

**COMPUTERISED FULL PENSION AND
GRATUITY SYSTEM**

**A CASE STUDY OF THE OFFICE OF THE HEAD
OF CIVIL SERVICE OF THE FEDERATION**

BY

SANI HABILA ZIRA

(PGD/MCS/2000/2001/1048)

**DEPARTMENT OF MATHS/COMPUTER SCIENCE
FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA.**

APRIL, 2002

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

APRIL, 2002

CERTIFICATION

This is to certify that SANI HABILA ZIRA of the Department of Maths/Computer Science, Federal University of Technology, Minna, carried out this project work.

Mr. L. N. Ezeako
Project Supervisor

Date

Mr. L. N. Ezeako
HOD

Date

External Examiner

Date

DEDICATION

This project is dedicated to God Almighty for His goodness, mercy, protection and help from the beginning to the end of this Programme.

I also dedicate this project to the member of my family and friends.

ACKNOWLEDGEMENT

This project would not have been written without the grace of God Almighty who has given me the inspiration and ability.

I am grateful to the University and particularly the Department of Mathematics/Computer Science, F.U.T, Minna, for giving to me the opportunity to be part of their graduating students.

Also, I wish to express my gratitude to my beloved wife and son, Yusuf, for their encouragement and prayers.

For taking the pains of going through the manuscript, making useful correction, and providing necessary guidelines, I wish to express my profound gratitude to my supervisor, Mr. L. N. EZEAKO

Mention must be made of my parents, sisters and brothers and friends for their words of encouragement.

I acknowledge the contribution of the Pension Officer, Mr. Ehis of the Pension Matters Department, Office of the Head of Civil Service of the Federation for his assistance during the period of my investigation and in ensuring the successful completion of this project.

I sincerely appreciate the efforts of the Computer Room staffs in the SGF's Office for their patience in the course of typing the project and making it a reality, especially Mrs. K. O. Abel, Miss G. O. Igwe, Mr. A. Friday, Mr. J. Joshua and Mrs. Adekoya.

Finally, my appreciation goes to my friends most especially Mr. Anda and other that cannot be mentioned in this report, for their effort and prayer in seeing to the completion of this programme. I wish them all God's guidance and abundant blessings.

ABSTRACT

Information Technology, especially computers are being used nowadays in industries, military, agriculture, medicine, offices etc to carry out transactions, provide information, record data, performing range of tasks and even making decisions. With this development, manual operations are being replaced with the modern computerised system. This does not exempt pension and gratuity system. The present records management system in most of the Government establishments involve routines and repetitive handling of large quantities of similar data. The pension and gratuity system basically deals with the storage and processing of retired employees' data which can be handled by computers. Computers are fast, reliable and efficient in handling human limitations which used to impede speedy processing of records/retirements benefits.

This project is based on the computerised pension and gratuity system with special reference to how it is being carried out in the government establishments especially by the Office of the Head of Service of the Federation (OHCSF). The project work looked into the present system of processing the retired workers' benefits and aiming at designing a computerised system that ensured effortless and quick

retrieval of accurate information from records for an accurate and speedy processing and payment of retired benefits.

We must admit that so far, the application of Computer System to enhance effective preparation of pension and gratuity for Civil Servants has not been given adequate attention when compared with what is obtainable in other developing and developed countries of the world. But now that this project is in place, I hope it will galvanise the Office of the Head of Civil Service to use this package for a highly computerised Civil Service Pension and Gratuity System.

The work reveals that, the Package is found reliable and the output generated is accurate, it is therefore concluded that the System be recommended for use in the Office of the Head of Civil Service. The pension/gratuity of civil servants will be prepared in good time using the System. This will surely reduce the attitude of delaying the benefits of retired workers. It will also keep records of all the retirees from the inception of their service, which can be retrieved at the press of a button. The era of missing documents/files of retirees shall be a thing of the past, if the designed system is put to use.

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CHAPTER ONE

1.0 INTRODUCTION

1.1 GENERAL INTRODUCTION

In government establishments, workers are often paid straight salaries. The phrase “straight salary” means that rate per month which depend on qualification, salary grade level, length of working experience and certain federal government laws such as minimum wage and hour laws, decree and pronouncements. With this method, employees can budget their personals expenditures better since they have knowledge of the amount they are to receive and satisfactory way of paying workers that do variety of works. The method also provides greater satisfaction to civil servants by increasing their salary from time to time through the annual increment.

In addition to pay and other forms of direct compensation made to workers, indirect compensation provides benefits, and services and pension to the employees. Such includes bonuses and similar incentives plans and are frequently tax-free forms of compensation.

In government offices, employees in service of that worked in the past are provided with benefits. The benefits are forms of indirect compensation provided

by employers because the workers took part in the activities of the establishment and added to the achievement of organizations goal. These can be grouped as:-

- (i) Service:- a miscellaneous category which include activities such as education etc.
- (ii) Payment for time not worked for e.g. study leave, holidays, and casual leave.
- (iii) Legally required benefits that meet financial emergencies and difficulties for employees. Example in workman's compensation for accidents.
- (iv) Insurance:- life, health and accident.
- (v) Pension and retirement programmes (which is the center of this study).

RETIREMENT:- Is a cessation of service after served for a period of not less than 5 years from September 1991 or thereafter for a period of not less than 10 years being periods respectively appointed as qualifying an officer for gratuity and pension respectively.

In Public Service, there are two categories of retirement; they are voluntary retirement and compulsory retirement. A worker is said to be voluntarily retired if

he willingly leave the service before usual age of retirement. With the new regulations, a worker:-

- (a) That works for 5 years continuous service and wishes to leave job is entitled to one-year salary. Failure to give one month or 3 months notice before leaving the office such an officer has to pay one month salary or 3 months salaries respectively to the authority in lieu of the notice.
- (b) Is entitled to both gratuity and pension if he has put in a minimum of 10 years continuous service.

COMPULSORY RETIREMENT:- An employee is said to be compulsorily retired from service by the authority if such an officer had worked for a continuous 35 years in service or attaining the retirement age, whichever comes earlier. In public sector, especially Federal Ministries, the retirement age is 60 years.

PENSION AND GRATUITY:- Pension is a fixed amount paid by former employer or his representative at a regular interval (monthly) to a Person's Surviving dependant for past service performed. In a simple definition, one can say it is a benefit paid to retired workers monthly. It is paid to an employee that worked for 10 years and above, and it is paid for life.

According to Pension Act No. 102 of 1979, Pension is payable to any retired government employee if one of the conditions or circumstances in which it is granted is met.

GRATUITY:- Gratuity is amount paid to an officer once it all the circumstances in which is granted is met.

According to the rules, any retired officer is entitled to at least one year of his last salary if he had served for at least 5 years, depending on the number of years he had put in.

1.2 SCOPE OF THE PROJECT

Because of the largeness of the matter, this project will cover all necessary areas in the processing of gratuity and pension of the retired workers in the Federal Ministries, especially as the office of Head of Civil Service of the Federation is carrying it out. There shall be an employees file describing employees number, names, date of birth, date employed, date of retirement, final salary grade level, last post, sex, bank account number and some other necessary data items of individual employee. There shall also be some other necessary files. The project will give details of rules and regulations or the existing law guiding the payment of the retired employees benefits. It shall give details of the new design and its

implementation. The project will finally produce some necessary output that may be required. Such outputs are the list of all employees that qualify for gratuity and pension, list of dead pensioners, monthly bank pay advice, pensioners pay roll Register, list of debtors pensioners, employees' years of retirement and so on.

1.3 AIMS AND OBJECTIVES

The main aim of this project work is to study and analyze the existing system of processing employees data, use it to design a computerized system that will process the employees data and compute pension and gratuity for the retired employees of the Federal Ministries especially for the Office of head of Civil Service of the Federation (OHCSF) to achieve the following:-

- (i) To encourage the computerization of the other operation of the establishment.
- (ii) To encourage speedy processing and payment of retirement benefits i.e. to save processing time.
- (iii) To provide effortless and quick retired of accurate information needed on demand.
- (iv) To prove more reliability in the result generated by the computer system.

1.4 DATA COLLECTION METHOD

The methods of data collection are interview and ready literature. To enable the researcher have proper understanding of the procedures it involves in processing retired employees benefits, one of the personnel handling the pension was contacted and interviewed. Some of the booklets and handouts provided were gone through to get the details of the existing law.

1.5 PROJECT LAYOUT

The project report is divided into five chapters with chapter one titled:

Introduction: It contains general review of the study. It also consists of the scope of the project, aims and objectives of the project, data collection method and the project layout.

Chapter two deals with literature review. It gives historical background of the Office of Head of Civil Service of the Federation. Its various offices and departments and their functions.

Chapter three is about the analysis of the existing law. It investigates the present system and given details of the existing law guiding the preparation of retired workers benefits, pension administration, document required for computation of retirement/terminal benefit and the complaints about existing law. It also includes the place of computer towards improved record keeping/proposed

system, advantages of the new system and offer necessary information needed to be known.

The next chapter is title System Design, Implementation and Documentation. It gives explanation about files design, system specifications and format, system documentation and system conversion.

Chapter four also contains the planning, training and staffing of the system, system description and manual of instruction.

The last chapter (chapter 5) deals with summary, conclusion and recommendations.

CHAPTER TWO

2.0. LITERATURE REVIEW

Although this project work centered on computerized full Pension and gratuity system with reference to the office of Head of Civil Service of the Federation it will not complete of the researcher fails to let the reader s at users know something about the case study. It is in the light of the above this chapter is mainly devoted to the literature view.

2.1 HISTORICAL BACKGROUND OF THE OFFICE OF HEAD OF CIVIL SERVICE OF THE FEDERATION

The Office of the Head of the Civil Service of the Federation was established on January 27th 1966. The then Head of the Federal Military Government, Major General J.T.U. Aguiyi Ironsi by extra ordinary gazette formally created the post of Civil Service. According to S.B. Ajulo, the legal framework for that measure subsequently came in 1974, when by virtue of Decree 17, the functions of the office were laconically defined thus:

The incumbent “shall be responsible for the co-ordination of activities of Ministries and Departments of the Machinery of government.”
By virtue of Decree No. 43 of 1988, the Office of Head of Civil Service was

established. Thus when the 1989 drafts constitution attempted to bring it back in one of its provisions, the Armed Forces Ruling Council deleted it.

As a result then, President Babangida in his address delivered on the occasion of promulgating the 1989 constitution, gave reason for abolition as not seeing the relevance of the office either at the Federal or at the State levels in the light of approved re-organization of the Civil Service. He said further that, the Office had no function under the then present system and did not see the appropriateness of bringing it back into existence through the constitution.

