APPLICATION OF COMPUTER TO RECONCILIATION OF BANK MONTHLY RETURNS

(A CASE STUDY OF OFFICE OF AUDITOR-GENERAL FOR LOCAL GOVERNMENT AUTHORITY , MINNA NIGER STATE)

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NOVEMBER, 2004

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APPROVAL PAGE

This project work has been read and approved by the under signed, as meeting the requirements of the Department of mathematics/computer science, Federal University of Technology Minna.

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15/12/2004.
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DEDICATION

To my parents: Late Alhaji Adamu (Liman) Dana and Hajiya Amina (GOGO) Dama.

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I thank Almighty Allah for guiding me throughout my programme in this institution.

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ABSTRACT

Generally organization be private or public needs a more efficient, reliable and quicker way in preparing of their bank reconciliation statement of accounts.

With the modern technology, it has become imperative that bank monthly returns be computerized in order to provide adequate information on the financial status of the government at any time when required for a quick decision-making on financial matters. It is based on this premise that is work looks more on the need for automation of bank month returns reconciliation. This will be greatly achieved by using a Dbase IV programming language.

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CHAPTER ONE

1.0 INTRODUCTION

To day, we are in era of information Technology, continuous existence of any organization depends on the volume of information generated and processed. Most organization whether government, business or social tend to be overwhelmed by paper work, for example in a Commercial outfit, where there are various transactions such as income, operating overheads, cost of materials, Asset and Liabilities and other related costs are posted in various accounts in the general ledger.

The totality of this reflects the total worth and profitability of the company.

This information needs to be analyzed for the executives to take both long and short decision, which will affect the running of the company. This implies that for any organization to continue to exist it must process the current generated information which will aid its operation and decision to achieve the set objectives; there is an unprecedented large volume of data being generated today in any business transaction. These data which are transformed to information need to be store for easy

referencing purpose hence the need for electronic computer system.

In the past five years, there has been a boost in the utilization of information technology for the running of business enterprises in Nigeria. Much of this has come about as a result of the advent of micro or personal computer. The application of compute therefore, enables business to meet up with the demand of increased economic activities nation wide. It also aids business in making decision that well help the business to thrive despite the competition from other firms.

However, many businesses are beginning to realize that computer systems can help them keep ahead of the competition, perhaps by providing new delivery system for services, or by supplying accurate and up to data information on which immediate decision can be based. This is because the information derives from the use of computer is more reliable and efficient than manual system. Amy Accountants found in playing their roles as financial advisers, auditors of financial custodians, they have to be reeducated in the new technology methodologies.

Having realized the need for the introduction of computer within the accounting profession, one must also not that the advent of office automation will lead to less utilization and movement of paper within the office. Vouchers, Journals and many of the accountants traditional source or primary documents would probably not exist as everything would have been entered directly into the computer.

The Nigeria Accounts in the future therefore, would have to learn to do without this traditional document and reports and instead, related and work with the computer.

1.1. ACCOUNTING IN PERSPECTIVE

In its very simplistic version, accounting is defined as the language of business. This derives from the fact the every business undertaking will seek to ensure periodically its ability to stay on in operation through sustained profit-making and management of its various assets both liquid and otherwise. Accounting techniques constitutes a means of easy measurements of these and other relevant parameters which relate to the business world.

When viewed in a broader perspective, the meaning of the term "business undertaking" will include any kind of

organization be it commercial, religious or any other non-profit making institution, and of course even government. This is so because all have various transactions the bottom-line of which is financial and as such share a number of common problems with the ordinary business concerns. Therefore accounting is a very pervasive subject transcending several boarders and affecting the economic pulse of all organizations.

In an ever changing world, account has been adapted to a number of special roles, apart from the traditional role of historical record keeping leading to the preparations of various books of accounts, accounting and its tools are employed in financial and management plans, production of various specialized reports which aid their users (investors, shareholders, tax authorities etc.) to a more informed position and action.

Accounting has also aided development in technological and many other diverse fields by its direct impact of the overall financial progress of organization pursuing these goals.

Generally, the objectives of accounting and financial reporting are as follows:-

i. To provide financial information useful for determining and predicting the flows, balances and

requirements of short-term financial resources of the organization.

ii. To provide financial information useful for determining and predicting the economic condition of the organization and changes there-in

iii. To provide financial information useful for monitoring performance under terms of legal, contractual and fiduciary requirement.

iv. To provide information useful for planning and budgeting and for predicting the impact of the acquisition and allocation of resources on the achievement of operational objectives.

v. To provide financial information useful for evaluating managerial and organizational performance through:

   a. The determination of costs of programme, functions and activities in a manner which facilitation analysis and valid comparison with established criteria among time periods.

   b. The evolution of the efficiency and economy of operations of organizational units, programmes, activities and functions.

c. The evaluation of the results of prgrammes, activities and functions and their effectiveness in achieving their goals and objectives.

d. The evolution of the equity with which the burden of providing resources for government operations is imposed.

Given the above objectives, accounting is considered so important to an organisation such that without it, the immediate pecuniary will be experienced by the organisation. Accounting functions procedures and activities are carried out almost immediately transaction takes place. All forms of fraud committed can be more readily exposed by accounting system and procedures and practices is installed in the business organisation.

Furthermore, the accounting functions provide the working materials with which the audit function commences. In other words, without accounting function being carried out (Whether by an Accountant or an Auditor) the audit function cannot commence because it is the account (i.e financial statement) prepared that is being re-examined and reported on by the auditor.

Accounting in business, basically consists of management and financial accounting management costing inclusive accounting takes care of the day-to-day management information need and is so basic to the profitability and variability business. It makes use of business events in the past as well as helps to provide information on which to take immediate decisions and help in planning and projecting operation in the future in the form budgeting and profit planning.

Financial accounting is rather more traditional and historical record of business events and activities and the preparation of various books of accounts and financial statement such as ledger, Trial balance, profit and loss accounts and balance sheets for use by various parties (both within and outside the business). It is essentially the financial accounting reports that is subject to auditing.

Accounting is a basic functional and indispensable to business progress and prosperity. It takes care of business assets and liabilities, their safety, proper recording, efficient use and adherence to management policies. It combines the three phases of the context of business events past, present and future. A good accounting system ensure that errors and

fraud are thrown open as soon as possible. This is more so because the accounting function is part of the management responsibilities. When properly designed and implemented, account contributes immensely to business progress and profitability.

At this juncture, it is necessary toe explain the concept of book keeping. Book keeping can be defined as the science and art of correctly recording in the books all those business transactions of any organization.

1.2 OBJECTIVES OF THE STUDY

The purpose of this study is to explore means of computerizing the reconciliation of bank monthly returns.

Revenues are accrued to the government from several sources. The objective is to use computer to:-

a. Enhance the operation of

b. To improve on the rate of performance hence rendering returns before the end of each financial year.

c. To improve on procession procedure

d. To have accurate and quicker reconciliation of all transitions.

1.3 DEFINITION OF TERMS

1. ***Current Assets***:- These are those assets that are usually consumed in the course of one accounting year.
2. ***Liabilities:***- Debts of an organisation. The claims of creditors against the assets of a business or an organisation.
3. ***Loans:***-This is a sum of money borrowed (usually from a bank) and expected to be paid back with some among of interest.
4. ***Income statement***:- A financial statement showing the results of operations for a business by matching revenue and related expenses for a particular accounting period.
5. ***Net Income***:- The excess of revenue earned over the related expenses for a given period.
6. ***Cash Flow***:- This is the total amount of capital both acquire and spent needed to keep a business or organisation functioning.
7. ***Expenses***:- The cost of goods and services used up in the process of obtaining revenue.

8. ***Collating***:- This is the gathering of all the bank statements and cash vouchers to facilities the preparation of bank reconciliation statement at the end of every month.

9. ***Bank Statement***:- This is a summary statement of a customer's account in the bank's ledger. This statement is usually sent to the customers from time to time or at the request of the customer.

10. ***Cash Book***:- This is a book of original entry where cash receipts and cash payment are recorded during any financial transactions.

11. ***Leger***:- It is a summary statement of a transaction in both words and figures

12. ***Computerization***:- This is the use of programme computers to process cash receipts cash payments as they arise in order to generate the desired results that shall be used for management decision-making.

13. ***Un presented changes***:- These are changes drawn by the organisation on itself and given to an individual or corporate body who fails to present those change before the bank statement is prepared or sent.

