COMPUTERISATION OF CASH OUTFLOW ANALYSIS

(A CASE STUDY OF NIGER STATE MINISTRY OF FINANCE MINNA)

BY

ABDULLAHI HASSAN SABA

PGD/MCS/97/98/647

DEPT. OF MATHS AND COMPUTER SCIENCE

FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA

NIGER STATE

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A PROJECT SUBMITTED TO THE DEPT. OF
MATHS/COMPUTER SCIENCE INPARTIAL FULFILLMENT
OF THE REQUIREMENTS FOR THE AWARD OF POST
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TABLE OF CONTENTS

CHAPTER ONE

AN OVERVIEW (MINISTRY OF FINANCE)

CHAPTER TWO

LITERATURE REVIEW

CHAPTER THREE

SYSTEM ANALYSIS AND DESIGN

CHAPTER FOUR

SOFTWARE DEVELOPMENT AND IMPLEMENTATION

CHAPTER FIVE

SUMMARY, RECOMMENDATIONS AND CONCLUSION

CERTIFICATION

This project has been and approved by the undersigned as meeting the requirements of the Department of Mathematics / Computer science, Federal University of Technology, Minna.

_____   _____
Prince R. Badamasi   Date.
Project - Supervisor

_____   _____
Mr L.N. Ezeako   Date.
Head of department

_____   _____
External Examiner   Date.

DEDICATION

This project work is greatly dedicated to God Almighty. Who gave me the grace and mercy to be able to Sail through the course and project.

ACKNOWLEDGEMENT

I thank the Almighty God for his grace and love given me to enable me complete this work successfully.

It is with a deep sense of appreciation that I note the improvement to this project work brought about by the assistance of my supervisor, PRINCE R.O. BADAMOSI. Who took his time and effort to put me through in times of difficulties. To him, I am highly indebted and grateful. To Head of department, I am indeed grateful and ever remain blessed.

I wish to acknowledge the assistance given to me by other lecturers in the department. Friends and members of staff of the Ministry, Alhaji M.A. ABUBAKAR, Accountant Alh. MAN A.S. MOH'D Director - of inspectorate for the excellent ideals, suggestions and tremendous efforts in seeing this research work through successfully.

No word can adequately express my deep sense of appreciation to all who have in one way or the other contributed in no small measure to the success of this important work.

ABSTRACT

In other to carry out effective means of payment, various advantages of computer has to be looked into such as high speed, storage, automation and quick accessibility.

Hence the study will focus on the computerisation of cash tflow analysis to various ministries and parastatals. A case dy of Niger State Ministry of Finance.

Cash flow analysis is the actual movement of cash in and sh paid out. In relating to the Ministry of Finance, this is rocess where by payment vouchers are submitted to the Ministry finance, cash supply section for payment.

This section carries out appropriate checking and manually nputed summary is carried out and further passed on to Director cash supply for further checking and a full detailed summary been submitted to the Accountant - General of the state, for proval.

He also checks the computed figure and if satisfied approved , and passed it on to Director - General. The final approval given by commissioner for finance.

CHAPTER ONE

MINISTRY OF FINANCE - AN OVERVIEW

The Niger state ministry of finance is headed by the Chief Executive; i.e commissioner for finance who is vested with the full control and responsibility of all financial matters of the state.

The Chief Executive also delegates substantial part of his administrative and financial functions and authority to the Director - General. He is also, fully involved in the key decision making process of the ministry.

The third person in the cadre is the Accountant - General of the state. Who is the Chief Accounting Officer, and is charged with the full responsibility of administrative and keeping Government accounts.

He is answerable to the Director - General, and all transactions and payment must pass through the Director - General to the Commissioner for final approval. Likewise in the same vein, the Commissioner directives to other Directors are passed through the Director - General.

The Accountant - General who is the head of treasury division is required to sign and present to the Auditor - General final accounts, showing fully the financial position of the state on the last day of each year.

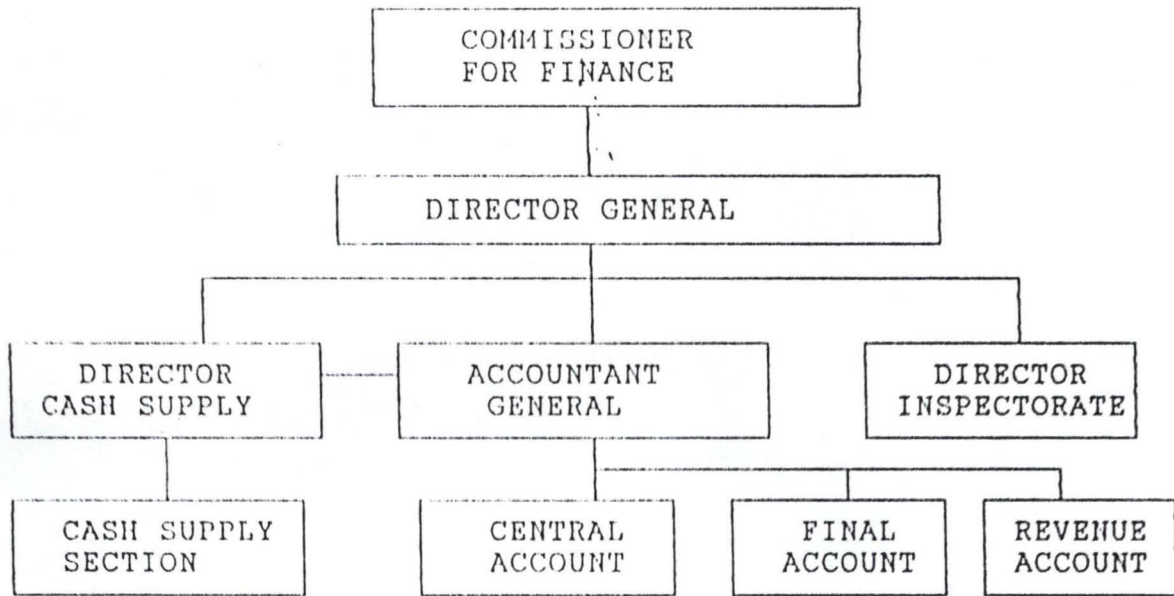The treasury department comprises of the following sections:-

(1) Cash supply

(2) Final account

(3) Inspectorate

2

(4) Revenue accounting

(5) Central account

Although the study will focus mainly on activities of cash supply section only

ORGANISATION CHART OF MINISTRY OF FINANCE:-

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                    ┌─────────────────────┐
                    │   COMMISSIONER      │
                    │   FOR FINANCE       │
                    └─────────────────────┘
                              │
                    ┌─────────────────────┐
                    │  DIRECTOR GENERAL   │
                    └─────────────────────┘
                              │
        ┌─────────────────────┼─────────────────────┐
┌───────────────┐   ┌───────────────┐   ┌───────────────┐
│   DIRECTOR    │---│  ACCOUNTANT   │   │   DIRECTOR    │
│  CASH SUPPLY  │   │   GENERAL     │   │  INSPECTORATE │
└───────────────┘   └───────────────┘   └───────────────┘
        │                   │
┌───────────────┐   ┌───────────┐  ┌───────────┐  ┌───────────┐
│  CASH SUPPLY  │   │  CENTRAL  │  │   FINAL   │  │  REVENUE  │
│   SECTION     │   │  ACCOUNT  │  │  ACCOUNT  │  │  ACCOUNT  │
└───────────────┘   └───────────┘  └───────────┘  └───────────┘
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PROBLEM DEFINITION:

The Ministry has undergone manual method of preparing salary for payment to various Ministries and parastatals which has brought delay in payment of staff salary.