On 3rd October, 1994, a 7-man Review Panel on the Civil Service Reform was inaugurated under the Chairmanship of Mr. A.A. Ayida – Ex-Secretary to Government of the Federation and Head of Service under General Abacha Administration to revisit the 1988 Civil Service Reforms. At the end of the Workshop organized by the Secretary to the Government of the Federation, Alhaji Aminu Salleh in 1995 for the State Government on the 1988 Civil Service Reforms in its Communiqué issued recommended the restoration of the Head of Service and its functions.

Fortunately, the restoration of the Office of the Head of Service was endorsed by the white paper on the 1997 Civil Service Reforms with its functions stated in Annex IV to the white paper.

2.2 FUNCTIONS OF THE HEAD OF CIVIL SERVICE OF THE FEDERATION

The Head of Civil Service of the Federation was charged with the responsibility of personnel policies, and practices, Public Service Management and reforms, salaries, wages, allowances, pension, gratuities and their period reviews, conditions of service, including the implementation and continuous review of the Civil Service Rules; Staff Development, Staff listing and Staff Statistics. The Office advised the President on the appointment and deployment of Permanent Secretaries and Head of Departments. Other functions of the offices are:

- formulates policies in the allocation of office accommodation quarter.
- provided staff for newly established and adhoc bodies
- liaise with the Head of Service in the States.
- coordinates the activities in the administration cadre and all Senior Management Staff on Grade Level 14 and above.
- handles relations with the Federal Civil Service Commission (FCSC) Administrative Staff College of Nigeria (ASCON), pension Board, Judiciary, National Assembly and Audit Department.

2.3 APPOINTMENT OF THE HEAD OF CIVIL SERVICE OF THE FEDERATION

According to section 17(2)(b) of 1999 constitution of the Federal Republic Nigeria, power to appoint person to hold or act as the Head of Civil Service of the Federation and to remove persons so appointed from this office is vested in the president. Also, with reference to section 171(3) of the same constitution, appointment of the Office shall not be made except from among Permanent Secretaries or equivalent rank in the service of the Federation.

2.4 STRUCTURE OF THE OFFICE OF HEAD OF CIVIL SERVICE OF THE FEDERATION

The Office of the Head of Civil Service of the Federation (OHCSF) was structured into four Major Departments (now called offices) each headed by a Permanent Secretary. The offices are: Public Services, Establishments And Management Services, Service Welfare, and The Manpower Development.

The Public Service Office (PSO) responsible for staff management, moral and discipline within the entire Federal Civil Service. It liaises with the Federal Civil Service Commission (FCSC). It is divided into five departments or division. Administrative Officers Departments (AOD); Professional Officers Department (POD), Executive Cadre Management Department (ECMD); Parastatal

Department (PD); and General Service Department (GSD).

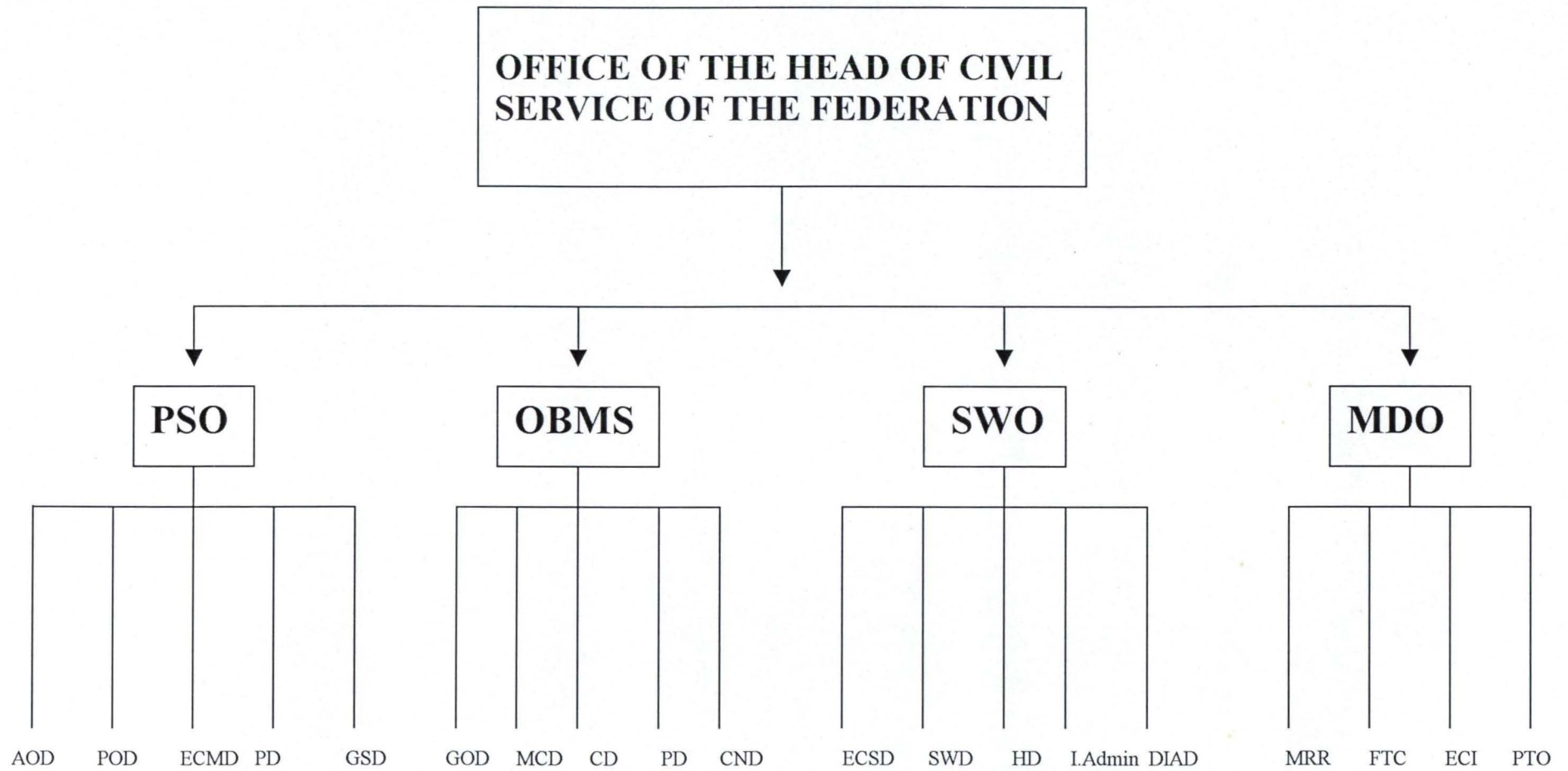
The Office of the Establishment and Management Services (OEMS) inherited the functions of former Ministry of Establishments. It was sub-divided into seven departments, viz Grading Operation (GOD); Management Consultancy (MCD); Compensation (CD); Pension (PD) – where the researcher collected his data for this project; Consultation and Negotiation (CND); Establishment and Conditions of Services (BCSD); and Staff Welfare Division (SWD).

The Service Welfare office was divided into three Departments; Housing (HD); Internal Administration (IAD) and Internal Audit (IAD). The main function of this office is to look after the welfare of Federal Civil servants.

Manpower Development Office (MDO) was sub-divided into four Departments, namely: Management Reports and Research (MRR); Federal Training Centres (FCT); Examinations Unit (BU); and Professional Training Department (PTD).

Summarily, the overview of the structure of the Office of the Head of Civil Service of the Federation is shown in a chart below.

ORGANISATION STRUCTURE OF THE OFFICE OF HEAD OF CIVIL SERVICE OF THE FEDERATION



CHAPTER THREE

3.0 SYSTEM INVESTIGATION AND SYSTEM ANALYSIS

To computerize any System, it is required for the Programmer to have proper knowledge of the existing System. By this he will be able to know the procedures it takes to function, familiar with the shortcomings of the System; and other areas of study and enable him to know whether there is need to automate the System if the present system is manual or to improve upon the current System if it is already a computerized system. It is on the basis of the above this Chapter is mainly devoted to investigate and analyze the existing system of processing and payment of retirees' benefits.

3.1 CURRENT SYSTEM OF PROCESSING RETIREES' BENEFITS

From the investigation made, it was revealed that the existing system of processing the retirement benefits of the retired officers is manual.

- (i) In ensuring that appropriate circulars are applied in checking the salary progression of retired officers all files from pension and gratuity matters are sent through the Pension Administration Section to the Checking Unit of the Pension Administration Section.

- (ii) If everything is in order the files are then sent to Schedule Officer who is in charge of filling the proforma forms and pass them to Computation Unit.
- (iii) At Computation Unit, pension benefits are computed.
- (iv) The files are then passed through the Federal Audit and Extraction Unit from where they are sent back to Pension Administration Unit. The approval for payments are made and the files are sent to Pension Account Department for the processing of payments.
- (v) At the Pension Accounts Office, computation sheet are crosschecked and vouchers are raised (using form TF1, TF4, F15 as the case may be) for the preparation of payment of death benefits and payment of gratuity for those who are due for gratuity only. Vouchers are then sent to Checking Section where they are further cross checked and sent to Internal Audit and from there sends the audited vouchers with a covering schedule to the Pay Office.
- (vi) Vouchers are then registered, posted to cashbook, cheques are written, signed and recorded in the cheque summary register at Pay Office. After that, the cheques are delivered and Cheque Delivery Register filled accordingly. Files fro those to be placed on monthly pension payroll are passed to Variation section.

- (vii) At the Variation Section, three copies of new Pensioners Advice are raised for pensioners to be on monthly payroll. Each copy is sent to Internal Audit, Payroll Office and retained at the Offices respectively.
- (viii) Life Certificate forms dully filled is also sent to the Payroll Office twice in a year after the five years of retirement. Pensioners to be placed on payroll are assigned unique numbers.
- (ix) At the Payroll Office, new pensioners Advice, Notes, Change of Advice Notes and Names of new pensioners are entered there; and Analysis Register is also opened and pensioners are placed on payroll.
- (x) Pensioners' Payroll is prepared at the end of the month.
- (xi) Bank Schedule is prepared and vouchers raised, one to cover all pensioners in a particular bank.
- (xii) Vouchers sent to Variation Control and from there to Checking Unit for verification and thereafter entered into the book.
- (xiii) The vouchers are brought to the Schedule office where they are signed and passed to Internal Audit together with Analysis Register and Payroll Sheets.

3.2 DOCUMENTS REQUIRED FOR COMPUTATION OF PENSION AND GRATUITY.

To properly determine that the correct benefits are paid, the following documents must be examined:=-

- (i) evidence of date of birth
- (ii) evidence of date and first appointment
- (iii) original copy of signed gratuity payment vouchers
- (iv) copy of audited computation sheet
- (v) certified true copy of detached and up-to-date Record of Service
- (vi) evidence of last promotion
- (vii) copy of signed/thumb-printed letter of retirement
- (viii) letter of acceptance of notice of retirement
- (ix) letter of Administration/Sworn Affidavit where applicable
- (x) approval of merger of service where applicable.
- (xi) stamped death certificate/Coroner's Medical certificate in case of accident
- (xii) Gazette of secondment and subsequent transfer from one service to another if applicable
- (xiii) authority of conversion/upgrading from one post cadre to another.
- (xiv) approval of condonation of the period of NYSC (so that it can be reckoned as pensionable service.