14. ***Reconciliation of Account***:- This is the process of agreeing the balance of one account with the balance of another account.

15. ***Cash Receipt***:- These are the various items of cash receipt by a bank as recorded on the debit side of the main cashbook.

16. ***Uncleard Effects/Uncredited lodgment***:- These are charges paid into a business or individual account of which the bank his not given a direct credit in the bank statement as a result of the charge undergoing clearance.

17. ***Posting***:- This is the recording of financial transactions on the proper side of a cashbook. eg. the receipts are always recorded on the debit side.

18. ***Dishonoured cheque:-*** This is a situation whereby a cheque initially credited in a bank statement to a customer is later debited back in the bank statement as a result of some or regularity regarding the chang

1.4 BANK RECONCILIATION

For the fact that banks do prepare reconciliation for deposits and withdrawals account with them, such individuals

and organisation of individuals and organizations do also maintain cash book records of all the deposits and withdrawals they have in the banks.

The method of approach used by the individuals and organizations is somehow similar to that of the banks. The main difference is that money own by individual or organization is shown on the debit side and liabilities on the credit side. In all the cases, record keeping process is carried our manually.

However, with the introduction of the computer, the reconciliation can be done quickly and faster. The importance of timely and accurate bank reconciliation statement can not be over-emphasized in an organisation like the ministry of finance. They needed the information for the following reasons in addition to the benefit to be derive using computers:-

a. To know its financial position at any particular period of time
b. To avoid over issuance of cheques so as not to lead to been bounced
c. To avoid the embarrassment of dishonoring cheques due to lack of sufficient fund in the account
d. To avoid the over drawing of their bank account and hence incur overdraft charges by the banks.

CHAPTER TWO

2.0 RELEVANCE OF RECONCILIATION IN NON-BANKING SECTORS

The importance of preparing bank reconciliation in a non-banking sectors can never be overemphasized. For the fact that the individuals, Organization, government and institutions have an account in the bank(s), they have to, from time to time prepare a reconciliation statement to know the balance of what they have at anytime in the bank.

The purpose of a bank reconciliation statement in a non-banking sector is to:

a. Ensure that management is kept abreast of the actual cash backing for meeting organisation needs.

b. Reflects bank charges or other deduction from the balance at the bank that may have escaped management attention or was never initiated by management, so that institutions book of accounts reflect such discrepancies.

c. Shows all payments to the institution and other credits made directly to the bank by the individual paying it so that full account can be taken of all such receipts.

d. Ensure that all cheques drawn on the account or other payment or transfer instruction made or

given by the institution are fully debited to the account.

e. Ensures that any discrepancies between the bank entries and entries into the institutions cash books are fully looked into and corrected in the books of account.

f. Ensures that all bank charges or bank initiated debits are in line with prevailing regulations or agreements with the bank

2.1 WHY COMPUTER IN RECONCILIATION OF BANK STATEMENT

In business, banks and some organisation, computer are been sued for many purposes, such include:- preparing payroll, book-keeping, inventory and stock control, billing, etc. with the invention of computers, many software's were also introduced. Most especially the accounting package available include ACCPAC PLUS, REAL WORD payroll and DacEasy Accounting. Indeed, DacEasy accounting is a low-cost package with a large number of accounting functions. It is an integrated package that provides several functions, such as General ledger, Account Recoverable Account Payable, Purchase orders, Billing, etc. One of the recent software that deals more on the Bank reconciliation is the Data perfect. This software is

raterh very wide and comprehensive. Suing this software, the reconciliation report with help in balancing cheque books so that books will be the same as that of the bank.

From the sample software enumerated, it could be seen that application of computers in preparing bank reconciliation is a new development.

Even in some organizations like banks, companies that use the computers in their operations, the reconciliation aspect is still done manually.

The main advantage of using computers in reconciling bank statements include thus:

i. It help to eliminate many of the repetitive task of book keeping.

ii. It eliminates copying and re-arranging of information which has already been entered in to the system

iii. It performs all the mechanical computations faster and accurately

iv. It eliminates most of the paperwork

v. It helps in updating of records automatically

vi. It produces reports that are timely and accurate

2.2 CLASSES OF LEDGER ACCOUNT

i. ***Personal ledger***:- This is a form ledger that records all transactions between the business and the person, firm or company whose name is at the head of the account.

ii. Impersonal account:- This is used to record a particular type of transitions as its affect the business itself. For instance, the cashbook is an impersonal account, which records all cash received and paid by the business. Purchase accounts, sales account, wages account are impersonal account for recording particular types of transaction from the point of view of the business. Impersonal accounts may be subdivided into real accounts and nominal accounts.

Real account relate to tangible things such as cash property, furniture etc. Nominal account on the other side deal with expenses which have to be taken into account in computing the profit or loss which the business has made. Therefore purchase, sales wages, salaries, rent rates interest etc accounts are all nominal accounts.

B. ***Trail balance***:- A trial balance is a schedule or list of balance both debit and credit, extracted from account in the

ledger, and including the cash and bank balances on the ledger. Under trial balance, the total debit must equal total credit. The trial balance, being a summary of the ledger is also used as materials for preparing the financial statement.

C. ***Financial statements***:- are made up of the balance sheet, profit and loss account, notes to the accounts and funds flow statement. A balance sheet shows at a glance all the assets belonging to an entity at a given date and how these assets are financed. A profit and loss account, as the name suggests, gives the results of trading operation of an entity for a period of time usually a year. Notes to the accounts provide additional information to the items in the balance sheet, profit and loss accounts and fund flow statement while a fund statement shows how funds are raised and utilized in an entity. However, financial transactions are normally kept using double entry book keeping. It is the system of keeping accounts which takes advantages of the two fold aspect of every transaction, whereby one account that is relating to the receiving of a benefit is debited and another account that is relating to the receiving of a benefit is debited and another account that is relating to the receiving of a benefit is debited and another account that is

relating to the yielding of a benefit is credited by means of books of prime entry, posting of certain accounts may be performed in total.

The introduction of digital computer has improved the efficiency of accounting jobs in terms of record storage and preparation of various books of accounts. Computer application in accounting profession helps in keeping of records, update the necessary books as data entered and printing of report. Specification computer has influenced accounting profession in the following areas.

i. **PAYROLL PREPARATION AND PROCESSING**:- This involves all the activities that has to do with the preparation of salaries and wages of employees. It always requires long arithmetic calculations and manipulation of large data. With computer application into this area, the accuracy of the calculation and speedy manipulation of data is ensured.

ii. **ACCOUNT ECEIVEVABLE AND PAYABLE**:- These are books used in keeping details about the debtors and creditors respectively at any given time. These books are always updated to reflect any changes that occur. The introduction of computer has made this task easy. This

because any changes can be entered in form of data and computer will update the affected books as may be required.

iv. **EXTRACTION ON FINAL ACCOUNT**: -This is made up of the extraction of general ledger, trial balance income statement and balance sheet. The introduction of computers has help in no small measure in the accomplishment of this task. In a computer system with-designed accounting system all these accounts are extracted based on the input data without any human intervention, the calculations required are always done with every necessary accuracy from the foregoing analysis the application of computers to accounting profession cannot be over emphasized. Infant because such as SBT, which is used for keeping and extraction of books of accounts and stock inventory control. There are also standard payroll packages for payroll processing. The presence of these packages has further made computers closer to Accountants.

2.3 SOURCES OF GOVERNMENT REVENUE

Some of the main sources of government revenue are as follows:

A. TAXATION

This is the major source of government revenue. Taxes include income tax and property tax, export and import duties, production (that is excise duty) and expenditure taxes.

B. BORROWING

Borrowing is another major source of government revenue. Imo state of Nigeria, for example, is said to have borrowed a sum of N167 million (made up of both external and internal loans) between 1983. This loan was used in establishing some indurial and utilities such as electricity, water and roads.

C. FEES AND OTHER SPECFIC CHARGES

Payments made for special services provided by the government to individual are called "fees" example, you pay a fee to obtain the deed or certificate of occupancy to your house obtain a passport. Licences are legal permits to do cretin things. You must pay for a licence to operate your motor vehicle or to distribute and sell your beer.

Earnings of public enterprise royalties and rents

Government agencies corporations are instituted to

sell certain products or services at established prices. The enranings profits of these public enterprises are a source of founds for the country. In Nigeria, however, the revenue from this source is not very insignificant. Running at a loss.

