

ON-LINE COMPUTERIZATION TAXATION (E-TAX)

**(A CASE STUDY OF FEDERAL INLAND REVENUE SERVICE OF
NIGERIA)**

BY

**MOHAMMED IBRAHIM BABA
(MATRIC NO: PGD/MSC/2006/1209)**

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

September, 2008.

ON-LINE COMPUTERIZATION TAXATION (E-TAX)

**(A CASE STUDY OF FEDERAL INLAND REVENUE SERVICE OF
NIGERIA)**

BY

**MOHAMMED IBRAHIM BABA
(MATRIC NO: PGD/MSC/2006/1209)**

DEPERTMENT OF MATHEMATICS/COMPUTER SCIENCE

CERTIFICATION

This project entitled "on-line computerization Taxation (E-Tax) with instant granting scheme (A case study of Federal Inland Revenue Service of Nigeria) by IBRAHIM MOHAMMED BABA meet the regulation governing the award of PGD at Federal University of Technology Minna and is approved for its consideration of knowledge and literal presentation.

.....
Dr. Y. Aiyesimi
(Supervisor)

.....
Date

.....
Dr. N.I. Akinwande
(Head of Department)

.....
Date

.....
External Examiner

.....
Date

ACKNOWLEDGEMENT

I am most grateful to almighty Allah, whose love, faithfulness, guidance and wisdom put me through my entire study.

My most profound gratitude and appreciation goes to my supervisor Dr. Y. Aiyesimi for his correction, relentless effort in imparting in me from his wealth of experience and useful suggestion where most needed to aid in the successful completion of this project, I say thank you Sir.

I also want to express my gratitude to the Head of Department, Mathematics/computer Science Dr. N.I. Akinwande, prof. K.R. Adeboye, Alh. D. Hakimi, all the lectures and students that thought me at one point or the other.

With much love and gladness of heart, I specially express my profound gratitude to my wife Habiba Hassan and my son Habibullah Ibrahim.

DECLARATION

I Ibrahim Mohammad Baba, declare that this project of study "e-tax (A case study of Federal Inland Revenue Service of Nigeria) is a product of my intellect, done in the pursuit of my PGD without contravention to any relating to copyright, hence all books, materials and quotations in this work as been fully acknowledged by reference, this write remains responsible for any error in any part in this project of study.

.....
Signature

.....
Date

DEDICATION

This project is dedication to Allah (S.W.T),my entire family, Dr.Yomi (my supervisor),Alhaji Salihu Hussain , Hajia Hhauwa Hussain and Alhaji Habib Baba, also all the lecture and staff of Mathematics/computer science department.

ABSTRACT

The project is aimed at automating the taxable person's registration and FIRS's staff work by providing an efficient means of storing, processing and retrieving information such as taxable person's names, identity information, bio-data, and taxing performances information. This is done by providing a user friendly intelligence and interactive registration system, which will be capable of minimizing the errors inherent in the conventional manual approach.

Table of contents

Title page	I
Certification	III
Acknowledgement	IV
Declaration	V
Dedication	VII
Abstract	VIII
Table of contents	I
CHAPTER ONE: GENERAL INTRODUCTION	
Introduction	1
Background study	1
Establishment Federal Inland Revenue Service	1
Responsibilities of the FIR Board	2
Re-organization of the Tax system	2
Vision of FIRS	4
Statement of the problem and its effect in running FIRS	4
Aims and objectives of the study	5
Significance of the study	6
Scope and limitation	6
CHAPTER TWO: LITERATURE REVIEW	
Introduction	8
Computer	8

History of computer	8
How computerization is done	9
A review of manual approach to process of Tax Registration	11
Definition of FIRS	12
Definition of Tax	12
Definition of Revenue	12
Classification of Tax	12
Types of Taxes	13
Problem of manual Taxation	23
CHAPTER THREE: SYSTEM ANALYSIS AND DESIGN	
INRODUCTION	25
Data collection	25
System interview of expects	25
Record inspection	26
System analysis	26
Problem definition	30
Propose system	30
Advantage of the new system	31
System design	31
Basic programming language	34
Database design	35
Output design	35
Brief description of the problem	36
Cost analysis	36

Hardware requirement	37
Software requirement	38
CHAPTER FOUR: SYSTEM IMPLEMENTATION	
Implementation of program	39
Installing the software	40
Configuring installation	40
Starting the program	40
Program documentation	40
Changeover procedure	41
Testing	41
CHAPTER FIVE: GENERAL OVERVIEW	
Summary	42
Conclusion	42
Recommendation	43
Reference	44

INTRODUCTION

There is a need for computerized systems all over the world. There is also a vital need for automation of a lot of processes in all institution, industries and organizations. In an institution one of the greatest challenges being faced at all levels of learning is an efficient management, control and distribution of records.

BACKGROUND OF THE STUDY

The introduction of computers for data processing in large organizations or institutions means that such organizations or institutions often store their data at different sites of a computer network, possibly, in different kinds of forms such as flat files, hierarchical databases, relational databases etc. Having at the back of our mind that the improvement of internet provides the availability of information residing at distributed nodes

Establishment of Federal Inland Revenue Service

The Federal Board of Inland Revenue (FBIR) is a statutory creation of the Companies Income Tax Act of 1961, as consolidated in 1979 and amended by Decree No. 3 of 1993. Section 1 of the Act deals with the establishment and constitution of the Board as follows:

Sec.1. "(1) there shall continue to be a Board of which the official name shall be the Federal Board of Inland Revenue (hereinafter referred to as "the Board") whose operational arm shall be called and known as the Federal Inland Revenue Service (hereafter in this Act referred to as "the Service")."

The operational arm of the Board is the Federal Inland Revenue Service (FIRS) which carries out the statutory functions specified in the various tax laws under the administration of the Board.

The task of the Board is to assess, collect and account for the taxes under its jurisdiction in Nigeria. The administration of the newly introduced Value Added Tax (VAT) with effect from 1994 has been added to its functions. The same is also true of Education Tax.

The responsibilities of the Board cover the following taxes:

1. Petroleum Profit Tax (PPT);
2. Companies Income Tax (CIT);
3. Stamp Duties;
4. Capital Gains Tax (CGT);
5. Personal Income Tax (PIT) of
 - Armed Forces Personnel and the Police,
 - External Affairs Officers,
 - Residents of the Federal Capital Territory;
6. Value Added Tax (VAT);
7. Education Tax; and
8. Back duty Penalties and Pre-operation levy.

The Board plays a significant role in the formulation of the country's tax policies as well as the initiation of laws to ensure the efficient administration of the country's tax objectives.

Re-organization of the Tax System.

The tax system is made of: the tax policy, the tax laws and the tax administration.

Following a study group set up to look into the tax system and the Government White Paper thereon, the tax system was reorganized at both the Federal and State levels. These changes, which were embodied in Decree No. 3 of 1993, included the following highlights:

- The FBIR was strengthened in terms of composition and remains the organ of Government to formulate tax policies and recommend tax legislative changes in Nigeria.
- The Federal Inland Revenue Service (FIRS) was constituted as the operative arm of the Board
- Six directorates of the FIRS were established - namely:
 - * Directorate of Human Resources Management, Planning, Research and Statistics.
 - * Directorate of Finance, Supplies and related operational matters.
 - * Directorate of Assessments, Intelligence, Tax Audit and Special Investigation.
 - * Directorate of Collection, Accounting for the tax collected and Computerization.
 - * Directorate of Petroleum Profit tax and related operations.
 - * Directorate of Value Added Tax.

In order to achieve our corporate vision and values, FIRS is out to:

1. Collect taxes according to law by as cheap a means as possible through actively encouraging voluntary compliance
2. Prosecute the tax laws very vigorously thereby deterring tax evasion and avoidance
3. Maximize tax collection through effective and extensive coverage of the whole country
4. Maintain public confidence in the integrity of the tax system by administering the tax laws and regulations fairly, uniformly and courteously, and
5. Recognize the tax officials as important human assets in the achievement of the set objectives. Therefore, they require incentives for motivation, training to improve their competence, job satisfaction and security to give them a sense of belonging.

