COMPUTERIZATION OF NYSC ACCOUNTING SYSTEM

(A CASE STUDY OF NATIONAL YOUTH SERVICE CORPS, MINNA)

BY

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My regards to all those who made it possible for me to complete this course.

DECLARATION

I hereby declare that this project was written by me and it is a record of my research work that it has not in any form been presented to any other organization for any purpose. All source of information are acknowledged as reference.

DEDICATION

This project is dedicated to my dear wife, dear mother Mrs. Gold Anusionwu, my children and brothers.

CERTIFICATION

I certify that this work was carried out by Paul Chima Anusionwu of Department of Mathematics/Computer Science of Federal University of Technology, Minna.

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External Examiner

Date

ABSTRACT

The introduction of computers in organisations and the over-increasing sophistication of data processing system have highlighted the importance of data as one of the most valuable organisation resources. It is from the manipulation and interpretation of data that information is generated and inturn, used in the decision making process.

The realisation of the importance of data has meant that there is need for proper management and efficient organisation of the data. Computer being a quantitative machine services as one of the tools for planning and control of any organisation.

It is in realisation of the importance of computer and the processing need for it in the NYSC Accounting department that led me to carry out this project work to assist Accounts Department of each NYSC secretariat throughout the whole nation, other departments of the organisation and to prove computer strength over existing manual accounting system.

The system generally reviews the entire Accounting system and the registration of corps members, taking cognisance of the month in which each corps member was registered in order to give accurate number of months a corps members has served This will go along way in helping to reduce to the bearest minimum falsification of data.

The implementation of the proposed system will ensure improvement in the Accounting system of N.Y.S.C. Secretariat in terms of reliability, security, effectiveness and privacy.

It is designed to provide the management with timely, effective information and ensure proper accountability as a result of timely report to be generated at the middle of each month.

The system looks into the entire Accounting system of National Youth Service Corp, including the income and expenditures, corps members allowances and ensures that the entire Account is computerised to give timely and effective information to the management of N.Y.S.C. for timely decision.

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CHAPTER ONE

INTRODUCTION

There are many acceptable ways of defining computer, however, in this study an all embracing definition of computer is given as: a device that accepts data as input, processes the data and produces results as output.

Computer is also defined as an electronic device which works faster than the ordinary brain. Although, a computer has no brain of it's own to reason like human beings but it has an in built memories that enables it perform complex mathematical problems as fast as possible even faster than human brain.

It can also be defined as a device that performs high speed mathematical and logical operations and prints information derived from coded data in accordance with a predetermined source program.

There are three major types of computers namely; the digital computer, analog computer and hybrid computer.

All programs written in languages other than the machine language need to be translated to machine code by use of language processor before their instructions can be understood by the computer. The language processors are assembler, compiler and interpreter. The compiler translates source program from high level language (Basic, Fortran, Cobol, Angol e.t.c) to machine language.

1.2 What is Accounting ?

Accounting is an information system. More precisely, it is the measurement methodology and communication system designed to produced selected quantitative data (Usually in monetary terms) about an entity engaged in economic activity.

Accounting has been described as an art of classifying, recording and reporting significant financial event in order to facilitate effective economic activity. The accounting entity may be a profit seeking business enterprise, a governmental unit, a charitable institution or any other organization for which financial data will be useful in determining the proper conduct of its economic affairs.

There are two major functions of accounting :

1) To provide summarized reports of the financial position and progress of the organization.

2) To furnish detailed data that will facilitate the effective control and planning of the operations by the management

To fulfil the first function, a statement of financial position (Balance sheet) a statement of Operations (Income statement or profit and loss statement) and statement of fund flows (Source and application of funds) are usually furnished. These statements are designed to indicate current resources and of the status and charges, during the period the resource and of the relative position of various stock holders, creditors, employers, government and its regulatory taxing rate.

The second function, includes all efficient administration of an entity resources.

1.3 **Reasons for maintaining and improving Accountability in N. Y. S. C**

Three principal reasons can be advanced as responsible for the need of accountability in N. Y. S. C in recent times, they are:

1) The reforms in the country's civil service.

2) The bitter consequences of the sordid events of the 1983 and the need to ensure that the decadence of that period will never revisit the N. Y. S. C.

3) The need to be answerable to the public whose resources is used to maintain the scheme.

In pursuance of this objective, the NYSC organization always emphasis on recruitment of qualified professionals to man our operation and hiring of reputable accounting firms to audit its accounts.

Attention is also being given to NYSC store at the moment, all items supplied to the Directorate Headquarter stores are inspected by the quality control committee and the stock verifier. This measure is already yielding encouraging results.

1.4 **Problems of Existing NYSC Accounting System**

1) NYSC Accounting system is characterized with a lot of problems due to not having accurate and timely report to monitor the accounting clerks and even corps members themselves. These include fraud among the Accounting clerks and the corpers.

2) Corps members names are duplicated many times as a result of not having an in-built control system .

3) Many corps members are either over paid or under paid as a result of the inability of the manual accounting system to produce accurate number of months each corps member has served at

any giving time.

4) Corps members on redeployment from other states after the orientation exercise always claim that either nothing or few months of the allowances have been paid to them and thereby cheat the organization through this means.

5) Management always find it difficult to take timely and effective decision due to no comprehensive and accurate figure to do so.

6) The inability of the Zonal Inspectors to personally know the corps members in their locations individually sometimes make control and management difficult.

7) The manual system makes it difficult to detect any duplication of names and figures, thereby causing the organization a lot of wastes and losses due to not having concrete data to work on.

8) Most times corps members serving locations are not known and thereby making some corps members submitting two or more Bank accounts numbers to the NYSC secretariat thus leading to cheating of the organization.

9) The manual Accounting system makes it extremely difficult to give an up-to date and dependable ~~of~~ account of money collected by corps members.

10) Because of several weaknesses of the manual system of operation a lot of mistakes are made resulting into late payment of money to corps members.

11) No proper records are kept both on income and expenditure.

1.5 **Objectives of proposed system**

National Youth service corps is a public organization charged with the responsibility of inculcating in Nigerian Youths the spirit of selfless service to their community inculcating discipline in Nigerian youths by instilling in them a tradition of industry at work, patriotism and loyal service to Nigeria in any situation they find themselves.

Apart from the fundamental desire to inculcate the spirit of selfless service in Nigerian Youths and ensure their inter cultural exposures, there is need to be answerable to the public whose resources are used to maintain the scheme. In pursuance of this objective, we must emphasised on accountability.

The objectives of the proposed system are as follows:

a) produce timely and effective information on each corps members to enable the management to take effective decision.

b) Minimize duplication and conflicting information on corps members.

c) Minimize fraud in NYSC accounting system.

d) Enable the management to monitor and control the Accounts Department.

e) Enable that total amount collected by each corps members up-to date will be calculated each month.

f) Ensure that number of months served by each corps member will be calculated on monthly basis and specified on the pay sheet.

g) Indication will be made on the system about the location/address where each of the corps member is serving, this will enable each Zonal Inspector to know where corps members under them are serving thereby paving way for easy monitoring and effective management.

h) Wastes and losses are shown-up quickly so that remedial action will be taken.

i) The system will facilitate data interaction between various levels of management (i.e inspection dept, mobilization dept and account dept).

j) Reliable, efficient and timely information will be made at any time by any department.

1.6 Assumptions

The following assumptions are made on the system :

a) mobilization department will furnish the data management division with information on every redeployed corps members, the state in which he/she is redeployed to and the effective date .

b) The system will run to its full capacity and operate on three shifts basics in order to reduce work load.

c) There will be no breakdown in equipment, if there is, there must be provision for alternative back up to carry on, and there will always be enough staff to cope with any situation that may arise.

d) Mobilization department will inform both Account department and data management division when there is any new redeployment from other states or out of the states.

e) Accounts department will always cross check the total nummber of corps members with mobilization department every week to ensure that they tally and any difference(s) will be queried and corrected.

f) All totals in the bank schedules (i.e total amount paid out and other totals) must be produced for easy cross checking and any deviation must be queried and corrected immediately by the management.

g) All the pay sheet or report must have the corps members names, numbers, and total to date.

h) All the reports will be produce before 15th of every month to enable the management to go through them and correct any deviation before the final reports.

i) Every cheque will be prepared accordingly to pay sheet (report) totals and bank schedule totals (i.e. each bank schedule will bear all the corps members under that bank with their gross total and grand total which must tally with the cheque total.

j) Accounts department will always insist on every redeployed corps members to submit his/her pink card where all total amount collected so far is recorded and send to data division.

TITLE

Hardware/Software

1. HARDWARE

1.1 DATA CONTROL (i) Data Movement

1.2 LIBILARY (i) Document

(ii) File Storage - Tape/Disc

1.3 DATA PREPARATION (i) Key board

(a) 10 Key board

(b) 1 Mouse

(ii) Key EDIT SYSTEM... 10 STATIONS

10 7151 VDU'S operation under "AVDU"

HOUSEKEEPING Package

Transmission Rate.... 600bpi

.... 65cps

Display Capacity..... 13 lines

each 40 chars

Total 520 chrs.

1.4 Computer RoomSuite (i) Central Processor:

16k words ..... Main store

Instruction time ..... 60 microsecond

(ii) Buffer Area..... 4096 chars

556 cpi

Speed 75 inches per second

Transfer Rate 90kcps

IBG.75 inch

START/STOP 4 MICRO-SECONDS

RE-wind Time ..... 3 minutes

1/2" wide 9 track tape
1
1 track parity.

(iii) 5 Exchangeable Disc Stores

1 Cartridge 4096,000 Chars

1,024 words

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CHAPTER TWO

LITERATURE REVIEW

NYSC BACKGROUND

2.1 NYSC Organization was established on 27th of may, 1973. The purpose of the scheme is primarily to inculcate in Nigerian youths the spirit of selfless and brotherhood of all Nigerian irrespective of cultural or social background. The history of our country since independence has clearly indicated the need for unity amongst all our people and demonstrated the fact that no cultural or geographical entities can exist in isolation.

The objective of the National Youth Service Corps are clearly spelt out in decree No 51 of 16th June, 1993. This decree repealed and replaced decree No 24 of 22nd of may, 1973 which established the scheme.

2.2 The objectives of the National Youth service corps shall be:

a) To inculcate discipline in Nigerian youths by instilling in them a tradition of industry at work and of patriotic and loyal service to Nigeria in any situation they may find themselves.

b) To raise the moral tone of the Nigerian youths by giving them the opportunity to learn about higher ideals of national achievements, social and cultural improvement.

c) To contribute to the accelerated growth of the national economy.

d) To enable Nigerian youths acquire the spirit of self reliance ie by encouraging them to develop skills for self employment.

e) To develop in the Nigerian youths the attitude of mind, acquired through shared experience and suitable training which will make them more amendable to mobilization in the Nigerian interest .

f) To develop common ties among the Nigerian youths and promote the national unity and integration.

g) To remove prejudices, eliminate ignorance and confirmed at first hand the many similarities among Nigerians of all ethnic groups.

h) To develop a sense of corporate existence and common destiny of the people of Nigeria.

In order to achieve the objectives in sub-section (1) of this section, the service corps shall ensure:

a) The equitable distribution of the service corps and the effective utilization of their skills in areas of national needs.

b) That as far as possible, youths are assigned to jobs in state other than their state of origin.

c) That such groups of youths are assigned to work together is as representative of Nigerian as far as possible.

d) That the Nigerian youths are exposed to the modes of living of the people in different parts of Nigeria.

e) That the Nigerian youths are encouraged to eschew religious intolerance by accommodating religion difference.

f) That members of the service corps are encouraged to seek at the end of their one year national service, career employment all over Nigeria thus, promoting the free movement of labour .

g) That employers are induced partly through their experience with member of the service corps to employ more readily and on permanent basics, qualified Nigerian, irrespective of their states of origin.

2.3 Governing Board of N Y S C

The decree established a national directorate in presidency which is the governing body of the service corps.

The directorate as governing board which is comprising the following ten members to be appointed by the president, commander-in-chief of the Armed forces.

a) A chairman

b) One representative of the committee of Vice Chancellors

c) One representatives of the committee of Rectors of polytechnics

d) One representatives of Inspector-General of police

e) One representative s of the Nigeria Employers consultative association.

f) One representative of the Chief of Army staff.

g) Three other persons, one of whom shall be a woman

h) The Director-General.

3. A member of the Directorate other than an ex-officio member shall hold office for term of three years from the date of his appointment and shall be eligible for reappointment for one other term only.

2.4 FUNCTIONS OF DIRECTORATE

The functions of N.Y.S.C. Directorate are as follows:

a) Drawing up detailed programmes of training and schedule which is designed for achieving the objectives of the service corps.

b) Ensuring that such programmes and schedules are strictly adhered to.

c) Maintain regular contacts with all universities, polytechnics and colleges in Nigeria and abroad

where applicable.

d) Assign members of the service corps to the programmed work in the states as provided by the Directorate.

e) Co-ordinate the work of the State Governing Board in furtherance of the objects of this decree.

f) Access and review from time to time, the progress of service corps.

g) Make and submit all statutory and other reports as may be required of it to the presidency.

4. The Directorate may delegate any of its functions to a state Governing Board provided that such delegation may not prevent the Directorate from exercising the functions so delegated.

The decree also established the position of Director-General appointed by the President Commander-in-Chief of the Armed forces. The Director-General is the chief executive of the scheme and has the general responsibility for matters effecting the day to day running of the service corps. He is assisted by Directors at the national Directorate Headquarters and state Directors at the state Headquarters.

The Directorate Headquarters is situated in Abuja, the headquarters is the administrative seat of the scheme.

2.5 N.Y.S.C Departments and their functions

1. Personnel Department is in charge of recruitment, promotion, discipline unit, staff welfare and training.

   The department is responsible for the general administration of the N.Y.S.C scheme.

2. Finance and Supplies Department. The department is responsible for Accounts, Stores and transport.

3. Planning Research and Statistics Department- This department takes charge of orientation programme planning, review, evaluation and implementation. It also researches into the effectiveness of the scheme and its impact with a view to ensuring more result-orientated programmes implementation and development.

4. Corps mobilization and Development- This department is responsible for the following:

a. mobilizing and deploying all eligible Nigerian graduates to serve to the N.Y.S.C. scheme in accordance with the N.Y.S.C. Decree and its amendments.

b. Ensuring the certification of all that served or were exempted from the service as the case may be.

c. Bring all youth corps evaders to book

5. Corps Inspectorate Department- The department is responsible for formulating the inspection policies for monitoring corps member's performances and ensuring implementation by the state secretariat.

   The welfare and discipline of corps members as well as their post service job placement are handled by the department.

6. Community Development Service Department. This department is responsible for

formulating policies in respect of the programs of the scheme for urban and rural infrastructural development in collaboration with the local communities.