The government also collects rents for the use of public land, and royalties from companies that are granted mineral rights

d. **(GRANTS)**

A country an receive grants from other countries. Also, the Federal Government of Nigeria often makes grants to the state governments for projects it wants them to accomplish.

E. returns from direct investment

Governments have recently participated in the establishment of project or the purchase of shares in public companies such as the U.A.C, Nkalagu Cement industry, banks and insurance house.

2.4 **THE BUDGET**

A budget is details estimate of the financial operations of a government for a state period of time (usually a year), prepared in advance by designated officials. It is the master financial plan of the government. It brings together estimate of

anticipated revenue and proposed expenditure for the budge period, and from these estimates the activities to be undertaken and, hence, the means of their financing can be inferred. Only in the budget can unified view of the scope and character of government activities be seen, and only here can the financial direction which the government is planning to take be discerned government spending is influenced by budgetary policy.

The modern budget is not only regarded as the means as by which revenue is raised to meet estimated expenditure for the year, but as the weapon to adjust public and private spending power to the output which can be produced by the resources available. Reducing taxation will increase disposable income. Budgetary policy is essentially one of adjusting the relationship between government taxation and expenditure.

The budget also aims at controlling the economy and to prevent economic fluctuation. It reinforces monetary policy. If there are depression and unemployment the Finance Minister will budget for a deficit and increase his borrowing. The budget is also used to redistribute income in the interest of social justice. This is achieved through taxation. The "pay as you

Earn" (PAYE) system of taxation is a good example of the use of the budget to raise revenue and redistribute income among the citizens.

BUDGET DEFICIT AND SURPLUS

A budget deficit, or deficit financing, takes place when a government budgets to spend more than it collects in revenue. A budget deficit is financed by borrowing from the Central Bank and other financial institutions for the implementation of development project. Taxes are reduced so as to increase the purchasing power of the people. The government itself spends more than it normally does. The aim is to increase aggregate demand and revive economic activities. Government resouirt to deficit financing in time of depression.

On the other hand, budget surplus means that the government intends to college more in revenue than it plans to spend. In this case, taxes will be raised to achieve the estimated surplus. A budget surplus is usually embarked upon in time of inflation. The aim is a to reduce spending and to control inflation.

BRIEFLY, THE BUDGET'S USES ARE AS FOLLOWS:

1. A budget is balanced if during the budget period, revenue receipts are exactly equal to cost payment
2. If revenue receipts for the budget period are greater than cost payment, the difference is the budget surplus.
3. If revenue receipts for the budget period are less than cost payments, the difference is the budget deficit.

THE NATIONAL DEBT

National or public debt is the debt a country owes to its citizens or to other countries or organizations such as the International Monetary Fund (IMF) and the World Bank. The debt which a country owes to its citizens is known as internal or domestic debt, while the debt owed to foreign government or organization or organizations is known as external or foreign debt.

2.5 PUBLIC EXPENDITURE

One of the ways in which the government affects the economy is through the expenditure of public funds. Public or government expenditure is a way of utilizing national output so as to meet the wants of the people. It is direct mainly at the satisfaction of collective wants of the society.

Government expenditure has sky-rocketed tremendously in modern times. It is hard for ordinary citizens who are accustomed only to dealing with small family budgets, to comprehend government budgets of today, which are measured in terms of billions of Naira. The Federal Government of Nigeria, for example, budgeted to spend N10.935 million. in 1986.

Government spending usually takes the from of purchases of goods and services and transfer payment. A transfer payment is payment made by the government to an individual, for which the individual does not provide any goods or services in return.

Social security benefits, pensions and welfare payment are example of transfer payments.

There are two main types of government expenditure, namely, capital expenditure and recurrent expenditure.

(1) **Capital Expenditure**

Capital expenditure is the investment made in acquiring things or structures that are permanent. These things include roads, bridges, hydroelectric power stations and port facilities. The structures usually last for comparatively long periods. Capital expenditure is met mostly from borrowing and taxation.

(2) **Recurrent Expenditure**

As its name suggests, a recurrent expenditure is the ordinary government spending on wages and salaries of civil servants, and general maintenance of public services and property. Every year, the government budgets for a recurrent expenditure in a period that does not exceed one financial year.

The salaries paid to civil servants, such as police officers, soldier, teachers and nurses, come under the current expenditure of the government. Recurrent expenditure is chiefly met from the taxes that the government levies on the people.

2.6 OBJECTIVE OF GOVERNMENT EXPENDITURE

The following are the primary objectives of government expenditure.

1. The government provides goods and services which the private sector would otherwise not provide or would provide at a much higher cost to the consumer. For example, the government may spend heavily to defend the nation from external aggression and internal conflicts. The defence of the country and the maintenance of law and order are two major responsibilities of the

government, and the private sector cannot, and should not, conduct or provide them.

2. The government attempts to work towards an equitable distribution of income mainly through its transfer payment, which are designed to boost the incomes of specific recipients such as the aged, the sick, the unemployed and other dependent people like the physically handicapped. These activities are known as social welfare services, and they include education, social insurance, and the provision of pensions and unemployment and old age benefits from institutions such as the Nigeria National Provident Found.

3. The government spends heavily to provide economic services for its citizen.

4. It often manipulates its expenditure in pursuit of economic stability, that is, it tries to stimulate economic activity when a recession threatens and to restrain it when inflation threatens.

2.7 REVENUE ALLOCATION IN NIGERIA

Revenue allocation in Nigeria means the sharing of the nation's wealth between the component parts of the

nation, that is, between the Central, state and local government. The Federation's accounts, receipts or revenues come from excise duties, custom duties and income taxes. The revenues accruing from these sources go into the common pool, which is then shared between the Federal, state and local government the country.

Revenue allocation in Nigeria has become a very sensitive and controversial matter. This is understandable. Every state of the Federation wants to make sure that it has a large share of the common pools to enable it to meet its responsibilities to its citizenry. Again, this is bound to be so in a situation where the states are economically unviable and, hence to depend on the federal government for funds to meet their basic needs.

It is not surprising, therefore, that successive governments have made efforts to produce a revenue allocation formula. At the moment, the Central, or Federal Government has a larger share of the nation's wealth. Statistics are not happy with this situation, and want a situation where a larger percentage of the revenue goes to the state and local government. They contend that the basic responsibility of the country are mostly borne by the state and the local governments. They readily cite

cases such as primary school education and health care, which are the responsibilities of the state government.

The states have a good case but the federalists claim that the Central Government has greater responsibilities to bear. As a matter of fact, it has always been given the largest share of the common pool.

The current revenue allocation formula was decreed in 1984. it shares out the Federal Account Revenue as follows:

Federal Governments Share	55%
State Governments Share	32.5%
Local Governments Share	10%
Ecological Problem	1%
Mineral Producing Areas	1.5%

The decree or law also stipulates that the states share of 32.5% should be further shared as follows:

Minimum responsibility or Equality of states	40%
Population	40%
Special Development (Primary school Enrolment)	15%
Internal Revenue Efforts	5%

2.8 OPERATION OF BANK ACCOUNTS

Regular collection of bank statement and advices is of utmost importance and one or two members of staff should be assigned to the responsibility of visiting the bank for this. All documents received from the bank should be submitted to the Head of given to a clerk for safe keeping.

a. A register is to maintained to record all bank advices and disposal particulars for record purpose.

b. Receipts are to be issue for all Bank Credit Advices and these receipts must be posted into the appropriate Cash Book and the cheque Summary Register.

c. All Bank Debit Advices must be checked to ensure that such debits have been authorized and a payment voucher raised for the transaction for posting to the cash Books and Cheque Summary Register.

e. Advices for Internal Bank Adjustment (IBA) transfer must be covered by receipts or payment vouchers as appropriate. Care must be taken to ensure the correctness of the figures and checking into the Bank Statement is necessary.

f. Listed cheques indicating all the cheque paid from the Account should be properly and promptly scrutinized and checked with the cash Book and other records in the pay Office to ensure that only account with the bank.

2.9 PREPARATION OF MONTHLY TRANSCRIPT

The Transcript is simply the summary of the total payments and receipts and receipts as posted in the Cash Book. The first step therefore is to obtain the Cash Book folios and all the Receipts and the payment Vouchers that have been posted in the month. These must be checked into the Cash Book. This initial checking is very important and must be assigned to an experienced staff to eliminate errors or irregularities, which may create problems in balancing later.

