680000.00	5040000.00
412	412012	Miscellaneous Expenses	20000000.00	1909000.00	10013000.00