

COMPUTERIZATION OF ACCOUNTING PROCEDURES
(A CASE STUDY OF NDLEA, MINNA, NIGER STATE)

BY

OKE OLUSEGUN KOLAWOLE
PGD/MCS/99/2000/883

A PROJECT SUBMITTED TO THE
DEPARTMENT OF MATHEMATICS/COMPUTER SCIENCE
FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA
NIGER STATE.

SEPTEMBER 2001.

COMPUTERISATION OF ACCOUNTING PROCEDURES
(A CASE STUDY OF NDLEA, MINNA, NIGER STATE)

BY

OKE OLUSEGUN KOLAWOLE
PGD/MCS/99/2000/883

A PROJECT SUBMITTED TO THE

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

IN PARTIAL FULFILLMENT OF THE REQUIREMENTS FOR
THE AWARD OF A POST GRADUATE DIPLOMA (PGD)
IN COMPUTER SCIENCE

SEPTEMBER 2001.

CERTIFICATION

This is to certify that this project was carried out by Mr. Oke Olusegun Kolawole meets the requirements for the award of a Post Graduate Diploma (Computer Science) of Federal University of Technology, Minna, Niger State.

Prince R. O. Badmus

(Project Supervisor)

Date

Dr. S. A. Reju

(Head of Department)

Date

External examiner

Date

DEDICATION

This project is dedicated to ASOPE-FOLORUN-TOSEYIFUNWA with whom we did the course throughout the Nine months preceding his birth.

This dedication is so unavoidable first because he was always accompanying Mummy and Daddy to lectures. Secondly big Mummy-Lakire had named him “Computer” before his birth. Thirdly, the present age is highly computerized hence any child born should be thinking of how to tarry along the Information Technology. The dedication should act as a necessary boost and motivation for ASOPE-FOLORUN-TOSEYI-FUNWA to computerize.

ACKNOWLEDGEMENT

To God be the Glory for all what He has made possible in the life of my family

I am also grateful to Prince R. O. Badmus. Who supervised this project, for his ever-ready posture to attend to me even at odd hours and places and also for his untiring disposition at offering pieces of advise on the project.

My profound gratitude also goes to the Dean, School of Science, and other lecturers for their effort and willingness to make all their students master of their vocation. Also my profound appreciation to Professor Adeniyi, May God bless his concerns.

I thank Miss Matemí Yemisi for her tirelessness in making sure that this project meets the deadline. Also, to Pastor Cole and entire members of R.C.C.G, Chapel of Abundance, Bosso Parish, Minna.

To my Children Yetunde, Foluso, Atefarati, wife Ore-Oluwa for Segun Oke I willo just love you more. I challenge them that I their limit (Educationally)

To National Drug Law Enforcement Agency, I say a big thanks for the posting to (Minna Zone) which is the only reason fee of taking a University work here in Niger State.

ABSTRACT

For an efficient financial management in any organization, financial record keeping is very important. Moreso, a computerized system record keeping will go along way in alleviating the problem associated with the present manual system being operated, misplacement of files or missing of some vital information from staff and other related files.

For the purpose of this project, the proposed computerized system has been designed using the database management system with special preference to Visual Foxpro. Also, the program is designed such that data can easily be added, deleted and modified.

TABLE OF CONTENT

Title page	i
Certification	ii
Dedication	iii
Acknowledgment	iv
Abstract	v
Table of contents	vi
CHAPTER ONE	
1.0 Introduction to accounting system	1
1.1 Definition	1
1.2 Historical perspective	2
1.3 Accounting and the environment	2
1.4 Accounting information in decision making	3
1.5 Aim and objective of the study	4
1.6 Concept of Accounting system	4
1.7 Methodology	5
1.8 Scope and Limitation of the project	6
1.9 Definition of Terms	7
CHAPTER TWO	
2.0 NDLEA: POLICIES AND PROGRAMMES	8
2.1 Objectives of NDLEA	8
2.2 Functions of NDLEA	9

2.3	Special power of the Agency	10
2.4	Organizational structure in NDLEA	10
2.5	NDLEA programmes	13
2.6	NDLEA STRATEGIES	14

CHAPTER THREE

3.0	NDLEA Accounting design system	15
3.1	Introduction	15
3.2	Accounting system in computer based environment	15
3.3	Feasibility study	16
3.4	Features of the proposed computer	17
3.5	System conversion	17
3.6	Testing project feasibility	19
3.7	Cost and benefit analysis	20
3.8	System design, specification and procedures	21
3.9	Choice programming language	24
3.10	Features of the programming language	24

CHAPTER FOUR

4.0	Software Developments and Implementation	26
4.1	Programme Development	26
4.2	Programme testing and Implementation	27
4.3	System Documentation	28

4.4	System Installation	28
-----	---------------------	----

CHAPTER FIVE

5.0	Observation, Recommendation and conclusion	31
-----	--	----

5.1	Observation	31
-----	-------------	----

5.2	Recommendation	31
-----	----------------	----

5.3	Conclusion	32
-----	------------	----

-	References	33
---	------------	----

-Appendices

Appendix A-- Program flowchart

Appendix B-- Report

Appendix C-- Program listing

CHAPTER ONE

1.0 INTRODUCTION TO ACCOUNTING SYSTEM

1.1 DEFINITION

Accounting can be defined as the allocation of financial data about an organization and the analysis, measurement, and recording of the information for decision makers.

An accounting system processes the allocation of resources into and out of an organization. It also processes the assets of the organization and lastly, it processes claims against those resource i.e. department. Accounting requires judgment and interpretation in analysis, reporting, and using the reported financial results.

Accounting has a special relationship with Economics which has been defined as the study of how people and the society choose to employ scarce productive resource that could have alternative use to produce various commodities and redistribute them for consumption, now or in the future, among various group or person in society like Economics, Accounting has a conceptual foundation that provides guidelines for the collection, measurement and communication of financial information about an organization.

In general accounting report how an entity, collects measures, interprets and reports financial information on the same activities that are the focus of Economics.

The advent of information technology especially the use of computers in developing efficiency in organization has also increased the necessity for installation of a computerized accounting system in organization. This is because, the speed of efficiency is also used to accomplished bad practices in organization, error made has become more costly and fraud is being committed

easily and unless a system of accounting system with equal speed is installed, this can go undetected for a long period of time.

It is therefore very necessary for organizations not to rely on managerial supervision and manual means of accounting alone.

1.2 HISTORICAL PERSPECTIVES

Accounting is like the exchange process (barter or monetary) that gradually developed with civilization. The earliest written records contain reference to what is now called **ACCOUNTING**.

Accounting evolved in response to the economic needs of society prior to the 15th century. Accounting has no well-defined pattern except that it developed in answer to governing and trading needs of the era. The first known treatment of this subject of accounting was written two years after, the discovery of America. Feluca Paciolo laid the foundations of the basic "Accounting Model" that is used till this day. As Economic activity progressed from the feudal system to agriculture and then to the Industrial Revolution, accounting continued to adapt to the needs of the society. As business unit become more complex and broader in scope, accounting involved in response to the increased planning and control responsibilities of the management. As government grew in size and become more centralized. Accounting was developed to meet the increased responsibilities.

1.3 ACCOUNTING AND ENVIRONMENT

The environment in which accounting operates is a complex one same is affected by such force as:

- (a) The type of government (e.g. democracy versus communism)
- (b) Economic system (e.g. Labor unions) Accounting is influenced significantly by the educational level and economic development of the society.

Organization such as business, churches, political parties, environmental groups and professional association can not effectively exist and accomplish their goals without the operation of accounting. Fundamental to a dynamic and successful society is the ability of each organization to measure and report its accomplishment. To undergo critical self-analysis, and through sound decisions, to renew itself and grow. In this way individual and societal objectives are served at best.

Essentially, society and the various organization comprise it thrive in direct proportion to the efficiency with which scarce resources of men, material, money and machines are also allocated. To achieve this goal, organizations need information about how the resource are obtained and allocated. Accounting information is designed to meet this need.

Accounting is a management information system that is continuously changing to meet the evolving needs of an equally dynamic society.

1.4 ACCOUNTING INFORMATION IN DECISION MAKING

Most organization engage in activities for an extended period of time. During this time, resources are committed and used with the expectation that there will be desirable results in the future. During the period of continuous creativity, those involved in the organization need information about the amounts of resources committed, resources used, resources on hand and output (good and services). This information should be reported, interpreted and evaluated periodically. The accounting process is designed to provide a continuing flow of such information to all interested parties inform of consolidated financial statements.

1.5 AIMS AND OBJECTIVE OF THE STUDY.

This study aim at bringing to light the principle and practical aspects of accounting system in management of various kinds of organizations with special emphasis on how it can be computerized for easy and quick results.

The objectives of computerising the NDLEA accounting system among others are:

- (a) Improve accounting information storage and retrieval.
- (b) Reduce the time taken to process and produce report.
- (c) Preventing and detecting fraudulent practices.
- (d) Increase the accuracy and hence reliability of information obtained from the accounting system for NDLEA.
- (e) Reduce the cost of stationary and other resources required for running the accounting system.
- (f) To establish an efficient and flexible computerised system which will be control monitor and fully enhanced by installation of the local area networks.