The daily total are to be posted into an analysis book with columns for each classification extended into another column for recording the grand total of all the transactions for each day. This is done for each working day of the month and after. Processing for all the working days.

2.10 ROLE OF ACCOUNTANTS IN PUBLIC INSTITUTION

Since 1900, accounting profession has attain the stature of such profession has law, medicine, Engineering and Architecture. By observing the code of ethics of the profession, an accountant may be licensed as a certified public Account after undergoing series of professional training throughout the chartered institutes by meeting up with the necessary requirements.

The role-play by accountants in public institution is numerous among which includes relations, handling credit and collections and they are also custodian of company assets.

Accountants provide information that is helpful in making decision. In making decision maker should not neglect to consider past events and outcomes. An understanding of what has happened in the past can aid in making decision because history may shed considerable light on what the future is likely to hold.

An accountant reports the economic effects of past decisions on the entity

An accountant also keeps track of a wide range of items to meet the stewardship or safe-guarding responsibilities that must be assumed by all organization. This include how much cash

is available for use, how much customers owe the organization, what debts are owned by the organization, what items are owned by the organization, such as machinery and office.

CHAPTER THREE

SYSTEMS ANALYSIS & DESIGN

3.0 INTRODUCTION

Systems analysis and design is a process similar to problem – solving. The process of systems analysis involves a number of procedures that can be applied to any aspect of study.

3.1 SYSTEMS DESIGN

Design is the process whereby the systems analysis applies his/her own judgment, skills and knowledge to interpret the requirements specification that provides detailed documentation of the new system.

For effective design to be accomplished, certain basic factors must be considered:-

(1) Production of desired information at the appriopcate time, and amount with an acceptable level of accuracy.

(2) The need to minimize cost and time spent on data preparation and collation.

(3) Effective safeguards for prevention of frauds.

(4) Effective security measures to avoid loss of data stored in files.

(5) Effective design of documents and reports.

3.2 TESTING PROJECT FEASIBILITY

For testing project feasibility, the followings have to be undertaken:

(i) Operational feasibility

(ii) Technical feasibility

(iii) Economic (financial) feasibility

(i) ***Operational Feasibility-*** This is conceived with the workability of the proposed system when developed and installed. Though no contract was signed with the management of the scheme, yet this project has gained the support of the management of NSITF, the user and the members of the scheme. There is no complicated problem nor harm the proposed system could cause the user but will rather improve performance. The project therefore can be said to be operationally feasible.

(ii) ***Technical Feasibility-*** Technical feasibility seek to clarify, if the proposed project can be fine with current equipment, existing software technology and available personnel.

(iii) ***Financial Feasibility***- The financial feasibility is undertaken to assess cost of implementing a proposed project vis-à-vis the benefits derived from implementing the project. The costs and benefits are usually listed and weighed to determine whether it is financially advisable to continue with the proposed project. In order to judge a project feasible, its proposal must pass all three tests mentioned above, otherwise the project is not feasible. For instance if this project failed to pass all these three tests, no matter its operational attractiveness, financial benefits and its technical advantages, it would not have been pursued further. "proposals that fail to pass feasibility test may not be pursued further" judging from the benefits, this project stands to offer to the scheme, it is quite a feasible project.

3.3 COST AND BENEFITS ANALYSIS OF THE NEW SYSTEM.

OPERATING COST

Supplies (stationary, Diskettes, Ribbons)	60,000.00
Equipment maintenance (Per 3 Months)	35,000.00
Program Maintenance	28,000.00
Labour cost (10 operators)	35,000.00
Utilities	25,000.00

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Utilities	25,000.00

3 A/C (2 1/2 HP)	400,000.00
Miscellaneous Expenses	25,000.00
	608,000.00

2. **DEVELOPMENT COST**

Systems analysis and design	50,000.00
For 4 wks software development	25,000.00
Printer (2)	65,000.00
5 PCS	500,000.00
Installation	25,000.00
Miscellaneous Expenses	30,000.00
	695,000.00

Grand total N608,000.00x695,000.00 =N1,303,000.00

BENEFITS OF THE PROPOSED SYSTEM

a. Reduction in the use of paper (Stationery)

b. Sorting and arranging of information in various ways ca n be done easily and quickly.

c. Automatic updating of records and maintenance

d. Elimination of many repetitive work of book-keeping

f. Recovery from late releases of capitals to units and departments.

g. Automatic updating of records and maintenance

h. Reduction inprinting of Bin cards, Ledgers and Binders.

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3.4 CHANGEOVER PROCEDURE

Changeover procedure is to switch from the old system to the new one. This event is known as system conversion. The change over could be in any of the following forms:

a. Parallel changeover

b. Direct changeover

c. Pilot changeover

a. ***Parallel changeover:-*** Requires that the old and new system to run concurrently for sometime using the same inputs. The output of the two systems are compared. This will continue until the new system is conformed to be working satisfactorily .

b. ***Direct changeover:-*** This method is the complete replacement of the old system by the new in one move. When a direct changeover is planned, system tests and training should be comprehensive, and changeover itself planned in detail.

c. ***Pilot changeover***:- This requires changing to the new system on a piece meal. However, it is recommended that parallel changeover method should be adopted for the full

conversion of the system. This is to ensure that within the period of changeover government accounts in terms of storage and information retrieval are not in any way affected.

3.5 THE DESIGN OF THE PROPOSED SYSTEM

The design of the proposed system is done to suit the analysis specified above. The design takes cognizance of the requited input in order to generate the necessary reports as well as the relevant software, which will help in carrying out the job satisfactorily.

3.6 INPUT SPECIFICATION

For computer to perform the task of data processing, data needs to be entered into the system. The input specification states the source and type of needs to be supplied into a system. This is considered important because if the information supplied is correct, it usually follows that the result of processing would right. This is in consonance with the popular saying in computer parlance that 'Garbage in Garbage out' (GIGO). It is line with this that the data input of the proposed system is designed to produce a cost effective method, aimed at achieving the highest level of accuracy and ensuring that

the input is acceptable and easily understandable to the user.

It is note worth that the above objectives were considered in designing the input for the proposed system which is mainly in an interactive mode. This is done with dialoguing with an online system in which the computer system prompt the user for entry. In data entry, information is coded in such way that words, ideas or relationships are expressed by codes. This is developed in order to reduce input task, control errors, and increase speed. Therefore, with code fewer details are necessary in input without loss of information.

3.7 OUT SPECIFICATION

Output refers to the results and information that generated by a system. The output from a computer system are requited primarily to communicate the result of processing to users or other system are or more importantly, to provide a permanent (hard) copy of this result for consultation. The design process of the output beings by the identification of the output for the proposed system, the needs of the users were fully considered.

CHAPTER FOUR

4.0 PROGRAM/SOFTWARE DEVELOPMENT AND IMPLEMENTATION.

4.1 INTRODUCTION

This chapter focuses more at providing the users with the necessary information needed on how to install and run the system effectively and efficiently, indeed, all aspects of the system were operationally tested prior to their use. This, thereby allows the software designed to be accepted.

4.2 CHOICE OF LANGUAGE

In developing this system, Dbase IV programming language was used. It is software, which is accessible to authorized managers and other personnel for various proposal and in decision-making process.

Dbase is so powerful and flexible such that it is being used in finance, business, and accounting applications.

4.3 FEATURE OF PROGRAMMING CHOSEN

To meet the needs for the computer application, the dbase iv have been chosen. It is effective because it facilitates easy manipulation of files and records. It is also easy to process the files, either for insertion, deletion, searching or any other process.

Other important advantages of using the dbase iv are as follows:-

(a) Inconsistency can be avoided

(b) Security restriction can be applied

(c) Integrity can be maintained

(d) The data can be shared

(e) Speed of operation

(f) Drugery is removed

4.4 (1) **HARDWARE REQUIREMENTS**

The proposed system requires the following:-

(a) Personal computer 836 main processor

(b) Ram 64MB

(c) Floppy Disk Drive- 3.5/5.25

(d) Colour monitor

(e) Laser jet printer (6L model)

(f) Stabilizer (100 KVA)

(g) U.P.S (2000 KVA).