In 1985, the communities Development Service (CDS) programme was expanded to include forming nation wide for increased food production.

7. Health and Corps welfare service Department is responsible for organizing and Supervising the Corps health personnel for effective primary health delivery.

8. Director - General's office - Consists of :-

a. Information

b. Internal Audit

c. Data Management

(a) The information division is the image maker of the scheme, its function include disseminating of information to enlighten the publicity for its activities.

(c) Data Management- This Division maintains the data bank of the organisation. It takes charge of the computerization of the corps mobilization process and ensure proper storage and retrieval of all information essential for management decision making.

2.6 N.Y.S.C State committee: At every State secretariat in the country, there is establishment statutory a National Youth Service Corps committee often referred as the 'State Committee'.

2.7 Functions of State Committee

1. Arranging accommodation, boarding, transportation and providing other facilities which are essential for the welfare of corps members and for the success of the scheme in the state.

2. Assembling reports on members of the service corps and transmitting them to the Directorate.

3. Arranging the provision of facilities for orientation course and winding-up exercises.

4. Compiling information on such opportunities as there may be for employment of corps members in the state.

2.8 ACCOUNTING IN NYSC AND INTERRELATIONSHIP AMONG DEPTS.

Accounting in a big organisation like N.Y.S.C is a tedious task that usually involves operations that are repetitive of clerical nature but simple enough for computation.

It is surprising that at this era, the N.Y.S.C is no doubt the nation's bedrock of unity, discipline and Accountability, still uses the old fashioned tedious manual Accounting system.

Book-keeping is the science of recording transaction involving money worth in a regular and system manner in such away that the books of account will show a true and fair state of the financial worth of an organisation.

Book-keeping has been described as a science because it is scientific in its method while Accounting is an art of representation of Book-keeping.

Computer science as the name implies is also a science or rather a scientific way of recording data or information.

Historically, accounting systems focus almost entirely on money transacting. Today's business generally recognizes the importance of integrated information system.

In view of the recent development, the integration of these department, could only be achieved with computer and its integrated software packages. It also solves the problems of manual works of account and its complicated arithmetic's.

The rate of errors is reduced to the bearest minimum since computer cannot commit

errors with regard to the feeding in of the input where the logic of Garbage in, Garbage out (GIGO) will emanate.

In N.Y.S.C all the departments are inter-related in their duties or functions of which the best system for the whole organisation is an integrated information system for effective control. Although, posting of Corps members has been computerized but all other departments are yet to be computerized which has been hindering the job of controlling and other department for efficient performances.

This is what the proposed system is about to solve.

As mentioned above, There are 7 departments in N.Y.S.C. namely: Personnel Department, Finance and Supplies Department, Planning, Research and Statistic Department, Corps Mobilization Department, Corps inspectorate Department, Community Department service Department and Health and Welfare service Department.

All the departments are interrelated in their functions, for effective performance, all the departments must be linked together through Computer Network or through integrated information system so as to alleviate the problems encounter by the organisation through manual system.

2.9 SOURCES OF N.Y.S.C FUNDS

National Youth Service Corps is a public organisation which is sponsored by Federal Government.

At the beginning of every your, the Federal Government allocates some funds to National Youth Service Corps Directorate Headquarters which inturn distributes the funds to all the N.Y.S.C State Secretariats throughout the nation through authority to in cure Expenditure

(A.I.E) which assists them to run the secretariats.

State Subvention

State Subvention is that financial assistance rendered by each state Government to N.Y.S.C State Secretariat in their state as provided by the decree that established N.Y.S.C.

A.I.E. and State Subvention are the only source of N.Y.S.C funds which come from the taxpayer money or public, of which there is need to account for every kobo spent from it. This is the main reason why N.Y.S.C always emphases on accountability and it is as a result of this that made me to design the proposed system to assist the organisation to computerize their accounts department to achieve her dream of accountability after considering the importance of computer in the organisation for effective control and decision making. It is from this AIE issued to State Secretariat that helps them to meet up all their expenditures include corps members allowances, Staff salaries and wages, Rents & Rates, Feeding of both staff and corps members in the camps, transport allowance, O.R.M, O & M.E, personal allowances etc.

2.10 CORPS MEMBERS' CLEARANCE PAPER

In order to enforce accountability among corps members, the N.Y.S.C organisation, specifies that every corps member must submit clearance paper from his/her employer to N.Y.S.C Account Department to enable N.Y.S.C to pay only those corps members that work for their allowances. This clearance paper is always expected to be submitted before 10th of every month to give Account Department enough time to commence preparation of corps members allowance.

CHAPTER THREE:

ANALYSIS OF EXISTING SYSTEM AND FILE DESIGN

3.1 FEASIBILITY STUDY

The feasibility study was embarked upon with a view to determine whether or not the proposed computerization is desirable or not. The methods used to collect data for this study are as follows:

a. Interview.

b. observation.

c. Document review.

INTERVIEW

It is quite true that written document provides information on how the system should operate, but they may not include enough details to allow decisions to be made on the projects proposal nor do they present current users' view about current operation. This therefore made the use of oral interview inevitable. This method allows the interviewer to have direct discussion with the key officers in the organization. Attempts were also made to interact with potential users of the proposed system. During investigation, the system analyst involved, interviewed the staff of Account department, mobilization department, top management staff of NYSC and other departments

OBSERVATION

This method is employed because of the desire to obtain not only first hand information about how activities are carried out, but also is actually observe closely how documents are processed and handled. This method was used in accounts and mobilization departments.

DOCUMENT REVISION

This involves the examination of the past records in each secretariat as well as operating procedures and functions of various divisions, departments and individual officers. The result of the study shows that these components are related to one another. This method was used in both accounts and mobilization departments.

3.2 SCOPE OF FEASIBILITY

The scope of data collected for the feasibility study is limited to the following areas.

(i) Method of data processing

(ii) Personal data of each corps member.

(iii) Method of file organization and storage

(iv) File movement/information dissemination

(v) Efficiency and effectiveness

(vi) Security and safety of files

(vii) Time constraints

(viii) The entire accounting procedure.

3.3 Report of the study

During the period under investigation, a lot of information were gathered on the operation of the existing system. It was found that many corps members' names were duplicated, many were over paid, while some under paid. A lot of frauds were found and wrong calculations as a result, there were losses and wastage on the part of N.Y.S.C.

The report gathered, confirmed our fear that the present system has outlived its usefulness

because of the followings:

(a) A lot of money is lost and wasted;

(b) Information on each Corps member is not available and when it is available, it is always too late.

(c) Due to delay in getting the information on Corps members, management can not take effective decisions.

(d) Many expenditures are duplicated and are estimated.

3.4 Description of system

National Youth Service Corps accounting system processes the accounting information of the secretariats throughout the nation with Niger State secretariat as pivot state.

Each account record is read or prepared monthly, each reading is used to update the master files. All batches are submitted before 15th of every month. The update program takes account of the entire account including Corpers' accounting system which contain all information regarding the Corps members' record.

The program also makes provision for redeployment both in and out of the states and the last pay to-date, deletion of records of Corps members redeployed to other states or no longer in the state of deployment.

The end of month reports are produced indicating those redeployed within the month. The same goes to accounting system which will produce reports on expenditure and income of each department and overall Secretariat.

The reports for department includes sub-totals for each department expenditure and incomes

according to sub-heading and final grand total for the secretariat will also be produced.

3.5 File Description

All the files are on magnetic disc including master file, transaction file and amendment file.

The Disc file is chosen because of the number of records on the file which are very few and as a result low hit rates are expected on the files and since management needs timely reports, there is a need for direct access service to enable the management to extract any information needed and each record will be accessed by its key directly without going through the whole file and thereby, much time saving is expected.

The file can also be updated by means of terminals although this not mentioned in overview.

The files are arranged in index sequential order with Accounting numbers as keys for the entire NYSC Accounting system while corps members Code_Numbers are used as keys for corps members Accounting which are also in ascending order.

The transaction file (expenditure file) and amendment file are used to update the master file each month or daily as required.

3.6.1 NARRATIVE FOR EXPENDITURE FORM

This is the standard document used in filling transaction records such as corps personal allowance, salaries and wages e.t.c. It is normally supplied by the Accounts Department, which they use in filling any type of transaction applicable.

The form has provision for all the information regarding any type of transaction mentioned above including Accounts code number, Account expenditure, Sub-Heading, Quarterly allocation, Allocation to-date expenditure this month, Expenditure to -date and balance. (see overview 7.3)

3.6.2 SYSTEM NARRATIVE

CORPERS ACCOUNTING FORM

The Corps members are made to fill this form immediately after the orientation camp and when every corps member has opened account with the bank of their choice and has been posted to their place of primary assignment.

Mob-Dept The filled form is later passed to mobilization department. The clerks check if the forms are properly filled and correct. If they are correct, the mobilization department will document the corps members and send the forms to Account department which in turns pass them to Data control section after being satisfied with the information on them.

Acc-Dept- In Account department, the clerks check if the corps member filled the actual amount he/she was paid in the camp or in the state of redeployment from other state.

They should ensure that all the allowances paid tally with the actual allowances paid if need be corrected. After this, the Account department will update their records and pass the form to Data control system.

Data Control - The source forms sent by the Accounts department to Data control section are batched with previous document and prepare control totals which will be added to the source batched documents and later send the batch to Data preparation section.

Data prep- The batched document received by the Data preparation section will be keyed into magnetic tape. The magnetic tape with the source document records will form an output for the section which will be passed on to computer room later for running

Val-sort-2. The coded magnetic tape which serves as an output in Data preparation section will come in as an input to computer. The transaction records in the magnetic tape will be validated

by the computer at first run. In which invalid records are printed on the line printer. The valid records on the disc will be sorted at the second run by the computer into corps members state code numbers as key

The sorted transaction records will be transferred to another disc, the disc sorted records will be used to update the old master file to obtain the new master file which will come as an output for update.

UPDATE - The disc sorted transaction records in the second run will be used in the third run to update the old master file to obtain new master file from which pay sheet will be printed for Account Department, management and library for reference purposes.

Library - the output from the computer room will be passed to the library where the output will be kept for the next run and whenever it will be needed, the pay sheets produced by the computer and the new master file on the disc will be kept in the library till when they are needed.

Note that all other documents like expenditure form will under go the same procedure before the final result or report. The same goes with amendment form.

3.6.3 NARRATIVE FOR AMENDMENT FORM TO MASTER FILE.

This form will contain data that will be used for amending master file and it is also used to correct errors made by either the Accounts department or Data preparation section during the data preparation, which is detected during the computer first run. If any error is detected during validation run, this form will be used to correct the error which will be sent to Data

preparation section for re-keying into tape, later passed into computer for running, validated and used to update the master file.

The filling of this form is done manually in the Computer department and the information supplied by this source is used to amend the master file which comes as an input on a separate run as stated.

3.7 CODING DESIGN

Within the system the following sequence of code will be necessary.

1.	LT & T (Local Transport and Travel)	Sequence 0001 - 99999999
2.	Corps Personal Allowance	Sequence 0001 - 999999999
3.	Feeding Allowance	Sequence 0001 - 999999999
4.	Transport Allowance	Sequence 0001 - 999999999
5.	General Repairs and Maintenance	Sequence 0001 - 999999999
6.	Sports Expenditure	Sequence 0001 - 999999999
7.	Special Adv. Expenditure	Sequence 0001 - 999999999
8.	Salaries and Wages	Sequence 0001 - 999999999
9.	Office and General Expenditure	Sequence 0001 - 999999999
10.	Rents and Rates	Sequence 0001 - 999999999
11.	Water and Electricity	Sequence 0001 - 99999999
12.	Postage and Telephone	Sequence 0001 - 999999999
13.	Bank Charges	Sequence 0001 - 999999999
14.	Motor Vehicle Running	Sequence 0001 - 999999999

15.	Printing of stationeries	Sequence 0001 - 999999999
16.	Staff Medical Expenditure	Sequence 0001 - 99999999
17.	Entertainment Expenditure	Sequence 0001 - 99999999

These codes will be extracted from activity chart of Account depart. by the accountant and thereafter enter to the clerical procedures manual. (see Appendix)

3.8 INPUT AND OUTPUT FILES

INPUT FILES

The input files are transcribed from the keyboard to tapes as specified on files creation and estimated volume of data.

OUTPUT FILES

There are two output files created from each of the files of the above inputs.

The valid records are written on the disc as specified on the file creation and estimated volume of data.

The invalid records are printed on the line printer.

Note that, it is after the validation and update computer runs that the actual processing of both corps members' account and expenditure account will take place.

3.9 NARRATIVE TO PREPARATION OF CASHBOOK, BANK RECONCILIATION STATEMENT, TRIAL BALANCE AND EXPENDITURE RETURNS.

1) The AIE and state subvention are only sources of income for N.Y.S.C. The AIE and state subvention received and the total expenditure incurred by N.Y.S.C. are prepared by the Accounts division, at the end of every month or quarterly as the case may be.

All these figures will be passed to Data control section for batching with other documents.

2) BATCHING OF DOCUMENTS

When the documents have been prepared and passed to Data control section, they are batched, control totals added, for control purposes. It is after that they will be sent to the data preparation section for coding into the magnetic tape.

3) Preparation of input by Data preparation section

The source document from the Data control section will be coded into the magnetic tape by the Data preparation section. Although during this process the data will be verified by the operators before sending them to computer room for running.

4) Computer Operation Procedure

When these source documents on tape are passed to computer room, the computer will validate the transaction record (source document) in which the validated records are written to the disc while the invalid records are printed out for correction and after correcting, it will come out for running with amendment.

The invalid records will be sorted into accounting codes numbers, after sorting the records, the sorted transaction (valid records) will be used to update the master file. During this process the Cash Book and Trial Balance will be printed which will be passed on to both the accounts and library for references.

NB. The corps members' records will undergo these procedures.

3.10 **File Creation**

The master file created for the proposed system.

Account Master File

The source of data for Accounts master file is transaction file which, is formed from expenditure incurred by the accounts and AIE allocated to the secretariat.

This document is prepared by the Accounts Department on monthly basis later passed to data preparation section for keying into tapes (magnetic tape) which will be validated by the computer at the first run after batch totals and control totals are added by the Data Control Department.

Validity checks are carried out to ensure that the data are correct. Batch totals as control totals checked to ascertain the accuracy of the data.

The validity checks include:

a) Size

b) Range

c) Character Check

d) Format

e) Check digit (Account Number)

f) Sequence check

g) Presence.

After all the validity checks are concluded, valid transaction file is formed on magnetic disc which will be used to create the master file on the disc.

Note that the transaction file is used to update the master file.