1.6 CONCEPTS OF ACCOUNTING SYSTEM.

Fundamental Accounting concepts are the broad basic assumptions that underline the preparation of the periodic financial statements of the establishment.

These concept include:

- (i) Accruals concept
- (ii) Consistency concept
- (iii) Going concern concept
- (iv) Entity concept
- (v) Periodic concept

i. Accrual or Matching concept: The concept holds that for any accounting period, the revenue and all the cost incurred that generate that revenue must be matched and reported for the period. If revenue is carried over from a period or deferred to future period, all elements of cost and expenses relating to that revenue are usually carried over or differed.

ii. Consistency concept: This means that there is consistency in accounting policies used in the preparation of the accounts and also consistency in the treatment of like items from one period to another.

iii. Going concern concept: This means that the enterprise will continue in operational existence for the for-seeable future. It is assumed that the enterprise has neither the intention nor the necessity of liquidation or of curtailing significantly the scale of its operation.

iv. Entity concept: Every economic unit regardless of its legal form of existence is treated as a separate entity (in accounting) from parties having economic or proprietary interest in it.

v. Periodicity concept: Although the result of business unit cannot be determined with precision until its final liquidation, the business community and users of financial statements require that the business divided into accounting periods (usually one year) and that changes in position be measured over these periods.

1.7 METHODOLOGY

This refers to the method used in obtaining information that was used in the project. Many methods exist but ones particular uses for the purposes of this study are:

1. Interview method

2. Record search method

3. Observation.

1. INTERVIEW METHOD: This method of eliciting information from respondents can be described as the common way of obtaining information on objectives, constraints, allocation of duties, problems and failures in the existing system.

It involves an interpersonal or face-to-face questioning based on well-structured and objective questions by the interviewer.

2. RECORDING SEARCHING METHOD:

This method can be described as a kind of historical data collection method, and it is so described because it's a way of using past data to analyse current information gathered thereby enabling the researcher to make postulations on the topic of the study.

Record searching is very much in use in obtaining or establishing quantitative information for instance, information like frequencies, ratios, trends etc. and through these data, indications of what has been attained is established.

3. OBSERVATION

This is the third type of method used in this project work. It involves watching an operation for a period of time to see for oneself whether people being watched are doing things in conformity with what is expected.

1.8 SCOPES AND LIMITATION OF THE STUDY.

Accounting system is a vast area of study. With this and other factors like complexities of the business operation, this project is therefore not intended to exhaust the accounting system as regular computerisation of it as a system, but to treat at least judiciously those areas that will give a clear view of the system.

In view of the above, it is necessary to restrict the scope of this study to some important aspects of accounting. Hence the following areas of accounting procedures will be examined in this work.

- i. Accounting system in information storage and Retrieval.
- ii. Assessment of accounting system to evaluate its rate of contribution to efficiency in organization.
- iii. Review of accounting system in computers based environment.

1.9 DEFINITION OF TERMS

1. Auditing standard: Requirements needed for an accounting procedure to be certified by an Auditor.

2. Authorisation: The right to perform certain duties other than the normal by an accounting officer.

3. Errors: These are mistakes made during the cause of making accounting entries. These may be inadvertent or deliberate.

4. Fraud: International misrepresentation of financial information by one or more individuals among management, employee or third parties.

5. Custody procedures: This refers to how important document should be safely kept, by whom and for each period.

6. Statutory Requirement: Whatever is required by Law to exist before certain action can be taken.

CHAPTER TWO

2.0 NDLEA: POLICIES AND PROGRAMMES

2.1 OBJECTIVES OF NDLEA

The establishment of National Drug Law Enforcement Agency (NDLEA) by the promulgation of Decree number 48 of 1989 was aimed at exterminating illicit drug trafficking and consumption in the Nigerian society. It is a well-known fact that any involvement in drugs, especially their importation, exportation, sale, transfer, purchase, growing, manufacture, extraction and possession is universally unacceptable. The establishment of NDLEA was Nigeria's deliberate attempt at joining the rest of the world in getting rid of this cankerworm within and without her borders.

Though Decree 48 of 1989 does not endorse capital punishment, as did Decree No 20 of 1984, it however, aims at rendering offenders financially incapacitated apart from the long period of incarceration ranging from 15 to 25 years and sometimes, life imprisonment for producers and traffickers. Additionally, any organization that colludes with offenders to perpetrate drug offence or to conceal proceeds from the illicit drug trade is also liable on conviction to a term of 25 years imprisonment or two million naira fine.

Efforts to check drug trafficking and consumption had hitherto been made by previous administrations with the Board of Customs and Excise,(now Nigerian customs Service) as well as the Police acting as major operatives in the area of drug interdiction. The absence of a central coordinating body presented some problems; hence the effort against them was fraught with many complications.

2.2 FUNCTIONS OF NDLEA

- (i) The coordination of all drug law and enforcement functions conferred on any person or authority including Ministers in the Government of the Federal by any such laws.
- (ii) Adoption of measures to identify, trace, freeze, confiscate or seize proceeds derived from drug related offences or property whose value correspond to such proceeds.
- (iii) Adoption of measures to eradicate illicit cultivation of narcotic plants and to eliminate illicit demand for narcotic drugs and psychotropic substances with a view of reducing human suffering and eliminate financial incentives for illicit traffic in narcotic drugs and psychotropic substances.
- (iv) Taking such measures, which might require the taking of reasonable precautions to prevent the use of ordinary means of transport for illicit traffic in narcotic drugs including making special arrangement with transport owners and operators.
- (v) Strengthening and enhancing effective legal means of international activities of illicit traffic in narcotic drugs.
- (vi) Collaborating with governmental bodies both within and outside Nigeria in carrying out functions wholly or in part analogous to those of the Agency, etc.
- (vii) Taking charge, supervising, controlling, coordinating-all-the responsibilities, functions and activities relating to arrest, investigation and prosecution of all offences connected with or relating to illicit traffic in narcotic drugs or psychotropic substances notwithstanding any law to the contrary. All drug units under existing institutions dealing with offences connected or relating to illicit traffic in narcotic drugs or psychotropic substances shall and be responsible to the Agency in performance of duties.

2.2 SPECIAL POWERS OF THE AGENCY

The Agency has powers

- a. To cause investigation to be conducted as to whether any person has committed an offence under to enable this Decree and
- b. With a view of ascertaining whether any person is involved in offences under the Decree or in the process of such offences to cause investigations to be conducted into the properties of any person if it appears to the Agency that the person's life-style and properties worth do not match his legitimate earning.
- c. For the purpose of inquiring into and ascertaining whether an offence under the paragraph above has been committed, the Agency may by notice in writing call upon any one to furnish it with information, returns, accounts, books or other documents in custody of such persons as the Agency may consider fit and proper in the circumstances.
- d. The Agency shall not exercise the power conferred upon it by paragraph (b) above without first obtaining the approval of the Attorney General of the Federation.

These responsibilities appear vast but it is remarkable that the Agency has within eight years of operation, after slight hitches articulated all these and has been able to put in place necessary and well-grounded strategies and structures to take care of the challenges posed by the assignment. It has also been able, within this period, to formulate concrete measures aimed at ridding Nigeria of the drug scourge with a view to improving the battered image of the country.

2.4 ORGANIZATIONAL STRUCTURE OF NDLEA

In pursuance of the objectives as contained in the statute establishing the National Drug Law Enforcement Agency (NDLEA), the agency swung into action by creating four specialized units, namely:

- (i) General and Assets Investigation
- (ii) Prosecution

- (iii) Drug Demand Reduction; and
- (v) Training, Research and Development

1. ASSET AND GENERAL INVESTIGATIONS

The supply-Reduction Unit mounted an unprecedented battle against drug traffickers in the country adopting in the process various strategies aimed not only at checking the procurement of the notorious narcotics like cocaine and heroin but also halting the local distribution and re-exportation of drug that had before now found their way into the country. Equally, concerted efforts are on to totally discourage the production and distribution of Indian hemp by destroying the weeds in the farms before harvest.

This particular strategy has proved so effective by drastically reducing the incidence of Nigerians arrested worldwide for trafficking in dangerous drugs, which were not routed through this country.

The introduction of these screening measures was as a result of the tactics adopted by the drug merchants who now travel to drug producing countries and lift drugs from there straight to the user-nations in Europe and America thereby circumventing our well policed entry points at home.

ii PROSECUTION

The prosecution unit, which is the legal arm of the Agency, is responsible for prosecuting arrested drug suspects as well as attend to other judicial matters involving the Agency. Other duties of the unit include:

- a. The prosecution of offenders under the degree
- b. Supporting the General and Assets Investigating Unit by providing legal assistance when required

- c. Conducting such proceedings as may be necessary toward the recovery of any assets of properties forfeited to the Federal Government under this decree
- d. Performing such legal duties as the Agency may refer to it from time to time.

With the advent of the democratic regime in the country in May, the Federal High Courts has since assumed the responsibilities hitherto performed by the Miscellaneous offences Tribunal (MOTs). Before the MOTs wound up in May, 929 convictions were secured by the Agency. Since the Federal High Courts started handling drug related cases on the other hand, the Agency has been successful in convicting 231 suspects. On the while 1160 persons were convicted between January and October 1999 while 15 others were acquitted

iii DRUG DEMAND REDUCTION.