(2) SOFTWARE REQUIREMENTS

- MS – Dos 6.0 version
- Window 2000 version
- DBASE IV/FOX. PRO

4.4 TRAINING OF PERSONNEL

The success or failure of any system designed depends on its user. The type of training received by various personnel assist or prevent the successful implementation of any system.

The training should be comprehensive enough to provide a good understanding of all operational techniques of the system will depend upon its complexity and the available skills on the ground presently.

The proposed system will be users-friendly. However it is necessary to have an adequate and well-exposed in-house training for the various personnel in the organization.

The training will cover areas like Base Computing and Operation guidelines.

4.5 SYSTEM TESTING

System testing is a key stage in system implementation. It involves the use of test data on the new system in order to ensure that the system work accurately and efficiently before live operation commences. At this stage, the logical designed the physical design are thoroughly examined to ensure its workability. Therefore, the system testing stage serves as a confirmation that all is correct and opportunity to show the

users that the system works as required.

4.7 STARTING THE PROGRAM

The software for management of monthly returns of government accounts was developed with Dbase IV. The software keeps records of daily returns and produce monthly and yearly reports of returns. The program also calculates the total income and total expenditure are the specified period. The software uses a database (gov ac. Dbt) for keeping records of returns. The structure of this database is as follows:

Acc-code character 8

Month	character	12
Day	Numeric	2
Year	Character	4
Type	Character	11
Descr	Character	25
Amount	Numeric	13

RUNNING THE PROGRAM

To run the program, the user must first be provided with the dbase IV software. To execute the dbase IV software, change to the dbase VI directory and then type "dbase" i.e

C:/> CD DBASE4

C:/DBASE> dbase

When the dbase IV software has been loaded, the dot prompt appears. The user can then execute the program from the Dot prompt by typing " Do GOVACCT" i.e

.DO GOV ACCT

When executed the main mean is displayed.

MAIN MEND

ADD	RECORD (s)
DELETE	RECORD (s)
MODIFY	RECORD (s)
OUTPUTS	RECORD (s)
EXIT	

1. ADD RECORD(s)

The add records option is used to add new returns to the database. The user supplies the account code, month, day, year, type (Incoem or Expenditure), description of return and the amount. These values are h eld in the database for each record.

2. **DELETE RECORD(s)**

As the name implies, the delete option is used to remove unwanted records from the database.

3. **MODIFY RECORD**(s)

The modify records option is used to edit already existing records. The user supplies the account code and the records is loaded from the database. The use then makes necessary modifications and the records is stored back in database.

4. **OUTPUT**

The output option is selected to produce reports. A submenu is loaded when this option is selected to know the type of report to be produced.

SUM MENU

1. MONTHLY INCOME REPORT
2. YEARLY INCOME REPORT
3. MONTHLY INCOME WITH EXPEND.
4. YEARLY INCOME WITH EXPEND.

4.8 POST IMPLEMENTATION AND SYSTEM REVIEW

Post implementation is referred to as the renew of any system or project that has been full implemented. It is X – ray of the system to ascertain whether it has conformed to the kind down implementation procedure. An analysis and those who use it usually do review of a system. The review give room for

determine how will the system is working, its acceptability and to see where modification is required. Also it enables the management to know how the system will be maintained since depreciation is bound to take place.

The main focus of post Implementation is to ascertain whether the set objectives for which it was designed have been achieved. The Analyst may ask certain questions in order to obtain or gather correct information about the system being received. These questions assist the analyst to determine the success of the system and what necessary steps to be taken in the case of lapses. The acceptability of a system by users is quite good for its success, this give confidence to the operators and they do all their best to maintain the system.

CHAPTER FIVE

5.0 FINDINGS.

5.1 SUMMARY AND CONCLUSION

The continued substitution of computer- based systems for manual procedures has in modern days become a worldwide affair.

This is because it is relevant in all aspects of human endeavour. In addition to speedy retrieval of information and security of data, computer operation allows for retrieval of reliable data due to the accuracy of computers.

However, a computerized procedure cannot just be put in place without going through some stages of development. The analyses of these procedures were examined and the result was considered in the design of the computerized system. Indeed, it is a known fact that world is in the computer age and any organization that wants to be relevant in the future need to be computerized. Similarly, a professional without a computer touch will not be considered relevant in the future world.

It is necessary to state that an organization does not only require to be computerized, it in addition, demands an efficient operation the computerized procedures and this is

expected to be pursued with the necessary vigor. This is important so that the expected benefit of a computerized system will be fully maximized.

5.2 RECOMMENDATIONS

The specific recommendations to be highlighted in computer application to public organizations are that:-

(1) It will enhance the efficient operation of the organization in order to achieve the desired objectives.

(2) It will create speedy procedures for retrieving all relevant information.

(3) It would avoid data manipulation due to access to data as data stored in computer are more secured than mammal stage.

(4) It would make for savings on staff cost that would have been incurred to meet the rapid growth of the organization.

(5) It will reduce complications that might arise as a result of increase in the organization records and vital information.

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(3) John R. (1982) Accounting and Information System. Renton Publisher Company, Renton, U.S.A

(4) Central Bank of Nigeria (1994) Annual Report and Statement of Accounts.

