COMPUTERISED PAY-AS- YOU EARN TAX SYSTEM

A Case Study of National Orientation Agency Federal Ministry of Information ABUJA

BY

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DEDICATION

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This work is dedicated to God Almighty and to My Late Father, Mummy and My Brother.

CERTIFICATION

This is to certify that this project "COMPUTERISED PAYE TAX SYSTEM" has been presented by ADESANYA ADENIKE BOLA OLUSOLA Department of mathematics, computer science, Federal University of technology, Minna

APPROVED BY

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DATE

ENTERNAL EXAMINER

DA FE

ACKNOWLEDGMENT

Glory be to God Aimighty for giving me the courage to accomplish this course

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ADESANYA.A.B.O

PROJECT TOPICS

 "Liquidity Management in the Financial Sector" (A case study of United Bank for Africa Lagos)

2. Computerization of Pay-As-You-Earn system

(A case study of National Orientation Agency) Federal Ministry of Information. Abuja)

"Accounting Procedures"

 (A case study of llupeju Supermarket)
 Lagos State.

THE PROJECT OUTLINE.

- Cover Page
- Dedication
- Certification
- Acknowledgement
- project Topic
- Abstract

- 1.1 Objective Of The Project
- 1.2 Introduction
- 1.3 Objectives Of Tax In Nigeria
- 1.4 National Orientation Agency
- 1.5 Computer System

2.0 CHAPTER TWO

- 2.1.1 Research Methodology
- 2.1.1 Problem Definition
- 2.1.2 Feasibility Study
- 2.1.3 Fact- Finding Techniques
- 2.2 Operating Of PAYE Scheme
- $\frac{2.3}{2.3}$ Difficulties & Problem Of PAYE Scheme
- 2.4 Factors Influencing Introduction Of Computer
- 2.5 Recommendation Computer System

3.0 CHAPTER THREE

- 3.1 System Design
- 3.2 Database (Choice of Language)
- 3.3 Input Specification
- 3.1 System Analysis
- 3.1.2 Cost Analysis
- 3.4.1 Database structure
- 3.4.2 the Review of the current System

4.0 CHAPTER THREE

- 4.1 System Development
- 4.1.1 Written Program
- 4.1.2 Testing of the program
- 4.1.3 Installation
- 4.1.4 Maintenance
- 4.2 Implementation

5.0 CHAPTERFIVE

- 5.1 Summary
- 5.2 Conclusion
- 5.3 Recommendation

2

ABSTRACT

The project focuses on the computerization of Pay-As-You- Earn scheme. The software is developed in Dbase IV which makes possible the fast computation of PAYE from the staff salaries and documentation of their personal data effectively & to re-distribute income among the staff.

This study therefore, is to contribute towards not only reducing tax evasion and avoidance, but to stress the importance of Pay-As-You-Earn system through the computer.

Tax is one of the mechanism used by the government for both developing and developed countries to encourage some activities in the private sectors. It is one of the major source used as a means of economic development.

Broadly, it could be said that there are three methods of financing economic expenditure open to most developing countries but for the purpose of this study, we are concerned with pay-as-you-earn type of taxation which is perhaps the most important sources of revenue, since the level of government expenditure is to a great extent dependent on the ability of the tax system to place the required revenue at the disposal on the government.

Pay-as-you-earn system was introduced into Nigeria by the finance of 1962 repeated the 1956 Law In the western region, Income tax Law was passed in 1957 and 1961, the pay-as-you-earn system was introduced into the western region with enactment of (income tax Amendment) law of 1961 the Northern Region passed the Northern Nigeria personnel tax law 1962.

The introduction of value added tax VAT has reduce considerally the impact of heavy taxation being experienced by pay-as-you-earn employee by govenment reduction of the rate payable on PAYE, othewise PAYE employees will experience more suffering by paying two forms of taxation at the same time. This will not only be unfair but will cause poverty. Under the present direct tax system, many traders are far better off the civil servants or private sector employees and pay virtually nothing.

Most-pay-as earn people do not understand how the government spends the heavy monthly deduction from the pay. Particularly when they cannot telephone, here no light, water and good road. In essence it is clearly seen that pay-as-you-earn which is levied by the government of a country is not for his own personal benefit, but is a resources collected by government to promote, encourage and developed the nations economy to satisfy the collective want of the public, by providing public goods and service on non commercial bases.

1.3 OBJECTIVES OF LEVYING TAXATION ON INDIVIDUAL BY THE GOVERNMENT

The purpose of taxation is to raise revenue for government. In modern times taxation does more than this, which will critically examined to serve

The merger was necessitated by the need to pool together and consolidate all effort and Resources utilized by those division in the field of public enlightenment, social mobilization and value re-orientation.

The agency was established by Decree 59 of August 1993, the agency has three structures, federal headquarter at Abuja, state secretariat in all state of federation and local government office in all local government secretariat of federation.

OBJECTIVES AND FUNCTIONS OF (NATIONAL ORIENTATION AGENCY)

The objectives of NOA includes enlightenment of the general public on government policies, programmes, and activities. Mobilization of favorable public opinion and support for government policies, programmes and activities and mobilize Nigerian for positive patriotic participation in an identification with natural affairs and issued.

1.4 COMPUTER SYSTEM

A computer is a machine which accepts data from an input device, perform arithmetic and logical operations in accordance with a pre-defined program and finally transfers the processed data to an output device ever for further processing or in final pointed form. It has a further capabilities of storing data as may be required. Before computer processing can commence, it is necessary to have an input device for the purpose of transferring data into the computer's internal memory.

However, computers are used as aid in many human transaction and activities which can classified into two broad areas namely, scientific or Engineering and Business or commercial. In the scientific field, computers are used to perform complex calculations on small sets of data. In contrast, commercial computing involves simple calculation like tax, payroll but complicated manipulation on large set of data.

