COMPUTERIZED PAY – AS – YOU – EARN (PAYE) TAX SYSTEM: A CASE STUDY OF NATIONAL ORIENTATION AGENCY, NATIONAL HEADQUARTERS, ABUJA

BY

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PGD/MCS/2001/1098

DEPARTMENT OF MATHEMATICS/COMPUTER SCIENCE,
FEDERAL UNIVERSITY OF TECHNOLOGY MINNA

NOVEMBER 2003

TITLE

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A PROJECT SUBMITTED TO THE DEPARTMENT OF MATHEMATICS/COMPUTER SCIENCE, FEDERAL UNIVERSITY OF TECHNOLOGY MINNA; IN PARTIAL FULFILLMENT OF THE REQUIREMENT FOR THE AWARD OF POST GRADUATE DIPLOMA IN COMPUTER SCIENCE (PGD COMPUTER SCIENCE)

NOVEMBER 2003

CERTIFICATION

This is to certify that this work carried – out by YAABA BABA NMADU (PGD/MCS/2001/2002/1098) of the Department of Maths/Computer science, Federal University of Technology, Minna, meets the requirement for the award of Post Graduate Diploma in Computer Science.

....

Mal. Abubakar Y. U **Date**

....

L. N. Ezeako **Date**

(Head of Department)

....

(External Examiner) Date

DEDICATION

This dissertation is "to all intents and purposes" dedicated to the man who deserves my loyalty, from the beginning to the end.

Hassan A. Musa is wishfully regarded and respected as my second father and a social mentor. He did not only single – handedly made it possible for me to win the battle of yesterday, which equipped me to face the challenges of today but also poised to strongly stand by me to gain a better tomorrow.

ACKNOWLEDGEMENT

May hamd be unto Allahu "Subhanawu Wa taala", may salutations and benedictions of Allahu taala be unto our beloved prophet Muhammad "Salallahu Alaihi Wasalam" and all his companions and followers from his Life time, till the day of judgement.

Now after having trusted myself to the honourable name of Allahu taala, I begin writing this project.

When I was enrolled in primary school in the 70's, my father told me that I never for a day deliberately refused to go to school. My thought was that my going to school regularly was either for the pleasure I derived for being in the midst of my peers, playing and/or sometimes fighting or because of the proximity of the school to my house, which was just about 15 – 20 steps away.

However, my life in secondary school at a village, which was over forty kilometres away in the early 80's wanted to prove me wrong. My regularity and punctuality wanted to convince my parents that I had special likeness for Education. On my side, I thought it was because of my closeness to some teaching staffs, who might not be happy, if I was found absent or coming late to school.

Another shocker landed on my parents when in the early 90's, I single handedly, without their effort or that of any of my relations, either because of their poor economic status or non-remarkable value attached to education, invested what I had in terms of time, energy and money to gain admission into University. Here, the little that remained in them in terms of doubt as to my determination to be educated disappeared and I also became convinced that, if really proximity to school, influence of peer groups and closeness to

teachers are influencing factors, they must be secondary to my primordial determination to succeed.

In the chronological order, therefore, I deemed it necessary to acknowledge with profound gratitude and due respect the relentless effort of the followings, in supporting and guiding me to realize my destiny:

The **Almighty Allah** occupies top position on this list. First, for shaping the destiny and second, for helping me to realize it. My **parents** are very important here, the odds, difficulties and challenges they encountered right from my pregnancy till date are quite enormous and great. Sincerely, I cherish their endurance, tolerance, patience, kindness and support. They are quite wonderful.

Meanwhile, one needs not to mention that post graduate education requires a relatively larger investment, at least in financial term. **Hassan A. Musa** in this case makes me learn what the concept of second fatherism is all about. He taught me how to catch fish and he is still poised to give me fish whenever my catch fall short of my need. He is a role model and one man I can not thank enough.

Furthermore and as usual, I want to thank my teachers from primary school up to this stage. They have contributed tremendously in helping me to become an independent minded – man I always dream of, particularly, the H. O. D, **Mr. L. N. Ezeako** and other staff of the department of Maths/Computer and more particularly **Mal. Y. U. Abubakar** who spared his time to go through the manuscript of this Project times without number and offers his challenging and constructive criticisms and useful suggestions.

It would be inappropriate to conclude without thanking Engr. Yahaya Shaba, Engr. Umar A. Ndatsu, Aliyu Baba Katcha, Umar B. Muhammad

(Nakodi) Gimba Adamu, Adamu Baba, M. T. Salisu, Tijjani A. Musa (Gambo), Mrs. Penninah Ogbeide and Danlami Gabriel for their advice at different time. I also thank Mr. Jacob, who insisted that, if I must do this programme, it must be at F. U. T, Minna.

Lest I forget, the activities of Katcha Progressive Association, Abuja branch is a source of inspiration. May I, with deep sense of honour, give credence to the entire members of the Association for inspiring me indirectly through their voluntary/philanthropic activities.

Finally, I reserve the most special respect, honour and gratitude to Lady Aminat and our Children: Fatimat, Imam Ahmad, Yahuza, Ummi and Abdulrahaman. I was always away when they needed my presence most. My well – wishers are equally recognized, those I know and those I do not know, who would have otherwise wish to contribute positively to my success. The reason for my refusal to mention your names here is that I deliberately reserve them for mention in the next trip of my educational pursuit.

In addition, May the soul of Isah A. Suleiman continue to rest in perfect peace, the six months of our cordial tie before he departed this world was quite memorable, as it left an intractable mark on my educational pursuits.

Y. B. Nmadu

PGD/MCS/2001/2002/1098

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CHAPTER ONE

GENERAL INTRODUCTION

1.0. INTRODUCTION

Tax administration for PAYE purposes covers all the processes which begin with providing a tax deduction form to an employee and ends with the procurement of Tax card for the employee and Tax discharge certificate for the employer.

It is an all – pervading subject, which affects the lives of nearly every civil servants. In short Benjamin Franklin, a statesman and philosopher, observed that in this world nothing is certain but death and taxes. Whereas despite the importance of taxation manual system is still use in most Government establishment to computer P. A. Y. E. Here a comprehensive computerized system of computing PAYE is designed. There are twelve (12) tax deduction corresponding to the months of the year, hence logically we adopt base twelve income tax computations.

1.1. OBJECTIVES OF THE STUDY

The manual system of calculating Pay – as – you – earn in the National Orientation Agency causes a lot of problems to the Agency, because of its cumbersome nature, time consuming and tediousness. This arises as a result of computation of things such reliefs and other deductions such as National Housing Fund, couple with frequent changes in Government policies.

It is against this background that a new way of computing pay – as – you – earn system otherwise known as computerized tax system is strongly advocated to be developed for use by the Agency.

1. This will help in solving the inherent problems associated with the present system of computing PAYE which prominent among them are: duplication of record, time consuming, cumbersome, expensive and possible loss of documents among others.

2. It will also facilitate direct and easy access to the records of individual employee than before, hence clear the doubt often expressed by employees over whether they have been over taxed from time to time, as they could easily cross-check.

3. Tax planners will also find this new system very useful. Auditors and tax agents from Federal Inland Revenue Services will also discover that the new system is of much benefit when carrying out Audit test on such system.

Finally, this research work is expected to serve as a reference point for further researchers on this or similar topic.

1.2. SIGNIFICANCE OF THE STUDY

The significance and importance of the study is derived from the significance of the monthly pay – as – you – earn system of taxation. The Fiscal position of PAYE couple with the fact that it is one of the important sources of government revenue, demands as a matter of urgency the adoption of modern way of computing it, other than the present manual system which wastes a lot of time, tedious and inefficient.

However, the following points also contributed to the significance of the study.

a. Expensive and time consuming clerical operations currently required to obtain reports can now be drastically reduced if not eliminated entirely.
b. Agency revenue reports can now be routinely produced by the computer, thereby eliminating the peak workload normally associated with their preparation.
c. Revenue in respect of PAYE from various ministries, departments, Agencies can be efficiently reported on and comparisons of the expected budget amount with actual amount can be prepared easily and with sufficient dispatch to render it useful.
d. Control against diversion of government revenue.
e. Control over issuance of genuine tax clearance certificate.

In the light of the foregoing therefore, it is worth while to automate the P. A. Y. E system of taxation as every thing will be done automatically, hence the desired goal of enhancing government revenue base will be effectively achieved.

1.3. SCOPE AND LIMITATION OF THE STUDY

The research work is carry-out, in order to study the problems of the existing manual system of computing pay – as – you – earn tax in the National Orientation Agency, National Headquarters, Abuja; and to design a new system of computing the PAYE for the Agency known as computerized system of computing PAYE. This is done, putting in mind the size (i.e. number of staff) of the Agency at the National Headquarters, Abuja.

Finally, just as any other research work, this study is limited mainly by time and inadequate fund.

1.4. RESEARCH METHODOLOGY

Data for this research work are sourced from two main sources; namely: National Orientation Agency library and FUT Minna library. The research adopted both primary and secondary method of data collection. The primary method involved oral interview and consultations, while in the secondary method, the researcher resorted to selected reading and publications of National Orientation Agency and some related texts from the library of Federal University of Technology Minna.

1.5. ESTABLISHMENT OF NATIONAL ORIENTATION AGENCY

The National Orientation Agency (NOA) is a corporate body which resulted from the merger of the public enlightenment (PE) and the War Against Indiscipline (WAI)/National Orientation Movement (NOM) Divisions of the Federal Ministry of Information and culture with the Directorate for Social Mobilization, Self Reliance and Economic Recovery (MAMSER). The merger was necessitated by the need to pool together and consolidate all efforts and resources utilized by the three bodies in the fields of public enlightenment, social mobilization and value re-orientation.

The Agency was formally established in August by the National Orientation Agency Decree of 1993. The decree provides for the Agency to be a scheduled organization and consequently guarantees for the staff security of tenure including pension and gratuity.

Structurally, the Agency is a three tier Organization aligned to the Federal set up of the country. It therefore has a National Headquarters, state Directorates and Local Government Formation.

1.6. STRUCTURE OF THE AGENCY

The Agency has a governing board to guide its operations. All the members of the board are appointed by the president commander – in chief of the Armed Forces on the recommendations of the Minister of Information and National Orientation.

The Director General/Chief Executive who heads the National Headquarters and the Six Directors heading the departments constitute the Executive Management Committee. Apart from exercising Professional Leadership in their various departments, interpreting, prioritizing and Implementing Board's policies as they affect their departments.

The Director General act as the Chairman of Executive Management Committee which meets fortnightly or as often as there are pressing matters to necessitate such meetings. The committee monitors the enforcement of the approved Board decisions and policies as well as initiation of new ones.