(5) Federal Ministry of Finance Annual Report 1996

(6) Federal Treasury Accounting Manual (Office of the Accountant-General)

```
)JECT TOPIC : APPLICATION OF COMPUTER TO RECONCILIATION
                OF MONTHLY RETURNS
ME              : AMINU MOHAMMED LIMAN

)ISPLAY TO EGA25
SPACE OFF
CONSOLE ON
)ELETED OFF
BELL OFF
ECHO OFF
TALK OFF
PRINT OFF
CLOCK OFF
SAFETY OFF
SCORE OFF
CONFIRM ON
DATE TO BRIT
CARRY OFF
CENTURY ON
INSTRUCT OFF
DELIMITERS OFF
ESCAPE ON
MESSAGE TO ""
DEVICE TO SCREEN
STATUS OFF
A ALL
COLOR TO GR+, G, G
AR
INTRO
DESIGNSC
)RT = 'END'
WHILE ABORT = 'END'
DEFIN
MAIN
AR
)DO
URN

)CEDURE DEFIN
SCOLOR()
T COLOR OF BOX TO GR+/BG
T COLOR OF NORMAL TO W+/B
T COLOR OF HIGHLIGHT TO GR+/BG
T COLOR OF MESSAGES TO W+/N
T COLOR OF TITLES TO W/B
```

```
ET COLOR OF FIELDS TO N/BG
ET COLOR OF INFORMATION TO B/W
DIF

 BORDER TO DOUBLE

ET BORDER TO DOUBLE
INE POPUP MAINMENU FROM 1,25
INE BAR 1 OF MAINMENU PROMPT " M A I N   M E N U " SKIP
INE BAR 2 OF MAINMENU PROMPT "==================" SKIP
INE BAR 3 OF MAINMENU PROMPT "DATA INPUT";
SSAGE "Addition of record(s) to the database file"
INE BAR 4 OF MAINMENU PROMPT "DELETE RECORD(s)";
SSAGE "This option allows deletion of record(s)"
INE BAR 5 OF MAINMENU PROMPT "MODIFY RECORD(s)";
SSAGE "This option allows modification of record(s)"
INE BAR 6 OF MAINMENU PROMPT "REPORT GENERATION";
SSAGE "This option allows Generation of reports"
INE BAR 7 OF MAINMENU PROMPT "E X I T ";
SSAGE "You want to Shutdown"
SELECTION POPUP MAINMENU DO MAIN_PARA

------> Popup for Report
INE POPUP REPTM FROM 6,45
INE BAR 1 OF REPTM PROMPT " R E P O R T   M E N U" SKIP
INE BAR 2 OF REPTM PROMPT "====================" SKIP
INE BAR 3 OF REPTM PROMPT "BALANCE SHEET";
SSAGE "Generate Balance Sheet report"
NE BAR 4 OF REPTM PROMPT "PROFIT AND LOSS ";
SSAGE "Generate Profit and Loss report"
NE BAR 5 OF REPTM PROMPT "GENERAL ";
SSAGE "Generate General report"
ELECTION POPUP REPTM DO REPT_PARA

------> Popup for Exit
NE POPUP EXITM FROM 7,45
NE BAR 1 OF EXITM PROMPT " E X I T   M E N U" SKIP
NE BAR 2 OF EXITM PROMPT "==================" SKIP
NE BAR 3 OF EXITM PROMPT "EXIT TO PROMPT";
SAGE "Return to the Dbase Prompt"
E BAR 4 OF EXITM PROMPT "EXIT TO DOS ";
SAGE "Shutdown and return to DOS"
ELECTION POPUP EXITM DO EXIT_PARA

EDURE DESIGNSC
----------> This section design the screen
```

```
EAD1 = "************************************************************"
EAD2 = "      RECONCILIATION OF MONTHLY STATUTORY RETURNS        "
EAD3 = "(A Case Study of Auditor-General Office for L.G.A., Minna)"
EAD4 = "************************************************************"
0,0 TO 23,79 DOUBLE COLOR W+
EFINE WINDOW MAINSC FROM 1,1 TO 22,78 NONE COLOR W+/B
EFINE WINDOW WORK_IN FROM 7,5 TO 21,75 DOUBLE COLOR W+/B
1 = MAX(LEN(TRIM(HEAD1)), LEN(TRIM(HEAD2)))
2 = MAX(LEN(TRIM(HEAD3)), LEN(TRIM(HEAD4)))
 = INT((80-MAX(X1,X2))/2) - 1
 = X + MAX(X1,X2) + 1
EFINE WINDOW HEADBK FROM 2,X-1 TO 6,Y-1 NONE COLOR
EFINE WINDOW HEADSC FROM 1,X TO 6,Y+1 DOUBLE COLOR W+/G+
O CASE
 CASE DAY(DATE()) = 1
    TH = "st "
 CASE DAY(DATE()) = 2
    TH = "nd "
 CASE DAY(DATE()) = 3
    TH = "rd "
 OTHERWISE
    TH = "th "
ENDCASE
@ 0,5 SAY CDOW(DATE())+", "+ STR(DAY(DATE()),2)+TH+CMONTH(DATE())+", "+
STR(YEAR(DATE()),4)+"."
SET CLOCK ON
SET CLOCK TO 0,60
ACTIVATE WINDOW MAINSC
ACTIVATE WINDOW HEADBK, HEADSC
@ 0,INT((Y-X-LEN(HEAD1))/2)+1 SAY HEAD1
@ 1,INT((Y-X-LEN(HEAD2))/2)+1 SAY HEAD2
@ 2,INT((Y-X-LEN(HEAD3))/2)+1 SAY HEAD3
@ 3,INT((Y-X-LEN(HEAD4))/2)+1 SAY HEAD4
ACTIVATE WINDOW WORK_IN
RETURN

PROCEDURE MAIN
ACTIVATE POPUP MAINMENU
RETURN


PROCEDURE MAIN_PARA
DO CASE
  CASE BAR() = 3
     DO ADDREC
  CASE BAR() = 4
```

```
      DO DELREC
   CASE BAR() = 5
      DO MODREC
   CASE BAR() = 6
      ACTIVATE POPUP REPTM
      DEACTIVATE POPUP
   CASE BAR() = 7
      ACTIVATE POPUP EXITM
      DEACTIVATE POPUP
ENDCASE
RETURN

PROCEDURE REPT_PARA
DO CASE
   CASE BAR() = 3
      DO REPORT1
   CASE BAR() = 4
      DO REPORT2
   CASE BAR() = 5
      DO REPORT3
ENDCASE
RETURN

PROCEDURE EXIT_PARA
DO CASE
   CASE BAR() = 3
      ABORT = 'A'
      CANCEL
   CASE BAR() = 5
      QUIT
ENDCASE
RETURN


Procedure ADDREC
 store 'Y' to ans
 set stat off
 use reconc
 do while ans ='Y'
  clear
  store space(6) to macct_no
  store space(4) to mop_code
  store space(12) to mmonth
  store 0 to mday, myear, mamount
  store space(3) to mlo_code
  store space(6) to mtype
```

```
store space(25) to macctit
@1,10 Say "Enter Operation Code: " get mop_code Pict "9999"
read
locate for mop_code = op_code
if found()
 @ 8,20 say "Operation Code Already Exist"
else
 DO GETDATA
 READ
 DO GETTITLE
  clear
  append blank
  replace acct_no with macct_no
  replace op_code with mop_code
  replace month with mmonth
  replace day with mday
  replace year with myear
  replace lo_code with mlo_code
  replace acctitle with macctit
  replace type with mtype
  replace amount with mamount
endif
 @10,10 to 12,50
 store 'N' to ans
 @11,12 say 'Are there more records? (Y/N)' get ans pict '!';
         valid ans $ 'YN' error 'Invalid entry !!!'
 read
enddo
CLEAR
close databases
return


Procedure DELREC
  store 'Y' to ans
  use reconc
  do while ans= 'Y'
    clea
    @2,15 to 4,55
    @3,20 say 'Deletion of record'
  store space(6) to mop_code
  @1,10 Say "Enter Operation Code: " get mop_code Pict "9999"
  read
    locate all for  op_code = mop_code
    if found()
   @10,10 to 12,50
```

```
 store 'N' to reply
 @11,12 say 'Are you sure? (Y/N)' get reply pict '!';
    valid reply $ 'YN' error 'Invalid entry!!!'
 read
 if reply = 'Y'
    dele
    pack
 endif
else
 @8,20 say 'Operation Code does not exist'
 endif
 @10,10 clea to 12,50
 @10,10 to 12,50
 store 'N' to ans
 @11,12 say 'Delete more records? (Y/N)' get ans pict '!'
 read
enddo
CLEAR
close data
return


Procedure MODREC
 use reconc
 store 'Y' to ans
 do while ans = 'Y'
  clea
 store space(6) to mop_code
 @1,10 Say "Enter Operation Code: " get mop_code Pict "9999"
 read
  locate all for op_code = mop_code
  if found()
  store acct_no to macct_no
  store op_code to mop_code
  store month to mmonth
  store day to mday
  store year to myear
  store lo_code to mlo_code
  store acctitle to macctit
  store type to mtype
  store amount to mamount
  DO GETDATA
  READ
  DO GETTITLE
  clear
   replace acct_no with macct_no
```

```
   replace op_code with mop_code
   replace month with mmonth
   replace day with mday
   replace year with myear
   replace lo_code with mlo_code
   replace acctitle with macctit
   replace type with mtype
   replace amount with mamount
else
   @8,20 say 'Record does not exist'
endif
   @10,10 to 12,50
   store 'N' to ans
   @11,12 say 'Modify more record? (Y/N)' get ans pict 'l';
          valid ans $ 'Y/N' error 'Invalid entry!!!'
   read
enddo
CLEAR
close databases
return


Procedure REPORT1
  use reconc
  store 'Y' to ans
  do while ans = 'Y'
    clea
    define window user from 1,1 to 22,78 none color W+,B
    activate window user
    set stat off
 set alternate to 'reco1.out'
 set device to screen
      set alternate on
      set space on
     store space(3) to mlo_code
     store space(12) to mmonth
     @ 3,5 say "Location Code :" get mlo_code pict "!!!"
     @ 5,5 say "Month : " get mmonth pict "@M January,February,March,;
 April,May,June,July,August,September,October,November,December"
   read
   do heading3
   store 0 to mcredit, mdebit, mdiff
   ? mlo_code+mmonth
   wait
   go top
   do while mlo_code = lo_code .and. trim(mmonth) = trim(month)
```

```
  if type = "Credit"
    mcredit = mcredit + amount
  else
    mdebit = mdebit + amount
  endif
  skip
enddo
  mdiff = mdebit - mcredit
    ?
    ? SPACE(10),"Total Debit    : " + str(mdebit,15,2)
    ?
    ? SPACE(10),"Total Credit   : " + str(mcredit,15,2)
    ?
    ? SPACE(10),"Difference     : " + str(mdiff,15,2)
    ?
    ?
