

**APPLICATION OF COMPUTER TO RECONCILIATION
OF BANK MONTHLY RETURNS**

**(A CASE STUDY OF OFFICE OF AUDITOR-GENERAL FOR
LOCAL GOVERNMENT AUTHORITY , MINNA NIGER STATE)**

BY

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PGD/MCS/96/97/069

**DEPARTMENT OF MATHEMATIC/COMPUTER SCIENCE.
FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA. NIGER
STATE**

NOVEMBER, 2004

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**A PROJECT SUBMITTED TO THE DEPARTMENT OF
MATHEMATICS/COMPUTER SCIENCE, FEDERAL
UNIVERSITY OF TECHNOLOGY, MINNA IN PARTIAL
FULFILMENT OF THE REQUIREMENTS FOR THE AWARD OF
THE POST GRADUATE DIPLOMA IN COMPUTER SCIENCE.**

NOVEMBER, 2004

APPROVAL PAGE

This project work has been read and approved by the undersigned, as meeting the requirements of the Department of mathematics/computer science, Federal University of Technology Minna.

Prince R. Badmus
Project-Supervisor

Date

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Head of Department

Date

External Examiner

Date

DEDICATION

To my parents: Late Alhaji Adamu (Liman) Dana and Hajiya
Amina (GOGO) Dama.

ACKNOWLEDGEMENT

I thank Almighty Allah for guiding me throughout my programme in this institution.

Without the assistance and co-operation of some able people and bodies, this work would not have materialized. Therefore I am greatly indebted to such people and bodies, and thus express my appreciation and gratitude to each and every one of them. Notable among them are my project supervisor, Prince R. Badmus. He gave me enough time and proper direction towards a successful write-up. I thank him very much. I wish to salute the current head of department-Mr. L.N Ezeako for his support and concern. I would also like to acknowledge the untiring efforts, support and understanding of all lecturers in the post-graduate diploma class. To my father Late Alhaji Adamu Liman Dama (may his soul rest in perfect peace Amin) and my mother Hajiya Amina (Gogo) for their support and guidance.

My gratitude also goes to my wife and children for their patience and encouragement.

I am also grateful to my brothers, friends and colleagues for giving me encouragement and support.

ABSTRACT

Generally organization be private or public needs a more efficient, reliable and quicker way in preparing of their bank reconciliation statement of accounts.

With the modern technology, it has become imperative that bank monthly returns be computerized in order to provide adequate information on the financial status of the government at any time when required for a quick decision-making on financial matters. It is based on this premise that is work looks more on the need for automation of bank month returns reconciliation. This will be greatly achieved by using a Dbase IV programming language.

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CHAPTER ONE

1.0 INTRODUCTION

To day, we are in era of information Technology, continuous existence of any organization depends on the volume of information generated and processed. Most organization whether government, business or social tend to be overwhelmed by paper work, for example in a Commercial outfit, where there are various transactions such as income, operating overheads, cost of materials, Asset and Liabilities and other related costs are posted in various accounts in the general ledger.

The totality of this reflects the total worth and profitability of the company.

This information needs to be analyzed for the executives to take both long and short decision, which will affect the running of the company. This implies that for any organization to continue to exist it must process the current generated information which will aid its operation and decision to achieve the set objectives; there is an unprecedented large volume of data being generated today in any business transaction. These data which are transformed to information need to be store for easy

referencing purpose hence the need for electronic computer system.

In the past five years, there has been a boost in the utilization of information technology for the running of business enterprises in Nigeria. Much of this has come about as a result of the advent of micro or personal computer. The application of compute therefore, enables business to meet up with the demand of increased economic activities nation wide. It also aids business in making decision that well help the business to thrive despite the competition from other firms.

However, many businesses are beginning to realize that computer systems can help them keep ahead of the competition, perhaps by providing new delivery system for services, or by supplying accurate and up to data information on which immediate decision can be based. This is because the information derives from the use of computer is more reliable and efficient than manual system. Any Accountants found in playing their roles as financial advisers, auditors of financial custodians, they have to be reeducated in the new technology methodologies.

Having realized the need for the introduction of computer within the accounting profession, one must also not that the advent of office automation will lead to less utilization and movement of paper within the office. Vouchers, Journals and many of the accountants traditional source or primary documents would probably not exist as everything would have been entered directly into the computer.

The Nigeria Accounts in the future therefore, would have to learn to do without this traditional document and reports and instead, related and work with the computer.

1.1. ACCOUNTING IN PERSPECTIVE

In its very simplistic version, accounting is defined as the language of business. This derives from the fact the every business undertaking will seek to ensure periodically its ability to stay on in operation through sustained profit-making and management of its various assets both liquid and otherwise. Accounting techniques constitutes a means of easy measurements of these and other relevant parameters which relate to the business world.

When viewed in a broader perspective, the meaning of the term "business undertaking" will include any kind of

organization be it commercial, religious or any other non-profit making institution, and of course even government. This is so because all have various transactions the bottom-line of which is financial and as such share a number of common problems with the ordinary business concerns. Therefore accounting is a very pervasive subject transcending several borders and affecting the economic pulse of all organizations.

In an ever changing world, account has been adapted to a number of special roles, apart from the traditional role of historical record keeping leading to the preparations of various books of accounts, accounting and its tools are employed in financial and management plans, production of various specialized reports which aid their users (investors, shareholders, tax authorities etc.) to a more informed position and action.

Accounting has also aided development in technological and many other diverse fields by its direct impact of the overall financial progress of organization pursuing these goals.

Generally, the objectives of accounting and financial reporting are as follows:-

- i. To provide financial information useful for determining and predicting the flows, balances and

- c. The evaluation of the results of programmes, activities and functions and their effectiveness in achieving their goals and objectives.
- d. The evolution of the equity with which the burden of providing resources for government operations is imposed.

Given the above objectives, accounting is considered so important to an organisation such that without it, the immediate pecuniary will be experienced by the organisation. Accounting functions procedures and activities are carried out almost immediately transaction takes place. All forms of fraud committed can be more readily exposed by accounting system and procedures and practices is installed in the business organisation.

Furthermore, the accounting functions provide the working materials with which the audit function commences. In other words, without accounting function being carried out (Whether by an Accountant or an Auditor) the audit function cannot commence because it is the account (i.e financial statement) prepared that is being re-examined and reported on by the auditor.