It also lead to inaccuracy in calculation, dishonesty and human errors . This has in one way or the other affected the ministry greatly especially the management.

Hence, the need for the Ministry to now discard her manual method and all activities relating to cash outflow to be fully computerised.

OBJECTIVE OF THE STUDY:-

The objective of the study is to eliminate inaccurate manual computation of payment vouchers and reduce fraudulent acts in the

3

system.

To handle data efficiently and accurately so as to provide the management with timely information.

Also to speed up access to and availability of reliable data in the system. To also eliminate duplication, conflicting and unnecessary services in the system.

To minimise operating cost and maximise savings so as to meet the needs of employee.

IMPORTANCE OF THE STUDY:-

The importance of the study is to highlight the need for the establishment of computer centre or department in the Ministry, as it will contribute to the successful generation of accurate and efficient financial reports at any point in time when needed.

Also to ensure effective control and accountability of public fund, effective prevention of malpractice in the system.

To smoothen the flow of data through various levels of the ministry.

METHODOLOGY OF THE STUDY
SOURCE OF DATA:-

For the purpose of this study, the researcher considered it reasonable enough to use Niger State Ministry of finance as a case study. In this study, the main source of data obtained were of two types:-

(a) PRIMARY DATA:-

This include salary record card staff list, appointment letter, last promotion notification letter of the Ministry under study.

The salary record card is opened for each employee of each

4

Ministry and this contains information such as the Name, Personal sub - head number, Gross pay, Basic pay, and Non - taxable allowances, and Taxable deduction, Netpay and salary scale grade level. See appendix (A).

The staff list is used as to avoid duplication of staff names and it contains the following information such as names of staff in the Ministry, Rank, Date of birth, first appointment, present appointment, salary grade, and station duty. See Appendix (B).

SECONDARY DATA:-

This include the use of available documents and library research. The data include published and unpublished materials. Published materials include text books, business reports, journals, news papers, organisation manuals, while unpublished materials include interviews with staff i.e (oral interview).

The information extracted from the source constitute a greater part of the secondary data used. And it is based on the fact that it is suitable for the study of the present study and is also towards identifying the various benefit of efficiency in the use of computer and how it improved the organisation performance.

SCOPE AND LIMITATION OF THE STUDY

The scope of this study is to analysis how computer can be used to eliminate inaccurate manual calculation of salary payment vouchers, and how it could reduce fraudulent acts in the system. With particular reference to cash supply section of the ministry of finance.

The researcher was faced with the following limitations;

5

unwillingness of some Directors and staff of the ministry to disclose vital information that could have helped in the research.

Also in carrying out this research, some problems were encountered which include; time constraints, financial constraints, and poor response from staff of the ministry. Having considered some of the misguided believes and erroneous impressions by some respondents, that they are faced with the problems of fear of being exposed and fear of being retrenched or dismissed by the ministry for disclosing the organisation secret.

CHAPTER TWO

LITERATURE REVIEW:

PROBLEMS WITH THE PRESENT SYSTEM:-

The main problem found emanating in the present system is that accounting books were not prepared up to date and there is lack of accurate information.

Also, there is problem of inaccuracy and slow processing of data and the consequent delay in the compilation and preparation of salary to various Ministries and parastatals.

It was also discovered that accounting entries and records were not properly prepared and wrongly entered into the vote books and cash books and this could lead to inaccurate accounting of the system. Hence there is a need for induction training for accounting Officers before any accountant could be posted to any Ministry.

There is also lack of adequate discipline and effective control and supervision of staff preparing the salary vouchers. And this create room for those in charge of salary indulging in fraudulent acts.

\The problem that was also discovered is that some hard working Officers were not adequately rewarded and motivated which make most accounting Officers indulging in frequent fraudulent acts.

INTERNAL CHECKS AND BALANCES:-

Financial control can be classified into external and internal control, but special emphasises will however be placed on accounting controls within the overall framework of internal control.

Internal control can be broadly sub-divided into three sub-groups of controls i.e Administrative control, Accounting control and Internal Audit.

INTERNAL AUDIT:- Internal audit accounting to the institution of internal auditors is an independent appraise activity within an organisation for review of accounting, financial and other operations as a basis for services to management. It is a managerial control which function by measuring and evaluating the effectiveness of other controls.

ADMINISTRATIVE CONTROL:- These are plan procedures e.t.c. designed to asses the efficiency of operations. They are concerned with the decision process and the basis of managements authorization of transactions. Administrative controls also form the starting point for accounting controls and both groups of controls are derived from policies established by management. Administrative controls aim at encouraging adherence to management policy and aid in the measurement of that adherence. They help to evaluate efficiency of operations and promote same.

ACCOUNTING CONTROLS:- are the checks balance and supervisory controls within and around the accounting system installed to ensure that all financial transactions and events are accurately recorded in the system completely and promptly; that there are safeguards over the custody and use of assets held by the organisation and the possibility of the occurrence of errors and improper or illegal financial transactions are reduced to the barest minimum. The accounting control can be grouped into four areas of techniques:- Control techniques, Internal check, supervision and resolution of audit queries but more emphasises

8

will be placed on control techniques and internal checks.

CONTROL TECHNIQUES: These are the mechanisms by which control objectives are achieved. This include but are not limited to such things as specific policies, procedures, plans of work or work flow and physical arrangement e.g. locks, safes and alarms.

Control techniques are expected to provide the coverage expected and to operate when intended. Example of control techniques in the area of cash include pay - day arrangement, cash in transit arrangement, security arrangements for pay office design cash survey and surprise inspections. The success of the control techniques depends on their compliance with a number of specific standards.

DOCUMENTATION:- This requires that control objectives and techniques and all transactions and significant event must be clearly documented in writing available as well as easily accessible for examination.

RECORDING:- This requires that all transaction and other significant events are promptly recorded and properly classified.

INTERNAL CHECKS:- This refers to the method of organising the entire operations of an accounting system and duties of the respective staff members in such a way that fraud and irregularities becomes impossible without collusion.

Internal checks thus makes committing of fraud not only more difficult but also increases the chance of its detection. The specific standard for internal checks effectiveness is separation of duties. This requires that key duties and responsibilities of authorising, processing, recording and reviewing transactions should be clearly separated among individuals. The key receiving

9

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8

assets collecting money and making payments and general custody of assets.

It requires that the duties and responsibilities should be assigned systematically to a number of individuals to ensure that effective checks and balance exist.

PAYROLL OR SALARY CONTROL:- System as an integral part of the overall accounting system is a system within a system. Hence, it is often subjected to two types of controls salary control and payment control. The salary control procedures often include in general, a number of elements.

This include the following:

(1) Adequate control form, payroll, payroll summary vouchers, advice slip e.t.c.