A computer system can be regarded as a set of interacting elements responding to input in order to generate output. It can also be defined as a collection of component, either physical or non physical in nature which interract with one another towards a common objectives. Computer as electronic devise are composed of circuits switches and wires with electricity following through these components. A compute system consist of a number of components, physical and non-physical, that are interconnected each one carrying out specific function towards the common objective of processing data. These components needs to function together in order to enable computer process data into information. There are three major component which constitutes a computer system and they are as follows (1) Hardware, Software, humanware other component that makes computer works are (a) application software, application packages and home-made packages.

Generally, computer may be classified according to purpose; which involves grouping of computer on the basic of purposed served by them. Towards this end, the following types of computer are indentifiable, digital, analogue, and hybrid computer.

Base on size, computer can be classified as minicomputer, microcomputer mainframe and super computer. Classification according to versatility. These classified as special purpose computer, which is designed to solve only a limited class or mathematical or logical problems the general purpose computer, this is a versatile or flexible types of computer. It can be put into many uses or programmed to do different kinds of scientific and business application.

Finally, computer systems have been seen as the major vehicle for change in the transition from the industrial age to the information age. The cost of computers is heavy, and it is necessary to decide whether the value of information which could be obtained using them is worth the cost of their installation and operation. Although computer, often justified their expenses, there will always be some area where their application will uneconomical.

CHAPTER TWO

2.1 RESEARCH METHODOLOGY

The research is concerned with the collection of information about the existing manual system for computing PAYE TAX scheme from staff salaries monthly, the identification of problems and difficulties encountered by the Accountants (salary).

The identification of factors that influenced the management to introduce computer and then what the proposed system is expected to fulfil.

The research is undertaken in the following stages:

2.1.1 PROBLEM DEFINITION

Before problem can be solved, there must be a clear definition of such problem. However, the following question may help in defining the problem:

- _ What is the problem?
- _ Detail of the problem
- _ Are the output information from the present system reliable enough for decision making purpose?
- _ Do the present data processing operations overuse the time and energy of data processing staffers?
- _ Is the current volume of data large enough to justify introduction of a more sophisticated data processing method?
- _ How qualified are the data processing personnel?
- _ Is the present system rigid or flexible?
- _ Will the current system be able to handle large future volumes of data?
- _ Are the equipment used for data processing outdated?
- _ What are the factors militating against successful data processing in the organization?
- ____ How can the present system be improved?
- What are the current system's costs?
 - In the cause of defining the problem, computerised PAYE scheme is considered to be the solution.

- 1. Operational feasibility
- 2. Technical
- 3. Economic

1. OPERATIONAL FEASIBILITY

Efforts are made to find out whether the systems will work when finally installed, some of the data collected in step one will assist in determining this.

2. TECHNICAL FEASIBILITY

The committee investigates whether it is possible to achieve the proposed system with the existing technology. Toward this end, the committee examines the demand made on the proposed system, primarily in terms of speed of response to input and its capability for bulk handling of input and output by the foreseeable traffic load.

3. ECONOMIC FEASIBILITY

Investigation is carried out to establish how the proposed systems's cost relates to long-term expected gains both in economy and efficiency. In other words, the cost benefit analysis of the proposed system is done. The cost as used in this context refers to the cost of hardware, software. Installation, staff and maintenance. The expected gains includes improved speed and accuracy, minimisation of personnel cost, reduction in loss of revenue and greater competitive position. The committee matches the stated cost with the expected benefits and finds out which of them has the greater weight. If expected benefits outweigh the estimated cost then, the proposed system is worth pursuing, all other things being equal.

The feasibility committee writes a feasibility report on its findings regarding operational, Technical and Economic feasibility of the proposal. It then submits the report to the management of the organization which will subsequently use it for making management decisions.

2.1.3 FACT FINDING TECHNIQUES

This involves collection of data. There is no way in which meaningful conclusions could be derived without essential data. So, the researches has to collect necessary data that will enable him to determine the degree of adequacy of the present data processing system. He can collect such facts through any or some of the following methods:

1. Questionnaire

- 2 Interviewing
- 3 Observation
- 4 Record Inspection
- 5 Special purpose records
- 6 Sampling

1. QUESTIONNAIRE

When detailed information about the nature and volume of work in an office is needed, questionnaire can provide uniform responses to standard questions. The design of an effective questionnaire takes careful preparation, pretesting and evaluation. Some guidelines for questionnaire design are:

- A.. Identify the group to be surveyed
- B. Write introductory material clearly so that respondents know the purpose of the study and how the data will be used.
- C. Determine what facts need to be collected
- D.. State questions with sufficient clarity so that respondents will understand them.
- E. Determine the method of data analysis to use
- F. Distribute the questionnaire, follow up to encourage that they are returned and analyze the results.

SHORTCOMINGS OF THE TECHNIQUE INCLUDES

- A. People object to answering numerous time consuming and tedious questions.
- B. The method is allow as people put off answering for sometimes
- C. No face-to-face interaction like interview.

2. <u>INTERVIEWING</u>

Interviewing are by far the most common and most satisfactory way of obtaining information particularly to obtain information about objectives, constraints, allocation of duties and problems and failures in the existing system. To be effective and economical, interviews need to be well planned. The main guidelines for successful conduct of interview are:

1. Prepare for the interview by learning about the individuals to be interview and the overall functions of the organization.

- 2. Introduce yourself and outline the purpose and scope of the study, making sure that all questions are answered.
- 3. Bring up specific questions about procedures that might lead to information about the area of improvement.
- 4. Limit the amount of note taking in order to avoid distracting the person being interviewed.
- 5. At the end of the interview, summarize the information gathered during the session and suggest a way of the following.

3. OBSERVATION

This involves watching an operation for a period to see oneself exactly what happens the technique is particularly good for training bottlenecks checking facts that have already been noted and generally apply a 'seeing eye to the job'. He can also collect useful data by watching, physically, the system environment and recording his observation.

In this way, he watches and note details of equipment used, working conditions, speed of operations, staff strength obstacles to data processing et cetera. In most cases this method appears to be the most adequate and reliable source of data for a researcher.