Accounting in business, basically consists of management and financial accounting. Management costing inclusive accounting takes care of the day-to-day management information need and is so basic to the profitability and variability business. It makes use of business events in the past as well as helps to provide information on which to take immediate decisions and help in planning and projecting operation in the future in the form budgeting and profit planning.

Financial accounting is rather more traditional and historical record of business events and activities and the preparation of various books of accounts and financial statement such as ledger, Trial balance, profit and loss accounts and balance sheets for use by various parties (both within and outside the business). It is essentially the financial accounting reports that is subject to auditing.

Accounting is a basic functional and indispensable to business progress and prosperity. It takes care of business assets and liabilities, their safety, proper recording, efficient use and adherence to management policies. It combines the three phases of the context of business events past, present and future. A good accounting system ensure that errors and

2.2 CLASSES OF LEDGER ACCOUNT

- i. **Personal ledger**:- This is a form ledger that records all transactions between the business and the person, firm or company whose name is at the head of the account
- ii. **Impersonal account**:- This is used to record a particular type of transactions as they affect the business itself. For instance, the cashbook is an impersonal account, which records all cash received and paid by the business. Purchase accounts, sales account, wages account are impersonal accounts for recording particular types of transactions from the point of view of the business. Impersonal accounts may be subdivided into real accounts and nominal accounts.

Real accounts relate to tangible things such as cash, property, furniture etc. Nominal accounts on the other side deal with expenses which have to be taken into account in computing the profit or loss which the business has made. Therefore purchase, sales, wages, salaries, rent, rates, interest etc accounts are all nominal accounts.

B. **Trial balance**: A trial balance is a schedule or list of balances both debit and credit, extracted from accounts in the

ledger, and including the cash and bank balances on the ledger. Under trial balance, the total debit must equal total credit. The trial balance, being a summary of the ledger is also used as materials for preparing the financial statement.

C. **Financial statements**:- are made up of the balance sheet, profit and loss account, notes to the accounts and funds flow statement. A balance sheet shows at a glance all the assets belonging to an entity at a given date and how these assets are financed. A profit and loss account, as the name suggests, gives the results of trading operation of an entity for a period of time usually a year. Notes to the accounts provide additional information to the items in the balance sheet, profit and loss accounts and fund flow statement while a fund statement shows how funds are raised and utilized in an entity. However, financial transactions are normally kept using double entry book keeping. It is the system of keeping accounts which takes advantages of the two fold aspect of every transaction, whereby one account that is relating to the receiving of a benefit is debited and another account that is relating to the receiving of a benefit is debited and another account that is relating to the receiving of a benefit is debited and another account that is

relating to the yielding of a benefit is credited by means of books of prime entry, posting of certain accounts may be performed in total.

The introduction of digital computer has improved the efficiency of accounting jobs in terms of record storage and preparation of various books of accounts. Computer application in accounting profession helps in keeping of records, update the necessary books as data entered and printing of report. Specification computer has influenced accounting profession in the following areas.

- i. **PAYROLL PREPARATION AND PROCESSING:-** This involves all the activities that has to do with the preparation of salaries and wages of employees. It always requires long arithmetic calculations and manipulation of large data. With computer application into this area, the accuracy of the calculation and speedy manipulation of data is ensured.
- ii. **ACCOUNT RECEIVABLE AND PAYABLE:-** These are books used in keeping details about the debtors and creditors respectively at any given time. These books are always updated to reflect any changes that occur. The introduction of computer has made this task easy. This

because any changes can be entered in form of data and computer will update the affected books as may be required.

- iv. **EXTRACTION ON FINAL ACCOUNT:** -This is made up of the extraction of general ledger, trial balance income statement and balance sheet. The introduction of computers has help in no small measure in the accomplishment of this task. In a computer system with-designed accounting system all these accounts are extracted based on the input data without any human intervention, the calculations required are always done with every necessary accuracy from the foregoing analysis the application of computers to accounting profession cannot be over emphasized. Infant because such as SBT, which is used for keeping and extraction of books of accounts and stock inventory control. There are also standard payroll packages for payroll processing. The presence of these packages has further made computers closer to Accountants.

2.3 SOURCES OF GOVERNMENT REVENUE

Some of the main sources of government revenue are as follows:

A. TAXATION

This is the major source of government revenue. Taxes include income tax and property tax, export and import duties, production (that is excise duty) and expenditure taxes.

B. BORROWING

Borrowing is another major source of government revenue. Imo state of Nigeria, for example, is said to have borrowed a sum of N167 million (made up of both external and internal loans) between 1983. This loan was used in establishing some industrial and utilities such as electricity, water and roads.

C. FEES AND OTHER SPECIFIC CHARGES

Payments made for special services provided by the government to individual are called "fees" example, you pay a fee to obtain the deed or certificate of occupancy to your house obtain a passport. Licences are legal permits to do certain things. You must pay for a licence to operate your motor vehicle or to distribute and sell your beer.

Earnings of public enterprise royalties and rents

Government agencies corporations are instituted to

sell certain products or services at established prices. The earnings profits of these public enterprises are a source of funds for the country. In Nigeria, however, the revenue from this source is not very insignificant. Running at a loss.

The government also collects rents for the use of public land, and royalties from companies that are granted mineral rights

d. **(GRANTS)**

A country can receive grants from other countries. Also, the Federal Government of Nigeria often makes grants to the state governments for projects it wants them to accomplish.

E. returns from direct investment

Governments have recently participated in the establishment of projects or the purchase of shares in public companies such as the U.A.C, Nkalagu Cement industry, banks and insurance house.

2.4 THE BUDGET

A budget is a detailed estimate of the financial operations of a government for a stated period of time (usually a year), prepared in advance by designated officials. It is the master financial plan of the government. It brings together estimates of

anticipated revenue and proposed expenditure for the budget period, and from these estimates the activities to be undertaken and, hence, the means of their financing can be inferred. Only in the budget can a unified view of the scope and character of government activities be seen, and only here can the financial direction which the government is planning to take be discerned. Government spending is influenced by budgetary policy.

The modern budget is not only regarded as the means as by which revenue is raised to meet estimated expenditure for the year, but as the weapon to adjust public and private spending power to the output which can be produced by the resources available. Reducing taxation will increase disposable income. Budgetary policy is essentially one of adjusting the relationship between government taxation and expenditure.

