

**INTEGRATED DATABASE FOR THE  
PREPARATION AND REVIEW  
OF NIGER STATE GOVERNMENT BUDGET**

**BY**

**MOHAMMED MUFTAU MUSTAPHA**  
PGD/MCS/294/97

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

**DECEMBER, 1999.**

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## **CERTIFICATION**

This is to certify that the project titled “Integrated Database for the Preparation and Review of Niger state Government Budget ” was carried out by Mohammed Muftau Mustapha PGD/MCS/294/97 of the Department of Mathematics and Computer Science, Federal University of Technology, Minna, Niger State.

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**MALLAM AUDU ISAH  
(PROJECT SUPERVISOR)**

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**DATE**

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**DR. S.A. REJU  
(HEAD OF DEPARTMENT)**

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**DATE**

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**EXTERNAL EXAMINER**

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**DATE**

# DEDICATION

This project is dedicated to my late father Alhaji Mustapha Bello Offa, my mother Mariam Mustapha and the entire members of my family.

## **ACKNOWLEDGEMENT**

I wish to express my sincere gratitude to Almighty Allah for his guidance and protection.

My gratitude and appreciation also goes to my able supervisor, Mallam Audu Isah for his useful advises and guidance during the course of writing this project.

I am equally grateful to the Head of Department Dr. S.A. Reju and other lecturers for the knowledge imparted to me without any reservations.

Special thanks to Mr. Suleiman Agboola and friends for their support and understanding.

May Almighty Allah reward them all abundantly.

## **ABSTRACT**

A thorough examination of the existing system of budget preparation and review (which is largely manual processing of data) in Niger State Department of Budget and Planning reveals that the system is unreliable, uneconomical and grossly inadequate. Based on these findings therefore, an alternative system that would be more suitable and be able to produce timely results was conceived.

The system proposed in this project work introduces the use of Computer for the purpose of processing budget preparation and review documents. The proposed system facilitates the creation of an integrated database that allows a user to record new set of data, up-date existing data, process data contained in the database, produce budget preparation and review documents (Reports) and generally manage data contained in the database. In order to achieve these, dbase IV programming language was used to develop the required software.

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# CHAPTER ONE

## 1.0 GENERAL INTRODUCTION

### 1.1 BACKGROUD TO STUDY:

Budget can be viewed as “a plan of action quantified in monetary terms, prepared and approved prior to a defined period of time (usually one year), showing planned income (revenue) to be generated and expenditure to be incurred during that period and the capital to be employed to attain a given objective. In other words, Budget is a plan which is prepared to show how resources will be acquired and used (expended) over a period of time. Thus, budget is a financial plan of action for future specific period.

#### 1.1.1 PLANNING VERSUS BUDGETING

Planning is the process of deciding on specific business actions for the future. It is an attempt by government to direct the economy towards a desired state given the available resources. This is done through a series of rationally coordinated inducements and restrictions as well as programmes and projects. It seeks to give the government a decisive role in the economy as well as sets the limits and directions in which the various sectors are expected to move.

Budgeting on the other hand, is the process by which resources are mobilized and allocated for the purpose of executing programmes and projects on set priorities and objectives for a given period of time. The budget in essence, is a tool for plan implementation. Specifically, the annual capital budget is a financial version of the annual plan.

Effective planning and budgeting depends to a great extent on the quality of data available. Unfortunately, the greatest handicap in the planning and budgeting process of Nigeria generally is lack of pertinent and comprehensive financial, economic and demographic data. This problem is compounded by inadequate facilities for data collection, processing, storage and retrieval. Hence, it could be safely said that the bane of Nigeria’s efforts at efficient planning and budgeting is poor data management.

## **1.1.2 NIGERIA'S PLANNING EXPERIENCE:**

For any country to experience real growth and development, it requires a clearly defined development strategy. This strategy must allow for optional or very intensive utilization of resources with which it is endowed. The basic tools required for effective implementation of any strategy are PLANS and BUDGETS. There is no doubt that Nigeria has put these tools into use in its efforts to achieve development. What is doubtful however, is whether the tools have been adequately and properly used for efficient economic management considering the enormous amount of resources that have been committed to various projects which were later abandoned half way or which turned out to be unproductive after completion. Over the years, Nigeria's development strategies have been inadequate.

Nigeria's planning experience could be traced back to the colonial period when in 1946 the ten year plan of Development and welfare for Nigeria 1946-1955 was drawn up. However, this plan which is a mere listing of projects did not run its full course before a revised plan for welfare and Development 1951 to 1956 appeared.

Since independence, Nigeria has formulated four development plans: the Second National Development Plan 1970 – 1974; the Third National Development Plan 1975 – 1980; and the Fourth National Development Plan 1981 – 1985. The Fifth Plan, which was to be launched in 1986 after the termination of the fourth plan, was indefinitely put off.

From 1986 – 1989, planning in Nigeria was essentially in the form of annual budgets. In 1986 a programme of economic recovery was introduced. This programme of economic recovery was later developed into a formal structural adjustment programme (SAP) for implementation over a two – year period.

In the light of the above historical antecedent (circumstance), the government realized that continuing with the rigid five-year development planning model is out of touch with reality, hence the introduction of the more flexible and policy oriented three year rolling plan, the first of which was drawn for the period 1990-1992. The rolling plan was evolved in recognition of the fact that it takes about three years to implement a

project. The rolling plan also allows for proper feasibility studies, and helps to check the problem of project abandonment. With this planning model, projects that are not or can not be completed in a particular fiscal year are rolled over to the next year.

Nigeria currently operates a three-tier system of planning consisting of:

- (i) a 15 – 20 year perspective plan to address a clearer vision of the economy that Nigeria desired;
- (ii) three – year rolling plans; and
- (iii) annual budgets.

With the present system, the perspective plan is phased out into three year rolling plans, while the annual budget is the instrument for implementing the rolling plans. To this end, the capital budget for each year corresponds with the rolling plan of that year. At the end of each year, the Rolling Plan is reviewed to include the next year. For instance, at the end of, say, 1995 the Rolling Plan will be reviewed to include 1998 while dropping from its scope 1995 which was its first year. This implies that if 1995 was the first year, it then has a scope covering 1995, 1996 and 1997 while that of 1996 will cover 1996, 1997 and 1998 and so on. The series of three-year rolling plans constitute the successive phases of the perspective plan.

Perspective planning was introduced not only because of the inadequacies of the previous five-year development plans which have been short-term in design but long-term in implementation, but also in recognition that there are very few projects that do not spill over to other plans.

## **1.2 AIM AND OBJECTIVES OF THE STUDY:**

This project work is aimed at establishing an integrated database for the preparation of budget estimates and the review/evaluation of budget performance at any point in time by the department. Hence, the project work is limited to the computerisation of the process of budget preparation and review/evaluation of actual budget performance only. This implies that the project's major concern is developing software that will facilitate the construction of a database that would be useful for the preparation and review of budgets in

the Department of Budget and Planning. The software developed would permit a user to record new sets of data as well as organise, select, summarise, extract and generally manage the data contained in the database.

The project is also expected to be very useful in the compilation and analysis of public finance statistics as it will create the avenue that will facilitate comparison between budget estimates and actual budget performance.

Hence, the objectives of this project are as follows;

- (i) to identify the various problems associated with the present system of manual processing of documents that are required for budget preparation and review in the Department of Budget and Planning;
- (ii) to specify the analysis and design requirements for the computerisation of the current system; and
- (iii) to develop a software that will be used for database management.

### **1.3 SIGNIFICANCE OF THE STUDY:**

It is intended that this project will be relevant and useful not only to Niger State Department of Budget and Planning but also all Governmental Organisations involved in budget preparation and review.

If the outcome of this project is eventually adopted and implemented by the department, there will be great reduction in paperwork and duplication of tasks as well as general improvement in the process of budget preparation and review. Also, the problem of storage and retrieval of budget documents would be reduced.

### **1.4 SCOPE OF THE STUDY:**

This project work is restricted to the computerisation of the process of preparing approved budget estimates and periodic (quarterly) review of actual budget performance of Niger State Government. Specifically, it is concerned with: the process of preparing and producing approved budget estimates after all stages involved in preparing the state's budget as stated in 2.4.1 have been completed and approved by the State Executive Council; and creating a database that will allow for the quarterly review of actual budget performance.

## 1.5 METHODOLOGY:

Methodology implies the process the researcher used in carrying out the study. This includes methods and techniques employed to gather information.

There are a number of fact finding techniques that could be employed for a task of this nature among which are the following:

- (i) **QUESTIONNAIRES:** These are sets of questions drawn to provide required data on the problem at hand. Questionnaires/ questions are expected to be simple, short, relevant to the subject matter and not too leading;
- (ii) **OBSERVATION:** This involves monitoring and observing the subject of investigation unobstructively by the investigator or trained observers who must have been provided with the hints on what to look for and simple methods of collecting facts observed. Provided the Observers are not biased, the method yields accurate and reliable data;
- (iii) **INTERVIEW:** This method involves asking predetermined questions and recording down the answers. This method enables the interviewer and respondents to come in close contact and questions are asked with the aim of eliciting the required information from the respondents. Interviews have the advantage that the right persons are asked the questions. In addition, the Interviewer can probe answers and can explain to the respondents unclear questions; and
- (iv) **RECORD INSPECTION:** This method involves checking through available records to extract required data/information.

For the purpose of this work, interview and record inspection were employed to gather facts. The researcher as an insider also relied partly on his knowledge of the working of the current system.

## 1.5.1 REASONS FOR ADOPTING THE METHODS:

(a) **INTERVIEW:** The basic reason for using this method is due to the fact that the researcher has access to all top management personnel and has good working relations with the middle and junior level officers of the department. Another reason is that, the number of interviewees is manageable.

(b) **OBSERVATION:** Due to the fact that the researcher is an employee of the department, he has unrestricted movement within the department and hence can observe the working of things within the department.

(c) **RECORD INSPECTION:** The researcher has access to official documents within the department and is at liberty to inspect all sorts of records provided they are not confidential documents meant for the management only.

The information obtained were utilised to identify problems with the existing system, design a new system and write suitable modular programs that will be used for the operation of the new system.

## 1.6 DEFINITION OF TERMS:

At this juncture, it is pertinent to define some words and phrases used in this project work. Among such words are the following:

**COMPUTER:** Computer is an electronic device, which accepts and processes data by following a set of instructions (program) to produce an accurate and efficient result (information).

**SYSTEM:** A system can be defined as “a set of interacting elements (physical and non-physical) responding to inputs to produce outputs”.

**COMPUTER SYSTEM:** A computer system is made up of the user, hardware and software, which have a goal of solving problems for the user.

**DATA:** These are basic facts about the activities of an organisation or new facts that are fed into the computer for processing.

**INFORMATION:** This implies data that have been processed into a form suitable for human comprehension.

**FILE:** A file is a collection of meaningful information.

**RECURRENT REVENUE:** Income generated through internal efforts of the state government and those generated as the state's share of the Federation account.

**CAPITAL RECEIPTS:** Income generated through loans and grants either from internal or external sources.

**RECURRENT EXPENDITURE:** Money spent by government on personnel emoluments (salaries and allowances) of workers (personnel cost).

**CAPITAL EXPENDITURE:** This implies expenditure on capital development projects. For example, expenditure on construction of dams, government quarters, hospitals, procurement of agricultural machinery etc. are regarded as capital expenditure.

**MODULAR PROGRAMMING:** This entails designing a database management program around several small and functional program modules (modular programs) or sub-programs.

**DATABASE:** It is regarded as any collection of useful information organised in a systematic and consistent manner.

**DATABASE MANAGEMENT SYSTEM:** It is software that construct expand and maintain data contained in a database.

# **CHAPTER TWO**

## **LITERATURE REVIEW**

### **2.0 INTRODUCTION:**

This chapter contains a description of Niger State Department of Budget and Planning and its activities. Similarly, the budgeting processes in Niger State as well as the operation of the existing system are discussed in this chapter.

### **2.1 NIGER STATE DEPARTMENT OF BUDGET AND PLANNING:**

Niger State Department of Budget and Planning is the organisation charged with the responsibility of preparing the State Government's annual budget. This annual budget is a way of estimating how much money will come into government account as income (revenue) and how much money government is expected to spend (expenditure) within a period of time (i.e one year). However, the preparation of annual budget is not the only function of the department, it is also responsible for: planning and coordination of the implementation of development plans of the state; and producing and disseminating relevant socio-economic data needed as inputs to development planning, policy formulation, decision making and sound economic management.

The department is one of the numerous departments under the Military Administrator's Office and is directly under the supervision of the Secretary to the State Government (SSG).

### **2.2 STRUCTURAL/ORGANISATIONAL SET-UP :**

Niger State Department of Budget and Planning consists four divisions, namely:

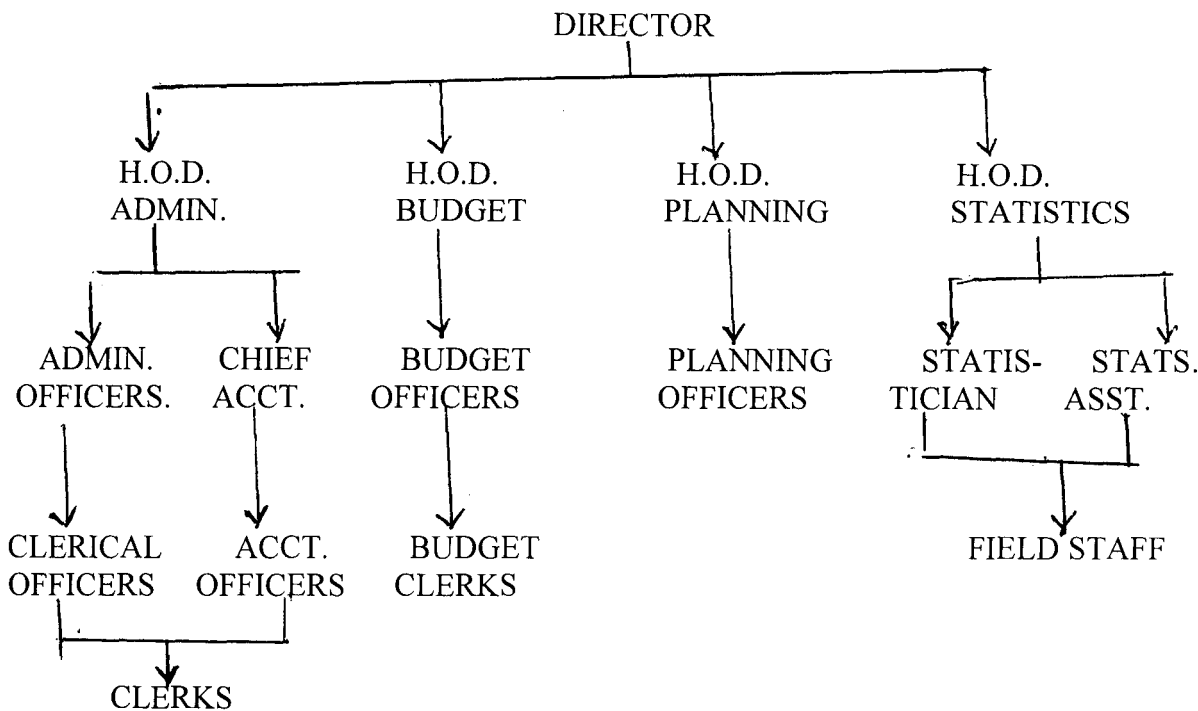
- (i) Administrative Division;
- (ii) Budget Division;
- (iii) Planning Division; and
- (iv) Statistics Division.

A Director who is directly responsible to the Secretary to the State

Government heads the department. A Divisional Head heads each of the division. The divisional heads report directly to the Director.



Figure 2.1 ORGANISATIONAL CHART OF THE DEPARTMENT



## 2.3

### DUTIES

**2.3.1 DIRECTOR:** The director of Budget and Planning is the head of the Department and is directly responsible to the Secretary to the State Government (SSG). The Director takes charge of the day-to-day running of the department. The director's functions are as follows:

- (i) overseeing the activities of all divisions in the department;
- (ii) coordinating planning and budgeting processes;
- (iii) preparing and writing budget speech;
- (iv) preparing report on budget performance;
- (v) issuing budgetary measures and control; and
- (vi) advising Government on fiscal policy and development issues.

**2.3.2 ADMINISTRATIVE DIVISION:** The divisional head of the administrative division is directly responsible to the Director. The basic functions of the division are as follows:

- (i) responsible for the general administration of the department;

- (ii) responsible for staff matter and welfare;
- (iii) serve as a link between the Director and staff of the department;
- (iv) keeping up-to-date report on staff and all aspects of office management; and
- (v) advising, guiding, instructing and discipline of staff.

**2.3.3 PLANNING DIVISION:** The divisional head of the division is directly responsible to the Director. The division has the following functions:

- (i) advising government on policy matters;
- (ii) planning and coordination of the implementation of development plans of the state;
- (iii) preparation of capital budget and rolling plan;
- (iv) coordination of the state's technical assistance training programmes; and
- (v) monitoring and evaluation of capital projects.

**2.3.4 BUDGET DIVISION:** The head of this division is also directly responsible to the Director. The division's functions are:

- (i) preparation and presentation of the state's annual budget and supplementary budget ;
- (ii) monitoring budget performance and controlling expenditure to ensure that they are in accordance with budget policies and magnitude;
- (iii) authorisation of expenditure; and
- (iv) making advances from unallocated funds and the stabilization fund of the state.

**2.3.5 STATISTICS DIVISION:** The head of the statistics division is responsible to the Director. The functions of the division includes:

- (i) coordinating statistical activities of the state;
- (ii) producing and disseminating all essential statistics needed for policy formulation and decision;
- (iii) developing formats for data collection and harmonising statistical concepts and definitions within the state; and

- (iv) liaising with the Federal Office of Statistics as well as the Planning, Research and Statistics Departments (PRSD) of the state government organisations and those of the Local government areas of the state.

#### 2.4.1 **BUDGETING PROCESS IN NIGER STATE:**

A budget document indicates what the government intends to spend during a particular period (usually one year) and how it proposes to raise the money (revenue) and somehow bring into some kind of relationship the revenue it intends to generate with the expenditure it intends to incur. Hence, budget is the financial plan of government's intention for a particular period.

The budget estimates of Niger State Government are produced annually by the Department of Budget and Planning. The Director of Budget and Planning is responsible for the overall coordination of the state's budget.