STATEMENT OF THE PROBLEM AND ITS EFFECT IN RUNNING F.I.R.S

FIRS, has two main sections namely Collection and Assessment.

Whatever information is stored in Assessment is also duplicated and stored in Collection section except of the penalty forms which are stored in Collection only. This method of storage has the following effect:

1. Errors occur when filling the forms due to omission of some transaction or very important words/information.
2. Errors could occur when compiling weekly assessment since it has to do with a lot of calculations and a lot of numbers.
3. Wastage of materials.
4. Wastage of time.
5. Wastage of space due to the bulky nature of such form/files in both Assessment and Collection section.

6. Money waste in the employment of more staff.
7. Some files/forms got missing or torn due to too much access.
8. Since the files are being stored in a cabinet or shelf, accessing those means sorting all the files before the required one can be found.

AIMS AND OBJECTIVES OF THE STUDY

The aim of this research is to computerize manual task carried out during the process of taxation and also improving on the already automated ones. Such record includes registration of new taxable person's computation, storage and retrieval of information. By this we eliminate the inaccuracies and inconsistencies and reduce to minimum human errors that are inherent in the manual system. The effects are:

The chosen software architecture supports the key sizing and timing requirements, as stipulated in the Supplementary Specification

1. The system shall provide access to the customers (taxable persons) in order for them to register or to change some already entered information.
2. The system must be able to calculate and compile weekly assessment within seconds
3. The system must be able to complete 80% of all transactions within 2 minutes.
4. The client portion shall require less than 20 MB disk space and 32 MB RAM.
5. More accurate calculations are made by the computer without omission of any value.
6. Reduces time wastage
7. Highly accurate result is produced
8. Easy editing and updating.
9. Easier maintenance of records
10. Easier retrieval of records

The software architecture supports the quality requirements, as stipulated in the Supplementary Specification

1. The desktop user-interface shall be all kinds of windows operating system.
2. The user interface of the Taxing System shall be designed for ease-of-use and shall be appropriate for a computer-literate user community with no additional training on the System.
3. Each feature of the Taxing System shall have built-in Help for the user. This Help guide shall include step by step instructions on using the System. Help shall include definitions for terms and acronyms.
4. The Taxing System shall be available 24 hours a day, 7 days a week.
5. There will be ease of update.
6. Easier to search for a record.
7. Easier to reduce time wastage by about 80%
8. Increase profit since little or no papers will be required and few workers will now be employed.
9. More efficient in it overall management.

SIGNIFICANCE OF THE STUDY

This study will be of a great importance to the management of the entire record system of the FIRS.

It will also help the FIRS to render accurate and fast services to their customer.

One important aspect of this study is the building of a database for the federal Inland Revenue Taxing/Revenue system and the elimination of the need to copy data/record twice(i.e. for collection and assessment section).

SCOPE AND LIMITATIONS

This Software Architecture Document provides an architectural overview of the Taxing System. The Taxing Software is being developed to support Nigerian Inland Revenue Services only.

The research work is limited to the procedure of Mathematics Department, Federal University of Technology Minna. As we all know, all work has scope and limitations, the system develops covers area of course registration only.

The system is design in such a way that allows creating, deleting, adding, editing, searching and querying of records. The data used were those of FIRS, which are gotten FIRS and Material about computer programmers from the school library and the internet. The researcher faced problems of gathering sufficient information and materials especially from the library as they lack books and materials relevant to this work.

LITERATURE REVIEW

INTRODUCTION:

The increase in the rate in which computerization is going global, has made computer finds its way in every aspect of life including taxation. In this chapter, we shall be discussing the relevant literatures pertaining to computerization and the origin of computer.

Computer

In Encyclopedia Encarta Computer, was defined as an electronic device that can receive a set of instructions, or program, and then carry out this program by performing calculations on numerical data or by manipulating other forms of information.

History of Computer:

Computer origin can be traced back to China, where a machine was first used as a counting device "ABACUS". It was first used in about 200 years for simple addition and subtraction.

The first adding machine, a precursor of the digital computer, was devised in 1642 by the French scientist, mathematician, and philosopher Blaise Pascal. This device employed a series of ten-toothed wheels, each tooth representing a digit from 0 to 9. The wheels were connected so that numbers could be added to each other by advancing the wheels by a correct number of teeth. In the 1670s the German philosopher and mathematician Gottfried Wilhelm Leibniz improved on this machine by devising one that could also multiply.

The French inventor Joseph-Marie Jacquard, in designing an automatic loom, used thin, perforated wooden boards to control the weaving of complicated designs. During the 1880s the American statistician Herman Hollerith conceived the idea of using perforated cards, similar to Jacquard's boards, for processing data. Employing a system

that passed punched cards over electrical contacts, he was able to compile statistical information for the 1890 United States census.

Also in the 19th century, the British mathematician and inventor Charles Babbage worked out the principles of the modern digital computer. He conceived a number of machines, such as the Difference Engine, that were designed to handle complicated mathematical problems. Many historians consider Babbage and his associate, the mathematician Augusta Ada Byron, Countess of Lovelace, the true pioneers of the modern digital computer. One of Babbage's designs, the Analytical Engine, had many features of a modern computer. It had an input stream in the form of a deck of punched cards, a "store" for saving data, a "mill" for arithmetic operations, and a printer that made a permanent record. Babbage failed to put this idea into practice, though it may well have been technically possible at that date.

COMPUTARIZATION

Computerization is the art of replacing the manual method of running a system by programmed Computers. It is the use of the computer to control an operation system. Computerization is a recent phenomenon especially in underdeveloped or developing countries. It became necessary to various areas, which include areas of e-commerce, business application, science and technology, education, management, accounting and most especially taxation which is the building block of every nation's economy

HOW COMPUTARIZATION IS DONE:

To computerize a system (for example, an organization) we will need to know if the following conditions are true:

1. Is the organization using manual method?
2. Are they big enough to need computerization?
3. Will it be of any advantage to them?
4. Will it solve their problem?

If all the above condition holds then we will need to replace the manual method (by removing those material associated with the manual method e.g forms, files and papers) use by organization and replace them with computers (e.g monitors keyboard, mouse, system unit). And this is done by studying the existing system, gathering information /data and creating a software, install the software in there computers and make sure that it will do almost 90% of the work of the organization. Also make sure that the following advantages are part of the achievements of the design:

1. It save the organizations resource such as:

- Money
- Materials
- Space
- Time

2. That it make the workers life easier.

Various establishments have realized the fact that it is no longer necessary, no longer possible to cope with the overwhelming records produced manually. These establishments bear a large burden in accessing their records mainly on human efforts. Because of the advantages of computerization over manual systems, most organization has embraced computerization so much so that any organization that is not computerized is considered obsolete.

- A research on the central billing system of the Nigerian Telecommunication Limited NITEL was carried out. This research work was aimed at collecting all NITEL readings at all NITEL sub-stations across the federation and computing various records for use by the administration of NITEL. It provided quick means for storing and retrieving information for

Fast dispersal of bills to various subscribers, this also improved the revenue generated by NITEL, provided room for storing customer information, documentation security and aid for system maintenance (6).

- A research was also carried out on 'An electronic archive for film corporations in Nigeria'.

This research work was specifically aimed at developing software for storing, accessing and retrieval of archival information most especially, the Nigerian Film

Corporations national film archive. The research was successfully carried out and information retrieval and storage difficulty is now a thing of the past.

- West Africa Secondary School Certificate Examination (WAEC) also developed a system specifically aimed at developing software for storing and retrieval of result online. It was developed to solve the problem of crowding at various WAEC centers for the purpose of checking results and also to store records from all examinations carried out. It became necessary because it was no longer possible to cope with filing the examination results. Statements of results and information about the council can now be gotten on the Internet (4).
- The computerization of the American Airlines is another important review work. It provides quality information about the airline and takes care of reservation. The problem of making passenger reservation was successfully solved at the introduction of computerization to their operations. Passengers can now make reservation online (5).
- During World Wars I and II, mechanical and, later, electrical analogue computing systems were used as torpedo course predictors in submarines and as bombsight controllers in aircraft. Another system was designed to predict spring floods in the Mississippi River basin.
- Another work has been done on development of a billing software for NEPA, this project is aimed at the best methodology to be used in the billing prices at NEPA, the purpose is to eradicate flows in the present system and as well improve efficiency, integrity and standard of services to see the positive response of the customers and to make maintenance easier for the workers.