The budget also aims at controlling the economy and to prevent economic fluctuation. It reinforces monetary policy. If there are depression and unemployment the Finance Minister will budget for a deficit and increase his borrowing. The budget is also used to redistribute income in the interest of social justice. This is achieved through taxation. The "pay as you

Earn" (PAYE) system of taxation is a good example of the use of the budget to raise revenue and redistribute income among the citizens.

BUDGET DEFICIT AND SURPLUS

A budget deficit, or deficit financing, takes place when a government budgets to spend more than it collects in revenue. A budget deficit is financed by borrowing from the Central Bank and other financial institutions for the implementation of development project. Taxes are reduced so as to increase the purchasing power of the people. The government itself spends more than it normally does. The aim is to increase aggregate demand and revive economic activities. Government resort to deficit financing in time of depression.

On the other hand, budget surplus means that the government intends to collect more in revenue than it plans to spend. In this case, taxes will be raised to achieve the estimated surplus. A budget surplus is usually embarked upon in time of inflation. The aim is a to reduce spending and to control inflation.

BRIEFLY, THE BUDGET'S USES ARE AS FOLLOWS:

1. A budget is balanced if during the budget period, revenue receipts are exactly equal to cost payment
2. If revenue receipts for the budget period are greater than cost payment, the difference is the budget surplus.
3. If revenue receipts for the budget period are less than cost payments, the difference is the budget deficit.

THE NATIONAL DEBT

National or public debt is the debt a country owes to its citizens or to other countries or organizations such as the International Monetary Fund (IMF) and the World Bank. The debt which a country owes to its citizens is known as internal or domestic debt, while the debt owed to foreign government or organization or organizations is known as external or foreign debt.

2.5 PUBLIC EXPENDITURE

One of the ways in which the government affects the economy is through the expenditure of public funds. Public or government expenditure is a way of utilizing national output so as to meet the wants of the people. It is directed mainly at the satisfaction of collective wants of the society.

Government expenditure has sky-rocketed tremendously in modern times. It is hard for ordinary citizens who are accustomed only to dealing with small family budgets, to comprehend government budgets of today, which are measured in terms of billions of Naira. The Federal Government of Nigeria, for example, budgeted to spend N10.935 million. in 1986.

Government spending usually takes the form of purchases of goods and services and transfer payment. A transfer payment is payment made by the government to an individual, for which the individual does not provide any goods or services in return.

Social security benefits, pensions and welfare payment are example of transfer payments.

There are two main types of government expenditure, namely, capital expenditure and recurrent expenditure.

(1) **Capital Expenditure**

Capital expenditure is the investment made in acquiring things or structures that are permanent. These things include roads, bridges, hydroelectric power stations and port facilities. The structures usually last for comparatively long periods. Capital expenditure is met mostly from borrowing and taxation.

nation, that is, between the Central, state and local government. The Federation's accounts, receipts or revenues come from excise duties, custom duties and income taxes. The revenues accruing from these sources go into the common pool, which is then shared between the Federal, state and local government the country.

Revenue allocation in Nigeria has become a very sensitive and controversial matter. This is understandable. Every state of the Federation wants to make sure that it has a large share of the common pools to enable it to meet its responsibilities to its citizenry. Again, this is bound to be so in a situation where the states are economically unviable and, hence to depend on the federal government for funds to meet their basic needs.

It is not surprising, therefore, that successive governments have made efforts to produce a revenue allocation formula. At the moment, the Central, or Federal Government has a larger share of the nation's wealth. Statistics are not happy with this situation, and want a situation where a larger percentage of the revenue goes to the state and local government. They contend that the basic responsibility of the country are mostly borne by the state and the local governments. They readily cite

cases such as primary school education and health care, which are the responsibilities of the state government.

The states have a good case but the federalists claim that the Central Government has greater responsibilities to bear. As a matter of fact, it has always been given the largest share of the common pool.

The current revenue allocation formula was decreed in 1984. it shares out the Federal Account Revenue as follows:

Federal Governments Share	55%
State Governments Share	32.5%
Local Governments Share	10%
Ecological Problem	1%
Mineral Producing Areas	1.5%

The decree or law also stipulates that the states share of 32.5% should be further shared as follows:

Minimum responsibility or Equality of states	40%
Population	40%
Special Development (Primary school Enrolment)	15%
Internal Revenue Efforts	5%

- f. Listed cheques indicating all the cheque paid from the Account should be properly and promptly scrutinized and checked with the cash Book and other records in the pay Office to ensure that only account with the bank.

2.9 PREPARATION OF MONTHLY TRANSCRIPT

The Transcript is simply the summary of the total payments and receipts and receipts as posted in the Cash Book. The first step therefore is to obtain the Cash Book folios and all the Receipts and the payment Vouchers that have been posted in the month. These must be checked into the Cash Book. This initial checking is very important and must be assigned to an experienced staff to eliminate errors or irregularities, which may create problems in balancing later.

The daily total are to be posted into an analysis book with columns for each classification extended into another column for recording the grand total of all the transactions for each day. This is done for each working day of the month and after. Processing for all the working days.

2.10 **ROLE OF ACCOUNTANTS IN PUBLIC INSTITUTION**

Since 1900, accounting profession has attained the stature of such profession as law, medicine, Engineering and Architecture. By observing the code of ethics of the profession, an accountant may be licensed as a certified public Accountant after undergoing series of professional training throughout the chartered institutes by meeting up with the necessary requirements.

The role-play by accountants in public institution is numerous among which includes relations, handling credit and collections and they are also custodian of company assets.

Accountants provide information that is helpful in making decision. In making decision maker should not neglect to consider past events and outcomes. An understanding of what has happened in the past can aid in making decision because history may shed considerable light on what the future is likely to hold.

An accountant reports the economic effects of past decisions on the entity

An accountant also keeps track of a wide range of items to meet the stewardship or safe-guarding responsibilities that must be assumed by all organization. This include how much cash

the input is acceptable and easily understandable to the user.

It is note worth that the above objectives were considered in designing the input for the proposed system which is mainly in an interactive mode. This is done with dialoguing with an online system in which the computer system prompt the user for entry. In data entry, information is coded in such way that words, ideas or relationships are expressed by codes. This is developed in order to reduce input task, control errors, and increase speed. Therefore, with code fewer details are necessary in input without loss of information.