The state's financial year coincides with the calendar year (1<sup>st</sup> January to 31<sup>st</sup> December). Each year constitutes a discrete (separate) period for which budget estimates are prepared. Based on the duration of the financial year, the Department of Budget and Planning usually initiates actions to draw up a particular year's budget well before the year commences. The processes involved in preparing the state's budget are as follows:

- (i) call circular from the department is sent to all Ministries, Departments and Parastatals between July and August, giving guidelines on the submission of advanced budget proposals;
- (ii) based on the guidelines given, budget estimate proposals are prepared and submitted by the various Ministries, Departments and Parastatals to the Department of Budget and Planning where they are critically examined;
- (iii) each Ministry, Department and Parastatal appear before the Budget Screening Committee of the Department of Budget and Planning to defend its budget between September and October. During the budget defence sessions, budget estimates are thoroughly screened and adjusted downwards or upwards as the case may be;

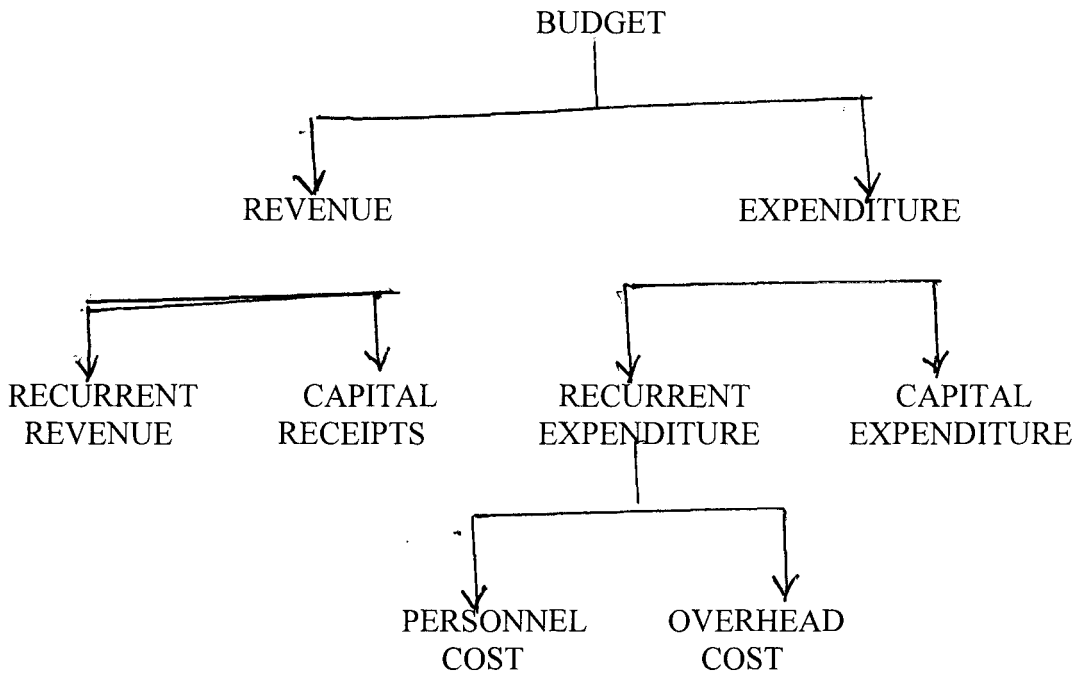
- (iv) the resultant figures from the budget defence exercise are synthesised by the Department of Budget and Planning after the inclusion of the estimates of Federal Government's statutory allocation and other expected grants to the state. These estimates are then sent to the State Plan and Estimate Committee (SPEC) in November for vetting;
- (v) after the vetting by SPEC, the estimates are sent to the State's Executive Committee (EXCO) which is made up of the Military Administrator and members of his cabinet. The EXCO gives first stage approval or authorisation to the budget estimates; and
- (vi) draft budget emanating from the state's EXCO is sent to the National Planning Commission (NPC) for approval and amendment if necessary in mid- December.

At each stage of the budgetary process, a lot of paperwork is involved as all budgetary work are manually carried out.

#### **2.4.2 COMPOSITION OF GOVERNMENT BUDGET:**

The budget estimates of government consist of two major components- Revenue and Expenditure. The revenue aspect of the budget is sub-divided into two sub-components- Recurrent Revenue and Capital Receipts. Similarly, expenditure also has two sub-components- Recurrent expenditure and Capital expenditure. Recurrent expenditure is further sub-divided into Personnel Cost and Overhead Cost. The composition of government budget is illustrated in the diagram below.

Figure 2.2 **COMPOSITION OF GOVERNMENT BUDGET**



The tables contained in the subsequent pages are illustrative examples of Budget documents.

1998 NIGER STATE APPROVED (SUMMARY)

HEAD	MINISTRIES/DEPARTMENTS	1997 APPROVED ESTIMATE	1996 ACTUAL EXPENDITURE	1997 ACTUAL EXPENDITURE JAN - SEPT.	1998 APPROVED PERSONNEL COST	1998 APPROVED STAFF ALLOWANCE.	1998 APPROVED LEAVE GRANT	1998 APPROVED OVERHEAD COST.	1998 APP. COM-REVENUE FUND CHARGES	1998 APPROVED BUDGET
412	Government House	16,685,695.00	50,339,048.01	69,770,156.04	1,161,755.00	1,185,725.00	116,176.00	53,000,000.00	-	55,463,656.00
413	Niger State Legislature	3,409,361.00	794,194.27	1,701,241.13	1,582,770.00	1,208,882.00	158,277.00	800,000.00	-	3,749,929.00
414	Military Adm. office(S.S.G's Office)	81,769,795.00	79,002,589.53	88,824,667.82	11,279,050.00	9,104,624.00	1,127,924.00	54,262,245.00	-	75,773,843.00
416	Office of the S/Auditor General	7,103,415.00	5,786,937.75	5,503,628.69	1,970,635.00	1,619,626.00	202,022.00	3,680,000.00	70,230.00	7,542,513.00
417	Civil Service Commission	2,316,922.00	1,545,813.10	2,089,480.59	743,715.00	696,991.00	99,645.00	790,000.00	442,105.00	2,772,456.00
418	Ministry of Justice.	12,311,673.00	16,754,543.48	7,459,463.00	2,688,230.00	3,222,062.00	268,823.00	7,430,000.00	-	13,609,115.00
419	The Judiciary.	60,568,161.00	42,084,812.38	46,122,049.51	13,281,023.00	13,959,779.00	2,345,572.00	14,485,000.00	26,736,517.00	70,807,891.00
420	Ministry of Finance.	20,606,531.00	74,854,055.26	77,577,095.00	10,213,210.00	5,792,205.00	1,021,221.00	23,315,000.00	-	40,341,736.00
421	Ministry of Works.	33,690,858.00	21,490,476.73	2,286,897.37	15,351,495.00	12,382,862.00	1,511,745.00	8,285,020.00	-	37,531,122.00
422	Ministry of Agriculture.	30,700,312.00	18,790,534.95	22,026,764.53	18,198,850.00	12,017,640.00	1,819,885.00	3,730,000.00	-	35,766,375.00
423	Ministry of Education.	234,743,389.00	147,658,029.29	107,065,260.18	24,002,422.00	20,036,437.00	2,400,242.00	94,100,000.00	-	140,539,101.00
424	Ministry of Health.	131,702,528.00	72,925,301.04	83,900,831.68	66,827,145.00	76,726,726.00	6,682,715.00	11,800,000.00	-	162,036,586.00
425	Min. of commerce & Industry.	5,385,332.00	8,285,261.65	11,233,473.16	3,176,420.00	2,359,106.00	317,642.00	695,000.00	-	6,548,168.00
426	Judicial Service Committee.	1,182,023.00	515,372.98	575,636.95	243,440.00	208,430.00	29,303.00	267,000.00	54,549.00	802,722.00
427	Office of the A-General(I.G.A.)	6,975,342.00	1,986,564.06	2,787,879.52	1,589,110.00	1,284,600.00	163,870.00	3,210,000.00	70,230.00	6,317,810.00
428	Pension and Gratuities.	137,035,000.00	90,938,113.14	77,475,813.06	-	-	-	-	275,635,000.00	275,635,000.00
429	Public Debt Charges.	190,000,000.00	73,061,435.58	103,860,486.55	-	-	-	-	188,177,255.00	188,177,255.00
430	10% Local Government Dues.	13,734,133.00	13,596,639.44	3,762,542.23	-	-	-	-	18,341,414.00	18,341,414.00
431	Payment of Subventions.	259,596,000.00	144,244,099.20	304,646,959.38	152,462,994.00	132,429,681.00	18,445,448.00	150,033,385.00	-	453,371,508.00
432	Local Govt. Service Commission.	3,377,800.00	1,400,896.55	1,961,241.60	619,305.00	745,456.00	91,685.00	1,541,000.00	485,922.00	3,483,368.00
433	Ministry of Information	10,236,343.00	4,434,836.35	4,445,547.77	2,561,835.00	2,101,066.00	256,184.00	4,506,000.00	-	9,425,035.00
434	12.5% Contr. to L.G.Pension Fund.	3,433,533.00	-	1,800,000.00	-	-	-	-	10,488,178.00	10,488,178.00
435	Ministry for Women Affairs	-	-	-	4,306,405.00	3,917,951.00	430,640.00	21,404,000.00	-	30,058,996.00
	TOTAL:-	1,266,564,146.00	1,870,489,554.74	1,026,926,115.76	1,332,259,809.00	1,900,999,849.00	37,489,119.00	1,457,333,650.00	1,520,501,400.00	1,648,563,827.00

SOURCE: NIGER STATE DEPARTMENT OF BUDGET AND PLANNING.

1996 APPROVED BUDGET FOR NIGER STATE

HEAD.....414

RECURRENT EXPENDITURE

MINISTRY.....S.S.G'S OFFICE

DIVISION.....POLITICAL AFFAIRS

G/L	NO OF STAFF 1995 ESTIMATE	4TH QUARTER 1994 EXPENDITURE	ACTUAL EXPENDITURE JAN-JUNE '96	APPROVED ESTIMATE 1995	NO OF STAFF REQUIRED 1996	APPROVED EXPENDITURE 1996
1	1	1,240.00	2,760.00	4,960.00	1	5,080.00
2	-	2,610.00	-	-	-	-
3	4	5,230.00	10,920.00	21,840.00	4	22,560.00
4	3	4,626.25	18,504.00	18,505.00	3	19,155.00
5	1	1,740.00	3,480.00	6,960.00	2	14,400.00
6	4	6,390.00	17,040.00	34,080.00	2	17,640.00
TOTAL 1-6	13	21,836.25	52,704.00	86,345.00	12	78,835.00
7	3	10,848.75	16,272.00	32,545.00	3	33,805.00
8	4	10,602.50	28,272.00	56,545.00	3	46,945.00
9	1	4,092.50	8,184.00	16,370.00	1	18,170.00
10	-	4,803.75	9,606.00	19,215.00	1	21,195.00
11	-	-	-	-	-	-
12	1	-	-	-	-	-
TOTAL 7-12	9	30,347.50	62,334.00	124,675.00	8	120,115.00
13	1	6,291.25	12,582.00	25,165.00	1	28,480.00
14	1	6,960.00	13,920.00	27,840.00	1	31,405.00
15	-	-	-	-	-	-
16	1	8,601.25	17,202.00	34,405.00	1	39,700.00
17	-	-	-	-	-	-
TOTAL 13-17	3	29,626.25	43,704.00	87,410.00	3	99,585.00
S/GRADE					1	49,590.00
TOTAL ALL STAFF	25	81,810.00	158,742.00	298,430.00	24	345,125.00
ALLOW FOR ALL STAFF	-	-	-	-	-	-
L/GRANT	-	32,724.00	-	-	-	-
TOTAL P/COST	25	114,534.00	158,742.00	298,430.00	24	348,125.00

SOURCE: NIGER STATE DEPARTMENT OF BUDGET AND PLANNING.

NIGER STATE GOVERNMENT  
1998 APPROVED BUDGET  
OVERHEAD COST.

HEAD: 417

MINISTRY: CIVIL SERVICE COMMISSION

DIVISION:

SUBHEAD:	DETAILS COST	ACTUAL 1996 EXPENDITURE =N=	1997 APPROVED ESTIMATES. =N=	1997 ACTUAL EXPENDITURE (JAN-SEPT.) =N=	1998 APPROVED BUDGET =N=
2.	Travel and Transport	30,846.00	200,000.00	23,135.00	150,000.00
3.	Utility Services.	-	100,000.00	-	50,000.00
4.	Telephone and Postal Services	-	100,000.00	-	100,000.00
5.	Stationary	30,080.00	200,000.00	22,559.00	150,000.00
6.	Maintenanc eof office furniture and equipment.	18,080.00	70,000.00	13,559.00	70,000.00
7.	Maintenance of vehicle and capital assets.	283,708.00	350,000.00	212,781.00	250,000.00
8.	consultancy Services.	-	-	-	-
10.	Training and Staff Development.	-	10,000.00	-	10,000.00
12.	Miscellaneous Expenses.	3,712.00	10,000.00	2,783.00	10,000.00
	TOTAL =	366,426.00	1,040,000.00	274,817.00	790,000.00

SOURCE: NIGER STATE DEPARTMENT OF BUDGET AND PLANNING.



1996 APPROVED BUDGET FOR NIGER STATE

CAPITAL EXPENDITURE

SUMMARY

Project No	SECTOR	1995 Approved Estimate N	1996 Approved Estimate N
<b>ECONOMIC</b>			
450	Agric & Rural Development	35,460,000	86,150,000.00
451	Livestock	4,000,000	4,300,000.00
452	Forestry	2,400,000	2,140,000.00
453	Fisheries	2,425,000	7,425,000.00
454	Manufacturing	9,000,000	12,000,000.00
455	Energy	30,000,000	33,000,000.00
456	Finance, Commerce & Tourism	106,000,000	5,390,000.00
457	Transport	23,000,000	40,500,000.00
Economic Sector Sub-Total		212,285,000	192,905,000.00
<b>SOCIAL</b>			
458	Education	68,800,000	93,600,000.00
459	Health	43,463,980	48,500,000.00
460	Information	13,000,000	27,214,000.00
461	Social Development	9,000,000	12,300,500.00
Social sector Sub-Total		134,263,980	181,614,502.00
<b>REGIONAL DEVELOPMENT</b>			
462	Water Supply	74,720,004	39,000,000.00
463	Sewage Drainages	3,000,000	23,000,000.00
464	Housing	10,000,000	43,000,000.00
465	Survey and Mapping	4,800,000	8,500,000.00
466	Urban & Regional Planning	3,500,000	5,721,208.00
Regional Development Sector Sub Total		60,300,000	154,941,212.00
<b>ADMINISTRATION</b>			
467	General Administration	50,000,000	77,447,162.00
Administrative Sector (467) Total		50,000,000	77,447,162.00
<b>GRAND TOTAL</b>		<b>457,845,430</b>	<b>606,907,876.00</b>

SOURCE: NIGER STATE DEPARTMENT OF BUDGET AND PLANNING.

NIGER STATE ESTIMATES 1996

RECURRENT REVENUE

SUMMARY

SUB- HEAD NO	DETAILS OF REVENUE	APPROVED ESTIMATES 1995 N	ACTUAL COLLECTION JAN-JUNE, 1995 N	APPROVED ESTIMATES 1996 N
401	TAXES	162,300,000.00	12,918,334.45	19,750,000.00
402	FINES AND FEES	37,231,500.00	4,565,609.63	29,132,313.05
403	LICENCES	8,599,000.00	6,832,483.00	6,475,000.00
404	EARNING FROM SALES	78,648,500.00	79,805,160.00	105,092,000.00
405	RENT ON GOVERNMENT PROPERTY	3,365,000.00	1,311,527.43	5,139,200.00
406	INTEREST, DIVIDENDS & REPAYMENTS	1,500,000.00	-	1,500,000.00
407	REIMBURSEMENT	4,708,000.00	19,694,379.06	9,416,000.00
408	MISCELLANEOUS	3,255,000.00	289,942.50	855,000.00
409	STATUTORY ALLOCATION FROM THE FEDERAL GOVERNMENT	827,538,500.00	546,049,239.20	1,148,661,200.00
410	VALUE ADDED TAX	127,000,000.00	40,666,207.59	150,265,900.00
	TOTAL	1,254,145,500.00	712,132,882.86	1,476,286,613.05

SOURCE: NIGER STATE DEPARTMENT OF BUDGET AND PLANNING.

## **2.5 OPERATION OF THE EXISTING SYSTEM:**

Although Niger State Department of Budget and Planning has two Microcomputers (Relisys- model RE 9513 and IBM-model 9524-002), the budgeting process in the state remain largely manual. The available computers are grossly under-utilised in view of the fact that they are only employed to key-in and produce hard copies of budget documents that are manually processed. Similarly, budget documents are mostly stored in file jackets and file cabinets which makes information too voluminous for convenient handling and too cumbersome to sort out and retrieve whenever there is need for doing so. The operations of the existing system are discussed below.

**2.5.1 GATHERING DATA:** Data or information required for the purpose of budget preparation or review are normally collected through the use of formats sent out to Ministries, Departments and Parastatals. These formats are then completed and returned to the Department of Budget and Planning. The completed formats form the basis for budget preparation or review as they represent the advance proposals and actual budget performance respectively.

**2.5.2 DATA PROCESSING:** All information obtained from Ministries, Departments and Parastatals either for the purpose of budget preparation or review are manually processed by middle level officers. Similarly, all resultant figures from budget screening or review exercise are also manually processed by the use of calculators and manual typewriters. Thereafter, the already processed documents are sent to the Computer Center for keying in and production of hardcopies (printed copies) of the documents.

**2.5.3 DATA STORAGE AND RETRIEVAL:** Data relating to budgets is usually kept (stored) in various file jackets based on the subject matter and they are also kept in file cabinets.

In order to retrieve any data or information, the relevant file has to be searched for by clerks. Once the file has been located the required data has to be sorted out by the person who needs the data.

2.5.4 **UPDATING DATA:** To update budget records, informations are usually obtained from the Ministry of Finance and all other Governmental Organisations. The data obtained are then used for manual updating of budget records.

In view of the poor data processing and storage system that currently exist in the department , a lot of paperwork is involved in the budgeting process. Similarly, a lot of efforts and time are wasted in the budgeting process.

The existing system has some shortcomings, which are discussed below:

- (i) **ACCURACY:** The accuracy of processed budget documents is not guaranteed in view of the manual processing of documents. On several occasions errors are detected at a very advanced stage of budget preparation or after printing of budget documents;
- (ii) **SECURITY:** As documents are presently stored in file jackets, cabinets and shelves, some unscrupulous persons can gain access to valuable documents;
- (iii) **TIMELINESS:** Manual processing of budget documents causes unnecessary delays to the process of budget preparation and review;
- (iv) **MANPOWER:** The existing system requires large number of personnel to carry out tasks. This has sometimes resulted to duplicating of functions; and
- (v) **COST OF STATIONARY:** With the existing system, a lot of stationary is required as stationary are wasted in the process of modifying budget documents at various stages of budget preparation. Considering the high cost of stationary, the existing system can be said to be uneconomical.

# CHAPTER THREE

## SYSTEM ANALYSIS AND DESIGN:

**3.0 INTRODUCTION:** In this chapter, system analysis and design is discussed. The chapter focuses on the identification and definition of problems of the existing system, feasibility and investigation.

### 3.1 SYSTEM ANALYSIS AND DESIGN:

System analysis is defined as the method of determining how best to use computers with other resources to perform tasks which meet the information needs of an organisation. System analysis was initially developed as a specialised branch of Organisation and Method, which is a general approach to solving procedural problem.

Organisation and Method on the other hand can be defined as the systematic analysis of selected procedural problems in order to produce alternatives which will be more suitable technically and economically.

From the foregoing definitions, one can then liken system analysis and design to a problem solving process that is concerned with analysing work methods and procedures in order to simplify work and workflow.

The process of system analysis consists of a series of steps, which are referred to as system life cycle. The system life cycles are as follows:

- (i) problem definition ;
- (ii) feasibility study ;
- (iii) investigation and fact finding;
- (iv) analysis ; and
- (v) system design.

For the purpose of this project work, the design stage will be concerned with the full description of the new system, system requirements and system specification. Specifically, the design of the new system will be divided into the following components:

- (a) output specification;    (b) input specification;
- (c) files; and    (d) procedures.