A REVIEW OF MANUAL APPROACH TO PROCESS OF TAX REGISTRATION

The registration of new taxable person is done by given that person a questionnaire after he has submitted his Corporate Affairs approval to the FIRS, after he/she has finished filling the questionnaire form and has submitted it, he/she will be given two

weeks (within this two weeks the agent of the FIRS will check if the information submitted is valid.) after which he/she is expected to come back.

When he/she comes back, he/she will be given other forms (which include FIRS identification code) to fill ,this forms ,when returned are going to be duplicate and stored both in the Assessment and Collection section.

DEFINITION OF FEDERAL INLAND REVENUE

Tax collecting authority: a government body responsible for the collection and administration of direct taxes such as income tax and corporation tax

Definitions of Tax:

- **ECONOMICS:** Money paid to a government: an amount of money levied by a government on its citizens and used to run the government and the country or state
- **STRAIN:** A strain or heavy demand
- **FINANCE:** Charge paid by members: an amount charged to members of a club or organization to be used for expenses

DEFINITIONS OF REVENUE:

- **BUSINESS:** Income from business: money that comes into a business from the sale of goods or services.
- **POLITICS: GOVERNMENT** Income: the income of a government from all sources, used to pay for a nation's expenses.
- **FINANCE: PERSONAL** income: income or salary received from employment.
- **FINANCE: YIELD** on investment: the total return produced by an investment.
- **TAX-COLLECTING DEPARTMENT:** the department of a nation's government that is responsible for collecting taxes.

CLASSIFICATION OF TAXES

Taxes are classified in accordance with the tax base. The classification is as follows: -

(A) Taxes on Income. These are:

- (1) Personal Income Tax
- (2) Companies Income Tax

(B) Taxes on Capital: These are:

- (1) Capital Gains Tax
- (2) Capital Transfer Tax (-Abrogated in Nigeria 1/1/96)
- (3) Petroleum Profits Tax
- (4) Sales/Purchase Tax
- (5) Customs Duty
- (6) Excise Duty

OTHER CLASSIFICATIONS

(C) Direct and Indirect Taxes

- (1) Direct Taxes

In direct taxation, the tax is imposed directly upon or on the property of the person paying the tax e.g. income tax, property tax and capital gains tax.

(2) Indirect Taxes

In the case of indirect taxation, the payer is different from the person who bears the burden of the tax. Examples are Value Added Tax, Customs Duty, Excise Duty, Export Duty, Purchase/Sales Tax, Entertainment Tax, Stamp Duty etc. The tax is generally collected from the importer, exporter, manufacturer, proprietor, wholesaler etc., of the taxable commodity or service but the burden of the tax is borne by the ultimate consumer or users of the commodity or service in the form of higher prices.

TYPES OF TAXES

(A) Personal Income tax

The Personal Income Tax Decree (PITD), No.104 of 1993 identifies taxable persons, determines their assessable income and taxes that income. The Decree also determines the residence of the taxpayer and the source of origin of his income. With the promulgation of the PITD 104 of 1993, which aims to ensure uniformity throughout the States of the Federation, all the previous State edicts imposing one tax or the other were repealed. Section 99 of PITD 1993 repealed ITMA and the Income Tax (Armed Forces and other persons Special Provisions) Act. Two forms of taxes are administered under this Decree namely - PAY AS YOU EARN (PAYE) i.e. taxes from employment and taxes from business. All the States Internal Revenue Services administer Personal Income Tax (PIT) for residents of their States while the FIRS administers the tax in the Federal Capital Territory, the Police, Armed Forces, Foreign Affairs officers and non-residents. Residents of Federal Capital Territory, Abuja pay to FIRS while civilians in the Police and Military formations pay to their States of residence. Every individual, other than a personnel serving in the Nigerian Armed Forces in non-civilian capacity who is resident in Nigeria is subject to tax under the PIT scheme.

Tax Free Earned Income

Annual income of N 30,000 and below is exempted from tax but a minimum tax of 0.5% will be charged

Tax Free Allowances

The following allowances which have been granted under the recent salary reviews will be tax exempt subject to the following limitations: (Decree 30 of 1999)

Allowable Allowances		Upper limit of Tax Exemption
		N
i.	Rent subsidy/Allowance	100,000 Per annum
ii	Transport Allowance	15,000 Per annum
iii	Meal subsidy/Allowance	5,000 Per annum
iv	Utility Allowance	10,000 Per annum
v	Entertainment Allowance	6,000 Per annum
vi	Leave Grant	10% of annual basic salary

Personal Income Tax Rate Structure as at 1st January 1998

	Taxable Income	Rate
	N	%
First	20,000	5
Next	20,000	10
Next	40,000	15
Next	40,000	20
		25

(B)Company Income Tax

This Act simply referred to as CITA Cap 60 LFN regulates the taxation of companies (other than those engaged in Petroleum Operations). The relevant tax authority in respect of companies' income tax is the Federal Board of Inland Revenue.

Section 8 (1) of the Act provides that tax shall, for each year of assessment, be payable upon the profits of any company accruing in, derived from, brought into, or received in Nigeria in respect of;

Chargeable Profit

- Any trade or business for whatever period of time such trade or business may have been carried on;
- Rent or any premium arising from a right granted to any other person for the use or occupation of any property;
- Dividends, interest, royalties, discount, charges or annuities;
- Any source of annual profits or gain not falling within the following categories;
- Any amount deemed to be income or profit under a provision of the Act:
- Fees, dues and allowances (wherever paid) for services rendered; and
- Any amount of profits or gains arising from acquisition and disposal of short-term money instrument like Government Securities, treasury bills, saving certificate, treasury bonds etc.

TAX RETURNS FOR SELF-ASSESSMENT FILERS

Self-assessment became mandatory for all companies with effect from 1/1/98. A tax return for self-assessment filer comprises the following:

- (a) Duly completed self assessment Income Tax Form (IR3C-4COY)
- (b) Audited financial statements together with the relevant schedules showing assets, trade debtors, trade creditors etc.
- (c) A declaration which shall be signed by the Managing Director, a Director, or statutory Secretary of the company indicating that the returns contain a true and correct statement of the amount of its profits computed in respect of all sources and that the particulars in such returns are true and complete.
- (d) Capital Allowance computations.

(e) Tax Computations for the year of assessment

(f) Evidence of direct payment of the whole or part of the tax due into a bank designated for the payment of tax.

RETURNS

Every company including a company granted exemption from incorporation shall at least once in every year without notice or demand make and deliver to the Board a return together with the following:

(i) The audited accounts, tax and capital allowances computations and a true and correct statement in writing containing the amounts of its profits from each and every source;

(ii) A declaration which shall be signed by a director or secretary of the company that the returns contain a true and correct statement of the amount of its profits computed in respect of all sources and that the particulars in such returns are true and complete. Section 41(2) Section 41 (1)(2)

Filing of Returns for New Companies

In the case of a newly incorporated company, the submission shall be within eighteen months from the date of its incorporation or not later than six months after the end of its first accounting period, whichever is earlier.

Filing of Returns for Existing Companies

For a company that has been in business for more than eighteen months, not more than six months after the close of the company's accounting year.

TAX RETURNS FOR SELF-ASSESSMENT FILERS

Self-assessment became mandatory for all companies with effect from 1/1/98. A tax return for self-assessment filer comprises the following:

- (a) Duly completed self assessment Income Tax Form (IR3C-4COY)
- (b) Audited financial statements together with the relevant schedules showing assets, trade debtors, trade creditors etc.
- (c) A declaration which shall be signed by the Managing Director, a Director, or statutory Secretary of the company indicating that the returns contain a true and correct statement of the amount of its profits computed in respect of all sources and that the particulars in such returns are true and complete.
- (d) Capital Allowance computations.
- (e) Tax Computations for the year of assessment
- (f) Evidence of direct payment of the whole or part of the tax due into a bank designated for the payment of tax.