3.7 OUT SPECIFICATION

Output refers to the results and information that generated by a system. The output from a computer system are requited primarily to communicate the result of processing to users or other system are or more importantly, to provide a permanent (hard) copy of this result for consultation. The design process of the output beings by the identification of the output for the proposed system, the needs of the users were fully considered.

CHAPTER FOUR

4.0 PROGRAM/SOFTWARE DEVELOPMENT AND IMPLEMENTATION.

4.1 INTRODUCTION

This chapter focuses more at providing the users with the necessary information needed on how to install and run the system effectively and efficiently, indeed, all aspects of the system were operationally tested prior to their use. This, thereby allows the software designed to be accepted.

4.2 CHOICE OF LANGUAGE

In developing this system, Dbase IV programming language was used. It is software, which is accessible to authorized managers and other personnel for various proposal and in decision-making process.

Dbase is so powerful and flexible such that it is being used in finance, business, and accounting applications.

4.3 FEATURE OF PROGRAMMING CHOSEN

To meet the needs for the computer application, the dbase iv have been chosen. It is effective because it facilitates easy manipulation of files and records. It is also easy to process the files, either for insertion, deletion, searching or any other process.

Other important advantages of using the dbase iv are as follows:-

- (a) Inconsistency can be avoided
- (b) Security restriction can be applied
- (c) Integrity can be maintained
- (d) The data can be shared
- (e) Speed of operation
- (f) Redundancy is removed

4.4 (1) **HARDWARE REQUIREMENTS**

The proposed system requires the following:-

- (a) Personal computer 836 main processor
- (b) Ram 64MB
- (c) Floppy Disk Drive- 3.5/5.25
- (d) Colour monitor
- (e) Laser jet printer (6L model)
- (f) Stabilizer (100 KVA)
- (g) U.P.S (2000 KVA).

(2) **SOFTWARE REQUIREMENTS**

- MS – Dos 6.0 version
- Window 2000 version
- DBASE IV/FOX. PRO

users that the system works as required.

4.7 **STARTING THE PROGRAM**

The software for management of monthly returns of government accounts was developed with Dbase IV. The software keeps records of daily returns and produce monthly and yearly reports of returns. The program also calculates the total income and total expenditure are the specified period. The software uses a database (gov ac. Dbt) for keeping records of returns. The structure of this database is as follows:

Acc-code character 8

Month	character	12
Day	Numeric	2
Year	Character	4
Type	Character	11
Descr	Character	25
Amount	Numeric	13

RUNNING THE PROGRAM

To run the program, the user must first be provided with the dbase IV software. To execute the dbase IV software, change to the dbase VI directory and then type "dbase" i.e

3. **MODIFY RECORD(s)**

The modify records option is used to edit already existing records. The user supplies the account code and the records is loaded from the database. The user then makes necessary modifications and the records is stored back in database.

4. **OUTPUT**

The output option is selected to produce reports. A submenu is loaded when this option is selected to know the type of report to be produced.

SUM MENU

1. MONTHLY INCOME REPORT
2. YEARLY INCOME REPORT
3. MONTHLY INCOME WITH EXPEND.
4. YEARLY INCOME WITH EXPEND.

4.8 POST IMPLEMENTATION AND SYSTEM REVIEW

Post implementation is referred to as the review of any system or project that has been fully implemented. It is X-ray of the system to ascertain whether it has conformed to the kind of implementation procedure. An analysis and those who use it usually do review of a system. The review gives room for

determine how well the system is working, its acceptability and to see where modification is required. Also it enables the management to know how the system will be maintained since depreciation is bound to take place.

The main focus of post Implementation is to ascertain whether the set objectives for which it was designed have been achieved. The Analyst may ask certain questions in order to obtain or gather correct information about the system being received. These questions assist the analyst to determine the success of the system and what necessary steps to be taken in the case of lapses. The acceptability of a system by users is quite good for its success, this give confidence to the operators and they do all their best to maintain the system.

CHAPTER FIVE

5.0 FINDINGS.

5.1 SUMMARY AND CONCLUSION

The continued substitution of computer- based systems for manual procedures has in modern days become a worldwide affair.

This is because it is relevant in all aspects of human endeavour. In addition to speedy retrieval of information and security of data, computer operation allows for retrieval of reliable data due to the accuracy of computers.

However, a computerized procedure cannot just be put in place without going through some stages of development. The analyses of these procedures were examined and the result was considered in the design of the computerized system. Indeed, it is a known fact that world is in the computer age and any organization that wants to be relevant in the future need to be computerized. Similarly, a professional without a computer touch will not be considered relevant in the future world.

It is necessary to state that an organization does not only require to be computerized, it in addition, demands an efficient operation the computerized procedures and this is

expected to be pursued with the necessary vigor. This is important so that the expected benefit of a computerized system will be fully maximized.

5.2 RECOMMENDATIONS

The specific recommendations to be highlighted in computer application to public organizations are that:-

- (1) It will enhance the efficient operation of the organization in order to achieve the desired objectives.
- (2) It will create speedy procedures for retrieving all relevant information.
- (3) It would avoid data manipulation due to access to data as data stored in computer are more secured than mammal stage.
- (4) It would make for savings on staff cost that would have been incurred to meet the rapid growth of the organization.
- (5) It will reduce complications that might arise as a result of increase in the organization records and vital information.