The State Directorates is headed by the State Director who reports directly to the Director – General; the State Directorate is responsible for implementing the policies and programmers in the State and the Local Government Areas within the State.

The Local Government Formations are headed by Principal Orientation and Mobilization Officer (POMO) and under him/her an officer for each programme Each Local Government Area also has an

Implementation Committee to be presided over by the chairman of the Local Government. Each ward is to have a representative on the committee. Other bodies to be represented are the Nigerian police, Representative of the religious bodies, Nigerian Union of Teachers, Community Development officer in the Local Government Area, Women Association etc.

1.7. OBJECTIVES AND FUNCTIONS OF THE AGENCY

The objectives of National Orientation Agency derived from those of the three organizations that were merged to form the Agency. They are to:

a. Ensure that government programmes and policies are better understood by the general public;
b. Mobilize favourable opinion for such programmes and policies;
c. Encourage Informal Education through public enlightenment activities and publications;
d. Establish a feedback channel to government on all aspects of Nigerian National Life;
e. Establish appropriate National framework for educating, orientating and indoctrinating Nigerians towards developing socially desirable attitudes, values and culture which projects individuals National Pride and positive National Image for Nigeria;
f. Awaken the consciousness of Nigerians to their civic responsibilities to the promotion of National Unity, Citizen's commitment to their human rights to build a free, just and progressive society;

g. Develop among Nigerians of all ages and sex, social and cultural values and awareness which will inculcate the spirit of patriotism, nationalism, self – discipline and self – reliance.
h. Encourage the people to take part actively and freely in discussions and decisions of matters affecting their general welfare;
i. Promote new set of attitude and culture for the attainment of the goals and objectives of a united Nigerian State;
j. Restore and Sustain discipline in our national life;
k. Instill the populace a sense of absolute Loyalty to the father Land.
l. Ensure and uphold Leadership by example;
m. Foster respect for constituted authority.

The main **FUNCTIONS** of the Agency are:

a. Enlightenment of the general pubic on Government policies, programmes and activities;
b. Mobilization of favourable public opinion and support for Government policies, programmes and activities;
c. Collection, Collation, analysis and provision of feedback from the public to the government on its policies, programmes and activities;
d. Establish Social Institutions and framework for deliberate exposure of Nigerians to democratic norms and values for a virile, peaceful, united, progressive and disciplined society;
e. Energize the consciousness of all categories of Nigerians to their rights and privileges, responsibilities and obligations as citizen of Nigeria;

f. Propagate and promote the spirit of dignity of Labour, honesty and commitment to qualitative production, promotion and consumption of home produced commodities and services;

g. Re-orientate Nigerians to shun waste and vanity and to shed all pretences of affluence in their lifestyles;

h. Orientate the populace about power, its use and proper role of government in serving the collective interest of Nigerians;

i. Propagate the need to eschew all vices in public life including corruption, dishonesty, electoral and census malpractices, ethnic, parochial and religious bigotry;

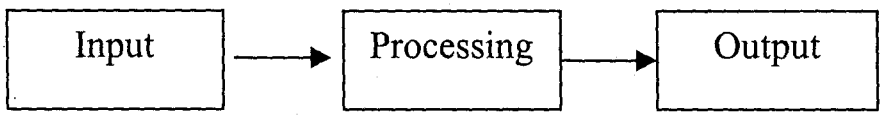
j. Propagate the virtue of hard work, honesty, loyalty, self reliance, commitment to and promotion of national integration;

k. Mobilize Nigerians to positive patriotic participation in and identification with national affairs and issues and

l. Sensitize, induct and equip all Nigerians to fight against all forms of internal and external domination of resources by a few individuals or groups.

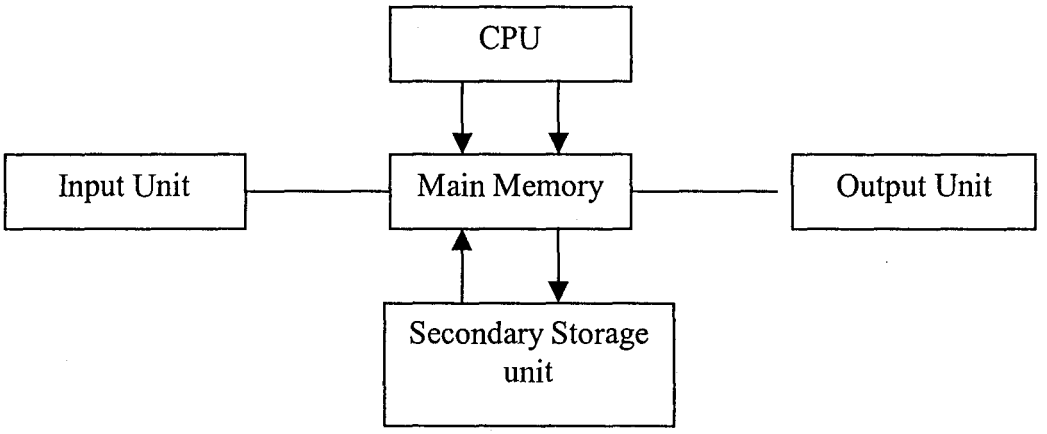
1.8. COMPUTER IN FOCUS

Computer is an electronic machine that can accept, process and store data and information as well as reproduce them when so required. The operation of computer system, no matter how complex can be splitted into just three parts, namely; Input, processing and Output operations.



The input operation captures data into the system. Processing involves all forms of manipulations performed on the data in order to give it a structure, while the operation of producing the result of processed data (information) is the output operation. In terms of the above operations, the computer hardware can be divided into three units. These are

1. Input Unit
2. Processing Unit
3. Output Unit



INPUT UNIT: This unit contains devices that allows the user to input data and computer programs into the system. Examples of input devices are keyboard, Light pen, mouse, bar code, reader and scanner.

PROCESSING UNIT: The processing Unit can be splitted further into the central processing unit (CPU) and the memory unit. The CPU is the part of the computer that performs manipulations of the data. It consists of two sub – units, the arithmetic & logic unit (ALU) which performs the arithmetic, logical operations and comparisons on data and the control unit (CU) that has the all – important function of controlling all the operations within the CPU. The memory unit of the computer's storage space used for holding programs and data before,

during and after processing. The memory unit is divided into two parts; the main memory unit and the secondary storage unit. The main memory unit is only used to temporarily store programs and data, while the secondary storage stores programs and data permanently.

OUTPUT UNIT: This unit consists of devices that allows the user to transfer results from the main memory and secondary storage units to the outside world. Examples of output devices are, the visual display unit (monitor) printer, graph plotter, speech etc.

1.9 TYPES OF COMPUTERS

In terms of logic used, a computer can be classified in three types depending on the way they represent and process information. They are:

i. Analogue Computer: Here, a number is represented by a physical quantity that is proportional to it or to a defined function of it. The physical quantity is referred to as Analog. Examples are, Length, temperature, Current, Voltage etc. Analog computers are used for a wide variety of industrial and scientific applications that require the processing of continuous data.

ii. Digital Computers: These are Computers in which information is represented in digital form i.e. by a coded set of electrical pulses. Today there are more applications that use digital rather than analog computers.

iii. Hybrid Computers: This consists of an analog and a digital computer incorporated together in a single system. They are

mostly used in scientific and technical operations or environment.

1.10. SUMMARY OF THE CHAPTER

This chapter titled "general introduction" consists of six sections including this section. Section I. D does justice to the introduction, by explaining where the administration of PAYE started and where it ended. Section 1.1. shed light on the objectives of the study. It summarily dig into the problems of the present system and the need to develop a new system to supplement the former.

Section 1.2. highlights the significance of the study, sighting and advancing reasons why the study is timely while section 1.3. deals with the scope and limitations of the study. Where as the researcher alleged that, the study only covers the National Headquarters of the Agency; he also admits that it is limited by time and inadequate funds. Section 1.4. dealt a big blow on the methods which is adopted in carrying out the research (i.e. Primary and Secondary methods of data collection) and their respective sources. The last section which is this section summarizes the entire chapter.

CHAPTER TWO

LITERATURE REVIEW

2.0. INTRODUCTION

This chapter reviews the relevant literature. It discusses in detail the history of taxation in Nigeria the decree that established taxation in Nigeria It also looks at the chargeable to tax. Section 2.2 gives insight into incomes chargeable and incomes exempted. The rate of tax is explained in section 2.3 while section 2.4 discusses the status of employment in Nigeria. Section 2.5 shows the types of reliefs and allowances.2.6 takes care of objectives of taxation in Nigeria. In section 2.7 the entire chapter is summarized.

2.1. TAXATION IN NIGERIA

Ola (1999) traced back the introduction stage of taxation in Nigeria to the beginning of last two centuries. In the twenties, imposition of income tax, by whatever method or name, was stiffly resisted, sometimes physically in parts of the country (also Abubakar 1995).

Ola (1999) agreed that the Law and practice relating to personal income tax in Nigeria is derived from Decree No. 104 of 25th August, 1993 (PITD 1993). The law covers the tax on the income of individuals, communities and families and arising to any trustee or executor under any settlement, trust or estate, which shall be determined under and be subject to all the provisions of Decree 104 (Ola, 19999).

2.2 PERSONS CHARGEABLE TO TAX

Income tax is payable for each year of assessment on the total income of:

All individuals other than men/women in the Nigerian Armed Forces, The Nigerian Police Force, Officers of the Nigerian Foreign Services, every resident of the Federal Capital Territory Abuja, a person resident outside Nigeria who derives income or profit from Nigeria (Ola, 1999).

2..3. ITINERANT WORKER

In the case of an itinerant worker, tax may be imposed for any year by the tax Authority of a territory in which the itinerant worker is found during that year. Such tax payer is entitled to credit against the tax payable for any tax already paid by him to any other tax authority for the same year.

If any tax assessed on an itinerant worker is unpaid by the itinerant worker before he leaves that territory, the tax assessed shall remain in abeyance during his absence from that territory. If he has paid tax in another tax territory, before returning to the first tax territory, credit shall be given for the tax paid in the second territory against the unpaid tax in the first territory subject to the maximum of the unpaid amount in the first territory. (C. S. Ola 1999)[also Mohammed 2001].

2.4. COMMUNITY INCOME

PITDS. 2(4) states: "In the case of a village or other indigenous communities, tax may be imposed for any year only by the law of the

territory in which that community is to be found and such tax may be charged on either: -

a. The estimated total income of all its members; or
b. The estimated total income of those of its members whose income it is impracticable, in the opinion of the relevant tax authority, to assess individually; or
c. The amount of any communal income which, in the opinion of the relevant tax authority in relation to such community, it is impracticable to apportion with certainty between its members" (also Ola 1999).