### **3.2 PROBLEM IDENTIFICATION AND DEFINITION:**

In order to direct resources to the most productive and preferred sectors of the economy there is need for appropriate and timely policy decisions. However, for such decisions to be made, it is critical to understand the working of the economy. This in turn requires the use of appropriate tools and techniques for planning and budgeting as well as for policy administration and review. Unfortunately, tools and techniques for economic management can not be used without a reliable database and information management system. Regrettably, however, the most glaring problem facing the planning and budgeting process in Niger State and Nigeria as a whole is the inadequacy of reliable data and poor management information system.

Problems associated with the present system of budgeting process in Niger State Department of Budget and Planning are identified and discussed below:

#### **(i) POOR DATABASE AND INFORMATION MANAGEMENT SYSTEM:**

Because of poor data processing and storage methods, Planners and Budget Officers are heavily involved in paperwork that consequently makes planning and budgeting inefficient. Data processing and storage which is largely manual have become increasingly inadequate to aid Planners and Budget Officers in their respective tasks as well as Policy Makers in their decision making process.

**(ii) UNRELIABILITY OF DATA:** Lack of uniformity between financial data from the Ministry of Finance with those obtained from individual governmental organisation makes the process of budgeting and budget review very cumbersome. A lot of time and resources are thus wasted in trying to verify the authenticity of data.

**(iii) INADEQUATE DATA SECURITY:** With the present system, security of unpublished and unpublishable budget documents is not guaranteed. Unauthorised persons can have easy access to confidential information, as they are mostly stored in file jackets that are kept in shelves or in file cabinets.

- (iv) **UNDER-UTILISATION OF EXISTING COMPUTERS:** The Department of Budget and Planning has two sets of computer which are only used for the purpose of keying-in and producing hardcopies of manually processed budget documents.
- (v) **PERSONNEL:** Presently, there is inadequate number of officers with requisite skills for planning and budgeting. Likewise, the number and quality of computer personnel is not adequate.
- (vi) **ACCURACY:** In view of the manual processing of budget documents as done with the existing system, the system is very much prone to human errors.
- (vii) **TIMELINESS:** The present system is almost entirely manual which often time causes unnecessary delays in the processing and production of budget documents.

3.3 **FEASIBILITY STUDY:** The basic objective of the feasibility study is to carry out a preliminary investigation on the identified problems and seek for possible alternative solutions with the aim of selecting the best alternative option. The feasibility study has the advantage of bringing out the strengths and weaknesses of the existing system with the use of the principles of procedures.

The principles of procedure are enumerated below:

- (a) **PURPOSE:** This principle includes:
  - (i) speedy retrieval of records;
  - (ii) protection of records/data from unauthorised users;
  - (iii) reduction or elimination of data redundancy; and
  - (iv) limited storage space.

Regrettably, the current system does not conform with the above listed purposes.

- (b) **ECONOMIC:** To say the present system is uneconomical will be stating the obvious. The number of personnel required to carry out manual manipulation of data is enormous. Similarly, the high cost of procuring large quantity of stationary and storage facilities (files, cabinets and shelves) required has rendered the current system uneconomical.
- (c) **WORKFLOW:** The workflow as is obtained with the current system is poor.

Whenever there are changes at the various stages of budget preparation or review, the job has to be started afresh. Similarly, data on actual budget performance will have to be sort from Ministry of Finance and individual government organisation whenever there is need to evaluate budget performance. These do not only cause unnecessary delays in processing budget documents but also result in waste of stationary.

- (d) **RELIABILITY:** The existing system is not reliable as confirmed by the experience of the researcher and the feasibility study carried out. There have been cases where unpublished budget documents get to unauthorised users without the knowledge of the Department's authority. Investigation has also shown that unscrupulous personnel who have access to budget documents at the various stages of budget preparation or review exercise give out or sell these documents to hawkers.
- (e) **FLEXIBILITY:** The present system does not permit the modification of documents without resulting to performing the whole task all over again. Hence, the current system is not flexible.
- (f) **TIMELINESS:** As a result of the manual processing of budget documents and the practice of doing a job all over again in order to modify records, a lot of time is wasted as workers normally work over-time in order to accomplish the task of producing budget documents.

3.4 **TESTING PROJECT FEASIBILITY:** In order to ascertain the feasibility of the project, the following tests were undertaken; operational feasibility, technical feasibility and economic feasibility.

- (a) **OPERATIONAL FEASIBILITY:** Operational feasibility has to do with the workability of the proposed new system of budget preparation and review in Niger State Department of Budget and Planning. The result of the investigation carried out for the purpose of this project work indicated that the department has over the years been searching for a better method of preparing and reviewing budgets. As indicated earlier in this project, the Department has two sets of computers and over the years budgetary allocations have always been made for the purchase of more



(b) computer sets. Thus, the department has great interest in computerising its activities as a way of enhancing the efficiency, effectiveness and productivity of its staff.

(c) **TECHNICAL FEASIBILITY:** Technical feasibility is concerned with finding out whether or not the proposed system can work using the existing equipment, software technology and personnel. From the result of the feasibility study carried out, it was found that current equipment and existing software technology available in the market are sufficient to cater for the new proposed system. There is however, the need to train the existing computer personnel of the department to enable them handle and manage the equipment properly.

(d) **ECONOMIC FEASIBILITY:** Although the initial cost of equipment seems to be high, the test for financial feasibility however, indicates that the long term gains derivable from the proposed system justifies the cost. The new system will also reduce a lot of cost and wastage of stationary. Hence, it is economically feasible and can be afforded by the department.

3.5 **OBJECTIVES GUIDING THE INVESTIGATION:** The objectives of the investigation are enumerated below:

- (i) to carry out a detailed and comprehensive study so as to understand the present system; and
- (ii) to identify the basic information requirements of the department as regards budget preparation and review.

To this end therefore, the following were considered:

- (a) the range of data type;
- (b) the volume of data that are to be considered and exceptional conditions; and
- (c) Problems associated with the present process of budget preparation and review.

3.6 **THE CURRENT SYSTEM:** At this juncture it is pertinent to discuss the steps involved in the preparation and review of budget in order to establish the strength and weaknesses of the existing system. The steps involved are as follows:

(i) **DATA COLLECTION:** Data required for the preparation of budget are normally collected from individual Ministry, Department and Parastatal. For the purpose of budget review, the department obtains data on actual budget performance from the Ministry of Finance (which is responsible releasing funds and producing statement of account) as well as from individual organisation.

(ii) **PREPARATION OF BUDGET ESTIMATES:** The Budget Screening Committee uses Data collected from individual governmental organisation to screen their budget estimate proposals. The screening exercise is the stage where each governmental organisation is required to defend and justify its proposals. It is also at this stage that proposed budget estimates of each organisation are adjusted upwards or downwards as the case may be.

The figures that emanate from the screening exercise are synthesized by the department after which they are presented to the State Plan and Estimate Committee (SPEC) for vetting. The resultant figures after SPEC's vetting are then sent to the State Executive Council (EXCO) for first stage approval or authorisation to the budget estimates. The figures approved by the EXCO form the basis for producing the draft budget. Thereafter, the draft budget is produced and sent to the National Planning Commission (NPC) for approval and amendments if necessary. Once approval has been obtained from the NPC, the resultant figures are used to prepare the approved budget estimates, which represents Government policy for the year.

(iii) **REVIEW OF BUDGET PERFORMANCE:** Data for actual budget Performance is collected by the department on quarterly basis from individual Ministry, Department and Parastatal and from the Ministry of Finance. The data so collected are used to compare actual budget performance with the approved estimates. The purpose of this comparison is to ascertain that Ministries, Departments and Parastatals do not deviate from budgetary guidelines and to ensure that actual performance is in line with approved budgetary allocations.

**3.7 REQUIREMENT SPECIFICATION:** The basic aim of an Analyst is to come up with requirement specification for a system. To this end, a description of what the system is required to do and how the system should be designed and implemented is given.

The new system proposed in this project work is expected to be able to prepare and produce budget estimate documents as well as store data required for the periodic review of actual budget performance with great accuracy and reliability.

In view of the above expectations, the requirement specification for the new system are stated below:

(a) **HARDWARE:**

- (i) IBM Compatible PC
- (ii) Main Memory :- 1.4MB
- (iii) Disk Drive :- One floppy disk drive for 3 ½ inch diskette
- (iv) Display :- Monochrome / Colour
- (v) Printer :- Laser Jet Printer
- (vi) Stabilizer :- 250 Volts.
- (vii) UPS :- 500 Volts.

(b) **SOFTWARE:**

- (i) Disk Operating System (DOS) :- MS-DOS 6.0
- (ii) DBMS Package :- dBase IV
- (iii) Windows 98

### **3.8 COST AND BENEFIT ANALYSIS OF THE NEW SYSTEM:**

**3.8.1 COST ANALYSIS OF THE NEW SYSTEM:** The initial cost of the new system may seem to be high, however, the system has a lot of both short-term and long-term benefits. The cost analysis is divided into two parts, namely: Development Cost and Operating Cost.

(a) **DEVELOPMENT COST:** This implies the cost of System Analysis and Design, Software development and Implementation as well as cost of Computers, Printers, Stabilizers, UPS and Installation.

**The breakdown of the development cost is given below:**

(i) System Analysis and Design (Analyst for 2 months)	=N= 80,000.00
(ii) Software Development and Implementation	=N=120,000.00
(iii) Personal Computers (PC)	=N=300,000.00
(iv) 2 Laser Jet Printers	=N=100,000.00
(v) 2 Stabilizers :- 250v	=N= 20,000.00
(vi) 1 UPS	= N= 25,000.00
(vii) Installation	=N= 30,000.00
(viii) Training of 4 staff for 6 weeks at =N=2,000 per week	<u>=N= 48,000.00</u>
<b>Sub-total</b>	<b><u>=N=723,000.00</u></b>

**(b) OPERATING COST:** This has to do with the running cost of the new system. Thus, it is concerned with the cost of stationary, labour, equipment maintenance and miscellaneous expenses. The breakdown of the operating cost is given below:

(i) Supply of Stationary for one year	=N= 40,000.00
(ii) Labour Cost for 2 Operators for one year at =N=2,500 / person / month	=N= 60,000.00
(iii) Maintenance of Equipment for one year	=N= 15,000.00
(iv) Miscellaneous Expenses	<u>=N= 60,000.00</u>
<b>Sub-total</b>	<b><u>=N=175,000.00</u></b>
<b>GRAND TOTAL.....</b>	<b>=N=898,000.00</b>

**BENEFIT ANALYSIS OF THE NEW SYSTEM:** Although acquiring new systems for any organisation is capital incentive, there are however, numerous long-term benefits that are derivable from doing so. The benefits includes:

- (i) reduction in data processing cost;
- (ii) reduction in data storage space;
- (iii) more accurate and reliable data;
- (iv) security of data is guaranteed;
- (v) easy retrieval of data;
- (vi) speedy processing of data; and
- (vii) flexibility in terms of data manipulation.

## 3.9 INPUT AND OUTPUT SPECIFICATION:

3.9.1 **OUTPUT SPECIFICATION:** The kind of output required from a system to a great extent determines the type of input for the system. Hence, it is relevant to consider what is required from the system before determining how to produce it. In order to determine the output requirements, it is necessary to consider the form, types, volumes and frequency of reports and documents.

As earlier indicated, the main concern of this work is the preparation of budget estimates and the quarterly review of actual budget performance. For this reason, there is need to produce hardcopies of budget estimates on annual basis and of actual budget performance documents on quarterly and basis.

For the purpose of this project work, there are five different report files ( BPERC.DBF, BOVERC.DBF, BCAP.DBF, BREV.DBF AND NSABE.DBF) for the production of budget estimates. Similarly there are four report files ( PERCR.DBF, BOVERCR.DBF, CAPEXR.DBF AND QAREV.DBF) for the review of budget.

3.9.2 **INPUT SPECIFICATION:** The type of input required is greatly influenced by the need for output. Hence, in determining the input for this project work, the following aspects were taken into consideration:

- (a) Data Collection Method and Validation;
- (b) Type of Input Media;
- (c) Volume of Input documents; and
- (d) Design of Input layout.

Having considered the four factors enumerated above, all the report files meant for the production of budget estimates and for the review of budget (BPERC.DBF, BOVERC.DBF, BCAP.DBF, BREV.DBF, NSABE.DBF, PERCR.DBF, BOVERCR.DBF, CAPEXR.DBF AND QAREV.DBF) also serve as input files.

# CHAPTER FOUR

## SOFTWARE DEVELOPMENT AND IMPLEMENTATION:

4.0 **INTRODUCTION:** This chapter deals with programming and implementation. Specifically, the choice of the programming language used, data structure, operation manual and description of the functions of each of the modular programs that are written for the purpose of this project are all contained in this chapter. The chapter also touches on changeover procedures.

### 4.1 THE CHOICE OF SOFTWARE PACKAGE AND PROGRAMMING LANGUAGE

For the purpose of this project, dBase IV that is one of the most efficient versions of database management system (DBMS) is chosen as the application software. This choice was informed by the fact that it provides a full relational database environment to users. With dBase IV, it is possible to design databases, manipulate and edit records and files, generate reports, perform database queries, design labels and browse databases. In addition to file maintenance program, which allows the DBMS to maintain the data in a database by adding new records, deleting unwanted records and amending records, it also provide an interface with user program. This implies that, users are at liberty to write and run their own application programs. In this case the programming language will be dBase IV programming language.

With dBase IV, up to 255 fields can be specified per record and a database can be related to more than two other databases. Furthermore, programs and procedures can be compiled and saved as object codes. The DBMS (dBase IV) also provides facilities for different types of processing. It can process a complete file (serially or sequentially), process required records (selectively, sequentially or randomly) and retrieve individual record.

dBase IV also has the function of providing security for the data contained in the database. The main aspects of this function are:

- (a) protecting data against unauthorised access;
- (b) safeguarding data against corruption; and
- (c) providing recovery and restart facilities after a hardware or software failure.

The dBase IV environment provides a large number of in-built functions which includes mathematical functions and string manipulation functions. The programming language includes commands to perform conditional branching, looping, calculations, and sort records as well as, format Input screen, output reports and many others.

dBase IV is considered more suitable for this project work because of its features (some of which were mentioned above) and the needs of this study.

## **4.2 WORKSTATION REQUIREMENT:**

A workstation is a combination of input, output and computing hardware that can be used for work by an individual. A typical workstation has the following features:

- (a) it is larger and more powerful than a typical Personal Computer (PC). For instance, many popular workstations use 32 bit microprocessors while PC's are typically 16 bit microcomputers;
- (b) It is fully connected into a computer network as another computer on the network in its own rights and not just running a terminal emulator ( a program that permits the execution of object program written on another computer of different design);
- (c) It has a high resolution graphics on bit-mapped screen as a standard feature; and
- (d) It has a more sophisticated Operating System (OS) than a PC, which enables it to carry out several different tasks simultaneously.

For the purpose of this project work however, simple PC with about 80MB (Megabyte) hardware will be used as workstation instead of a typical workstation.

Hence, the hardware requirement of the computer will be as stated below:

- (i) IBM Compatible Computer;
- (ii) Floppy Disk Drive for 3 ½ inch diskette;

- (iii) Hard Disk :- 80MB
- (iv) Main Memory :- 1.44MB CDROM;
- (v) Display :- Monochrome / Colour; and
- (vi) Printer :- Laser Jet.

### **4.3 SOFTWARE REQUIREMENT AND ITS FEATURES:**

The software required for this project can be grouped into two categories namely; Generalised Application Packages and User Application Programs.

Application package is a set or group of programs and their associated documentation designed and used for solving a specific problem or application.

A generalised application package therefore, is a package that provides a complete general set of facilities which are of use in dealing with similar types of tasks which arise in a wide range of different application problems. Thus, a generalised application package is one that is designed for general use in dealing with similar types of tasks without having a particular user in mind.

The generalised application packages considered in this project work are as follows:

- (a) Database Management System Package (DBMS) i.e dBase IV; and
- (b) Word Processing Package i.e Word Perfect 6.0.

The user application programs on the other hand, are programs specifically written by the user with the aim of providing all the facilities required for a particular class of application problem such as the payroll of an organisation.

### **4.4 SOFTWARE DEVELOPMENT AND TESTING:**

The emphasis here is on data structure of the database files, simple Flow chart of the modular programs, the operational manual and program testing.

**4.4.1 DATA STRUCTURE:** Input and Output information will both be kept in files. One of the basic requirements for creating a file is the data structure. In Database Management System, data structure is the arrangement of data into fields, such as field name, field type (i.e character, numeric, logical and date), field width and decimal.



Below are descriptions of files created and their corresponding data structures.

**(A) BUDGET PREPARATION FILES:**

(i) **PERSONNEL COST FILE (BPERC.DBF):** This is an input and output file. It contains information on the number of staff and approved personnel cost for the previous and current financial years as well as on actual expenditure for January to September of the previous year.

**DATA STRUCTURE FOR BPERC.DBF**

FIELD NO.	DESCRIPTION	FIELD NAME	FIELD TYPE	FIELD WIDTH	DECIMAL
1	Head	HEAD	C	3	-
2	Ministry / Department	MNDP	C	20	-
3	Division	DIVN	C	12	-
4	Grade Level	GLEV	C	2	-
5	Previous Year No. of Staff	PYST	N	4	-
6	Actual Expenditure (Jan. – June.)	PYEX	N	13	2
7	Previous Year Approved Estimates	PYAEST	N	13	2
8	Current Year No. of Staff	CYSY	N	4	-
9	Current Year Approved Budget	CYAEST	N	14	2

(ii) **OVERHEAD COST FILE (BOVERC.DBF):** This file consists of information on details of cost, previous year approved estimates, current year approved overhead cost and actual expenditure (January –September). The file is an Input / Output file.

**DATA STRUCTURE FOR BOVERC.DBF**

<b>FIELD NO.</b>	<b>DESCRIPTION</b>	<b>FIELD NAME</b>	<b>FIELD TYPE</b>	<b>FIELD WIDTH</b>	<b>DECI-MAL</b>
1	Head	HEAD	C	3	-
2	Sub- head	SUBH	C	6	-
3	Ministry / Department	MNDP	C	20	-
4	Division	DIVN	C	15	-
5	Details of cost	DETA	C	35	
6	Previous year approved estimates	PYAEST	N	13	
7	Actual Expenditure (Jan.- Sept.)	PYEX	N	13	
8	Current year approved Budget	CYAEST	N	14	

- (ii) **CAPITAL EXPENDITURE FILE (BCAP.DBF):** This is an Input /Output file which contains information on details of capital projects, approved capital estimates for previous and current financial years' as well as actual expenditure (January – September) of the previous year.

**DATA STRUCTURE FOR BCAP.DBF**

<b>FIELD NO.</b>	<b>DESCRIPTION</b>	<b>FIELD NAME</b>	<b>FIELD TYPE</b>	<b>FIELD WIDTH</b>	<b>DECI-MAL</b>
1	Sector	SECT	C	15	-
2	Sub- sector	SUBS	C	15	-
3	Project Number	HEAD	N	6	-
4	Previous year approved estimates	PYAEST	N	13	2
5	Actual Expenditure (Jan.- Sept.)	PYEX	N	13	2
6	Current year approved Capital Budget	CYAEST	N	13	2
7	Details of Project	DETAP	C	60	-

(iv) **REVENUE FILE (BREV.DBF):** This file contains information on revenue title, previous and current years' approved revenue and actual revenue collections (Jan.- Sept.) of the previous year. This file is also an Input / Output file.