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PROJECT TOPIC : APPLICATION OF COMPUTER TO RECONCILIATION
OF MONTHLY RETURNS

NAME : AMINU MOHAMMED LIMAN

```
SET DISPLAY TO EGA25
SET SPACE OFF
SET CONSOLE ON
SET DELETED OFF
SET BELL OFF
SET ECHO OFF
SET TALK OFF
SET PRINT OFF
SET CLOCK OFF
SET SAFETY OFF
SET SCORE OFF
SET CONFIRM ON
SET DATE TO BRIT
SET CARRY OFF
SET CENTURY ON
SET INSTRUCT OFF
SET DELIMITERS OFF
SET ESCAPE ON
SET MESSAGE TO ""
SET DEVICE TO SCREEN
SET STATUS OFF
EA ALL
SET COLOR TO GR+, G, G
EAR
) INTRO
) DESIGNSC
) ABORT = 'END'
) WHILE ABORT = 'END'
) DEFIN
) MAIN
EAR
) IDDO
) RETURN
```

PROCEDURE DEFIN

DISCOLOR()

SET COLOR OF BOX TO GR+/BG

SET COLOR OF NORMAL TO W+/B

SET COLOR OF HIGHLIGHT TO GR+/BG

SET COLOR OF MESSAGES TO W+/N

SET COLOR OF TITLES TO W/B

```
SET COLOR OF FIELDS TO N/BG
SET COLOR OF INFORMATION TO B/W
ENDIF
```

```
SET BORDER TO DOUBLE
```

```
* SET BORDER TO DOUBLE
DEFINE POPUP MAINMENU FROM 1,25
DEFINE BAR 1 OF MAINMENU PROMPT " M A I N   M E N U " SKIP
DEFINE BAR 2 OF MAINMENU PROMPT "===== " SKIP
DEFINE BAR 3 OF MAINMENU PROMPT "DATA INPUT";
  MESSAGE "Addition of record(s) to the database file"
DEFINE BAR 4 OF MAINMENU PROMPT "DELETE RECORD(s)";
  MESSAGE "This option allows deletion of record(s)"
DEFINE BAR 5 OF MAINMENU PROMPT "MODIFY RECORD(s)";
  MESSAGE "This option allows modification of record(s)"
DEFINE BAR 6 OF MAINMENU PROMPT "REPORT GENERATION";
  MESSAGE "This option allows Generation of reports"
DEFINE BAR 7 OF MAINMENU PROMPT "E X I T ";
  MESSAGE "You want to Shutdown"
ON SELECTION POPUP MAINMENU DO MAIN_PARA
```

```
*-----> Popup for Report
DEFINE POPUP REPTM FROM 6,45
DEFINE BAR 1 OF REPTM PROMPT " R E P O R T   M E N U " SKIP
DEFINE BAR 2 OF REPTM PROMPT "===== " SKIP
DEFINE BAR 3 OF REPTM PROMPT "BALANCE SHEET";
  MESSAGE "Generate Balance Sheet report"
DEFINE BAR 4 OF REPTM PROMPT "PROFIT AND LOSS ";
  MESSAGE "Generate Profit and Loss report"
DEFINE BAR 5 OF REPTM PROMPT "GENERAL ";
  MESSAGE "Generate General report"
ON SELECTION POPUP REPTM DO REPT_PARA
```

```
*-----> Popup for Exit
DEFINE POPUP EXITM FROM 7,45
DEFINE BAR 1 OF EXITM PROMPT " E X I T   M E N U " SKIP
DEFINE BAR 2 OF EXITM PROMPT "===== " SKIP
DEFINE BAR 3 OF EXITM PROMPT "EXIT TO PROMPT";
  MESSAGE "Return to the Dbase Prompt"
DEFINE BAR 4 OF EXITM PROMPT "EXIT TO DOS ";
  MESSAGE "Shutdown and return to DOS"
ON SELECTION POPUP EXITM DO EXIT_PARA
```

```
PROCEDURE DESIGNSC
```

```
* -----> This section design the screen
```



```

HEAD1 = "*****"
HEAD2 = " RECONCILIATION OF MONTHLY STATUTORY RETURNS "
HEAD3 = "(A Case Study of Auditor-(General Office for L.G.A., Minna)"
HEAD4 = "*****"
@0,0 TO 23,79 DOUBLE COLOR W+
DEFINE WINDOW MAINSC FROM 1,1 TO 22,78 NONE COLOR W+/B
DEFINE WINDOW WORK_IN FROM 7,5 TO 21,75 DOUBLE COLOR W+/B
X1 = MAX(LEN(TRIM(HEAD1)), LEN(TRIM(HEAD2)))
X2 = MAX(LEN(TRIM(HEAD3)), LEN(TRIM(HEAD4)))
X = INT((80-MAX(X1,X2))/2) - 1
Y = X + MAX(X1,X2) + 1
DEFINE WINDOW HEADBK FROM 2,X-1 TO 6,Y-1 NONE COLOR
DEFINE WINDOW HEADSC FROM 1,X TO 6,Y+1 DOUBLE COLOR W+/G+
DO CASE
CASE DAY(DATE()) = 1
TH = "st "
CASE DAY(DATE()) = 2
TH = "nd "
CASE DAY(DATE()) = 3
TH = "rd "
OTHERWISE
TH = "th "
ENDCASE
@ 0,5 SAY CDOW(DATE())+", "+ STR(DAY(DATE()),2)+TH+CMONTH(DATE())+", "+
STR(YEAR(DATE()),4)+"."
SET CLOCK ON
SET CLOCK TO 0,60
ACTIVATE WINDOW MAINSC
ACTIVATE WINDOW HEADBK, HEADSC
@ 0,INT((Y-X-LEN(HEAD1))/2)+1 SAY HEAD1
@ 1,INT((Y-X-LEN(HEAD2))/2)+1 SAY HEAD2
@ 2,INT((Y-X-LEN(HEAD3))/2)+1 SAY HEAD3
@ 3,INT((Y-X-LEN(HEAD4))/2)+1 SAY HEAD4
ACTIVATE WINDOW WORK_IN
RETURN

PROCEDURE MAIN
ACTIVATE POPUP MAINMENU
RETURN

PROCEDURE MAIN PARA
DO CASE
CASE BAR() = 3
DO ADDRUC
CASE BAR() = 4