LATENESS IN FILING OR FAILURE TO FILE SELF-ASSESSMENT RETURNS

1. Penalty of N2, 500 is payable by every company in the first month that failure to file tax returns occurs and thereafter N500 penalty attends to each month the failure persists.
2. Denial of installment payment privileges.
3. Forfeiture of 1% bonus for all self-assessment filers.
4. Payment of provisional tax for the year with accrued penalties and interest.
5. Payment of penalty and interest for the period of the default.

PRE-OPERATION LEVY

This is a levy imposed on companies that fail to commence business after 6 months of their incorporation. The levy is Five Hundred Naira (N500.00), for the first instance, and four hundred Naira (N400.00) for any subsequent year the failure to commence business persists.

RATES

a. Rate of Companies Income Tax

Rate of Tax (on Total profit) 30% with effect from 1st January 1996.

b. Minimum Tax

Payable by a company which has no total profit or where a company's total profits results in no tax payable or tax payable is less than minimum tax. If the turnover of the company is N500, 000 or below and the company has been in business for at least 4 calendar years, the minimum tax will be the highest of the following:

c. N500, 000 OR Below

.5% of gross profits; or

.5% of Net Assets: or

.25% of paid up capital; or

.25% of Company's annual turnover.

d. Above N500,000

If the turnover is higher than N500,000 the minimum tax will be whatever is payable on a turnover of N500,000 and any excess over N500,000 will be taxed in addition at 50 per cent of the rate first used for the first N500,000.

(B)VAT(Value Added Tax)

The idea of introducing VAT in Nigeria came from the Report of the Study Group set up by the Federal Government in 1991 to review the tax system. VAT is a replacement of Sales Tax. The rationale behind replacing sales tax with the VAT is informed by the fact that the base of the Sales Tax in Nigeria as operated under Decree no.7 of 1986 is narrow and this negates the fundamental principle of consumption tax which is

expected to cut across all consumable goods and services. Sales Tax covers only 9 categories of goods. VAT base is broader and includes most professional services and banking transactions. The implementation of VAT officially commenced on 1st September 1993. Actual operation began on 1st January 1994.

1. VAT is a tax on consumption of vatable goods and services.
2. It is relatively easy to administer.
3. It is difficult to evade.
4. VAT is a self-assessment tax that is paid when returns are being rendered.
5. The input -output tax mechanism in VAT makes it self-policing because of the need to obtain receipts at each stage of the transaction.
6. The output tax less the input tax constitutes the VAT payable.
7. The equivalent of the VAT paid by the final consumer of the product is what will be collected by the government.
8. Although it is a multi stage tax, it has a single effect. It does not add more than the specified rate to the consumer price no matter the number of stages at which the tax is paid.
9. The tax is borne by the final consumer of goods and services because it is included in the price paid, although the VAT element is to be separately indicated in the tax invoice.
10. The tax is presently at a flat rate of 5%.
11. The tax is collected on behalf of the Government by businesses and organizations, which have registered with the FIRS - Local VAT Offices for VAT purposes.
12. All business and organizations are to register for VAT in the local VAT Office nearest to their offices or operating bases. Branches of such businesses and organizations are to register independently in their own areas of operation. A business or organization which has registered for VAT is classified as registered person'.

13. A registered person will pay 5% on goods and services purchased but can claim credit for this tax (called input tax) when sold. 5% VAT (called output tax) is included in the price of all goods and services supplied by the registered persons.
14. The registered person has to make regular VAT returns and either pays to, or receives from the FIRS (VAT Directorate), the difference of the input tax and output tax. To claim a credit for input tax, a registered person must hold a "Tax Invoice".
15. VAT returns (and payments) are normally made monthly to the local VAT office on or before the 30th day of the month following that in which the supply was made.
16. Records and accounts have to be kept on all business transactions.
17. No individual business organization or government agency is exempted from the tax. Only goods and services and specially specified activities are exempted.
18. The VAT receipt is used by the contractor to make his monthly output and input tax return;

VATABLE PERSON

VATable person is one who trades in vatable goods and services for a consideration. Every vatable person has an obligation to VAT operation. The registration is to cover all the business activities of the vatable person. A resident of Nigeria, who performs services outside Nigeria, needs to register with the local VAT office. Also, non-resident who has a business, trade, profession or vocation in Nigeria, still needs to register using the address of the person with whom it has subsisting contract as its local address. Further clarifications are to be sought from the local office.

Returns

A manufacturer or supplier of taxable goods or services is to render to the VAT Directorate on or before one calendar month following that in which the supply was made.

Thus, every taxable person must keep records of all supplies made and received. He must also make a return on form VAT 002. He has to fill in details all supplies made and received during the period and pay the net VAT due to the Local VAT office or claim a refund if tax is owed to him. Every importer of goods into Nigeria is to render VAT returns, which must reach the VAT office on the due date. Importers are required to pay VAT on imports to Government while compliance is to be enforced by the Nigeria Customs Service before releasing the imported goods.

(D) Capital Gain Tax

Capital gains tax may be defined as gains accruing from increases in the market value of assets to a person who does not habitually offer them for sale and in whose hands they do not constitute stock-in-trade. The gains may be "realized" gains where the assets are sold or disposed of or 'paper' gains where the assets appreciate in value while still in the hands of owner. Assets that normally give rise to capital gains include plant and machinery, land and buildings, goodwill, secret processes etc. Stocks and shares cease to be chargeable with effect from 1st January 1998.

Rate of Tax - 10% with effect from 1st January 1996.

Imposition

The capital gains tax is imposed on gains accruing to any person on the disposal of assets on or after April 1st, 1967.

(E) EDUCATION TAX (Education Tax Decree No.7 of 1993)

The decree imposes tax at the rate of 2% on the assessable profits of all incorporated bodies. The tax applies to all companies registered in Nigeria. The aim is to gather sufficient funds for the maintenance of the nation's tertiary educational institutions. The tax is administered by FIRS, which pays over all monies collected to the Education Tax Board of Trustees established under the Decree. With effect from 1st January 1996, Education Tax is being treated as a charge and shall be an allowable expenditure. This is because it is perceived as social responsibility.

(F) Withholding Tax

Means of improving efficiency in tax collection.

- ✓ An advance payment on account to be applied as tax credit to settle the income tax liability of the year to which the income that suffered the deduction relates.
- ✓ Not a separate tax.
- ✓ Tax withheld should be remitted within 30 days or the date the duty to deduct arises whichever is earlier.
- ✓ Withholding Tax is deductible at the point of payment or when credit is taken whichever comes earlier for the specified activity. Sections 60, 61 + 62 of CITA and section 69 - 72 of PITA cover WT rules. Gazette Extraordinary NO 47 Vol.84 Part B of 12th August 1997 is also relevant.

PROBLEM OF MANUAL TAXATION

The manual system of handling taxable person's registration, computation of tax, is characterized by a lot of problem, some of which are enumerate bellow:

INFORMATION RETRIVAL: Retrieval of information is very slow because accessibility to data in files takes a long time there by making the information late for delivery. This is due to the searching of various files by manual means.

LOSS OF INFORMATION: Vital information can be lost during carrying, sorting and arranging of files. This can be due to carelessness or sabotage.

VOLUMENOUS PAPER KEEPING: Every year, increase in the population of taxable persons in the in and out of the country has lead to the increment in the volume of files in the FIRS office. Consequently, the space occupied by these file is big thereby making the office non spacious and untidy, thus they continued a disturbance to these office s. the implication of keeping voluminous file is that if any body take a file deliberately, it is not possible for such offense to be noticed on time . This is one of the ways where by vital information and data have been lost over the years.

INTRODUCTION

In this chapter we try to evaluate the collected data about the proposed taxing system with the intention of improving on the shortcomings, in order to develop an effective, efficient, easy to use and reliable system with great relevance in our present technological era. This chapter describes the procedures incorporated in carrying out this study, the manner in which relevant information about the registration of taxable persons and calculation of taxes is elicited and how data used in this research have been gathered. Thus concentration shall be focused on the research design, data collection, file design and the implementation of the proposed system.

DATA COLLECTION

All the data gathered in this research work were from two notable methods as stated below. In acquiring the necessary taxing system the following steps must be involved:

THE PROBLEM APPROACH

This involves trying to get familiar with the problems of the knowledge domain (i.e TAXATION) by reading introductory text or talking to the experts in the taxing field.