2.5. FAMILIES

Aliyu (2000); In the case of income of a family recognized under any law or custom in Nigeria as families income, in which the several interests of individual members of the family are indeterminate or uncertain, tax may be imposed only by the territory in which the member of that family who customarily receives that income in the first instance in Nigeria usually resides (also PITD S. 2 (4))..

2.6. TRUSTEES

Abubakar (1995); In the case of income arising to a trustee of any settlements or trusts or any estate or to an executor of any estate of a deceased person, tax may only be imposed by the territory of which the tax authority is the relevant tax authority in relation to such settlement, trust or estate and to the extent provided in the second schedule to the decree.

2.7. INCOME CHARGEABLE/ INCOME EXEMPTED

Ola (1999) states that: Under S. 3(1) of PITD, tax is payable for each year of assessment on the aggregate amounts each of which is the income of every taxable person for the year from a source inside or outside Nigeria including, without restricting the generality of the foregoing.

The various sources of income on which tax is payable are as follows:

A. Gains or profit from any trade, business, profession or vocation;

B. Remuneration of an employment excluding sum paid to the employee:

   i. In reimbursement of expenses incurred by him in the performance of his duties and from which it is not intended that the employee should make any profit or gain;

   ii. In respect of any passage to or from Nigeria incurred by the employee;

   iii. In respect of medical or dental expenses incurred by the employee;

   iv. In respect of the maintenance or education of a child if any provision of this decree provides that any such sums received by the employee during a year of assessment shall be deducted from the personal reliefs to be granted to him for the next following year

   v. As compensation for loss of employment

vi. So much of any amount of rent the employee is treated as being in receipt equal to the annual amount deemed to be incurred by the employer under section 4 of the Decree;

vii. So much of any amount of rent the employee is treated as having received under the provisions of section 5 of the Decree;

viii. So much of the amount of rent allowance paid by the employer to or on account of the employee not exceeding certain limits. The current maximum (1998) being 28% of annual basic salary subject to the following limits:

Lagos Area and Federal Capital Territory	10,000.00
State Capitals	6,000.00
Other parts of Nigeria	4,000.00

Strictly the restriction is on annual basic salary, but in practice the 28% is applied on the total salary.

ix. Any allowance up to maximum of N2,436 per annum paid in respect of any motor vehicle owned or operated by the employee for the purpose of his employment; This allowance is for those who own motor vehicles. But, again in practice, it is being granted to all salary earners as transport allowance relief;

C. Gains or profits including any premiums arising from the grant of right of use or occupation of property;

D. Dividends, interests or discounts;

E. Any pension, charge or annuity;

F. Any profits, gains or other payment not falling with the preceeding categories (i.e. not falling within those mentioned in (a) to (e) above

2.8. INCOME EXEMPTED

Ola (1999) states: "The income of certain persons or class of persons are specifically exempted from tax". These are specified in the third schedule to Decree 104 of August 1993, to which can be added such other persons or class of persons as the Federal Government may consider fit. Some of the income exempted that are listed in the third schedule are as follows:

1. The official emoluments of the President, Vice President of the Federation and that of the State Governors and their respective deputes.
2. The income of a Local Government or Government Institutions.
3. The income of any ecclesiastical charitable or educational Institution of a public character in so far as such income is not derived from trade or business carried on by such trade union.
4. The income of any Trade Union registered under the Trade Union Act, in so far as such income is not derived from trade or business carried on by such trade union.
5. Gratuities (amount that can be exempted is subject to certain Limitations).
6. The income of any statutory or registered friendly society in so far as such income is not derived from a trade or business carried on by such society.
7. The income of any cooperative society registered under the Co-operatives societies Decree 1993, not being income from any trade

or business carried on by the society other than the co-operative activities solely carried out for and with its members or from any share or other interest possessed by that society in a trade or business in Nigeria or else where carried on by some other persons or authority.

8. Any sum withdrawn or received by an employee from a pension, provident or other retirement benefit fund, society or scheme approved by the board.
9. The interest on deposit accounts, provided the deposit into the account are transfers wholly made up of foreign currencies to Nigeria on or after 1st January, 1990 through Government approved channels and the depositor does not become non-resident after making the transfer while in Nigeria.
10. The interest accruing to a person on foreign currency domiciliary accounts.

2.9. RATE OF TAX

Abubakar (1995) states the following:

Income To Be Taxed	**Rate of Tax**	**Percent**
For every Naira of the first ₦10,000	5K per	₦5
For every Naira of the next ₦10,000	10K per	₦10
For every Naira of the next ₦10,000	15K per	₦15
For every Naira of the first ₦10,000	20K per	₦20
For every Naira of the first ₦20,000	25K per	₦25
For every Naira Over ₦10,000	30K per	₦30

(also Aliyu 1994).

2.10. EMPLOYMENT

According to Ola (1999) PITDS.10 (1) States:

The gain or profit from an employment shall be deemed to be derived from Nigeria if:

(a) The duties are wholly or partly performed in Nigeria unless:

i. The duties are performed on behalf of an employer who is in a country other than Nigeria, and

ii. The employee is not in Nigeria for 183 days or more in any twelve – month period commencing in a calendar year and ending either within that same year or the following year,

iii. The remuneration of the employee is liable to tax in that other country;

(b) The employer is in Nigeria, unless the duties of the employment are wholly performed and the remuneration paid, in a country other than Nigeria except during a temporary visit to or leave in Nigeria (Ola 1999). Thus for any employee performing his duties in Nigeria to be exempted from tax, the following conditions must be fulfilled (Aliyu 1994).

i. The duties are performed on behalf of an employer who is not in Nigeria.

ii. Absence of the employee from Nigeria for a period of not less than 183 days in a year; and

iii. The remuneration of the employee is taxable in that other country, the place of receipt of the emoluments not withstanding (Usman 1994).

Aliyu B. Y. (1994) noted the following in relation to employment income:

a. Where a government employee performs the duties of his employment in a country outside Nigeria which country under an agreement or diplomatic usage exempts the employee from tax on the gains to be derived from Nigeria (PITD S. 10 (2)) (1993).
b. The gain or profit from any employment exercised in Nigeria shall be deemed to be derived from Nigeria whether such gains or profits are received in Nigeria or not (PITD S. 10(3) 1993).
c. Remuneration due during leave period or during any period of temporary absence on duty from Nigeria shall be deemed to be derived from Nigeria. (S. 10 (4)).
d. The gains or profits of an individual from any employment as a seafarer, other than any such employment in the Nigerian Navy, or the Nigeria ports PLC. shall be deemed to be derived from Nigeria only during any period in which the individual is serving under articles which he had signed in Nigeria or is performing standby duty on board or ship preparatory to his signing articles in Nigeria (S. 10 (6) 1993).
e. The gain or profit from any employment, the duties of which are mainly performed outside Nigeria, shall be deemed to be performed in Nigeria (S. 10(5)).

2.11. TYPES OF RELIEFS AND ALLOWANCES

Ola (1999) noted the followings to constitute types of relief and allowances:

1. Personal Àllowance:

1996 and 1997

N3,000.00 + 15% of Earned Income

1998

N5,000.00 + 20% of Earned Income

Earned income is defined as income derived from trade, business, profession, vocation or employment carried on or exercised by an individual and the pension derived by him in a previous employment.

2. Disabled Person:

Prior to 1998, an additional personal allowance of N2,000.00 or 10% of earned income which ever is higher is claimable by a disabled person that uses special equipment and the services of an attendant in the course of paid employment. With effect from 1998, the allowances has been increased to N3,000.00 or 20% of earned income which ever is higher.

3. Children allowance:

This allowance is available to tax payer that maintained a child in the year preceeding the year of assessment.

A person is a child if:

- He is unmarried and maintain by individual during the year preceeding the year of assessment.
- On the first day of the preceeding year, he had either not attained sixteen years of age or was schooling, or under articles of indenture in a trade or business.

The amount allowed as allowance is as follows:

1996 and 1997 = ₦1500.00 per child

1998 = ₦ 2500.00 per child

The maximum number of children is four

4. Dependent Relatives:

A tax payer is entitled to claim an allowance on the amount spent on his or her close relative in the year preceeding the year of assessment. A close relative is defined to include that of an individual tax payer or of the individual's spouse who was either incapacitated by old age or infirmity from maintaining himself or is the widowed mother (whether so incapacitated or not) of the individuals spouse provided the relative does not have an income in the year preceeding the year of assessment in excess of six hundred naira. The available relief is as follows:

1996 and 1997	=	₦ 1,000.00 per dependent
1998	=	₦ 2,000.00 per dependent

Both are subject to a limit of two dependent.

5. Retirement Gratuities:

these are lump sum payments made to a person as a terminal benefit by this employer, in respect of services rendered by him under a contract of service with the employer.

Up till 1995, gratuity was exempted from tax subject to the following conditions:

i. The period of service shall not be less than 10 years.

ii. Amount in excess of ₦ 100,000.00 will be subject to tax.

However, with effect from January 1, 1996, one hundred percent of retirement gratuities is tax exempt. Further clarification needs to be made over the 1996 Budget as to whether or not the 10 years of service period limitation still applies (also Ola 1999) and (Usman 2001)

6. Allowable Deduction:

The following deductions made from the employee remuneration are considered as allowances against the employees total income:

(a) Contributions made by the employee to National social Insurance Trust fund (NSITF).

(b) Contributions mad by the employee to National Housing Fund (NHF). Section 23 of National Housing Fund Decree, 1992. (Usman 2001).

2.12. OBJECTIVES OF TAXATION IN NIGERIA

Aliyu (1994) and Abubakar (1995) both noted the followings as the objectives of taxation in Nigeria:

1. Generating revenue for the government: - Irrespective of what is intended to be achieved, this is the first objective of taxation. The revenue generated is used to finance the government expenditure from one financial year to the other. Such government expenditure are: Health care facilities, education, road construction / maintenance, defence, security etc.
2. To protect infant industries: High taxes are imposed on imported items that can be produced locally, so as to discourage the importation of such items, hence boost the demand for the locally produced ones, and consequently encourage local manufacturers.
3. To fight inflation: If there is persistent and significant increase in the general price level, it is an indication that there are too much money in circulation. Government therefore increase taxes so as to reduce the amount of money in circulation, thereby reduce the purchasing power of the masses, hence fall in price.