- (xv) statement of indebtedness to government
- (xvi) Photostat copy of letter of approval for condonation of break in service and/merging of teaching service where applicable).
- (xvii) any retirement that is due to injuries in the course of official duties and without his fault, there must be evidence of:
- Doctor's progress and final Report which should include level of incapacitation.
 - Report of the Medical Board.
 - Findings and recommendation of Dental Board
- (xviii) Report of missing person's survivor shall provide
- a Newspaper cutting of the publication declaring him missing;
 - statement by the immediate member(s) of the family;
 - report by the Ministry stating when he last reported for duty;
 - declaration under the Evidence Act

3.3 GUIDELINES FOR PAYMENT OF RETIRING BENEFITS

According to Civil Service Rules 0208, Ministerial and Extra-Ministerial departments shall;

- (i) ensure that the record of service of each officer is up-to-date.

- (ii) Forward in the month of January of every year the names of officers due to retire during the year to the office of Establishments and Management Services;
- (iii) Ensure that pension form is given to each retiring officer in good time to enable him complete and submit to the Personnel Management Department of his Ministry at least 6 months before he is due to proceed on retirement;
- (iv) Ensure that completed pension form together with an up-to-date and certified record of service; and a statement of the officer's indebtedness to Government are forwarded to the Pensions Department of Establishment and Management Service office at least 3 months before the officer is due to retire.

3.4 PROCESS FOR PAYMENT OF RETIRING BENEFITS

In the Public Service, the payment of gratuities precedes the payment of pensions. The documents and records submitted for payment are usually the same.

The processing of an officer's retirement benefits starts when the officer gives notice of his intention to retire from the service. With the letter of retirement he is required to submit some documents under section of this project. On the

receipts of the documents, the Personnel Department is required to forward his application for retirement to the Chief Executive for approval.

The Office of the Head of Civil Service of the Federation is charged with payment of gratuities was decentralized to Federal Ministerial in 1986 to ensure early and fast processing of documents for the payment of gratuities. Hence, Ministries are allowed to pay the gratuities of their officers before payment of pensions by the Office of the Head of Civil Service of the Federation. Ministries are requested to apply for the release of AIE and support such request with a properly designed proforma containing the names of the retiring officers and certain information about the records while in service.

3.5 PENSION AND GRATUITY AUTHORITY/RULES AND REGULATIONS

According to Civil Service Rule 02807, the Pension Act No.102 of 1979, and current circulars given the grant of pension and gratuities to holders of pensionable posts in the Federal Public Service.

CIRCULARS, RULES AND REGULATIONS: Circulars and Regulations are the instruments with which the ball of the Service in set rolling, that is Circulars are used in conveying important information or directive from one Ministry or

Department of the Service to the other Ministry and Department. These Circulars and regulations are subject to amendments and modification as time dictates.

The existing law states that any officer holding permanent and pensionable appointment that served for at least 10 years of pensionable service before retiring are entitled to pension and gratuity. If such an officer served for 5 years to 9 years, he is entitled to gratuity only.

Subject to the rule, any gratuity and pension granted under it on his retirement from the service shall be computed on the final pay of the pension annual salary and in accordance with the provisions made in Table on page....

CIRCUMSTANCES IN WHICH PENSION AND GRATUITY MAY BE GRANTED.

According to Section 3 (1) of Pension Act and its subsequent amendments, no pension or gratuity shall be granted under this Decree to any officer except on his retirement from the Public Service in any of the following circumstances, that is-

- (a) on voluntary retirement after qualifying service of at least 10 years for pension respectively.
- (b) on compulsory retirement under the provision of section 4 of this Decree.

- (c) on compulsory retirement for the purpose of facilitating improvement in the organization of the officer's department or Ministry so that greater efficiency or economy may be effected.
- (d) on advice of properly constituted Medical Board certifying that the officer is no longer suitable for further service on health reasons.
- (e) On total permanent disablement while in service
- (f) on abolition of his office under section of Decree 102 of 1979;
- (g) if he is required by the Public Service Commission of the Federation to retire on the ground that his retirement is in the public interest;
- (h) to take up appointment in Local Government or as a member or head thereof with the prior consent of the Chief Executive of Establishment.

COMPUTATION OF RETIREMENT/TERMINAL BENEFIT

Computation is the process by which the retirement/terminal benefits of retiring/deceased/terminated/missing officer is worked out on the length of pensionable service, basic salary and all allowances in circulars Ref B.632216/S.1/X/618 of 13th September, 1991 and the subsequent amendments.

**TABLE 1: GRATUITY AND PENSION COMPUTATION
(ALTERNATIVE A)**

Years of qualifying service	Gratuity as % of Final Total Emolument	Pension as % of Final Total Emolument
5	100%	-
6	108%	-
7	116%	-
8	124%	-
9	132%	-
10	100%	30%
11	108%	32%
12	116%	34%
13	124%	36%
14	132%	38%
15	140%	40%
16	148%	42%
17	156%	44%
18	164%	46%
19	172%	48%
20	180%	50%
21	188%	52%
22	196%	54%
23	204%	56%
24	212%	58%
25	220%	60%
26	228%	62%

27	236%	64%
28	244%	66%
29	252%	68%
30	260%	70%
31	268%	72%
32	276%	74%
33	284%	76%
34	292%	78%
35	300%	80%

TABLE 2: GRATUITY AND PENSION COMPUTATION (ALTERNATIVE B).

Years of qualifying service	Gratuity as % of Final Total Emolument	Pension as % of Final Total Emolument
5	100%	-
6	108%	-
7	116%	-
8	124%	-
9	132%	-
10	100%	30%
11 – 35	$(8t + 20) \%$	$(2t + 10) \%$

NB:- “t” is the number of years of service

TABLE 3: INCAPACITY PENSION COMPUTATION.

Category	Gratuity as % of Final Total Emolument	Pension as % of Final Total Emolument
A	> 70%	30% of final total emolument at date of injury
B	50% - 69%	15% of final total emolument at date of injury
C	30% - 49%	10% of final total emolument at date of injury

Approximation of length of service:- According to section 1 (2) (b) of the Act, any period of service OVER six months and not included in a completed year shall or the purpose of schedule to the Pension Act as it relates to officers entitled to pensions, count as one year. In effect, approximation can only be applied to officers who have attained the qualifying period of 10 years.

Qualifying Service: Pensions Act says qualifying service is 10 years for gratuity and 15 years for pensions, but altered by circular No. B.63216/S.I/X/T/8 of 22nd July, 1992 to make officers qualify for gratuity on attaining 5 years service and 10 years for pensions.

Statutory Age of Retirement:- Section 4 (1) of the Act says the maximum age of retirement for Public Service is 60 years and Civil Service (Reorganization) Decree No. 43 of 1988 added the modification that the officers should retire from service on attaining the age of 60 years or 35 years service whichever comes first.

Payment to officers who Retire Voluntarily Before Attaining the Age of 45 years:- officers who retire voluntarily from service and have put in a minimum of 10 years of service before attaining the age of 45 years are not paid their pensions until they attain the age of 45 years.

Continuous Public Service: Except as otherwise provided in Act, only continuous and unbroken service shall be taken into consideration, break in service may be disregarded for the purposes of section 12 (1) of pension Act.

Pension and Gratuity where Officer Dies in Service:-

After completing the minimum period of qualifying service where an officer dies in service his designated next-of-kin or legal representative would be paid such pension as would have been payable to the officer if he/she had retired at the date of his/her death. Section 5 limits the pension to five years. If such officer died before completed the qualifying period of service his personal representative shall only be entitled to one year.

Pension and Gratuity where Officer is Killed in the Course of Study:-

Section 6 1) says without prejudice sub-section (2), where an officer dies in the course of his official duty and without his own fault, there shall be paid to his next-of-kin or designated survivors a gratuity to which the officer would have been entitled at the date of his death.

Reviews of Pension Benefits:- There have been series of increase in pension or revisions of pensions by government. These reviews are either in the form of increase in minimum pensions or increase in rate of pension benefits or use of total emoluments in computation of pension benefits, or harmonization of pension paid to pensioners, or reduction in qualifying years of pension and gratuity benefits. This increase is excepted as life is not static and to enable the pensioners in meeting up the changes in social, economic a political changes.

Notice of Intention to Retire/Withdraw from the Service:

With effect from 1st June, 1992 officers who have worked for 10 years or more is pensionable post to give 3 months notice of their intention to retire or pay 3 months salary in lieu of notice. In case of officer wishes to withdraw from service after serving for less than 10 years but more than or equal to 5 years he or she shall be

required to give one month notice of intention to do so or pay one month salary in lieu of notice.

Recent Developments Affecting Pensionable Administration:-

Following the recommendations on the National Council on Establishments, Government has approved that:

- (i) any officers appointed from the Civil Service to the post of Head of Service shall earn 100% of their total annual emolument as pension for life.
- (ii) Permanent Secretaries who have put in a minimum of 20 years of pensionable shall earn 100% of their total emolument as pension for life.

3.6 COMPLAINTS ABOUT THE EXISTING SYSTEM

There are many complaints from the retired employees about the manual or current system of processing their benefits, such problems (s) are:

- (i) there is much delays in the processing and payment of the benefits;
- (ii) the files or jacket where the pensioner's forms are kept is cumbersome and make the office look ugly as a result of many

forms thereby making it difficult to search for any employees form and the system is subject to human error;

- (iii) forms can be lost or misplaced as a result of moving the forms from one office to another when dealing with many employees;
- (iv) the result generated undergoes several tests before standing reliable.

Having highlighted the general complaint or problems associated with the manual system, it is therefore suggested that the way forward lies in the computerization of records, computation of pension and gratuity system. This consequently leads to the introduction of the proposed system called computerized full pension and Gratuity system.

3.7 THE PROPOSED SYSTEM - COMPUTERISATION OF PENSION AND GRATUITY SYSTEM

This is an automatic execution of pension and gratuity using computer system to save human labour. The project work looks into the steps (highlighted in 3.1) in processing the use of modern equipment that is more accurate reliable, faster and that has a large volume of data capacity. The part of be handled manually is just about the giving of the form, filling it and some other administrative work.