**DATA STRUCTURE FOR BREV.DBF**

<b>FIELD NO.</b>	<b>DESCRIPTION</b>	<b>FIELD NAME</b>	<b>FIELD TYPE</b>	<b>FIELD WIDTH</b>	<b>DECIMAL</b>
1	Head	HEAD	N	3	-
2	Sub- head	SUBH	N	6	-
3	Revenue Title	REVT	C	35	-
4	Previous year approved Revenue	PYARE	N	14	2
5	Actual Collection (Jan.- Sept.)	ACRE	N	14	2
6	Current year approved Revenue estimates	CYAERE	N	14	2

(v) **BUDGET ESTIMATES SUMMARY FILE (NSABE.DBF):**

This is a permanent file that also serves as a reference file. It consists of information on the previous year approved recurrent expenditure estimates, actual recurrent expenditure (Jan. – Sept.) as well as on the current year approved estimates of personnel cost, overhead cost, leave grant and allowances.

**DATA STRUCTURE FOR NSABE.DBF**

<b>FIELD NO.</b>	<b>DESCRIPTION</b>	<b>FIELD NAME</b>	<b>FIELD TYPE</b>	<b>FIELD WIDTH</b>	<b>DECIMAL</b>
1	Head	HEAD	C	3	-
2	Ministry / Department	MNDP	C	34	-
3	Previous Year Approved Estimates	PYAES	N	14	2
4	Previous Year Actual Expenditure (Jan. – Sept.)	PYAEX	N	14	2
5	Current Year Approved Personnel cost	CYAPC	N	13	2
6	Current Year Approved Overhead cost	CYAOC	N	13	2
7	Current Year Approved Allowances	CAALL	N	13	2
8	Leave Grant	LGRANT	N	13	2
9	Current Year Approved Recurrent Expenditure	CYABU	N	14	2

**(B) BUDGET REVIEW FILES:**

- (i) **PERSONNEL COST FILE (PERCR.DBF):** This is one of the transaction files that is updated on monthly basis. It comprises of the approved personnel cost estimates of all Ministries and Departments and the actual monthly personnel cost. The file also acts as an output file for generating quarterly and yearly reports on actual personnel cost.

**DATA STRUCTURE FOR PERCR.DBF**

<b>FIELD NO.</b>	<b>DESCRIPTION</b>	<b>FIELD NAME</b>	<b>FIELD TYPE</b>	<b>FIELD WIDTH</b>	<b>DECI-MAL</b>
1	Head	HEAD	C	3	-
2	Ministry / Department	MNDP	C	34	-
3	Approved P/Cost Estimate	AEST	N	14	2
4	January personnel cost	JAN	N	13	2
5	February Personnel cost	FEB	N	13	2
6	March personnel cost	MAR	N	13	2
7	1 <sup>st</sup> Quarter personnel cost	FQTR	N	13	2
8	1 <sup>st</sup> Quarter Balance	FBAL	N	13	2
9	April personnel cost	APR	N	13	2
10	May personnel cost	MAY	N	13	2
11	June personnel cost	JUN	N	13	2
12	2 <sup>nd</sup> Quarter personnel cost	SQTR	N	13	2
13	2 <sup>nd</sup> Quarter Balance	SBAL	N	13	2
14	July personnel cost	JUL	N	13	2
15	August personnel cost	AUG	N	13	2
16	September personnel cost	SEP	N	13	2
17	3 <sup>rd</sup> Quarter personnel cost	TQTR	N	13	2
18	3 <sup>rd</sup> Quarter Balance	TBAL	N	13	2
19	October personnel cost	OCT	N	13	2
20	November personnel cost	NOV	N	13	2
21	December personnel cost	DEC	N	13	2
22	4 <sup>th</sup> Quarter personnel cost	FTQTR	N	13	2
23	Total personnel cost	TOTEX	N	13	2
24	Balance for the year	BAL	N	13	2

- (ii) **OVERHEAD COST FILE (OVERCR.DBF):** This is a transaction file used to update overhead cost on monthly basis. It consists of data on the approved overhead cost estimates of Ministries and Departments as well as actual monthly, quarterly and yearly overhead cost. The file also serves as an output file for generating quarterly and yearly reports of actual overhead cost.

**DATA STRUCTURE FOR OVERCR.DBF**

<b>FIELD NO.</b>	<b>DESCRIPTION</b>	<b>FIELD NAME</b>	<b>FIELD TYPE</b>	<b>FIELD WIDTH</b>	<b>DECIMAL</b>
1	Head	HEAD	N	3	-
2	Sub-head	SUBH	N	7	-
3	Details	DETA	C	34	-
4	Approved Estimates	AEST	N	14	2
5	January Overhead cost	JAN	N	12	2
6	February Overhead cost	FEB	N	12	2
7	March Overhead cost	MAR	N	12	2
8	1 <sup>st</sup> Quarter Overhead cost	FQTR	N	12	2
9	1 <sup>st</sup> Quarter Balance	FBAL	N	12	2
10	April Overhead cost	APR	N	12	2
11	May Overhead cost	MAY	N	12	2
12	June Overhead cost	JUN	N	12	2
13	2 <sup>nd</sup> Quarter Overhead cost	SQTR	N	12	2
14	2 <sup>nd</sup> Quarter Balance	SBAL	N	12	2
15	July Overhead cost	JUL	N	12	2
16	August Overhead cost	AUG	N	12	2
17	September Overhead cost	SEP	N	12	2
18	3 <sup>rd</sup> Quarter Overhead cost	TQTR	N	12	2
19	3 <sup>rd</sup> Quarter Balance	TBAL	N	12	2
20	October Overhead cost	OCT	N	12	2
21	November Overhead cost	NOV	N	12	2
22	December Overhead cost	DEC	N	12	2
23	4 <sup>th</sup> Quarter Overhead cost	FTQTR	N	12	2
24	Total Overhead cost	TOTEX	N	12	2
25	Balance	BAL	N	12	2
26	Ministry / Department	MNDP	C	20	-

(iii) **CAPITAL EXPENDITURE FILE (CAPEXR.DBF)**: This is also a transaction file. It contains information on approved capital expenditure as well as the actual monthly capital expenditure. It is also used to produce the quarterly and yearly report of actual capital expenditure.

**DATA STRUCTURE FOR CAPEXR.DBF**

FIELD NO.	DESCRIPTION	FIELD NAME	FIELD TYPE	FIELD WIDTH	DECIMAL
1	Head	HEAD	N	6	-
2	Sector	SECT	C	15	-
3	Sub-sector	SUBS	C	15	-
4	Approved Cap. Estimates	AEST	N	14	2
5	January Cap. Expenditure	JAN	N	13	2
6	February Cap. Expenditure	FEB	N	13	2
7	March Cap. Expenditure	MAR	N	13	2
8	1 <sup>st</sup> Quarter Cap. Exp.	FQTR	N	13	2
9	1 <sup>st</sup> Quarter Balance	FBAL	N	13	2
10	April Cap. Expenditure	APR	N	13	2
11	May Cap. Expenditure	MAY	N	13	2
12	June Cap. Expenditure	JUN	N	13	2
13	2 <sup>nd</sup> Quarter Cap. Exp.	SQTR	N	13	2
14	2 <sup>nd</sup> Quarter Balance	SBAL	N	13	2
15	July Cap. Expenditure	JUL	N	13	2
16	August Cap. Expenditure	AUG	N	13	2
17	Sept. Cap. Expenditure	SEP	N	13	2
18	3 <sup>rd</sup> Quarter Cap. Exp.	TQTR	N	13	2
19	3 <sup>rd</sup> Quarter Balance	TBAL	N	13	2
20	October Cap. Expenditure	OCT	N	13	2
21	Nov. Cap. Expenditure	NOV	N	13	2
22	Dec. Cap. Expenditure	DEC	N	13	2
23	4 <sup>th</sup> Quarter Cap. Exp.	FTQTR	N	13	2
24	Total Cap. Expenditure	TOTEX	N	14	2
25	Balance	BAL	N	12	2

(iv) **REVENUE FILE (QAREV.DBF)**: This is a transaction file which comprises information on approved revenue estimates, actual quarterly revenue collections and the total revenue collected for the year. The file is also used to produce hardcopies of quarterly and yearly reports of actual revenue collections.

#### DATA STRUCTURE FOR QAREV.DBF

FIELD NO.	DESCRIPTION	FIELD NAME	FIELD TYPE	FIELD WIDTH	DECIMAL
1	Head	HEAD	C	6	-
2	Sub-head	SUBH	C	6	-
3	Ministry / Department	MNDP	C	34	-
4	Details of Revenue	DREV	C	34	-
5	Previous year approved Revenue Estimates	PYAER	N	12	2
6	Previous year actual Revenue Collection	PYACR	N	12	2
7	Current year approved Revenue Estimate	CYAER	N	12	2
8	1 <sup>st</sup> Quarter Actual Revenue	FQTRC	N	10	2
9	2 <sup>nd</sup> Quarter Actual Revenue	SQTRC	N	10	2
10	3 <sup>rd</sup> Quarter Actual Revenue	TQTRC	N	10	2
11	4 <sup>th</sup> Quarter Actual Revenue	FTQTRC	N	10	2
12	Total Revenue	TOTRC	N	10	2
13	Percentage	PCENT	N	5	1



**STEP 1:** The Computer set should be booted. Once the Computer set has been successfully booted, the user is taken to the “C prompt” and C:\> is displayed on the screen.

**STEP 2:** At C:\>, the user simply type CD\ibase and press the” ENTER” key. With this command, the user is led to dBase IV control panel.

**STEP 3:** At this juncture, the user should press the Esc key on the keyboard and he will be taken to the Dot Prompt.

**STEP 4:** At this point, the user inserts the floppy disk that contains the project programs into drive A of the computer system.

Thereafter, the user type SET DEFA TO A: and press the ENTER key.

**STEP 5:** Now the user simply type DO TITLE and press the ENTER key.

Thereafter, the main title of the programme will appear on the screen. From this point onwards, all the user needs to do is to simply execute the Instructions given on the screen.

#### 4.5: **CHANGEOVER PROCEDURES:**

There are four methods of changing over from an old system to a new system. These methods are:

- (i) Parallel running
- (ii) Direct change-over
- (iii) Pilot running; and
- (iv) Stage change-over

(i) **PARALLEL RUNNING:** This implies running the old and new system concurrently using the same inputs. With this method of changeover, the old system remains operational until the new system has been certified to be satisfactory. This method allows for the comparison of results of the old system with those of the new system. Some of the features of the parallel method of change over are:

- (a) The method is costly as a result of the duplication of tasks involved;
- (b) There may be need to employ additional staff or for overtime working hours for the existing staff which may create unnecessary burden; and

- (c) It is only practicable where the outputs from the old and new system  
Can easily be reconciled and where the system are similar.

(ii) **DIRECT CHANGEOVER:** This method implies the complete replacement of the old system with the new system. Some of its features are:

- (a) If the new system does not conform with the old, then a direct change-  
Over is inevitable; and
- (b) There must be complete confidence in the new system's reliability and accuracy  
before the direct changeover method can be adopted.

(iii) **PILOT RUNNING:** This method involves changing over part of the old system using either the direct or parallel changeover method. This method is by way of running part of the processes of the old system on the new system after results have been obtained from the old system. The results obtained from the new system are then compared with those of the old system to ascertain the workability of the new system.

(iv) **STAGED CHANGEOVER:** This method implies introducing the new system piece-by-piece. With this method, a complete part or a logical section is committed to the new system while the remaining parts are processed by the use of the old system. Once it has been confirmed that the selected part of the old system is operating satisfactorily, then other parts can be transferred to the new system.

Having considered the four methods of changeover procedures discussed above and the financial implications of parallel changeover as well as the nature of the department, the staged changeover procedure will be most suitable and appropriate to adopt among the four.

# CHAPTER FIVE

## CONCLUSION AND RECOMMENDATIONS

5.0 **INTRODUCTION**: This chapter is concerned with summarizing the objective of this project work and making recommendations for the sustainability of the new system proposed.

### 5.1.1 **CONCLUSION:**

In this project work, the researcher made efforts to look at the existing system of budget preparation and review in Niger State Department of Budget and Planning. This led to the identification of problems associated with the existing system of budget preparation and review with a view to designing an alternative system that would be much more economical and effective.

Based on the result of the feasibility study carried out, a new proposed system was designed, developed and tested. The new proposed system vividly reveals the advantages of using computer system for the purpose of budget preparation and review.

Some of the features provided by the new system are enumerated below:-

- (i) Easy and quick means of entering, deleting, accessing, retrieving and viewing of records;
- (ii) Easy and fast means of processing accurately;
- (iii) Printing hard copies of yearly Budget estimates;
- (iv) Printing hard copies of quarterly and yearly report on actual budget performance; and
- (v) Reduction in filling and processing cost.

The design and testing of the new system were carried out on IBM compatible computer, it is however hoped that the system will work on other brands of personal computer with similar computer architecture.

5.1.2 **LIMITATIONS:** This project work is restricted to the computerization of the process of preparing approved budget estimates and the quarterly review of actual budget performance due to the constraints enumerated below:

(i) **VOLUME OF DOCUMENT:** The process of budget preparation involves a lot of tasks, notable among them are: the preparation of staff list by individual Government organisation; evaluation of on-going capital projects; and preparation of the three (3) year rolling plan. The implication of this, is that, volumes of documents which are too voluminous for convenient manipulation are generated. Hence, the project is trimmed down to this dimension to facilitate:

- (a) The preparation of the approved budget estimates documents using figures emanating from the state executive council's (EXCO) resolutions as input; and
  - (b) Reviewing budget performance on quarterly basis using data on actual budget performance to be generated from Ministry of Finance as input.
- (ii) **TIME:** The researcher is a civil servant who has to share his time between performing his official duties and writing this project. Considering the amount of time at the disposal of the researcher, it would not be an easy task to cover all aspects regarding budget preparation process. However, what is covered is sufficient for the purpose of budget preparation and quarterly review;
- (iii) **FINANCE:** In view of the high cost of stationary and other related material required for producing this project work the project has to be restricted to this scope to enable the researcher cope.

However, despite the scope of this project work, it would be found to be useful for the preparation of accurate and timely budget estimates and review documents.

## RECOMMENDATIONS:

In view of the numerous advantages derivable from using computer system for the purpose of budget preparation and review as against using the less accurate manual system, the following recommendation are suggested:

- (i) Niger State Department of Budget and Planning should endeavour to adopt and implement the proposed new system, that is computerizing the process of budget preparation and review;
- (ii) The Department in collaboration with the ministry of Finance should endeavour to design uniform formats for the purpose of generating and keeping financial records. The generation and keeping of such records should be made mandatory on all Government organisations. Also proper machinery for coordinating such exercise should be put in place to ensure compliance.
- (iii) The Department in conjunction with Ministry of Finance should compel all Government organisation to prepare and submit monthly and quarterly reports on actual expenditure and revenue. The monthly or quarterly reports are to serve as inputs useful for the evaluation of actual budget performance;
- (iv) Middle and senior level personnel of the Department should be encouraged to attend computer courses. This will go a long way in enhancing their performance.
- (v) The Department should endeavour to check actual budget performance at least quarterly in order to enable it detect any deviations from the approved budgetary allocations.

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```

*****
* PROGRAM: TITLE *
* FUNCTION: Displays Project Title *
* AUTHOR: Mohammed M.Mustapha *
* DATE: December, 1999 *
*****

Set talk off
Set scoreboard off
Set status off
Set color to w/b*+
@ 0,18 say "NIGER STATE PREPARATION AND REVIEW SOFTWARE"
DO WHILE .T.
    Set color to w/b+
    @ 4,30 say "INTEGRATED DATABASE"
    @ 5,36 say "FOR THE"
    @ 6,34 say "PREPARATION"
    @ 7,38 say "AND"
    @ 8,37 say "REVIEW"
    @ 9,39 say "OF"
    @ 10,34 say "NIGER STATE"
    @ 11,31 say "GOVERNMENT BUDGET"
    @ 13,39 say "BY"
    @ 15,30 say "MOHAMMED M. MUSTAPHA"
    @ 16,33 say "PGD/MCS/97/294"
    @ 18,35 say "SUPERVISED"
    @ 20,39 say "BY"
    @ 22,33 say "MAL. ISAH AUDU"
    @ 1,28 to 23,52 double
        wait
    @ 1,0 clea to 23,79
    ch = space(1)
    @ 10,5 say "TO CONTINUE WITH THE MAIN PROGRAM (Y/N)"
    @ 10,60 get ch pict "@"!
    read
        Do case
            case ch = "Y"
                do mmenu
            case ch = "N"
                cancel
        Endcase
ENDDO
RETURN

*****
* PROGRAM: MMENU *
* FUNCTION: Displays Main Menu *
*****

Set Echo off
Set Status off
Set scoreboard off
clea

```



```

DO WHILE .T.
  @ 2,31 say " M A I N M E N U "
  @ 3,31 say replicate( " ",18 )
  @ 4,5 say "FILE" + space(3) + "APPEND"
  @ 4,22 say "UPDATE" + space(3) + "PROCESSING"
  @ 4,44 say "ENQUIRY" + space(3) + "REPORTS"
  @ 4,70 say "QUIT"
  ch = space(1)
  @ 20,10 say "PRESS FIRST LETTER FOR CHOICE OF TASK"
  @ 20,50 get ch pict "@!"
  read
    Do case
      Case ch = "F"
        do file
      Case ch = "A"
        do App
      Case ch = "U"
        do Uprog
      Case ch = "E"
        do Eprog
      Case ch = "P"
        do Pprog
      Case ch = "R"
        do Rprog
      Case ch = "Q"
        cancel
    Endcase
  ENDDO
  clea
  RETURN
  *****
  * PROGRAM: FILE *
  * FUNCTION: Displays Database Files *
  *****
  Set echo off
  Set status off
  Set scoreboard off
  @ 3,5 clea to 22,79
  @ 6,20 say "BPERC.DBF" + space(5) + "BOVERC.DBF"
  @ 7,20 say "BCAP.DBF" + space(6) + "NSABE.DBF"
  @ 8,20 say "OVERCR.DBF" + space(4) + "PERCR.DBF"
  @ 9,20 say "CAPEXR.DBF" + space(4) + "QAREV.DBF"
  @ 10,20 say "BREV.DBF"
  Wait
  clea
  RETURN

```

```

*****
* PROGRAM: APP *
* FUNCTION: Displays Append Menu *
*****
Set echo off
Set status off
Set scoreboard off
Set color to w/b+
DO WHILE .T.
  clea
  @ 3,28 say "APPEND MENU"
  @ 5,20 say "TASK CODE" + space(5) + "TASK"
  @ 6,25 say "P" + space(6) + "APPEND PREP. FILE"
  @ 8,25 say "R" + space(6) + "APPEND REVIEW FILE"
  @ 10,25 say "E" +space(10) + "EXIT"
  @ 4,18 to 12,54
  ch = space(1)
  @ 14,25 say "ENTER CHOICE CODE"
  @ 14,45 get ch pict "@"!
  read
  DO CASE
    case ch = "P"
      do app1
    case ch = "R"
      do app2
    Case ch = "E"
      exit
  ENDCASE
ENDDO
Clea
RETURN

```