To control and provide evidence of approval and accuracy amounts calculated as due for payment:

(2) Procedures governing the processes of payroll preparation e.g. opening of new cards, entering of variation, writing of summary e.t.c to ensure that unauthorised data are not introduced or unauthorised alterations made

(3) This involve, various ministry and parastatals submitting their payment vouchers to the officer in-charge of salary on the appropriate date and time for earlier validation and certification.

Also, cash payment should be discouraged. All salary payment should be made by cheques because this will reduce fraudulent practice in the organisation.

SECTIONS OF THE FINANCE

Ministry of finance is divided into units or sections of six and each sections has its own responsibility and it is headed by an officer of grade level 10 and above.

The head of each section is answerable to their head of department:

The following are the six sections.

(1) Cash supply section

(2) Central account section

(3) Final account section

(4) Revenue account section

(5) Inspectorate section

(6) Cash book control section

RELATIONSHIP BETWEEN SECTIONS AND DEPARTMENTS:-

The relationship between the two, is that a section is a small unit with its own responsibility and the head of section is answerable to the head of Department.

The head of department oversees all the activities of each section attached to it.

In the Ministry of finance, we have two departments which comprise of finance department and treasury department. The finance department is in - charge of general administrative activities in the ministry as a whole.

While treasury department is responsible for the general accounts of the government, the distribution of the government cash resources and the control and operation of sub-treasuries located at all the local government headquarters.

BENEFIT OF COMPUTER IN FINANCE SECTOR:-

The benefit of computer in finance sector cannot be over-emphasised, due to the conforms and objective of which it is been used.

With the aid of computer, a huge volume of data which involves sorting, updating information, merging, searching for a particular key of a pile data could be done without stress. This is because of the ability of the computer to perform repetitive tasks which makes things easier and reduce working hours, which also bring greater remuneration in return.

In terms of accuracy and reliability, data that must be entered into the computer must be validated as to ensure that decisions are made with information obtained from accurate data. And such data must be reliable and current and not out dated information.

The speed of the computer is again one of the distinguishing factors that makes it inevitable, from the saying that time is money, speed is equally synonymous to time, and since computers work at a phenomenal speed coupled with its ability to access records or information directly from remote locations, efforts should be directed towards introducing computer into every facet of human endeavour.

Another benefit of computer in the area of checks on double entries and payment, is that computer can be programmed in a way that double entries can be detected and control.

CHAPTER THREE

SYSTEM ANALYSIS AND DESIGN:-

INTRODUCTION:- Computer technology has come to stay with us with it's profound impact on every aspect of our lives, perhaps this is the reason why computer literacy is almost becoming the prime requirement when, one is competing for any skilled job today. We are fast moving away from the computer centre based arrangement which confines the computer to a particular section of an organisation. The reality is that the factory machinery is computer based; air - line reservations depend on the computer; personnel, financial and administrative procedures have become computerised, including the command and control functions of the military and police.

The computerisation of any organisation needs to emphasise on the data, forms, information flows, procedures etc.

This approach is necessary because computers are subordinate parts of an information system; that normally improves the organisational results.

Also before any changes could be carried out over any organisation set up, the motive for the changes must be identified and fully examined critically so as to justify the imperative for change.

The system analyst tries to examine what the current system is, and what remedy is to apply as to correct the situation. Also analysing the current procedures and designing the most efficient and economical systems or procedures that will better accomplish given tasks within an organisation.

PROBLEM IDENTIFICATION AND DEFINITION

The system analyst, having examined the old system discovered the following problems.

(1) Constant delay in preparation of payroll vouchers.

(2) Frequent omission of staff names.

(3) Duplication of names.

(4) Inclusion of non - existent workers in the payroll voucher popularly known as "Ghost names".

(5) Mishandling of input documents from the personnel department to the cash supply section.

Also generation of high volume of paper work and inaccuracy in calculation, dishonesty and human errors.

Hence, the ministry now suggested the manual method of preparing payroll and all other activities relating to cash outflow to be computerised.

FEASIBILITY STUDY:- Based on the feasibility study that was carried out by the analyst, the strength and weakness of the existing system was discovered.

It was concluded that in - accurate and slow compilation and preparation of salary vouchers, for payment to various ministries and parastatals can be solved, by computerising the system.

It was also discovered that the existing system is full of errors and inefficiency and the desire to increase productivity in the ministry and reduce cost by eliminating these deficiencies constitute the move for more effective and useful structure of information, for better organisation and decision making.

SIZE OF THE PROJECT:-

Presently the ministry of finance has about four million

staff on its payroll. This is made up of all the ministries and parastatals in the state. the project is expected to take a period of six (6) month as reflected in the actual cost and benefits analysis

COST AND BENEFIT OF THE PROPOSED SYSTEM

The proposed system will need hardware and software, and human ware to accomplish its task or purpose. The projected cost of developing the system are as follows:-

COST OF DEVELOPING THE SYSTEM AND AMOUNT

System analysis and requirement determination

(6 weeks) for 4 staff at 3,000 per week   N12,000.00

System design

(6 weeks) for 4 staff at 4,500.00 per week N18,000.00.

Development and implementation

(12 weeks) for 6 staff at 5000 per week   N30,000.00

Total   N60,000.00

INDIRECT COST FOR STAFF PERSONNEL

Equipment purchase

2 IBM PCs, model 4122, 150MHZ.	150,000.00
2 display terminal at 15,000 each	30,000.00
2 line printer at 40,000 each	80,000.00
Computer furniture	10,000.00
Installation	8,000.00
Training of staff	20,000.00
UPS (Uninterrupted power supply	10,000.00
Total	380,000.00

COST OF OPERATING THE SYSTEM

Stationeries i.e	
Ribbon, Paper, Diskette	10,000.00
Equipment Maintenance	5,000.00
Miscellaneous expenses	5,000.00

T O T A L =	20,000.00
	=========

Overall Cost	460,000.00
	=========

THE BENEFIT OF THE SYSTEM

Although, it might not be easy to immediately identify or quantify the merit of the new system.

Nevertheless, it saves time and cost. It will eliminate duplication of names and frequent omission of staff names.

Also, it will reduce generation of high volume of paper work and the computer is equally synonymous to time and since computers work at a phenomenal speed coupled with its ability to access records. this will reduce delay in payroll preparation and payment of salary to staff.

TESTING THE PROJECT FEASIBILITY:

OPERATIONAL FEASIBILITY:- The project is operationally feasible, based on the facts that was discovered during investigation; which revealed the desire of those concerned with operations as well as the users of the system, to have strongly supported the proposal of an automated system. As this will reduce error and inefficiency and increase productivity in the ministry.

16

TECHNICAL FEASIBILITY:- The project is technically feasible because, the ministry has few IBM PC's and some staff members who are also competent to handle the machines. Therefore, the available software and hardware technologies have made it more desirable than the old system. Although, the ministry desired to expand its system as well as increase its productivity.

ECONOMICAL FEASIBILITY:- The project is economically feasible, based on the findings, the management has shown their desire to automate the system, with the view to correct errors of the past and the desire to move forward in the area of information processing. It will be less expensive to carry out this project, since the ministry has some hardware and software and competent human ware to start with.

OUTPUT AND INPUT SPECIFICATIONS.

OUTPUT:-

These are periodic reports, that are produced on monthly basis. The summary report list, the total staff number, amount to be paid to each ministry and parastatal, total deduction and total allowance to be paid to each ministry and parastatal.