3.8 BENEFITS OF THE NEW SYSTEM

Generally, the new design system will provide for quick exchange of data within section, units of the pension and Records Division and provide the following benefits:-

- (i) Fast access to information needed for pension benefits approvals;
- (ii) Eliminate cases of lost files and records;
- (iii) Record keeping and retrieval becomes more efficient and reliable;
- (iv) Computation of retirement benefits will be faster;
- (v) Avoid unnecessary duplication of data;
- (vi) Response to enquiries is spontaneous;
- (vii) Produce efficient, accurate and reliable result.

3.9 THE NEW SYSTEM AND ITS LIMITATIONS

The new system has the extent or limitations to which it can cover and it is on the area that may not be covered or provided for that this section is centered on. The system cannot make any consideration for special situation or make provision for any officer that required given special consideration. For example, a case of

officer killed during the course of performing his duty or any officer that died in service has no special benefits that will be given to his next-of-kin except he qualifies for gratuity and/or pension or if a special consideration is given by the management which resulted may be in given some lumps of money to the designated survivor. The length of service will be determined manually because of inability of the programming language to manipulate date variables.

The system cannot be used by other organization like private sector and parastatals except in Federal Ministry because it focuses on Federal Ministries.

3.10 CHOICE OF PROGRAMMING LANGUAGE

The record keeping and management of retired employees' benefits required information storage and retrieval with less scientific calculations. There are many programming languages available for developing any package such as *BASIC*, *FORTRAN*, *PASCAL*, *DBASE* and so on, but are used for this project work in BASIC (specifically QBASIC version). This is so because of the following reasons:-

- i) BASIC is universally available, on both large and small computers;
- ii) BASIC is friendly, that is, people oriented;

- iii) It is very flexible, allowing the programmer to develop new programs and alter existing programs with relatively little effort;
- iv) It is well suited for use in an interactive environment;
- v) BASIC generally is portable and can be run on a variety of different computers with little or no modification.

CHAPTER FOUR

4.0. SYSTEM DESIGN, IMPLEMENTATION AND DOCUMENTATION

This chapter is most essential of this project work because it clearly shows or gives the detail of the data files and the specification for both output and the input format. In short, it is the detail documentation of the new system.

4.1 FILES DESIGNATION/OUTPUT-INPUT DESIGN

Files are collection of related records, while records are collection of related data items such as names, date of birth, date of first appointment, rank, etc of retired workers. These data are processed or worked upon by the computer hardware using a suitable application programs to generate an output called information.

In designing a new system, a lot of files are needed in building the database. These files are categorized into input and output files. Input files contain the raw data to be processed, while the output files consisting of processed data.

In this project, files involved are either used as append or output file at one stage of the work and also used as an input at later stage of the project. The two files involved are **PEND.DAT** and **PENOUT.DAT**. The first one, **PEND.DAT** is opened at initial stage of the program as **APPEND** file (i.e. file opened for sequential output and then used as an input at other stage of program. The later is used as output file containing the result generated from the processing of the data

in the former. To make the output available either as a soft-copy or as a hard copy (i.e. printed on paper) the file is then to be taken as input file in Enqprog subprogram to enable the computer read the data and sends the needed items to the output medium which can be displayed on Visual Display Unit or printed on paper from _____ printer.

When designing a new system, output designed is used to be done first. Therefore, the specification for output file and out format are being considered before going to the input design.

4.2 SYSTEM SPECIFICATION AND FORMAT

(A) OUTPUT FILE

File Name: PENOUT.DAT

Storage Medium: Disk

Input Device: Visual Display Unit and Line Printer

Purpose: contains necessary data for each pensioner's

number, name length of service, gratuity, pension, etc as shown below..

S/No.	FIELD		Format	Example
	Name	Type		
1.	Sn	Numeric	9(8)	1000027
2.	Nam\$	String	X(20)	Mohammed Mohammed
3.	Adrs\$	String	X(30)	PMB 55, Garki-Abuja
4.	Surv\$	String	X(20)	Shehu Aliyu
5.	DBth\$	String	X(8)	20-08-60
6.	DFAppt\$	String	X(8)	10-11—81
7.	Dconf\$	String	X(8)	1011-83
8.	Dretr\$	String	X(8)	23-12-00
9.	Sex\$	String	X(6)	Female
10.	Died\$	String	X(1)	Y
11.	Ddied\$	String	X(8)	01-03-01
12.	Lstat\$	String	X(10)	ACAO
13.	Lserv%	Numeric	9(2)	30
14.	G1%	Numeric	9(2)	13
15.	St%	Numeric	9(2)	09
16.	Basic	Numeric	9(10)	450000.00
17.	Hous	Numeric	9(10)	108000.00
18.	Trans	Numeric	9(8)	8400.00
19.	Meal	Numeric	9(8)	6000.00
20.	Util	Numeric	9(8)	4000.00
21.	Ent	Numeric	9(8)	3000.00
22.	Other	Numeric	9(10)	120000.00
23.	Debt	Numeric	9(10)	50000.00
24.	Bcode\$	String	X(4)	B001
25.	Bacct	Numeric	9(8)	164475
26.	Grate%	Numeric	9(3)	108
27.	Prate%	Numeric	9(2)	50
28.	Grat	Numeric	9(12)	650445.6
29.	Mpens	Numeric	9(8)	23779.42

(B) APPEND/INPUT FILE

File Name: PEN.DAT
 Storage Medium: Disk
 Input Device: Keyboard
 Output Media: Visual Display Unit
 Record Length: Varies
 Purpose: To hold necessary data about each pensioner's as shown below:

S/No.	FIELD		Format	Example
	Name	Type		
1.	Sn	Numeric	9(8)	1000027
2.	Nam\$	String	X(20)	Mohammed Mohammed
3.	Addr\$	String	X(30)	PMB 55, Garki-Abuja
4.	Surv\$	String	X(20)	Shehu Aliyu
5.	DBth\$	String	X(8)	20-08-60
6.	DFAppt\$	String	X(8)	10-11—81
7.	Dconf\$	String	X(8)	1011-83
8.	Dretr\$	String	X(8)	23-12-00
9.	Sex\$	String	X(6)	Female
10.	Died\$	String	X(1)	Y
11.	Ddied\$	String	X(8)	01-03-01
12.	Lstat\$	String	X(10)	ACAO
13.	Lserv%	Numeric	9(2)	30
14.	G1%	Numeric	9(2)	13
15.	St%	Numeric	9(2)	09
16.	Basic	Numeric	9(10)	450000.00
17.	Hous	Numeric	9(10)	108000.00
18.	Trans	Numeric	9(8)	8400.00
19.	Meal	Numeric	9(8)	6000.00
20.	Util	Numeric	9(8)	4000.00
21.	Ent	Numeric	9(8)	3000.00
22.	Other	Numeric	9(10)	120000.00
23.	Debt	Numeric	9(10)	50000.00
24.	Bcode\$	String	X(4)	B001
25.	Bacct	Numeric	9(8)	164475

OUTPUT LAYOUT LISTING THAT QUALIFY FOR THAT QUALIFY FOR GRATUITY ONLY

OFFICE OF THE HEAD OF SERVICE OF THE FEDERATION

LIST OF ALL PENSIONERS FOR GRATUITY ONLY

P/NO.	NAME	SERVICE YR	GRATUITY	MONTHLY PENSION
99999	XXXXXXXXXX	99	99999.99	99999.99
99999	XXXXXXXXXX	99	99999.99	99999.99
1	1	1	1	1
1	1	1	1	1
1	1	1	1	1
1	1	1	1	1
1	1	1	1	1
1	1	1	1	1
1	1	1	1	1
1	1	1	1	1
			<hr/>	<hr/>
			99999.99	99999.99

OUTPUT LAYOUT LISTING ALL PENSIONERS WITH THEIR BENEFITS

OFFICE OF THE HEAD OF SERVICE OF THE FEDERATION

LIST OF ALL PENSIONERS WITH THEIR BENEFITS

P/NO.	NAME	SERVICE YR	GRATUITY	MONTHLY PENSION
99999	XXXXXXXXXX	99	99999.99	99999.99
99999	XXXXXXXXXX	99	99999.99	99999.99
1	1	1	1	1
1	1	1	1	1
1	1	1	1	1
1	1	1	1	1
1	1	1	1	1
1	1	1	1	1
1	1	1	1	1
1	1	1	1	1
			<hr/>	<hr/>
			99999.99	99999.99

OUTPUT LAYOUT FOR LISTING DEAD PENSIONERS

OFFICE OF THE HEAD OF SERVICE OF THE FEDERATION

LIST OF DEAD PENSIONERS

P/NO.	NAME	DATE DIED	GRATUITY	MONTHLY PENSION
99999	XXXXXXXXXX	XXXXX	99999.99	99999.99
99999	XXXXXXXXXX	XXXXX	99999.99	99999.99
1	1	1	1	1
1	1	1	1	1
1	1	1	1	1
1	1	1	1	1
1	1	1	1	1
			<hr/>	<hr/>
			99999.99	99999.99
			<hr/>	<hr/>

**OUTPUT LAYOUT FOR MONTHLY PAY ADVICE FOR BANK
OFFICE OF THE HEAD OF SERVICE OF THE FEDERATION**

XXXXXXXXXX

MONTHLY PAY ADVICE FOR BANK

XXXXXXXXXX

BANK ACCT	NAME	MONTHLY-PENSION
99999	xxxxx	99999.99
99999	xxxxx	99999.99
1	1	1
1	1	1
1	1	1
1	1	1
1	1	1
		<hr/>
		Total = 99999.99
		<hr/>

OUTPUT FOR PENSION AND GRATUITY

RATE FOR PENSION AND GRATUITY

YEAR OF SERVICE	GRATUITY RATE	PENSION RATE
99	999	99
99	999	99
1	1	1
1	1	1
1	1	1
1	1	1
1	1	1
1	1	1
1	1	1

**OUTPUT LAYOUT LISTING PENSIONERS THAT QUALIFY FOR PENSION
OFFICE OF THE HEAD OF SERVICE OF THE FEDERATION
LIST OF ALL PENSIONERS THAT ARE QUALIFIED FOR PENSION**

P/NO.	NAME	SERVICE YR	RATE	PENSION
99999	XXXXXXXXXX	99	99	99999.99
99999	XXXXXXXXXX	99	99	99999.99
1	1	1	1	1
1	1	1	1	1
1	1	1	1	1
1	1	1	1	1
1	1	1	1	1
1	1	1	1	1
1	1	1	1	1
1	1	1	1	1
1	1	1	1	1
1	1	1	1	1

Total = 99999.99

OUTPUT LAYOUT FOR LISTING ALIVE/LIVING PENSIONERS
OFFICE OF THE HEAD OF SERVICE OF THE FEDERATION
LIST OF ALIVE PENSIONERS

P/NO.	NAME	DATE RETIRED	GRATUITY	MONTHLY PENSION
99999	XXXXX	XXXXX	99999.99	99999.99
99999	XXXXX	XXXXX	99999.99	99999.99
1	1	1	1	1
1	1	1	1	1
1	1	1	1	1
1	1	1	1	1
1	1	1	1	1
1	1	1	1	1
1	1	1	1	1
1	1	1	1	1
			99999.99	99999.99

INPUT DESIGN

There is no screen form that was design for accepting data into the computer, but the input data are accepted when the computer come across any INPUT Statement it wait for the user to type the data through keyboard. The screen look as it has shown below:

Type the employee's number?
Enter the officer's name?
Enter his/her Address?
Enter next-of-kin?
Enter date of birth?
Enter First Appointment?
Enter data of Confirmation?
Enter date of retirement?
Enter his/her sex?
Has the offer died (Y/N)?
Enter date died?
Enter last status?
Enter length of service?
Enter salary grade level & step?
Enter basic salary?
Enter house allowance?
Enter transport allowance?
Enter allowance for utility?
Enter entertainment allowance, if any...?
Enter other allowance, if any other (s)?
Enter Total debts/loans?
Enter bank code (B001-B007)
Enter bank account number?