4. **RECORD INSPECTION**

The main purpose of a record inspection is to establish quantitative information volumes, frequencies, trends, rations. It will also help to establish how much reliance can be put on the estimates given by the staff or the management of a department. It may also indicate whether the departmental objectives are being achieved and whether information needed for decision making is available when required. Essential data can be collected from the internally kept records of the organization. The researcher goes through relevant records kept in nearly all the departments in the organization. The reason for this is to enable him ascertain the present volume of data and predict future data volume. Definitely the system analyst can not accomplish this task. He needs the assistance of the data control staffers and clerks in each of the other departments. It is there people that will retrieve and assemble all needed data or facts (including procedures manual) together for the system analyst thereby facilitating his job.

5. SPECIAL PURPOSE RECORDS

Sometimes the existing records do not supply the information required and the only way of obtaining reliable information may be to install for a limited period, special purpose records.

The missing information is likely to be quantitative, concerned with volumes, frequencies, trends of ratios or it may relate to management information requirements. The kinds of information one might wish to gather in this way would include, for example the time at which documents arrive in a department, the number of times files have to be consulted, the volume and frequency of Telephone conversations, the number of queries to management, the type of enquiries from management.

2.2 OPERATIONS OF PAYE SCHEME

PAYE applies to an employee or a pensionee in respect of weekly, monthly or annually salaries or wages, bonues, commissions or director's fees, pensions or any other form of income from employment or office or appointment for which remuneration is payable.

PAYE is deducted at source and collected through an employer. The tax liability is therefore determined or computed by the employer through the use of the following formula.

Total pay - Relief and other allowable expense minus chargeable pay. Those subjected to PAYE includes:

- _ Minister
- Chief
- _ Local government councilor
- _ Public servant
- _ Company director, secretary and other employees
- _ Pensionee
- _ Employee

Employee remit amount deducted for tax to the Inland Revenue Service All those people subjected to PAYE scheme are expected to collect forms from Inland revenue, on the forms one states his or her annual income, annual claims for allowance and reliefs.

When the forms are filled and returned by the employee (those people subjected to PAYE scheme) to the Inland Revenue, they are examined and

as an enlightment to the people that are taxed so as to minimize the rate of tax avoidance which is due to lack of awareness of what the tax is used for.

Tax help government to carry out their project and othe important thing that will benefit the citizens and the country as a whole. Before a person could do anything there must be what he is of disequilibrum in which too much money is chassing few goods. Therefore taxation could be used to combat such inflation through the imposition of high rate on such good so as to discourage or reduce the rate of money over few goods.

To promote social services, taxes are means of promoting social services in the country for example the promotion of Education, Health Services, Electricity with the help of tax, the government of Nigeria has provided tools for educating youth. This schools have also provided graduates who are expected to work very well when employed.

To protect infant industries. The government is imposing tax on large industries and granting small scale industries holiday tax for two to three years so as to encourage such industries and help them to develop. Therefore as government grant holiday tax to small industries it will encourage other people or business one who have intention of establishing their own industry.

Tax are improved by government on good which they felt are harmful to human consumption. He therefor impose high tax on such goods in such a way as to discourage the producer form producing such good, for example in Nigeria today, the government imposed a high rate is percentage of tax on goods like cigaratte, beers etc. the objective is to discourage its users from buying such goods.

Government through the implementation of the pay-as-you-earn system helps in re-distribution of income between the rich and poor, that is, the lower income class and higher income class. The system (PAYE) provides that the higher your level of income the more you pay tax and the lower your level of income the smaller you pay as tax. Therefore, this system is being discussed as the best and the most progressive method of tax collection.

NATIONAL ORIENTATION AGENCY (NOA)

The National Orientation Agency (NOA) is a corporate body which resulted from the merger of the public Enlightenment (PE) and the War Against Indiscipline (WAI). National orientation division under the federal ministry of information and cultural with directorate of social mobilization (MAMSER).

CHAPTER ONE

1. OBJECTIVE OF THE PROJECT

The main objective of this project is to have a Computer based system for pay-as-you-earn (PAYE) scheme to be used by Accounts Department of National Orientation Headquarter Abuja. However, there is a need to have a knowledge of tax terms of its history and objectives. It would help to have literature review of Natural Orientation Agency.

It is the general belief that, if tax are paid then the economy of the country will improve. To educate the public on the benefit of taxation to the economy and also to educate the public on individual benefit derived from tax in terms of social amenities and finally to inculcate them not to avoid tax generally.

Government through the implementation of the pay-as-you-earn system helps in redistribution of income between the rich and the poor, that is, the lower income class and higher income class. (PAYE), the system provides that the higher your level of income the more you pay tax and the lower your level of income the smaller you pay as tax, therefore, this system is being described as the best and the most progressive method of tax collection.

This study, therefore, is to contribute towards not only reducing tax evasion and avoidance But to stress the importance of pay-as-you-earn system through computer.

2.2 INTRODUCTION

Review is the spring board upon which the economic growth of any country rests. In the absence of finance, government cannot achieve its policy and objectives. The survival of any nation cannot be achieved when there is no source of Revenue which will be used in financing the government expenditure. Taxation levied by the nation helps to improve the standard of living of such country. In order to do this government needs to incure expenditure.

Among all the source of revenue, tax contribute greatly in financing expenditure, the industrial and commercial institution. The government of any country always strive to see that every citizen and institution are required by law to pay tax.

It was in this view that OLA C.S (MSI) states that, the first need of a modern government is a revenue which is needed in the breath of its nostrils. This statement is of great importance because the policy objectives of any government will of little significance, if there are no funds for achieving them.

3

file up in respective personal files together with working papers ready for coding.

In coding, the tax officer determines the relief or free-pay allowance due to an employee by referring to his/her claims for relief on the form filled.

EXAMPLE 1

Let us assume Mr. Ayinde as our case study. He earns N1,314 per month as his basic salary (gross pay) At the beginning of the year he filled tax relief forms and returned them to the Inland Revenue where N664.00 is determined to be his total pay for the month.