    ? space(10),REPLICATE("=",60)
    set alternate off
    WAIT ""
    deactivate window user
  @10,10 to 12,50
  store 'N' to ans
  @11,12 say 'Report more record(s)? (Y/N)' get ans pict '!';
        valid ans $ 'Y/N' error 'Invalid entry!!!'
  read
enddo
CLEAR
close databases
return

Procedure REPORT2
define window user from 1,1 to 22,78 none color W+,B
activate window user
set stat off
  store 'M' to ans
  @2,12 say 'Monthly Report or Yearly Report ? (M/Y)' get ans pict '!';
        valid ans $ 'MY' error 'Invalid entry!!!'
  read
  store 0 to myear
  store space(12) to mmonth
  @ 5,5 say "Year  :" get myear pict "9999"
  if ans = "M"
    @ 7,5 say "Month : " get mmonth pict "@M January,February,March,;
April,May,June,July,August,September,October,November,December"
  endif
  read
```

```
alternate to 'reco1.out'
device to screen
set alternate on
set space on
if ans = "M"
   DO HEADING1 with 1
   DO MREPORT2
else
   DO HEADING1 with 2
   DO YREPORT2
endif
se data
alternate off
it
activate window user
urn

ocedure MREPORT2
  store 1 to couter
  use reconc
  go top
  store 0 to mcredit, mdebit, mdiff
o while .not. eof()
acct_no >= '401001' .and. acct_no <= '511000' .and. myear = year .and. mmonth =
nonth
? '|',str(couter,2),'|',acct_no,' |',acctitle,'|  ',lo_code,'  |   '
?? type,' | ',str(amount,13,2),' |'
couter = couter + 1
? replicate ('-',85)
  if type = "Credit"
    mcredit = mcredit + amount
  else
    mdebit = mdebit + amount
  endif
endif
 skip
enddo
   mdiff = mdebit - mcredit
?
? "Total Debit      : " + str(mdebit,15,2)
?
? "Total Credit     : " + str(mcredit,15,2)
?
? "Total Difference  : " + str(mdiff,15,2)
?
```

```
urn

cedure YREPORT2
 store 1 to couter
 use reconc
 go top
 store 0 to mcredit, mdebit, mdiff
while .not. eof()
cct_no >= '401001' .and. acct_no <= '511000'
'|',str(couter,2),'|',acct_no,' |',acctitle,'|  ',lo_code,'  |   '
? type,' | ',str(amount,13,2),' |'
outer = couter + 1
replicate ('-',85)
if type = "Credit"
   mcredit = mcredit + amount
else
   mdebit = mdebit + amount
endif
dif
kip
ddo
 mdiff = mdebit - mcredit

'Total Debit      : " + str(mdebit,15,2)

'Total Credit     : " + str(mcredit,15,2)

"Total Difference  : " + str(mdiff,15,2)

turn

rocedure REPORT3
efine window user from 1,1 to 22,78 none color W+,B
ctivate window user
et stat off
 store 'M' to ans
 @2,12 say 'Monthly Report or Yearly Report ? (M/Y)' get ans pict '!';
       valid ans $ 'MY' error 'Invalid entry!!!'
 read
 store 0 to myear
 store space(12) to mmonth
 @ 5,5 say "Year  :" get myear pict "9999"
 if ans = "M"
   @ 7,5 say "Month : " get mmonth pict "@M January,February,March,;
pril,May,June,July,August,September,October,November,December"
 endif
```

```
   read
set alternate to 'reco3.out'
set device to screen
     set alternate on
     set space on
     if ans = "M"
       DO HEADING2 with 1
       DO MREPORT3
     else
       DO HEADING2 with 2
       DO YREPORT3
     endif
close data
set alternate off
wait
deactivate window user
return

Procedure MREPORT3
     store 1 to couter
     use reconc
     go top
     store 0 to mcredit, mdebit, mdiff
do while .not. eof()
if myear = year .and. mmonth = month
  ? '|',str(couter,2),'|',acct_no,' |',acctitle,'|  ',lo_code,'  |   '
  ?? type,' | ',str(amount,13,2),' |'
  couter = couter + 1
  ? replicate ('-',85)
    if type = "Credit"
      mcredit = mcredit + amount
    else
      mdebit = mdebit + amount
    endif
endif
  skip
enddo

    mdiff = mdebit - mcredit
?
? "Total Debit       : " + str(mdebit,15,2)
?
? "Total Credit      : " + str(mcredit,15,2)
?
? "Total Difference  : " + str(mdiff,15,2)
?
```

```
return

Procedure YREPORT3
     store 1 to couter
     use reconc
     go top
     store 0 to mcredit, mdebit, mdiff
do while .not. eof()
 ? '|',str(couter,2),'|',acct_no,' |',acctitle,'|  ',lo_code,'  |   '
 ?? type,' | ',str(amount,13,2),' |'
 couter = couter + 1
 ? replicate ('-',85)
    if type = "Credit"
      mcredit = mcredit + amount
    else
      mdebit = mdebit + amount
    endif
 skip
enddo

     mdiff = mdebit - mcredit
?
? "Total Debit       : " + str(mdebit,15,2)
?
? "Total Credit      : " + str(mcredit,15,2)
?
? "Total Difference  : " + str(mdiff,15,2)
?
return

PROCEDURE INTRO
CLEAR
B = .T.
DO WHILE B
@4,6 TO 22,70 DOUBLE
@6,8 SAY "NAME      :  AMINU MOHAMMED LIMAN"
@8,8 SAY "DATE      :  07/10/2004"
@10,8 SAY "TOPIC    :  APPLICATION OF COMPUTER TO RECONCILIATION"
@11,8 SAY "            OF MONTHLY STATUTORY RETURNS "
@13,8 SAY "CASE STUDY:  AUDITOR-GENERAL OFFICE OF L.G.A., MINNA"
@21,8 SAY "PRESS ANY KEY TO CONTINUE---"
B = .F.
WAIT ""
ENDDO
CLEA ALL
RETURN
```

```
PROCEDURE GETTITLE
IF macct_no >= '101000' .and. macct_no <= '111000'
  macctit = 'Asset Accounts'
ENDIF
IF macct_no >= '201000' .and. macct_no <= '211000'
  macctit = 'Liabilities Accounts'
ENDIF
IF macct_no >= '401000' .and. macct_no <= '411000'
  macctit = 'Interest Income & Others'
ENDIF
IF macct_no >= '501000' .and. macct_no <= '511000'
  macctit = 'Expenditure (Overhead)'
ENDIF
RETURN

PROCEDURE GETDATA
CLEAR
@ 3,5  say "Account Number : " get macct_no pict "999999";
 valid macct_no >= '101001' .and. macct_no <= '511000' ;
 error 'Invalid Account Number'
@ 3,45 say "Location Code :" get mlo_code pict "!!!"
@ 5,5  say "Day   : " get mday pict "99" ;
 valid mday >= 1 .and. mday <= 31 error "Invalid Day "
@ 5,30 say "Month : " get mmonth pict "@M January,February,March,;
April,May,June,July,August,September,October,November,December"
@ 5,55 say "Year  : " get myear pict "9999" ;
 valid myear >= 2000 error "Invalid Year "
@ 7,5 say "Type of Account : " get mtype pict "@M Debit,Credit"
@ 9,5 say "Amount          : " get mamount pict "9999999999.99"
RETURN

PROCEDURE HEADING1
parameter comin
? space(14),"************************************************************"
? space(14),"      RECONCILIATION OF MONTHLY STATUTORY RETURNS   "
? space(14),"  (A Case Study of Auditor-General Office of LGA, Minna)"
? space(14),"************************************************************"
?
? space(21),"*************************************"
? space(21),"* SUMMARY OF INCOME AND EXPENDITURE *"
? space(21),"*************************************"
?
if comin = 1
   ? space(10),'YEAR  : '+str(myear,4)+space(10)+"MONTH : "+MMONTH
else
```

```
  ? space(10),'YEAR  : '+str(myear,4)
endif
? REPLICATE("*",85)
? "*    * ACCOUNT *                    * LOCATION * OPERATION *              *"
? "* SN * NUMBER  *     ACCOUNT TITLE      *  CODE  *  TYPE   *     AMOUNT    *"
? REPLICATE("*",85)
RETURN

PROCEDURE HEADING2
parameter cominn
? space(22),"************************************************************"
? space(22),"      RECONCILIATION OF MONTHLY STATUTORY RETURNS  "
? space(22),"  (A Case Study of Auditor-General Office of LGA, Minna)"
? space(22),"************************************************************"
?
? space(38),"************************"
? space(38),"* SUMMARY OF ACCOUNTS *"
? space(38),"************************"
?
if cominn = 1
  ? space(10),'YEAR  : '+str(myear,4)+space(10)+"MONTH : "+MMONTH
else
  ? space(10),'YEAR  : '+str(myear,4)
endif
? REPLICATE("*",85)
? "*    * ACCOUNT *                    * LOCATION * OPERATION *              *"
? "* SN * NUMBER  *     ACCOUNT TITLE      *  CODE  *  TYPE   *     AMOUNT    *"
? REPLICATE("*",85)
RETURN

PROCEDURE HEADING3
? space(12),"************************************************************"
? space(12),"      RECONCILIATION OF MONTHLY STATUTORY RETURNS  "
? space(12),"  (A Case Study of Auditor-General Office of LGA, Minna)"
? space(12),"************************************************************"
?
? space(22),"************************************"
? space(22),"* BALANCE SHEET FOR LOCATION - "+mlo_code+"  *"
? space(22),"************************************"
?
? space(10),"MONTH : "+MMONTH
? space(10),REPLICATE("=",60)
return
```