4. To achieve equitable distribution of income: High goods consumed by the rich are highly tax while those consume by the poor are lightly tax or exempted from taxes.
5. To correct balance of payment Deficit: when what a country receives for her export is less than what she pays for her export, that country is said to be witnessing BOP deficit. In this case, apart from many other ways with which this problem can be resolved. A country can also increase taxes to financial the deficit and/or encourage export and discourage import until her BOP became favourable or balance. However care must be taken in adopting this measure as it could lead to inflation.
6. To discourage consumption of harmful items: Items such as beer, cigarette etc that are harmful to consumers are heavily tax to discourage their consumption. In this case, heavy taxation leads to higher price and hence fall in the demand for the items.

2.13. SUMMARY OF THE CHAPTER

This chapter deals with literature review. The chapter is divided into seven sections including this summary. Sectin2.0 introduces the chapter, while section 2.1 gives the historical background of P A Y E and other related issues such as persons chargeable to income, itinerant worker, community income families and trustees. Section 2.2 gives detail explanation on income that are chargeable to tax and 2.3 shows those income that exempted from tax and it listed the income to include official emolument of the President, Vice President, Governors and their deputies, the income of government institutions among others.

Section 2.3 shows the rate of tax, while section 2.4 gives the status of employment according to PITDs.10 (1).In section 2.5 types of reliefs and allowances are critically explained and they are said to include among others ; personal allowance, disable person, children allowance, dependent relatives, retirement gratuities and allowable deductions. Objectives of taxation in Nigeria was given a well deserved attention in section 2.6 while the last section summrises the chapter.

CHAPTER THREE

SYSTEM ANALYSIS AND DESIGN

3.1 INTRODUCTION

The pay-as-you-earn procedure consist of determining for each employee the gross earnings, applicable tax rate, tax payable per month, free pay per month and the total tax payable per month and maintaining a record of individual earnings. The organization also needs a pay-roll summary for each period and usually a distribution of payroll or earnings by departments, ministries, companies and Agencies e.t.c is greatly considered.

The computation of pay-as-you-earn in increasingly becoming more complex and time consuming, because of the tediousness in the computation of such things as reliefs other deductions such as National Housing Fund, cooperative contribution and other levies such as tax. Frequent changes in government policies also contributed in making the computation sometimes a little more difficult.

Each employee must receive, as a matter of rules and principle, a statement showing the gross earnings, relief, and tax deduction at the end of the month and since all entries are coded, it is often time consuming and requires the involvement of many hands. In a nutshell therefore, there are a lot of problems encountered in the use of the present manual system of computing pay-as-you-earn tax. Prominent among these problems are:

1. It is always associated with duplication of records as the pay-as-you-earn staff depend on the return form submitted by any employer, which might sometimes be wrongly prepare.

2. A lot of time is wasted in the manual computation of pay-as-you-earn tax system, as each set of new records are fill-in always and extensions are made manually.
3. Inadequate information system to provide staff of the Audit unit of the Agency, who is responsible for the calculation of P.A.Y.E tax, the required current data for calculating pay-as-you-earn, hence frequently lead to delay in payment of salaries and other benefits to the staff of the Agency.
4. Loss of documents/files of PAYE tax of the employees which sometimes lead to delay in compilation and computation of pay-as-you-earn tax, hence delay in payment of salary.

In view of the above stated weaknesses and deficiencies of the existing system, a new system of calculating pay-as-you-earn tax system for the agency, through the use of a highly well-articulated program, designed for use by computer is put in place. This will undoubtedly make the process more efficient, effective, faster, less cumbersome and accurate, thus facilitating a relatively easier deduction of pay-as-you-earn tax from the salaries of the staff of the Agency, to the concerned Authority which in this case is the Federal Inland Revenue services hence by extension hasten the payment of salary and other benefit to the employees of the Agency.

3.2. SYSTEM DESIGN

At this stage, with good knowledge, skill and judgement, the requirement specification to produce the desired output must surely meet the following requirement:

- Reliability: the system must be highly reliable such that it cannot pack-up easily. The reliability of a system is determined by:

a. Meantime before failure

b. Meantime before repair

- Ease of Expansion: It should be easy to expand the system e.g. memory storage facility and software facility should be possible to upgrade the system.
- Maintenance Support: a good maintenance support is essential for a constant availability of the system. The system should be guaranteed for a reasonable period of time.
- Availability of Back-up: both hardware and software back-ups should be available such that replacement of units should not pose any problem to the system, when it develops problem.

Other requirement are:

- Efficiency
- Portability
- User friendly

The system specification for computing the pay-as-you-earn tax system of National Orientation Agency provides detailed documentation of the entire systems communicating means with management, programmers, operating staff and users and a complete record for possible modification, evaluation and training process. Such specification of the system is designed using Database management system.

3.2.1. Database management system

A database management system (DBMS) is a software that constructs, expands and maintains the data contained in the database. It also provides the interface between the user and the data in such a way that it enables the user to record, organize, summarise, extract report on and manages data. It is also important to point out here that, it organizes data in database file in the form of table and performs the following important functions:

a. It reduces data duplication and inconsistency.
b. It coordinates, access and operates on several files of information as if, it is in a single file.
c. Provides share ability of data to users.
d. Generates report from database.
e. It provides for centrally controlled data and operation of data.

The database provides the system with some specialized modules to carry-out the desired operation.

3.2.2. Data Edition

This is used to enter data to be processed into a database file through a created formatted screen display by the use of append blank command.

3.2.3. Data Editing

This routine allows for the retrieval of particular records for the purpose of modification. It avoid going through the EDIT and BROWSE modes in the UPDATE menu of the assisted mode. Therefore provides tools for finding, displaying and editing records.

3.2.4. Data Deleting

This routine provides the designed system with the deleting facility using delete and pack command.

3.3. Input Design

This designed all the data input of the proposed system. There is however the need to know the data items to design normalized files and to design the data structure. DATA MODELS is a structure of files and it defines the data needs of a business. The model helps to assign data into separate files or helps to integrate data structure when developing database.

DATABASE STRUCTURE

This contains descriptions of each field in a data records. These includes;

- **Field**: Number of records containing fields.
- **:Field Name**: or identification of data field
- **Field Type**: Kind of data field
- **Field Width**: Dimension of data field
- **Field Decimal**: Numeric

It is pertinent to state here that data could be

C Character (Alphabetic)

N Numeric

D Date

L Logical

Record Description

Field Name	Type	Width	Decimal
Name	C	26	
Employer	C	23	
Job-id	C	16	
Ident-no	C	6	
Month	C	9	
TOT FPTD	N	7	2
TOT TPTD	N	6	2
TOT TDUE	N	6	2
Tax DEEDUC	N	6	2

Note:

Name = Name

Employer = Employer

Job-Id = Job identification

Ident – no = identification number

Month = month

TOT FPTD = Total Free pay to date

TOT TPTD = Total taxable pay to date

TOT DUE = TOTAL tax due to date

TAX DEDUC = Tax deducted per month

It is important to note here that input is directly from the keyboard.

3.4. OUTPUT DESIGN

This is to generate an Output report of the program, after processing the input data. The physical or electronic materials on or through which information or data could be obtained, viewed, read or heard

are called output devices. Good examples of these devices are: Monitor, printer, plotter, sound blaster etc.

Output data on individual or collective tax data for a particular month or year can be generated in two different forms; namely:

i. Softcopy (i e on the screen of the monitor)

ii. Hard copy in the form of printed copy on paper

For the soft copy, the following information are to be generated.

a. Record of individual employee such as name, date of birth, nature of work, etc.
b. Taxable income per month/annum
c. Tax deduction per month/annum
d. Free pay per month/annum

For hard copy, the following are expected;

1. Print out individual employee tax record
2. Print out the entire tax record of all employee
3. print out individual employee monthly/annual Taxable pay as may be required.
4. print out employee free pay, tax deduction per month/annum as might be required.

The output format on each employee on, say monthly and annually tax deduction and relief for a given year is expected to look like this.

Expected employee monthly and total tax deduction and relief format for a given year, say year 2003

Name:

Identification No:

Nature of job:

MONTH	TOT PAYPER MONTH	TOTFREE PER MONTH	TAXABLE INCOME PER INCOME	TOT TAXABLE TO DATE	TAX DEDUCTED PER MONTH	TOT TAX TO DAT
JAN	-	-	-	-	-	-
FEB	-	-	-	-	-	-
MAR	-	-	-	-	-	-
APR	-	-	-	-	-	-
MAY	-	-	-	-	-	-
JUN	-	-	-	-	-	-
JUL	-	-	-	-	-	-
AUG	-	-	-	-	-	-
SEP	-	-	-	-	-	-
OCT	-	-	-	-	-	-
NOV	-	-	-	-	-	-
DEC	-	-	-	-	-	-
TOT	-	-	-	-	-	-

3.5. FILE SPECIFICATION

A Program Files: all program files are in procedure called LIBRARY.PRG. The library program file consist of the underlisted program.

i. Procedure Add

This program file will enable the user to add new records to the database and at the same time print the record.

ii. Procedure Mod

Enable the user to modify old records.

iii. Procedure Del

To delete any unwanted record

iv. Procedure Print l

Enables the user to select an-existing record of his choice to be printed

v. Procedure Print a

Enables the user to Print a record at the point of entry.

vi. Procedure tax

Calculate the taxes based on amount paid by individual

B. Database File: This file contains the following facilities:

Access method: Indexed sequential

Back up Frequency: at the end of each working day

Retention Period: one year ie annually

Size and number of Records: 3,000,000

Frequency of update: Each working day

Security: This is against loss of available data and Loss of integrity.

3.6. PROGRAMMING LANGUAGE

For a computer to perform any task at all, there must be a program to give it instructions on what to do and how to go about doing it. The program, either application software or system software, has to be written by a human being.

Programming, therefore, is the act of writing a computer program and a Programming Language is a set of instruction, in the form of an artificially defined set of characters, symbols and words together with the rules of association among them, for the purpose of writing computer programs. Computers are ultimately programmed in binary code. However, over the ages, more convenient ways of telling the computer what to do have evolved.

However, for the purpose which the system is designed (ie computing PAYE) I recommend that Visual Basic Language should be choosen

in the group of Scientific Language as against any other type. The reason being that it is an easy to learn language designed for people who are really first timers in computer programming unlike JAVA to solve problems on varieties of applications on many different types of digital computer. Unlike DBASE III etc it is current and up to date and developing Visual Basic is a task that can be achieved in little time, with little effort and little cost.

The following are some commands that aid the processing of VISUAL BASIC PROGRAMS.

1. **ACCESSING BASIC**: Once your computer is booted, You can access VISUAL BASIC environment that enables you to write program in VISUAL BASIC by typing any of the following at the DOS prompt, depending on the type of Language you are using.

   GWBASIC or BASIC or BASIC A or QBASIC or VISUAL BASIC.