Gross Income per month	1,314.00
Free-pay (Income) as determine	
by the Inland Revenue	664.00
Taxable Income	650.00
Tax due for the month (10% of N650)	65.00
	585.00

Mr Ayinde therefore pays a flat rate of N65.00 as Tax every month until the year runs out.

However, every month, it is calculated in cumulative form. In January, he pays N65.00 while in December, the amount totals to N780.00

There are exceptional, where more than 10% is chargeable at tax.

EXAMPLE 2

Mr Amos earns N2,017.00 per months as his gross pay. He has filled the relief forms and returned it to the Inland Revenue and determined his free-pay.

However, the Accountant responsible for the computation of salary has to use tax rate table to determine Mr Amos(s) tax due.

1

		14
Basic Income per month		2,017.00
Basic Income per annum	(12 x 2017)	24,204.00
using the tax rate table:		
for the 1 st N10,000 at 10% -	(10% of 10,000)	1,000.00
for the next N15000 at 15% =	1 · · · ·	
	24,204	
Less	10,000	
	14,204	
:. 15% of N14,204		+2,130.60
Tax due for the whole year		3,130.60
Tax due per month =	3,130.60	260.86
	12	

8.8

In January, he pays N260.86 and it accumulates to N3, 130.60 in December. In cases where employee failed to fill relief forms then, those civil servants on salary grade level 01 to 06 and their equivalent in public sector are taxed 0.5% of their basic salary (gross pay) monthly, whereas, those on 01 and above pays 10% of their gross pay as a tax on monthly basic.

2.3 DIFFICULTIES AND PROBLEMS FACED WITH THE OPERATION OF MANUAL SYSTEMS

In the course of our investigation, the difficulty and problems associated with the existing manual system are Identified as follows:

- 1. Complexity in computation of PAYE scheme
- 2. Lack of knowledge of the scheme:

After the preparation of tax deduction card by the Inland Revenue and returned to the employers to make deductions on monthly basis, most employers lack the knowledge of PAYE scheme because of various compilation involved.

- 3 The time lag in the computation of PAYE from the staff salaries
- Personal problems: Accountants (salary) are few in number and not be able to cope up with the voluminous and complex computation of PAYE scheme.
- 5. Errors associated with manual system
- 6. Inadequate security:

As there is no adequate security, confidential information can easily be removed or missed from files.

- 7 Mis placement of documents/files. Documents in salary file(s) can be easily be misplaced which eventually resulted to delay in processing of salaries.
- Data Redundancy:
 It leads to data redundancy because every year new personal emolument card with new tax deduction card containing the same information as previous years are opened for every employee (staff)

2.4 FACTORS INFLUENCING INTRODUCTION OF COMPUTER

It is necessary for Accounts department to have a computer based system for computing PAYE scheme due to the following factors.

- 1. Computer has the ability to handle large amount of data that needs to be processed
- 11 Complex calculations can be processed by computer once they are program.
- 111 Speed and ability to data access directly from remote location
- 1V Increased efficiency, accuracy and consistency.
- Repetitiveness, processing cycle that repeat themselves are ideally suited for computers.
 However, other things needs to be considered for the proposed system
 - includes:
- ensuring that the new system supports or help the Agency's Performances. This can be achieved by making the design to fit the way the agency conducts its accounting procedures.
- _ meeting user's requirements in a form of helping users to perform appropriate procedure currently to get accurate result.
- _ The system must be easy to use by the staffs in the Accounts department particularly those involves in preparing salary.

2.5 RECOMMENDED COMPUTER SYSTEM

After discussion with some computer firms, an AT processor, colour graphic

micro computer system is recommended for the Accounts department of National Orientation Agency, Abuja.

Micro computer has a comparative advantage over large computer in such a way that, it does not require a critical controlled environment, it does not need highly trained staff to operate it despite all these, it still has a complex features to run sophisticated software.

CHAPTER THREE

SYSTEM ANALYSIS

Having collected all necessary data together, the next step is to analyse the data. By data Analysis we mean critical examination of all the facts collected in the first stage of systems development. The system analyst takes a deep look at the data with the view to selecting the useful ones and making a proper assessment of the existing system. By examining the collected data critically, he will be able to know the true position of things with respect to the followings:

- 1. The type of equipment used for processing data and the profile of such equipment.
- 2. The volume of data in the organization
- 3. The ability of the current data processing system to cope with increasing volumes of data
- 4. The qualification, suitability and number of data processing staffers
- 5. The costs of the current systems
- 6. The financial strength of the organization
- 7. Data processing speed
- 8. Working conditions in the data processing department
- 9. The quality of output information
- 10. The maintenance culture in the organization
- 11. The extent to which the management of the organization is responsive to emerging data processing problems.
- 12 The specific and general problems affecting data processing in the organization.

If after analyzing the current system he finds out that the organization's data processing systems is good then the systems analysis and design procedures will terminate here and he will subsequently modify the current system and ask the organization to use this modified type. But on the other hand, if the current system is grossly deficient or inadequate he will proceed to the next stage.

3.1.1 SYSTEM DESIGN

After the system analysis phase which produces detail description of the existing manual systems and points out areas where improvement is needed then detailed system design is put into consideration, system design involves

18

the design of new forms for recording input and output, new processing method, flow of processing, new files to store data, new computer programs to process data, new ways of conveying data from its source to the data processing department and new controls and feed back mechanisms. There is use of "system flowchart" in designing new procedures for handling data. A system flowchart is a diagrammatic representation of the sequential steps involved in handling data.

This is also a stage where a proposed system is designed for both the clerical and computer procedures, data capture among other things. The best of several methods for the new systems is selected.

The first step towards systems design is the Identification of system requirements, then followed by the formulation of design alternatives (i.e recommendation/strategy for designing a proposed system).

The requirements are those features or details that must inco-operated to the proposed system to produce the desired improvement. In designing the system, the following system requirement are taken into consideration:

1. <u>CAPACITY</u>

Design is a strategy for the system to have the ability to achieve the basic purpose and objectives of the organization (National Orientation Agency) Abuja.