The Federal Government of Nigeria through the National Drug Law Enforcement Agency encourages joint Drug Demand Reduction Project with other governmental authorities and serious minded NGOs. To effectively coordinate drug demand reduction activities, a special directorate known as Drug Demand Reduction Unit was created

DIRECTORATE OF DRUG DEMAND REDUCTION

This Directorate is a vital and crucial arm of the Agency. It makes the Agency a complete outfit as a balanced approach towards solving the drug problems. The Directorate is charged with the following responsibilities.

- (i). Carrying out campaigns, seminars and workshops aimed at educating the public on the dangers of narcotic drugs and psychotropic substances thereby stimulating interest in the awareness about drug related problems.
- (ii). After-care rehabilitation, social reintegration and education of addicts.
- (iii). Promotion of the welfare of convicts.
- (iv). Formulating and implementing culturally relevant drug demand activities.

iv. TRAINING, RESEARCH, AND, DEVELOPMENT

The unit is charged with the responsibility of initiating, developing and improving specific training programmes for the Agency. To this end, the NDLEA Academy formerly at Rikkos Layout is now located on a more spacious ground on Shere Hills, Jos was established to meet this need. The Academy has been designated Regional Training Center by the UNDCP (United Nations Drug Control Programme) in West Africa.

Pursuant to the realization of its objectives and for efficient dispensation of same, the unit is divided into two divisions viz: Training and Development, Research and planning.

2.6. NDLEA STRATEGIES

In furtherance of the campaign against illicit demands for drug, the following strategies have been put in place with a view to sensitizing the general populace on the dire consequences of getting involved in drug abuse and trafficking.

1. Production of different versions of campaign material like radio and television jingles, a variety of poster, stickers, information leaflets, badge and erection of billboards in strategic areas of some cities.
2. Routine campaigns in schools, markets, motor parks, religious houses and workplaces either in collaboration with government agencies or non-governmental organizations (NGOs)
3. Organization of Drug Abuse Counseling workshops for school counselors with a view to improving their knowledge of Drug-related problems so as to be able to identify students with drug problems and provide counseling services or referrals as appropriate.
4. Infusion of components of preventive drug education into the curricular of relevant subjects at primary, junior secondary and senior secondary schools levels

5. Production Television documentaries on drug problems in Nigeria and sponsoring of anti drug abuse films and television drama production.
6. Establishment of Life Club (Drug Free Clubs) in primary, junior and senior secondary schools, and lately, universities in the country.
7. Introduction of training programmes for factory supervisors and workers on how to have a drug-free workspace.
8. Establishment of Employee Assistance programme in companies and factories.
9. Organization of workshops for prison staff on how to effectively rehabilitate and provide after-care services for convicted addicts and traffickers
10. Inauguration of preventive drug education committee in collaboration with the Federal Ministry of Information and culture.

CHAPTER THREE

3.0 NDLEA ACCOUNTING DESIGN SYSTEM

3.1 INTRODUCTION:

System analysis and design involves investigation and understanding of the work methods and procedures used in an organization with the view of making better recommendation on how to improve on the current situation and or bring in new and better methods.

In this study, system analysis and design will include the examination of possible and easy way of procedures into a computerised one and how to employ other facilities in ensuring a good accounting control.

3.2 ACCOUNTING SYSTEM IN COMPUTER BASED ENVIRONMENT

This is the formal basis of this study computer environment describes an organizational system where computer is formally used in data processing, that is, all information processed are automated as much as possible.

A Computer can be defined as and electronic device, that accept data as input, process it according to specific instructions and bring out an output. And any system where computers are in use is said to be Electronic Data Processing

ENVIRONMENT

The principle of account system does not change when it is conducted in an Electronic Data processing Environment, except that the environment differs i.e. in methods of data processing and storage of information.

However, contrary to manual processes being supported by paper documents like approval, vouchers, invoices, and records of accountability such as

documents in computers system exist only in machine sensible form it standard format. The use of papers is very minimal and data in standard format cannot be read or modified without the use of computers. And as an aspect of note to accounting personal, all information should be complete and easily accessible. It will be very necessary that, to have personnel who are knowledgeable in the use of computer are not left out.

A Computer environment requires the presence of the following elements:

- The Hardware such as monitor, Keyboard, System unit, etc.
- The Software: Application packages, programming etc.
- The Staff.

3.3 FEASIBILITY STUDY

The essence of a feasibility study is to find out how the solution being proffered will fit in and how workable it will be in the new environment. Feasibility study is very necessary because it helps to prevent wasting of time

3.3.1 ANALYSIS OF EXISTING SYSTEM

In studying the already existing system, it was discovered that the use of manual method is in operation. Manual method, however, has the following defects:

1. It does not allow for easy and quick gathering of information.
2. Inability to ensure confidentiality of the accounting records.
3. There is no clear or well-defined line in authorization and performance of duties.
4. Errors and omission may occur in manual methods and this may lead to imbalance in final accounts
5. The manual operation is more prone to fraud.
6. Inability of the system to subject itself to modern day audit procedures.

3.4 FEATURES OF THE PROPOSED SYSTEM

In view of the disadvantages stated in section 3.3.1 of this study in the use of manual methods, computerization holds the following advantages; this therefore answers the question why is it necessary to change?

1. Computerization of the system will enhance efficient and effective handling of data of any size
2. Computerization of the system will allow for easy assess of different account handled by staff.
3. It will facilitate easy data interaction between and within various levels of management since every member of staff at a defined level will have easy access to their units
4. It will lead to easy storage and retrieval of data thereby eliminating misplacements.
5. Data will be more reliable, since errors and omission will be at the minimum.

3.5 SYSTEM CONVERSION

System conversion is a vital activity and it requires careful handing of data, one o means of system conversion is changeover.

It conversion involves conversion of old data files into the form required by the new system. The changeover from the old to the new system may take place when:

1. The system has been proved to the satisfaction of the system analyst and other implementation activities have been completed.
2. Users, Managers are satisfied with the results of the system test, staff training and reference manuals.
3. The targets data for changeover is due.

The changeover may be achieved in a number of ways. The common methods are, Direct, Parallel, Pilot Running and staged changeover.

DIRECT

This means processing current data by both the old and new in one move, which should be undertaken only when everyone concerned has confidence in the new system. When a direct changeover is planned, system tests and training should be comprehensive, and the changeover itself planned in detail. This method is potentially expensive and most risky.

For security reason, the old system should be held in abeyance, including people and equipment. This is so because in the event of a major failure of the new system the organization would revert to the old system.

PARALLEL RUNNING

This is the processing of current data by both the old and the new system to cross check the results.

The main advantage lies in the fact that, it allows for the old system to be kept alive and operational until the new system has been proved for at least one system cycle, using full line data in the real operational environment by place, people, equipment and time. It allows the result of the new system to be compared with the old system before acceptance by the user, thereby promoting user confidence.

It however, has the disadvantage of extra cost, the difficulty and (sometimes) the impracticability, of user staff having to carry out the different clerical operations for two systems (old and new) on the time available for one.

PILOT RUNNING

This is similar in concept to parallel running Data from one or more previous periods for the whole or part of the system is run on the new system after results have been obtained from the old system, and the new results are compared with the old system. It is not as disruptive as parallel operation, since timing is less

critical. This method is more like an extended system, test, but it may be considered a more practicable form of changeover for organizational reasons.

STAGE CHANGEOVER

This involves a series of limited size direct changeovers, the new system being introduced piece meal. A complete part or logical section is committed to the new system while the remaining part or sections are processed by the old system. Only when the selected part is operating satisfactorily is the remainder transferred.

This method reduces the risk inherent in a direct changeover of the whole system and enables the analyst and users to learn from mistakes made as the changeovers progresses.

Stage changeover has its disadvantages in the control of the selected parts of the old and new system.

It also tends to prolong the implementation period considering, the fact that the organization under study has already started the use of computer, though not particularly applied to the topic of study, it is suggested that, a changeover procedure be adopted. Though, it is expensive, but it is the easiest way out.

3.6 TESTING PROJECT FEASIBILITY

Technical Feasibility

The organization under study, has the right technology for the changeover to take place, since it has computer equipment in use, it will therefore, only require the adaptation of these exiting system to suit the new requirements. It will also be necessary to purchase additional equipment that will best suit the purpose.

Operation Feasibility

Since some of the staff are already computer literate, it will only require few additional, computer literate personnel and training them in the use of the new

packaged being proffered. The training should however be very intensive as this is what is requires of the direct changeover method .

Economic Feasibility

Change generally is accompanied with cost to be expended whether physical or otherwise hence, the costs and benefit analysis of the program needs to be embarked upon, and factors to consider under this includes:

- (i) Re-organising staff(training, employment and development)
- (ii) The cost/ benefit of equipment

3.7 COSTS AND BENEFIT ANALYSIS OF SYSTEM.

DEVELOPMENT COST

	N	:	K
Equipment cost(4 systems)	400,000		00
Installation cost	40,000		00

PERSONNEL COST

Staff Training	50,000		00
----------------	--------	--	----

OPERATION COST

Maintenance cost	100,000		00
Furniture	50,000		00
Stationeries (Diskette & Others)	100,000		00
New software & System Analyst cost	150,000		00
Stand Arrangement	100,000		00

Total Analysis cost = Development cost + Operational cost =1,100,000 00

Total cost of Analysis = 1,000,000 00

BENEFITS

The following under listed benefits accrue to the organization if it takes to new system.