Amendment file undergoes the same process as transaction file. The estimated volume shows details of the files (see estimated volume)

3.11 Estimated Volume of data for the proposed system are:

NAME	REFERENCE	NO. OF RECORDS	CHARATERS PER RECORD	TOTAL NO. OF CHARACTERS	FREQUENCE
MASTER FILE					
CORPS MAST-1	CORPS MAST-1	2000	237	474000	Monthly
EXPC MAST-1	NYSC MAST-1	30	77	2310	Monthly
INPUT FILES					
EXPENDITURE FILE	EXP-F-1	30	77	2310	Monthly
AMENDMENT FILE	T-AMEND-2	30	77	2310	Monthly
CORPS - ACCT- (TRANSACTION)	T-CORP-3	2000	237	474000	Monthly
DOCUMENTS					
EXPENDITURE FORM	EXP-F-1	30	77	2310	Monthly
CORP ACCOUNT-FORM	COPRS-F-2	2000	237	474000	Monthly
OUTPUT FILES					
CORPS-OUT	CORP-0-1	2000	237	47400	Monthly
EXP-OUT	EXP-0-2	30	77	2310	Monthly

3.12 **USER TRAINING/EDUCATION**

DAY 1	COMPUTER SERVICES	M.I.S.& DATA BANK
	The Computer	How it works
	Problem solving	Elementary Flow Chart
		High Level Program Language
		and writing a simple program
DAY 2	COMPUTER & ENGINEERS	The engineers' role .
	"HAND ON"	Allow managers to run their program
	Computer Services	Computer's place in the business
	Question time	Discussion

The Users Department Training

The users need the same training as the senior management but for the fact that they will have great involvement in the system, their training should include more technical instruction like :-

a). Discussing the information system

b). Information requirement.

c). Form designing, M.I.S. and Data bank concepts.

Time table for line management/staff introduction seminars which must be organised by both the Analyst and Training officer is as follows:-

Line management/staff

DAY 1

Afternoon 13:00 - 17:30

a). Human relations, computer and people. 1.30hrs,

b). Break. 15 minutes

c) The element of the computer & the D.P. department 2hrs

d). "Computer People" 45mins

DAY 2

Morning 9.30 - 11.30

a). The computer and management. 1hrs

b). Break. 15mins

c). Decision making and computer 45mins

DAY 3

Morning 9.30 - 10.45

a) Film... Computer in Business. 1.15hrs

DAY 4

Afternoon 13.00 - 14.30

a). Source Document Preparation 1hour 30mins

b). Discussion on output to staff.

If any further training is required by the staff in D.P department, it will be arranged by the system Analyst, Data processing manager and training officer for him to attend courses in the manufacturer's college or further education centres.

The courses may include three major functions which are as follows:-

a). Business System Design.

b). Computer System Design, Programming and Operating System Design.

c). Operations.

3.13 SYSTEM TESTING

The Analyst and programmers are the people involved in testing of this system. The programmers test each program individually by using test data. The test data and expected results are documented with the program documentation. Program testing involved error routines and end of file procedures.

The Analysts concern will provide test data, test all the conditions by using actual data and program flow charts with original specifications. They have to include known errors and monitor the effect on the system.

System Analysts must involve themselves in two district types of testing. These must Include

1. Abstract - testing logic, information flow and general design.
2. Operational - testing with concrete or strong facts that do associate with people and machines involved. After the end of trials, the users should be aware of handling any situation that the system can produce. For the purpose of testing daily, weekly and monthly test data provided by the Analyst should be realistic as possible in quality and type.

The Programmers and Analysts must make sure that the work load within the sections of Data processing department will be completed within the specified time allowed.

3.14 SYSTEM CHANGE-OVER

There are four types of system changeover that can be adopted depending on the application involved. The most suitable procedure may be chosen by system Analyst which may be one of the following:

(a) Parallel Changeover - This involves the operations running of the system alongside the old system and a comparison of the two will be made. This procedure is usually carried out in one or two processing cycles. Although this approach is most usual one but the doubt is in cost of running two system at same time. This is the price that must be paid for creation.

(b) Pilot Running - This is an alternative to parallel running which involves two approaches, namely:-

(i) Historical data of a required amount is processed by the computer system and the expected result for input and output are compared against the original data.

(ii) This procedure involves running current data with old system while the previous data is processed by the new system. If the two systems produce similar result abase for comparison exists.

(c) Phased changeover - Phase is similar to parallel running but only difference is that initially only a portion of the current data is runn in parallel on the new system, later the remaining sections or parts are transferred to the new system and each run in parallel for one cycle only.

(d) Direct Changeover - This also involves ceasing the operation of old system and directly commencing running of the new system. This approach needs the system analyst to be careful in planning and most diligent attention to timing must be paid by operation staff

with the proposed system in view, the type of changeover which is more suitable for this system is pivot running, after putting into consideration how efficient, economical it is to this particular work.

3.15 SYSTEM MONITORING AND EVALUATION

The monitoring and evaluation of the proposed system will be done by the system Analyst and the top management in conjunction with the users.

Any deviation from the standard should be reported promptly for immediate action.

3.16 MAINTENANCE OF THE PROPOSED SYSTEM.

Maintenance of the proposed system should be done by the system Analyst and the programmer in charge of maintenance.

The cost implication, advantages and benefits of the proposed system are mentioned in chapter 5

CHAPTER FOUR

PROGRAMMING

4.1 **Program Title**

4 1.1 Program Name - Validation program

4 1.2 Program Number - 1

4 1.3 Program Purpose

The program will read a disc file of transaction, magnetic tape detail and applies checks to field contents to ensure that valid data goes forward to Amend/update program.

Valid details are written to the disc file while invalid details are listed in a printed reports.

4.2 **Start Procedures**

4 2.1 STANDARD -The start procedures used in this system will be standard, in which Header and End of file labels are required. These labels are used in the program for file identification and end of job purpose

4 2.2 NON-STANDARD - This will only be required only when punch cards are used in which label records will be omitted in the program.

4.3 **MAIN PROCEDURE**

4 .3.1 **Processing Requirements**

The N.Y.S.C. Accounting system processing is done monthly or as required by the users in which the transaction records are validated and valid records are written to the disc which are used to update the N.Y.S.C. Accounting master file after being sorted in to key sequence in the second rum. The program will include a minimum of one of each of the following test:-

(a) Alphabetic lest

(b) Numeric test

(c) Modulus ii check

(d) Range lest and

(e) Limited values

4.3.2 (a) Range:- This checks that the numbers are in the range of values specified.

(b) Size:- This will check that the size of an item of data does not exceed the one specified in the program.

(c) Format:- That overall size, contents and characters of the item are checked.

(d) Characters:- The characters are checked if they are in the form they are specified e.g if numeric or alphabetic.

(e) Sequence:- This checks order for proper numbering as they are in the program, e.g if Account code Numbers are in right order.

4.4 **Control Totals**

The control totals must be maintained at the end of the invalid records printed on the line printer. The totals should be kept and printed as follows:

(a) Number of records read.

(b) Number of invalid records printed

(c) Number of valid records written to disc

These totals will be used by the Data control Department, to check if they are equal to the number of input records read.

4.5 **Signs** - There are no special signs needed in this program, but if needs be, the programmer will take care of it (not required).

4.6 **Error Conditions**

There are six variations of type of transaction within the record design but identically structured so that one record specification suffices. The printed report of invalid Account type detail is required.

The report will print the entire invalid record and high light each field in error. A field may fail more than once and each failure is to be reported. There will be a device method of reporting errors. One of two methods of high lighting will be used as follows:

(a) The failed field is under scored, followed by an explanatory comment, one line per error.

(b) Each type of failure is coded in an index table on each form, codes are listed and explained by narrative description, thus, the code only need to be printed on the same

line as the invalid record. The later method will be used for this program.

4.7 **TEST DATA AND EXPECTED RESULT**

The test date are derived through keyboard and are transcribed to disc and very few record have been extracted from the test data.

11. **EXPECTED RESULT**

The expected result from the test data are printed.

4.8 **END PROCEDURE**

The record totals mentioned in previous sub-section is the only final output control total needed or required in this program and there are no other output totals required.

4.9 **OPERATOR'S MESSAGES**

The standard P.C. computer manual will be used for every operating message.

The test data will be keyed through keyboard which will be transcribed to disc.

4.10 **ENTRY TO OTHER PROGRAM**

The valid record which are written to the disc will be used as the test data for the update program, which is an output in this validation program after valid records are written to disc, it will be sorted into Account number sequence.

4.11 **PROGRAMMING NOTES**

This program determines the accuracy of data capture.

To ascertain that correct data is input to the computer, the program is written to carry out many validation tests such as alphabetic test, numeric modules - 11 check, range test and limited values test.

Totals are accumulated in working storage for the number of record read, number of

valid details records written to disc. These totals are written at the end of the listing of in valid records as output.

Note that after the valid records have been written to disc, the valid records will be used to produce the corps members' pay sheets, it should also be noted that the same will apply to entire accounting system that will produce the cash Book, trial balance and Bank reconciliation statement at the end of each month after the data have undergone validation lest.

DUMP/RESTART PROCEDURES

5.0 **Half point -** The half point for this system will be based on the number of records being processed in which there will be a dump after 20 records have been processed and will be transferred or dumped to another tape.

5.1 **Dump Medium -** Magnetic tape is chosen as dump medium because of its suitability for this proposed system when comparing in terms of money-wise ans security and in terms of mode of updating.

NATIONAL YOUTH SERVICE CORPS
NIGER STATE
PAYROLL REPORT FOR THE MONTH OF SEP 1999

S/No	Reg_num	Name	Acc_num	Bank	Total_All	Establisment	Zone	All_to_data	Total month ser.
1	NGS/99/001	Okosun Daniel	212-389	UBA	1600.00	C.O.E Minna	Minna	4720.00	2
2	NGS/99/002	Idris Paul	212-389	UBA	1600.00	C.O.E Minna	Minna	4720.00	2
3	NGS/99/003	Mohammed Sani	212-389	SAVANA	1600.00	C.O.E Minna	Minna	4720.00	2
4	NGS/99/004	John Isah	212-389	F/BANK	1600.00	C.O.E Minna	Minna	4720.00	2
5	NGS/99/005	Yahya Mohammed	212-389	UNION	1600.00	C.O.E Minna	Minna	4720.00	2