```

*****
* PROGRAM: APP1 *
* FUNCTION: Displays Data Entering Screen *
* for the Preparation of Budget *
*****
Set echo off
Set status off
Set scoreboard off
clea
Store 0 to mcyapc,mcyaoc,mcaall,mcyabu,migrant
mfile = space(7)
@ 3,5 say "Enter file name" get mfile
read
If mfile = "BPERC"
  Use BPERC.DBF
Endif
If mfile = "NSABE"
  Use NSABE.DBF
Endif

```

```

        If mfile = "BOVERC"
            Use BOVERC.DBF
        Endif
        If mfile = "BCAP"
            Use BCAP.DBF
        Endif
        If mfile = "BREV"
            Use BREV.DBF
        Endif
    DO WHILE .T.
        Clea
        If mfile = "NSABE"
@ 3,12 say "DATA ENTERING SCREEN FOR APPR. REC. BUDGET"
            @ 4,12 say Replicate ("=",42)
            Append blank
            @ 5,10 say "HEAD:" get head
            @ 5,23 say "MINISTRY/DEPARTMENT:" get mndp
            @ 7,10 say "PREVIOUS YR APP. ESTIMATE:" get pyaes
            @ 9,10 say "PREVIOUS YR ACTUAL EXP.:" get pyaex
            @ 11,10 say "CURRENT YR APP. PERSONNEL COST:" get
cyapc
            @ 13,10 say "CURRENT YR APP. OVERHEAD COST:" get
Cyaoc
            @ 15,10 say "CURRENT YR APP. ALLOWANCES:" get caall
            @ 17,10 say "CURRENT YR APP. L/GRANT:" get lgrant
            read
            mcyapc = cyapc
            mcyaac = cyaoc
            mcaall = caall
            mlgrant = lgrant
            mcyabu = mcyapc + mcyaac + mcaall + lgrant
            Repl cyabu with mcyabu
            @ 19,10 say "CURRENT YR APP. REC BUDGET:" get cyabu
            read
        Endif
        If mfile = "BPERC"
@ 3,17 say "DATA ENTERING FOR PERSONNEL COST"
            @ 4,17 say replicate ("=",38)

```

```

Append blank
@ 5,5 say "HEAD:" get head
@ 7,5 say "MINISTRY/DEPT.:" get mndp
@ 9,5 say "DIVISION:" get divn
@ 11,5 say "GRADE LEVEL:" get glev
@ 13,5 say "PREVIOUS YR NO. OF STAFF:" get pyst
@ 15,5 say "PREVIOUS YR APP. EST.:" get pyaest
@ 17,5 say "ACTUAL EXP. (JAN. - SEPT.):" get pyex
@ 19,5 say "CURRENT YR STAFF REQ.:" get cyst
@ 21,5 say "CURRENT YR. BUDGET EST.:" get cyaest
read
Endif
If mfile = "BOVERC"
@ 3,17 say "DATA ENTERING FOR OVERHEAD COST"
@ 4,17 say replicate("=",38)
Append blank
@ 5,5 say "HEAD:" get head
@ 7,5 say "SUBHEAD:" get subh
@ 9,5 say "MINISTRY/DEPT.:" get mndp
@ 11,5 say "DIVISION:" get divn
@ 13,5 say "DETAIL:" get deta
@ 15,5 say "PREVIOUS YR. APP EST.:" get pyaest
@ 17,5 say "ACTUAL EXP. (JAN. - SEPT.):" get pyex
@ 19,5 say "CURRENT YR. BUDGET EST.:" get cyaest
read
Endif
If mfile = "BCAP"
@ 3,17 say "DATA ENTERING SCREEN FOR CAPITAL EXPEND."
Append blank
@ 4,17 say replicate(" ",41)
@ 5,5 say "PROJECT NO.:" get head
@ 7,5 say "SECTOR:" get sect
@ 9,5 say "SUBSECTOR:" get subs
@ 11,5 say "PREVIOUS YR ALLOCATION:" get pyaest
@ 13,5 say "ACTUAL EXP.(JAN.- SEPT.):" get pyex
@ 15,5 say "APPROVED CAP. BUD. EST FOR CURR. YR.:" get
cyaest
@ 17,5 say "DETAIL PROGRAM8MES:" get detap
read
Endif
If mfile = "BREV"
@ 3,17 say "DATA ENTERING SCREEN FOR REVENUE EST."
@ 4,17 say replicate ("=",44)
Append blank
@ 5,5 say "HEAD:" get head
@ 7,5 say "SUBHEAD:" get subh
@ 9,5 say "REVENUE TITLE:" get revt
@ 11,5 say "PRE. YR APPROVED REVENUE:" get pyare
@ 13,5 say "ACTUAL COLLECTION (JAN.-SEPT.):" get
cyaerc
@ 15,5 say "CURRENT APP. EST REVENUE:" get cyaere
read

```

```

        Endif
        wait
        @ 1,0 clea to 23,79
    ch = space(1)
@ 10,10 say "Any other data to be entered (Y/N)"
@ 10,50 get ch pict "@!"
read
    DO CASE
        case ch = "Y"
            loop
        case ch = "N"
            exit
    Endcase
ENDDO
    Close all database
RETURN

```

```

*****
* PROGRAM: APP2 *
* FUNCTION: Displays Data Entering Screen *
* for the Review of Budget *
*****

```

```

Set echo off
Set status off
Set scoreboard off

```

```

    clea
        mfile = space(7)
@ 3,5 say "Enter file name" get mfile
read

```

```

    If mfile = "CAPEXR"
        Use CAPEXR.DBF
    Endif
    If mfile = "NSABE"
        Use NSABE.DBF
    Endif
    If mfile = "OVERCR"
        Use OVERCR.DBF
    Endif
    If mfile = "PERCR"
        Use PERCR.DBF
    Endif
    If mfile = "QAREV"
        Use QAREV.DBF
    Endif

```

```

DO WHILE .T.
    clea
    If mfile = "NSABE"
@ 3,17 say "DATA ENTERING SCREEN FOR APPROVED BUDGET"
@ 4,17 say Replicate ("=",42)
Append blank
@ 5,17 say "HEAD:" get head
@ 5,30 say "MINISTRY/DEPARTMENT:" get mndp
@ 7,17 say "PREVIOUS YR APP. ESTIMATE:" get pyaes

```

```
@ 9,17 say "PREVIOUS YR ACTUAL EXP.:" get pyaex
@ 11,17 say "CURRENT YR APP. PERSONNEL COST:" get
@ 13,17 say "CURRENT YR APP. OVERHEAD COST:" get
@ 15,17 say "CURRENT YR APP. CAPITAL COST:" get Cyacb
@ 17,17 say "CURRENT YR APP. BUDGET:" get Cyabu
read
```

```
Endif
```

```
  If mfile = "PERCR"
```

```
    @ 3,17 say "DATA ENTERING FOR PERSONNEL COST"
```

```
    @ 4,17 to 4,48 double
```

```
    Append blank
```

```
    @ 5,10 say "HEAD:" get head
```

```
    @ 7,10 say "MINISTRY/DEPT.:" get mndp
```

```
    @ 9,10 say "APPROVE PERSONNEL COST:" get
```

```
    read
```

```
  Endif
```

```
    If mfile = "OVERCR"
```

```
@ 3,17 say "DATA ENTERING FOR OVERHEAD COST"
```

```
  @ 4,17 say replicate("_",31)
```

```
  Append blank
```

```
  @ 5,10 say "HEAD:" get head
```

```
  @ 7,10 say "SUBHEAD:" get subh
```

```
  @ 9,10 say "MINISTRY/DEPT.:" get mndp
```

```
  @ 11,10 say "APPROVED OVERHEAD COST:" get
```

```
  read
```

```
Endif
```

```
  If mfile = "PERCR"
```

```
    @ 3,17 say "DATA ENTERING FOR PERS. EXP"
```

```
    @ 3,17 say replicate("_",29)
```

```
    Append blank
```

```
    @ 5,10 say "HEAD:" get head
```

```
    @ 7,10 say "MINISTRY/DEPT.:" get mndp
```

```
    @ 9,10 say "APPROVED PERSONNEL COST:"
```

```
    read
```

```
  Endif
```

```
  If mfile = "CAPEXR"
```

```
@ 3,17 say "DATA ENTERING SCREEN FOR CAPITAL EXP."
```

```
  Append blank
```

```
  @ 4,17 say replicate("_",39)
```

```
  @ 5,10 say "HEAD:" get head
```

```
  @ 7,10 say "SECTOR:" get sect
```

```
  @ 9,10 say "SUBSECTOR:" get subs
```

```
  @ 11,10 say "APP. CAPITAL COST:" get aest
```

```
  read
```

```
Endif
```

```
  If mfile = "QAREV"
```

```
@ 3,17 say "DATA ENTERING SCREEN FOR REVENUE REVIEW"
```

```
@ 4,17 say replicate("=",40)
```

cyapc

Cyaoc

aest

aest

```

Append blank
@ 5,10 say "HEAD:" get head
@ 7,10 say "SUBHEAD:" get subh
@ 9,10 say "REVENUE TITLE:" get revt
@ 11,10 say "CURR. YR APP. REVENUE EST.:" get cyaere
read
  Endif
wait
  clea
  ch = space(1)
@ 10,10 say "Any other data to be entered (Y/N)"
@ 10,50 get ch pict "@"
read
  DO CASE
    Case ch = "Y"
      loop
    Case ch ="N"
      exit
  Endcase
ENDDO
Close all database
Clea
RETURN

```

```

*****
* PROGRAM: UPROG *
* FUNCTION: Displays Update Menu *
*****

```

```

Set echo off
Set status off
Set scoreboard off
Do while .t.

```

```

  @ 3,0 clea to 23,70
  @ 3,29 say "UPDATE MENU"
  @ 4,29 say replicate("-",11)
  @ 5,20 say "TASK CODE" +space(5) + "TASK"
@ 6,25 say "P" +space(6) + "UPDATE PERSONNEL EXP.RECORD"
@ 8,25 say "O" +space(6)+ "UPDATE OVERHEAD EXP.

```

RECORD"

```

@ 10,25 say "C" + space(6) + "UPDATE CAPITAL EXP.RECORD"
@ 12,25 say "R" + space(6) + "UPDATE REVENUE RECORD"
@ 14,25 say "E" + space(10) + "EXIT"
  Ch = space(1)
@ 16,25 say "Enter Task code" get ch pict "@"
read
  Do case
    case ch = "P"
      do Uper
    case ch = "O"
      do Uover
    Case ch = "C"
      do Ucap
    Case ch = "R"

```

```

        do Urev
        case ch = "E"
        EXIT
    Endcase
ENDDO
    Clea
RETURN

*****
* PROGRAM: UREV *
* FUNCTION: Records Actual Monthly *
*           Revenue collections *
*****

Set echo off
Set status off
Set scoreboard off
    Use QAREV.DBF
Store 0 to msubh
Do while .T.
    clea
    @ 3,7 say "Enter subhead" get msubh
    read
    clea
    Go top
    Locate for subh = msubh
    If found()
        @ 1,5 say "SCREEN FOR UPDATE FOR REVENUE COLL."
        @ 2,5 say replicate("_",33)
        @ 3,3 say "HEAD:" get head
        @ 3,25 say "REVENUE TITLE:" get revt
        @ 4,7 say "CURR. YR APP.REV.:" get cyaere
        @ 6,7 say "JAN. REV.:" get Jan
        @ 6,35 say "FEB. REV.:" get Feb
        @ 8,7 say "MAR. REV.:" get Mar
        @ 8,35 say "APRIL REV.:" get Apr
        @ 10,7 say "MAY REV.:" get May
        @ 10,35 say "JUNE REV.:" get jun
        @ 12,7 say "JULY REV.:" get jul
        @ 12,35 say "AUG. REV.:" get aug
        @ 14,7 say "SEPT. REV.:" get sep
        @ 14,35 say "OCT. REV.:" get oct
        @ 16,7 say "NOV. REV.:" get nov
        @ 16,35 say "DEC. REV.:" GET dec
    read
    Else
        @ 10,10 say "SUBHEAD NOT FOUND"
    Endif
    ch = space(1)
    @ 21,7 say "To Update another record (Y/N)"
    @ 21,50 get ch pict "@!"
    read

```



```

        If ch = "Y"
            loop
        Else
            exit
        Endif
ENDDO
    close all database
    clea
RETURN

```

```

*****
* PROGRAM: UCAP *
* FUNCTION: Records Actual Monthly *
* Capital Expenditure *
*****

```

```

Set echo off
Set status off
Set scoreboard off
Use CAPEXR
store 0 to mhead

```

```

Do while .T.
    @ 3,5 clea to 22,70
    @ 5,7 say "Enter head" get mhead
    read
    Go top
    Locate for head = mhead
    If found()

```

```

EXP." @ 3,5 say "MONTHLY DATA ENTERING SCREEN FOR CAPITAL

```

```

    @ 4,5 say replicate(" ",45)
    @ 7,7 say "SUBSECTOR:" get subs
    @ 9,7 say "JAN. EXP.:" get Jan
    @ 9,43 say "FEB. EXP.:" get Feb
    @ 11,7 say "MAR. EXP.:" get Mar
    @ 11,43 say "APRIL EXP.:" get Apr
    @ 13,7 say "MAY EXP.:" get May
    @ 13,43 say "JUNE EXP.:" get jun
    @ 15,7 say "JULY EXP.:" get jul
    @ 15,43 say "AUG. EXP.:" get aug
    @ 17,7 say "SEPT. EXP.:" get sep
    @ 17,43 say "OCT. EXP.:" get oct
    @ 19,7 say "NOV. EXP.:" get nov
    @ 19,43 say "DEC. EXP.:" GET dec
    read
    Else
        @ 10,10 say "HEAD NOT FOUND"
    Endif
    ch = space(1)
    @ 21,7 say "Enter another record (Y/N)"
    @ 21,40 get ch pict "@!"
    read

```

```
        If ch = "Y"
            loop
        Else
            Return
        Endif
    ENDDO
    close all database
    clea
RETURN
```

```
*****
* PROGRAM: PPROG *
* FUNCTION: Displays Processing Menu *
*****
```

```
Set echo off
Set status off
Set scoreboard off
DO WHILE .T.
```

```
    clea
    @ 3,29 say "PROCESSING MENU"
```

```
    @ 4,29 say replicate("-",14)
```

```
    @ 5,20 say "TASK CODE" +space(5) + "TASK"
```

```
    @ 6,25 say "1" +space(6) + "COMP. QTRLY/YRLY EXP./REV."
```

```
    @ 8,25 say "2" +space(6)+"TRANS. QTRLY/YRLY EXP./REV. TO
```

```
OUTPUT FILE"
```

```
    @ 10,25 say "3" + space(10) + "EXIT"
```

```
    Ch = 0
```

```
    @ 14,25 say "Enter Task code" get ch pict "9"
```

```
    read
```

```
    Do case
```

```
        case ch = 1
```

```
            do QCPRG
```

```
        case ch = 2
```

```
            DO TQPRG
```

```
        case ch = 3
```

```
            exit
```

```
    Endcase
```

```
ENDDO
```

```
    Clea
```

```
RETURN
```

```
*****
* PROGRAM: QCPRG *
* FUNCTION: Processes Budget Review *
* Documents *
*****
```

```
Set talk off
```

```
Set status off
```

```
Set scoreboard off
```

```
mfile = space(7)
```

```
mqua = space(5)
```

```

Store 0 to maest,mjan,mfeb,mmar,mfqtr,mfbal,mapr,mmay
Store 0 to mjun,mjul,maug,msep,msqtr,msbal,mtqtr,mtbal,mrpcent
Store 0 to moct,mnov,mdec,mftqtr,mbal,mtotex,mpcent,mcyaere
@ 2,5 say "Enter file name" get mfile
read
  If mfile = "CAPEXR"
    Use capexr.dbf
    @ 4,5 say "Enter Quarter" get mqua
    read
  Endif
  If mfile = "OVERCR"
    Use overcr.dbf
    @ 4,5 say "Enter Quarter" get mqua
    read
  Endif
  If mfile = "PERCR"
    Use PERCR.dbf
    @ 4,5 say "Enter Quarter" get mqua
    read
  Endif
  If mfile = "QAREV"
    Use QAREV.DBF
    @ 4,5 say "Enter Quarter" get mqua
    read
  Endif
  Go top
DO WHILE .NOT. EOF()
  If mqua = "fqua"
    mjan = jan
    mfeb = feb
    mmar = mar
    maest = aest
    mcyaere = cyaere
    mfqtr = mjan + mfeb + mmar
    mfbal = maest - mfqtr
    Repl fqtr with mfqtr
    Repl fbal with mfbal
  Endif
  If mqua = "squa"
    mapr = apr
    mmay = may
    mjun = jun
    mfbal = fbal
    msqtr = mapr + mmay + mjun
    msbal = mfbal - msqtr
    Repl sqtr with msqtr
    Repl sbal with msbal
  Endif
  If mqua = "tqua"
    mjul = jul
    maug = aug
    msep = sep
    msbal = sbal

```

```

    mtqtr = mjul + maug + msep
    mtbal = msbal - mtqtr
    Repl tqtr with mtqtr
    Repl tbal with mtbal
Endif
  If mqua = "ftqua"
    moct = oct
    mnov = nov
    mdec = dec
    mtbal = tbal
    maest = aest
    mfqtr = fqtr
    msqtr = sqtr
    mtqtr = tqtr
    mftqtr = moct + mnov + mdec
    mbal = mtbal - mftqtr
    mtotex = mfqtr + msqtr + mtqtr + mftqtr
    Repl ftqtr with mftqtr
    Repl bal with mbal
    Repl totex with mtotex
  Endif
  Skip
ENDDO
  close all database
  clea
RETURN

*****
* PROGRAM: TQPROG *
* FUNCTION: Transfers Processed Budget *
*           Review Documents to the *
*           Output Files *
*****
Set talk off
Set status off
Set scoreboard off
Select A
  Use PERCR
Select B
  Use OVERCR
Select C
  Use QFPIPR
Select D
  Use QFPIOR
Select E
  Use CAPEXR
Select F
  Use QFPICR
Mfile = space(7)
Store 0 to mfqtr,msqtr,mtqtr,mftqtr,mbal,msbal,mtbal
Store 0 to mbal,mtotex
@ 2,5 say "ENTER FILE NAME" get mfile
read
clea

```

```

If mfile = "PERCR"
  Select A
  Go top
  Do while .not. eof()
    Select A
    mfgtr = fqtr
    msqtr = sqtr
    mfbal = fbal
    msbal = sbal
    mtqtr = tqtr
    mtbal = tbal
    mftqtr = ftqtr
    mtotex = totex
    mbal = bal
    Select C
    repl fqtr with mfgtr
    repl fbal with mfbal
    repl sqtr with msqtr
    repl sbal with msbal
    repl tqtr with mtqtr
    repl tbal with mtbal
    repl ftqtr with mftqtr
    repl bal with mbal
    repl totex with mtotex
    Select A
    Skip
  Enddo
Endif
If mfile = "OVERCR"
  Select B
  Go top
  Do while .not. eof()
    mfgtr = fqtr
    mfbal = fbal
    msqtr = sqtr
    msbal = sbal
    mtqtr = tqtr
    mtbal = tbal
    mftqtr = ftqtr
    mbal = bal
    mtotex = totex
    Select D
    Repl fqtr with mfgtr
    Repl fbal with mfbal
    Repl sqtr with msqtr
    Repl sbal with msbal
    Repl tqtr with mtqtr
    Repl tbal with mtqtr
    Repl ftqtr with mftqtr
    Repl bal with mbal
    Repl totex with mtotex
    Select B
    Skip
  Enddo

```

```

Endif
  If mfile = "CAPEXR"
    Select E
      Go top
      Do while .not. eof()
        Select E
          mfgtr = fqtr
          mfbal = fbal
          msqtr = sqtr
          msbal = sbal
          mtqtr = tqtr
          mtbal = tbal
          mftqtr = ftqtr
          mbal = bal
          mtotex = totex
        Select F
          Repl fqtr with mfgtr
          Repl fbal with mfbal
          Repl sqtr with msqtr
          Repl sbal with msbal
          Repl tqtr with mtqtr
          Repl tbal with mtbal
          Repl ftqtr with mftqtr
          Repl bal with mbal
          Repl totex with mtotex
        Select E
      Skip
    Enddo
  Endif
  close all database
RETURN

```

```

*****
* PROGRAM: EPROG *
* FUNCTION: Displays Processed Budget *
*           Review Documents *
*****

```

```

Set echo off
Set status off
Set scoreboard off
Do while .t.

```

```

  @ 3,0 clea to 23,70
  @ 3,29 say "ENQUIRY MENU"
  @ 4,29 say replicate("-",12)
  @ 5,20 say "TASK CODE" +space(5) + "TASK"
@ 6,25 say "P" +space(4) + "DISPLAY PERSONNEL EXP.RECORD"
@ 8,25 say "O" +space(4)+ "DISPLAY OVERHEAD EXP.RECORD"
@ 10,25 say "C" + space(4) + "DISPLAY CAPITAL EXP. RECORD"
  @ 12,25 say "R" + space(4) + "DISPLAY REVENUE RECORD"
@ 14,25 say "B" + space(4) + "DISPLAY BUDGETED REC.
/CAP.EXP."
  @ 16,25 say "E" + space(10) + "EXIT"
  Ch = space(1)

```

```
@ 18,25 say "Enter Task code" get ch pict "@"!  
read
```

```
Do case  
  case ch = "P"  
    use percr  
    do Dper  
  case ch = "O"  
    use overcr  
    do Dover  
  Case ch = "C"  
    use capexr  
    do Dcap  
  Case ch = "R"  
    use qarev  
    do Drev  
  Case ch = "B"  
    do dnsabe  
  case ch = "E"  
    exit
```

```
Endcase  
ENDDO  
  Clea  
  RETURN
```

```
Set echo off  
Set status off  
Set scoreboard off  
  Use percr.dbf  
  mhead = space(3)
```

```
Do while .T.  
  @ 3,5 clea to 22,79  
  @ 3,7 say "head" get mhead  
  read  
  Go top  
  Locate for head = mhead  
  If found()
```

```
  @ 1,5 say "SCREEN FOR VIEWING    FOR PERSONNEL
```

COST."