1. DATA SECURITY: All databases will be well secured as unauthorized personnel will not have access to the documents.

2. EFFICIENCY, EFFECTIVENESS AND ACCURACY: In term of quick data processing, and error made deliberately or inadvertent will be at its minimum, because the system will be used by more than one person, as such any deliberate act alone to mar the organization will be discovered.

Accuracy in term of reduced error, will also go along in aiding Audit procedures.

3. EASY DATA INTERACTION: Authorised personnel from different department can easily assess each other's data entries without necessary leaving their desks.

4. EXTERNAL AUDITORS: Especially, those learned in Auditing procedures in an electronic Data processing environment will find it easier to access all necessary documents without hindrances.

5. SAVE COST: On the long run, cost normally incurred every year on overhead will be reduced greatly e.g. cost of stationeries.

3.8 SYSTEM DESIGN, SPECIFICATION AND PROCEDURES

System design is the use of an engineer's creation ability and sense in organizing a logic but literally feasible procedure for a computerized system. Specifically, the design stage of the NDLEA account software design would produce some output as follows:

3.8.1 GENERAL SYSTEM DESIGN:

The general system design includes the flowchart (procedure), a written explanation (Pseudocode). For this study coding (programming) is used, to depict the representation of the project appendix A.

3.8.2 DATABASE DESIGN:

Database design, which is also known as file design, is the denominator of all system. It contains the raw material (Data) necessary to produce output.

In manufacturing, for example, it is only when the product to be made is divided upon that the raw material could be specified and ordered. In the process of developing an information system, output requirement are first decided upon before data are specified. In a sense, output requirement can be thought of as an input database design.

Therefore, the database files design used throughout the system for the proper storage of the course processing data. Below is the physical descriptive structure of the entire database file used.

1. Individual. DBF: This database file is the main database file containing all the details of each staff. The structure of the Database is as shown below:

S/N	FIELD NAME	FIELD TYPE	WIDTH	DECIMAL POINT
1	Name	Character		
2	Designation	''		
3	File-no	''		
4	Basic	Numeric	15	2
5	M-sub	''		
6	Overtime	''		
7	Netpay	''		
8	Mtax	''		
9	transport	''		
10	house	''		
11	gross	''		
12	Level	''		
13	Medical	''		

14	Mesc.	„		
15	Total allow	„		

Bank. DBF : This database file is used to store all the bank particular each staff and for the structure of the database file is as showed below:

S/N	FIELD NAME	FIELD TYPE	WIDTH	DECIMAL POINT
1	Staff Name	Character	30	-
2	Bank codes	„	12	-
3	Basic	Numeric	15	2
4	Bank name	Numeric	25	-
5	Total	Character	15	2
6	Overtime	Date	8	-

3. ALLOWANCE. DBF

S/N	FIELD NAME	FIELD TYPE	WIDTH	DECIMAL POINT
1	Name	Character	30	-
2	Date	Date	8	-
3	Amount	Numeric	15	2
4	Purpose	Character	12	-
5	Duration	„	10	-

4. PAYROLL. DBF

S/N	FIELD NAME	FIELD TYPE	WIDTH	DECIMAL POINT
1	Name	Character	30	-
2	File-no	„	10	-
3	Level	„	10	-

4	Basic	Numeric	15	-
6	S/No	„	1	-

5. PERSONAL. DBF

S/N	FIELD NAME	FIELD TYPE	WIDTH	DECIMAL POINT
1	File - no	Character	12	-
2	Name	„	30	-
3	Level	„	10	-
4	Deptcode	„	10	-
5	Designation	„	12	-

6. USER. DBF

S/N	FIELD NAME	FIELD TYPE	WIDTH	DECIMAL POINT
1	Name	Character	30	-
2	Date	Date	8	-
3	Time	Numeric	8	-

3.9 CHOICE OF PROGRAMMING LANGUAGE.

From the previous analysis, it is pertinent to say that the proposed system is going to be used to store large number of data / information, and time – to- time retrieval of record. Due to this fact, the choice of the programming language chosen for the development of the is Data Management System (DBMS) package with special preference for Visual foxpro.

3.10 FEATURES OF THE PROGRAMMING LANGUAGE CHOSEN.

The choice of Visual FoxPro arose because of the following reasons and features posed by the application software.

- i. It is easy to write an interactive user interface program and also simple to understand.
- ii. It is users' friendly.
- iii. It reduces data redundancy.
- iv. Data integrity can be maintained.
- v. Provides easy and greater access to information.
- vi. Individual database file can be designed to meet specification requirement of a particular functional unit of an organization.
- vii. The visual FoxPro allows the source program to be compiled to an executable file thereby allowing the program to be run independent of the application software that was used in coding the program, for example, visual FoxPro.
- viii. It has quality graphical user's interface.
- ix. It is easy to maintain and to debug; it has debugging tools.

CHAPTER FOUR

4.0 SOFTWARE DEVELOPMENT/IMPLEMENTATION

4.1 PROGRAM DEVELOPMENT

The process of software development is a co-operation effort of the user of the software and system engineer. While the engineers are the professionals that deals with the technology and its application to project information processing needs, the user of the software on the other side have on in depth familiarity with the respective manual functional areas.

The skill and knowledge of these two groups complement each other and can be combined to create any type of information systems during the course of the software development process.

However, because software development is a team effort," system /software development methodology " that provides a frame work for cooperation and successful development of the system. This step-by-step system development procedures is as illustrated below in a tabular form.

STEPS	ACTIVITIES	MEASURABLE OUTPUT
Analysis and specification	Appraisal of existing solution Identification of users requirement	
Design	Design the overall program Structure design the detailed processor processing logic	Process logic specification, using pseudocode or flow chart techniques
Programming	Writing of code in the appropriate processor	Hand written program code.

	language Entry of written code into the computer	Computer printed out of code
Testing and debugging	Removal of syntax and logic errors. Final testing of program	Error free Program execution
Installation And Maintenance	Error free program installation. User training	Program documentation and upgrade procedures

4.2 PROGRAM TESTING AND IMPLEMENTATION

The design of a new system is never complete until it has been tested, implemented and finally documented.

The implementation phase is basically meant for the user of the system and it entails translating the ideas and details plans developed in the system study into actual practice. It is also the occasion for effecting the end view for the system, to see it functioning and to monitor its procedures.

Efforts have been made to ensure that the program is working as desired and that the system will function as processed.

The system package has been developed in an easy and interactive way to make the implementation of the system comprehensive. All the necessary information within each module has been taken into full consideration, thus providing a menu driving for the operation to be performed on each menu option.

4.2.1 IMPLEMENTATION TOOLS

The system is an integrated user friendly and menu driven package. It has been developed as a troubleshooting and repair guide for any user.

The application package is written in visual FoxPro programming language. It is designed to run on one standard operating system window '98/2000'.

4.3 SYSTEM DOCUMENTATION

Documentation is virtually important if a program is to be understood, not only by others, but also by the original programmer at a later stage. So any program should be documented while being written. That is, the program itself should contain comments or remarks stating exactly what various parts of the program are to do. This technical documentation is of utmost importance to the programmer (or other programmers who are with the program) when the time comes to debug, modify or update the program. As a result of this, the program was well documented. The following are also part of the system documentation.

1. System/program flowchart (appendix A)
2. Program input and output design (appendix B)
3. Hardware and software specification (section 3)
4. Program Listing (appendix C)

4.4 SYSTEM INSTALLATION

This is the process of transferring the developed software from the floppy disk to a permanent storage device called the hard disk.

However, due to vast improvement in recent operating systems, the installation of the software is a very simple operation. The procedure is as follows:

STEPS	PROCEDURE	RESULT
1. Go to start	Click	Start popup menu is displayed.
2. Run submenu	Click	Run dialog box displayed
3. Insert NDLEAPACKAGES diskette into A:\	-	-
4. Type the source drive (A:\)	Browse	Content of A:\ displayed
5. Select setup	Double – click	Installation begins
6. Follow the instruction that Follows	Click	Installation in progress
7. Destination	-	Software installed C:\ successfully

BRINGING THE SOFTWARE FROM C:\ TO WINDOW PROGRAM SUBMENU

STEPS	PROCEDURE	RESULT
1. Go to start	Click	Start popup menu displayed
2. Setting submenu	Click	-
3. Choose taskbar & start menu	Click	Taskbar dialog box
4. Select start menu program	click	-
5. Browse to select NDLEA software	Double - click	-
6. Select folder (program)	Click	-
7. Destination	click	TR – GUIDE software copied into program submenu successfully.

CHAPTER FIVE

5.0 OBSERVATIONS, RECOMMENDATION AND CONCLUSION.

5.1 OBSERVATION

- a. From the foregoing, it has been discovered that the manual system of accounting as practiced by the organization is very outdated.
- b. The current account system of the organization creates loop holes for maneuvering manipulation.
- c. The system of accounting as of now takes more than enough time to carry out a specific schedule.
- d. The present system leads to a lot of was of RESOURCES of the organization.
- e. The present system is very cumbersome as regards the preparation of allowances and salary.
- f. With the present system, a consolidated amount being paid to the entire incomplete staff can be obtained with any meticulous

5.2 RECOMMENDATION.

For an adequate and efficient financial record keeping, it is advised that responsibility for the record keeping be trained on how to use the system both hardware and accompanying software in order to have complete and sufficient information about every transaction and this will facilitate continuity of record keeping.