```

```
DO DELREC
CASE BAR() = 5
DO MODREC
CASE BAR() = 6
ACTIVATE POPUP REPTM
DEACTIVATE POPUP
CASE BAR() = 7
ACTIVATE POPUP EXITM
DEACTIVATE POPUP
ENDCASE
RETURN
```

```
PROCEDURE REPT_PARA
DO CASE
CASE BAR() = 3
DO REPORT1
CASE BAR() = 4
DO REPORT2
CASE BAR() = 5
DO REPORT3
ENDCASE
RETURN
```

```
PROCEDURE EXIT_PARA
DO CASE
CASE BAR() = 3
ABORT = 'A'
CANCEL
CASE BAR() = 5
QUIT
ENDCASE
RETURN
```

```
Procedure ADDREC
store 'Y' to ans
set stat off
use reconc
do while ans = 'Y'
clear
store space(6) to macct_no
store space(4) to mop_code
store space(12) to mmonth
store 0 to mday, myear, mamount
store space(3) to mlo_code
store space(6) to mtype
```

```

store space(25) to macctit
@1,10 Say "Enter Operation Code: " get mop_code Pict "9999"
read
locate for mop_code = op_code
if found()
  @ 8,20 say "Operation Code Already Exist"
else
  DO GETDATA
  READ
  DO GETTITLE
  clear
  append blank
  replace acct_no with macct_no
  replace op_code with mop_code
  replace month with mmonth
  replace day with mday
  replace year with myear
  replace lo_code with mlo_code
  replace acctitle with macctit
  replace type with mtype
  replace amount with mamount
endif
@10,10 to 12,50
store 'N' to ans
@11,12 say 'Are there more records? (Y/N)' get ans pict '!';
  valid ans $ 'YN' error 'Invalid entry !!!'
read
enddo
CLEAR
close databases
return

```

Procedure DELREC

```

store 'Y' to ans
use reconc
do while ans= 'Y'
  clea
  @2,15 to 4,55
  @3,20 say 'Deletion of record'
  store space(6) to mop_code
  @1,10 Say "Enter Operation Code: " get mop_code Pict "9999"
  read
  locate all for op_code = mop_code
  if found()
    @10,10 to 12,50

```

```

store 'N' to reply
@11,12 say 'Are you sure? (Y/N)' get reply pict '!';
    valid reply $ 'YN' error 'Invalid entry!!!'
read
if reply = 'Y'
    dele
    pack
endif
else
    @8,20 say 'Operation Code does not exist'
endif
@10,10 clea to 12,50
@10,10 to 12,50
store 'N' to ans
@11,12 say 'Delete more records? (Y/N)' get ans pict '!';
read
enddo
CLEAR
close data
return

```

Procedure MODREC

```

use reconc
store 'Y' to ans
do while ans = 'Y'
    clea
store space(6) to mop_code
@1,10 Say "Enter Operation Code: " get mop_code Pict "9999"
read
locate all for op_code = mop_code
if found()
store acct_no to macct_no
store op_code to mop_code
store month to mmonth
store day to mday
store year to myear
store lo_code to mlo_code
store acctitle to macctit
store type to mtype
store amount to mamount
DO GETDATA
READ
DO GETTITLE
clear
replace acct_no with macct_no

```

```

replace op_code with mop_code
replace month with mmonth
replace day with mday
replace year with myear
replace lo_code with mlo_code
replace acctitle with macctit
replace type with mtype
replace amount with mamount
else
  @8,20 say 'Record does not exist'
endif
  @10,10 to 12,50
  store 'N' to ans
  @11,12 say 'Modify more record? (Y/N)' get ans pict '!';
  valid ans $ 'Y/N' error 'Invalid entry!!!'
  read
enddo
CLEAR
close databases
return

```

Procedure REPORT1

```

use reconc
store 'Y' to ans
do while ans = 'Y'
  clea
  define window user from 1,1 to 22,78 none color W+,B
  activate window user
  set stat off
set alternate to 'reco1.out'
set device to screen
  set alternate on
  set space on
  store space(3) to mlo_code
  store space(12) to mmonth
  @ 3,5 say "Location Code : " get mlo_code pict "!!!"
  @ 5,5 say "Month : " get mmonth pict "@M January,February,March,;
April,May,June,July,August,September,October,November,December"
  read
  do heading3
  store 0 to mcredit, mdebit, mdiff
  ? mlo_code+mmonth
  wait
  go top
  do while mlo_code = lo_code .and. trim(mmonth) = trim(month)

```

```

set alternate to 'reco1.out'
set device to screen
  set alternate on
  set space on
  if ans = "M"
    DO HEADING1 with 1
    DO MREPORT2
  else
    DO HEADING1 with 2
    DO YREPORT2
  endif
close data
set alternate off
wait
deactivate window user
return

```

Procedure MREPORT2

```

  store 1 to couter
  use reconc
  go top
  store 0 to mcredit, mdebit, mdiff
do while .not. eof()
if acct_no >= '401001' .and. acct_no <= '511000' .and. myear = year .and. mmonth =
month
? '|',str(couter,2),'|',acct_no,'|',accttitle,'|',lo_code,'| '
?? type,'|',str(amount,13,2),'| '
couter = couter + 1
? replicate('-',85)
  if type = "Credit"
    mcredit = mcredit + amount
  else
    mdebit = mdebit + amount
  endif
endif
skip
enddo
  mdiff = mdebit - mcredit
?
? "Total Debit      : " + str(mdebit,15,2)
?
? "Total Credit    : " + str(mcredit,15,2)
?
? "Total Difference : " + str(mdiff,15,2)
?

```



```

read
et alternate to 'reco3.out'
et device to screen
  set alternate on
  set space on
  if ans = "M"
    DO HEADING2 with 1
    DO MREPORT3
  else
    DO HEADING2 with 2
    DO YREPORT3
  endif
lose data
et alternate off
wait
deactivate window user
return

```

```

procedure MREPORT3

```

```

  store 1 to couter
  use reconc
  go top
  store 0 to mcredit, mdebit, mdiff

```

```

do while .not. eof()

```

```

  if myear = year .and. mmonth = month

```

```

    ? '|',str(couter,2),'|',acct_no,'|',accttitle,'|',lo_code,'| '

```

```

    ?? type,'|',str(amount,13,2),'| '

```

```

    couter = couter + 1

```

```

  ? replicate('-',85)

```

```

    if type = "Credit"

```

```

      mcredit = mcredit + amount

```

```

    else

```

```

      mdebit = mdebit + amount

```

```

    endif

```

```

  endif

```

```

  skip

```

```

  enddo

```

```

  mdiff = mdebit - mcredit

```

```

  ? "Total Debit      : " + str(mdebit,15,2)

```

```

  ? "Total Credit     : " + str(mcredit,15,2)

```

```

  ? "Total Difference : " + str(mdiff,15,2)

```

```

  ?