```
  @ 2,5 say replicate(" ",32)  
  @ 4,7 say "MIN./DEPT.:" get MNDP  
  @ 4,42 say "APPROVED PERS. COST:" get aest  
  @ 6,7 say "JAN. EXP.:" get Jan  
  @ 6,30 say "FEB. EXP.:" get Feb  
  @ 8,7 say "MAR. EXP.:" get Mar  
  @ 8,30 say "1ST QTR EXP.:" get fqtr  
  @ 8,55 say "1ST QTR BAL.:" get fbal  
  @ 10,7 say "APRIL EXP.:" get Apr  
  @ 10,30 say "MAY EXP.:" get May  
  @ 10,55 say "JUNE EXP.:" get jun  
  @ 12,7 say "2ND QTR EXP.:" get sqtr  
  @ 12,30 say "2nd QTR BAL.:" get sbal  
  @ 12,55 say "JULY EXP.:" get jul  
  @ 14,7 say "AUG. EXP.:" get aug  
  @ 14,30 say "SEPT. EXP.:" get sep
```

```

@ 14,55 say "3RD QTR EXP.:" get tqtr
@ 16,7 say "3RD QTR BAL.:" get tbal
@ 16,30 say "OCT. EXP.:" get oct
@ 16,55 say "NOV. EXP.:" get nov
@ 18,7 say "DEC. EXP.:" GET dec
@ 18,30 say "4TH QTR EXP.:" get ftqtr
@ 18,55 say "TOTAL EXP.:" get totex
@ 20,7 say "BALANCE:" get bal
read
Else
  @ 10,10 say "HEAD NOT FOUND"
Endif
ch = space(1)
@ 21,7 say "To view another record (Y/N)"
@ 21,50 get ch pict "@!"
read
  DO CASE
    case ch = "Y"
      loop
    case ch ="N"
      exit
  ENDCASE
ENDDO
  close all database
clea
RETURN

Set echo off
Set status off
Set scoreboard off
  Use OVERCR.dbf
  Store 0 to msubh
Do while .T.
  clea
  @ 3,7 say "Subhead" get msubh
  read
  Clea
  Go top
  Locate for subh = msubh
  If found()
  @ 1,5 say "SCREEN FOR VIEWING OVERHEAD COST."
  @ 2,5 say replicate(" ",32)
  @ 4,7 say "SUBHEAD.:" get SUBH
  @ 4,30 say "APPROVED OVERHEAD COST:" get aest
  @ 6,4 say "DETAIL:" get deta
  @ 8,4 say "JAN. EXP.:" get Jan
  @ 8,29 say "FEB. EXP.:" get Feb
  @ 10,4 say "MAR. EXP.:" get Mar
  @ 10,28 say "1ST QTR EXP.:" get fqtr
  @ 10,54 say "1ST QTR BAL.:" get fbal
  @ 12,4 say "APRIL EXP.:" get Apr
  @ 12,29 say "MAY EXP.:" get May
  @ 12,55 say "JUNE EXP.:" get jun
  @ 14,4 say "2ND QTR EXP.:" get sqtr

```



```

@ 14,30 say "2nd QTR BAL.:" get sbal
@ 14,57 say "JULY EXP.:" get jul
@ 16,4 say "AUG. EXP.:" get aug
@ 16,29 say "SEPT. EXP.:" get sep
@ 16,55 say "3RD QTR EXP.:" get tqtr
@ 18,4 say "3RD QTR BAL.:" get tbal
@ 18,30 say "OCT. EXP.:" get oct
@ 18,56 say "NOV. EXP.:" get nov
@ 20,4 say "DEC. EXP.:" GET dec
@ 20,29 say "4TH QTR EXP.:" get ftqtr
@ 20,55 say "TOTAL EXP.:" get totex
@ 22,4 say "BALANCE:" get bal
read
Else
  @ 10,10 say "HEAD NOT FOUND"
Endif
ch = space(1)
@ 23,7 say "To view another record (Y/N)"
@ 23,50 get ch pict "@!"
read
  If ch = "Y"
    loop
  Else
    Return
  Endif
ENDDO
  close all database
  clea
RETURN

Set echo off
Set status off
Set scoreboard off
  Use Capexr.dbf
store 0 to mhead
DO WHILE .T.
  clea
  @ 3,7 say "Project no." get mhead
  read
  Go top
  Locate for head = mhead
  If found()
    @ 1,5 say "SCREEN FOR VIEWING FOR CAPITAL EXP."
    @ 2,5 say replicate(" ",32)
    @ 4,5 say "SUBSECTOR.:" get subs
    @ 4,32 say "APPROVED PERS. COST:" get aest
    @ 6,4 say "JAN. EXP.:" get Jan
    @ 6,29 say "FEB. EXP.:" get Feb
    @ 8,4 say "MAR. EXP.:" get Mar
    @ 8,28 say "1ST QTR EXP.:" get fqtr
    @ 8,54 say "1ST QTR BAL.:" get fbal
    @ 10,4 say "APRIL EXP.:" get Apr
    @ 10,29 say "MAY EXP.:" get May
    @ 10,54 say "JUNE EXP.:" get jun

```

```

@ 12,4 say "2ND QTR EXP.:" get sqtr
@ 12,30 say "2nd QTR BAL.:" get sbal
@ 12,57 say "JULY EXP.:" get jul
@ 14,4 say "AUG. EXP.:" get aug
@ 14,29 say "SEPT. EXP.:" get sep
@ 14,54 say "3RD QTR EXP.:" get tqtr
@ 16,4 say "3RD QTR BAL.:" get tbal
@ 16,30 say "OCT. EXP.:" get oct
@ 16,56 say "NOV. EXP.:" get nov
@ 18,4 say "DEC. EXP.:" GET dec
@ 18,29 say "4TH QTR EXP.:" get ftqtr
@ 18,56 say "TOTAL EXP.:" get totex
@ 20,4 say "BALANCE:" get bal
read
Else
  @ 10,10 say "PROJECT NO. NOT FOUND"
Endif
ch = space(1)
@ 21,7 say "To view another record (Y/N)"
@ 21,50 get ch pict "@!"
read
  If ch = "Y"
    loop
  Else
    exit
  Endif
ENDDO
  close all database
  clea
RETURN

Set echo off
Set status off
Set scoreboard off
  Use QAREV.DBF
Store 0 to msubh
DO WHILE .T.
  clea
  @ 3,7 say "Enter subhead" get msubh
  read
  clea
  Go top
  Locate for subh = msubh
  If found()
    @ 1,5 say "SCREEN FOR VIEWING REVENUE COLL."
    @ 2,5 say replicate("_",33)
    @ 3,3 say "HEAD:" get head
    @ 3,25 say "REVENUE TITLE:" get revt
    @ 4,7 say "CURR. YR APP.REV.:" get cyaere
    @ 6,7 say "JAN. REV.:" get Jan
    @ 6,30 say "FEB. REV.:" get Feb
    @ 8,7 say "MAR. REV.:" get Mar
    @ 8,30 say "1ST QTR REV.:" get fqtr
    @ 8,56 say "APRIL REV.:" get Apr

```

```

@ 10,7 say "MAY REV.:" get May
@ 10,30 say "JUNE REV.:" get jun
@ 10,55 say "2ND QTR REV.:" get sqtr
@ 12,7 say "JULY REV.:" get jul
@ 12,30 say "AUG. REV.:" get aug
@ 12,55 say "SEPT. REV.:" get sep
@ 14,7 say "3RD QTR REV.:" get tqtr
@ 14,31 say "OCT. REV.:" get oct
@ 14,55 say "NOV. REV.:" get nov
@ 16,7 say "DEC. REV.:" get dec
@ 16,30 say "4TH QTR REV.:" get ftqtr
@ 18,7 say "TOTAL REV.:" get total
read
Else
  @ 10,10 say "HEAD NOT FOUND"
Endif
ch = space(1)
@ 21,7 say "To view another record (Y/N)?"
@ 21,50 get ch pict "@!"
read
  If ch = "Y"
    loop
  Else
    exit
  Endif
ENDDO
  close all database
  clea
RETURN

Set echo off
Set status off
Set scoreboard off
  clea
  Use NSABE.DBF
  mfile = space(7)
  mhead = space(3)
  *msubh = space(7)
  Store 0 to mproj,msubh,nhead
@ 3,5 say "FILE:" get mfile
read
DO WHILE .T.
  IF mfile = "NSABE"
    Use NSABE
    @ 5,5 say "HEAD:" get mhead
    read
  Clea
  Locate for head = mhead
  If found()
@ 3,12 say "DATA VIEWING SCREEN FOR APPR. REC. BUDGET"
@ 4,12 say Replicate ("=",42)
@ 5,10 say "HEAD:"
@ 5,17 say head
@ 5,23 say "MINISTRY/DEPARTMENT:"

```

```

@ 5,45 say mndp
@ 7,10 say "PREVIOUS YR APP. ESTIMATE:"
@ 7,38 say pyaes
@ 9,10 say "PREVIOUS YR ACTUAL EXP.:"
@ 9,36 say pyaex
@ 11,10 say "CURRENT YR APP. PERSONNEL COST:"
@ 11,43 say cyapc
@ 13,10 say "CURRENT YR APP. OVERHEAD COST:"
@ 13,43 say cyaoc
@ 15,10 say "CURRENT YR APP. ALLOWANCES:"
@ 15,39 say caall
@ 17,10 say "CURRENT YR APP. L/GRANT:"
@ 17,36 say lgrant
@ 19,10 say "CURRENT YR APP. REC BUDGET:"
@ 19,39 say cyabu
Else
  @ 10,10 say "HEAD NOT FOUND"
Endif
ENDIF
  IF mfile = "BCAP"
    Use BCAP
    @ 5,5 say "PROJECT NO.:" get nhead
    read
    clea
    Locate for head = nhead
    If found()
      @ 1,5 say "DATA VIEWING SCREEN FOR CAPITAL EXP."
      @ 2,5 say replicate ("=",33)
    @ 4,5 say "SECTOR:"
      @ 4,15 say sect
      @ 6,5 say "SUB-SECTOR:"
      @ 6,19 say subs
      @ 8,5 say "DETAIL OF PROJECT:"
      @ 8,27 say detap
      @ 10,5 say "CURRENT YEAR APP. CAPITAL EXP.:"
      @ 10,37 say cyaest
    Else
      @ 12,5 say "PROJECT NO. NOT FOUND"
    Endif
  ENDIF
  IF mfile = "BREV"
    Use BREV
    @ 5,3 say "SUBHEAD" get msubh
    read
    Clea
    Locate for subh = msubh
    If found()
      @ 1,5 say "DATA VIEWING SCREEN FOR REVENUE"
      @ 2,5 say replicate ("=",32)
      @ 4,5 say "SUBHEAD:"
      @ 4,11 say subh
      @ 6,5 say "REVENUE TITLE:"
      @ 6,21 say revt
      @ 8,5 say "CURRENT YEAR APP. REVENUE:"
    
```

```

        @ 8,32 say cyaere
        Else
        @ 10,5 say "SUBHEAD NOT FOUND"
        Endif
        ENDIF
ch = space(1)
@ 21,10 say "Any other record to be viewed (Y/N)"
@ 21,50 get ch pict "@"
read
DO CASE
    case ch = "Y"
        loop
    case ch = "N"
        exit
    Endcase
ENDDO
Close all database
Clea
RETURN

```

```

*****
* PROGRAM: RPROG. *
* FUNCTION: Produce hardcopies of *
* Outputs *
*****

```

```

Set echo off
Set status off
Set scoreboard off
DO WHILE .T.

```

```

    clea
    @ 1,29 say "REPORT MENU"
    @ 2,29 say replicate("-",11)
    @ 3,20 say "TASK CODE" +space(5) + "TASK"
    @ 4,25 say "1" +space(6) + "PRINT APPROVED BUDGET"
@ 5,25 say "2" + space(6) + "PRINT APP. PERSONNEL COST"
@ 7,25 say "3" + space(6) + "PRINT APP. OVERHEAD COST"
@ 9,25 say "4" + space(6) + "PRINT APP. CAPITAL EXP."
@ 11,25 say "5" + space(6) + "PRINT APP REVENUE"
@ 13,25 say "6" + space(6) + "PRINT QTRLY/YRLY PER.

```

RECORD"

```

@ 15,25 say "7" + space(6) + "PRINT QTRLY/YRLY OVERHEAD"
@ 17,25 say "8" + space(6) + "PRINT QTRLY/YRLY CAP. EXP"
@ 19,25 say "9" + space(6) + "PRINT QTRLY/YRLY REV."
@ 21,25 say "10" + space(10) + "EXIT"
    Ch = 0
@ 22,25 say "Enter Task code" get ch pict "99" range 1,10
read
Do case
    case ch = 1
        do rbud
    case ch = 2
        do buper
    Case ch = 3
        do buover

```

```

        Case ch = 4
            do bucap
        case ch = 5
            do burev
        case ch = 6
            do rper
        case ch = 7
            do rover
        case ch = 8
            do rcap
        case ch = 9
            do rrev
        case ch = 10
            exit
    Endcase
ENDDO
    Clea
RETURN

    Set talk off
    Set echo off
    Set status off
    Use Nsabe
    Store space(4) to pyear, myear
    @ 2,5 say "PREVIOUS YEAR" get pyear
    @ 3,5 say "CURRENT YEAR" get myear
    read
    clea
Store 0 to psum, apsum, cpsum, cosum, crsum, bsum, slgrant
    Set device to printer
    @ 2,39 say myear
@ 2,45 say "NIGER STATE APPROVED RECURRENT EXPENDITURE"
    @ 3,39 say replicate("=",48)
    @ 4,3 say replicate("-",139)
    @ 5,5 say "HEAD"
    @ 5,14 say "MINISTRIES/DEPARTMENTS"
    @ 5,51 say pyear
    @ 5,56 say "APPROVED"
    @ 5,66 say myear
    @ 5,72 say "APPROVED"
    @ 5,83 say myear
    @ 5,87 say " APPROVED"
    @ 5,103 say myear
    @ 5,115 say myear
    @ 5,127 say myear
    @ 5,133 say "APPROVED"
    @ 6,53 say "ESTIMATE"
    @ 6,66 say "PERSONNEL COST"
    @ 6,83 say "OVERHEAD COST"
    @ 6,100 say "ALLOWANCES"
    @ 6,116 say "L/GRANT"
    @ 6,130 say "ESTIMATE"
    @ 7,3 say replicate("_",139)

```

```

R = 8
DO WHILE .NOT. EOF()
    R = R+1
    @ r,3 say head pict "999"
    @ r,10 say mndp pict "@!"
    @ r,49 say pyaes
    @ r,66 say cyapc
    @ r,81 say cyaoc
    @ r,98 say caall
    @ r,112 say lgrant
    @ r,127 say cyabu
    psum = psum + pyaes
    apsum = apsum + pyaex
    cosum = cosum + cyapc
    cpsum = cpsum + cyaoc
    crsum = crsum + caall
    slgrant =slgrant + lgrant
    bsum = bsum + cyabu
    Skip
ENDDO
@ r + 1,3 say replicate("=",139)
@ r + 2,49 say psum
@ r + 2,66 say cosum
@ r + 2,81 say cpsum
@ r + 2,98 say crsum
@ r + 2,112 say slgrant
@ r + 2,127 say bsum
@ r + 3,3 say replicate("=",139)
CLOSE ALL DATABASE
SET DEVICE TO SCREEN
RETURN

```

```

Set talk off
Set status off
Set scoreboard off
Use bperc
Store 0 to spy aest, spyex, scyaest, spyst, scyst
myear = space(4)
pyear = space(4)
MHEAD = space(3)
@ 2,5 say "CURR.YEAR"get myear
@ 2,30 say "PREV. YEAR" get pyear
@ 3,5 say "HEAD" get mhead
read
clea
    Set device to printer
    @ 3,20 say myear
    @ 3,25 say "NIGER STATE APPROVED PERSONNEL COST"
    @ 4,20 say replicate ("=",40)
    If MHEAD = "412"
        @ 5,5 say "HEAD"
        @ 5,11 say head
        @ 6,5 say "MINISTRY/DEPT"

```