CASH BOOK/EXPENDITURE RETURNS
NATIONAL YOUTH SERVICE CORPS
NIGER STATE

First Quarter Oct. 1998

ACC_CODE	ACCOUNT NAME	QUARTERLY ALLO.	MONTHLY_EXPENSE	ALLO_TO_DATE	EXPENSE_TO_DATE
1008	SPORT EXPENDITURE	20000.00	4000.00	20000.00	14000.00	6000.00
1009	SPECIAL ADV. EXP.	5000.00	2000.00	5000.00	7000.00	-2000.00
2001	CORPS PERSONAL ALLOW	40000.00	10000.00	40000.00	30000.00	10000.00
2002	FEEDING ALLOW.	20000.00	500.00	20000.00	10500.00	9500.00
2003	TRANSPORT ALLOW.	10000.00	4000.00	10000.00	12000.00	-2000.00

```
    @21,20 say "Number of hours worked " get mover
    read
    ovt =(mover/12)*30
  endif
  sele b
  append blank
  repl Emp_no with a->emp_no
  repl Name with a->name
  repl Entert with a->entert
  repl Meal with a->meal
  repl Level with a->level
  repl Step with a->step
  repl Basic with a->Basic
  repl House with a->house
  repl Trans with a->Trans
  repl Utility with a->Utility
  repl bcode with a->bcode
  repl Grosspay with (entert+meal+basic+house+trans+Utility)
  if rep =-1
    repl Overtime with ovt
    repl Grosspay with (entert+meal+basic+house+trans+Utility+ovt)
  Endif
  repl Tax with mtax
  repl Netpay with (Grosspay-mtax)
  repl month with mmoth
  repl year with year(date())
  sele a
  skip
Enddo
clear
@10,20 say "End of File Encountered !"
wait +space(20)+"press any key to exit.."
clear
return
```

```
set color to w/b
@5,4 clear to 22,75
@5,4 to 22,75 chr(178)
@7,5 say "Staff's Name "
@7,21 say Name color gr+/b
@7,52 say "Staff's No"
@7,63 say Emp_no pict "99999" color gr+/b
@9,05 say "Resident. addr."
@9,21 say address color gr+/b
@9,43 say "Department :-"
@9,63 say dept color gr+/b
@11,05 say "Staff's level"
@11,21 say level color gr+/b
@11,43 say "Staff's Step :-"
@11,63 say step color gr+/b
@13,05 say "Position "
@13,21 say position color gr+/b
@13,43 say "State of Origin "
@13,63 say state color gr+/b
@15,05 say "Date of Birth  "
@15,21 say Date_B color gr+/b
@15,34 say "Date of Appoint."
@15,50 say Date_emp color gr+/b
@15,62 say "Sex"
@15,66 say sex  color gr+/b
@17,05 say "Nationality  "
@17,21 say nation color gr+/b
@17,36 say "Basic Salary"
@17,47 say basic pict "99,999.99" color gr+/b
@17,60 say "Bank Code :"
@17,70 say bcode color gr+/b
@18,5 to 18,74 color gr+/b
@20,6 say "Press Enter to countinue or Esc to Abort or F2 to cal. Overtime"
@20,34 say "Esc" color gr+/b
@20,50 say "F2" color gr+/b
rep =inkey(0)
if rep =27
  clear
  return
Endif
if rep =13
  mtax =.05*basic
endif
if rep =-1
   mover =0
   mtax =.05*basic
```

```
close all
clear
set color to w/b
clear
set color to gr+,,g+
store space(3) to mmoth
set color to gr+/w
@9,19 clear to 15,55
@9,19 to 15,55
set cursor off
@14,20 say "Use space Bar to Select your Choice"
@10,20 say "Enter the Month to Process :" get mmoth pict "@M
Jan,Feb,Mar,Apr,May,Jun,Jul,Aug,;
   Sep,Oct,Nov,Dec"
read
set cursor on
if lastkey() =27
  set color to w/b
  clear
  return
Endif
sele a
use personel
sele b
use trans index trans
seek mmoth
if found() .and. year(date()) =Year
 clear
 @10,10 say "Illegal Action, Salary for the Month of  "+mmoth +"has been done"
 wait +space(20)+ "Press any key to continue..."
 return
Endif
J = 0
Do while J <= 24
@ J,0 Say Replicate(CHR(179),80)
J =  J + 1
enddo
store space(4) to mnum
set color to GR/WN
@0,0 CLEAR TO 2,79
@1,1 SAY "COMPUTER APPROACH TO PAY-AS-YOU EARN (PAYE)
SYSTEM IN AN ORGANISATION"
*use personel
sele a
go top
do while .not. eof()
```

```
RETURN

PROCEDURE REPT
DEFINE POPUP REP FROM 12,49 TO 18,70 ;
MESSAGE "USE UP $ DOWN KEYS"
DEFINE BAR 1 OF REP PROMPT "MONTHLY REPORT" ;
 MESSAGE "THIS GENERATE MONTLY TRANSACTION REPORT"
DEFINE BAR 2 OF REP PROMPT "BANK REPORT" ;
 MESSAGE "GENERATE REPORT FOR DIFERENT BANKS"
DEFINE BAR 3 OF REP PROMPT "STAFF DETAIL REPORT" ;
 MESSAGE "DETAIL REPORT FOR ALL STAFF"
DEFINE BAR 4 OF REP PROMPT "MONTHLY SUMMARY" ;
 MESSAGE "SUMMARY REPORT FOR ALL STAFF"
DEFINE BAR 5 OF REP PROMPT "EXIT TO MAIN" ;
 MESSAGE "GO BACK TO THE MAINMENU"
ON SELECTION POPUP REP DO MAINREP
ACTIVATE POPUP REP
save screen to mp
PROCEDURE MAINREP
 DO CASE
 CASE BAR() = 1
  DO MREPT
 CASE BAR() = 2
  DO BREPT
 CASE BAR() = 3
  DO SREPT
 CASE BAR() = 4
  * DO SUMREPT
 CASE BAR() = 5
  DEACTIVATE POPUP
  rest screen from mmp
  RETURN
  OTHERWISE
   @20,10 SAY "WRONG OPTION"
    WAIT
 ENDCASE
* DEACTIVATE POPUP
 SET COLO TO W/B
RETURN
****************************
*  Monthly Transaction   *
****************************
set talk off
set safety off
set score off
set status off
```

```
SET COLOR OF MESSAGE TO B/W+
SET COLOR OF TITLE TO W/GB
SET COLOR OF HIGHLIGHT TO GR/R+
SET COLOR OF BOX TO GR+/BG
*-----------------MENU HEADING PROCEDURE-----------------
@2,13 TO 6,60 CHR(220)
@4,15 SAY "   COMPUTERISED PAY AS YOU EARN SYSTEM"
@5,15 SAY "            MENU            " COLO GB*/B
@1,0 TO 23,73 DOUB
DEFINE POPUP PAY FROM 8,24 TO 16,49 ;
MESSAGE "USE UP $ DOWN KEYS"
DEFINE BAR 1 OF PAY PROMPT "STAFF RECORD CREATION" ;
 MESSAGE "TO ADD MORE RECORD TO THE PERSONEL FILE"
DEFINE BAR 2 OF PAY PROMPT "MONTHLY TRANSACTION" ;
 MESSAGE "TO CALCULATE SALARY FOR THE MONTH"
DEFINE BAR 3 OF PAY PROMPT "MODIFY STAFF RECORDS" ;
 MESSAGE "THIS OPTION MODIFIES STAFF RECORDS"
DEFINE BAR 4 OF PAY PROMPT "DELETE STAFF RECORDS" ;
 MESSAGE "TO DELETE STAFF INFORMATION THE FILE"
DEFINE BAR 5 OF PAY PROMPT "REPORT GENERATION" ;
 MESSAGE "TO CREATE MONTHLY REPORTS"
DEFINE BAR 6 OF PAY PROMPT "EXIT MAIN PROGRAM" ;
 MESSAGE "TO GET OUT OF THE PROGRAM"
ON SELECTION POPUP PAY DO MAINREC
ACTIVATE POPUP PAY
save screen to mmp
PROCEDURE MAINREC
 DO CASE
 CASE BAR() = 1
  DO PERSONEL
 CASE BAR() = 2
  DO TRANS
 CASE BAR() = 3
  DO MODIREC
 CASE BAR() = 4
  DO DELREC
 CASE BAR() = 5
  DO REPT
 CASE BAR() = 6
  DEACTIVATE POPUP
  OTHERWISE
   @20,10 SAY "WRONG OPTION"
    WAIT
ENDCASE
DEACTIVATE POPUP
SET COLO TO W/B
```

```
CLEAR
USE PAY_REC
INDEX ON EMP_NO TO PP
SEEK TY
IF FOUND()
@1,20 SAY "I N D I V I D U A L   P A Y S L I P"
@2,1 TO 19,70 CHR(178)
@4,20 SAY "NAZARETH VENTURES LIMITED"
@5,27 SAY "NOVEMBER, 1997"
@7,3 SAY "STAFF_N0 :-"
@7,15 SAY EMP_NO
@7,25 SAY "NAME :-"
@7,35 SAY  NAME
@7,45 SAY "DEPARTMENT :-"
@7,60 SAY DEPT
@8,2 TO 8,69
@12,3 say "TOTAL DEDUCTION:-"
STORE (HOUSE + TRANSP + WATER ) TO TOTA_ALL
@13,13 SAY TAX PICT "99999.99"
@10,46 SAY "ALLOWANCES :-"
@11,49 SAY "HOUSING ALL. :-"
@11,63 SAY HOUSE
@12,49 SAY "TRANSP.ALL . :-"
@12,63 SAY TRANSP
@13,49 SAY "WATER ALL. :-"
@13,63 SAY WATER
@15,49 SAY "TOTAL ALL.:-"
@15,60 SAY TOTA_ALL PICT "999999.99"
@16,2 TO 16,69
@18,30 SAY "NETPAY...."
@18,46 SAY NPAY
ELSE
RETURN
ENDIF
@20,00
WAIT "  "
*----------MAIN PROGRAME-----------------------
SET TALK OFF
SET CONF OFF
SET DEVICE TO SCREEN
SET ESCA OFF
SET SAFE OFF
SET STAT OFF
SET SCORE OFF
SET CENT ON
release all
```

```
   Append Blank
   Repl Name with mname, Address with maddr
   Repl Emp_no with mstnum
   Repl Dept with mdept
   Repl Position with mpost
   if val(level)=13
     menter =350
     Repl Entert with menter
   Endif
   if val(level)>=14 .and. val(level) <=15
     menter =450
     Repl Entert with menter
   Endif
   Repl state with mstate
   Repl Trans with mtrans
   Repl Level with mlevel
   Repl Basic with mBasic
   Repl meal with mmeal
   Repl House with mhouse
   Repl Utility with mutility
   Repl Date_b with md_birth, Date_emp with Date()
   Repl bcode with mbcode
   Repl Sex with msex, Nation with mnation
   @21,25 Say "More data entry(Y/N)" get ANS pict "!" valid ans $ "YN" color
    gr+/b
   Read
   if lastkey() =27
     clear
     rest screen from mmp
     return
   endif
   rest screen from mty
ENDDO
Clear
@ 10,20 Say "Goodbye for now & God's blessing"
Wait +space(20)+"Press any key to continue..."
CLEAR
******end of prg*******
SET STATUS OFF
SET SCORE OFF
SET TALK OFF
SET BELL OFF
CLEAR
STORE 0 TO TY
@10,20 SAY " ENTER STAFF NUM." GET TY
READ
```

```
@13,05 say "Enter Staff's level" get mlevel
@13,43 say "Enter Staff's Step :-" Get mstep
@15,05 say "Position            " get mpost
@15,43 say "State of Origin " get mstate
@17,05 say "Date of Birth    " get MD_BIRTH
@17,34 say "Date of Appoint." get mDatep
@17,62 say "Sex" get msex pict "!" valid msex $ "FM"
@19,05 say "Nationality      " get mnation
@19,36 say "Basic Salary" get mbasic pict "9999999.99"
do while .t.
 @19,60 say "Bank Code: "get mbcode
 @20,5 to 20,74 color gr+/b
 read
 if lastkey() = 27
  clear
  rest screen from mmp
  return
 endif
 sele a
 seek mbcode
 if .not. found()
  @21,20 say "Bank Code does not Exist"
  m =inkey(0)
  @21,20 clear to 21,67
  loop
 endif
 exit
Enddo
save screen to mty
mhouse =(.70*mbasic)
if val(mlevel)<=5
  mtrans =800
  mmeal =300
  mutility =190
Endif
if val(mlevel)>=6 .and. val(mlevel) <=11
  mtrans =1030
  mmeal =400
  mutility =310
Endif
if val(mlevel)>=12 .and. val(mlevel) <=15
  mtrans =1400
  mmeal =500
  mutility =500
Endif
Use Personel
```

```
*****************************************************
*This section Accepts Data into the                 **
*****************************************************
save screen to mmp
set talk off
set status off
set score off
set date british
set bell off
set color to gr+,,b
set color to wg/rB
sele a
use bank index bank
J = 0
Do while J <= 24
  @ J,0 Say Replicate(CHR(179),80)
  J =  J + 1
enddo
store space(5) to mnum
set color to GR/WN
@0,0 CLEAR TO 2,79
@1,1 SAY "COMPUTER APPROACH TO PAY-AS-YOU EARN (PAYE)
SYSTEM IN AN ORGANISATION"
Store "Y" to Ans
Do While upper(AnS) = "Y"
   store space(25) to Mname
   store space(20) to maddr
   store space(10) to mdept
   store space(15) to mpost
   store space(5) to mquali,mstnum
   store space(10) to mstate
   store space(10) to mnation
   store space(2) to mlevel,mstep,mbcode
   store CTOD("  /  /  ") to MD_BIRTH
   store 0 to mnpay, mhouse, mtrans, MWATER,mbasic
   store ctod("  /  /  ") to mDatep
   store space(8) to mstatus, mnation
   store space(1) to msex
   set color to w/b
   @7,4 clear to 22,75
   @7,4 to 22,75 chr(178)
   @ 6,25 say " Data Entry Section into personel file" Color *W
   @9,5 say "Enter Staff's Name " Get Mname
   @9,52 say "Staff's No" Get Mstnum pict "99999"
   @11,05 say "Residential address" get Maddr
   @11,46 say "Department :-" Get mdept
```

CHAPTER FIVE

COSTS/BENEFITS

This system is carefully designed to help the organisation achieve its highest efficiency through the following objectives:-

(a) The system will produce timely and accurate reports to enable the management to take effective decision.

(b) It minimizes or eliminate fraud in N.Y.S.C Accounting system.

(c) The system will enable the management to monitor and control Accounts Department.

(d) It will eliminate duplication and conflicting information on both accounting figures and corps members.

(e) The system will ensure that total amount collected by each corps member to-date will be calculated on monthly basis.

(f) It will also ensure that the number of months served by each corps members will be calculated on monthly basis and specified on pay sheet.

(g) The system will show both the allocations and balances on expenditures.

(h) With the proposed system, wastes and losses will be shown-up quickly so that remedial action will be taken.

(i) The system will facilitate data interaction between various levels of management.

(j) Reliable, efficient and timely information will be accessed at any time by department heads.

(k) The system will make provision for report on trial balance, expenditure allocations and expenses.

To overcome problems encountered by the existing system, the following additional

Hardware's/Software's have been recommended for the proposed system. Since NYSC has already accquirec computer.

(a) 5 PC Computer systems

(b) All files must be on disc

(c) The central processor mainframe will be 16k words

(d) Buffer area size will be capable of holding 4096 characters and exchangeable Disc store will be used and key edit system should replace the unit record card system.

(e) Line printer has 132 print position and works at a speed of 600 lines per minutes for Ancillary equipment. Burater Decullator will be used.

The Disc based operating system, housekeeping routine, cobol and dbase IV languages will be the software facilities for the system.

With the proposed system in view, the cost of producing reports needed at any level will be less than what is now in the existing system. More timely and accurate reports are anticipated from the new system and as a result of this, much time and money are expected to be saved.

Although, the development and new costs will be high, but the long term after effect benefits will be high in terms of accuracy, timely reports, avoidance of repetitions of data and cost wise, when compared to existing system.

In order to meet the targeted date for completion of the project given, the project is sub-divided into section as stated onthe table of content above, the System Analyst makes sure that progress is in line with date constraint given to that particular job and the overall target is able to be achieved by constant monitoring of the progress and the cooperation given by the

workers and the management.

This enables the System Analyst (me) to investigate the existing system properly. The present existing system is processed manually as such, it can not cope with the amounts of work in the organisation but in order to meet up to the time given, inaccurately and untimely reports are always produced for management which have drastic effect on the organisation and also results to corps members being paid late every month. The cash book, Trial balance and Bank reconciliation statement are always produced three(3) months later of every month which allows for much frauds on the part of the clerical officers in the department.

To overcome the problem encountered by the existing system, the following Hardware's/Software's have been recommended for the proposed system.

a) All the departments should have personal computer each links to central computer.

b) All files must be on disc to enable the management or department concerned to access the file by use of VOU's (personal computer) at anytime. The central processor main store will be 16k words. Buffer area size will be capable of holding up to 4096 characters and exchangeable Disc store will be used. Line printer will have 132 print position and at the speed of 600 lines per minutes.

The disc based operating system, Housekeeping routine dbase IV, Cobol languages will be the software facilities for the system.

With the proposed system in view, the cost of producing reports needed at any level will be less than what it is now in the existing system; more timely and accurate reports are anticipated from the new system and as a result of this, much time and money saved are expected.

Although the development and new costs will be high but the long term after effect benefits will be high in terms of accuracy, timely reports, avoidance of repetitions of data and cost wise when compared to existing system.

To conclude, the system is carefully designed after much consideration has been given to organization's problem and desire to have effective accounting system in order to achieve the N.Y.S.C. 's objective of accountability.

The system Analyst involved in deigning this system has considered and weighed social, technical and economic factor effect of this system on the N.Y.S.C organisation and recommends that the proposed system will meet the organisation desire and help to achieve its highest efficiency and accountability.

To ensure that the new system achieve its objective plan and control of system testing have been devised to ensure continuous monitoring of the new system as shown in the appendices,

The appendices also show timetable which is used for this project which enables the Analyst to complete the system on schedule.

CONCLUSION AND RECOMMENDATION

N.Y.S.C organisation is a public organisation which has to give account of its stewardship by making accountability its watchword.

Three factors that compel N.Y.S.C to maintain and improve on accountability at present time are:-

(a) The reform in the country's civil service.

(b) The bitter consequences of the sordid events of 1983 and the need to ensure that the decadence of the period will never revisit the N.Y.S.C.

(c) The need to be answerable to the public whose resources are used to maintain the scheme.

In pursuance of this objectives, the N.Y.S.C organisation always emphasizes on recruitment of qualified account professionals to man their operations and hiring reputable accounting firms to audit its accounts.

Attention is also being given to N.Y.S.C stores at the moment all items supplied to Directorate Headquarters stores are inspected by the Quantity Control Committee and the stock verifiers. Although this measure is yielding an encouraging result, but more still to be done in terms of computerizing N.Y.S.C. accounting system to ensure timely, effective and efficient decision making which the proposed system is intending to achieve for the organisation.