2. <u>CONTROL</u>

Design strategy/mechanism that would increase the activities affecting the Accountants responsible for preparing salaries. And the mechanism should be able to detect and report instances when such activities are not carried out.

3. INFORMATION ACCESSIBILITY

There must be availability and accessibility of information when needed to accomplish an objective.

Other requirements to be considered includes:

4. FLEXIBILITY

Making it possible to modify the activities of the organization question.

5. MAINTAIN ABILITY

The system should be easy to maintain:

To minimize human error associated with a manual system

19

- Abiento y ann complex calculation
- Efficiency
- Portabil y

At the end of the design stage, the following result are expected:

- 1 Control chart, this indicates how each stage of processing is to be controlled.
- 2 A list of hardware, peripheral with and software, if necessary
- 3 File design
- 4 A list of responsibilities of data processing staffers
- 5 System flow chart
- 6 Security provision, these are armed at preventing computer fraud
- 7 Prepared programs
- 8 A system test plan

<u>3.1.2 COST AND BENEFIT ANALYSIS OF THE PROPOSED SYSTEM</u> <u>COST ANALYSIS</u>

An organisation with 2,500 names on its pay roll wants to computerize its salary system.

- Recommended computer hardware. Pentium 1000 IBM compatible having the following specifications.
- At processor Pentium 333 MHz clock speed
- Ram 4mb ram, 10gb hard disk
- Diskette drive 3.5 (1.44fdu)
- Operating system: ms dos 6.22
- Printer laser jet iii

Cost analysis of the proposed system

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2 - 3	5 at processors at n60, 000,00 each	5(m)+0()()
(Operating System	(21, 400)
1	Printer	62 (00()
I	Development Cost	30.000
I	nstallation Cost	20.000
<u>Opera</u>	ting cost	
i	Paper(11 * 14*1phy)	$ (i_{i}(i)) $
i	i Diskette: 1 box (10pcs)	()()()
		413,000

BENEFITS OF THE PROPOSED SYSTEM

The following are the benefits to be derived in adopting computerization of the pay-as you-earn system of the organization (National Orientation Agency, Abuja).

- 1. Computer process data timely thereby providing information for the managerial decision making process. Unlike the manual and mechanical methods, computer save time and facilitate the process of making decisions
- 2. Computers are diligent and loyal. They always obey their operations without complaining of tiredness or cheating.
- 3. The operation of computers does not require human intervention. The electronic machines process data automatically.
- 4. Computers have large memory, so they are able to store a large chunk of data and information.
- 5. Most computers are versatile: They can be used for variety of purposes. Hence, the term "general purpose computers"
- 6. The scope of the computer can be easily enhanced by the addition of the peripherals.
- 7. The use of computers to process data brings about considerable reduction in expenses on personnel. Few employees are needed to operate
- 8. Specification of the number, qualification and working experience of data processing staffers.
- 9. Maintenance Guide: This focuses on how to maintain the data processing equipment and software.
- 10. Cost of purchasing computer hardware and software. Also, cost of programming effort, cost of training computer staffers. Cost of installing, housing and maintaining the computer.
- 11. Environmental conditions necessary for good functioning of the new system.

3.2 CHOICE OF LANGUAGE

DATABASE

It is recommended that the proposed system is going to be Database system.

WHAT IS DATABASE?

A computer database is an organized collection of information stored on a computer disk and accessed with a database management system (DBMS). A database management system is a computer program which allows the users to manipulate the database the program is used to arrange, edit, update, and so on, the data within the database.

A database is made up of records. A record could be defined as the collection of all information on a particular item in the database. Records are divided into fields. Any field contains a specific information for the record

In summary, a collection of fields makes a record and a collection of records makes a database.

The main purpose of Database management system (DBMS) is to organize data into easy forms for useful information. To achieve this goal, database management software programs provide the following features:

- _ Creating the database
- ___ Querying the database
- _ Updating the database.

CREATION:

Sorting data in a database consists of two steps namely:

- Defining a Database
 This involves describing the characteristics of the data items in each file. A data item (field) is characterized by its name type and width.
- ii Populating a database Once a database had been defined, it must be created on the system.

COVERING

Queries are input of database using sample commands as in English.

UPDATING

This involves adding, deleting, editing or updating a given set of data items.

The followings are the advantages of Database management system

- i Reduce data Duplicating and inconsistency and consequently increase its shareability.
- ii Increase the integrity of data
- iii Increase the speed in implementing system
- iv Ease file access by programmes
- v Increase data independence
- vi Provide a management view of the organization
- vii Improve the standards of the system developers

1 REDUCE DATA DUPLICATION

Large organizations such as Insurance Companies, Banks, Local councils and manufacturing companies had for sometime been putting large amounts of data unto their computer systems. Frequently, the same data was being collected, validated, stored and accessed separately for a number of purposes. This data redundancy" is costly and can be avoided or at least reduced by the use of a Database management system. In fact, some data redundancy is reasonable in a database environment but such redundancy should be known and controlled. If they are only collected only once and verified only once, there is little chance of inconsistency with conventional files the data is often collected at different times and validated by different validation routines and therefore the output produced by different systems could well be inconsistent with reduce data duplication, data good integrity and security features operate in such systems.

Furthermore, each applications should run "unaware" of the existence of others using data base.

The computer systems must therefore be powerful enough that performance is good even when there are a large of users concurrently accessing the database.

2 INCREASE DATA INTEGRITY

In a shared environment, it is important for the success of the data base system to control the creation, deletion and update of data and to ensure its correctness. Furthermore with so many users accessing the database, there must be some control to prevent failed transactions leaving the database in an inconsistent state. Also, there must be proper mechanisms to control access by unauthorized users. This aspect represent challenges and an opportunity to increase data integrity and security significantly.

3. INCREASE SPEED OF IMPLEMENTING SYSTEMS.

System ought to be implemented in less time since systems development staff can largely concentrate on the process involved in the application rather than on the collection, validation, sorting, and storage of data much of the data required for a new application may already be held on the data base, put there for another purpose. Accessing the data will also be easier because the data manipulation features of the DBMS will handle this.