4.3 SYSTEM DOCUMENTATION

This section of the project work is very important because it is to aid the maintenance of the program during its lifetime. It is also an aid to security because information stored in magnetic media can be easily and accidentally lost if proper care is not taken. If exposed to high temperature, moisture, dust or moving it closer to magnet and vibrating object or spoil the media and consequently making it difficult to retrieve the data/information stored in it but the system documentation guaranteed backup protection. The system documentation in addition provides valuable backup protection for the package, facilitates training and aid learning during the course of preparing the system and also when implementing.

4.4 PLANNING, TRAINING AND STAFF OF THE SYSTEM

The personnel involved in making use of a computer system are important element in the success of the system. Now that we are in the age of Information Technology and thank God for the Computer Unit that has been created in the Office of the Head of Civil Service of the Federation there is need for the new computer system to be installed for the implementation of the designed system at early stage. Also, the planning required assigning an operator who has a little knowledge of accounting to operate it.

On training, it is required that proper understanding of manual of instruction be acquired to enable the user familiarize with operation of the system especially those that have previous knowledge of computer operation. In the case of a layman or an ordinary user there is need for a little assistance of computer expert so as to get used to the operation of the system.

Staffing of the system in its own case involved an operation that shall seek for the needed input data from the administrative of the office.

4.5 SYSTEM CONVERSION

There are three methods of system conversion, namely:

- i) Direct change-over method
- ii) Parallel running method
- iii) Pilot change-over method

Direct changeover method is a system of conversion in which the old system is discontinued altogether and the new system becomes operational immediately. In the parallel running method, old and new systems are run concurrently, using the same inputs. The results are compared and differences resolved. The outputs from the old system continue to be distributed until the new system has proved satisfactory. At that point the old system is discontinued and the new system take its place. The last method, pilot changeover involves conversion of the system

either in parallel or directly. The variation of the above two basic methods is called **Pilot changeover**. This method is possible when part of the system can be treated as a separate entity.

For this new designed, I suggest parallel running method of changeover be adopted. As a result the office should used the system alongside with the manual method of the new system before finally phased-over of the existing system.

4.6 SYSTEM DESCRIPTION

The package designed for the operation of pension and gratuity for the Office of the Head of Civil Service of the Federation is a menu driven and interactive enough to operate with little explanation.

The system has the main menu that contains the following option:

MAIN MENU

1. ENTER PENSIONERS' DATA
2. PROCESSING DATA
3. ENQUIRIES
4. REPORTS
5. QUIT

The **Enter Pensioners' Data Menu** enables the user to input the pensioners' data and store it in the append file.

The **Processing Option** allows the pension and gratuity of the retirees to be computed.

The **Enquiries Menu**, display the output to the screen as a soft-copy and anything that is requested for on pension and gratuity. The menu looks as shown below:

ENQUIRIES

1. List of pensioners that qualify for gratuity only
2. List of all pensioners with their benefits
3. List of dead pensioners
4. Monthly bank pay advice
5. Rate for pension and gratuity
6. List of Pensioners that qualify for pension
7. List of debtors' pensioners
8. Pensioners Payroll Register
9. List of pensioners that are alive
10. Back to main menu

The next option is the **Report menu** and it contains the same things as that of Enquiries menu but they are different in that Enquiries send output to screen, while the Reports send its own to the printer as hardcopy material. Examples of the result generated can be found in Appendix F.

PROGRAM DOCUMENTATION:- The package contains **PEN.BAS**, which is the main program that invokes three other modules:

- i) Dataprogram – This subprogram allows the user to input data and write it to the append file with file number #1. Whenever the user wishes to enter (more) data he/she goes to the main menu and select option 1 to enter data.
- ii) Procprog – It handles processing of the data entered at option 1 above by opening the file as an input file. The result of the processing is then written to the output file called **PENOUT.DAT**.
- iii) Enqprog – This module or procedure provides an enquiry to be made either as soft-copy or hard copy.

4.7 MANUAL OF INSTRUCTION

This package had been written using QBASIC programming language and can run on any IBM compatible computer with similar software files.

To run the program at DOS prompt on any computer or to generate an executable files for the package, there is need to compile it with any version of QBASIC that has the facility to compile and generate an executable for any program file.

The package being a menu driven one just required choosing the appropriate options need to operate upon.

To execute the software using QBASIC editor:

1. Copy all the programs and the input files into the directory that has QBASIC programming language editor. The program and the input files to be copied are:
 - (i) PENS.BAS
 - (ii) PEND.DAT
2. Load the program file with QBASIC editor into computer memory.
3. Press **F5** Key to run it or you select RUN from QBASIC main menu and then choose start/restart depending how many times you are running it.
4. Select your option

Alternatively, it can be run as stated in paragraph one above by generating executable file for the program and thereafter type the executable file name at the DOS prompt follow by pressing ENTER key.

The package request for the user's password before main menu is displayed (depend on whether the password matches one of the two that had been incorporated in the program.

OPTION 1: This option called **ENTER PENSIONERS' DATA** can be selected by pressing 1. this leads to a screen where a request for typing of pensioner's number is displayed followed by other requests after the previous had been answered. This is done one after the other until data for one record has been made. After this, the computer asks whether you want to enter more data. If your response is Y (for yes) the control will be sent back to the line where it ask for entering pensioner's number. Otherwise, it sends control back to the beginning of the program to display main menu.

OPTION 2: The option can be chosen by pressing 2. the option allows processing to be carried out. When the processing is going on, the message “**WAIT**. Processing going ...” is displayed on the screen until all the records in the data are processed. After this, a message “Press any key to continue...” is placed on the screen to enable user know that the processing has been completed and to display the main menu for your next choice.

OPTION 3: The option called “**ENQUIRIES**” can be selected by pressing 3. The option allows user to make enquiries by displaying the choosing output on the screen. After the needed output has been displayed the computer then display a message that operator should **Press any key to continue ...** and display main menu after pressing any key.

Option 1: The option 1 of the ENQUIRIES menu display list of pensioners’ that qualify for gratuity only.

Option 2: This option display the list of all pensioners with their benefits.

Option 3. The option displays the list of dead pensioners.

Option 4: Allows the Monthly Bank Pay Advice to be displayed.

Option 5: This option enables users to have access to the rate for pension and gratuity.

Option 6: This permits the list of pensioners that qualify for pension to be displayed.

Option 7: Selecting this option allows debtors' pensioners to be displayed.

Option 8: Pensioners Payroll Register can be selected by chosen this option

Option 9: This option displayed list of pensioners that are alive.

Option 10: On choosing this option, the main menu is display on the screen

OPTION 4: The option called REPORTS menu let the user to send the enquiries made above to the printer by pressing 4. The result generated can be seen in APPENDIX E.

OPTION 5: Pressing 5 ends the running of the package. If QBASIC editor runs it, the control will be sent back to the editor, while the control will be sent to the DOS if it is run at the DOS prompt.

The Appendix A of this project report contains the interpretation of some terms used.

The system flowchart for the design is in the Appendix B and the program flowchart can be seen in Appendix C.

The program listing, testing data and the result generated by the package can be seen in Appendices D, E and F respectively.

CHAPTER FIVE

5.0 SUMMARY, CONCLUSION AND RECOMMENDATION

5.1 PROJECT SUMMARY

This project focuses on how to make better the efficiency of the Office of the Head of Civil Service of the Federation by automating a section of her payroll system (pension and gratuity).

The system investigation was conducted at the Department of Pension Matters of the Office, and Pension Decree, Manual on pension, circulars and other regulations were studied. To enable the researcher have more understanding on the assignment, one of the pension officers was contacted and interviewed. After the investigation of the existing system and order to proceed work was given, the new system was designed and tested with the testing data on APPENDIX E and generated the result in APPENDIX F.

The program requires nay IBM compatible Personal Computer but the system must be of high speed and memory capacity to process lar5ge volume of data within a very short time.

5.2 CONCLUSION

Having subjected the package to various test and finding it reliable and the output generated be an accurate one, it is concluded therefore that the system will be of great use in the Office of the Head of Civil Service of the Federation, especially, in keeping the records of their retired workers, running of yaerly pension/gratuity of workers without any hitch and retrieval of personal records of retirees at any given time.

5.3 RECOMMENDATION

As a result of changes or development brought by information technology, many things are being made easy to get without making much human energy before one aim is realized. The technological changes have made every thing in the world to go on computerization. The computer has a lot of advantages, for instance, computer enhances efficiency and provide needed information for decision making at a very high speed. To bring more light on other advantages of the use of computers in the Office of the Head of Civil Service of the Federation, it is therefore recommended that the designed system be put into use.

Also, to enable the design serve the office for a long time, it is strongly recommended that proper management control be given and ensure adequate security of the system against any disaster.

Furthermore, to enable the staff or the user(s) that will be making use of the new design be acquainted with the operation of the system, it is required that a lecture of proper training be organized for the staff. In addition, there is need for an expert data operator to initially take-off the new system and also assist in staff training.

Finally, with regards to advantages to be derived from the use of the new design in the Office of the Head of Civil Service of the Federation in determining the gratuity and pension of the retirees, I wish to recommend that the design be installed in the Pension/Gratuity Department.