Also, since computer technology is dynamic, the organization should always try to come abreast with what is happening in the computer world, especially on issues relating to security, because nowadays, even fraudsters are vast in the knowledge of computer technology.

The management should provide an enabling environment for the right hardware and the acquisition of the right hardware and software and such other items like spacious office, Air-conditioners, and improve staff welfare packages.

Lastly and importantly, the maintenance aspect of the new system should not be forgotten, otherwise, the system will collapse.

5.3 CONCLUSION

This project work is in attempt to solve the problems associated with the manual system of financial record keeping as noticed in the earlier chapters of this project work. It is simply believed that with the implementation of this proposed system software, all problem earlier identify with the manual system currently being operated would be reduced or eliminated completely.

REFERENCES

1. ABDULRAHEEM K. Lecture Note on programming Language (1998)
(1998) (Unpublished) F. U. T. Minna.
2. AKIN FAPOHUNDA(1997) "Understanding and using microcomputer"
Aflon Ltd. 2nd impression, 1997.
3. BADMUS R. O. Lecture notes on "System Analysis and Design"
(1998) (Unpublished) F. U. T. Minna.
4. SMITH R. E.(1980) Introduction to financial accounting, 2nd
Edition, Heinemann, London, 1980.
5. WELSON, S. (1985) Fundamental of financial Accounting,
5th Edition, Dutch publishing company,
NewYork 1985).

*Menu Section

```
set device to screen
clear
*RUN \projinfo\info.EXE
SET SYSMENU OFF
CLOSE ALL
CLEAR
set safety off
set color to w/b
set exclusive on
set date to brit
set century on
set status off
set talk off
```

```
clear
set path to \OKE
PUBLIC MY, myear
store space(9) to myear
```

```
_screen.icon = "PC04.ico"
_screen.caption = "COMPUTERISATION OF ACCOUNTING PROCEDURES
                  (A Case study of NDLEA, Minna.)"
_screen.picture = "wizflax.bmp"
```

```
my = 0
do form frmlogin
```

```
sele 1
use tallowance again exclusive
```

```
sele 2
use tbank again exclusive
```

```
sele 3
use tindividual again exclusive
```

```
sele 4
use tpayroll again exclusive
```

```
sele 5
use tpersonnel again exclusive
```

```
sele 6
use tuser again exclusive
```

```
m = 0
do form ffirst
```

```
sele 1
do mainmenu.mpr
```

read events

return

*-- Form: form1 (c:\oke\findividual.scx)

*-- ParentClass: form

*-- BaseClass: form

*

DEFINE CLASS form1 AS form

Top = 2

Left = 21

Height = 294

Width = 551

DoCreate = .T.

Caption = "COMPUTERISATION OF ACCOUNTING PROCEDURE"

Icon = "new folder\pc04.ico"

Name = "Form1"

ADD OBJECT container2 AS container WITH ;

Top = 250, ;

Left = 30, ;

Width = 487, ;

Height = 38, ;

TabIndex = 27, ;

ForeColor = RGB(128,0,64), ;

BackColor = RGB(238,214,213), ;

Name = "Container2"

ADD OBJECT shape1 AS shape WITH ;

Top = 28, ;

Left = 6, ;

Height = 217, ;

Width = 535, ;

BackStyle = 1, ;

Curvature = 60, ;

BackColor = RGB(239,186,160), ;

Name = "Shape1"

ADD OBJECT txtname AS textbox WITH ;

Comment = "", ;

ControlSource = "m.name", ;

Format = "!", ;

Height = 23, ;

Left = 170, ;

MaxLength = 30, ;

TabIndex = 1, ;

Top = 39, ;

Width = 283, ;

Name = "txtName"

ADD OBJECT lblname AS label WITH ;

```
AutoSize = .T., ;
FontBold = .T., ;
FontName = "Times New Roman", ;
FontSize = 8, ;
WordWrap = .T., ;
BackStyle = 0, ;
Caption = "STAFF NAME", ;
Height = 15, ;
Left = 15, ;
Top = 45, ;
Width = 68, ;
TabIndex = 23, ;
ForeColor = RGB(0,0,160), ;
Name = "lblName"
```

ADD OBJECT lblDisignation AS label WITH ;

```
AutoSize = .T., ;
FontBold = .T., ;
FontName = "Times New Roman", ;
FontSize = 8, ;
WordWrap = .T., ;
BackStyle = 0, ;
Caption = "DISIGNATION", ;
Height = 15, ;
Left = 15, ;
Top = 112, ;
Width = 76, ;
TabIndex = 24, ;
ForeColor = RGB(0,0,160), ;
Name = "lblDisignation"
```

ADD OBJECT txtfile_no AS textbox WITH ;

```
Comment = "" , ;
ControlSource = "m.file_no", ;
Format = "!", ;
Height = 23, ;
Left = 170, ;
MaxLength = 12, ;
TabIndex = 2, ;
Top = 63, ;
Width = 118, ;
Name = "txtFile_no"
```