2. **LIST**: This commands displays the program statements that are stored in main memory. The list command has the following variations:

LIST	List the entire program
LIST N1	List statement with statement No. N1
LIST N1 – N2	List from N1 to N2
LIST – N3	List from the beginning to N3
LIST N2	List from N2 to the end of the program

The command LLIST directs the Listing to a computer printer instead of the screen.

3. **RUN**: For a computer to follow the instructions stored in its main memory, the program statement have to be executed. The program execution is RUN.
4. **DELETE**: This command erases whole sections of a program from main memory. It has the same variation as for LIST command. DELETE alone erases the entire program from main memory.
5. **SAVE**: Main memory is volatile i.e. as soon as you get out VISUAL BASIC environment or when the computer is turned – off, the program in main memory disappears. However, to get a permanent copy of your program, you must copy it into the secondary storage media (disk) using the SAVE command. For example:

   SAVE "TRAIL"
6. **LOAD**: the LOAD command retrieves a program in secondary storage media (disk) and puts a copy of it in main memory. For example:

   LOAD "TRIAL"

   transfers a copy of the program in secondary storage media under the name TRAIL to the main memory.
7. **NEW:** This command erases the program from main memory in preparation for a new program.
8. **KILL:** This erases a file from secondary storage. For example

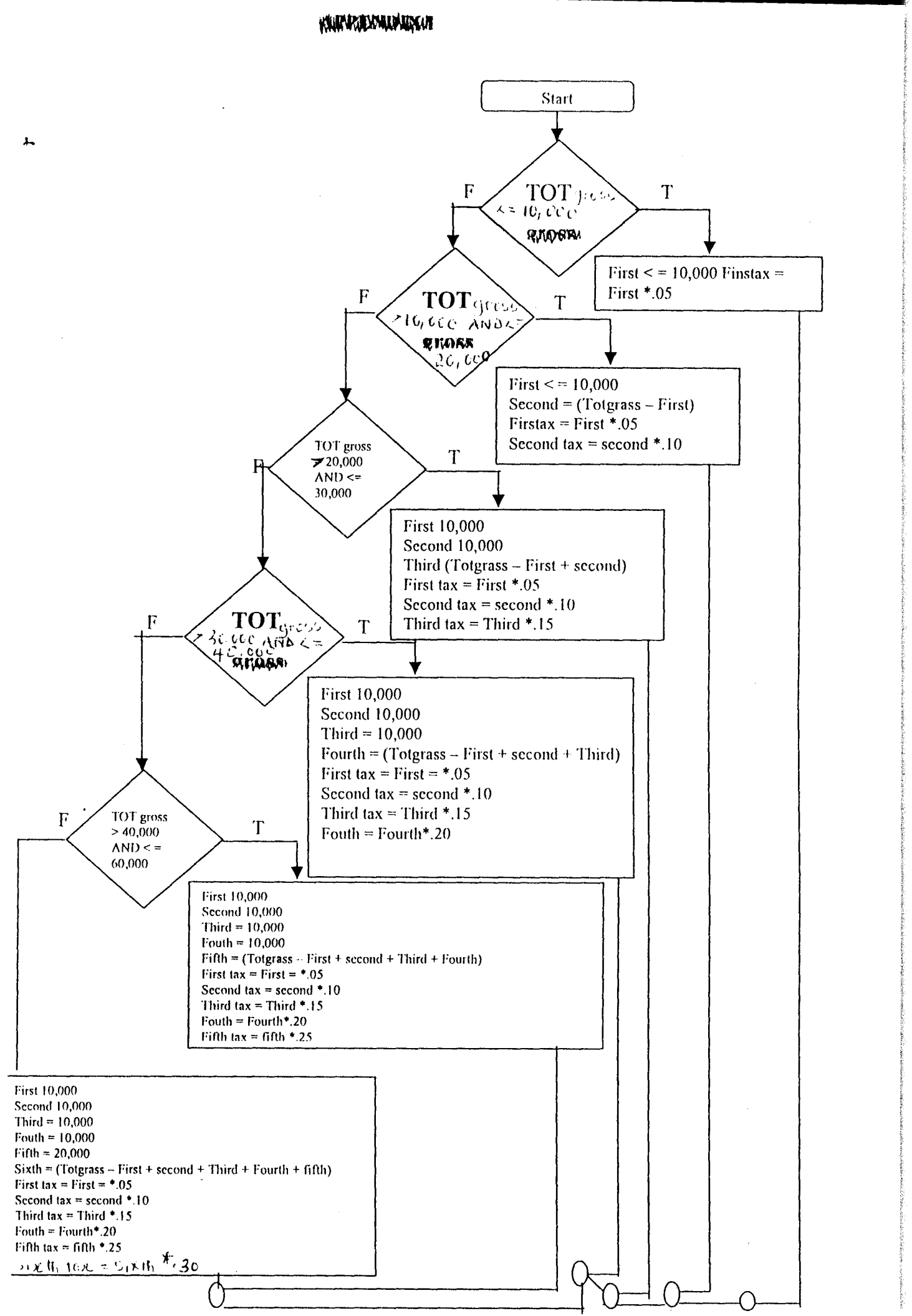
   KILL "TRIAL. BAS

erases the program TRIAL from secondary storage

9. **FILES**: This gives you a listing of the file names in secondary storage. This does not affects the programs in either main memory or secondary storage.
10. **RENUM**: This is used to renumber the entire program beginning with statement 10 in increment of 10.
11. **SYSTEM:** This command allows you to quit the VISUAL BASIC environment and return to the operating system.

3.7. ALGORITHM

This is s step-by-step set of instruction for solving a specific problem. It is also seen as unambiguous rules that defines how a particular problem or class of problems can be solved in a finite sequence of steps. The type of algorithm favoured in this study is a flow-chart shown below.


Start
F
T
First < = 10,000 Finstax = First *.05
F
T
First < = 10,000
Second = (Totgrass – First)
Firstax = First *.05
Second tax = second *.10
TOT gross > 20,000 AND <= 30,000
F
T
First 10,000
Second 10,000
Third (Totgrass – First + second)
First tax = First *.05
Second tax = second *.10
Third tax = Third *.15
F
T
First 10,000
Second 10,000
Third = 10,000
Fourth = (Totgrass – First + second + Third)
First tax = First = *.05
Second tax = second *.10
Third tax = Third *.15
Fouth = Fourth*.20
TOT gross > 40,000 AND < = 60,000
F
T
First 10,000
Second 10,000
Third = 10,000
Fouth = 10,000
Fifth = (Totgrass – First + second + Third + Fourth)
First tax = First = *.05
Second tax = second *.10
Third tax = Third *.15
Fouth = Fourth*.20
Fifth tax = fifth *.25
First 10,000
Second 10,000
Third = 10,000
Fouth = 10,000
Fifth = 20,000
Sixth = (Totgrass – First + second + Third + Fourth + fifth)
First tax = First = *.05
Second tax = second *.10
Third tax = Third *.15
Fouth = Fourth*.20
Fifth tax = fifth *.25

3.8. COST AND BENEFIT ANALYSIS OF THE NEW SYSTEM

Knowing very well the set-up of the organization that is our subject of discussion (i.e. National Orientation Agency) it is important to state that, nothing short of the best available computers should be used by the Agency.

A. Development Cost

(i) computer Hardware – Zinox Premium ZX (p4 1. 8 GHz) – P 4 1.8 GHz, 128MB RAM, 30GB HDD, 1.44MB FDD, 52 x CD ROM, Zinox 56k Voice/Data/Fax modern, Zinox Int'1 key Board, Zinox wheel mouse, Zinox A02 speakers, Zinox 15" SGVA monitor, Ms Win XP H. E	=	₦119,950.00
(ii) Zinox 650VA off – line UPS	=	₦ 100,000.00
(iii) HP 3325C Deskjet	=	₦ 50,000.00
(iv) 1 ink jet printer	=	₦ 35,000.00
(v) Installation	=	₦ 25,000.00
(vi) Training (Two operators for three month)		₦ 50,000.00
(vii) Miscellaneous expenses	=	₦ 20,000.00
TOTAL		₦ 399,000.00

B. OPERATING COST

(i) Program maintenance (1 year)	=	₦ 60,000.00
(ii) Two air conditioners (2½ HP)	=	₦ 80,000.00
(iii) Stationery	=	₦ 25,000.00
(iv) Utilities	=	₦ 20,000.00
(v) Miscellaneous expenses	=	₦ 20,000.00
TOTAL	=	₦ 215,000.00
GRAND TOTAL	=	**₦ 614,000.00**

If the suggestion here-in are properly implemented. The system will undoubtedly be of numerous benefit to the Agency. Among these benefits are:

i. Facilitate accuracy and faster processing of large volumes of data by simplification, specialization and standardization to generate or compute pay-as-you-earn tax system.

ii. Facilitate efficient storage and easy retrieval of data, involving deduction of pay-as-you-earn tax from the salary of the staff on one hand and payment of their dues such as allowances and bonuses on the other.

iii. Providing information in the form best acceptable/reliable and easily accessible to PAYE tax computators and collectors.

iv. Providing easy means of determining the total tax collectible per month and/or per annum.

v. It makes the staffs of the concerned department (users) more efficient and effective in discharging their duties.

vi. It may provide the basis for training some other staff to be computer literate.

3.9. SUMMARY OF THE CHAPTER

This chapter considering the inherent problems of the present system of computing PAYE tax system in National Orientation Agency, designed a new system, which facilitates the use of computer in the process. The chapter in section one enlisted some of the problems of the present manual system to include: duplication of records, time

consuming, inadequate information and possible loss of documents among others.

Thereafter, it highlighted the requirement that must be met by the new system before it can be presumed to be capable to handle efficiently the colossal task in question. Some of the requirements are: reliability, expansion-ability, maintenance support and availability of back-ups. Section 3.2. does a well-deserved justice to Database management system i.e. software required by the system to work effectively.

Input and output designs are explained in detail, showing the format for each. File specification (i.e. program files and Database files) were looked at critically in section 3.5. of the chapter. Programming language to be adopted is also explained and the Language favoured is VISUAL BASIC. The writer argued that, it is easy to use/Learn. A flow chart is designed to show how deduction of pay-as-you-earn tax can be effective form taxable income of the employees of the Agency.

Section 3.8. analyses the cost of the new system and the possible benefits derivable from it and the last section (i.e. this section) gave the summary of the chapter.

CHATER FOUR

IMPLEMENTATION OF THE SYSTEM

4.0. INTRODUCTION

The chapter "implementation of the system" deals mainly with how the system works. Specifically, it looks at the method used to solve the problem at hand. How the problem is coded and debugged. It also shows in detail the documentation of the program and touch on the change over procedures i.e. parallel, direct and pilot methods and draw conclusion in fovour of the pilot system.