Also, in other to monitor and control labour and job costs multiple copies of the payroll sheet need to be produced for circulation within and outside the organisation.

INPUT:

In terms of accuracy, the data that are to be imputed into the system must be validated to ensure that decisions are made with the information obtained from accurate data, which implies that the information should reflect the current situation.

Also, with the aid of computer a huge volume of data which

17

involves sorting, updating information, and merging of data could be done without stress. This is because of the ability of the computer to perform repetitive tasks which makes things easier.

CHAPTER FOUR

SOFTWARE DEVELOPMENT AND IMPLEMENTATION

INTRODUCTION:- Software development involves writing or designing a program towards solving a specific problem.

A program is defined as an instruction set describing the logical steps the computer will follow to solve a particular problem. The art of program writing involves a program definition; that is, before a program can be written to perform a particular task the nature and complexity of the problem or task must be known.

Naturally, mathematical problems are easier to define since formulas are involved and well defined. A commercial data processing may involve so many sub - tasks, procedure and routines that must be well defined and formulated using mathematical statements and operators. Once, this is done the solution to the problem can be defined.

The second stage involved analysing the various procedures or routines defined, to find a method of solution. The analysis involved in a commercial data processing may involve manipulating the records in a file, establishing a relationship between the various data elements, and the description of the medium of storage.

CHOICE OF LANGUAGE

The analyst considered the use of dbase IV programs, because of its versatility. It provides a variety of functions for basic information management and also adaptable to complex business application e.g accounting systems which is a customised application for business and government organisation.

FEATURES OF LANGUAGES.

Dbase IV plus, been the leading database program, has the activities that enables you to create simple data applications such as keeping names and addresses, inventory records and also create complex applications such as general ledger, account receivable, account payable, payroll e.t.c.

Dbase IV, offers a programming language that enables you construct your own database applications. Large number of built in functions are provided including mathematical functions string manipulation functions, data type conversion functions,time and date functions. The programming language includes commands to perform conditional branching, looping, calculations, sort records, format input screens output reports.

Dbase IV also has the facility that provides local area network operating mode, permitting multiple users to access the same database on a local area network.

Dbase IV has the facility that enables you to create five different data field. It also provides Dot command that enables you to use the menu directly without using the menu facilities provided by assistant.

Dbase IV provides facilities to generate reports and mailing labels from database files.

WORK STATION REQUIREMENT:-

The hardware requirement and it features as discussed below. For the purpose of this project, the hardware required is the IBM 8100,minicomputers because of its multi - tasking such as its ability to perform many tasks simultaneously, makes it more preferable to the organisation.

It also has greater memory storage capacity, greater processing speed and more numerous control function and faster input/out devices and due to all these facilities built - in, it allows more sophisticated application.

Also it is more versatile and more flexible than the microcomputer. The IBM 8100 minicomputer has 2 hard disk drive, the fixed disks are 5.25 and 3.5 winchester disk.

It provides a long - term and high speed storage. It has 200 megabyte. The hard disk is more durable in the sense that the read/write heads of the drive do not touch the surface of the disk before information are read from or written onto the disk. Although most system refers to the hard disk as drive C and it is more expensive than the diskette drives.

SOFTWARE REQUIREMENT AND IT FEATURES

Software are refer to as various programs that run on computer, that is without the software the computer is rended useless. Therefore, the hardware and the software components of the computer complement each other for the efficient use of the computer.

Computer programs can be classified into two namely: system program and application program.

The system program are programs that perform general purpose operations, they are not restricted to solving problems of specific nature,but they are generally supplied by the manufacturers.g operating system is an organised collection of procedures and techniques for operating a computer. it is a complex collection of computer instructions that takes over the control of the computer to such an extent that, there is

little or no human intervention once in operation.

It has the following features.

It provide easy use of the hardware components for the user.

It provides an efficient use and proper management of the hardware with minimum human intervention and it also provides assistance to the computer centre administrators.

It provide automatic transmission of data or information onto the central processing unit (CPU), and it also provides automatic calling of system programs such as the compiler and assembler, they are computer language transistors and other special programs when needed.

It also offers full facilities to users in respect of error handling and correction, protection of the hardware and other software and data from improper use.

SOFTWARE DEVELOPMENT AND TESTING

This involves the actual execution of the program and it enables you to test the effectiveness of the input and output data items used in the system.

In other to ensure that the system function effectively, the following are considered, efficiency, maintainability, flexibility and security. There must be proper control so as to ensure that data are entered correctly and validated.

Also, all system accessories recommended by the analyst involved regular servicing of the hardware as well as replacing the parts that are deficient.

While, in the area of security, the operator is expected to enter the correct password as to enable access to the records.

Also only officers that are assigned to prepare the payroll are allowed to have access to the database.

The system is also designed to be user - friendly and menu driven. This allows the operator a choice of different transactions for implementation.

CHANGE - OVER PROCEDURE

This involved changing from the old system to the newly developed system. It entails four methods such as pilot method, Direct method, parallel method, and phased conversion method.

PILOT APPROACH:-

This method involves some parts of the working system been installed and later the rest of the old system can be installed based on the arrangement and agreement.

DIRECT APPROACH:-

The direct method involves the existing system been dismantled completely for the new system to replace the old system.

PARALLEL APPROACH:-

This method involves a situation whereby the old system and the new system are run concurrently using the same input data. The output from the old system continuous to be operational until the old system is discontinued and the new system takes its place fully.

PHASED CONVERSION: APPROACH:-

This method involves integrating components of the old system into the new system, by so doing, the old system is gradually phased out.

Also, this is the best way to design data in hierarchical structure of related processing activities grouped together.

Although, it has cost minimisation advantage as two systems are not operated together simultaneously. Conversion in this approach, is gradual as part of the old system has computer support and it is time consuming. But cost of maintenance of two system is enormous.

Based on different options of change over procedure, the analyst recommended the phase conversion method, for this project; this is because cost is minimised on external operators; and as much as the new system has been developed according to specification, which entails the preparation of salaries, the old system needs to be gradually phased out.

DOCUMENTATION:-

This has to do with providing adequate information about a system in terms of its hardware and software components.

Also the control objective and techniques and all transactions and significant event must be clearly documented in writing or back up hard copy. The document must be available as well as easily accessible for future examination.

The hardware selection was dealt with in detail under the system specification. The specification of this application is as follows.

AUTHOR: MISS KOKOGHO TASHE.E

PROGRAM NAME:- CASH FLOW ANALYSIS ON PAYROLL

HARDWARE:- IBM AND IBM COMPATIBLES

ENVIRONMENT:- BOTH SOURCE AND OBJECT COMPUTER

DATE AND YEAR WRITTEN:- SEPTEMBER, 1995.

SECURITY:- PASSWORD

REMARK:- The program is written to solve payroll problem in

24

Niger State Ministry of Finance and any related organisation that may find the software useful in future.

STARTING THE SYSTEM:-

The application programs come in a floppy diskette and it needs to be loaded into the computer memory before any operation can be carried out.

First, starting by inserting your MS - DOS diskette in drive (A:) and close the drive, but, if you are using the hard disk drive with MS-DOS already installed in it then you can go ahead to switch on power from the main switch and then switch on the computer (CPU) and the terminal as to boot the system.