4. IMPROVE STANDARDS.

In tradition systems development application are implemented by different project teams of systems analysts and programmers and it is difficult to apply standards and conventions to run for all applications computer people are reputed to dislike following the norms of the firm and it is difficult to impose standards where applications are developed piecemeal with a central database, it is possible to impose standards for file access and update and to impose good privacy and security features.

5. INCREASE DATA INDEPENDENCE

This is the ability to change the format of the data or the medium on which the data is held or the data structure without having to change the programs which is the data. Conversely, it also means that it is possible to change the logic of the programs without having top change the files. This separation of the issues concerning processes from issues concerning data is a key reason for data processing departments opting of the database solution. It makes changes much easier to effect, and therefore provides for far greater flexibility.

6. PROVIDE A MANAGEMENT VIEW

With conventional systems, management is not getting the benefits from the expensive computing resources that it has sanctioned. At the same time, managers were becoming aware of the need for a corporate view of their organization. Such view requires data from a number of departments divisions, and sometimes companies in a larger organization. This corporate view can not be gained, if files are established on an application basis and not integrated as in a database. With decision support systems using the data base, it becomes possible previously considered solvable only by intuition and judgement to be solved with an added ingredient that of information. Some of this information could be provided on regular basis whilst some will be of a "one-off" nature. Database systems should also responde to this type of request.

7. EASE FILE ACCESS BY PROGRAMMERS

Early DBMS used well-known programming languages such as COBOL and FOTRAN as the language which was used to access the database. COBOL for example, was extended to include new instruction which were used when it was necessary to access data on the database. This "host languages" extensions were not difficult for experience computer programmers to learn and to use.

3.3.1 INPUT SPECIFICATION

This describes all the data inputs of the proposed system in proper order Before data modelling, there is a need to identify the data items: to design, normalized, files and to design the data structure.

However, a data model is a structure of files and defines the data needs of a business (operation) the model helps to segregate data into separate files or assists to integrate data structure when developing database.

3.3.2 DATA ITEM

Payroll accounting uses data on employee "Employee" is the entity which is described by a set of attributes such as name, departments, number, basic pay each attributes is called A DATA ITEM OR A FIELD.

3.3.3 NORMALIZATION

This is an initial requirement for data modelling. It is a process of separating items which are independent of one another into groups for recording in different files. It is also important that each file has a key which identifies the objectives that the data describes.

There may be instances in which a record relating to an entity may have two or more distinct groups of data which should be separated into different files.

3.4.1 DATA BASE STRUCTURE

A data structure contains descriptions of each field in a data record. These includes:

- _ Field Names: Name or identification of a data field
- _ Field type: Kind of data field
- _ Field width; Dimension of the data field

FIELD TYPE

- C Characters (Alphabetic)
- N Numeric Fields
- D Data field (mm/dd/yy)
- L Logical field T/F

An example of an employee's data items are:

- 1.. Employee's name
- 2. Department number
- 3. Bank code
- 4.. Basic salary
- 5. Acting allowance
- 6. Over time
- 7. Salary arrears
- 8. Cross pay
- 9. Free pay
- 10. Tax due
- 11. Tax refund
- 12. Is tax relief forms approved by Inland Revenue?
- 13. Employee's status

Employee's name

Acting allowance

Department number

The employee's data is more broad than that required for tax processing and therefore can be segregated into two:

Data 1

Data II

- Employee's name
- _ Gross pay
 - _____ Is tax relief form approved?
- _ Relief

Salary arrears

Bank code

DEFINING THE STRUCTURE OF A DATA FILE

Fields	Field Name	Туре	<u>Width</u>	Decimal
1	F name	С	15	
2	M name	С	· 15	
3	L name	С	15	
4	Status	С	14	
5	Dept No	N	4	-
6	Basic -Sd	N	8	2
7	ACF-ALL	N	7	2
8	OVER-TIM	Ν	7	2
9	SAL-ARO	N	7	2
10	GR-PAY	N	8	2
11	FR-PAY	N	8	2
12	TAX-DUE	N	7	2
13	TAX-RD	Ν	7	2
14	BANK CD	N	4	-
15	TAX RL	L	3	
16	Month	С	9	
17	Rank	С	19	
18	No of Children	N	25	

3.4.2 THE REVIEW OF THE CURRENT SYSTEM

Government through the implementation of the pay as you earn system helps to re-distribute income between the rich and the poor that is, between the rich and the poor, the system provide that the higher the income the higher the tax pay and the lower your level of income the lower the amount paid as tax.

The tax payer (PAYE) do not understand how the government spread the heavy monthly deduction from their pay. Particularly when they cannot, telephone, have no light, water and good road.

The employee of the organization always complaints of double taxation owing to introduction of value added tax and current pay as you earn system. This is unfair, this has not help in redistribution of income.

The administrator of pay-as-you-earn system are not helping the system due to their mobility to compute accurate employee tax. The inability of the management to train the staff, and their corrupt practices has made the system ineffective because its objective of reducing tax evation and avoidance has been defeated.

CHAPTER FOUR

4.0 SYSTEM DEVELOPMENT

The development of the proposed systems takes into consideration the idea of and the need for an orderly structuring of interdependent activities for computing tax from staff salary. This project, the computerization of PAYE tax system involves phases of problem definition procedure and program development.

Program development involves the followings writing program, testing of the program installation and maintenance.

4.1 PROGRAM WRITING AND TESTING

This involves designing programs that confirms to the requirements set out in the system specification.

4.1.1 SYSTEM TESTING

This ensures both that all programs have been written currently and that the system as a whole works according to expectation e.g the link between the program in a suite. This testing is done by preparing simple data that covers all the possible situations that might arise and running the data through the system. The correctness of the output information obtained from the test run is verified by processing the data manually. The result of the test run and that of the manual method are then compared. If the results from the two ends are the same it means that the new system is adequate. If on the other hand, there is disagreement between the two result it means there are errors in the new system. Attempts are then made to detect the sources of the errors. After this, necessary corrective measures will be taken.