Section 4.4 shows how the system can be maintained while section 4.5 critically analyzes the output of the program, which is exactly in accordance with the design. It gave detailed explanation of how each row and column were derived and what they stand for.

Section 4.6summarises the chapter.

4.1. CODING AND DEBUGGING OF THE SYSTEM

For the programmed instruction to undergo to any experiment, they are coded into the computer or machine for use. (see appendix 1 for coding) After coding the entire instructions are subjected to testing and debugging.

4.2. PROGRAM DOCUMENTATION

The program is designed to run in VISUAL BASIC

1. Insert the diskette containing the revenue software in Drive A
2. Change directory to the sub-directory where VISUAL BASIC resides or Dos path to the sub-directory

a. C:|>|CD| VISUAL BASIC [Enter]

b. C:|> PATH = C:| VISUAL BASIC [press enter key]

3. Type VISUAL BASIC [press enter key]

   Please do wait for some seconds to allow VISUAL BASIC to be loaded.

4. ATVISUAL BASIC dot prompt type the following commands.

   a. SET DEFAUT TO A or B [press enter key]

   b. Do Revenue [press enter key]

The system will present the user with an instruction and at the same time requires the user to enter his/her authentic user ID Number and correct password. The system will allow the user to make three trials and after the end of the third trial, if the user ID and password are or is not correct, the program will terminate and return the user to Dos prompt.

On the other hand, if the correct ID and password i.e. BADI and REV respectively are entered, the main menu will appear on the screen in which are you use the arrow keys to select an option and press enter or ESC to cancel.

The main menu consists of six sub-menus; namely: Add New Record, Modify old Record, Delete. A Record print A record, Print All Records and EXIT To prompt.

At choosing **Add New Record** menu for instance, an empty input form will appear on the screen in which you will be required to input a record and any attempt to input an empty record in the database: "EMPTY RECORDS NOT ALLOWED,PRESS KET TO CONTINUE. . ." will be displayed on the screen and this will retune

you back to the main menu from which you make a fresh choice. If on the other hand, a record is entered into the database. ARE THESE ENTRIES OK (Y/N)? Y will appear on screen. If N is chosen, the next database to appear will ask you whether you want to input another or more records. If you choose to input another record to add to the existing records, then a new database screen will appear and you input the additional record. But if you do not want to add another record to ones already inputted, all you need do is press N and the program will return you back to the main menu where you can choose another sub- menu.

AT MODIFY OLD RECORDS the program changes for you, the content of the existing database as you might want it change,. When the change is okey, you press Y and return back to the main menu for further selection.

AT PRINT A RECORD MENU, the program print out an inputted record at the data entry point. This serves as individual tax record as paid for a particular tax period as due. At the point cursor, press enter to print a record.

AT PRINT ALL RECORDS. This print out the records of all the taxpayers over a particular period of time, say one year. This record serves as the summary of all the tax collected for a period of the fiscal year.

Infact, it is a master fill of tax collected in a period of a year. At the pointer, press enter to print all records.

Upon selecting delete menu, a sub-menu to the main menu will appear on the screen in which we have;

Delete Record

Delete All Record

Exit To the Main options

When you want a record deleted, choose delete a record and give the number of the database to effect such deletion. Then press Enter and the record is deleted.

However, if it is all the records you want to delete, use the arrow key downward to choose delete ALL Record \s while you give the number of all the records you want to the database to effect all such deletion. Then press enter to effect the deletion.

EXIT TO MAIN MENU is an option that allows you to go back to your main menu on the screen in order to be able to choose or have access to other menus.

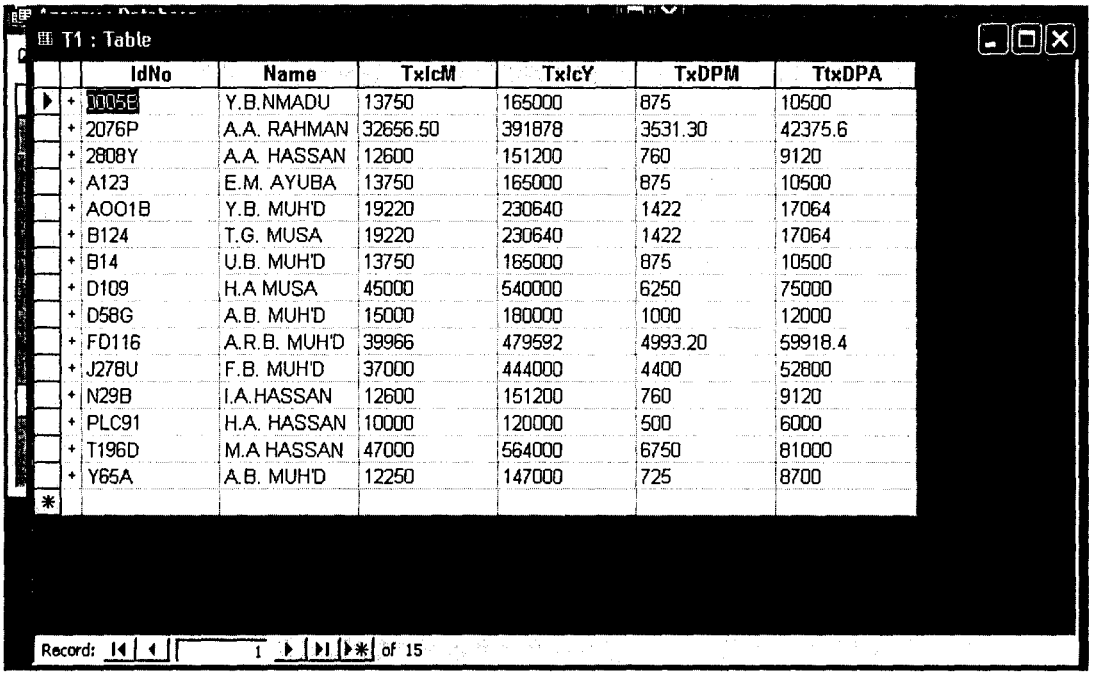
Finally, EXIT TO PROMPT is an option that takes you to entirely out of the program main menu and to the dot prompt where you can choose to operate on other directories by typing quit and press enter to exit to prompt.

Meanwhile, it is important to state that at dot prompt you can as well Type Do Revenue and Press enter key to continue running your revenue program.

4.3. OUTPUT OF THE PROGRAM

The output generated from the program reveals two report and this is in line with my design. The two generated output are labeled figure 1 and figure 2. Figure 1.is a master report on personal income of tax for given year showing the taxable income of individual employee per month and what the same employee receive as taxable income per annum, It also shows the tax deducted per month and the aggregate at the end of the fiscal year. This makes it easier for both PAYE compilers payers to know what each individual staff pays monthly/annually. While Figure 2, is a monthly and total tax deduction and relief for a given year, for an individual. It shows the total pay per month, total free per month, taxable income per month, and tax deducted per month and per annum of that individual staff. Let us look at how each of figures are derived separately, for clear understanding.

4.3.1. Figure 1: Consists of seven columns. The first column carries the serial number, the second column conveys the names of the staff/employee. Since it is possible for two people to bear the same name, column 3 denotes identification number such that each employee has an independent/different number which serves as an independent key with which each staff is identified. Column four shows the taxable income of individual staff per month. These figures are given as it is not the responsibility of PAYE compilers to determine the salary of the employee that is taxable otherwise known as Basic Salary. Colum Five gives the annual taxable income of individual staff. This is obtained by multiplying taxable income per



T1 : Table

IdNo	Name	TxIcM	TxIcY	TxDPM	TtxDPA
3005E	Y.B.NMADU	13750	165000	875	10500
2076P	A.A. RAHMAN	32656.50	391878	3531.30	42375.6
2808Y	A.A. HASSAN	12600	151200	760	9120
A123	E.M. AYUBA	13750	165000	875	10500
AOO1B	Y.B. MUH'D	19220	230640	1422	17064
B124	T.G. MUSA	19220	230640	1422	17064
B14	U.B. MUH'D	13750	165000	875	10500
D109	H.A MUSA	45000	540000	6250	75000
D58G	A.B. MUH'D	15000	180000	1000	12000
FD116	A.R.B. MUH'D	39966	479592	4993.20	59918.4
J278U	F.B. MUH'D	37000	444000	4400	52800
N29B	I.A.HASSAN	12600	151200	760	9120
PLC91	H.A. HASSAN	10000	120000	500	6000
T196D	M.A HASSAN	47000	564000	6750	81000
Y65A	A.B. MUH'D	12250	147000	725	8700

Record: 1 of 15

Fig. 1

month by twelve (12), the number of months in a year. Column six shows the amount deducted from each employees taxable income as tax for a month. This is derived by adopting the following formula:

The first 10,000 = 5%

The second 10,000 = 10%

The third 10,000 = 15%

The fourth 10,000 = 20%

The fifth 10,000 = 25%

The sixth 10,000 = 30%

Column seven shows the total tax deducted per annum and it is derived by multiplying tax deducted per month by twelve (12) the number of months in a year.

It is important to state that the total of each column is displays at the bottom of each column. The importance of this, is that, it makes

it easier for the Agency to know the total taxable income receive by all the employees of the Agency added together per month and per annum. The Agency also easily determines the total of what it receives from the employees as tax both at the end of each month and year.

4.3.2. Figure Two: Consists of seven columns also, it represents what an individual employee, with the name "Y.B. Nmadu and an identification number 0005B" pays as PAYE monthly and the total at the end of the Fiscal year. This is to be given to each individual employee at the end of each fiscal year, so as to enable him get a clear picture of what he receives and pay as PAYE at monthly and/or annually.