SYSTEMATIC INTERVIEW OF EXPERTS

The questions/response format used here is that of open response because it allows interviewees to provide whatever answer seems appropriate to them. This is done through face-to-face discussions/conversation not interrogation with seasoned, knowledgeable experts. Several questions about their tax experiences are to be answered in-depth and qualitatively. Typically, experts set a series of example problems and will explain aloud their reasoning in solving the problem.

CASE STUDY APPROACH:

Data were also gathered from published information available and research tools from the same group of individuals. Case studies also provided a unique insight about the

state of affairs in the Federal Inland Revenue Services of Nigeria (FIRS) its achievements, problems, and proposed solutions.

RECORD INSPECTION (ON-SITE REVIEW):

This involves the inspection of the existing records, manuals, files and other relevant information's pertaining to tax activities.

SYSTEM ANALYSIS

I analyze the existing system and the diagram below is the information flow of the system of the existing system

System analysis is a process which is involved in the analysis of an already existing system, either computerized or manual, for a new system to be introduced. To same, it is a process in which question are answered about how the present system under investigation actually work. In case this, information is gathered and then question are answered.

Examination are carried out by system analysis with the aim of obtaining authentic and complete information which will provide the system analyst with the knowledge of the prevailing situation, so that the feasibility of designing an effective computerized system can be known. System analysis become essential where there is need to find the means in which a computer can be used along with resources and equipment to perform necessary task which a computer can be used along with its resources and equipment to perform necessary tasks which meet the information need of an organization.

FEASIBILITY STUDY

This is an intensive study of an existing system to identify reasons justify the development of the new system of the new system or otherwise. The following factors are manly put into consideration:

1. Economic Implication

This is the verification of the economic profitability of the proffered system and the benefit of this system to the organization.

2. Solution to the problem.

This is the outline of the solution to all problems that are being identified. The solutions are then presented in a definite order in which it will then be implemented for the best result.

3. Cost implementation

This is a direct look at the financial requirement and implementation for the successful completion of the project, cutting down all the unnecessary expenses.

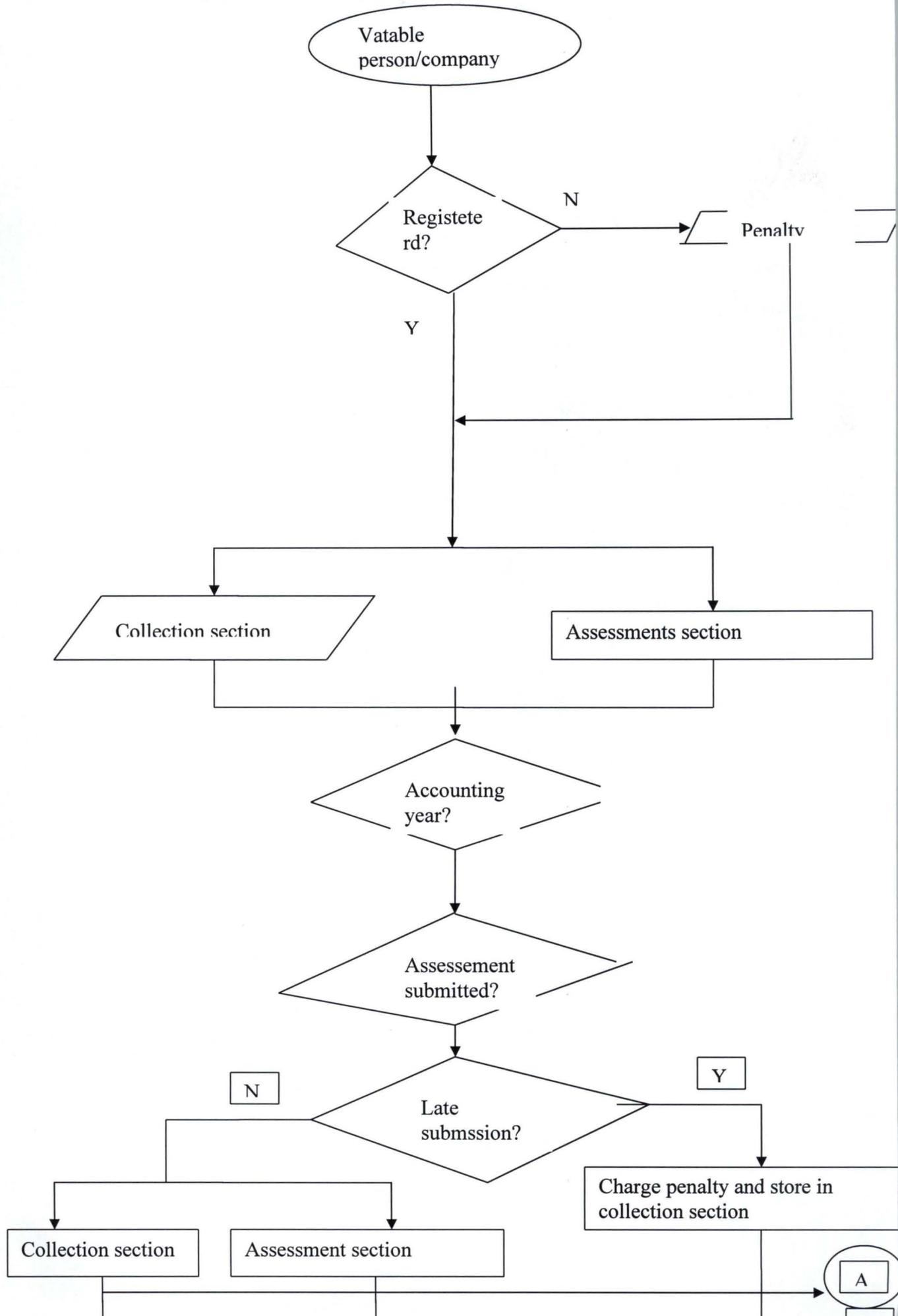
4. Operation implication

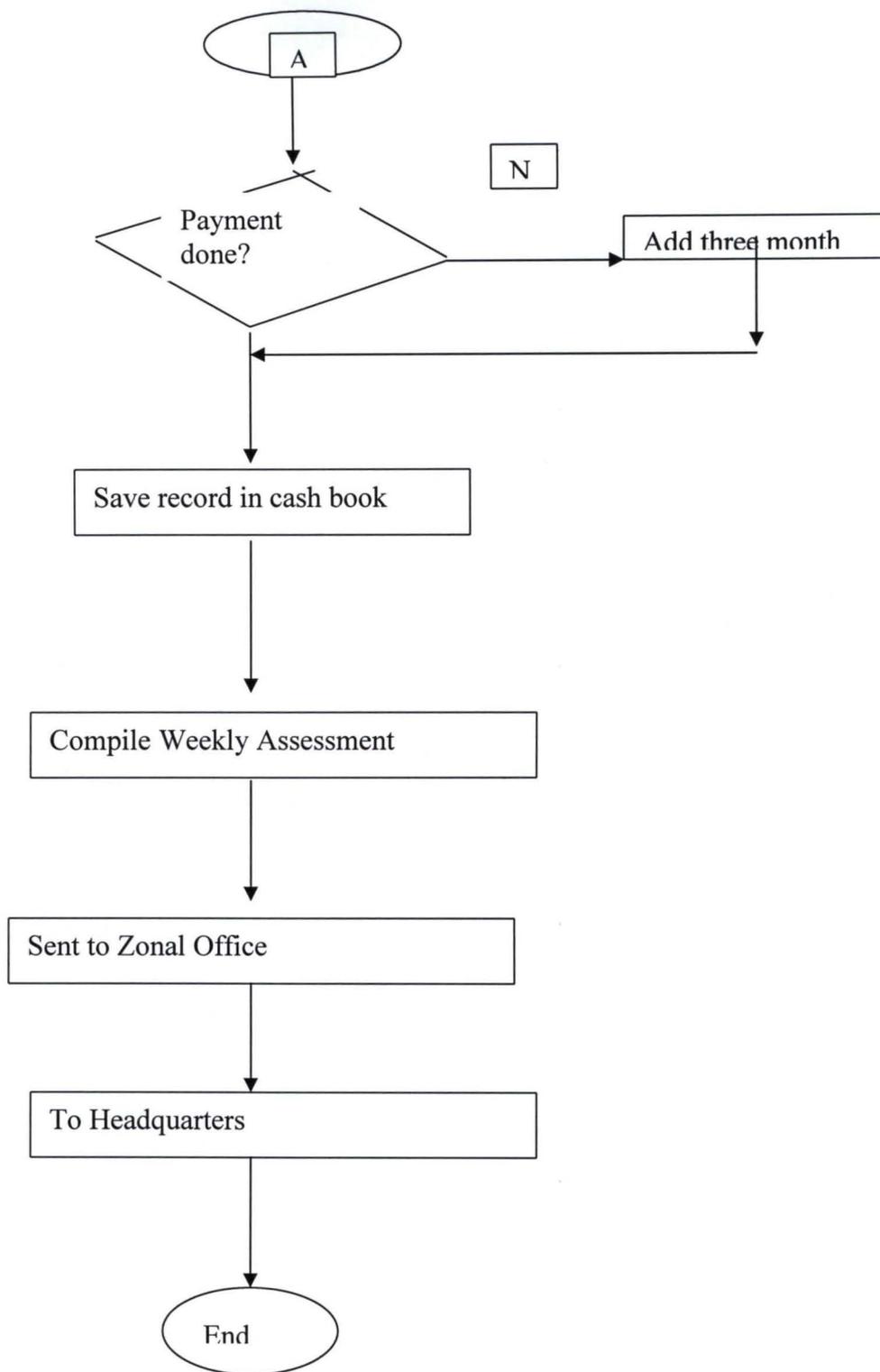
This implies the study of the system, carrying out a thorough survey to be sure that the new system will actually be accepted and used. A feasibility study report should be present to the management of the organization. If the report is favorable, then there is project execution, it is commissioned and carried out, else if the report is not favorable, the project is not done.