ADD OBJECT lblfile_no AS label WITH ;

```
AutoSize = .T., ;
FontBold = .T., ;
FontName = "Times New Roman", ;
FontSize = 8, ;
WordWrap = .T., ;
BackStyle = 0, ;
Caption = "FILE NUMBER", ;
Height = 15, ;
Left = 15, ;
```

```
Top = 69 ;  
Width = 74 ;  
TabIndex = 25 ;  
ForeColor = RGB(0,0,160) ;  
Name = "lblFile_no"
```

```
ADD OBJECT txtlevel AS textbox WITH ;  
Comment = "" ;  
ControlSource = "m.level" ;  
Height = 23 ;  
Left = 169 ;  
TabIndex = 3 ;  
Top = 87 ;  
Width = 118 ;  
Name = "txtLevel"
```

```
ADD OBJECT lbllevel AS label WITH ;  
AutoSize = .T. ;  
FontBold = .T. ;  
FontName = "Times New Roman" ;  
FontSize = 8 ;  
WordWrap = .T. ;  
BackStyle = 0 ;  
Caption = "LEVEL" ;  
Left = 15 ;  
Top = 90 ;  
Width = 34 ;  
TabIndex = 26 ;  
ForeColor = RGB(0,0,160) ;  
Name = "lblLevel"
```

```
ADD OBJECT txtbasic AS textbox WITH ;  
Comment = "" ;  
ControlSource = "m.basic" ;  
Height = 23 ;  
Left = 408 ;  
TabIndex = 10 ;  
Top = 106 ;  
Width = 118 ;  
Name = "txtBasic"
```

```
ADD OBJECT lblbasic AS label WITH ;  
AutoSize = .T. ;  
FontBold = .T. ;  
FontName = "Times New Roman" ;  
FontSize = 8 ;  
WordWrap = .T. ;  
BackStyle = 0 ;  
Caption = "BASIC SALARY" ;  
Height = 15 ;  
Left = 292 ;  
Top = 112 ;
```

```
Width = 85, ;  
TabIndex = 28, ;  
ForeColor = RGB(0,0,160), ;  
Name = "lblBasic"
```

```
ADD OBJECT txtnetpay AS textbox WITH ;  
Comment = "" ;  
ControlSource = "m.netpay", ;  
Enabled = .F., ;  
Height = 23, ;  
Left = 409, ;  
TabIndex = 14, ;  
Top = 197, ;  
Width = 118, ;  
Name = "txtNetpay"
```

```
ADD OBJECT lblnetpay AS label WITH ;  
AutoSize = .T., ;  
FontBold = .T., ;  
FontName = "Times New Roman", ;  
FontSize = 8, ;  
WordWrap = .T., ;  
BackStyle = 0, ;  
Caption = "NET PAY", ;  
Height = 15, ;  
Left = 293, ;  
Top = 202, ;  
Width = 46, ;  
TabIndex = 29, ;  
ForeColor = RGB(0,0,160), ;  
Name = "lblNetpay"
```

```
ADD OBJECT txtgross AS textbox WITH ;  
Comment = "" ;  
ControlSource = "m.gross", ;  
Enabled = .F., ;  
Height = 23, ;  
Left = 409, ;  
TabIndex = 13, ;  
Top = 174, ;  
Width = 118, ;  
Name = "txtGross"
```

```
ADD OBJECT lblgross AS label WITH ;  
AutoSize = .T., ;  
FontBold = .T., ;  
FontName = "Times New Roman", ;  
FontSize = 8, ;  
WordWrap = .T., ;  
BackStyle = 0, ;  
Caption = "GROSS PAY", ;  
Height = 15, ;
```

```
Left = 293, ;
Top = 180, ;
Width = 67, ;
TabIndex = 30, ;
ForeColor = RGB(0,0,160), ;
Name = "lblGross"
```

```
ADD OBJECT txttotal_allow AS textbox WITH ;
Comment = "" ;
ControlSource = "m.total_allow", ;
Enabled = .F., ;
Height = 23, ;
Left = 409, ;
TabIndex = 12, ;
Top = 151, ;
Width = 118, ;
Name = "txtTotal_allow"
```

```
ADD OBJECT lbltotal_allow AS label WITH ;
AutoSize = .T., ;
FontBold = .T., ;
FontName = "Times New Roman", ;
FontSize = 8, ;
WordWrap = .T., ;
BackStyle = 0, ;
Caption = "TOTAL ALLOWANCE", ;
Height = 15, ;
Left = 293, ;
Top = 158, ;
Width = 115, ;
TabIndex = 31, ;
ForeColor = RGB(0,0,160), ;
Name = "lblTotal_allow"
```

```
ADD OBJECT txtmtax AS textbox WITH ;
Comment = "" ;
ControlSource = "m.mtax", ;
Enabled = .F., ;
Height = 23, ;
Left = 408, ;
TabIndex = 11, ;
Top = 129, ;
Width = 118, ;
Name = "txtMtax"
```

```
ADD OBJECT lblmtax AS label WITH ;
AutoSize = .T., ;
FontBold = .T., ;
FontName = "Times New Roman", ;
FontSize = 8, ;
WordWrap = .T., ;
BackStyle = 0, ;
```



```
Caption = "MONTHLY TAX", ;
Height = 15, ;
Left = 293, ;
Top = 135, ;
Width = 82, ;
TabIndex = 32, ;
ForeColor = RGB(0,0,160), ;
Name = "lblMtax"
```

```
ADD OBJECT txttransport AS textbox WITH ;
Comment = "" ;
ControlSource = "m.transport", ;
Height = 23, ;
Left = 168, ;
TabIndex = 6, ;
Top = 157, ;
Width = 118, ;
Name = "txtTransport"
```

```
ADD OBJECT lbltransport AS label WITH ;
AutoSize = .T., ;
FontBold = .T., ;
FontName = "Times New Roman", ;
FontSize = 8, ;
WordWrap = .T., ;
BackStyle = 0, ;
Caption = "TRANSPORT ALLOWANCE", ;
Height = 15, ;
Left = 15, ;
Top = 160, ;
Width = 146, ;
TabIndex = 33, ;
ForeColor = RGB(0,0,160), ;
Name = "lblTransport"
```

```
ADD OBJECT txthouse AS textbox WITH ;
Comment = "" ;
ControlSource = "m.house", ;
Height = 23, ;
Left = 168, ;
TabIndex = 7, ;
Top = 181, ;
Width = 118, ;
Name = "txtHouse"
```

```
ADD OBJECT lblhouse AS label WITH ;
AutoSize = .T., ;
FontBold = .T., ;
FontName = "Times New Roman", ;
FontSize = 8, ;
WordWrap = .T., ;
BackStyle = 0, ;
```

```
Caption = "HOUSE ALLOWANCE", ;  
Height = 15, ;  
Left = 15, ;  
Top = 184, ;  
Width = 118, ;  
TabIndex = 34, ;  
ForeColor = RGB(0,0,160), ;  
Name = "lblHouse"
```

```
ADD OBJECT txtmedical AS textbox WITH ;  
Comment = "" ;  
ControlSource = "m.medical", ;  
Height = 23, ;  
Left = 168, ;  
TabIndex = 8, ;  
Top = 205, ;  
Width = 118, ;  
Name = "txtMedical"
```

```
ADD OBJECT lblmedical AS label WITH ;  
AutoSize = .T., ;  
FontBold = .T., ;  
FontName = "Times New Roman", ;  
FontSize = 8, ;  
WordWrap = .T., ;  
BackStyle = 0, ;  
Caption = "MEDICAL ALLOWANCE", ;  
Height = 15, ;  
Left = 15, ;  
Top = 208, ;  
Width = 130, ;  
TabIndex = 35, ;  
ForeColor = RGB(0,0,160), ;  
Name = "lblMedical"
```

```
ADD OBJECT txtmesce AS textbox WITH ;  
Comment = "" ;  
ControlSource = "m.mesce", ;  
Height = 23, ;  
Left = 408, ;  
TabIndex = 9, ;  
Top = 82, ;  
Width = 118, ;  
Name = "txtMesce"
```

```
ADD OBJECT lblmesce AS label WITH ;  
AutoSize = .T., ;  
FontBold = .T., ;  
FontName = "Times New Roman", ;  
FontSize = 8, ;  
WordWrap = .T., ;  
BackStyle = 0, ;
```

```
Caption = "MISCELLANEOUS ALLOWANCES", ;  
Height = 28, ;  
Left = 293, ;  
Top = 79, ;  
Width = 99, ;  
TabIndex = 36, ;  
ForeColor = RGB(0,0,160), ;  
Name = "lblMesce"
```

```
ADD OBJECT txt_p_grat AS textbox WITH ;  
Comment = "", ;  
ControlSource = "m.p_grat", ;  
Height = 23, ;  
Left = 168, ;  
TabIndex = 5, ;  
Top = 134, ;  
Width = 119, ;  
Name = "txtP_grat"
```

```
ADD OBJECT label1 AS label WITH ;  
FontBold = .T., ;  
FontName = "Tahoma", ;  
FontSize = 12, ;  
FontUnderline = .T., ;  
BackStyle = 0, ;  
Caption = "INDIVIDUAL PAY-SLIP FORM", ;  
Height = 25, ;  
Left = 156, ;  
Top = 6, ;  
Width = 252, ;  
TabIndex = 38, ;  
ForeColor = RGB(0,0,160), ;  
Name = "Label1"
```

```
ADD OBJECT cmdfirst AS commandbutton WITH ;  
AutoSize = .F., ;  
Top = 254, ;  
Left = 234, ;  
Height = 29, ;  
Width = 52, ;  
FontBold = .T., ;  
FontItalic = .F., ;  
FontName = "Times New Roman", ;  
FontSize = 11, ;  
FontUnderline = .F., ;  
Caption = "<First", ;  
TabIndex = 18, ;  
SpecialEffect = 0, ;  
ForeColor = RGB(128,0,64), ;  
DisabledForeColor = RGB(128,128,128), ;  
Name = "cmdfirst"
```

ADD OBJECT cmdnext AS commandbutton WITH ;

AutoSize = .F., ;
Top = 254, ;
Left = 287, ;
Height = 29, ;
Width = 53, ;
FontBold = .T., ;
FontItalic = .F., ;
FontName = "Times New Roman", ;
FontSize = 11, ;
FontUnderline = .F., ;
Caption = "\<Next", ;
TabIndex = 19, ;
SpecialEffect = 0, ;
ForeColor = RGB(128,0,64), ;
DisabledForeColor = RGB(128,128,128), ;
Name = "cmdnext"

ADD OBJECT cmdaddnew AS commandbutton WITH ;

AutoSize = .F., ;
Top = 254, ;
Left = 36, ;
Height = 29, ;
Width = 74, ;
FontBold = .T., ;
FontName = "Times New Roman", ;
FontSize = 11, ;
Caption = "\<Add New", ;
TabIndex = 15, ;
ForeColor = RGB(128,0,64), ;
DisabledForeColor = RGB(128,128,128), ;
Name = "cmdaddnew"

ADD OBJECT cmddelete AS commandbutton WITH ;

AutoSize = .F., ;
Top = 254, ;
Left = 171, ;
Height = 29, ;
Width = 62, ;
FontBold = .T., ;
FontItalic = .F., ;
FontName = "Times New Roman", ;
FontSize = 11, ;
FontUnderline = .F., ;
Caption = "\<Delete", ;
TabIndex = 17, ;
SpecialEffect = 0, ;
ForeColor = RGB(128,0,64), ;
DisabledForeColor = RGB(128,128,128), ;
Name = "cmddelete"

ADD OBJECT cmdmodify AS commandbutton WITH ;

AutoSize = .F., ;

```

Top = 254, ;
Left = 111, ;
Height = 29, ;
Width = 59, ;
FontBold = .T., ;
FontItalic = .F., ;
FontName = "Times New Roman", ;
FontSize = 11, ;
FontUnderline = .F., ;
Caption = "<Modify", ;
TabIndex = 16, ;
SpecialEffect = 0, ;
ForeColor = RGB(128,0,64), ;
DisabledForeColor = RGB(128,128,128), ;
Name = "cmdmodify"

```

```

ADD OBJECT txtDisignation AS textbox WITH ;

```

```

Comment = "", ;
ControlSource = "m.Disignation", ;
Format = "!"; ;
Height = 22, ;
Left = 136, ;
MaxLength = 20, ;
TabIndex = 4, ;
Top = 111, ;
Width = 149, ;
Name = "txtDisignation"

```

```

PROCEDURE shape1.Click

```

```

ENDPROC

```

```

PROCEDURE txtbasic.LostFocus

```

```

ThisForm.txtGross.value = ThisForm.txtTotal_allow.value + This.value
ThisForm.txtMtax.value = This.value * 0.05
ThisForm.txtNetpay.value = ThisForm.txtGross.value - ThisForm.txtMtax.value

```

```

ENDPROC

```

```

PROCEDURE txtmesce.LostFocus

```

```

ThisForm.txtTotal_allow.value = ThisForm.txtTransport.value
+ThisForm.txtHouse.value + ThisForm.txtMedical.value + This.value
ENDPROC

```

```

PROCEDURE cmdfirst.Click

```

```

IF USED("tindividual")
    SELE tindividual
ELSE
    SELE 0
    USE tindividual
ENDIF
IF !BOF()