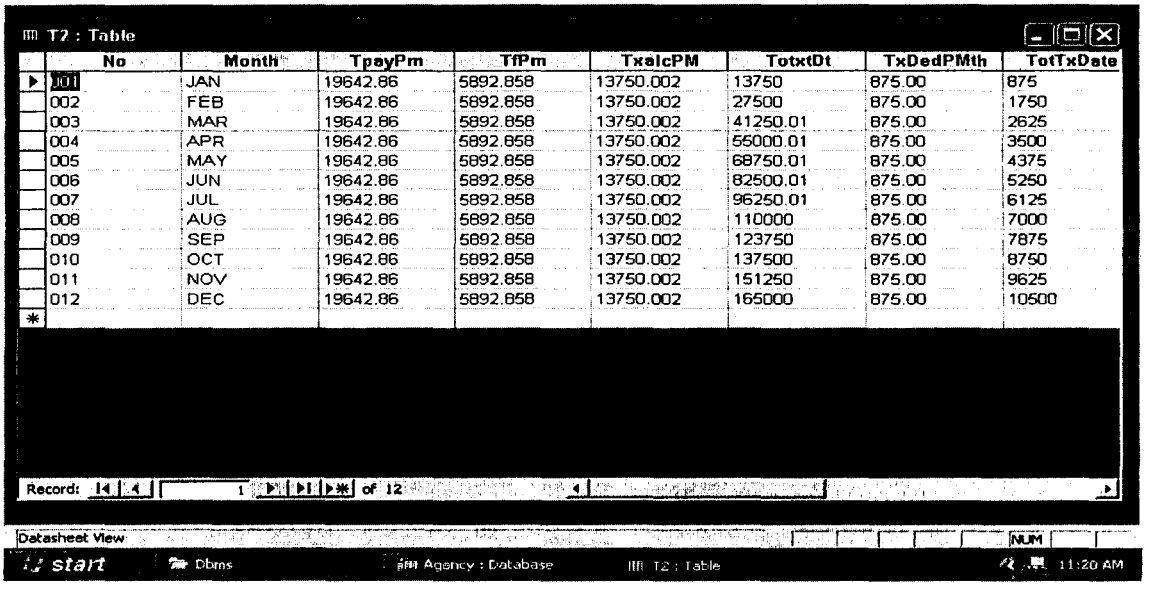


Fig. 2.

Column Two, shows the total pay per month which is the same throughout the year.

Column Three, presents total free pay month and this is 30% of the total pay per month.

Column four, gives the taxable income per month which is given as total income minus the 30% removed as free pay. In other words 70% of the total pay per month.

Column Five, gives the total taxable to date which is simply a value added of the taxable income per month.

Column six, shows the tax deducted per month and it is derived based on the following formula:

The first 10,000 = 5%

The second 10,000 = 10%

The third 10,000 = 15%

The fourth 10,000 = 20%

The fifth 10,000 = 25%

The sixth 10,000 = 30%

Now, since the taxable income of the staff (ie. Y. B. Nmadu with ID No. 0005B) is N13,750.002. the deduction works thus:

The first 10,000.00 = 5%

$= \frac{5}{100} \times \frac{10000}{1} = 500.00$

$= \frac{10}{100} \times \frac{3,750}{1} = 375.00$

500 + 375 = 875.00

Which the staff pays monthly as his PAYE so long as the taxable income does not change.

Column seven, shows the total tax to date. It is a value added of the tax deducted per month.

Finally, each column gave its total. The importance of this, is that the said staff easily determines what he takes annually as his Salary – Basic. He also knows the total amount of his free pay per annum. The Agency also of the said staff as pay – as – you – earn income.

4.4. CHANGE OVER PROCEDURE:

The change procedure starts by installation of the system and this is carried out by Suppliers Engineers. They have the responsibility of installing the system, in conjunction with the computer analyst and programmers. They are to design programs and ensure that the system as a whole works. They then hand it over, after all the necessary test prove successful.

After the above stage is carried out successful the next stage then pauses the following questions:

a. Who are the people to operate the new system?
b. Which method of conversion to adopt?

With the above seemingly rhetorical questions in mind. We have to kick start the process by training the staff that will carry – out the coding of data for the computer unit and train the data entry clerks or staff.

When it is agreed that the staff concerned are properly trained and can now work effectively and efficiently on the system without being

necessarily guided by anybody. Then a management meeting is scheduled to discuss the modalities of the conversion. That is, how the new system could substitute for the old system. There are three possible ways in which this can be done.

1. **PARALLEL**: In this case, the old and new system are run concurrently, using the same input. The generated output from the old method as usual are distributed until the new system proved satisfactory and reliable. At this point, the old system discontinues and the new one takes its place. In this case, the old system serves as contingency plan for the new system.
2. **DIRECT OR ONE FOR ONE CHANGE**: Here, the old system is discontinue altogether and the new system becomes operational immediately. This method is good for small and simple projects. However, care must be taken to avoid failure as it could lead to loss of vital documents.
3. **PILOT**: This is a variation of either of the two basic methods. For instance, a bank starts computerization from a branch then another and gradually it covers all the branches of the bank.

   Meanwhile, national orientation Agency being an Organization that is very large with Directorates in ll the states of the Federation and FCT and also with formations in all the 774 Local Government of the Federation is adviseable to adopt the third method i.e. pilot method. Since fund may not be available enough to computerize, at the same time, the National Headquarters, 36 states of the federation and FCT and 774 local government formations.

4.5. MAINTENANCE OF THE SYSTEM

Once the system is implemented and in full operation, it is examined to see, if it has meet the objectives set out in the original specification or design. From time to time, the requirement of the organization will change and the system will have to be examined to see if it can cope with the changes experienced. At some stage, the system life cycle will be repeated again and yet again.

However, for the safety of the computers, the Agency is advised to observe the followings:

- Computers must be kept where it is safe of burglary
- Magnetic items must not be allowed near Computer.
- Users should not eat or drink in the Computer room
- Computer rooms must have enough lightening and adequate ventilation
- It must be kept in an air – conditioned room

4.6. SUMMARY OF THE CHAPTER

This chapter deals with implementation of the new system. Under the heading testing of the new system is given a well – deserved attention, coding of the system is also critically explained but arranged to come up in the appendix as appendix 1. documentation of the program is treated in section 4.2. starting from where the diskette is inserted into Drive A to the end of the program.

The chapter equally, under the same heading gave an insight into the main menu of the program which is said to consists of six sub – menus; namely: Add new record, modify old records, delete a record, Print a record, print all records and exit to prompt.

Change over procedure was given equal attention, explaining all the methods available and draw conclusion by favouring the third methods available and draw conclusion by favouring the third method which is the pilot method given reasons to justify the preference.

The chapter does justice also to maintenance of the system, stating all the do's and don'ts that are required to keep the computer safe. Section 4.5 explained in detail how the output of the program is obtained. It explains each output column after column stating the formulae and the tricks applied to obtain the figures and the last section gave a summary of the chapter.

CHAPTER FIVE

SUMMARY, RECOMMENDATION AND CONCLUSION

5.1. INTRODUCTION

This chapter tends to summaries the entire research work. It consists of four sections including this brief introduction. The next section gives the summary of the whole project considering the chapters one after the other. Section 5.3 deals with the conclusion while the last section offers some useful recommendations.

5.2. SUMMARY

This research work is divided into five chapters. Chapter one which is the general introduction discusses objectives of the study, Significance of the study, the scope and limitations of the study and the methods adopted in carrying out the research work (i.e. primary and secondary method of data collection) Under this chapter section 1.5 critically discussed the establishment of National Orientation Agency which is our case study, stating all relevant government departments, agencies and establishments/directorates that were merged to make up the Agency. Section 1.6 highlighted the objectives and functions of the Agency.

Chapter two reviewed the relevant literature using relevant text and past projects. Under this chapter there are varying sections. The history of taxation in Nigeria is clearly and vividly presented in section 2.1 showing the Decree that introduced PAYE tax system. Under this section we also see persons that are chargeable to tax, itinerant worker, community income families and trustees. All the types of incomes that are chargeable are critically analysed in

section2.3 while 2.4 gave insight into those income that are exempted from tax. Rate of tax and the status of employment are explained in section 2.5 and 2.6 respectively. The next section listed and explained types of reliefs and allowances such as personal allowance,disabled person, children allowance, dependent relatives, retirement gratuities, and allowable deductions and the last section here examined the objectives of taxation in Nigeria..

Chapter three, deals which is titled system analysis and design, first of all exposed the inherent problems associated with the present manual system of computing PAYE in National Orientation Agency ,thereafter, it designed a new system giving all the requirements to be met before any system is capable of handling the task in question. Section 3.3 dealt into detail the Database Management system The input design of this system is also considered in this chapter, the output design is considered in the immediately succeeding section. File specification , programming language and algorithm are explained in sections 3.5,3.6 and 3.7 respectively. The algorithm favoured is flowchart and it is represented under the relevant heading (ie section 3.7) Section 3.8 analysed the cost of the new system and the possible benefits derivable from it..

Chapter four, looked at the implementation of the system. Under this chapter section 4.1 dealt with coding of the new system. 4.2 shows how to document the Program. The program is then run and the output critically examined and explained in section 4.3. The output are labeled figures 1 and 2. Section 4.4 gave the change over procedures stating all the types that are available but favoured the

pilot method. The last section under this chapter listed the necessary things required to maintain the system..

The last chapter which is this chapter, consists of four sections. After brief introduction, the next section which is this section gave the summary of the whole research work, while 5.3 present the conclusion and the last section provides some recommendations However, it is important to note that the entire project is stylishly arranged in such a way that each chapter has its introduction at the beginning and summary at the concluding section. Introductory section of each chapter tries to present a picture of what the chapter contains and so is the summary; as each tends to summarises what is contained in each chapter.

5.3. CONCLUSION

The prospect of this system, changing the pattern or mode of operation in the computation of pay – as – you – earn tax system for National Orientation Agency at least in the Long – run is undoubtedly very bright. This shall reduce cost, time and energy wasted in the manual system, hence makes the work of the staff of the account department easier, safer, efficient and less time consuming.

This research work is without any doubt believed to be of much benefit not only the Agency but also to further researchers on this or similar topic.

5.4. RECOMMENDATION

The use of computer for accurate, efficient, effective, speedy processing of data and retrieval of information cannot be over

emphasized and it is in realization of this, that I recommend the use of computer in computing pay – as you – earn tax system in National Orientation Agency.

It is recommended to work, in the short – run side by side with the former (manual system) system so as to overcome the possibility of failure until the concerned staffs are trained enough to handle the new system with little or no intervention.