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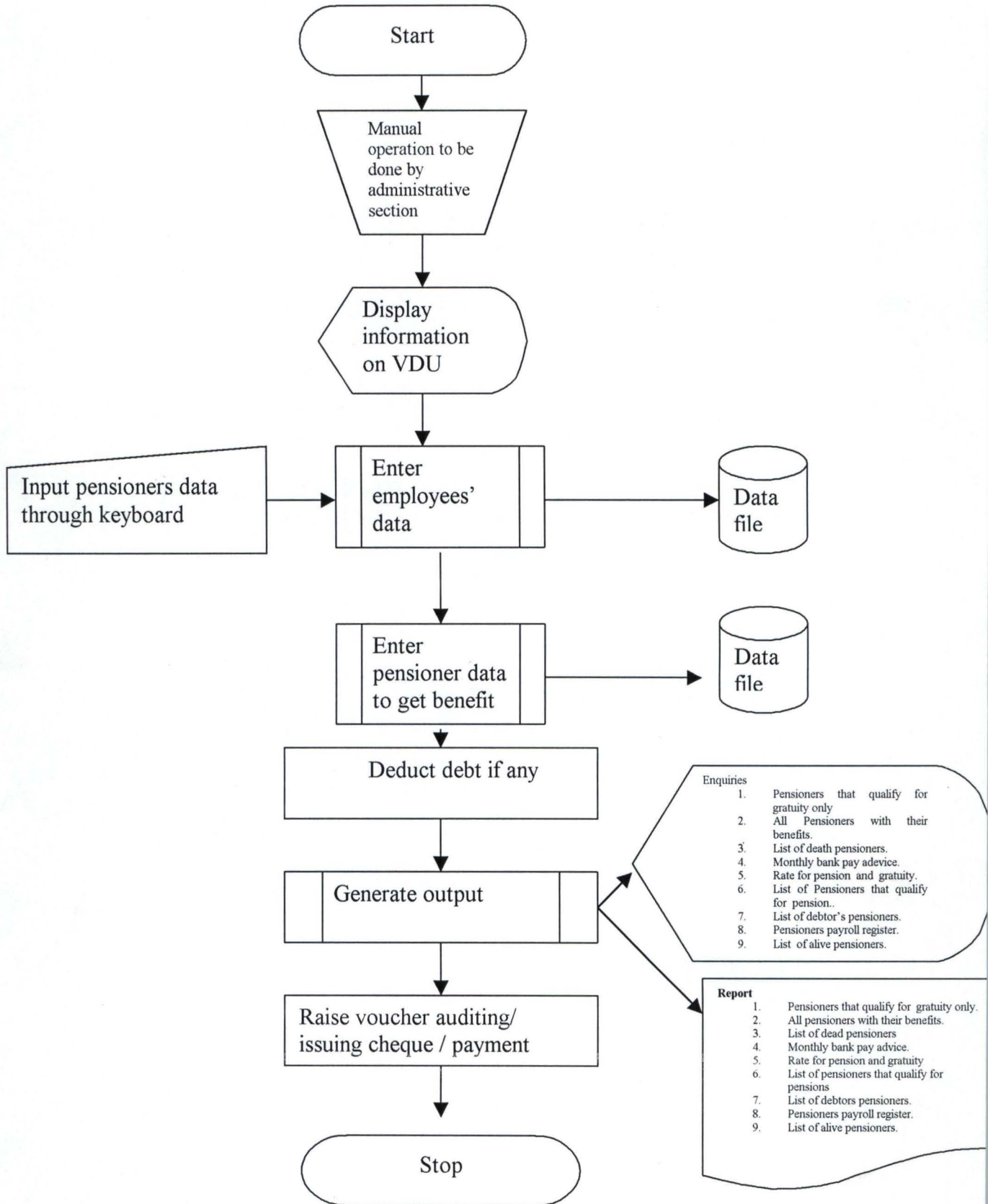
APPENDICES

APPENDIX A

INTERPRETATION OF TERMS

OHCSF	Office of the Head of Civil Service of the Federation.
Officer	A person employed in the established grades of Public Service but does not include officers in temporary or contract appointment.
Final Salary	Sum of last annual basic and its allowances.
Contract Appointment	A temporary appointment by agreement for a definite period.
Transfer	Permanent release of an officer from one ministry/establishment to another with the same office.
Pensionable	Service established in post in the Public Service which may be taken into account in computing pension and gratuity.

APPENDIX B
SYSTEM FLOWCHART




```

DECLARE SUB Enqprog (sl%, office$)
DECLARE SUB Procprog ()
DECLARE SUB Dataprog ()
'*****
'**** PENS.BAS **
'*****
REM This is the main program.
DEFDBL G, M, T
30 CLS
office$ = "OFFICE OF THE HEAD OF SERVICE OF THE FEDERATION"
'LOCATE 2, 10: PRINT office$
'LOCATE 3, 10: PRINT STRING$(58, 205)
LOCATE 5, 23: PRINT "M A I N M E N U"
LOCATE 6, 23: PRINT STRING$(17, "-")
PRINT
LOCATE 8, 20: PRINT "1. Enter employees' data"
LOCATE 10, 20: PRINT "2. Processing data"
LOCATE 12, 20: PRINT "3. Display output on screen"
LOCATE 14, 20: PRINT "4. Send output to the printer"
LOCATE 16, 20: PRINT "5. Quit"
LOCATE 18, 20: INPUT "Enter your selection (1 - 5)", sl%
IF sl% < 1 OR sl% > 5 GOTO 30
IF sl% = 1 GOTO 60
IF sl% = 2 GOTO 70
IF sl% = 3 OR sl% = 4 GOTO 80
LOCATE 23, 20: PRINT "This is the end of the main program"
GOTO 900
60 CALL Dataprog
GOTO 30
70 CALL Procprog
GOTO 30
80 CALL Enqprog(sl%, office$)
GOTO 30
900 CLOSE
END

```

```

SUB Dataprog

```

```

REM Subprogram to enter data input file
CLS
OPEN "C:\QBASIC\PEND2.DAT" FOR APPEND AS #1
DO

```

```

  CLS

```

```

  INPUT "          Type the employee's personal number", Sn
  INPUT "          Enter the officer's Surname, with initials"; N
  INPUT "          Enter his/her address "; Addr$
  INPUT "          Enter next-of-kin "; Surv$
  INPUT "          Enter date of birth "; DBth$
  INPUT "          Enter date of First Appointment "; DFAppt$
  INPUT "          Enter date of confirmation "; DConf$
  INPUT "          Enter date of retirement "; DRetr$
  INPUT "          Enter his/her sex "; Sex$
  INPUT "          Has the officer died (Y/N)"; Died$
  INPUT "          Enter date died "; Ddied$
  INPUT "          Enter last status "; Lstat$
  INPUT "          Enter length of service "; Lserv%
  INPUT "          Enter salary grade level & Step "; Gl, St
  INPUT "          Enter Basic salary "; Basic
  INPUT "          Enter house allowance "; Hous
  INPUT "          Enter Transport allowance "; Trans#
  INPUT "          Enter Meal allownace "; Meal#
  INPUT "          Enter allowance for utility"; Util
  INPUT "          Enter entertainment allowance if any....."; En
  INPUT "          Enter other allowance if any other(s)"; Other
  INPUT "          Total debts/loans"; Debt
  INPUT "          Enter bank code (from B001 - B007)"; BCode$
  INPUT "          Enter bank account number"; BAcct

```

```

  PRINT : PRINT : PRINT : PRINT

```

```

  LOCATE 22, 20: INPUT "Is your input data correct (Y/N)", cor$

```

```

  IF UCASE$(cor$) = "Y" THEN 178

```

```

  GOTO 122

```

```

  WRITE #1, Sn, Nam$, Addr$, Surv$, DBth$, DFAppt$, DConf$, DRetr$, S

```

```

  LOCATE 25, 20: INPUT "More data (Y/N)"; an$

```

```

  LOOP WHILE UCASE$(an$) = "Y"

```

```

  CLOSE #1

```

```

UB

```

```

Engprog (sl%, office$)

```

```

'*****

```

```

'**** Engprog ****

```

```

'*****

```

```

REM .....Subprogram to display & print output.....

```

```

DEFDBL G, M, T

```

```

CLOSE

```

```

OPEN "C:\QBASIC\PENOUT.DAT" FOR INPUT AS #3

```

```

IF sl% = 3 THEN tt$ = "DISPLAY OUTPUT ON THE SCREEN"

```

```

IF sl% = 4 THEN tt$ = " SEND OUTPUT TO THE PRINTER"

```

```

CLS

```

```

LOCATE 3, 30: PRINT tt$

```

```

LOCATE 4, 30: PRINT STRING$(27, 205)

```

```

LOCATE 6, 20: PRINT "1. Pensioners with gratuity only "

```

```

LOCATE 8, 20: PRINT "2. Pensioners with their Gratuity & Pension."

```

```

LOCATE 10, 20: PRINT "3. List of Dead Pensioners"

```

```

LOCATE 12, 20: PRINT "4. Monthly Pay Advice for Bank "

```

```

LOCATE 14, 20: PRINT "5. List of Pensioners that qualify for pension."

```

```

LOCATE 16, 20: PRINT "6. List of debtors' pensioners"

```

```

IF (ch% < 1 AND ch% > 9) GOTO 310
IF ch% = 9 THEN 672
CLS
IF ch% = 1 THEN
  IF sl% = 3 THEN
    PRINT TAB(10); office$
    PRINT TAB(10); STRING$(60, 205)
    PRINT
    PRINT TAB(10); "PENSIONERS WITH GRATUITY ONLY"
    PRINT
    PRINT TAB(15); "P/NO"; TAB(25); "NAME"; TAB(38); "SERV
  END IF
  IF sl% = 4 THEN
    LPRINT : LPRINT
    LPRINT TAB(10); office$
    LPRINT TAB(10); STRING$(60, 205)
    LPRINT
    LPRINT TAB(25); "PENSIONERS WITH GRATUITY ONLY"
    LPRINT TAB(25); STRING$(30, 196)
    LPRINT TAB(15); "P/NO"; TAB(25); "NAME"; TAB(38); "SER
  END IF
END IF
IF ch% = 2 THEN
  IF sl% = 3 THEN
    PRINT TAB(10); office$
    PRINT TAB(10); STRING$(54, 205)
    PRINT
    PRINT TAB(15); "PENSIONERS WITH THEIR GRATUITY & PENSI
    PRINT
    PRINT TAB(8); "P/NO"; TAB(20); "NAME"; TAB(33); "SERVI
  END IF
  IF sl% = 4 THEN
    LPRINT TAB(10); office$
    LPRINT TAB(10); STRING$(47, 205)
    LPRINT TAB(15); "PENIONERS WITH THEIR GRATUITY & PENSI
    LPRINT TAB(15); STRING$(50, 196)
    LPRINT
    LPRINT TAB(8); "P/NO"; TAB(20); "NAME"; TAB(33); "SERV
    LPRINT
  END IF
END IF
IF ch% = 3 THEN
  IF sl% = 3 THEN
    CLS
    PRINT TAB(20); office$
    PRINT TAB(20); STRING$(47, 205)
    PRINT
    PRINT TAB(25); "LIST OF DEAD PENSIONERS"
    PRINT
    PRINT TAB(10); "P/NO"; TAB(20); "NAME"; TAB(33); "DATE
  END IF
  IF sl% = 4 THEN
    LPRINT : LPRINT : LPRINT
    LPRINT TAB(20); office$
    LPRINT TAB(20); STRING$(47, 205)
    LPRINT
    LPRINT TAB(25); "LIST OF DEAD PENSIONERS"
    LPRINT
    LPRINT TAB(10); "P/NO"; TAB(20); "NAME"; TAB(33); "DAI
  END IF