```

```

        GO TOP
        SCATTER MEMVAR MEMO
        THIS.ENABLED = .F.
    ELSE
        MESSAGEBOX("This is the First Record", "Warning")
    ENDIF
    THISFORM.REFRESH
    THISFORM.cmdlast.ENABLED = .T.
ENDPROC

PROCEDURE cmdclose.Click
    THISFORM.RELEASE
ENDPROC

PROCEDURE cmdprevious.Click
    IF USED("tindividual")
        SELE tindividual
    ELSE
        SELE 0
        USE tindividual
    ENDIF
    IF NOT BOF()
        SKIP -1
        SCATTER MEMVAR MEMO
        THISFORM.REFRESH
        ThisForm.cmdlast.ENABLED = .T.
    ELSE
        ThisForm.cmdfirst.ENABLED = .F.
        MESSAGEBOX("This is the First Record", 0 + 64, "Warning")
        THIS.ENABLED = .F.
    ENDIF
    THISFORM.cmdnext.ENABLED = .T.
ENDPROC

PROCEDURE cmdlast.Click
    IF USED("tindividual")
        SELE tindividual
    ELSE
        SELE 0
        USE tindividual
    ENDIF
    IF !EOF()
        GO BOTTOM
        SCATTER MEMVAR MEMO
        THISFORM.REFRESH
    ELSE
        MESSAGEBOX("This is the Last Record", 0 + 64, "Warning")
    ENDIF
    THIS.ENABLED = .F.
    THISFORM.cmdfirst.ENABLED = .T.
ENDPROC

```

```

PROCEDURE cmdnext.Click
  IF USED("tindividual")
    SELE tindividual
  ELSE
    SELE 0
    USE tindividual
  ENDIF

  IF NOT EOF()
    SKIP 1
    THISFORM.cmdfirst.ENABLED = .T.
    SCATTER MEMVAR MEMO
    THISFORM.REFRESH
  ELSE
    THISFORM.cmdlast.ENABLED = .F.
    MESSAGEBOX("This is the Last Record", 0 + 64, "Warning")
    THIS.ENABLED = .F.
  ENDIF
  THISFORM.cmdprevious.ENABLED = .T.
ENDPROC

```

```

PROCEDURE cmdaddnew.Click
  IF THIS.CAPTION = "\<Add New"

    THISFORM.SETALL("ReadOnly",.F.,"Textbox")
    THISFORM.SETALL("ReadOnly",.F.,"ComboBox")
    THISFORM.SETALL("ReadOnly",.F.,"EDITbox")

    IF USED("tindividual")
      SELE tindividual
    ELSE
      SELE 0
      USE tindividual
    ENDIF

    SCATTER MEMVAR MEMO BLANK
    *THISFORM.txtidcode.SETFOCUS
    THISFORM.SETALL("enabled",.F.,"commandbutton")
    THIS.ENABLED = .T.
    THISFORM.cmdclose.ENABLED = .T.
    THISFORM.REFRESH
    THIS.CAPTION = "\<Save"
  ELSE
    THISFORM.SETALL("ReadOnly",.T.,"Textbox")
    THISFORM.SETALL("ReadOnly",.T.,"combobox")
    THISFORM.SETALL("ReadOnly",.T.,"editbox")
    THISFORM.SETALL("enabled",.T.,"commandbutton")

    IF USED("tindividual")
      SELE tindividual
    ELSE
      SELE 0
      USE tindividual
    ENDIF
  ENDIF

```

```

*GO TOP
*LOCATE FOR ALLTR(idcode) = ALLTR(m.idcode)
*IF FOUND()
*   MESSAGEBOX("This Record Already Exists!", "Warning.")
*   THISFORM.REFRESH
*ELSE
   INSERT INTO tindividual FROM MEMVAR
   THISFORM.REFRESH
*ENDIF
THIS.CAPTION = "\<Add New"
ENDIF
ENDPROC

PROCEDURE cmddelete.Click
  IF USED("tindividual")
    SELE tindividual
  ELSE
    SELE 1
    USE tindividual EXCLUSIVE
  ENDIF

  ans = MESSAGEBOX("This record will be deleted, Proceed?", 4 + 32,"Warning")
  IF ans = 6
    DELETE
    PACK
    IF !EOF()
      SKIP
    ELSE
      SKIP -1
    ENDIF
  ENDIF
  THISFORM.REFRESH
ENDPROC

PROCEDURE cmdmodify.Click
  THISFORM.SETALL("Readonly",.F.,"Textbox")
  THISFORM.SETALL("Readonly",.F.,"combobox")
  THISFORM.SETALL("Readonly",.F.,"EDITbox")

  IF USED("tindividual")
    SELE tindividual
  ELSE
    SELE 0
    USE tindividual
  ENDIF
  IF THIS.CAPTION = "\<Modify"
    THIS.CAPTION = "\<Save"
    THISFORM.SETALL("Readonly",.F.,"Textbox")
    THISFORM.SETALL("enabled",.F.,"commandbutton")
    THIS.ENABLED = .T.
    THISFORM.cmdclose.ENABLED = .T.
  ELSE
    GATHER MEMVAR MEMO
  ENDIF

```



```
THIS.CAPTION = "<Modify"
THISFORM.SETALL("Readonly",.T.,"combobox")
THISFORM.SETALL("Readonly",.T.,"EDITbox")
THISFORM.SETALL("Readonly",.T.,"Textbox")
THISFORM.SETALL("enabled",.T.,"commandbutton")
THISFORM.REFRESH
```

```
ENDIF
ENDPROC
```

```
ENDDDEFINE
```

```
*
```

```
*-- EndDefine: form 1
```



**COMPUTERISATION OF ACCOUNTING PROCEDURES
NATIONAL DRUG LAW ENFORCEMENT AGENCY, MINNA.
USER'S PARTICULARS REPORT**

03/19/01

S/NO	STAFF NAME	DATE	TIME
1	MISS. ODIFA ENIOLA O	03/19/01	10:20 A.M
2	MR. OKE OLUSEGUN KOLAWOLE	03/20/01	12:00 NOON
3	MISS. MATEMI YEMISI	03/22/01	3:30 P.M
4	MR. AGBI BAMIDELE	03/23/01	9:30 A.M
5	MR. DALUMO MOSES	03/23/01	2:00 P.M

**COMPUTERISATION OF ACCOUNTING PROCEDURES
NATIONAL DRUG LAW ENFORCEMENT AGENCY, MINNA.
PERSONNEL RECORD REPORT**

03/19/01

FILE NUMBER	STAFF NAME	DEPT CODE	LEVEL	DISIGNATION
AA 00001	MR. OKE OLUSEGUN K.	BB 1111	14	DEPUTY
AA 00002	MISS. ODIFA ENIOLA O.	BB 1112	11	AREA
AA 00003	MISS. MATEMI YEMISI	BB 1113	12	AREA
AA 00004	MR. ABRAHAM YAKUBU	BB 1116	9	SECRETARY
AA 00005	MR. AGBI BAMIDELE	BB 1114	13	STATE
AA 00006	MR. MOSES DALUMO	BB 1115	13	STATE

**COMPUTERISATION OF ACCOUNTING PROCEDURES
NATIONAL DRUG LAW ENFORCEMENT AGENCY, MINNA.
PAYMENT PROCESS REPORT**

03/19/01

S/NO.	FILE NUMBER	STAFF NAME	LEVEL	BASIC SALARY
1	AA 0001	MR. OKE OLUSEGUN K.	14	50,000.00
2	AA 00002	MISS. ODIFA ENIOLA O.	11	40,000.00
3	AA 00003	MISS. MATEMI YEMISI	12	41,000.00
4	AA 00005	MR. AGBI BAMIDELE	13	50,000.00

**COMPUTERISATION OF ACCOUNTING PROCEDURES
NATIONAL DRUG LAW ENFORCEMENT AGENCY, MINNA.
STAFF'S BANK PARTICULARS REPORT**