THE EXISTING SYSTEM

Here, teams of taxing officers (Unit, local, Hqrt) provide a daily tax payment and taxable person's registration to their superiors. A weekly assessment report (WEEKLY ASSESSMENT) is prepared by the staff in the assessment section. At the end of the month, a monthly report is compiled from the weekly assessment reports (MONTHLY ASSESSMENT). However, the local area office send their monthly report to their zonal office, who now compile the reports from different local area office under them and sends it to their headquarter office.

DATA FLOW DIAGRAM (DFD) OF THE EXISTING SYSTEM





PROBLEM DEFINITION

The problems of this system can be defined from two broad angles that is the way the information's are represented on paper and the mode of sending MONTHLY ASSESSMENT reports by mail or hand delivery. This has posed a lot of problems, some of the problems are stated below:

1. Delay in MONTHLY ASSESSMENT report submission from local areas and zones.
2. Sometimes, reports don't have qualitative and quantitative information.
3. There might be data redundancies in the form e.g. a payment of tax being recorded twice.
4. Also weekly figure may have errors.
5. Reports sometimes get lost on due to the large amount of hardcopies being stored.
6. In most units and local area to be précised, reports are kept in a file and stored in cupboards at the mercy of pest (e.g. ants', cockroaches' rats etc.)
7. The arithmetic's of calculating the number of weekly assessment throughout the federation for annual reports is a nightmare, says an officer.

PROPOSED SYSTEM

In this era of electronic data, money, voice and message transfer, there is the need to develop an effective means of registering taxable person(s) and carrying out tax computation .Also, a strong and functional database to store the data effectively is needed at the Local area, Zonal and Headquarters office. It's in this respect that the idea of the "AUTOMATED FEDERAL INLAND REVENUE TAXING SYSTEM" came into being. This system provides an easier way for every taxable person(s) to register and the staff of the FIRS to undertake their managerial work easily.

ADVANTAGES OF THE NEW SYSTEM

1. CAPABILITY

- Greater processing speed.
- Increased volume: This system provides the capabilities to store the ever growing records for a considerable number of years (say 20yrs).
- Faster information retrieval: It has an inherent ability to locate and retrieve information from storage, and conduct complex searches

2. CONTROLS

- Greater accuracy and improved consistency: Carrying out computing steps, arithmetic, correctly and in the manner each time is provided in this system.
- Better security: Provision of interface for only authorized personnel and safeguarding sensitive and important information in a database that is only accessible by an administrator.

3. COMMUNICATIONS

- Enhances communication: Speeding information flow between offices.

4. COSTS

- Cost monitoring: reduces cost of monitoring the files/forms.

SYSTEM DESIGN:

The diagram below shows the information flow of the new system:

The issue of staff of FIRS's involvement was not left out in the development of this system. This gives an important feedback as the design proceeds, but it also ensures that they make non technical contributions of how the system should be designed, what the system will and will not do etcetera.

There are four main reasons for this:

1. The system belongs to the Federal Inland Revenue Services of Nigeria when it is completed and it is the staff that will interact with it on an on going basis. By influencing the design and suggesting features gives them a sense of participation and a role in its development.

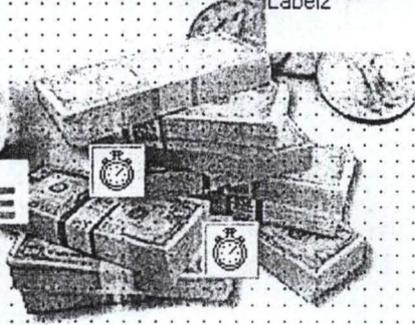
2. The second reason was to detect missing, unnecessary, or awkward features because discovering such problem at the time of implementation is not only frustrating but expensive to make changes.
3. To detect any error in computer and manual procedures, input and output specifications, data stores, and other design features.
4. Involvement will also help to pave way for a smoother introduction of the system when it's completed. It will assist in gaining full acceptance by all affected by it.

This provides an interface for the authorized personnel (staff of FIRS) and new taxable persons to interact with the system also for system administrators to make the necessary queries to the database, create, delete, update, and search for authorized users' information. The input data is text and the medium to be used is the keyboard. It is designed with VISUSL

FEDERAL BOARD OF INLAND REVENUE SERVICE



Label2



Electronic B System
Copyright 2005 All rights
Reserved.

Gathering Information...

MONTHLY ASSESSMENT

S No	BASIS OF ASSESSMENT	GOVERNMENT ASSESSMENT					SELF ASSESSMENT					T
		WEEK1	WEEK2	WEEK3	WEEK4	WEEK5	WEEK1	WEEK2	WEEK3	WEEK4	WEEK5	
1.	BACK YEAR											
	As per Account											
	As per BOJ											
	Less Discharge											
	Amount Collectible for											
2.	CURRENT YEAR											
	As per Account											
	As per BOJ											
	Less Discharge											
	Amount Collectible for YK											

CURRENT YEAR
 BACK YEAR
 AMOUNT COLLECTIBLE

FILE

BACK FORWARD < FIRST << PREVIOUS NEXT >> LAST >

FEDERAL INLAND REVENUE SERVICE MONTHLY ASSESSMENT



BACK YEAR BASIS OF ASSESSMENT

NAME OF COMPANY DATE COMPANY CODE

GOVERNMENT ASSESSMENT

As per Account As per BOJ Less Discharge Amount Collectible for YK

SELF ASSESSMENT

REVENUE TYPE

PERSONAL INCOME
 PROFIT
 EDITION TAX
 COMPANY INCOME TAX
 PETROLEUM TAX
 VAT

TOTAL

14 0991 >>
 As per Account
 As per BOJ
 Less Discharge
 Amount Collectible for YK

TELLER NO.
 NAME OF BANK
 LESS DISCHARGED



FEDERAL INLAND REVENUE SERVICE

DISCHARGE/REMISSION FORM

Company Code

Text1

Year of Account

DAY MONTH YEAR
Text2 Text3 Text4

Year of Assessment

Text5

Assessment NO.