RECONCILIATION OF MONTHLY STATUTORY RETURNS
(A Case Study of Auditor-General Office of LGA, Minna)

SUMMARY OF INCOME AND EXPENDITURE

YEAR : 2004 MONTH : August

SN	ACCOUNT NUMBER	ACCOUNT TITLE	LOCATION CODE	OPERATION TYPE	AMOUNT
1	501757	Expenditure (Overhead)	BID	Debit	1078800.00
2	401199	Interest Income & Others	BID	Credit	455500.00
3	401874	Interest Income & Others	KOT	Credit	230020.00
4	501235	Expenditure (Overhead)	CHA	Debit	767707.00
5	501261	Expenditure (Overhead)	WUS	Debit	955020.00
6	401113	Interest Income & Others	KOT	Credit	667800.00
7	401554	Interest Income & Others	WUS	Credit	878080.00

otal Debit : 2801527.00

otal Credit : 2231400.00

otal Difference : 570127.00

RECONCILIATION OF MONTHLY STATUTORY RETURNS
(A Case Study of Auditor-General Office of LGA, Minna)

SUMMARY OF INCOME AND EXPENDITURE

YEAR : 2004 MONTH : September

SN	ACCOUNT NUMBER	ACCOUNT TITLE	LOCATION CODE	OPERATION TYPE	AMOUNT
1	401345	Interest Income & Others	BID	Credit	455500.00
2	401677	Interest Income & Others	BID	Credit	130020.00
3	501680	Expenditure (Overhead)	KOT	Debit	767707.00
4	501671	Expenditure (Overhead)	CHA	Debit	855020.00
5	401567	Interest Income & Others	SUL	Credit	667800.00

Total Debit : 1622727.00

Total Credit : 1253320.00

Total Difference : 369407.00

22	401974	Interest Income & Others	KOT	Credit	230020.00
23	501235	Expenditure (Overhead)	CHA	Debit	767707.00
24	501261	Expenditure (Overhead)	WUS	Debit	955020.00
25	101232	Asset Accounts	BOS	Credit	[illegible]
26	101313	Asset Accounts	BOS	Debit	878720.00
27	101378	Asset Accounts	SUL	Debit	534500.00
28	201121	Liabilities Accounts	CHA	Credit	888600.00
29	401111	Interest Income & Others	KOT	Credit	667800.00
30	401554	Interest Income & Others	WUS	Credit	978080.00

Total Debit : 10208456.00

Total Credit : 8698508.00

Total Difference : 1509948.00

RECONCILIATION OF MONTHLY STATUTORY RETURNS
(A Case Study of Auditor-General Office of LGA, Minna)

SUMMARY OF ACCOUNTS

YEAR : 2004 MONTH : September

SN	ACCOUNT NUMBER	ACCOUNT TITLE	LOCATION CODE	OPERATION TYPE	AMOUNT
1	101434	Asset Accounts	BOS	Debit	523378.00
2	201344	Liabilities Accounts	WUS	Debit	432453.00
3	201766	Liabilities Accounts	BOS	Credit	523300.00
4	401345	Interest Income & Others	BID	Credit	455500.00
5	401677	Interest Income & Others	BID	Credit	130020.00
6	501680	Expenditure (Overhead)	KOT	Debit	767707.00
7	501671	Expenditure (Overhead)	CHA	Debit	855020.00
8	101455	Asset Accounts	WUS	Credit	357034.00
9	101544	Asset Accounts	SUL	Debit	1078720.00
10	401567	Interest Income & Others	SUL	Credit	667800.00

otal Debit : 3657278.00

otal Credit : 2133654.00

otal Difference : 1523624.00

RECONCILIATION OF MONTHLY STATUTORY RETURNS
(A Case Study of Auditor-General Office of LGA, Minna)

SUMMARY OF INCOME AND EXPENDITURE

YEAR : 2004 MONTH : August

SN	ACCOUNT NUMBER	ACCOUNT TITLE	LOCATION CODE	OPERATION TYPE	AMOUNT
1	501757	Expenditure (Overhead)	BID	Debit	1078800.00
2	401199	Interest Income & Others	BID	Credit	455500.00
3	401874	Interest Income & Others	KOT	Credit	230020.00
4	501235	Expenditure (Overhead)	CHA	Debit	767707.00
5	501261	Expenditure (Overhead)	WUS	Debit	955020.00
6	401113	Interest Income & Others	KOT	Credit	667800.00
7	401554	Interest Income & Others	WUS	Credit	878080.00

otal Debit : 2801527.00

otal Credit : 2231400.00

otal Difference : 570127.00

RECONCILIATION OF MONTHLY STATUTORY RETURNS
(A Case Study of Auditor-General Office of LGA, Minna)

SUMMARY OF INCOME AND EXPENDITURE

YEAR : 2004

SN	ACCOUNT NUMBER	ACCOUNT TITLE	LOCATION CODE	OPERATION TYPE	AMOUNT
1	401345	Interest Income & Others	BID	Credit	455500.00
2	401677	Interest Income & Others	BID	Credit	130020.00
3	501680	Expenditure (Overhead)	KOT	Debit	767707.00
4	501671	Expenditure (Overhead)	CHA	Debit	855020.00
5	401567	Interest Income & Others	SUL	Credit	667800.00
6	501757	Expenditure (Overhead)	BID	Debit	1078800.00
7	401677	Interest Income & Others	WUS	Credit	878080.00
8	401199	Interest Income & Others	BID	Credit	455500.00
9	401874	Interest Income & Others	KOT	Credit	130020.00
10	501235	Expenditure (Overhead)	CHA	Debit	767707.00
11	501261	Expenditure (Overhead)	WUS	Debit	955020.00
12	401113	Interest Income & Others	KOT	Credit	667800.00
13	401554	Interest Income & Others	WUS	Credit	878080.00

Total Debit : 4424234.00

Total Credit : 4362800.00

Total Difference : 61454.00

RECONCILIATION OF MONTHLY STATUTORY RETURNS
(A Case Study of Auditor-General Office of LGA, Minna)

SUMMARY OF ACCOUNTS

YEAR : 2004

SN	ACCOUNT NUMBER	ACCOUNT TITLE	LOCATION CODE	OPERATION TYPE	AMOUNT
1	101123	Asset Accounts	CHA	Debit	754000.00
2	101351	Asset Accounts	CHA	Credit	344400.00
3	101434	Asset Accounts	BOS	Debit	523378.00
4	201344	Liabilities Accounts	WUS	Debit	432153.00
5	201766	Liabilities Accounts	BOS	Credit	523300.00
6	401345	Interest Income & Others	BID	Credit	455500.00
7	401677	Interest Income & Others	BID	Credit	1[illegible]020.00
8	501680	Expenditure (Overhead)	KOT	Debit	767707.00
9	501671	Expenditure (Overhead)	CHA	Debit	855020.00
10	101455	Asset Accounts	WUS	Credit	357034.00
11	101544	Asset Accounts	SUL	Debit	1078720.00
12	101442	Asset Accounts	BOS	Debit	534500.00
13	201563	Liabilities Accounts	SUL	Credit	888600.00
14	401567	Interest Income & Others	SUL	Credit	667800.00
15	501757	Expenditure (Overhead)	BID	Debit	1078800.00
16	401677	Interest Income & Others	WUS	Credit	878080.00
17	101541	Asset Accounts	KOT	Credit	453440.00
18	101344	Asset Accounts	WUS	Debit	523378.00
19	201139	Liabilities Accounts	SUL	Debit	524553.00
20	201987	Liabilities Accounts	KOT	Credit	523300.00
21	401199	Interest Income & Others	BID	Credit	455500.00