Specifically, the programs involve Add-Routine, delete routine and Transaction routine.

4.1.2 ADD ROUTINE

This is used to enter information into data base file. It involves creation of formatted screen display, verification of data among other things. The first task was opening of the data file called Income debt to which records are going to be added. The next stage was the establishment of a loop that allows one to enter as many data/records as deserved. However, by

typing "yes" the loop continues while "No" it terminates.

4.1.3 DELETE ROUTINE

It is used for erasing information in data file-loop is established for erasing as many records as one desires.

4.1.4 TRANSACTION PROGRAM

This involves calculation of Taxable Income and Tax-due for both senior and junior staff.

4.1 INSTALLATION

This is the process of physical placing the computer equipment on the site and making it operational, this affects only a small number of people. The manufacturers engineers will be responsible for installation of the computers equipments in conjuction with the computer manager or his representative. After that, the machine is tested by the engineer and handed over to the organizations programmer.

4.1.1 MAINTENANCE

Life automobiles computer systems should be maintained periodically maintenance of the hardware and software will normally be the subject of an agreement that will ensure that machine is always in working order and spare parts available when required.

4.2 IMPLEMENTATION

Having corrected all the observed errors in the tested system, the system is put into actual operation. In other words, data processing activities commence fully. Implementation consists of

- a Training
- b File conversion
- c Review and maintenance

a) <u>TRAINING</u>

This involves training of personnels for the new system. The system a analyst would be required to ensure that all persons involved with the new systems are capable of making it an operational success.

b) FILE CONVERSION

This is a vital activity which is sometimes under estimated. It involves the conversion of the old file data into the form required by the new systems and is usually a very expensive stage in the whole project Although it is usually regarded as part of changeover in fact file conversion is often a complete and separate system task in itself, involving fact finding analysis, data capture the design of clerical method and computer processes. From design and the production of special training courses setting up a master files for large systems can involve transfer of hundreds or thousands of records which may be beyond the data handling capacity of an organization and must be subcontracted elsewhere.

Changeover may be achieved in a number of ways. The most common methods:

- i Director changeover
- ii Parallel running changeover
- iii Pilot running changeover
- iv Stage Changeover

i DIRECT CHANGEOVER

This method is the complete replacement of the old system by the new, in one move it is a bold 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 the last expensive but the most risky.

II PARALLEL RUNNING

This means processing current data by both the old and new system to cross-check the results. Its main attraction is that the old system is kept alive and co-operational until the new system has been proved for at least one system cycle, using full live data in the real operational environment of place, people, equipment and time. It allows the results of the new system to be compared with the old system before acceptance by the user, thereby promoting user's confidence its main disadvantage is the 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.

III <u>PILOT RUNNING</u>

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 result are compared with the old. It is not as descriptive as parallel operation, since timing is less critical. This method is more like an extended system test, but it may be considered a more practical form of changeover for organizational reasons.

iv STAGED CHANGEOVER

This involves a series of limited-size direct changeover the new system being introduced piece-by-piece. A complete part or logical section is committed to the new system while the remaining parts or section are processed by the old systems only which the selected part is operating satisfactorily is the remainder transferred. This method reduces the risks inherent in a direct changeover of the whole system and enables the analyst and users to learn from mistakes made as the changeover progress.

c) REVIEW AND MAINTENANCE

Once the system has become operationals, there is a need to examine it to see if it has met its objective. For example, in terms of cost and benefits, the system will also need to be reviewed and maintained periodically due to the following reasons:

- i To deal with unforeseen problems origins in operation.
- ii To confirm that the planned objectives are being met and to take action if they are not;
- iii To ensure that the system is able to cope with the changing requirement of the organizations activities.

CHAPTER FIVE

5.0 SUMMARY, CONCLUSION AND RECOMMENDATION

5.1 <u>SUMMARY</u>

The main aim of this project is to bring into lime light how the manual problems of Pay-As-You-Earn system of (National Orientation Agency, Abuja) can be overcome with the introduction of computer system to undertake the job which had been displayed in chapter two.

Chapter One of this project talked on the objectives of the project, the introduction, the objectives of tax in Nigeria, the organization in question (National Orientation Agency, Abuja) and the Definition of computer system.

Chapter Two of this project dwells extensively on the research methodology the problem definition, feasibility study, fact-finding Techniques, operation of PAYE schemes, difficulties and problems of PAYE schemes factors influencing introduction of computer and the recommended computer system.

Chapter Three of this project focused on the system Analysis, system Design, cost and Benefit Analysis, choice of language used, the Input specification and Database structure of the system which is the main objective of the research.

Chapter Four of this project expanciates on the system development, the program writing, testing, installation, maintenance and implementation.

Finally, Chapter Five gives the summary of the project, the conclusion and the necessary recommendation.

5.2 CONCLUSION

It is evident that the advantages of the computer system to facilitate handling of large amount of data; a high degree of accuracy; suitability for processing cycles that repeat themselves over and over again; suitability for performing the most complex calculations; speed and using common data for several different procedures can not be over emphasized

It is usually the combination of two or more advantage listed above, people should be aware of the potentialities of the computer in our society at large.

However, in other to judge the suitability of applications of computerization there are three main questions that will require satisfactory answers.

The main question will be:

- (a) Is the use of a computer for application technically feasibly? i.e can it be done with the computer technology currently available?
- (b) Would the use of computer be cost effective" i.e would the computer pay for itself in terms of the benefits it would provide?
- (c) Would the use of a computer be socially acceptable? i.e would the impact of the computer on people's work, job or general life-style be acceptable?

Unless therefore, the proposed system passes all these three tests mentioned above or else the project is not feasible.

RECOMMENDATION

From our feasibility study, the computerization of PAYE Tax system can be pursued to enhance smooth computing of tax-due from staff salary.