```

    @ 6,21 say "GOVERNMENT HOUSE"
    @ 7,5 say "DIVISION"
    @ 7,15 say divn
    Endif
@ 8,5 say replicate ("-",80)
@ 9,4 say "GRADE/L"
@ 9,12 say "NO. STAFF"
@ 9,25 say pyear
@ 9,38 say pyear
@ 9,44 say "ACTUAL"
@ 9,56 say "NO. STAFF"
@ 9,67 say myear
@ 9,72 say "APPROVED"
@ 10,12 say pyear
@ 10,22 say "APP. EST."
@ 10,38 say "EXP. (JAN.-SEPT.)"
@ 10,56 say myear
@ 10,72 say "ESTIMATE"
@ 11,5 say replicate ("-",80)
    Prow = 12
DO WHILE .NOT. EOF()
    prow = prow + 1
    @ prow,5 say glev
    @ prow,14 say pyst
    @ prow,16 say pyaest
    @ prow,38 say pyex
    @ prow,56 say cyst
    @ prow,67 say cyaest
    spyst = spyst + pyst
    spyaest = spyaest + pyaest
    spyex = spyex + pyex
    scyst = scyst + cyst
    scyaest = scyaest + cyaest
    Skip
ENDDO
    prow = prow + 1
    @ prow,5 say replicate ("=",80)
    @ prow + 1,7 say spyst
    @ prow + 1,17 say spyaest
    @ prow + 1,39 say spyex
    @ prow + 1,49 say scyst
    @ prow + 1,68 say scyaest
    @ prow + 2,5 say replicate ("=",80)
    Close all database
    Set device to screen
RETURN

Set talk off
Set status off
Set scoreboard off
Use boverc
Store 0 to spyaest, spyex, scyaest
myear = space(4)
pyear = space(4)

```



```

mhead = space(3)
@ 2,5 say "CURR. YEAR" get myear
@ 2,22 say "PREV. YEAR" get pyear
@ 3,5 say "HEAD" get mhead
read
clea
  Set device to printer
  @ 3,30 say myear
  @ 3,35 say "NIGER STATE APPROVED OVERHEAD COST"
  @ 4,30 say replicate ("=",39)
  If MHEAD = "412"
  @ 5,5 say "HEAD"
  @ 5,11 say head
  @ 6,5 say "MINISTRY/DEPT"
  @ 6,21 say "GOVERNMENT HOUSE"
  @ 7,5 say "DIVISION"
  @ 7,15 say divn
  Endif
@ 8,4 say replicate ("-",94)
@ 9,4 say "SUBHEAD"
@ 9,13 say "DETAIL COST"
@ 9,49 say pyear
@ 9,54 say "APPROVED"
@ 9,64 say pyear
@ 9,70 say "ACTUAL"
@ 9,85 say myear
@ 9,90 say "APPROVED"
@ 10,51 say "ESTIMATE"
@ 10,64 say "EXP. (JAN.-SEPT.)"
@ 10,87 say "ESTIMATE"
@ 11,5 say replicate ("-",94)
  Prow = 11
DO WHILE .NOT. EOF()
  prow = prow + 1
  @ prow,4 say subh
  @ prow,13 say deta
  @ prow,49 say pyaest
  @ prow,64 say pyex
  @ prow,83 say cyaest
  spyaest = spyaest + pyaest
  spyex = spyex + pyex
  scyaest = scyaest + cyaest
Skip
ENDDO
  prow = prow + 1
  @ prow,4 say replicate ("=",94)
  @ prow + 1,50 say spyaest
  @ prow + 1,65 say spyex
  @ prow + 1,84 say scyaest
  @ prow + 2,4 say replicate ("=",94)
Close all database
Set device to screen

```

RETURN

```
Set talk off
Set status off
Set scoreboard off
Use bcap
Store 0 to spyaest, spyex, scyaest
myear = space(4)
pyear = space(4)
@ 2,5 say "CURR. YEAR" get myear
@ 2,25 say "PREV. YEAR" get pyear
read
clea
Set device to printer
@ 3,30 say myear
@ 3,35 say "NIGER STATE APPROVED CAPITAL ESTIMATE"
@ 4,30 say replicate("=", 34)
@ 5,5 say replicate("-", 90)
@ 6,5 say "HEAD"
@ 6,14 say "SECTOR"
@ 6,27 say "SUBSECTOR"
@ 6,43 say pyear
@ 6,48 say "APPROVED"
@ 6,60 say pyear
@ 6,65 say "ACTUAL"
@ 6,79 say myear
@ 6,85 say "APPROVED"
@ 7,45 say "ESTIMATE"
@ 7,60 say "EXP. (JAN.-SEPT.)"
@ 7,81 say "ESTIMATE"
@ 8,5 say replicate("-", 90)
  Prow = 9
DO WHILE .NOT. EOF()
  prow = prow + 1
  @ prow,5 say head
  @ prow,14 say sect
  @ prow,27 say subs
  @ prow,43 say pyaest
  @ prow,60 say pyex
  @ prow,79 say cyaest
  spyaest = spyaest + pyaest
  spyex = spyex + pyex
  scyaest = scyaest + cyaest
  Skip
ENDDO
  prow = prow + 1
  @ prow,5 say replicate("=", 90)
  @ prow + 1,44 say spyaest
  @ prow + 1,61 say spyex
  @ prow + 1,80 say scyaest
  @ prow + 2,5 say replicate("=", 90)
```

```
    @ prow + 1,95 say scyaere
    @ prow + 2,5 say replicate ("=",105)
Close all database
Set device to screen
RETURN
```

```
Set talk off
Set status off
Set scoreboard off
Use PERCR
qua = space(12)
myear = space(4)
Store 0 to sfqtr,ssqtr,stqtr,sftqtr,stotex,saest
@ 2,5 say "YEAR" get myear
@ 3,5 say "QUARTER" get qua
  read
Set device to printer
@ 3,30 say qua
@ 3,42 say "NIGER STATE ACTUAL PERSONNEL COST FOR"
@ 3,80 say myear
@ 4,20 say replicate("=",55)
@ 5,5 say replicate("-",136)
@ 6,5 say "HEAD"
@ 6,14 say "MINISTRY/DEPT."
@ 6,45 say "APPROVED EST."
@ 6,61 say "1ST QUARTER"
@ 6,77 say "2ND QUARTER"
@ 6,93 say "3RD QUARTER"
@ 6,109 say "4TH QUARTER"
@ 6,125 say "TOTAL P/COST"
@ 7,5 say replicate("-",136)
Prow = 7
DO WHILE .NOT. EOF()
  prow = prow + 1
  @ prow,5 say head
  @ prow,14 say mndp
  @ prow,45 say aest
  If qua = "1ST QUARTER"
    @ prow,61 say fqtr
  Endif
  If qua = "2ND QUARTER"
    @ prow,61 say fqtr
    @ prow,77 say sqtr
  Endif
  If qua = "3RD QUARTER"
    @ prow,61 say fqtr
    @ prow,77 say sqtr
    @ prow,93 say tqtr
  Endif
  If qua = "4TH QUARTER"
    @ prow,61 say fqtr
    @ prow,77 say sqtr
    @ prow,93 say tqtr
```

```

        @ prow,109 say ftqtr
        @ prow,125 say totex
        saest = saest + aest
        sfqtr = sfqtr + fqtr
        ssqtr = ssqtr + sqtr
        stqtr = stqtr + tqtr
        sftqtr = sftqtr + ftqtr
        stotex = stotex + totex
    Endif
Skip
ENDDO
    prow = prow + 1
    @ prow,5 say replicate("=",136)
    @ prow + 1, 45 say saest
    @ prow + 1, 61 say sfqtr
    @ prow + 1, 76 say ssqtr
    @ prow + 1, 93 say stqtr
    @ prow + 1, 108 say sftqtr
    @ prow + 1, 128 say stotex
    @ prow + 2, 5 say replicate("-",136)
Close all database
Set device to screen
RETURN

Set talk off
Set status off
Set scoreboard off
Use OVERCR
qua = space(12)
myear = space(4)
Store 0 to sfqtr,ssqtr,stqtr,sftqtr,stotex,saest
@ 2,5 say "QUARTER" get qua
@ 2,25 say "YEAR" get myear
read
    Set device to printer
    @ 3,30 say qua
@ 3,42 say "NIGER STATE QUARTERLY ACTUAL OVERHEAD
COST"
    @ 3,84 say myear
    @ 4,30 say replicate("=",58)
    @ 5,5 say replicate("-",153)
    @ 6,5 say "HEAD"
    @ 6,14 say "SUBHEAD"
    @ 6,27 say "DETAIL"
    @ 6,64 say "ESTIMATED OVERHEAD"
    @ 6,83 say "1ST QUARTER"
    @ 6,97 say "2ND QUARTER"
    @ 6,112 say "3RD QUARTER"
    @ 6,127 say "4TH QUARTER"
    @ 6,142 say "TOTAL O/H COST"
    @ 7,5 say replicate("-",153)
prow = 7
DO WHILE .NOT. EOF()

```

```

    prow = prow + 1
    @ prow,5 say head
    @ prow,14 say subh
    @ prow,27 say deta
    @ prow,64 say aest
      If qua = "1ST QUARTER"
        @ prow,82 say fqtr
      Endif
      If qua = "2ND QUARTER"
        @ prow,82 say fqtr
        @ prow,97 say sqtr
      Endif
      If qua = "3RD QUARTER"
        @ prow,82 say fqtr
        @ prow,97 say sqtr
        @ prow,112 say tqtr
      Endif
      If qua = "4TH QUARTER"
        @ prow,81 say fqtr
        @ prow,96 say sqtr
        @ prow,111 say tqtr
        @ prow,126 say ftqtr
        @ prow,145 say totex
        sfqtr = sfqtr + fqtr
        ssqtr = ssqtr + sqtr
        stqtr = stqtr + tqtr
        sftqtr = sftqtr + ftqtr
        stotex = stotex + totex
        saest = saest + aest
      Endif
    Skip
ENDDO
    prow = prow + 1
    @ prow,5 say replicate("=",153)
    @ prow + 1, 64 say aest
    @ prow + 1, 82 say sfqtr
    @ prow + 1, 97 say ssqtr
    @ prow + 1, 112 say stqtr
    @ prow + 1, 127 say sftqtr
    @ prow + 1, 142 say stotex
    @ prow + 2,5 say replicate ("=",153)
    Set device to screen
    close all database
RETURN

Set talk off
Set status off
Set scoreboard off
Use CAPEXR
qua = space(12)
myear = space(4)
Store 0 to saest,sfqtr,ssqtr,stqtr,sftqtr,stotex
@ 2,5 say "YEAR" get myear

```

```

@ 3,5 say "QUARTER" get qua
      read
      Set device to printer
@ 3,30 say qua
@ 3,39 say "NIGER STATE ACTUAL CAPITAL EXPENDITURE"
@ 3,78 say myear
@ 4,30 say replicate("=",52)
@ 5,5 say replicate("-",140)
@ 6,5 say "HEAD"
@ 6,14 say "SECTOR"
@ 6,27 say "SUBSECTOR"
@ 6,43 say "APPROVED ESTIMATE"
@ 6,65 say "1ST QUARTER"
@ 6,80 say "2ND QUARTER"
@ 6,95 say "3RD QUARTER"
@ 6,110 say "4TH QUARTER"
@ 6,125 say "TOTAL CAP/EXP."
@ 7,5 say replicate("-",140)
      prow = 7
DO WHILE .NOT. EOF()
      prow = prow + 1
      @ prow,5 say head
      @ prow,12 say sect
      @ prow,27 say subs
      @ prow,43 say aest
      If qua = "1ST QUARTER"
        @ prow,65 say fqtr
      Endif
      If qua = "2ND QUARTER"
        @ prow,65 say fqtr
        @ prow,80 say sqtr
      Endif
      If qua = "3RD QUARTER"
        @ prow,65 say fqtr
        @ prow,80 say sqtr
        @ prow,95 say tqtr
      Endif
      If qua = "4TH QUARTER"
        @ prow,65 say fqtr
        @ prow,80 say sqtr
        @ prow,95 say tqtr
        @ prow,110 say ftqtr
        @ prow,125 say totex
        saest = saest + aest
        sfqtr = sfqtr + fqtr
        ssqtr = ssqtr + sqtr
        stqtr = stqtr + tqtr
        sftqtr = sftqtr + ftqtr
        stotex = stotex + totex
      Endif
      Skip
ENDDO
      prow = prow + 1
      @ prow,5 say replicate("=",140)

```

```
        @ prow + 1,44 say saest
        @ prow + 1,65 say sfqtr
        @ prow + 1,80 say ssqtr
        @ prow + 1,95 say stqtr
        @ prow + 1,110 say sftqtr
        @ prow + 1,126 say stotex
        @ prow + 2,5 say replicate("=",140)
Set device to screen
close all database
RETURN
```

```
Set talk off
Set status off
Set scoreboard off
Use QAREV
qua = space(12)
myear = space(4)
Store 0 to scyaere, sfqtr, ssqtr, stqtr, sftqtr, stotex
@ 2,5 say "QUARTER" get qua
@ 2,35 say "YEAR" get myear
read
    Set device to printer
    @ 3,30 say qua
    @ 3,41 say "NIGER STATE ACTUAL QUARTERLY REVENUE"
    @ 3,79 say myear
    @ 4,30 say replicate("=",44)
    @ 5,5 say replicate("-",152)
    @ 6,5 say "HEAD"
    @ 6,14 say "SUBHEAD"
    @ 6,27 say "REVENUE TITLE"
    @ 6,64 say "ESTIMATED REVENUE"
    @ 6,82 say "1ST QUARTER"
    @ 6,97 say "2ND QUARTER"
    @ 6,112 say "3RD QUARTER"
    @ 6,127 say "4TH QUARTER"
    @ 6,142 say "TOTAL REV. COLL."
    @ 7,5 say replicate("-",152)
prow = 7
DO WHILE .NOT. EOF()
    prow = prow + 1
    @ prow,5 say head
    @ prow,14 say subh
    @ prow,27 say revt
    @ prow,64 say cyaere
        If qua = "1ST QUARTER"
            @ prow,82 say fqtr
        Endif
        If qua = "2ND QUARTER"
            @ prow,82 say fqtr
            @ prow,97 say sqtr
        Endif
        If qua = "3RD QUARTER"
            @ prow,82 say fqtr
```

```

@ prow,97 say sqtr
@ prow,112 say tqtr
Endif
If qua = "4TH QUARTER"
@ prow,82 say fqtr
@ prow,97 say sqtr
@ prow,112 say tqtr
@ prow,127 say ftqtr
@ prow,142 say totex
scaere = scaere + cyaere
sfqtr = sfqtr + fqtr
ssqtr = ssqtr + sqtr
stqtr = stqtr + tqtr
sftqtr = sftqtr + ftqtr
stotex = stotex + totex

                                Endif
Skip
ENDDO                                prow = prow + 1
@ prow,5 say replicate("=",152)
@ prow + 1,65 say scaere

@ prow + 1,81 saysfqtr
@ prow + 1,96 say ssqtr
@ prow + 1,111 say stqtr
@ prow + 1,126 say sftqtr
@ prow + 1,143 say stotex
@ prow + 2,5 say replicate("=",152)