```

```

PRINT TAB(20); "B A N K   C O D E"
PRINT TAB(20); STRING$(15, "-")
PRINT
PRINT TAB(20); "1.   B001"
PRINT TAB(20); "2.   B002"
PRINT TAB(20); "3.   B003"
PRINT TAB(20); "4.   B004"
PRINT TAB(20); "5.   B005"
PRINT TAB(20); "6.   B006"
PRINT TAB(20); "7.   B007"
PRINT
INPUT "          Select bank code of your choice (1 - 7)"; bc%
IF (bc% < 1 AND bc% > 7) GOTO 340
IF bc% = 1 THEN Bank$ = "FIRST BANK PLC"
IF bc% = 2 THEN Bank$ = "U.B.A. PLC"
IF bc% = 3 THEN Bank$ = "BANK OF THE NORTH PLC"
IF bc% = 4 THEN Bank$ = "UNION BANK PLC"
IF bc% = 5 THEN Bank$ = "ECO BANK PLC"
IF bc% = 6 THEN Bank$ = "ASO SAVINGS & LOANS LTD"
IF bc% = 7 THEN Bank$ = "OTHER BANKS"
CLS
PRINT : PRINT : PRINT : INPUT "          Which month do
IF sl% = 3 THEN
    CLS : PRINT TAB(20); office$
    PRINT TAB(20); STRING$(47, 205)
    PRINT
    PRINT TAB(25); "MONTHLY PAY ADVICE FOR BANK"
    PRINT TAB(25); STRING$(28, 196)
    PRINT TAB(30); mth$
    PRINT
    PRINT TAB(28); Bank$
    PRINT
    PRINT TAB(15); "Bank Acct"; TAB(30); "Name"; TAB(45);
END IF
IF sl% = 4 THEN
    LPRINT : LPRINT : LPRINT : LPRINT : LPRINT
    LPRINT TAB(20); office$
    LPRINT TAB(20); STRING$(47, 205)
    LPRINT TAB(30); mth$
    LPRINT
    LPRINT TAB(25); "MONTHLY PAY ADVICE FOR BANK"
    LPRINT TAB(25); STRING$(28, 196)
    LPRINT TAB(28); Bank$
    LPRINT TAB(15); "Bank Acct"; TAB(30); "Name"; TAB(45)
END IF
END IF
IF ch% = 5 THEN
    IF sl% = 3 THEN
        CLS
        PRINT TAB(20); office$
        PRINT TAB(20); STRING$(47, 205)
        PRINT
        PRINT TAB(18); "LIST OF PENSIONERS THAT QUALIFY FOR P"
        PRINT TAB(18); STRING$(46, 196)
        PRINT TAB(12); "P/NO"; TAB(25); "NAME"; TAB(38); "SE"
    END IF
    IF sl% = 4 THEN
        LPRINT : LPRINT : LPRINT : LPRINT : LPRINT
        LPRINT TAB(20); office$
        LPRINT TAB(20); STRING$(47, 205)

```

```

        END IF
END IF
IF ch% = 6 THEN
    IF sl% = 3 THEN
        CLS
        PRINT TAB(17); office$
        PRINT TAB(17); STRING$(47, 205)
        PRINT
        PRINT TAB(20); "LIST OF DEBTORS' PENSIONERS"
        PRINT TAB(20); STRING$(28, 196)
        PRINT TAB(12); "P/NO"; TAB(25); "NAME"; TAB(40); "SERV
    END IF
    IF sl% = 4 THEN
        LPRINT TAB(17); office$
        LPRINT TAB(17); STRING$(47, 205)
        LPRINT
        LPRINT TAB(20); "LIST OF DEBTORS' PENSIONERS"
        LPRINT TAB(20); STRING$(28, 196)
        LPRINT TAB(12); "P/NO"; TAB(25); "NAME"; TAB(40); "SER
    END IF
END IF
IF ch% = 7 THEN
    CLS : PRINT : PRINT
    PRINT "          This output is wider than the VDU width.": PRINT :
    INPUT "          Any way, you still want it display (Y/N)"; dp$
    IF UCASE$(dp$) = "Y" OR UCASE$(dp$) = "N" THEN
        IF UCASE$(dp$) = "Y" THEN
            IF sl% = 3 THEN
                PRINT TAB(10); office$
                PRINT TAB(10); STRING$(47, 205)
                PRINT
                PRINT TAB(25); "PENSIONERS PAYROL REGISTER"
                PRINT TAB(25); STRING$(28, 196)
                PRINT TAB(5); "P/NO"; TAB(17); "NAME"; TAB(34)
            END IF
            IF sl% = 4 THEN
                LPRINT TAB(10); office$
                LPRINT TAB(10); STRING$(47, 205)
                LPRINT
                LPRINT TAB(25); "PENSIONERS PAYROL REGISTER"
                LPRINT TAB(25); STRING$(28, 196)
                LPRINT TAB(5); "P/NO"; TAB(17); "NAME"; TAB(3
            END IF
        END IF
    END IF
    IF dp$ = "N" THEN 310
END IF
END IF
IF ch% = 8 THEN
    CLS
    IF sl% = 3 THEN
        PRINT TAB(20); office$
        PRINT TAB(20); STRING$(47, 205)
        PRINT
        PRINT TAB(25); "LIST OF ALIVE PENSIONERS"
        PRINT
        PRINT TAB(10); "P/NO"; TAB(20); "NAME"; TAB(33); "DA
    END IF
    IF sl% = 4 THEN
        LPRINT TAB(20); office$
        LPRINT TAB(20); STRING$(47, 205)

```

```

        END IF
END IF
TGrat = 0
TotMPens = 0
TotDebt = 0
Gross = 0
GrTotal = 0
NetTotal = 0
INPUT #3, Sn, Nam$, Addr$, Surv$, DBth$, DfAppt$, DConf$, DRetr$, Sex$
IF ch% = 1 THEN 382
IF ch% = 2 THEN 384
IF ch% = 3 THEN 386
IF ch% = 4 THEN 388
IF ch% = 5 THEN 496
IF ch% = 6 THEN 497
IF ch% = 7 THEN 498
IF ch% = 8 THEN 499
GOTO 310
IF (Lserv% >= 5 AND Lserv% < 10) THEN
IF sl% = 3 THEN PRINT TAB(12); Sn; TAB(22); Nam$; TAB(42); Lserv%; TAB
IF sl% = 4 THEN LPRINT TAB(12); Sn; TAB(22); Nam$; TAB(42); Lserv%; TA
TGrat = TGrat + Grat
END IF
GOTO 500
IF sl% = 3 THEN PRINT TAB(7); Sn; TAB(17); Nam$; TAB(37); Lserv%; TAB(
IF sl% = 4 THEN LPRINT TAB(7); Sn; TAB(17); Nam$; TAB(37); Lserv%; TAB
TGrat = TGrat + Grat
TotMPens = TotMPens + MPens
GOTO 500
IF UCASE$(Died$) = "Y" THEN
    IF sl% = 3 THEN PRINT TAB(7); Sn; TAB(17); Nam$; TAB(34); Ddied$; T
    IF sl% = 4 THEN LPRINT TAB(7); Sn; TAB(17); Nam$; TAB(34); Ddied$;
    TGrat = TGrat + Grat
    TotMPens = TotMPens + MPens
END IF
GOTO 500
IF MPens > 0 THEN
    IF (BCode$ = "B001" AND bc% = 1) THEN
        IF sl% = 3 THEN PRINT TAB(15); BAcct; TAB(30); Nam$; TAB(45); MPen
        IF sl% = 4 THEN LPRINT TAB(15); BAcct; TAB(30); Nam$; TAB(45); MPe
        TotMPens = TotMPens + MPens
    END IF
    IF BCode$ = "B002" AND bc% = 2 THEN
        IF sl% = 3 THEN PRINT TAB(15); BAcct; TAB(30); Nam$; TAB(45); MPer
        IF sl% = 4 THEN LPRINT TAB(15); BAcct; TAB(30); Nam$; TAB(45); MPe
        TotMPens = TotMPens + MPens
    END IF
    IF BCode$ = "B003" AND bc% = 3 THEN
        IF sl% = 3 THEN PRINT TAB(15); BAcct; TAB(30); Nam$; TAB(45); MPer
        IF sl% = 4 THEN LPRINT TAB(15); BAcct; TAB(30); Nam$; TAB(45); MPe
        TotMPens = TotMPens + MPens
    END IF
    IF BCode$ = "B004" AND bc% = 4 THEN
        IF sl% = 3 THEN PRINT TAB(15); BAcct; TAB(30); Nam$; TAB(45); MPer
        IF sl% = 4 THEN LPRINT TAB(15); BAcct; TAB(30); Nam$; TAB(45); MPe
        TotMPens = TotMPens + MPens
    END IF

```

```

END IF
IF BCode$ = "B006" AND bc% = 6 THEN
  IF sl% = 3 THEN PRINT TAB(15); BAcct; TAB(30); Nam$; TAB(45); MPen
  IF sl% = 4 THEN LPRINT TAB(15); BAcct; TAB(30); Nam$; TAB(45); MPE
  TotMPens = TotMPens + MPens
END IF
IF BCode$ = "B007" AND bc% = 7 THEN
  IF sl% = 3 THEN PRINT TAB(15); BAcct; TAB(30); Nam$; TAB(45); MPen
  IF sl% = 4 THEN LPRINT TAB(15); BAcct; TAB(30); Nam$; TAB(45); MPE
  TotMPens = TotMPens + MPens
END IF
END IF
GOTO 500

IF MPens > 0 THEN
  IF sl% = 3 THEN PRINT TAB(10); Sn; TAB(22); Nam$; TAB(42); Lserv%; T
  IF sl% = 4 THEN LPRINT TAB(10); Sn; TAB(22); Nam$; TAB(42); Lserv%;
  TotMPens = TotMPens + MPens
END IF
GOTO 500
IF Debt > 0 THEN
  IF sl% = 3 THEN
    PRINT TAB(10); Sn; TAB(20); Nam$; TAB(44); Lserv%; TAB(60); De
  END IF
  IF sl% = 4 THEN
    LPRINT TAB(10); Sn; TAB(20); Nam$; TAB(44); Lserv%; TAB(60); D
  END IF
  TotDebt = TotDebt + Debt
END IF
GOTO 500
GrPay = Grat + MPens
NetPay = GrPay - Debt
IF sl% = 3 THEN
  PRINT TAB(4); Sn; TAB(13); Nam$; TAB(34); Grat; TAB(45); MPens; TAB
END IF
IF sl% = 4 THEN
  LPRINT TAB(4); Sn; TAB(13); Nam$; TAB(34); Grat; TAB(45); MPens; TA
END IF
TGrat = TGrat + Grat
TotMPens = TotMPens + MPens
TotDebt = TotDebt + Debt
GrTotal = GrTotal + GrPay
NetTotal = NetTotal + NetPay
GOTO 500
IF UCASE$(Died$) <> "Y" THEN
  IF sl% = 3 THEN PRINT TAB(7); Sn; TAB(17); Nam$; TAB(34); DRetr$; T
  IF sl% = 4 THEN LPRINT TAB(7); Sn; TAB(17); Nam$; TAB(34); DRetr$;
  TGrat = TGrat + Grat
  TotMPens = TotMPens + MPens
END IF
IF NOT EOF(3) THEN 381
IF sl% = 3 THEN
  IF ch% = 1 THEN
    PRINT TAB(43); STRING$(26, "-")
    PRINT TAB(43); "TOTAL GRATUITY = "; TAB(60); TGrat
    PRINT TAB(43); STRING$(26, "-")
  END IF
  IF ch% = 2 OR ch% = 3 THEN
    PRINT TAB(45); "-----"; TAB(60); "-----"
    PRINT TAB(45); TGrat; TAB(60); TotMPens