Text6

Name of Bank

Text7

Tax

⏪ ⏩ (Dival) ⏪ ⏩

Text8 N= Text9 K

Penalty

Text10 N= Text11 K

Amount in Word

Text15

Deemed date of service of amended Notice of Assessment

DAY MONTH YEAR
Text12 Text13 Text14

Name of Officer in charge

Text16

Date

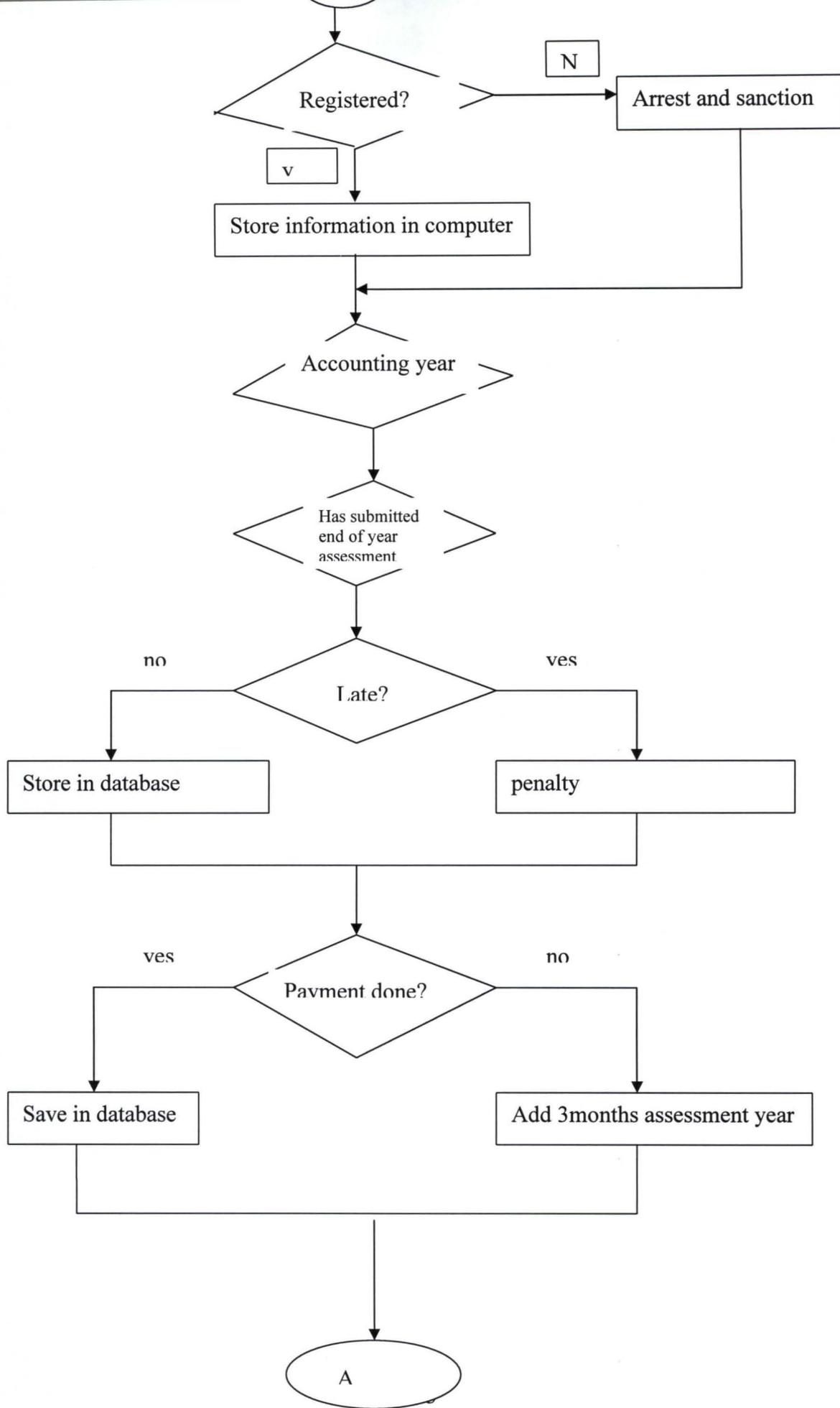
DAY MONTH YEAR
Text17 Text18 Text19

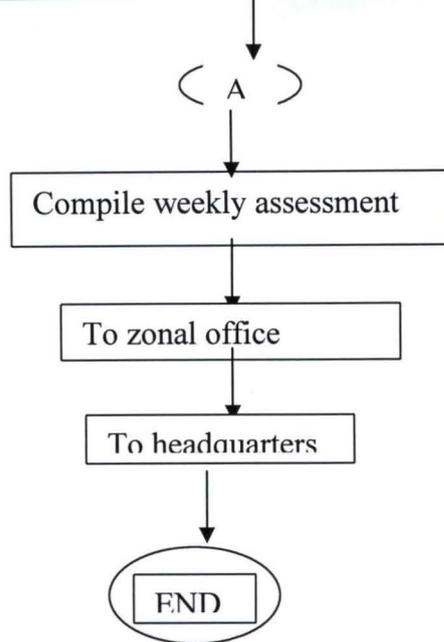
NAVIGATE

UNDEL
SAVE
ADDRESS
DELETE
OF 111
F11
PRINT

NAVIGATE

⏪ ⏩





BASIC PROGRAMMING LANGUAGE because of its scripting capabilities, high security, flexibility and dynamics.

The users interface has:

1. User login

The administrative interface has.

1. Administrators' login.
2. Set up users account
3. View reports
4. Validate user bio-data

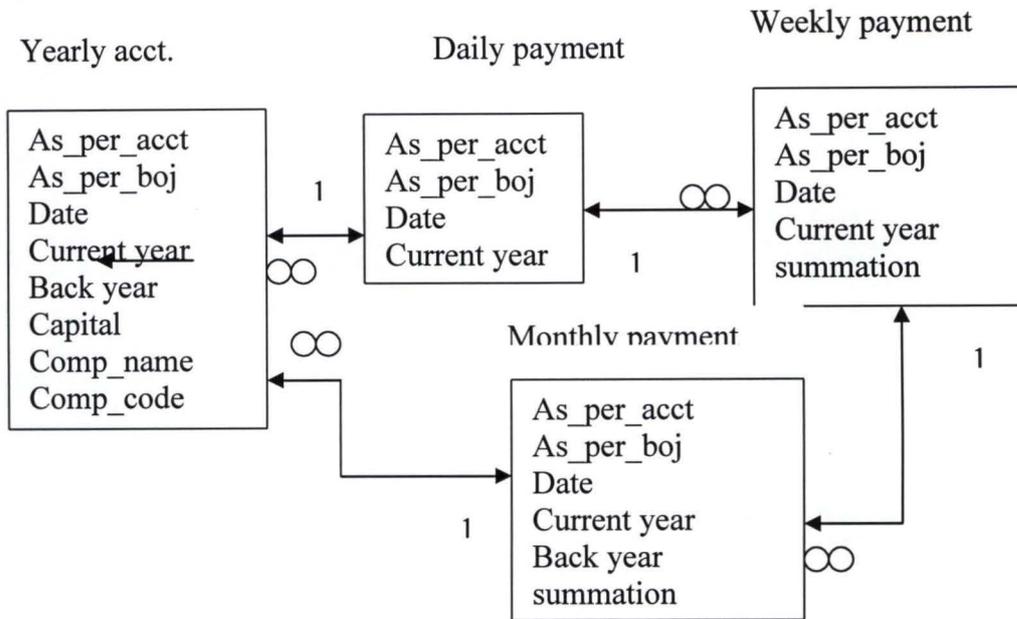
The input design has the following features

- a. Input validation: It's assumed that there is a chance for error occurrence.

Data entry template: The system assist users by showing them data format eg (Date format = MM/DD/YY)

- b. Menu-driven dialogue: Displays an exhaustive list for users to choose among them.
- c. Action request messages: Shows users what action to take and when e.g. submit, next, back, delete, create, search, and cancel buttons.

DATABASE DESIGN



Microsoft database was used in building this programs database.

1. It's multi-threaded.
2. Provides high data security.
3. Simplicity and flexibility etc

The following normalization rules were adhered strictly:

1. Ensuring that all attributes (columns) are atomic.
2. There were no repeating groups.
3. All attributes are directly dependent on a primary key
4. All non-key attributes are dependent on the whole key.