It can be suggested that the proper functioning of a computer system requires joint efforts of human resources procedural and physical components which generate and feed desired information to and from, for better production and output, it is also suggested that the organization in question, that is (National Orientation Agency, Abuja) should try as much as possible to send some selected Account Staff that are involved for computer training in other to achieve the aims and objectives of this project.

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APPENDIX PROGRAMMING

set talk off set status off set century on set date to brit @ 1, 1 to 21, 78 panel color w 0 3, 5 say time() @ 3, 68 say date() SET COLOR TO G @ 6, 35 say "A PGD PROJECT" @ 10, 38 SAY "SUBMITTED TO THE" SET COLOR TO GR+ @ 14, 15 SAY "THE DEPARTMENT OF MATHEMATICS AND COMPUTER SCIENCE" SET COLOR TO W+ @ 16, 17 SAY "FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA, NIGERIA." res=space(1) set color to r+ @ 19, 20 SAY "Press c to continue..." get res; valid res \$ "cC" error "Press c to continue.." read if res="C" .or. res="c" clear do incol endif procedure incol CLEAR @ 3, 10 to 19, 60 panel color gr+ SET COLOR TO GB+*/W @ 5, 30 say "M A I N M E N U" SET COLOR TO W+ "A. ADD PROGRAM" @ 8, 15 SAY @ 10, 15 SAY "B. DELETE PROGRAM" @ 12, 15 SAY "C. REPORT PROGRAM" @ 14, 15 SAY "D. MODIFY PROGRAM" @ 16, 15 SAY "E. EXIT" choice=space(1) SET COLOR TO GR+ ै 18, 30 SAY "Enter your choice" get choice; valid choice \$ "AaBbCcDdEe" error "Press A..E" read do case case choice="A" do inco2

case choice="B" do inco3 case choice="C" do inco4 case choice="D" do inco5 case choice="E" clear set color to r+* ANS=SPACE(1)@ 3, 5 say "Do you want to quit Y/N" get ans; valid ans \$ "yYnN" error "Press Y or N" read if ans="Y".OR. ANS="y" clear set color to w @ 3, 5 say "Thanks for using this program" wait quit endif endcase return procedure inco2 CLEAR Set talk off set status off set date to brit set century on 0 1,1 to 22, 78 panel color r+ use income do while .t. append blank set color to b*/w @ 3, 30 say "STAFF RECORD" set color to g+ @ 5,8 say "First Name" get fname @ 5, 40 say "Middle Name" get mname @ 7, 8 say "Last Name" get lname @ 7, 40 say "Department" get dept 9, 8 say "Status" get status @ 9, 40 say "Grade Level" get glevel @ 11, 8 say "Basic Salary" get bpay @ 11, 40 say "Relief and allowance" get rall @ 13, 8 say "Rank" get rank @ 13, 40 say "Bank name" get bname

@ 15, 8 say "Account No." get acct @ 15, 40 say "Age" get age read set color to qb more=space(1) @ 19, 35 say "More records Y/N" get more; valid more \$"YyNn" error "Press Y or N" read . if more="y" .or. more="Y" loop else clear exit endif enddo return procedure inco3 clear use income.dbf do while .t. store 0 to num @ 3, 5 say "Enter account number" get num read locate all for acct=num if found() clear res=space(1) @ 3, 5 say "Delete this Record y/n?" get res read if res="Y" .or. res="y" delete pack clear rel=space(1) @ 3, 5 say "More record to delete y/n?" get rel read if rel="y" .or. rel="Y" clea loop else clear do incol endif else clea ans=space(1)

set status off set date to brit set century on store 0 to num do while .t. @ 2, 4 SAY "Enter account number to modify" get num read locate all for acct=num if found () clear @ 1,1 to 22, 78 panel color r+ *use income *do while .t. *append blank set color to b*/w @ 3, 30 say "MODIFY STAFF RECORD" set color to g+ @ 5,8 say "First Name" get fname @ 5, 40 say "Middle Name" get mname @ 7, 8 say "Last Name" get lname @ 7, 40 say "Department" get dept @ 9, 8 say "Status" get status @ 9, 40 say "Grade Level" get glevel @ 11, 8 say "Basic Salary" get bpay @ 11, 40 say "Relief and allowance" get rall @ 13, 8 say "Rank" get rank @ 13, 40 say "Bank name" get bname @ 15, 8 say "Account No." get acct @ 15, 40 say "Age" get age , read set color to gb more=space(1) @ 19, 35 say "More records to modify Y/N" get more; valid more \$"YyNn" error "Press Y or N" read if more="y" .or. more="Y" loop else clear exit endif aelse clear @ 3, 6 say "Record does not exit" wait do incol endif

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@ 3, 5 say "Want to return to menu y/n?" get ans read if ans="y" .or. ans="Y" clear do incol endif endif else clear @ 4, 5 say "Record does not exit" wait clear do incol endif enddo return procedure inco4 clear @ 1, 1 to 24, 78 color b panel use income.dbf SET COLOR TO GB COT = 0DO WHILE COT<>20 COT = COT + 1@ 3, 5 say "FIRST NAME" @ 3, 20 SAY "LAST NAME" @ 3, 40 SAY "DEPARTMENT" R=6 @ R, 5 SAY FNAME @ R, 20 SAY LNAME @ R, 40'SAY DEPT R=R+1 IF COUNT=20 WAIT DO INCO1 ENDIF ENDDO RETURN - 🍾 procedure inco5 CLEAR use income.dbf Set talk off



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A PGD PROJECT

SUBMITTED TO THE

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THE DEPARTMENT OF MATHEMATICS AND COMFUTER SCIENCE FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA, NIGERIA.

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First Name		Middle Name
Last Name		Department
Status		, Grade flevel
Basic Salary	0.00	Relief and allowance 0.00
Rank		Bank name
Account No.	0	Age 0

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out Organize Append Go To Exit

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base A:\INCOME ||Field 1/15 || NumCaps Enter the field name. Insert/Delete field:Ctrl-N/Ctrl-U d names begin with a letter and may contain letters, digits and underscore