This system is carefully designed to help N.Y.S.C. to achieve its highest efficiency through the following objectives:

a) It produces timely and effective information about each corps member to enable the management to have effective decision making processes.

b) It eliminates duplication and conflicting information on both corps members and other subheadings.

c) It will also minimize and eliminate fraud in N.Y.S.C. accounting system.

d) The proposed system enables the management to monitor and control the Accounts department.

e) It ensures that the total amount collected by each corps members to-date on monthly basis are well entered.

f) The system also makes provision for calculation of number of months each member has served to-date and must be specified on the pay sheet.

g) It indicates where each corps member is serving presently; i.e. addresses to enable Zonal Inspectors to ascertain where all the corps members under his zone are, for easy monitoring and effective control.

h) With the proposed system, wastes and losses are detected easily and quickly so that remedial action will be taken immediately.

i) The system will facilitate data interaction between various levels of management (i.e. inspection, mobilization and Accounts Departments).

j) Reliable, efficient and timely information will be accounted at anytime by any department.

5.3 PLAN & CONTROL

PROJECT CONTENTS

Chapter 1	Introduction	7items
Chapter 2	Literature Review	10items
Chapter 3	Feasibility Study	17items
Chapter 4	Programming	12items
Chapter 5	Costs/Benefit/Conclusion	3 items
Appendices	Appendices	

DETAILS OF THE PROJECT

1.	INTRODUCTION	DEGREE	TIME
	Introduction	¼wk	3hours
	What is Accounting	¼wk	3hours
	Reasons for monitoring & Improving an		
	Accountability in NYSC	¼wk	6hours
	Problem of NYSC system	¼wk	6hours
	Objectives	¼wk	3hours
	Assumptions/Constraint	¼wk	3hours
	Hardware's/Software'	¼wk	3hours
			27hours
2.	LITERATURE REVIEW		
	Literature Review	1wk	12hours
	NYSC Background	½wk	8hours
	Objectives of NYSC	1/3wk	3hours
	Governing Board	1/3wk	3hours
	Function of Directorate	1/3wk	3hours
	NYSC Depts & Functions	1/3wk	3hours
	NYSC State Committee	1/3wk	3hours
	Function of State Committee	1/3wk	3hours
	Accounting in NYSC and		

	interrelationship among Depts	1/3wk	3hours
			41hours

3. FEASIBILITY STUDY

Investigation	1wk	12hours
Scope of feasibility	¼wk	3hours
Description of system	¼wk	3hours
File design	2wk	24hours
Coding design	¼wk	3hours
Output design	¼wk	3hours
Decision	¼wk	3hours
File creation	½wk	6hours
Estimated volume of Data	¼wk	3hours
Implementation	1wk	12hours
		69hours

4. PROGRAMMING SPECIFICATION

Objective	¼wk	3hours
Description	½wk	3hours
Writing of program	2wks	24hours
		30hours

5. COST & BENEFITS, CONCLUSION & RECOMMENDATION

Cost & Benefits	¼wk	3hours
Conclusion & Recommendation	¼wk	3hours
Plan & Control	¼wk	3hours
		9hours

Parameters

Time Table Hours Allows	= 24hpours/week
Commencement Date	06/03/98
Completion Date	18/07/98

Complexity Table	Degree	Time
Complexity	2wk	24hours
Straight forward	¼wk	3hours
Difficulty	½wk	6hours
Extreme Difficulty	1wk	12hours
Complex	2wks	24hours
Very complex	2wk	24hours

COST A BENEFIT

To overcome problems encounter by the exiting system the following additional Hardware have been recommended. Co S1 since NYSC has already computer system.

5 PC Computer system installation	500,000
5 Exchange Disc Drive	1,250000
1 Line printer	120,000
Total Amount Required	**1,870000**

BENEFITS

With the proposed system in view, the cost of producing reports needed at any level will be less than what is now in the existing system.

More timely and accurate reports are anticipated from the new system and as a result of this, much time and money are expected to be saved.

Although, the development as new cost will be high but the long time after effect benefits will be high in term of accurate, timely report as avoidance of repetition of data.

In view of the above the following benefits are expected:

(a) It produces timely as effective information about each corps member to enable the management to take effective decision.

(b) It eliminates duplication and conflicting information on both corps members and other subheadings

(c) It assists the management to monitor and control the Account Department

(d) It ensures that the total amount collects by each corps member to-date on monthly basis are well entered.

(e) The system makes provision for calculation of member of months each member has saved to-date and must be specified on pay sheet.

(f) It indicates where each corps members is serving presently i.e adorers to enable Zonal Inspectors to ascertain where all the corps members under his Zone are for easy monitoring and control.

(g) The system will facilitate data interaction between various levels of management

(h) Wastes and losses are detected easily and quickly so that remedial action will be taken immediately

(i) Reliable efficient and timely information will be accessed at anytime by any department.

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APPENDICES

APPENDIX 1: **TIMING**

The following is the estimated timing for validation of transaction records and its preparation.

The figures used on this calculation are extracted from the system estimated volume and the configuration area and speed.

The following assumptions are made

a) That operator intervention time = 10%

b) That inter block gap = 10%

c) That number of pages of invalid records printed = 10 pages

Determination of Blocks and size of Magnetic Tape file (INPUT)

Buffer size	= 4096 characters
No. of Records in the file	= 2000 records
No. of characters in a record	= 237 characters
No. of records in a block	= 4096/237 = 17 records
No. of characters in a block	= 17*237 = 4029 characters
No. of Blocks in the file	= 2000/17 = 178 blocks

Data Preparation Timing

No. of Records * 2 * No. of characters/10000 key Depression per hour

= 2000 *2 * 237/10000 = 95 hours

No. of operators needed **Hours needed**

No. of keyboard operators needed = 2 80 hours

No. of Verifying operators needed = 1 15 hours

Computer Time for Magnetic Tape input

No. of blocks * No. of records per block * No. of character per record / Tape speed = 90k

= 178 * 17 * 237 * / 90000 = 8

10% inter block gap time = 8 seconds

Line printer Time

Output time = No. of lines * No. of pages / Line per minutes

= 60 * 60/600 = 1 sec

Total Time for Validation Run = 8 seconds + 1 second

= 9 seconds

APPENDIX 2: NUMBER OF PARTICIPANTS IN NATIONAL YOUTH SERVICE CORPS SINCE INCEPTION 1976/77 - 1979/80

SERVICE YEAR	1976/77			1977/78			1978/79			1979/80		
STATES	M	F	T	M	F	T	M	F	T	M	F	T
1. Abuja												
2. Anambra	240	52	292	469	117	586	579	189	768	731	226	957
3. Bauchi	198	35	233	253	37	390	486	81	567	448	182	630
4. Bendel	324	92	416	616	103	719	768	216	984	827	245	1072
5. Benue	211	37	248	375	51	426	541	98	639	682	153	835
6. Borno	217	24	241	377	42	419	484	94	578	600	77	677
7. Cross-Rivers	274	25	299	466	82	548	558	160	718	558	96	654
8. Gongola	224	14	238	367	46	413	424	94	518	563	64	627
9. Imo	193	29	222	435	93	528	582	145	727	832	169	1001
10. Kaduna	329	75	404	508	122	630	761	234	995	854	339	1193
11. Kano	267	128	395	451	114	565	663	265	928	1055	291	1346
12. Kwara	309	68	377	532	135	667	735	187	922	702	210	912
13. Lagos	502	168	670	686	230	916	1150	825	1975	1529	619	2148
14. Niger	201	33	234	431	70	501	473	107	580	537	113	650
15. Ogun	222	40	262	527	77	604	693	91	784	928	127	1055
16. Ondo	219	48	267	490	110	600	717	116	833	769	155	924
17. Oyo	312	108	420	596	201	797	819	296	1115	1096	407	1503
18. Plateau	263	57	320	471	117	588	560	193	753	717	137	854
19. Rivers	278	40	318	422	58	480	544	102	646	773	142	915
20. Sokoto	220	31	251	366	65	431	506	106	612	588	88	676
TOTAL	5003	1104	6107	8944	1870	10,814	12033	3599	15,632	14,789	3,840	18,629

APPENDIX 3:

NUMBER OF PARTICIPANTS IN NATIONAL YOUTH SERVICE CORPS SINCE INCEPTION :1980/81 - 1983/84

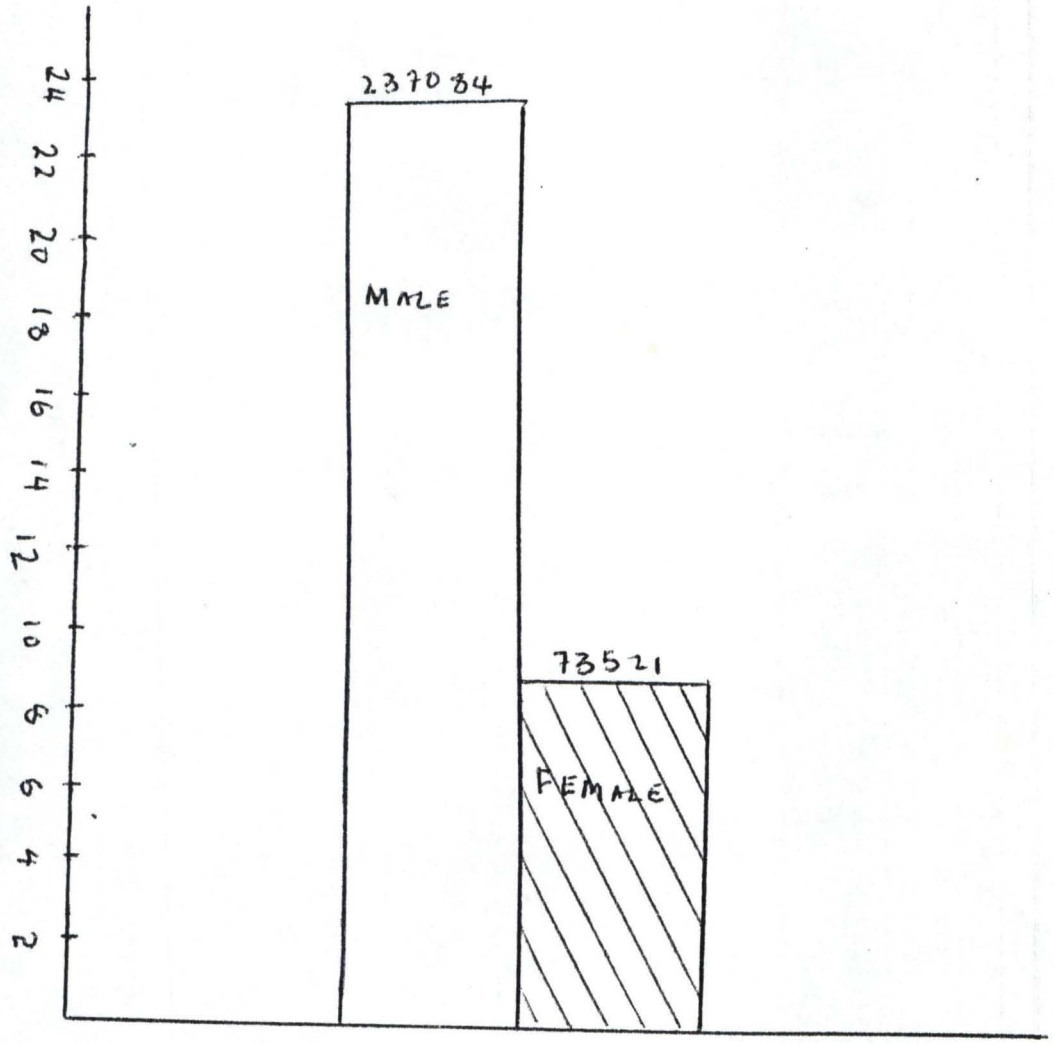
SERVICE YEAR	1980/81			1981/82			1982/83			1983/84		
STATES	M	F	T	M	F	T	M	F	T	M	F	T
1. Abuja										416	85	501
2. Anambra	893	316	1209	971	375	1346	1193	503	1696	1803	589	2392
3. Bauchi	793	102	895	815	174	989	1160	206	1366	1471	289	1760
4. Bendel	1035	345	1180	1156	400	1556	2043	1264	3307	2421	1077	3498
5. Benue	817	175	992	734	182	916	1115	229	1344	1520	340	1860
6. Borno	721	107	828	722	158	880	960	193	1153	1429	242	1671
7. Cross-Rivers	799	233	1032	777	241	1018	1052	254	1306	1335	353	1688
8. Gongola	604	98	702	655	188	773	920	146	1066	1170	151	1321
9. Imo	865	184	1049	846	312	1158	1093	424	1517	1555	585	2140
10. Kaduna	945	404	1349	947	409	1356	1701	595	2296	2061	858	2919
11. Kano	888	370	1258	1119	232	1351	1409	307	1716	2257	457	2714
12. Kwara	1145	354	1499	1320	388	1708	1994	621	2615	2108	645	2753
13. Lagos	1572	944	2516	2275	1165	3440	3197	1908	4905	2944	1750	4694
14. Niger	772	98	870	710	148	858	746	184	930	1145	294	1439
15. Ogun	1011	194	1205	1086	249	1335	1371	326	1697	1680	537	2212
16. Ondo	1038	211	1249	1133	286	1419	1457	329	1786	1881	529	2410
17. Oyo	1562	504	2066	1905	752	2657	2346	1022	3368	2549	1171	3720
18. Plateau	708	304	1012	1247	348	1595	1301	339	1640	1644	520	2164
19. Rivers	920	198	1118	1228	281	1509	1331	348	1679	1487	443	1930
20. Sokoto	734	76	810	863	176	1039	817	91	908	1276	251	1527
TOTALS	17,822	5,217	23,039	20,506	6,394	26,063	27,206	9,089	36,295	33,676	11,161	44,837

APPENDIX 4:

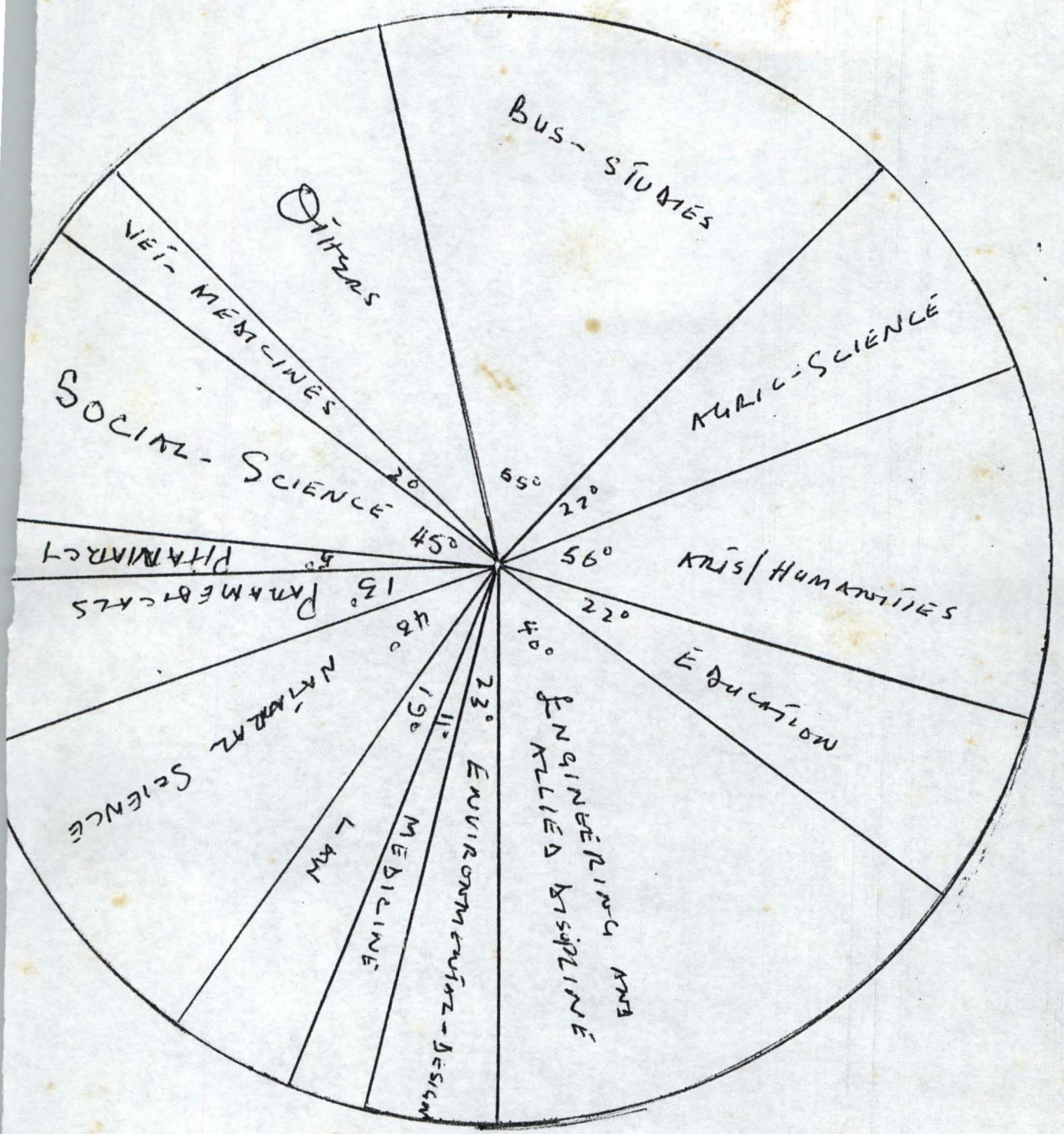
NUMBER OF PARTICIPANTS IN NATIONAL YOUTH SERVICE CORPS SINCE INCEPTION :1984/85 - 1987/88

SERVICE YEAR	1984/85			1985/86			1986/87			1987/88		
STATES	M	F	T	M	F	T	M	F	T	M	F	T
1. Abuja	458	149	607	337	66	403	462	82	544	513	111	624
2. Anambra	1572	801	2374	1104	303	1407	1045	303	1348	1033	313	1346
3. Bauchi	1183	346	1529	770	144	914	785	148	933	669	132	801
4. Bendel	2117	938	3058	780	148	928	1286	281	1567	1314	340	1654
5. Benue	1150	424	1574	1258	304	1562	786	162	948	812	180	992
6. Borno	1094	282	1376	579	119	696	732	150	883	655	114	769
7. Cross-Rivers	1163	406	1569	1003	187	1190	1040	219	1259	1163	200	1363
8. Gongola	875	254	1129	586	105	691	667	129	796	582	113	695
9. Imo	1845	749	2594	1095	240	1335	1193	318	1511	1174	297	1471
10. Kaduna	1842	870	2712	1220	404	1624	1131	436	1567	1344	477	1821
11. Kano	1807	548	2355	1078	259	1337	962	320	1282	1031	352	1383
12. Kwara	1793	703	2496	1173	228	1401	952	265	1217	1107	275	1382
13. Lagos	2663	2068	4731	2097	1102	3199	2141	1126	3267	2424	1384	3808
14. Niger	861	268	1129	595	106	701	741	143	884	674	152	826
15. Ogun	1461	527	1988	1012	234	1246	927	220	1147	1005	209	1214
16. Ondo	1533	591	2124	920	180	1100	978	198	1176	1051	300	1351
17. Oyo	2402	1317	3719	1377	447	1824	1323	425	1748	1427	486	1413
18. Plateau	1520	514	2034	944	284	1228	931	263	1194	1014	302	1316
19. Rivers	1465	477	1942	1016	313	1329	867	304	1171	1013	347	1360
20. Sokoto	1027	277	1304	553	136	689	658	122	791	681	137	818
TOTAL	29,831	12,699	42,530	19,495	5,309	24,804	19,607	5,616	25,233	20,686	6,221	26,907

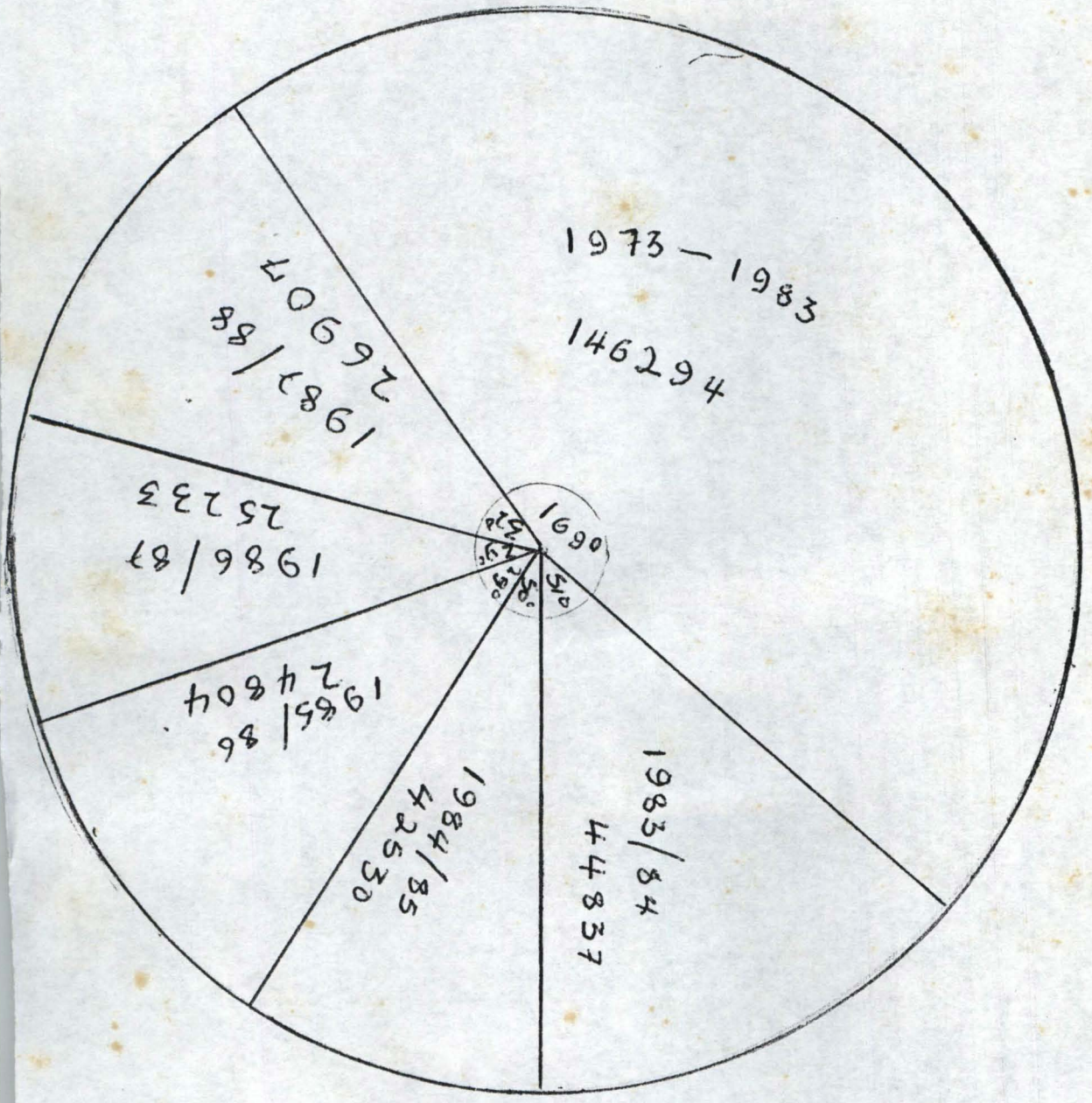
DIX 5.2: MALE & FEMALE DISTRIBUTION



DIX 6: PIE CHART SHOWING THE DISTRIBUTION OF 1987/88 CORPS MEMBERS ACCORDING TO THEIR MAJOR AREAS OF SPECIALIZATION

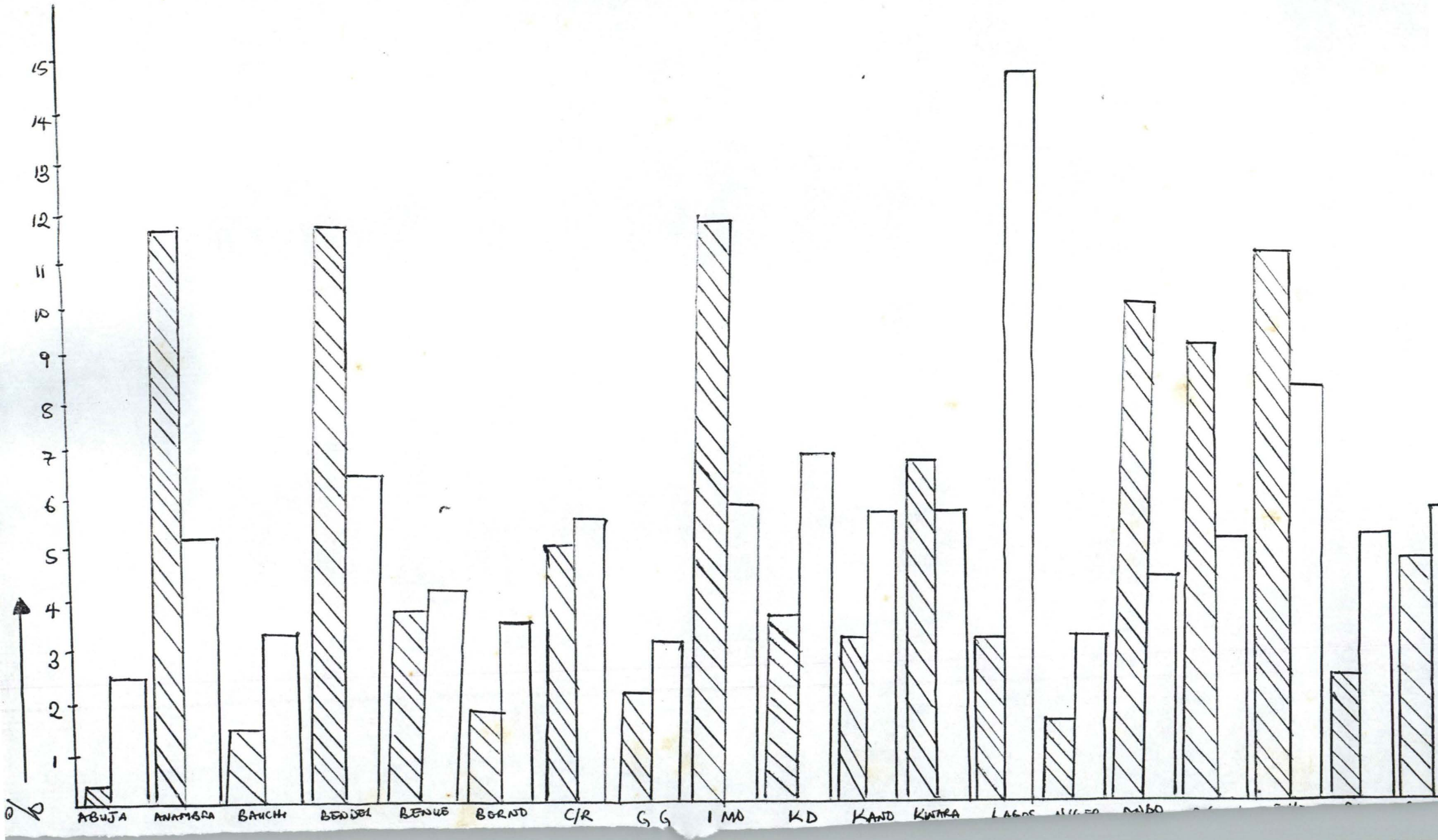


DIX 7: PIE CHART SHOWING THE GROWTH OF CORPS PARTICIPANTS FROM 1983 – 1988



APPENDIX 8 : BAR CHART SHOWING THE COMPARATIVE ANALYSIS OF MANPOWER DISTRIBUTION O

CORPS MEMBERS.



APPENDIX 9:

NATIONAL YOUTH SERVICE CORPS
NIGER STATE SECRETARIAT
EXPENDITURE RETURNS
TRANSACTION FORM.

MONTH ..... YEAR.....

ACCOUNT CODE NUMBER	ACCOUNTS EXPENDITURE SUB HEADING	QTRLY ALLO.	ALLO. TO DATE	EXP.THIS MONTH	EXP. TO DATE	BALANCE
2001	CORPS PERSONAL ALLOWANCE					
2002	FEEDING ALLOWANCE					
2003	TRANSPORT ALLOWANCE					
1008	SPORT EXPENDITURE					
1009	SPECIAL ADV. EXP					
3001/2	SALARIES AND WAGES					
3007	LT 4 T					
3008	GEN. REPS. MAINTENANCE					
3009	0. & GEN. EXPENDITURE					
3010	RENT & RATES					
3011	ELECTRICITY & WATER					
2007	POSTAGE & TELEPHONE					
2008	BANK CHARGES					
2009	MOTOR RUNING EXP.					
2010	PRINT & STATIONARY					
2011	STAFF UNIFORM					
2012	STAFF TRAINING					
2013	R. 4 D					
2014	MEDICAL STAFF EXP.					
2015	ENTERTAINMENT EXP					
2006	ORIENTATION EXPENDITURE					
2005	PASSAGE ALLOWANCE					
2016	AUDIT & ACCOUNT FEES					
2017	CONSULTANCY FEES					

NAME.....

SGNATURE.....

DEPARTMENT.....

DATE.....