03/19/01

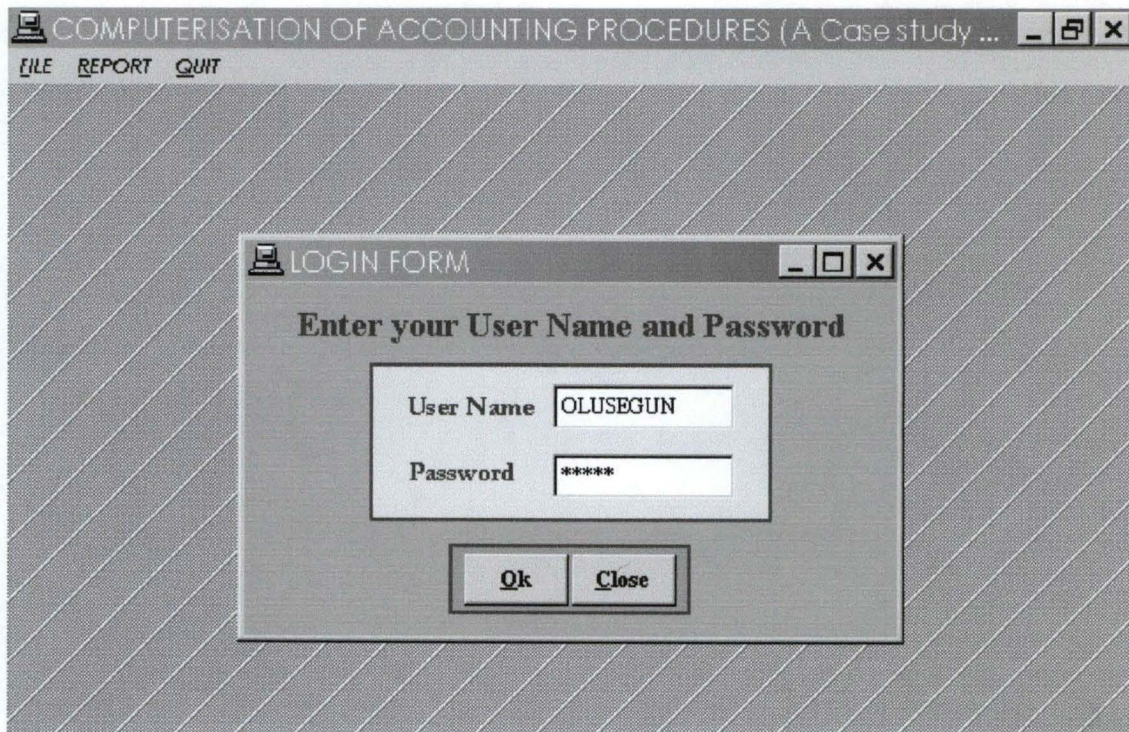
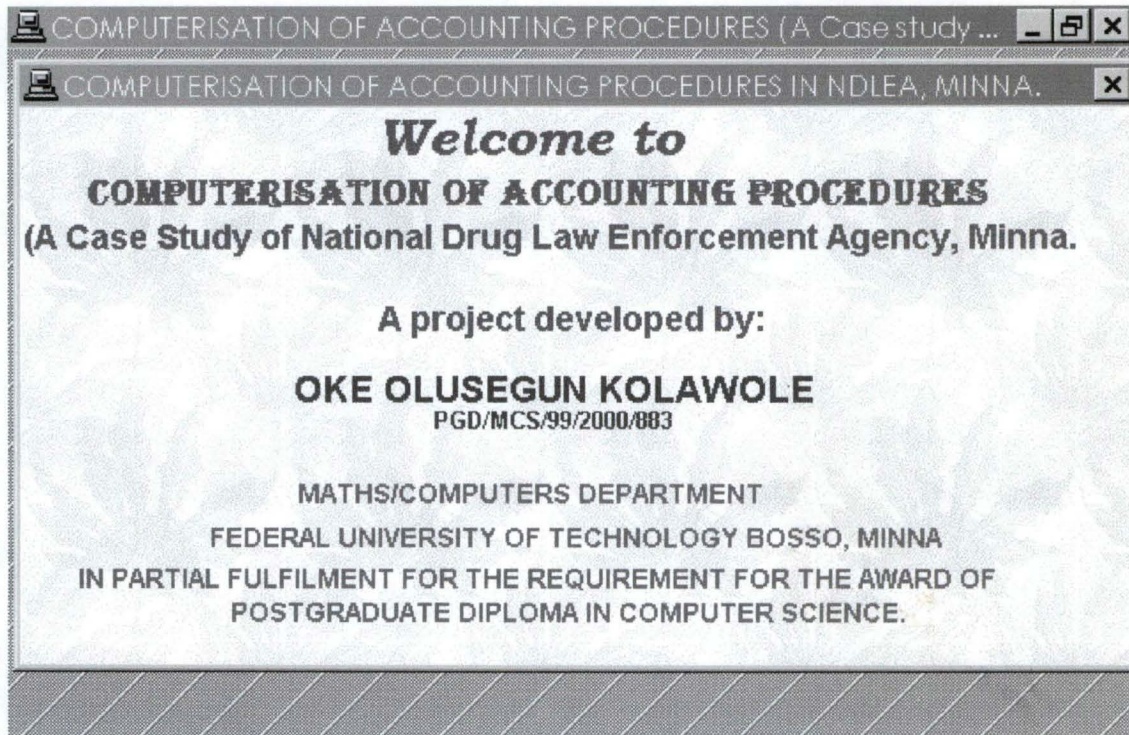
DATE	STAFF NAME	DEPARTMENT CODE	BANK NAME	BANK CODE	BASIC SALARY
03/12/01	MR. OKE OLUSEGUN K.	BB 1111	U.B.A, MINNA.	CC 0001	50,000.00
03/22/01	MISS. ODIFA ENIOLA O.	BB 1112	FIRST BANK,	CC 0002	40,000.00
03/23/01	MISS. MATEMI YEMISI	BB 1113	STANDARD TRUST	CC 0003	41,000.00
03/22/01	MR. ABGI BAMIDELE T.	BB 1114	UNION BANK,	CC 0004	50,000.00
03/21/01	MR. MOSES DALUMO	BB 1115	U.B. A, MINNA.	CC 0005	45,000.00

**COMPUTERISATION OF ACCOUNTING PROCEDURES
NATIONAL DRUG LAW ENFORCEMENT AGENCY, MINNA.
ALLOWANCE PROCESS REPORT**

03/19/01

S/NO	NAME	DATE	DURATION	PURPOSE	AMOUNT
1	MR. AGBI BAMIDELE	03/12/01	ONE MONTH	OFFICIAL TRIP TO BIDA.	30000.00
2	MISS. ODIFA ENIOLA	02/12/01	FIVE DAYS	OFFICIAL TRIP TO JOS	25000.00
3	MR. OKE OLUSEGUN KOLAWOLE	03/19/01	TWO WEEKS	OFFICIAL TRIP TO LAGOS	50000.00
4	ABRAHAM YAKUBU	03/20/01	TWO DAYS	OFFICIAL TRIP TO PAIKO	15000.00
5	MISS. MATEMI YEMISI	03/23/01	FOUR DAYS	OFFICIAL TRIP TO	25000.00

STRUCTURES OF THE MAIN MENU



DATA ENTRY FORMS

COMPUTERISATION OF ACCOUNTING PROCEDURES (A Case study ...)

FILE REPORT QUIT

COMPUTERISATION OF ACCOUNTING PROCEDURE

INDIVIDUAL PAY-SLIP FORM

STAFF NAME	MR. OKE OLUSEGUN KOLAWOLE		
FILE NUMBER	AA 00001	MISCELLANEOUS ALLOWANCES	30000.00
LEVEL	14	BASIC SALARY	50000.00
DISIGNATION	DEPUTY DIRECTOR	MONTHLY TAX	2500.00
P/GRATUITY	0.00	TOTAL ALLOWANCE	205000.00
TRANSPORT ALLOWANCE	25000.00	GROSS PAY	255000.00
HOUSE ALLOWANCE	100000.00	NET PAY	252500.00
MEDICAL ALLOWANCE	50000.00		

Add New Modify Delete First Next Previous Last Close

COMPUTERISATION OF ACCOUNTING PROCEDURES (A Case study ...)

FILE REPORT QUIT

COMPUTERISATION OF ACCOUNTING PROCEDURE

USER'S FORM

S/NO	1
STAFF NAME	MISS. ODIFA ENIOLA O
DATE	19/03/2001
TIME	10:20 A.M

Add New Modify Delete First Next Previous Last Close

DATA ENTRY FORMS

COMPUTERISATION OF ACCOUNTING PROCEDURES (A Case study ...)

FILE REPORT QUIT

COMPUTERISATION OF ACCOUNTING PROCEDURE

ALLOWANCE PROCESS FORM

S/NO.	2
NAME	MISS. ODIFA ENIOLA
DATE	12/02/2001
AMOUNT	25000.00
PURPOSE	OFFICIAL TRIP TO JOS
DURATION	FIVE DAYS

Add New Modify Delete First **Next** Previous Last Close

COMPUTERISATION OF ACCOUNTING PROCEDURES (A Case study ...)

FILE REPORT QUIT

COMPUTERISATION OF ACCOUNTING PROCEDURE

PERSONNEL FORM

STAFF NAME	MR. OKE OLUSEGUN K
FILE NUMBER	AA 00001
DEPT CODE	BB 1111
LEVEL	14
DISIGNATION	DEPUTY DIRECTOR

Add New Modify Delete First **Next** Previous Last Close

DATA ENTRY FORMS

COMPUTERISATION OF ACCOUNTING PROCEDURES (A Case study ...)

FILE REPORT QUIT

COMPUTERISATION OF ACCOUNTING PROCEDURE

PAYMENT PROCESS FORM

S/NO	2
STAFF NAME	MISS. ODIFA ENIOLA O.
FILE NO.	AA 00002
LEVEL	11
BASIC SALARY	40,000.00

Add New Modify Delete First **Next** Previous Last Close

COMPUTERISATION OF ACCOUNTING PROCEDURES (A Case study ...)

FILE REPORT QUIT

COMPUTERISATION OF ACCOUNTING PROCEDURE

BANK FORM

STAFF NAME	MR. OKE OLUSEGUN K.
BANK NAME	U.B.A, MINNA
DEPARTMENT CODE	BB 1111
BANK CODE	CC 0001
DATE	12/03/2001
BASIC SALARY	50000.00

Add New Modify Delete First **Next** Previous Last Close