At this stage, a message appears on the screen requesting you to type in the current date and time i.e hours minute and second; then the format should be typed in this way (mm - dd - yy) ie (month - date - year) and press the enter key. This will take you to the Dos prompt appearing with blinking cursor i.e C:>. Then insert your formatted working diskette in drive A: or B: drive. But in a situation whereby you are using the hard disk; at the root directory you type CD\dbase <enter> key.

When you enter dbase IV plus, you are automatically placed in the ASSIST mode. Although ASSIST mode is a series of menu designed to allow you to manipulate the program commands. You can move to any of the commands on the menu bar by positioning the selection bar on that command and press (Enter) or press the first letter of the command.

But using the application program diskette and payroll is been typed and press the {Enter key, The user is been welcome to the package and a menu now appears asking the user whether to

go through the document or skip it. Then another message appears requesting you to type in the password. If the correct password is typed, the main menu of the package will appear with options. But, if the user is unable to type in the correct password then a message appears advising the user to seek the authority permission.

MENU STRUCTURE:-

In creating a database file structure three steps has to be taking i.e naming the file, determining a record structure, and entering data. after the above has been put into consideration, then you highlight create on the menu bar or press C to select the create menu.

At this stage, you are ready to create database file, and a screen now appears showing where all the fields and their attributes are to be described. This is called the database structure.

This structure consists of the following columns.

FIELDNO	FIELD.NAME	FIELD-TYPE	FIELD WIDTH	FIELD-DEC	FIELDINDEX
1	NAME	CHARACTER	10	0	N
2	ACCT.NUM	NUMBER	7	0	N
3	STATUS	LOGICAL	1	0	N
4	ADDRESS	CHARACTER	25	0	N
5	DATE OF BIRTH	DATE	6	0	N
6	GRADE LEVEL	NUMBER	2	0	N
7	INC. DATE	DATE	2	0	N
8	REMARKS	CHARACTER	3	0	N

The explanation of the data structure is as follows:-

FIELD NUM;- The serial number of the field is been added by the system.

FIELD NAME: Each field to be used in the file creation is specified here

FIELD TYPE:- This column specifies the data type viz: character, Number, Logical, Date, Float and Memo types.

WIDTH:- The length of the particular field is pacified. The width refers to the size of the data to be entered in the field.

FIELD DEC.:- This is used to specify the number of decimal places, and it is only necessary for numeric fields.

FIELD INDEX:- Indexing a field makes the system arrange the records in the file according to the index field. But if no field is indexed the record appeared as entered.

OVERALL MODULAR DESIGN

```
                        ┌──────────┐
                        │   PRCS   │
                        └────┬─────┘
          ┌──────────────────┼───────────────────────┐
     ┌────┴─────┐      ┌──────┴──────┐                │
     │ CREATION │      │  CALCULATE  │                │
     └────┬─────┘      └──────┬──────┘                │
    ┌─────┴───────┐           ├──────────┬────────────┤
┌───┴───────┐ ┌───┴───────┐ ┌─┴────────┐ ┌──────────┐
│ADD RECORD │ │MODIFY REC.│ │VIEW REC. │ │  OUTPUT  │
└───────────┘ └───────────┘ └──────────┘ └──────────┘
    ┌──────────────┬──────────────────────┐
┌───┴──────┐  ┌────┴──────┐          ┌─────┴────┐
│ GROSSPAY │  │ DEDUCTION │          │  NETPAY  │
└──────────┘  └───────────┘          └──────────┘
```
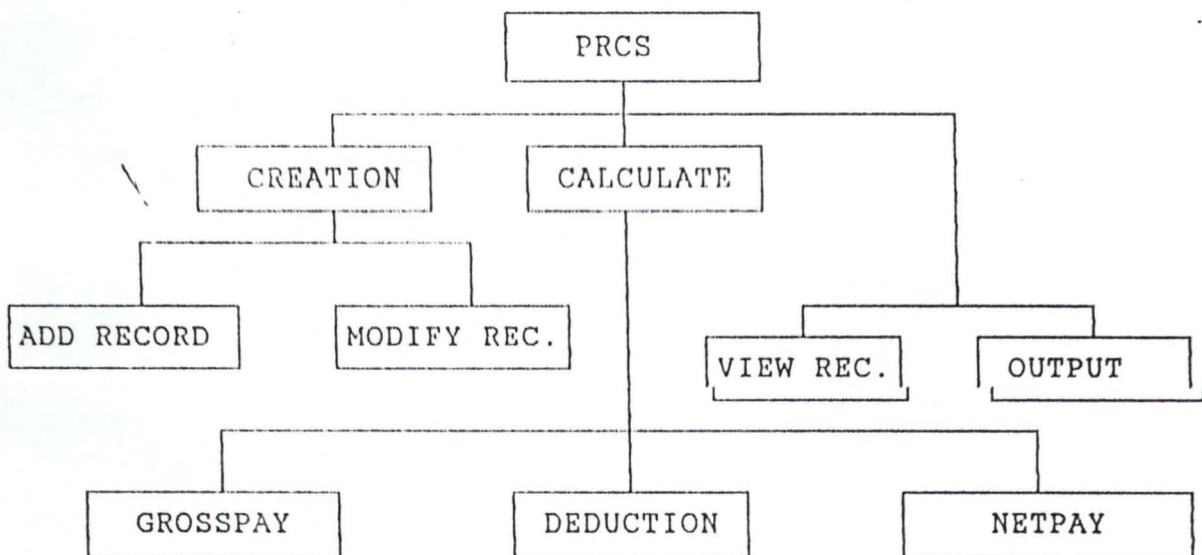
FILE MAINTENANCE:-

Maintaining a file means addition of new records and removal of absolute or erroneous ones. An essential activity of business data processing is file update and maintenance to reflect the current status e.g. such as addition of a new employee record to the employee master file and the removal of a dismissed or retired personnel record from the master file.

THE QUIT SUB - MENU

To demonstrate the quit sub -menu the analyst tend to use the sorting procedure as an example.

First of all, you bring the master file into use, then press 'O' for organize and highlight the sort option and press (enter key), when the sub-menu listing the field names appears highlight the name or the ACCT. number field and press (Enter).

Then to sort the new sorted file to drive A:, press either the right or left arrow key to move to the other sub - menu. then press A: and [Enter] at the prompt type record sorted and then [enter key]

At this point, to exit or Quit the sub - menu, is to press any key and this will return you to the ASSIST MODE.

SECURITY MEASURE:-

Computer system security encompasses the security of all the information assets that constitute the system be it manual or automated. Most organisation should see security measure beyond just the physical access and passwords. Hence it should be noted that if hardware fails then the information system has failed therefore adequate measures should be taken regarding both the software and hardware sub - systems.

28

Security involves the need to protect the corporate information data base, its integrity and accessibility. While privacy involve prohibiting an infringement on individuals personal files.

Also, strict access to the computer centre should be enforced using either a key and a quard. Also register should be provided to show the movement in and out of the centre.

CHAPTER FIVE

SUMMARY, RECOMMENDATION AND CONCLUSIONS:

SUMMARY OF FINDINGS:-

Based on the feasibility study carried out, the strength and weakness of the existing system was discovered.

This involve constant delay in preparation of payroll vouchers due to high volume of paper work and inaccuracy in calculation, dishonesty and human errors.