APPENDIX 10:

NATIONAL YOUTH SERVICE CORPS

NIGER STATE SECRETARIAT

CASH BOOK FOR THE MONTH OF

1998

DATE	PARTICULARS	PAYMENT	CHEQUE NO	BANK	CASH	DATE	PARTICULARS	CREDIT PAYMENT	CHEQUE .NO	BANK

APPENDIX 11:

TRIAL BALANCE

FOR THE MONTH OF

1998

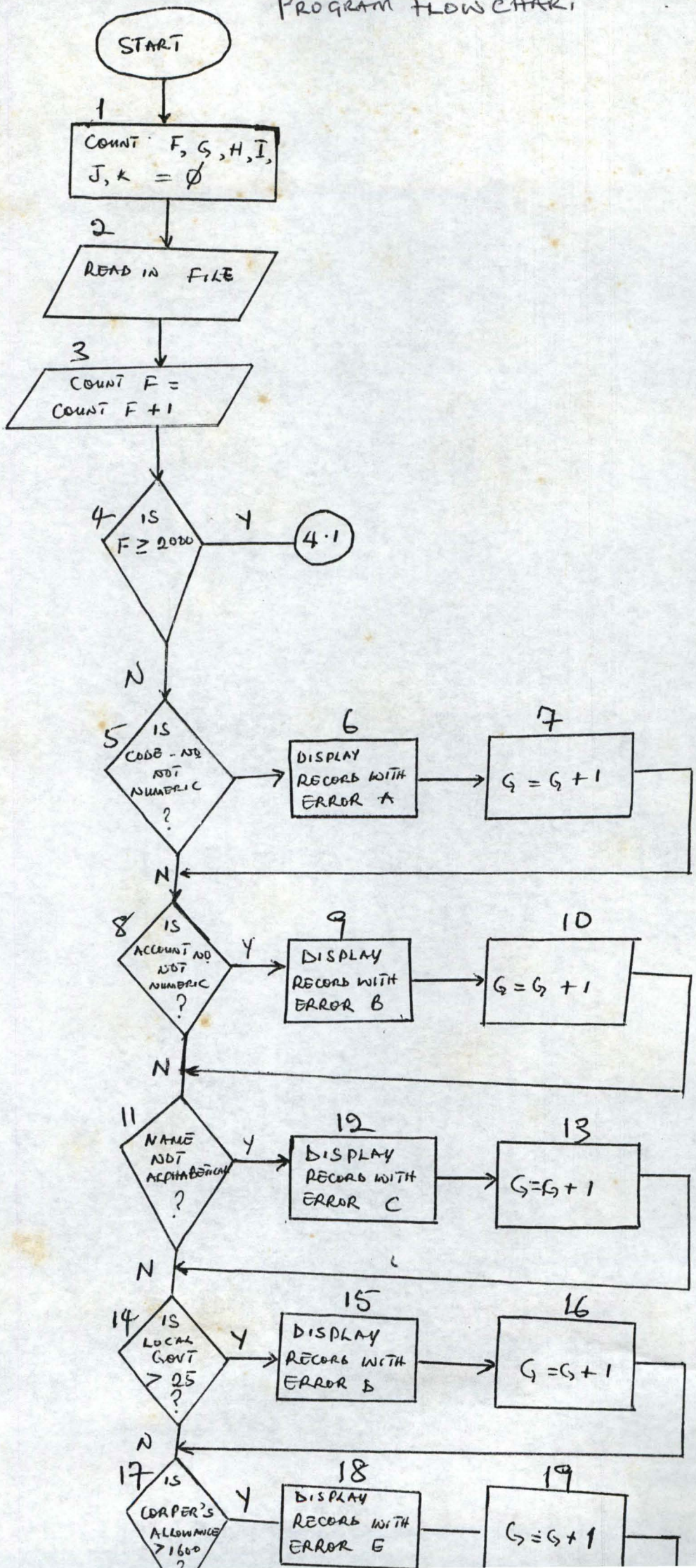
A/C CODE	SUB - HEAD	OPENING BALANCE		CURRRENT TRANSACTION		ADJUSTMENT		CUMULATIVE BALAN	
		DR	CR	DR	CR	DR	CR	DR	

APPENDIX IQ :

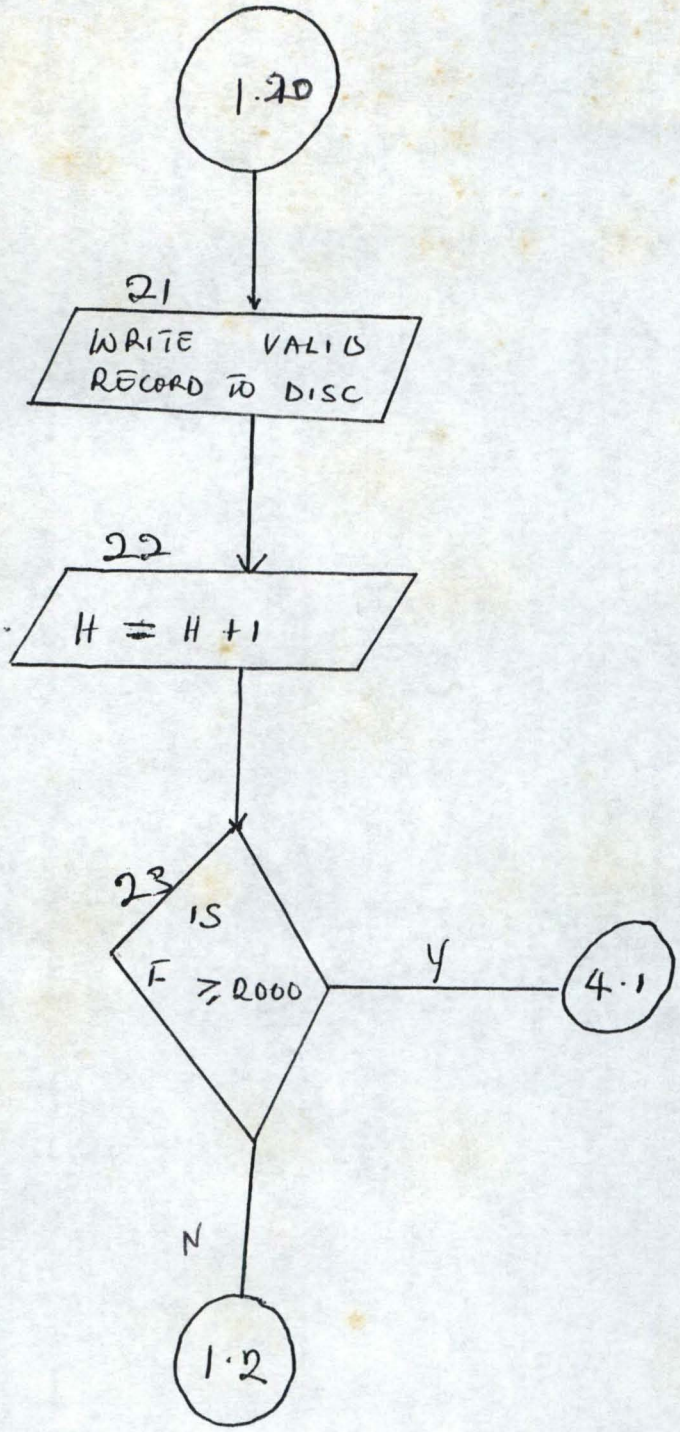
DECISION TABLE

RULES	1	2	3	4	5
	CODE-NUMBER	ACCOUNT NUMBER	NAME	LOCAL GOVT	CORDER'S ALLOWANCE
CONDITION STUB	CON	DIT	LON	ENTRIES	
IS CODE-NO NOT VALID	Y	N	N	N	N
IS ACCOUNT NO NOT NUMERIC	-	Y	N	N	N
IS NAME NOT ALPHABETIC	-	-	Y	N	N
IS LOCAL GOVT < 1 OR > 25	-	-	-	Y	N
IS CORDER'S ALLOWANCE	-	-	-	-	Y
ACTION STUB					
DISPLAY ERROR A	X				
DISPLAY ERROR B		X			
DISPLAY ERROR C			X		
DISPLAY ERROR D				X	
DISPLAY ERROR E					X
WRITE ERRORS	X	X	X	X	X