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```
Private Sub Form_Load()
 frmPro.Caption = DataEnvironment1.rsM1.RecordCount
End Sub

Private Sub mnuAdn_Click()
Dim StrInp As String
'
frmPro.Caption = "ADDING RECORD MODE"
frmPro.BackColor = vbBlue
 DataGrid1.Caption = "ADDING RECORD MODE"

    StrInp = InputBox("Enter New Record(IDNO)...", "New Record")

    If StrInp = "" Or StrInp = Null Then
       MsgBox "You must input new IDNo ", vbCritical + vbOKOnly, "Error in Input"
       Unload Me
       DataEnvironment1.rsM1.Close
       Exit Sub
    Else
       DataEnvironment1.rsM1.AddNew
       txtIdNo(0).Text = StrInp
    End If

End Sub

Private Sub mnuChild_Click()
Dim ToPyPm As String
Dim TTxTD As Single, Txauicom As Single, TxDedPM As Single
Dim TxDeSum As Single
 DataEnvironment1.rsM12.MoveFirst
 For k = 1 To DataEnvironment1.rsM12.RecordCount
   ToPyPm = CSng(txtTpayPm.Text)
   txtTfPm.Text = 0.3 * ToPyPm
   txtTxaIcPM.Text = 0.7 * ToPyPm
   Txauicom = Val(txtTxaIcPM.Text)
   TTxTD = TTxTD + Txauicom
   txtTotxtDt.Text = TTxTD
   '
   '
   TxDedPM = Val(txtTxDedPMth.Text)
   TxDeSum = TxDeSum + TxDedPM
   txtTotTxDate.Text = TxDeSum

   DataEnvironment1.rsM12.MoveNext
   '
   '

   If DataEnvironment1.rsM12.EOF Then
     DataEnvironment1.rsM12.MoveLast
    End If
```

```
 Next k

End Sub

Private Sub mnuChT_Click()
  Me.Hide
 Load frmOutPut
 frmOutPut.Show
End Sub

Private Sub mnuClose_Click()
    Unload Me
      DataEnvironment1.rsM1.Close

End Sub

Private Sub mnuPro_Click()
 Dim TxIcM As Single, TxDedPM As Single
 DataEnvironment1.rsM1.MoveFirst
   For k = 1 To DataEnvironment1.rsM1.RecordCount
      TxIcM = Val(txtTxIcM.Text)
      TxDedPM = Val(txtTxDPM.Text)
      '
      txtTxIcY.Text = TxIcM * 12
      txtTtxDPA.Text = TxDedPM * 12
      '
       DataEnvironment1.rsM1.MoveNext
         If DataEnvironment1.rsM1.EOF Then
             DataEnvironment1.rsM1.MoveLast
         End If
   Next k

End Sub

Private Sub mnuSa_Click()
 Unload Me
   DataEnvironment1.rsM1.Close

Load frmPro
frmPro.Show
End Sub

Private Sub mnuTemp_Click()
 Me.Hide
 Load frmOutPut1
 frmOutPut1.Show

End Sub
```

```
Private Sub Form_QueryUnload(Cancel As Integer, UnloadMode As Integer)
 Unload Me
 frmPro.Show
End Sub

Private Sub mnuPr_Click()
 On Error Resume Next
   If frmOutPut1 Is Nothing Then Exit Sub


   With CommonDialog1
      .DialogTitle = "Print"
      .CancelError = True
      .Flags = cdlPDReturnDC + cdlPDNoPageNums
      If rt.SelLength = 0 Then
         .Flags = .Flags + cdlPDAllPages
      Else
         .Flags = .Flags + cdlPDSelection
      End If
      .ShowPrinter
      If Err <> MSComDlg.cdlCancel Then
         rt.SelPrint .hDC
      End If
   End With

End Sub

Private Sub mnuPro_Click()
 rt.SelText = vbTab & vbTab & "NATIONAL ORIENTATION AGENCY ABUJA " & vbCrLf
 rt.SelText = vbTab & vbTab & "MASTER REPORT ON PERSONAL INCOME TAX FOR
THE YEAR 2003" & vbCrLf
  rt.SelText = String(95, "_") & vbCrLf & vbCrLf
'
 rt.SelText = "SERIAL" & vbTab & "CLIENT" & vbTab & vbTab & "IDNO" & vbTab &
"TAXABLE" & vbTab & "TAXABLE" & vbTab & "TAX DEDUCTION" & vbTab & "TOTAL
TAX DEDUCTED" & vbCrLf
 rt.SelText = "NO" & vbTab & "Name" & vbTab & vbTab & "IDNO" & vbTab &
"INCOME(MTH)" & vbTab & "INCOME(YR.)" & vbTab & "PER MTH" & vbTab & "PER
ANNUM" & vbCrLf
 rt.SelText = String(100, "_") & vbCrLf



mnuPro.Enabled = False
Dim sm As Single

Dim sm1 As Single
Dim sm2 As Single
Dim sm4 As Single
```

```
Dim sm3 As Single
Dim sm5 As Single
Dim sm6 As Single

Dim strC As String
 Dim sss As String
 Dim lenty As String
   For m = 1 To DataEnvironment1.rsM1.RecordCount
        sm = sm + Val(txtTxIcM.Text)
        sm1 = sm1 + Val(txtTxIcY.Text)
        sm2 = sm2 + Val(txtTxDPM.Text)
        sm3 = sm3 + Val(txtTtxDPA.Text)
        '
        ssT = leng
        l = l + 1
        'sm = sm + Val(txtTpayPm.Text)
        'sm1 = sm1 + Val(txtTfPm.Text)
        'sm2 = sm2 + Val(txtTxaIcPM.Text)
        'sm3 = sm2
        'sm4 = sm4 + Val(txtTotxtDt)
        '
        'sm5 = sm5 + Val(txtTxDedPMth.Text)
        'sm6 = sm6 + Val(txtTotTxDate.Text)
           lenty = Len(Format((txtTxDPM.Text), "###,###,#0"))

         strC = 15 - lenty
         sss = Format((txtTxDPM.Text), "###,###.#0") & Space(strC)
         '
           rt.SelText = m & vbTab & txtName.Text & vbTab & txtIdNo.Text & vbTab &
Format(Val(txtTxIcM), "###,###.##0") & vbTab & Format(Val(txtTxIcY.Text), "###,###.##0")
& vbTab & sss & vbTab & Format(Val(txtTtxDPA), "###,###.##0") & vbCrLf

       "'rt.SelText = m & vbTab & txtName.Text & vbTab & vbTab & txtIdNo.Text & vbTab &
Format(Val(txtTxIcM), "###,###.##0") & vbTab & Format(Val(txtTxIcY.Text), "###,###.##0")
& vbTab & Format(Val(txtTxDPM.Text), "###,###.##0") & vbTab & Format(Val(txtTtxDPA),
"###,###.##0") & vbCrLf


        'DataEnvironment1.rsM1.MoveNext

        DataEnvironment1.rsM1.MoveNext
          If DataEnvironment1.rsM1.EOF Then
            DataEnvironment1.rsM1.MoveLast
          End If


  Next m
  rt.SelText = String(100, "_") & vbCrLf
```

```
   rt.SelText = vbTab & vbTab & "Total" & vbTab & vbTab & Format(sm, "###,###.#0") &
vbTab & Format(sm1, "###,###.#0") & vbTab & Format(sm2, "###,###.#0") & vbTab &
Format(sm3, "###,###.#0") & vbTab & vbCrLf

End Sub

Private Sub mnuRel_Click()
 Unload Me
 DataEnvironment1.rsM1.Close
End Sub



Private Sub Form_DblClick()
   On Error GoTo moses
frmOutPut.PrintForm
Exit Sub
moses:
   MsgBox Err.Description, vbOKOnly + vbCritical, "Error...."


End Sub

Private Sub Form_QueryUnload(Cancel As Integer, UnloadMode As Integer)
  Unload Me
  frmPro.Show
End Sub


Private Sub mnuPro_Click()
mnuPro.Enabled = False
Dim sm As Single
Dim sm1 As Single
Dim sm2 As Single
Dim sm4 As Single
Dim sm3 As Single
Dim sm5 As Single
Dim sm6 As Single

For k = 1 To 12
   Load l1(k)
   Load l2(k)
   Load l3(k)
   Load l4(k)
   Load l5(k)
   Load l6(k)
   Load l7(k)
 '
  '
  l1(k).Move 120, 375 * (k + 4)
```

```
l1(k).Visible = True
'
l2(k).Move 840, 375 * (k + 4)
l2(k).Visible = True
'
l3(k).Move 2520, 375 * (k + 4)
l3(k).Visible = True
'
l4(k).Move 4200, 375 * (k + 4)
l4(k).Visible = True
'
l5(k).Move 5880, 375 * (k + 4)
l5(k).Visible = True
'
l6(k).Move 7560, 375 * (k + 4)
l6(k).Visible = True
'
l7(k).Move 9240, 375 * (k + 4)
l7(k).Visible = True
'
'

Next k
'
Dim ss As String, l As Integer, ss1 As String
ss = InputBox("Enter IDNO to Display...", "Display")
ss1 = InputBox("Enter Nature Of Job...", "Nature")
'

For m = 1 To DataEnvironment1.rsM12.RecordCount
   If ss = txtIdNo(0).Text Then
      l = l + 1
      sm = sm + Val(txtTpayPm.Text)
      sm1 = sm1 + Val(txtTfPm.Text)
      sm2 = sm2 + Val(txtTxaIcPM.Text)
      sm3 = sm2
      sm4 = sm4 + Val(txtTotxtDt)
      '
      sm5 = sm5 + Val(txtTxDedPMth.Text)
      sm6 = sm6 + Val(txtTotTxDate.Text)

      l1(l).Caption = txtMonth.Text
      l2(l).Caption = txtTpayPm.Text
      l3(l).Caption = txtTfPm.Text
      l4(l).Caption = txtTxaIcPM.Text
      l5(l).Caption = txtTotxtDt.Text
      l6(l).Caption = txtTxDedPMth.Text
      l7(l).Caption = txtTotTxDate.Text
      DataEnvironment1.rsM12.MoveNext
   Else
```

```
        DataEnvironment1.rsM12.MoveNext
          If DataEnvironment1.rsM12.EOF Then
            DataEnvironment1.rsM12.MoveLast
          End If
      End If
        'DataEnvironment1.rsM12.MoveLast
Next m
Label11.Caption = Format(sm, "###,###,##0")
Label18.Caption = Format(sm1, "###,###,##0")

Label17.Caption = Format(sm3, "###,###,##0")
Label16.Caption = Format(sm3, "###,###,##0")
Label15.Caption = Format(sm5, "###,###,##0")
Label13.Caption = Format(sm5, "###,###,##0")

'
'
 DataEnvironment1.rsM1.MoveFirst
  For i = 1 To DataEnvironment1.rsM1.RecordCount
      If ss = txtIdNo(1).Text Then
        Label9.Caption = "Name: " & "    " & txtName.Text & "     " & "Identification : " &
txtIdNo(1).Text & "     " & "Nature Of Job : " & ss1
        'Label8.Caption = "Identification : " & txtIdNo(1).Text
        'Label10.Caption = "Nature Of Job : " & ss1
       Exit Sub
       Else
        DataEnvironment1.rsM1.MoveNext
          If DataEnvironment1.rsM1.EOF Then
            DataEnvironment1.rsM1.MoveLast
          End If
       End If

    Next i

End Sub
```