Also frequent omission of staff names and duplication of names, thereby creating rooms for inclusion of non-existent worker known as (Ghost names).

It was also discovered that accounting entries and records were not properly prepared and wrongly entered into the vote books and cash books which some times lead to inaccurate accounting of the system.

There is also lack of adequate discipline and ineffective control and supervision of officers preparing the salary vouchers. This create room for fraudulent act.

Also the existing system is full of errors and also not efficient enough, hence the desire to eliminate this deficiency is been initiated.

RECOMMENDATIONS

(1) It is recommended that ministry of finance should without delay implement the phase conversion method because its implementation will provide the management with accurate and reliable information.

(2) It implementation will eliminate duplication of names and frequent omission of staff names.

(3) Also with the implementation of the new system, it will reduce high volume of paper work and inaccurate calculation of figures, which will ease payment of salaries to staff.

(4) It is also recommended that the ministry should arrange for induction training for their staff over the use of the new system, because the present staff requires more adequate training in data processing management and data preparation.

At least one senior officer should be trained as data processing equipment technician.

(5) Motivation should be introduced to deserving officers and those officers not up to standard should be trained for improvement. Merit and productivity should be the yardstick for promotion.

(6) It is also recommended that the present machinery and equipment are not adequate enough and it is necessary to purchase additional ones.

(7) Also recommended, is that senior officers should ensure that a proper balance is maintained between the different activities of subordinate.

Also effective supervision and co-ordination and proper check of the performance of subordinate officers under their control should be looked into as to achieve the objective and goal of the organisation.

CONCLUSION:-

In every large organisation, because of the vastness and complex nature of their operations, there is need for control of performance by authorities. Hence this project centred on cash

31

flow analysis which is designed to eliminate duplication of names, reduce high volume of paper work and finally provide management with accurate and reliable information.

The package has been well tested by the management of ministry of finance and their comments were favourable; Also for the fact, that the system is simple and efficient, it has been able to satisfy the need and purpose for which the system was designed.

Hence, it is recommended for an effective payroll preparation to any organisation.

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                                       African publication, Ibadan

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```
  Case Option ="A"
    Do ADD
  Case Option ="O"
    Do OUTPUT
  Case Option ="V"
    Do VIEW
  Case Option ="M"
    Do MODI
  Case Option ="Q"
    Clear
     EXIT

  Otherwise
  @ 22,27 Say "ERROR ! UNKNOWN OPTION !!!"
  ?? Chr(7)
  Store 1 to xx
  Do while xx < 100
  Store xx+1 to xx
        Enddo
       Endcase
       Enddo




PROCEDURE ADD
*************

SET SCOREBOARD OFF
SET TALK OFF
SET ECHO OFF
SET STATUS OFF
SET COLO TO W+/B+

DO WHILE .T.
CLEA
@ 2,3 TO  22,65 DOUB
@ 5,15 SAY "       ****** PAYROLL SYSTEM ******"

   \
 USE EMPLOYEE

STORE 0  TO MFILE_NO
STORE SPACE (20) TO MMNAME
STORE 0 TO MGSALARY
STORE 0 TO MNUM
STORE 0 TO MBSALARY
STORE 0 TO MMTAX
STORE 0 TO MHDEDUCTION
STORE 0 TO MVLOAN
STORE 0 TO MMCLOAN
STORE 0 TO MRDEDUCTION
STORE 0 TO MUDEDUCTION
STORE 0 TO MTDEDUCTION
STORE 0 TO MTALLOWANCE
STORE 0 TO MHALLOWANCE
STORE 0 TO MOALLOWANCE
STORE 0 TO MUALLOWANCE
```

```
STORE 0 TO MAALLOWANCE
STORE 0 TO MCALLOWANCE
STORE 0 TO MTOTALLOW
STORE 0 TO MNETALLOW


SET COLO TO G/R+
@ 3,22 SAY "FILE_NO" GET MNUM
SET COLO TO W/B+
@ 7,7 SAY "NAME OF MINISTRY..:" GET MMNAME
@ 8,7 SAY "GROSS SALARY..:" GET MGSALARY PICT "9,999,999.99"
@ 9,7 SAY "BASIC SALARY..:" GET MBSALARY PICT "9,999,999.99"
@ 10,7 SAY "MONTHLY TAX DEDUCTION...:" GET MMTAX PICT "9,999,999.99"
@ 11,7 SAY "HOUSING SCHEME DEDUCTION..:" GET MHDEDUCTION PICT "9,999,999.99"
@ 12,7 SAY "VEHICLE LOAN DEDUCTION..:" GET MVLOAN PICT "9,999,999.99"
@ 13,7 SAY "M/CYCLE LOAN DEDUCTION..:" GET MMCLOAN PICT "9,999,999.99"
@ 14,7 SAY "RENT DEDUCTION..:" GET MRDEDUCTION PICT "9,999,999.99"
@ 15,7 SAY "UNION DEDUCTION..:" GET MUDEDUCTION PICT "9,999,999.99"
@ 16,7 SAY "TRANSPORT ALLOWANCE..:" GET MTALLOWANCE PICT "9,999,999.99"
@ 17,7 SAY "HOUSING ALLOWANCE..:" GET MHALLOWANCE PICT "9,999,999.99"
@ 18,7 SAY "OVERTIME ALLOWANCE..:" GET MOALLOWANCE PICT "9,999,999.99"
@ 19,7 SAY "UTILITY ALLOWANCE..:" GET MUALLOWANCE PICT "9,999,999.99"
@ 20,7 SAY "ACTING ALLOWANCE..:" GET MAALLOWANCE PICT "9,999,999.99"
@ 21,7 SAY "CALL DUTY ALLOWANCE..:" GET MCALLOWANCE PICT "9,999,999.99"
READ
MTAX=.10*MGSALARY
MTDEDUCTION=MMTAX+MHDEDUCTION+MVLOAN+MMCLOAN+MRDEDUCTION+MUDEDUCTION
MTOTALLOW=MTALLOWANCE+MHALLOWANCE+MOALLOWANCE+MUALLOWANCE+MAALLOWANCE+MCALL
OWANCE
MNETALLOW=MTOTALLOW+MBSALARY-MTDEDUCTION
MGSALARY=MNETALLOW+MBSALARY

 CLEA
 ?'TAX=',MTAX
 ?'TOTAL DEDUCTION =',MTDEDUCTION
 ?'TOTAL ALLOWANCE =',MTOTALLOW
 ?'GROSS SALARY =',MGSALARY
 ?'NET PAY =',MNETALLOW
 WAIT
 append blank
 REPL NUM WITH MNUM
 REPL MNAME WITH MMNAME
 REPL GSALARY WITH MGSALARY
 REPL BSALARY WITH MBSALARY
 REPL MTAX WITH MMTAX
 REPL HDEDUCTION WITH MHDEDUCTION
 REPL VLOAN WITH MVLOAN
 REPL MCLOAN WITH MMCLOAN
 REPL RDEDUCTION WITH MRDEDUCTION
 REPL UDEDUCTION WITH MUDEDUCTION
 REPL TDEDUCTION WITH MTDEDUCTION
 REPL TALLOWANCE WITH MTALLOWANCE
 REPL HALLOWANCE WITH MHALLOWANCE
 REPL OALLOWANCE WITH MOALLOWANCE
 REPL UALLOWANCE WITH MUALLOWANCE
 REPL AALLOWANCE WITH MAALLOWANCE
 REPL CALLOWANCE WITH MCALLOWANCE
 REPL TOTALLOW WITH MTOTALLOW
```