```

return

Procedure YREPORT3

```
store 1 to couter
use reconc
go top
store 0 to mcredit, mdebit, mdiff
do while .not. eof()
? '|',str(couter,2),'|',acct_no,'|',acctitle,'| ',lo_code,' | '
?? type,'|',str(amount,13,2),'|'
couter = couter + 1
? replicate('-',85)
if type = "Credit"
mcredit = mcredit + amount
else
mdebit = mdebit + amount
endif
skip
enddo
```

mdiff = mdebit - mcredit

```
?
? "Total Debit : " + str(mdebit,15,2)
?
? "Total Credit : " + str(mcredit,15,2)
?
? "Total Difference : " + str(mdiff,15,2)
?
return
```

PROCEDURE INTRO

```
CLEAR
B = .T.
DO WHILE B
@4,6 TO 22,70 DOUBLE
@6,8 SAY "NAME : AMINU MOHAMMED LIMAN"
@8,8 SAY "DATE : 07/10/2004"
@10,8 SAY "TOPIC : APPLICATION OF COMPUTER TO RECONCILIATION"
@11,8 SAY " OF MONTHLY STATUTORY RETURNS "
@13,8 SAY "CASE STUDY: AUDITOR-GENERAL OFFICE OF L.G.A., MINNA"
@21,8 SAY "PRESS ANY KEY TO CONTINUE---"
B = .F.
WAIT ""
ENDDO
CLEA ALL
RETURN
```

```
PROCEDURE GETTITLE
IF macct_no >= '101000' .and. macct_no <= '111000'
  macctit = 'Asset Accounts'
ENDIF
IF macct_no >= '201000' .and. macct_no <= '211000'
  macctit = 'Liabilities Accounts'
ENDIF
IF macct_no >= '401000' .and. macct_no <= '411000'
  macctit = 'Interest Income & Others'
ENDIF
IF macct_no >= '501000' .and. macct_no <= '511000'
  macctit = 'Expenditure (Overhead)'
ENDIF
RETURN
```

```
PROCEDURE GETDATA
CLEAR
@ 3,5 say "Account Number : " get macct_no pict "999999";
  valid macct_no >= '101001' .and. macct_no <= '511000' ;
  error 'Invalid Account Number'
@ 3,45 say "Location Code : " get mle_code pict "!!!"
@ 5,5 say "Day : " get mday pict "99" ;
  valid mday >= 1 .and. mday <= 31 error "Invalid Day "
@ 5,30 say "Month : " get mmonth pict "@M January,February, March,;
April,May,June,July,August,September,October,November,December"
@ 5,55 say "Year : " get myear pict "9999" ;
  valid myear >= 2000 error "Invalid Year "
@ 7,5 say "Type of Account : " get mtype pict "@M Debit,Credit"
@ 9,5 say "Amount : " get manmount pict "9999999999.99"
RETURN
```

```
PROCEDURE HEADING1
parameter comin
? space(14), "*****"
? space(14), " RECONCILIATION OF MONTHLY STATUTORY RETURNS "
? space(14), " (A Case Study of Auditor-General Office of LGA, Minna)"
? space(14), "*****"
?
? space(21), "*****"
? space(21), "* SUMMARY OF INCOME AND EXPENDITURE *"
? space(21), "*****"
?
if comin = 1
  ? space(10), 'YEAR : '+str(myear,4)+space(10)+"MONTH : "+MMONTH
else
```

```

? space(10), 'YEAR : '+str(myear,4)
endif
? REPLICATE("=",85)
? "*" * ACCOUNT * * LOCATION * OPERATION * *
? "*" SN * NUMBER * ACCOUNT TITLE * CODE * TYPE * AMOUNT *
? REPLICATE("=",85)
RETURN

```

PROCEDURE HEADING2

```

parameter cominn
? space(22), "*****"
? space(22), " RECONCILIATION OF MONTHLY STATUTORY RETURNS "
? space(22), " (A Case Study of Auditor-General Office of LGA, Minna)"
? space(22), "*****"
?
? space(38), "*****"
? space(38), "*" SUMMARY OF ACCOUNTS *"
? space(38), "*****"
?

```

```

if cominn = 1
? space(10), 'YEAR : '+str(myear,4) + space(10) + "MONTH : "+MMONTH
else
? space(10), 'YEAR : '+str(myear,4)
endif

```

```

? REPLICATE("=",85)
? "*" * ACCOUNT * * LOCATION * OPERATION * *
? "*" SN * NUMBER * ACCOUNT TITLE * CODE * TYPE * AMOUNT *
? REPLICATE("=",85)
RETURN

```

PROCEDURE HEADING3

```

? space(12), "*****"
? space(12), " RECONCILIATION OF MONTHLY STATUTORY RETURNS "
? space(12), " (A Case Study of Auditor-General Office of LGA, Minna)"
? space(12), "*****"
?
? space(22), "*****"
? space(22), "*" BALANCE SHEET FOR LOCATION : "+mlo_code+" *"
? space(22), "*****"
?
? space(10), "MONTH : "+MMONTH
? space(10), REPLICATE("=",60)
return

```

RECONCILIATION OF MONTHLY STATEMENTS RECEIVED
 (A Case Study of Audit Development of Bank of India)

SUMMARY OF INCOME AND EXPENDITURE

YEAR : 2004 MONTH : August

ACCOUNT NUMBER	ACCOUNT TITLE	LOCATION	OPERATION	AMOUNT
1	Expenses (Overhead)	RII	Debit	23015.00
2	Interest Income & Others	RII	Credit	22100.00
3	Interest Income & Others	KOT	Credit	2027.00
4	Expenses (Overhead)	RII	Debit	67800.00
5	Expenses (Overhead)	RII	Debit	5020.00
6	Interest Income & Others	RII	Credit	67800.00
7	Interest Income & Others	RII	Credit	2027.00
Total Debit				23015.00
Total Credit				221400.00
Total Difference				5701.00

RECONCILIATION OF TRUSTEE STATEMENT RETURN
 (A Case Study of Auditor-General Office of ICA, Manila)

SUMMARY OF INCOME AND EXPENDITURE

YEAR : 2004 MONTH : September

CH	ACCOUNT NUMBER	ACCOUNT TITLE	LOCATION CODE	OPERATION TYPE	AMOUNT
1	401345	Interest Income & Others	BID	Credit	47,550,000.00
2	401677	Interest Income & Others	BID	Credit	1,500,200.00
3	501680	Expenditure (Overhead)	ROT	Debit	100,000.00
4	501671	Expenditure (Overhead)	CHA	Debit	80,000,000.00
5	401567	Interest Income & Others	999	Credit	68,000,000.00

total Debit : 162,277.00
 total Credit : 125,320,000.00
 total Difference : 69,400,000.00