set device to screen
close all database
RETURN

```



NIGER STATE PREPARATION AND REVIEW SOFTWARE

INTEGRATED DATABASE  
FOR THE  
PREPARATION  
AND  
REVIEW  
OF  
NIGER STATE  
GOVERNMENT BUDGET

BY

MUHAMMAD M. MUSTAPHA  
PGD/MCS/97/2000

SUPERVISED

BY

MAL. ISAH ADEJ

Press any key to continue...

M A I N M E N U

FILE   APPEND   UPDATE   PROCESSING   ENQUIRY   REPORTS   QUIT

PRESS FIRST LETTER FOR CHOICE OF TASK

APPEND MENU

TASK CODE	TASK
P	APPEND PREP. FILE
R	APPEND REVIEW FILE
E	EXIT

ENTER CHOICE CODE

DATA ENTERING SCREEN FOR APPR. REG. BUDGET

=====

HEAD: 422      MINISTRY/DEPARTMENT: Ministry of Agriculture

PREVIOUS YR APP. ESTIMATE:    30700312.00

PREVIOUS YR ACTUAL EXP.:    22026764.53

CURRENT YR APP. PERSONNEL COST:    18198850.00

CURRENT YR APP. OVERHEAD COST:    3730000.00

CURRENT YR APP. ALLOWANCES:    12017640.00

CURRENT YR APP. L/GRANT: 1819885    .

DATA ENTERING SCREEN FOR APPR. REC. BUDGET

=====

HEAD: 422      MINISTRY/DEPARTMENT: Ministry of Agriculture

PREVIOUS YR APP. ESTIMATE:    30700312.00

PREVIOUS YR ACTUAL EXP.:    22026764.53

CURRENT YR APP. PERSONNEL COST:    18198850.00

CURRENT YR APP. OVERHEAD COST:    3730000.00

CURRENT YR APP. ALLOWANCES:    12017640.00

CURRENT YR APP. L/GRANT:    1819885.00

CURRENT YR APP. REC BUDGET:    35766375.00

DATA ENTERING FOR PERSONNEL BUDGET

=====

HEAD: 417

MINISTRY/DEPT.: Civil Service Commi.

DIVISION: Administration

GRADE LEVEL: 01

PREVIOUS YR NO. OF STAFF:    3

PREVIOUS YR APP. EST.:    15590.00

ACTUAL EXP. (JAN. - SEPT.):    7425.00

CURRENT YR STAFF REQ.:    3

CURRENT YR. BUDGET EST.:    15590.00

Press any key to continue...

DATA ENTERING FOR OVERHEAD BUDGET

=====

HEAD: 417

SUBHEAD: 417102

MINISTRY/DEPT.: Civil Service Comm.

DIVISION: Administration

DETAIL: Travel & Transport

PREVIOUS YR. APP EST.: 1000000.00

ACTUAL EXP. (JAN. - SEPT.): 2259097.00

CURRENT YR. BUDGET EST.: 1000000.00

Press any key to continue...

DATA ENTERING SCREEN FOR CAPITAL BUDGET

PROJECT NO.: 458

SECTOR: SOCIAL

SUBSECTOR: EDUCATION

PREVIOUS YR ALLOCATION: 150212984.00

ACTUAL EXP. (JAN. - SEPT.): 85741504.26

APPROVED CAP. BUD. EST FOR CURR. YR.: 282667462.00

DETAIL PROGRAMMES: Development of Educational Institutions & Infrastructure

DATA ENTERING SCREEN FOR REVENUE EST.

=====

HEAD: 402

SUBHEAD: 402005

REVENUE TITLE: Boarding & lodging fee

PRE. YR APPROVED REVENUE: 2500000.00

ACTUAL COLLECTION (JAN.-SEPT.): 2380006.00

CURRENT APP. EST REVENUE: 5000000.00

Press any key to continue...

DATA ENTERING FOR PERSONNEL COST

HEAD: 422

MINISTRY/DEPT.: Ministry of Agriculture

APPROVE PERSONNEL COST: 18198850.00

DATA ENTERING FOR OVERHEAD COST/EXP

HEAD: 422

SUBHEAD: 422102

MINISTRY/DEPT.: Ministry of Agricult

APPROVE OVERHEAD COST: 3730000

DATA ENTERING SCREEN FOR CAPITAL COST/EXP.

HEAD: 462  
SECTOR: Regional Dev.  
SUBSECTOR: Water Supply  
APP. CAPITAL COST: 199411743 .

DATA ENTERING SCREEN FOR REVENUE REVIEW  
=====

HEAD: 402  
SUBHEAD: 402005  
REVENUE TITLE: Boarding & Lodging fees  
CURR. YR APP. REVENUE EST.: 5000000 .

UPDATE MENU  
-----

TASK CODE	TASK
P	UPDATE PERSONNEL EXP. RECORD
O	UPDATE OVERHEAD EXP. RECORD
C	UPDATE CAPITAL EXP. RECORD
R	UPDATE REVENUE RECORD
E	EXIT

Enter Task code

MONTHLY DATA ENTERING SCREEN FOR PERSONNEL COST

=====

HEAD 422

MIN./DEPT.: Ministry of Agriculture

JAN. EXP.:	1345657.87	FEB. EXP.:	1345980.11
MAR. EXP.:	1345786.92	APRIL EXP.:	1345654.00
MAY EXP.:	123765.41	JUNE EXP.:	1215469.90
JULY EXP.:	1322258.00	AUG. EXP.:	1342978.00
SEPT. EXP.:	1343123.00	OCT. EXP.:	1324643.00
NOV. EXP.:	1324500.98	DEC. EXP.:	1324586.10

Enter another record (Y/N)

MONTHLY DATA ENTERING SCREEN FOR OVERHEAD COST

-----

SUPHEAD 422102

DETAILS.: Ministry of Agricult

JAN. EXP.:	500678.00	FEB. EXP.:	980345.00
MAR. EXP.:	768534.00	APRIL EXP.:	456980.00
MAY EXP.:	203956.00	JUNE EXP.:	152098.00
JULY EXP.:	123654.00	AUG. EXP.:	134555.00
SEPT. EXP.:	132000.00	OCT. EXP.:	154322.43
NOV. EXP.:	124365.00	DEC. EXP.:	132546.87

Enter another record (Y/N)

MONTHLY DATA ENTERING SCREEN FOR CAPITAL EXPENDITURE

HEAD 462

SUBSECTOR: Water Supply

JAN. EXP.:	9032145.00	FEB. EXP.:	7685943.00
MAR. EXP.:	7654908.00	APRIL EXP.:	9000000.00
MAY EXP.:	8675435.99	JUNE EXP.:	87676554.46
JULY EXP.:	10000000.00	AUG. EXP.:	20987654.650
SEPT. EXP.:	7695045.97	OCT. EXP.:	30879565.00
NOV. EXP.:	5000000.00	DEC. EXP.:	6000980.95

Enter another record (Y/N)

SCREEN FOR UPDATE FOR REVENUE COLL.

HEAD: 402 REVENUE TITLE: Boarding & Lodging fees  
CUR. YR APP. REV.: 5000000.00

JAN. REV.:	507867.98	FEB. REV.:	476009.64
MAR. REV.:	334980.00	APRIL REV.:	54321.00
MAY REV.:	89008.00	JUNE REV.:	76900.00
JULY REV.:	65800.00	AUG. REV.:	322000.00
SEPT. REV.:	548345.93	OCT. REV.:	544409.59
NOV. REV.:	698335.00	DEC. REV.:	890235.00

To Update another record (Y/N)



PROCESSING MENU

-----  
TASK CODE      TASK  
1            COMP. QTRLY/YRLY EXP./REV.  
2            TRANS. QTRLY/YRLY EXP./REV. TO OUTPUT FILE  
3            EXIT

Enter Task code 0

ENQUIRY MENU

-----  
TASK CODE      TASK  
P            DISPLAY PERSONNEL EXP. RECORD  
O            DISPLAY OVERHEAD EXP. RECORD  
C            DISPLAY CAPITAL EXP. RECORD  
R            DISPLAY REVENUE RECORD  
B            DISPLAY BUDGETED REC. /CAP. EXP./REV.  
E            EXIT

Enter Task code

SCREEN FOR VIEWING FOR PERSONNEL EXP.

---

HEAD 412			APPROVED PERS. COST:	55463656.00	
MIN./DEPT.:	Government House				
JAN. EXP.:	200345.00	FEB. EXP.:	432097.00		
MAR. EXP.:	436666.00	1ST QTR EXP.:	1069108	1ST QTR BAL.: 54394548.0	
APRIL EXP.:	436879.00	MAY EXP.:	437332.00	JUNE EXP.:	433768.00
2ND QTR EXP.:	1307979.00	2nd QTR BAL.:	53086569.00	JULY EXP.:	440123.00
AUG. EXP.:	419419.00	SEPT. EXP.:	423656.00	3RD QTR EXP.:	1283198.0
3RD QTR BAL.:	5430371.00	OCT. EXP.:	365458.00	NOV. EXP.:	365458.00
DEC. EXP.:	365869.00	4TH QTR EXP.:	1096785.00	TOTAL EXP.:	4757070.0
BALANCE:	50706586.00				0

SCREEN FOR VIEWING OVERHEAD EXP.

---

SUBHEAD.:	422102	APPROVED OVERHEAD COST:	3730000.00		
DETAIL:					
JAN. EXP.:	500678.00	FEB. EXP.:	980345.00		
MAR. EXP.:	768534.00	1ST QTR EXP.:	2249557.00	1ST QTR BAL.:	1480443.0
APRIL EXP.:	456980.00	MAY EXP.:	20956.00	JUNE EXP.:	152098.00
2ND QTR EXP.:	813034.00	2nd QTR BAL.:	667409.00	JULY EXP.:	123654.00
AUG. EXP.:	134555.00	SEPT. EXP.:	132000.00	3RD QTR EXP.:	390209.0
3RD QTR BAL.:	277200.00	OCT. EXP.:	154322.43	NOV. EXP.:	124365.00
DEC. EXP.:	132546.87	4TH QTR EXP.:	411234.30	TOTAL EXP.:	3864034.3
BALANCE:	-134034.30				0

SCREEN FOR VIEWING FOR CAPITAL EXP.

PROJECT NO. 462  
SUBSECTOR.: Water Supply APPROVED PERS. COST: 199411743.00

JAN. EXP.: 9032145.00 FEB. EXP.: 7635943.00

MAR. EXP.: 654908.00 1ST QTR EXP.: 24372996.01ST QTR BAL.: 17508747.  
0

APRIL EXP.: 9000000.00 MAY EXP.: 8675435.99 JUNE EXP.: 8767655.46

2ND QTR EXP.: 105351990.42nd QTR BAL.: 69686756.55JULY EXP.: 1000000.0

AUG. EXP.: 20037554.650 SEPT. EXP.: 7695045.97 3RD QTR EXP.: 3868700.6

3RD QTR BAL.: 31004055.93OCT. EXP.: 30879565.00 NOV. EXP.: 5000000.00

DEC. EXP.: 9000980.95 4TH QTR EXP.: 41880545.95 TOTAL EXP.: 21088233  
02

BALANCE: -10876490.02

SCREEN FOR VIEWING REVENUE COLL.

HEAD: 401 REVENUE TITLE: Pay As You Earn  
CURR. YR APP. REV.: 9000000.00

JAN. REV.: 200540.00 FEB. REV.: 120675.00

MAR. REV.: 345678.00 1ST QTR REV.: 666893.00APRIL REV.: 234539.00

MAY REV.: 340876.00 JUNE REV.: 433234.00 2ND QTR REV.: 1028699.  
0

JULY REV.: 352879.00 AUG. REV.: 500123.00 SEPT. REV.: 437124.00

3RD QTR REV.: 1290126.OCT. REV.: 1567000.00 NOV. REV.: 391019.00

DEC. REV.: 989104.00 4TH QTR REV.: 6466385.00

TOTAL REV.: 9452103.00

DATA VIEWING SCREEN FOR APPROVED RECURR. EXP.

-----  
HEAD: 412 MINISTRY/DEPARTMENT: Government House

PREVIOUS YR APP. ESTIMATE: 16685695.00

PREVIOUS YR ACTUAL EXP.: 69770156.01

CURRENT YR APP. PERSONNEL COST: 1161755.00

CURRENT YR APP. OVERHEAD COST: 52000000.00

CURRENT YR APP. ALLOWANCES: 1195725.00

CURRENT YR APP. L/GRAVE: 116175.00

CURRENT YR APP. RECUR. EXP: 55463056.00

Any other record to be viewed (Y/N)

REPORT MENU  
-----

TASK CODE	TASK
1	PRINT APPROVED BUDGET
2	PRINT APP. PERSONNEL COST
3	PRINT APP. OVERHEAD COST
4	PRINT APP. CAPITAL EXP.
5	PRINT APP REVENUE
6	PRINT QTRLY/YRLY PER. RECORD
7	PRINT QTRLY/YRLY OVERHEAD
8	PRINT QTRLY/YRLY CAP. EXP
9	PRINT QTRLY/YRLY REV.
10	EXIT

Enter Task code 0

1998 NIGER STATE APPROVED RECURRENT EXPENDITURE

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HEAD	MINISTRIES/DEPARTMENTS	1997 APPROVED ESTIMATE	1998 APPROVED PERSONNEL COST	1998 APPROVED OVERHEAD COST	1998 ALLOWANCES	1998 I/GRANT	1998 APPROVED ESTIMATE
412	GOVERNMENT HOUSE	16685695.00	1161755.00	53000000.00	1185725.00	116176.00	55463656.00
413	LEGISLATURE	3409361.00	1582770.00	800000.00	1268882.00	158277.00	3749929.00
414	S.S.G'S OFFICE	81769795.00	11279050.00	54262245.00	9104624.00	1127924.00	75773843.00
416	ARMY DEPARTMENT	7103415.00	1970635.00	3680000.00	1619625.00	202022.00	7542513.00
417	CIVIL SERVICE COMMISSION	2316922.00	743715.00	1232105.00	696991.00	99645.00	2772456.00
418	MINISTRY OF JUSTICE	12311673.00	2688230.00	7430000.00	5222082.00	268823.00	13609115.00
419	JUDICIARY	66568161.00	13281923.00	41221317.00	13959779.00	2343572.00	76007891.00
420	MINISTRY OF FINANCE	20606331.00	10213210.00	23315000.00	5792205.00	1021321.00	40341736.00
421	MINISTRY OF WORKS & HOUSING	33696338.00	15351495.00	8260020.00	12382062.00	1511745.00	37531122.00
422	MINISTRY OF AGRICULTURE	30700312.00	13198850.00	3730000.00	12017640.00	1319885.00	35766375.00
423	MINISTRY OF EDUCATION	234743389.00	24002422.00	94100000.00	26036437.00	2400242.00	140539101.00
424	MINISTRY OF HEALTH	131792328.00	66827145.00	11800000.00	76726726.00	6682715.00	162036386.00
425	MINISTRY OF COMMERCE & INDUSTRY	5385332.00	3176420.00	690000.00	2176420.00	217642.00	6548168.00
426	JUDICIAL SERVICE COMMITTEE	1182023.00	243440.00	321549.00	208430.00	29303.00	802722.00
427	OFFICE OF L.G.A. AUDITOR GENERAL	6975342.00	1589110.00	3280230.00	1284600.00	163870.00	6317810.00
428	PENSIONS & GRATUITIES	137035000.00	0.00	275635000.00	0.00	0.00	275635000.00
429	PUBLIC DEBT CHARGES	188000000.00	0.00	188177255.00	0.00	0.00	188177255.00
430	10% LOCAL GOVT DUES	13734133.00	0.00	18341414.00	0.00	0.00	18341414.00
431	PAYMENT OF SUBVENTIONS	259596000.00	152462994.00	150033385.00	132429681.00	18445448.00	453371508.00
432	LOCAL GOVT SERVICE COMMISSION	3377800.00	619305.00	2026922.00	745456.00	91685.00	3483368.00
433	MINISTRY OF INFORMATION	10236343.00	2561835.00	4506000.00	2101066.00	256184.00	9425085.00
434	2.5% CONTR. TO L.G. PENSION FUND	3433333.00	0.00	10468178.00	0.00	0.00	10468178.00
435	MINISTRY OF WOMEN AFFAIRS	0.00	4306405.00	21464000.00	3917951.00	430640.00	30058996.00
		1266564146.00	332259209.00	977764820.00	301817163.00	37489119.00	1648583327.00

100

1998 NIGER STATE APPROVED PERSONNEL COST

HEAD 412  
 MINISTRY/DEPT GOVERNMENT HOUSE  
 DIVISION

GRADE/L. NO.	NO. STAFF	1997	1997	NO. STAFF	1998	APPROVED
	1997	APP. EST.	ACTUAL	1998		ESTIMATE
			EXP. (JAN.-SEPT.)			
01	0	0.00	0.00	0		0.00
02	36	199155.00	145223.00	35		199080.00
03	19	110580.00	873000.00	20		120000.00
04	17	112200.00	84150.00	16		109060.00
05	13	95720.00	72165.00	12		92160.00
06	5	456000.00	17360.00	5		47100.00
07	8	93905.00	73894.00	10		121080.00
08	8	129220.00	121140.00	9		149905.00
09	2	37540.00	23152.00	3		59105.00
10	1	21855.00	32928.00	2		45025.00
12	3	0.00	0.00	1		2770.00
13	1	29580.00	22185.00	1		30690.00
14	1	32595.00	43285.00	1		33780.00
15	2	73900.00	55422.00	1		36950.00
16	1	41460.00	31095.00	1		41460.00
SG	1	49590.00	37195.00	1		49590.00
01	3	15590.00	7425.00	3		15590.00
-----						
	121	1499890.00	1655219.00	121		1177345.00
-----						

1998 NIGER STATE APPROVED OVERHEAD COST

HEAD 412  
 MINISTRY/DEPT GOVERNMENT HOUSE  
 DIVISION

SUBHEAD	DETAIL COST	1997	1997	1998
		APPROVED	ACTUAL	APPROVED
		ESTIMATE	EXP. (JAN.-SEPT.)	ESTIMATE
412102	Travel and Transport	1000000.00	2259097.00	1000000.00
412103	Utility Services	0.00	0.00	0.00
412104	Telephone & Postal Services	500000.00	1033738.00	1000000.00
412105	Stationary	1000000.00	397405.00	1000000.00
412106	Maint. of Office Furniture & Equip.	0.00	0.00	0.00
412107	Maint. of Vehicles & Capital Assets	5000000.00	3365516.00	20000000.00
412108	Consultancy Services	0.00	0.00	0.00
412109	Grants, Contribution & subvention	0.00	0.00	0.00
412110	Training & Staff Development	0.00	0.00	0.00
412111	Entertainment & Hospitality	5000000.00	3079805.00	10000000.00
412112	Miscellaneous Expenses	2000000.00	1233555.00	20000000.00
412113	Motor Vehicle/cycle/Bicycle advance	0.00	0.00	0.00
412114	Loan for Repair of Vehicles	0.00	0.00	0.00
412115	Furniture Loans	0.00	0.00	0.00
412102	Travel & Transport	1000000.00	2259097.00	1000000.00
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		15800000.00	55193215.00	54000000.00
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1998 NIGER STATE APPROVED CAPITAL ESTIMATE

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HEAD	SECTOR	SUBSECTOR	1997 APPROVED ESTIMATE	1997 ACTUAL EXP. (JAN.-SEPT.)	1998 APPROVED ESTIMATE
450	Economic	Agriculture	89500000.00	93499536.00	70118070.00
451	Economic	Livestock	5100000.00	1700000.00	20600000.00
452	Economic	Forestry	2740000.00	586000.00	3500000.00
453	Economic	Fisheries	23791800.00	425000.00	5425000.00
454	Economic	Manufacturin	32019900.00	29950733.57	61000000.00
454	Economic	Energy	26500000.00	70916669.21	135000000.00
456	Economic	Tourism Dev.	7390000.00	11770910.00	120000000.00
457	Economic	Transport	51102652.00	25909632.00	150340037.50
458	SOCIAL	EDUCATION	150212934.00	85741581.26	282667462.00
459	Social	Health	81980000.00	16761928.01	83600000.00
460	Social	Information	30500000.00	22916070.82	30900000.00
			500827437.00	351172000.07	963650569.50

1998 NIGER STATE APPROVED REVENUE

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HEAD	SUBHEAD	REVENUE TITLE	1997 APPROVED ESTIMATE	1997 ACTUAL COL. (JAN.-SEPT.)	1998 APPROVED ESTIMATE
401	401001	Pay As You Earn	25000000.00	26380732.25	9000000.00
401	401002	Direct Assessment	150000.00	2296703.00	1500000.00
401	401004	Tax on Dividends	600000.00	337773.69	500000.00
401	401005	Tax on Rent Income	100000.00	42275.00	50000.00
401	401007	Stamp Duty	300000.00	0.00	50000.00
401	401008	Pools Betting Tax	250000.00	597750.00	250000.00
401	401010	Tax on Contract	5000000.00	14123505.84	5000000.00
401	401011	Tax on Interests	1500000.00	1283612.07	1500000.00
408	408001	Deposit on Right of Occupancy	400000.00	577980.00	500000.00
408	408002	Compensation Recovery	100000.00	10100.00	50000.00
408	408003	Site Analysis	30000.00	12217.50	30000.00
408	408004	Registration Fees (Title Docs.)	300000.00	418142.00	400000.00
			33730000.00	46980791.35	18830000.00





4TH QUARTER STATE ACTUAL CAPITAL EXPENDITURE 1998

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HEAD	SECTOR	SUBSECTOR	APPROVED ESTIMATE	1ST QUARTER	2ND QUARTER	3RD QUARTER	4TH QUARTER	TOTAL CAP/EXP.
450	Economic	Agriculture	70118070.00	4500000.00	1700000.00	2600000.00	477575.00	9277575.00
451	Economic	Livestock	20600000.00	3075000.00	2007337.00	1751512.00	2020840.00	7854689.00
452	Economic	Forestry	3500000.00	797705.00	1509650.00	176876.00	419775.00	2895006.00
453	Economic	Fisheries	5425000.00	580311.00	1702145.00	2500790.00	1000990.00	5784236.00
454	Economic	Manufacturing	61000000.00	5822427.00	31730999.00	27706090.00	13050985.00	78310501.00
455	Economic	Energy	135000000.00	0.00	57800000.00	66701562.00	68779806.00	192301368.00
456	Economic	Tourism	120000000.00	0.00	91270095.00	68697670.00	2906887.00	162936652.00
457	Economic	Transport	150340037.00	35193472.00	56031902.00	12000000.00	6668060.00	109395998.00
462	Regional Dev.	Water Supply	195411743.00	24302945.00	105351990.45	38682760.62	41880545.95	200000000.00
			765594030.00	127344413.00	349095178.45	220817200.62	137265463.95	814462238.02

4TH QUARTER STATE QUARTERLY ACTUAL REVENUE 1998

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HEAD	SUBHEAD	REVENUE TITLE	ESTIMATED REVENUE	1ST QUARTER	2ND QUARTER	3RD QUARTER	4TH QUARTER	TOTAL REV. COLL.
401	401001	Pay As You Earn	9000000.00	666893.00	1028699.00	1290126.00	6466098.00	9450103.00
401	401002	Direct Assessment	1500000.00	121856.00	48709.00	160111.00	106457.00	1140130.00
401	401004	Tax on Dividends	500000.00	134610.00	13377.00	167882.00	211111.00	546980.00
401	401005	Tax on Rent Income	500000.00	0.00	20307.00	13106.00	9858.00	43271.00
401	401007	Stamp Duty	50000.00	67067.00	14094.00	4325.00	21105.00	145591.00
401	401010	Tax on Contract	5000000.00	1274450.00	0.00	0.00	0.00	1274450.00
401	401008	Pools Betting	200000.00	88268.00	16753.00	22098.00	18789.00	146446.00
401	401011	Tax on Interests	1500000.00	178630.00	0.00	0.00	0.00	178630.00
402	402005	Boarding & Lodging fees	5000000.00	1318857.62	220229.00	936145.93	2102979.59	4558212.14
			22680000.00	3851177.62	1362168.00	2533793.93	5736383.59	17483523.14