```
         enddo
         exit
      case Mknow = "N"
         exit
         *it continues to the next program
      otherwise
         loop
    endcase
enddo
*use employee
DO WHILE .NOT. EOF()
    CLEA
    @ 2,3 TO  22,65 DOUB
    @ 5,15 SAY "          ****** PAYROLL SYSTEM ******"

    STORE NUM TO MNUM
    STORE MNAME TO MMNAME
    STORE GSALARY TO MGSALARY
    STORE BSALARY TO MBSALARY
    STORE MTAX TO MMTAX
    STORE HDEDUCTION TO MHDEDUCTION
    STORE VLOAN TO MVLOAN
    STORE UALLOWANCE TO MUALLOWANCE

    SET COLO TO G/R+
    @ 3,22 SAY "FILE_NO       :" + LTRIM(STR(MNUM))
    SET COLO TO W/B+
    @ 7,7  SAY "NAME OF MIN. :" + MMNAME
    @ 7,37 SAY "GROSS SALARY :" + LTRIM(STR(MGSALARY))
    @ 9,7  SAY "BASIC SALARY  :" + LTRIM(STR(MBSALARY))
    @ 9,37 SAY "HOUSING DED  :" + LTRIM(STR(MHDEDUCTION))
    @ 11,7 SAY "VEHICLE LOAN :" + LTRIM(STR(MVLOAN))
    @ 13,7 SAY "U/ALLOWANCE  :" + LTRIM(STR(MUALLOWANCE))

    DO WHILE .T.
    @ 17,10 TO 20,38
    STORE " " TO ANS
    @ 18,11 SAY "[M]odify, [N]ext, [Q]uit" GET ANS PICT "@!"
    READ
    STORE " " TO ANSANS
    DO CASE ANS
     CASE ANS = "M"
    @ 7,7  SAY "NAME OF MIN. :" GET MMNAME PICT "@!"
    @ 7,37 SAY "GROSS SALARY :" GET MGSALARY
    @ 9,7  SAY "BASIC SALARY  :" GET MBSALARY
    @ 9,37 SAY "HOUSING DED  :" GET MHDEDUCTION
    @ 11,7 SAY "VEHICLE LOAN :" GET MVLOAN
    @ 13,7 SAY "U/ALLOWANCE  :" GET MUALLOWANCE

        READ
        DO WHILE .T.
        @17,10 TO 20,40
        mCORR = " "
        @ 18,11 say space(26)
        @ 18,11 SAY "CORRECT [Y/N] :" GET mCORR pict "@!"
        READ
        DO CASE MCORR
           CASE MCORR = "Y"
```

```
REPL MNAME WITH MMNAME
REPL GSALARY WITH MGSALARY
REPL BSALARY WITH MBSALARY
REPL HDEDUCTION WITH MHDEDUCTION
REPL VLOAN WITH MVLOAN
REPL UALLOWANCE WITH MUALLOWANCE

              EXIT
          CASE MCORR = "N"
              EXIT
          OTHERWISE
              LOOP
      ENDCASE
      ENDDO
      EXIT
    CASE ANS = "N"
      EXIT
    CASE ANS = "Q"
      ANSANS = "Y"
      exit
    OTHERWISE
      LOOP
ENDCASE
ENDDO

skip
if eof()
   @ 22,10 say "End of file...No more record to modify"
   @ 23,10 say "Press any key to continue..."
   set console off
   wait
   set console on
   ansans = "Y"
endif

*SKIP
IF ANSANS = "Y"
   EXIT
ENDIF
ANSANS = "N"
LOOP

ENDDO
CLOSE ALL
RETURN
WAIT ' '
RETURN
```

```
PROCEDURE  VIEW
***************

SET COLO TO W+/B+
clear
@ 3,15 say " To view Record "
@ 4,15 say " ---------------- "
store " " to Mknow
store 0 to MNUM
use employee
do while .t.
 @ 13,10 SAY "DO you know the file number [y/n] " get Mknow PICT "@!"
    READ
    if Mknow = " "
        return    && exit to calling program
    endif
    do case
       case Mknow = "Y"
           @ 13,10 SAY space(60)
           @ 13,10 SAY "Enter File Number to view : " GET MNUM PICT "999"
           read
           use employee
           do while .not. eof()
              locate for NUM = MNUM
              if .not. found()
               @ 22,10 SAY "Sorry such file number does not exist !!"
               @ 23,10 SAY "Press any key to continue..."
               set console off
               wait
               set console on
               loop
              endif
 *                use
              exit     && finds it, exit to view program
           enddo
           exit
       case Mknow = "N"
           exit
           *it continues to the next program
       otherwise
          loop
    endcase
enddo

DO WHILE .NOT. EOF()
    CLEA
    @ 2,3 TO  22,65 DOUB
    @ 5,15 SAY "        ****** PAYROLL SYSTEM ******"


    STORE NUM TO MNUM
    STORE MNAME TO MMNAME
    STORE GSALARY TO MGSALARY
    STORE BSALARY TO MBSALARY
    STORE MTAX TO MMTAX
    STORE HDEDUCTION TO MHDEDUCTION
    STORE VLOAN TO MVLOAN
    STORE UALLOWANCE TO MUALLOWANCE
```

```
   SET COLO TO G/R+
   @ 3,22 SAY "FILE_NO      :" + LTRIM(STR(MNUM))
   SET COLO TO W/B+
   @ 7,7  SAY "NAME OF MIN. :" + MMNAME
   @ 15,7 SAY "GROSS SALARY :" + LTRIM(STR(MGSALARY))
   @ 9,7 SAY "BASIC SALARY  :" + LTRIM(STR(MBSALARY))
   @ 11,7 SAY "VEHICLE LOAN :" + LTRIM(STR(MVLOAN))
   @ 13,7 SAY "U/ALLOWANCE  :" + LTRIM(STR(MUALLOWANCE))


   DO WHILE .T.
       @ 17,10 TO 20,38
       STORE " " TO ANS
       @ 18,11 SAY "[N]ext, [Q]uit" GET ANS PICT "@!"
       READ
       STORE " " TO ANSANS
       DO CASE ANS
        CASE ANS = "N"
          EXIT
        CASE ANS = "Q"
          ANSANS = "Y"
          exit
        OTHERWISE
          LOOP
       ENDCASE
   ENDDO

skip
if eof()
   @ 22,10 say "End of file...No more record to view"
   @ 23,10 say "Press any key to continue..."
   set console off
   wait
   set console on
   ansans = "Y"
endif