22		401874		Interest Income & Others		KOF		Credit		1,000,000.00	
23		501235		Expenditure (overhead)		CHF		Debit		6,707,000.00	
24		501261		Expenditure (overhead)		WUP		Debit		2,127,000.00	
25		10113		Asset Accounts							
26		101313		Asset Accounts		ROG		Debit		578,220.00	
27		101378		Asset Accounts		SUB		Debit		534,500.00	
28		201121		Liabilities Accounts		SW		Credit		3,000,000.00	
29		401113		Interest Income & Others		KOF		Credit		60,000,000.00	
30		401554		Interest Income & Others		WUP		Credit		1,000,000.00	

Total Debit : 10208456.00
 Total Credit : 66,850,000.00
 Total Difference : 56,641,544.00

.....
 SECTION 1 - STATE OF MISSISSIPPI - GENERAL FUND
 ANNUAL BUDGET - FISCAL YEAR 2011

.....
 SUBSECTION OF REVENUE AND EXPENDITURE

PART 1 - 2011

ACCOUNT NUMBER	ACCOUNT TITLE	SECTION	TYPE	AMOUNT
1 401345	Interest Income & Others	BID	Credit	1,000,000.00
2 401677	Interest Income & Others	BID	Credit	1,000,000.00
3 501680	Expenditure (Overhead)	KOT	Debit	76,707.00
4 501671	Expenditure (Overhead)	CHA	Debit	2,500,000.00
5 401567	Interest Income & Others	SUB	Credit	60,000.00
6 501757	Expenditure (Overhead)	WUS	Debit	2,000,000.00
7 401677	Interest Income & Others	WUS	Credit	8,000,000.00
8 401199	Interest Income & Others	BID	Credit	1,000,000.00
9 401374	Interest Income & Others	KOT	Credit	1,000,000.00
10 501335	Expenditure (Overhead)	CHA	Debit	1,000,000.00
11 501261	Expenditure (Overhead)	WUS	Debit	2,000,000.00
12 401113	Interest Income & Others	KOT	Credit	6,000,000.00
13 401554	Interest Income & Others	WUS	Credit	8,000,000.00
Total Debit				14,207,000.00
Total Credit				4,600,000.00
Total Difference				9,597,000.00

STATE OF CALIFORNIA
 DEPARTMENT OF REVENUE
 STATEMENT OF ACCOUNTS

STATEMENT OF ACCOUNTS
 STATEMENT OF ACCOUNTS

DATE: 1/1/04

ACCOUNT NUMBER	ACCOUNT TITLE	ACCOUNT TYPE	OPERATION	AMOUNT
1 101123	Asset Accounts	CHA	Debit	254000.00
2 101351	Asset Accounts	CHA	Credit	344400.00
3 101434	Asset Accounts	BOB	Debit	103100.00
4 201344	Liabilities Accounts	WIP	Debit	0.00
5 201466	Liabilities Accounts	BOB	Credit	103200.00
6 401345	Interest Income & Other	RII	Credit	17700.00
7 501630	Expenses (Overhead)	BOB	Debit	227000.00
8 501631	Expenses (Overhead)	CHA	Debit	85500.00
9 101453	Asset Accounts	WIP	Credit	57000.00
10 101544	Asset Accounts	BOB	Debit	100700.00
11 101442	Asset Accounts	BOB	Debit	200000.00
12 201363	Liabilities Accounts	BOB	Credit	200000.00
13 401367	Interest Income & Other	RII	Credit	60000.00
14 501332	Expenses (Overhead)	BOB	Debit	200000.00
15 401670	Interest Income & Other	RII	Credit	200000.00
16 101541	Asset Accounts	BOB	Credit	453400.00
17 101344	Asset Accounts	BOB	Debit	100000.00
18 201380	Liabilities Accounts	BOB	Debit	800000.00
19 201382	Liabilities Accounts	BOB	Credit	800000.00
20 401333	Interest Income & Other	RII	Credit	60000.00

 RECONCILIATION OF MONTHLY STATISTICS REPORTS
 (A Case Study of Agricultural Bank of Sri Lanka)

 * SUMMARY OF ACCOUNTS *

YEAR : 2004 MONTH : September

* ACCOUNT *		* ACCOUNT TITLE *		* ACCOUNT CODE *		* ACCOUNT TYPE *		* AMOUNT *	
SN	NUMBER	ACCOUNT TITLE	CODE	TYPE		AMOUNT			
1	101434	Asset Accounts	BOS	Debit		357278.00			
2	201344	Liabilities Accounts	WOS	Debit		452453.00			
3	201766	Liabilities Accounts	BOS	Credit		505300.00			
4	401345	Interest Income & Others	IID	Credit		12170.00			
5	401677	Interest Income & Others	IID	Credit		236693.00			
6	501680	Expenditure (Overhead)	EOP	Debit		207707.00			
7	501671	Expenditure (Overhead)	CHA	Debit		455026.00			
8	101434	Asset Accounts	WOS	Credit		357278.00			
9	101344	Asset Accounts	BOS	Debit		1006770.00			
10	401567	Interest Income & Others	IID	Credit		605000.00			

Total Debit : 3657278.00
 Total Credit : 2133654.00
 Total Difference : 152364.00

RECONCILIATION OF MONTHLY STATUTORY RETURNS
(A Case Study of Auditor-General Office of JGA, Hama)

* SUMMARY OF INCOME AND EXPENDITURE *

YEAR : 2004 MONTH : August

ACCOUNT NUMBER	DESCRIPTION	LOCATION	OPERATION	AMOUNT
1 501757	Expenditure (Overhead)	BID	Debit	10,200,00
2 401199	Interest Income & Others	BID	Credit	4,550,00
3 401874	Interest Income & Others	KOT	Credit	2,000,00
4 501135	Expenditure (Overhead)	CHA	Debit	7,700,00
5 501261	Expenditure (Overhead)	WUG	Debit	9,500,00
6 401113	Interest Income & Others	KOT	Credit	6,780,00
7 401554	Interest Income & Others	WUG	Credit	1,480,00
al Debit :				28,010,00
al Credit :				22,340,00
al Difference :				5,670,00