```

```

PRINT TAB(37); "Total = "; TotMPens
PRINT TAB(35); "-----"
END IF
IF ch% = 5 THEN
PRINT TAB(50); "-----"
PRINT TAB(50); "Total = "; TotMPens
PRINT TAB(50); "-----"
END IF
IF ch% = 6 THEN
PRINT TAB(60); "-----"
PRINT TAB(59); TotDebt
PRINT TAB(60); "-----"
END IF
IF ch% = 7 THEN
PRINT TAB(33); "-----"; TAB(46); "-----"; TAB(57); "-----"
PRINT TAB(32); TGrat; TAB(44); TotMPens; TAB(55); GrTotal; TAB(68);
PRINT TAB(33); "-----"; TAB(46); "-----"; TAB(57); "-----"
END IF
IF ch% = 8 THEN
PRINT TAB(45); "-----"; TAB(60); "-----"
PRINT TAB(45); TGrat; TAB(60); TotMPens
PRINT TAB(45); "-----"; TAB(60); "-----"
END IF
END IF
IF sl% = 4 THEN
IF ch% = 1 THEN
LPRINT TAB(43); STRING$(33, "-")
LPRINT TAB(43); "TOTAL GRATUITY = "; TAB(60); TGrat
LPRINT TAB(43); STRING$(33, "-")
END IF
IF ch% = 2 OR ch% = 3 THEN
LPRINT TAB(45); "-----"; TAB(60); "-----"
LPRINT TAB(45); TGrat; TAB(60); TotMPens
LPRINT TAB(45); "-----"; TAB(60); "-----"
END IF
IF ch% = 4 THEN
LPRINT TAB(35); "-----"
LPRINT TAB(37); "Total = "; TotMPens
LPRINT TAB(35); "-----"
END IF
IF ch% = 5 THEN
LPRINT TAB(50); "-----"
LPRINT TAB(50); "Total = "; TotMPens
LPRINT TAB(50); "-----"
END IF
IF ch% = 6 THEN
LPRINT TAB(60); "-----"
LPRINT TAB(59); TotDebt
LPRINT TAB(60); "-----"
END IF
IF ch% = 7 THEN
LPRINT TAB(33); "-----"; TAB(46); "-----"; TAB(57); "-----"
LPRINT TAB(32); TGrat; TAB(44); TotMPens; TAB(55); GrTotal; TAB(68);
LPRINT TAB(33); "-----"; TAB(46); "-----"; TAB(57); "-----"
END IF
IF ch% = 8 THEN
LPRINT TAB(45); "-----"; TAB(60); "-----"
LPRINT TAB(45); TGrat; TAB(60); TotMPens
LPRINT TAB(45); "-----"; TAB(60); "-----"
END IF
END IF

```


ocprog

```
REM .... Subprogram to process retirees' data to get benefits.
CLS
CLOSE
OPEN "C:\QBASIC\PEND2.DAT" FOR INPUT AS #1
OPEN "C:\QBASIC\PENOUT.DAT" FOR OUTPUT AS #2
REM Compute pension and gratuity
LOCATE 5, 15: PRINT "WAIT. Processing is going ....."
DO WHILE NOT EOF(1)
INPUT #1, Sn, Nam$, Addr$, Surv$, DBth$, DfAppt$, DConf$, DRetr$, Sex$
REM ... Determining benefits rate (in percentage) ...
IF Lserv% < 5 THEN
    grate% = 0
    prate% = 0
ELSEIF (Lserv% >= 5) AND (Lserv% <= 9) THEN
    grate% = 8 * Lserv% + 60
    prate% = 0
ELSE
    IF Lserv% > 35 THEN Lserv% = 35
    grate% = 8 * Lserv% + 20
    prate% = 2 * Lserv% + 10
END IF

'To compute final payment
FPay = Basic + Hous + Trans# + Meal# + Util + Ent + Others
Grat = FPay * grate% / 100
IF (UCASE$(Lstat$) = "PS" OR UCASE$(Lstat$) = "PERM SEC") OR UCASE$(Ls
    Pens = FPay
ELSE
    Pens = (prate% * FPay) / 100
END IF

'To determine monthly pension
MPens = Pens / 12
WRITE #2, Sn, Nam$, Addr$, Surv$, DBth$, DfAppt$, DConf$, DRetr$, Sex$
LOOP
CLOSE #1, #2
PRINT TAB(15); " This is the end of the processing."
PRINT : PRINT
PRINT TAB(22); " Well done... "
LOCATE 22, 15: PRINT " Press any key to continue....": a$ = INPUT$
```

B

OFFICE OF THE HEAD OF SERVICE OF THE FEDERATION

LIST OF DEAD PENSIONERS

P/NO	NAME	DATE DIED	GRATUITY	MONTHLY-PENSION
11114	Ufot T	2-5-85	202266	4940.404
11117	Mohammed L	5-3-02	1564212	35094.5
2445	Bello T	25-1-01	990037	22500.84
			-----	-----
			2756515	62535.74400000001
			-----	-----

OFFICE OF THE HEAD OF SERVICE OF THE FEDERATION

PENSIONERS WITH THEIR GRATUITY & PENSION

P/NO	NAME	SERVICE YR	GRATUITY	MONTHLY-PENSION
11111	A.A Ahmed	22	715628.9	16430.26
11112	Shola B	32	1638698	36613.43
11113	Chukwu Emma	25	1041517	23670.84
11114	Ufot T	12	202266	4940.404
11115	Mary Ajayi	22	721711.2	16569.9
11117	Mohammed L	30	1564212	35094.5
11120	Yemi F	9	409388	0
11121	R.FSIN	17	244548.4	5747.932
2445	Bello T	25	990037	22500.84
			-----	-----
			7528006.5	161568.106
			-----	-----

OFFICE OF THE HEAD OF SERVICE OF THE FEDERATION

LIST OF PENSIONERS THAT QUALIFY FOR PENSION

P/NO	NAME	SERVICE YR	RATE	PENSION
11111	A.A Ahmed	22	54	16430.26
11112	Shola B	32	74	36613.43
11113	Chukwu Emma	25	60	23670.84
11114	Ufot T	12	34	4940.404
11115	Mary Ajayi	22	54	16569.9
11117	Mohammed L	30	70	35094.5
11121	R.FSIN	17	44	5747.932
2445	Bello T	25	60	22500.84

Total = 161568.106

OFFICE OF THE HEAD OF SERVICE OF THE FEDERATION

LIST OF DEBTORS' PENSIONERS

P/NO	NAME	SERVICE YR	AMOUNT OWNING
			----- 0 -----

OFFICE OF THE HEAD OF SERVICE OF THE FEDERATION

LIST OF ALIVE PENSIONERS

P/NO	NAME	DATE RETIRED	GRATUITY	MONTHLY PENSION
11111	A.A Ahmed	2-7-99	715628.9	16430.26
11112	Shola B	4-5-02	1638698	36613.43
11113	Chukwu Emma	1-5-00	1041517	23670.84
11115	Mary Ajayi	15-3-02	721711.2	16569.9
11120	Yemi F	6-6-89	409388	0
11121	R.FSIN	23-5-96	244548.4	5747.932
			-----	-----
			4771491.5	99032.36199999999
			-----	-----

OFFICE OF THE HEAD OF SERVICE OF THE FEDERATION

PENSIONERS WITH GRATUITY ONLY

P/NO	NAME	SERVICE YR	RATE	GRATUITY
11120	Yemi F	9	132	409388

TOTAL GRATUITY =				409388

OFFICE OF THE HEAD OF SERVICE OF THE FEDERATION

JANUARY 2001

MONTHLY PAY ADVICE FOR BANK

	FIRST BANK PLC	
Bank Acct	Name	Monthly Pension
5665	Chukwu Emma	23670.84

	Total =	23670.84

OFFICE OF THE HEAD OF SERVICE OF THE FEDERATION

JANUARY 2001

MONTHLY PAY ADVICE FOR BANK

Bank Acct	Name	Monthly Pension
3224	Mohammed L	35094.5
67890	R.FSIN	5747.932

Total = 40842.432

OFFICE OF THE HEAD OF SERVICE OF THE FEDERATION

JANUARY 2001

MONTHLY PAY ADVICE FOR BANK

Bank Acct	OTHER BANKS Name	Monthly_Pension

		Total = 0

OFFICE OF THE HEAD OF SERVICE OF THE FEDERATION

PENSIONERS PAYROL REGISTER

P/NO PAY	NAME	GRATUITY	MTH-PENS	GROSS PAY	DEBT
11111 059.2	A.A Ahmed	715628.9	16430.26	732059.16	0
11112	Shola B	1638698	36613.43	1675311.43	0
5311 11113	Chukwu Emma	1041517	23670.84	1065187.84	0
5188 11114	Ufot T	202266	4940.404	207206.404	0
206.4 11115	Mary Ajayi	721711.2	16569.9	738281.1	0
281.1 11117	Mohammed L	1564212	35094.5	1599306.5	0
9307 11120	Yemi F	409388	0	409388	0
388 11121	R.FSIN	244548.4	5747.932	250296.332	0
296.3 2445	Bello T	990037	22500.84	1012537.84	0
2538		-----	-----	-----	-----
		7528006.5	161568.106	7689574.606	0
39575		-----	-----	-----	-----