IF ANSANS = "Y"
   EXIT
ENDIF
ANSANS = "N"
LOOP

ENDDO
CLOSE ALL
RETURN
WAIT ' '
RETURN
```

```
PROCEDURE OUTPUT
******************

Set scoreboard off

   Set Heading off
    Set Safety off
      Set Talk off
      Set status off

USE EMPLOYEE
DO WHILE .T.
CLEAR
STORE " " TO MCORR
SET COLOR TO
SET COLOR TO G/R+B
USE EMPLOYEE
STORE 0 TO MNUM
@2,2 SAY "ENTER THE NUMBER..: " GET MNUM PICT "999"
READ
LOCATE FOR NUM=MNUM
IF .NOT. FOUND()
CLEAR
@ 13,20 SAY "Sorry, such number does not exist"
@ 14,20 say "Press any key to quit...."
set console off
wait
exit
else
clear
do while .not. eof()
@10,5 say "You are about to print out the output, please make sure"
@12,5 say "that the PC is well connected to the PRINTER and switch"
@14,5 say "ON the PRINTER with paper already loaded."
@16,5
wait'     Press Any key to continue...'
clear
set device to screen

   STORE NUM TO MNUM
   STORE MNAME TO MMNAME
   STORE GSALARY TO MGSALARY
   STORE BSALARY TO MBSALARY
   STORE MTAX TO MMTAX
   STORE HDEDUCTION TO MHDEDUCTION
   STORE VLOAN TO MVLOAN
   STORE UALLOWANCE TO MUALLOWANCE

   SET COLO TO G/R+
   @ 3,22 SAY "FILE_NO       :" + LTRIM(STR(MNUM))
   SET COLO TO W/B+
   @ 7,7  SAY "NAME OF MIN. :" + MMNAME
   @ 8,7 SAY "GROSS SALARY :" + LTRIM(STR(MGSALARY))
   @ 9,7 SAY "BASIC SALARY  :" + LTRIM(STR(MBSALARY))
   @ 10,7 SAY "HOUSING DED  :" + LTRIM(STR(MHDEDUCTION))
   @ 11,7 SAY "VEHICLE LOAN :" + LTRIM(STR(MVLOAN))
   @ 12,7 SAY "U/ALLOWANCE  :" + LTRIM(STR(MUALLOWANCE))
```

```
DO WHILE .T.
@ 18,20
WAIT'   ANY KEY TO CONTINUE PRINTING...'
SET DEVICE TO PRINTER
CLEAR

*LIST ALL
BROWSE

DO WHILE .NOT. EOF( )
ENDDO
ENDDO
ENDDO
ENDIF
ENDDO
SET DEVICE TO SCREEN
@10,35 SAY "PRINTING COMPLETED"
@15,20
WAIT'         PRESS ANY KEY TO RETURN TO MENU'
RETURN
```

MNAME	GSALARY	BSALARY	MTAX	HDEDUCTION	VLOAN	MCLOAN
MIN. OF FINANCE	56780.00	34006.00	1004.00	5656.00	1200.00	2006
MIN. OF HEALTH	78500.00	50004.00	1500.00	6009.00	2200.00	1200
MIN.OF EDUCATION	98567.00	65000.00	2100.00	5000.00	1200.00	1000
MIN. OF WORK	56100.50	48200.00	1800.00	3000.00	1300.00	1300
MIN. OF AGRICULTURE	50100.00	32200.00	1443.00	2000.00	129.00	390
MIN. OF JUSTICS	57200.00	3322.00	454.00	1450.00	340.00	233
MIN. OF COMM.&INDU.	46200.00	818811.00	811.00	2882.00	7272.00	9922
MIN. OF INFORMATION	48504.00	24450.00	1243.00	1350.00	380.00	454
BUDGET AND PLANING	54000.00	266222.00	344.00	1214.00	254.00	456
AGRIC. DEV. PROJECT	1881811.0	655252.00	2000.00	276.00	516.00	100
HOUSING CORPORATION	116194.00	55466.00	455.00	565.00	565.00	565
COLLEGE OF EDUCATION	107521.00	51804.00	3000.00	1787.00	900.00	590
S.S.G OFFICE	39002.10	12001.00	8000.00	800.00	500.00	200
GOVERNMENT HOUSE	63920.10	26085.00	7000.00	1850.00	700.00	300
SPORT COUNCIL	26309.00	12558.00	2000.00	500.00	100.00	145
PILGRIMS WELFARE	16500.00	10000.00	3000.00	500.00		
BOARD OF INTER.REV.	12000.00	17000.00	4000.00	2300.00	800.00	200
FIRE SERVICE DEPT.	34800.00	21000.00	1200.00	2100.00	300.00	100

MCLOAN	RDEDUCTION	UDEDUCTION	TDEDUCTION	TALLOWANCE	HALLOWANCE	OALLOWANCE	UA
2006.00	4646.00	2003.00	3000.00	2000.00	2200.00	150.00	
1200.00	1000.00	3000.00	4000.00	5000.00	4000.00	0.00	
1000.00	3000.00	4000.00	5023.00	5910.00	4800.00	0.00	
1300.00	1000.00	2500.00	4365.00	2100.00	2325.00	100.00	
390.00	500.00	2000.00	2000.00	1000.00	520.00	100.00	
233.00	545.00	534.00	950.00	1100.01	956.00	145.00	
9922.00	1722.00	980.00	2300.00	1822.00	922.00	700.00	
454.00	565.00	876.00	1108.00	1087.00	789.00	180.00	
456.00	567.00	890.00	8001.00	1112.00	934.00	125.00	
100.00	250.00	920.00	2970.00	1600.00	568.00	345.00	
565.00	256.00	856.00	1862.00	1256.00	956.00	176.00	
590.00	2000.00	1500.00	10777.00	2000.00	2000.00	0.00	
200.00	500.00	1000.00	13000.00	2000.00	2000.00	1000.00	
300.00	700.00	1500.00	13050.00	2500.00	1200.00	1000.00	
165.00	400.00	600.00	3765.00	1900.00	1098.00	0.00	
0.00	4500.00	1000.00	11000.00	2300.00	1000.00	0.00	
200.00	150.00	1300.00	14250.00	700.00	1450.00	100.00	
100.00	400.00	600.00	4700.00	900.00	1000.00	0.00	

OALLOWANCE	UALLOWANCE	AALLOWANCE	CALLOWANCE	TOTALLOW	NETPAY	NUM
150.00	1200.00	1200.00	0.00	4000.00	55000.00	300
0.00	3000.00	1000.00	5000.00	6000.00	89000.00	8200
0.00	4500.00	2000.00	0.00	6800.00	91000.00	9950
100.00	2000.00	1002.00	0.00	2500.00	40003.00	1850
100.00	121.00	155.00	0.00	5000.00	65000.00	1200
145.00	260.00	130.00	0.00	4190.00	40870.00	500
700.00	992.00	992.00	0.00	7802.00	54000.00	373
180.00	230.00	150.00	0.00	3200.00	34500.00	263
125.00	1344.00	160.00	0.00	2200.00	43604.00	915
345.00	616.00	345.00	0.00	3042.00	45674.00	124
176.00	1876.40	124.00	0.00	7124.00	60778.00	220
0.00	1900.00	740.00	0.00	2700.00	33717.00	915
1000.00	1000.00	500.00	0.00	2800.00	47001.00	504
1000.00	2100.00	0.00	0.00	2300.00	17835.00	320
0.00	100.00	0.00	0.00	5799.00	23971.00	180
0.00	1200.00	0.00	0.00	7500.00	90300.00	321
100.00	1700.00	0.00	0.00	2750.00	15000.00	289
0.00	600.00	0.00	0.00	2500.00	78800.00	212