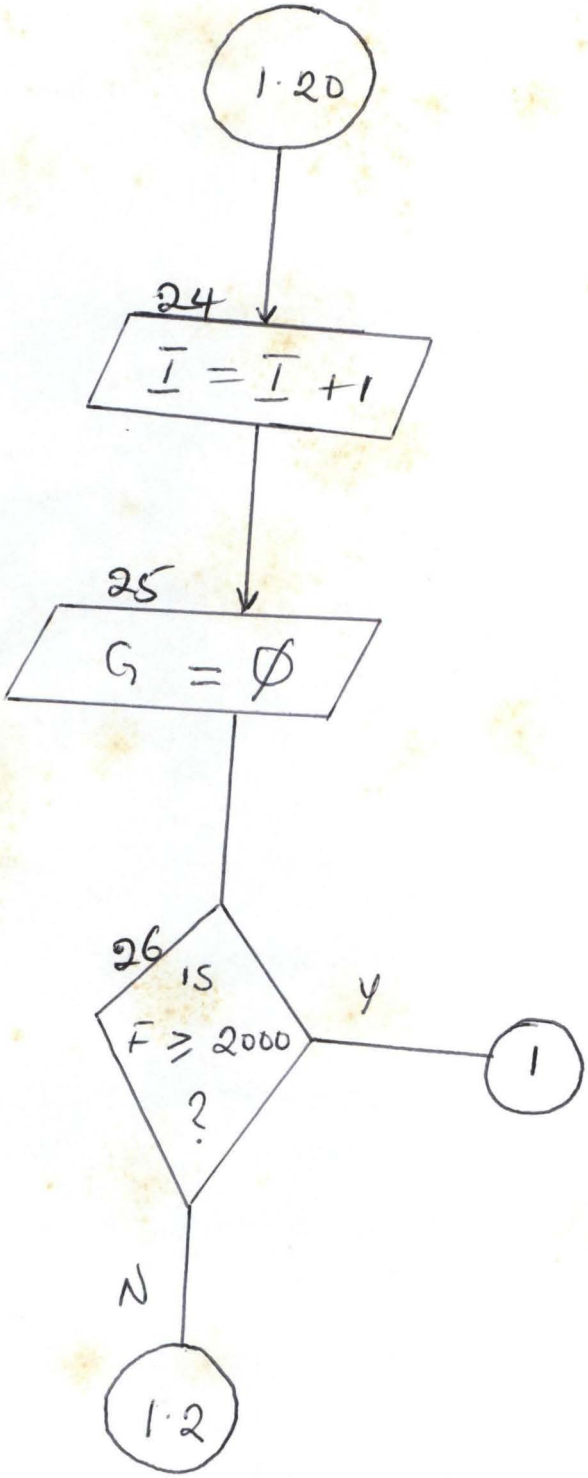
PROGRAM FLOWCHART



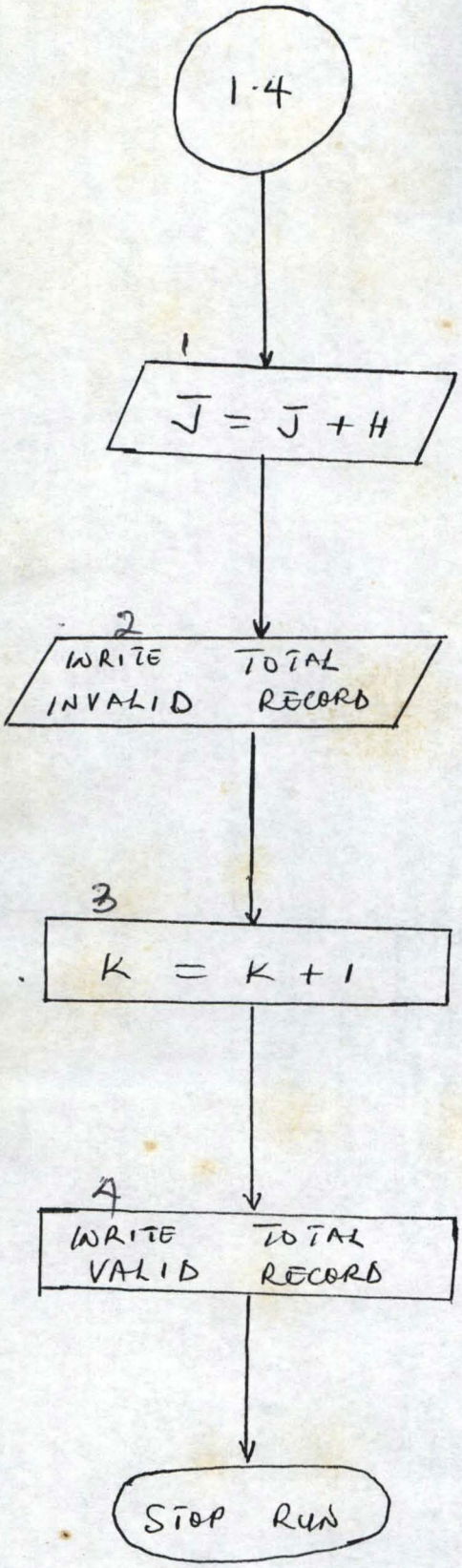
PROGRAM FLOWCHART



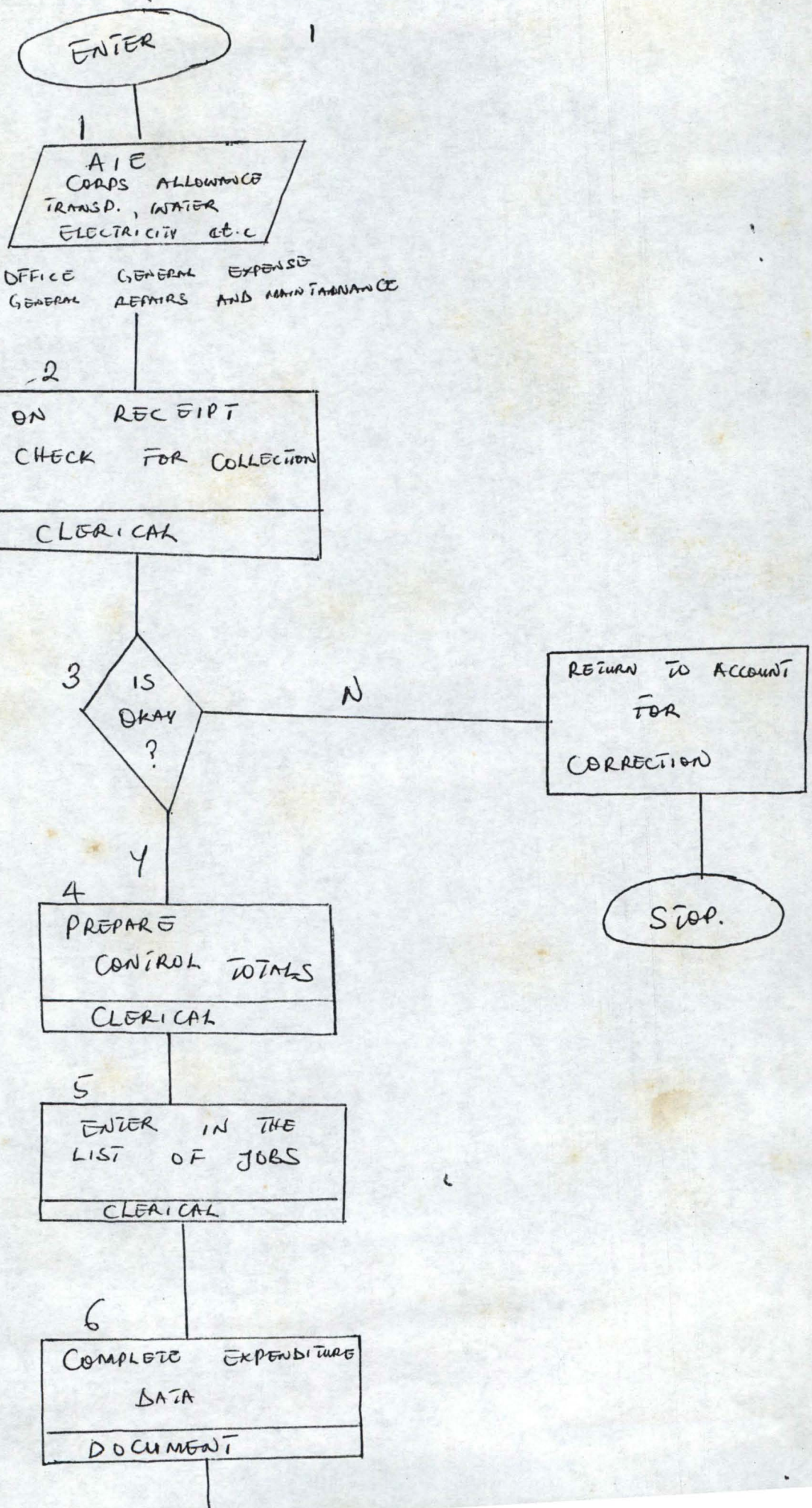
PROGRAM FLOWCHART



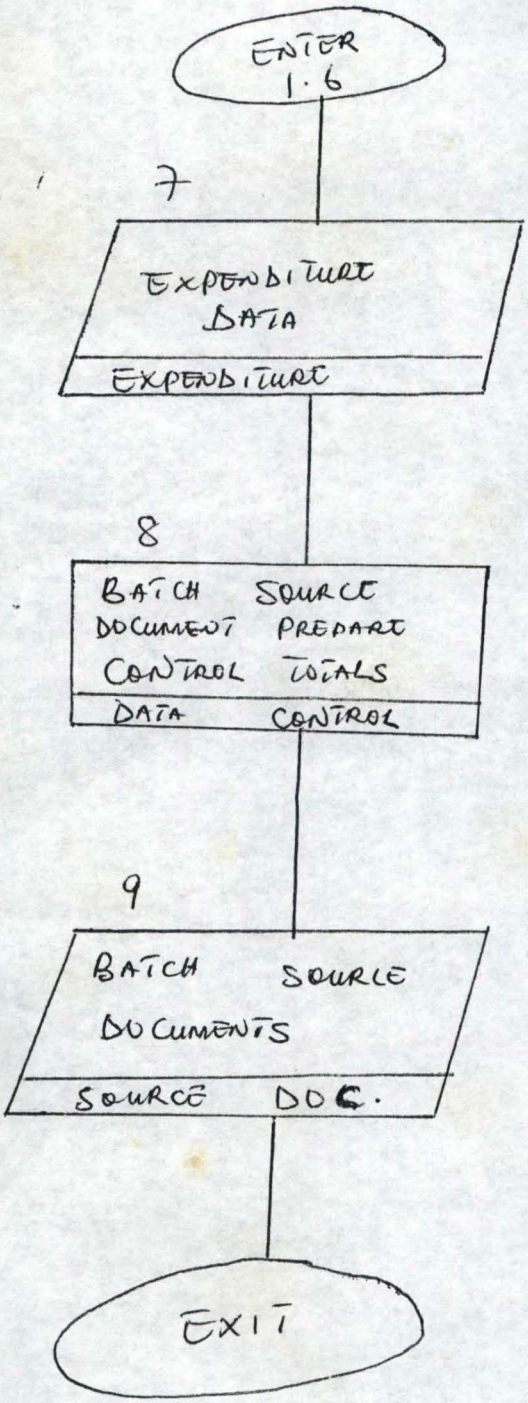
PROGRAM FLOWCHART



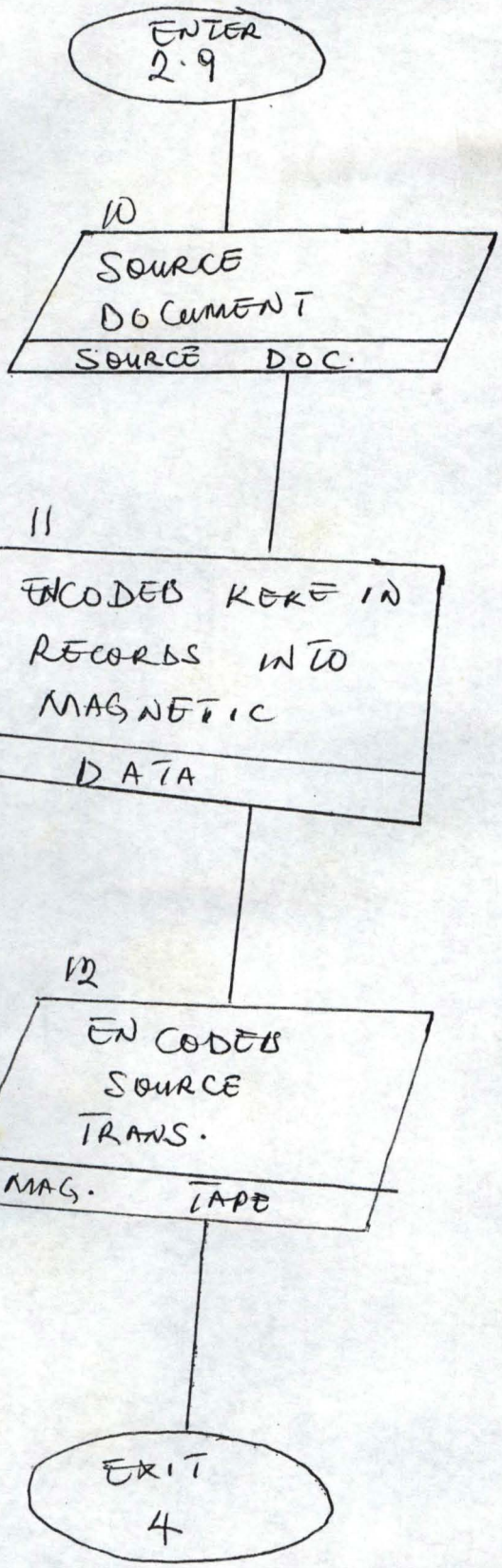
OVERVIEW FOR PREPARATION OF VARIOUS EXPENDITURES.



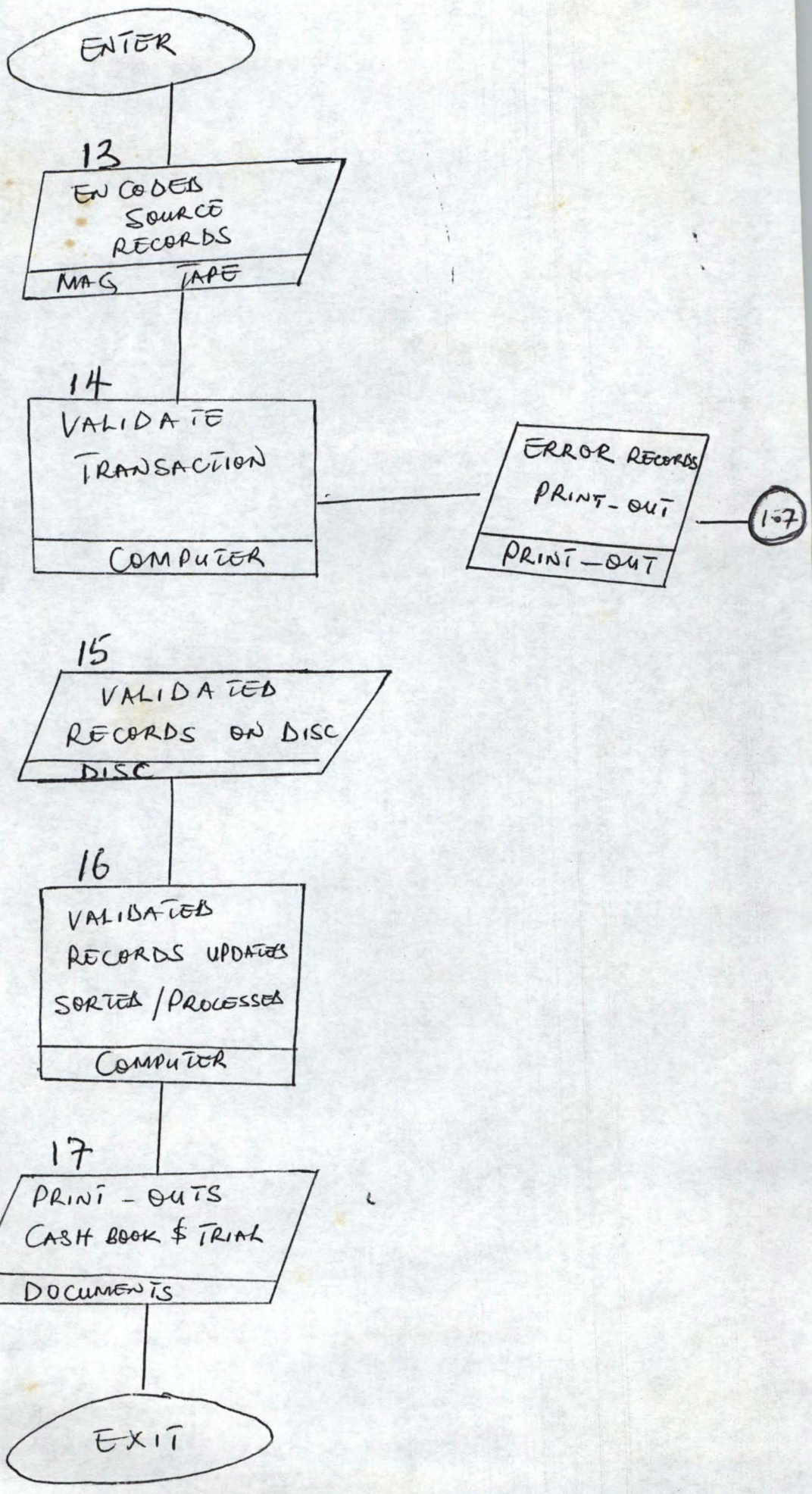
OVERVIEW BATCHING OF EXPENDITURE DATA BY DATA CONTROL



PREPARATION OF INPUT BY DATA PREPARATION SECTION



VIEW FLOWCHART VALIDATION OF TRANSACTION RECORDS BY COMPUTER



APPENDIX 15:

DOCUMENT DISCRIPTION, TRANSACTION FORM (EXPENDITURE RETURNS FORM)

REF	ITEMS	PICTURE	OCCURENCE	VALUE RANGE	SOURCE OF DATA
1.	Accounts Code-Number	9(5)	Once	00001 -99999	Accounts
2.	Accounts Sub-Heading	x(20)	Once	Alpha - Numeric	Accounts
3.	Quarterly Allocation	9(8)	Once	00000001-999999999	Accounts
4.	Allocation to-date	9(10)	Once	00000001-999999999	Accounts
5.	Expenditure this month	9(8)	Once	00000001-999999999	Accounts
6.	Expenditure to-date	9(9)	Once	00000001-999999999	Accounts
7.	Balance	9(8)	Once	00000001-999999999	Accounts
8.	Cash at hand	9(9)	Once	00000001-999999999	Accounts
9.	Bank	9(9)	Once	00000001-999999999	Accounts

APPENDIX 16:

DOCUMENT DISCRIPTION FOR CORPERS ACCOUNTING FORM.

REF	ITEMS	PICTURE	OCCURENCE	VALUE RANGE	SOURCE OF DATA
1.	State Reg. Number	9(10)	Once	0000000001 -	Mobilisation Dept.
2.	State code	x(2)	Once	9999999999	Mobilisation Dept.
3.	N.Y.S.C. Call-up No.	9(10)	Once	Alpha	Mobilisation Dept.
4.	Date of Registration	9(6)	Once	00000000001-	Mobilisation Dept.
5.	Name	x(20)	Once	9999999999	Mobilisation Dept.
6.	Sex	A	Once	000001-999999	Mobilisation Dept.
7.	State/Country/Study	x(15)	Once	Alpha-Numeric	Mobilisation Dept.
8.	Area of Specialization	x(20)	Once	Alpha	Mobilisation Dept.
9.	Qualification	x(10)	Once	Alpha-Numeric	Mobilisation Dept.
10.	Name of Bank	x(12)	Once	Alpha-Numeric	Accounts Dept.
11.	Account Number	x(8)	Once	Alpha-Numeric	Accounts Dept.
12.	Corpers' Normal Allow.	9(5)	Once	Alpha-Numeric	Accounts Dept.
13.	Medical Allowance	9(5)	Once	00001-99999	Accounts Dept.
14.	Transport Allowance	9(5)	Once	00001-99999	Accounts Dept.
15.	Bicycle Allowance	9(5)	Once	00001-99999	Accounts Dept.
16.	Monthly Tot. Allowance	9(5)	Once	00001-99999	Accounts Dept.
17.	Total Number of Month	9(2)	Once	01-99	Mobilisation Dept.
18.	Total Allowance to-date	9(9)	Once		Accounts Dept.
19.	State Originally Posted	x(10)	Once	000000001-999999999	Mobilisation Dept.
20.	Previous Code Number	9(10)	Once	Alpha	Mobilisation Dept.
21.	Date Originally Reg.	9(6)	Once	00000000001-9-	Mobilisation Dept.
22.	State Code	x(2)	Once	999999999	Mobilisation Dept.
23.	Type of Primary Assign.	x(15)	Once	000001-999999	Mobilisation Dept.
24.	Establishment	x(20)	Once	Alpha-Numeric	Mobilisation Dept.
25.	Zone	x(10)	Once	Alpha-Numeric Alpha-Numeric Alpha-Numeric	Mobilisation Dept.