OUTPUT DESIGN

Everyone ask "Is the output format going to look like what we have now?" "Will the output be soft or hard copy?". Depending on the circumstances, the output may be displayed or printed and output content will originate from retrievals from the database or from processes and system activities. The output conveys information about Fedreal Inland Revenue (FIRS), past and current tax status, or projections of the future, signaling problems or warnings.

The choice of what to output depends on the following key questions:

1. Who'll receive the output?
2. What the output is used for?
3. How much detail is needed?
4. When and how often is the output needed?
5. By what method?

BRIEF DESCRIPTION OF THE PROGRAM

Below are the list and description of the different programs modules in this project work.

1. User's Login: Allows only users with correct username, password and command id to onto the system.[diagram]
2. FIRS information form: Provides an easy to use, user friendly interface for authorized user to efficiently fill in the appropriate data on the form and submit by clicking submit button. [diagram]
3. Administrators' login: Allows only administrators to login. [diagram]
4. Administrators' interface: Allows only administrators with the privileges to search, create, delete, sort, view user's account and other content of the database. [diagram]

COST ANALYSIS

The Estimate of finance needed for the implementation of the "E-Tax" software is referred to as total cost, which is as follows:

At first, it may appear expensive but this will be the other way round after a week of using the software.

	DESCRIPTION	UNIT	RATE (₱)	AMOUNT (₱)
	(A) DEVELOPMENT COST			
1	Software development (3 weeks)	8 weeks	50,000.00	400,000.00
2	System Analysis and Design	9 weeks	20,000.00	180,000.00
3	Purchase of Computer System (DELL)	36	200,000.00	7,200,000.00
4	Installation and Personnel Training (30 staff) for 4 weeks	4 weeks	50,000.00	200,000.00
TOTAL ON ITEM (A): 7,980,000.00				
	(B) COST OPERATION			
1	Application Software (as required)			130,000.00
2	Registration			180,000.00
3	Supply of Computer accessories & Stationers			170,000.00
4	Maintenance of Equipment			300,000.00
TOTAL ON ITEM (B): 780,000.00				
GRAND TOTAL : 8,760,000.00				

Hardware Requirements

The proposed system will require personal computers with the following configuration:

- i. At least 256MB of RAM
- ii. 286 Micro Processor
- iii. 14" Monitor
- iv. UPS OF 1000 Volts
- v. Stabilizer
- vi. CD-ROM
- vii. Printer
- viii. Minimum hard disk space of 4.5MB
- ix. Stationers such as paper for processing hard copies of information.

Software Requirements

This includes the written programs to be used in the computer system and the operating system (preferably WINDOWS XP or LINUX) of the computer system; and J2EE 1.4 SDK: by default, the J2EE 1.4SDK will be installed (on Microsoft windows) at C:\sun\Appserver, and the JDK 1.4.2_01 would be installed at C:\sun\APPSERVER\JDK.

CHAPTER FOUR

SYSTEM IMPLEMENTATION

Implementation of Program

This chapter describes the procedures on how to get about the e-Tax application. However, this procedure is to make users interact with the system in a more attractive and effective way. It also allows the users (Tax payer and Tax Administrators) to know and understand how well they can be able to access the application and perform Taxation transactions by the use of computers or its like.

- The implementation of the form in the system still involves a number of activities such as coordination of the effects of the users department. A system analyst should be involved as this will allow for a close monitoring of the system in order to observe results.

This will require the following:

Preparation of the schedule for the implementation exercise by the system analyst.

- Presentation of management briefings in order to educate staff in the new system.
- Test and evaluate the specified software and hardware.
- All instructions for the use of the new program should be documented for use by the staff.
- Test run the new system and establishes new procedures.
- Plan and organize the conversation.
- Parallel change over will be used because the system analyst is expected to supervise the process until it is fully operational.

4. The login page will request for your login ID and password which will be given to you by the Tax administrator for a customer to transact business.
5. Then other screens will appear and follow the instructions displayed.
6. Tax administrator too can log on to create a customer and perform other administrative duties by typing the directory path at the command prompt e.g
c:\j2etutorial114\examples\bank\provided-jars>applient- client Dukes Bank
Appelient.jar

Changeover procedure

Even though there are lots of changeover procedures, I will like to recommend the parallel procedure because of its valuable features:

Parallel changeover: With this method of changeover, the old and new systems are run alongside each other using the same input data. The output data is compared and the reasons for differences are resolved. This is a continual process until the new system proves satisfactory. Hence the old system is regarded as obsolete and is discarded.

TESTING

The purpose is to verify that a program produces the required result. The system is been tested using real data. The testing was carried out on a personnel computer

CHAPTER FIVE

GENERAL OVERVIEW

SUMMARY

The project is aimed at automating the taxable person's registration and FIRS's staff work by providing an efficient means of storing, processing and retrieving information such as taxable person's names, identity information, bio-data, and taxing performances information. This is done by providing a user friendly intelligence and interactive registration system, which will be capable of minimizing the errors inherent in the conventional manual approach.

In addition, this research work had dealt extensively on one of the paramount essence of computer technology. It has created impact on the sustainability of the act and the essence of diversification available resources, squeezing out from targeted and benefiting on us of technology.

It is obvious that the current system of Taxation generally is inefficient and tasking on the customers. This also tells on the Nigerian federal Inland Revenue, while the problems inherent in the current process are eliminated. The **proposed** method will provide easier and more convenient application as well as faster feedbacks to the customers.

✚ 5.2 Conclusion

The internet body today is becoming the backbone and foundation stone for developing significant information technology (IT) and it is very important for the E-Banking, to stay connected or be on the same pedestal with other Tax institutions in the developing and developed countries.

The E-Tax Application is a web application based on VB; being the latest Programming tool. If adopted and implemented by all Nigerian Tax, Tax payers can go on-line by visiting internet cafes, Laptops Mobile phones and transact money business or know their status of Tax. The adoption and implementation

of this software by all FIR would require some financing. Furthermore, the implementation of this software will bring about the following benefits: -

- ✚ It will enhance the image of the Nation's Tax system.
- ✚ It will eliminate the problems of delays in money transfer from one location to another.
- ✚ It will provide an easier and more convenient application for Tax.
- ✚ It will provide faster feedbacks to Tax payers and federal Inland Revenue board.

Recommendation

With the advent of the internet Technology, the use of the internet has been recognized by various organizations as a better means of communicating, processing and retrieving data or information for the day-to-day running of the organization. The proper **utilization** of the internet can achieved any desired organizational goal. However, the manual operating environment, inefficiency of the system, bulky nature of the system and inadequate security are some of the identified cause of this research work. But an organization is respected only for it proven ability and maintenance of standard fact, which cannot be disputed. Therefore for any organization to earn and maintain it integrity, some recommendations are made below:

1. The use of automated systems should be adopted since it provides easier of record also reduces time and resource wastage.
2. The system should be developed to cover the other types of tax since the project only considered one of them.
3. The Nigerian FIR needs to imbibe the advent of E-Tax Application, to enhance its efficiency in this regard, and ease the difficulties encountered by customers in queuing either to access Tax statement.
4. There should be computer appreciation training for all the staff concerned as well as recruitment of operators and web administrators or training of some technical assistance.
5. In addition to this, there should be a programmer engaged for the purpose of program maintenance and development. The programmer should be fully

knowledgeable in the concept of internet and server side application and be able to write programs in Java and a good working knowledge of database

REFENCES

- History of Computer Science Encyclopedia Encarta
Definition of tax Encyclopedia dictionary
Definition of Computer Encyclopedia Encarta
Taxes and Taxation Federal Inland Revenue Services.
Computerization..... School Library

LOGIN CODE

```
Private KKK As Integer
```

```
    Move (Screen.Width - Width) \ 2, (Screen.Height - Height) \ 2
```

```
End Sub
```

```
Private Sub NaparanButton1_Click()
```

```
On Error Resume Next
```

```
If TXT1.Text = "" Then
```

```
MsgBox "PLEASE ENTER YOUR PASSWORD", vbOKOnly + vbInformation,  
"...FIRS"
```

```
TXT1.SetFocus
```

```
Exit Sub
```

```
Else
```

```
Data1.Recordset.Index = "PASSWORD"
```

```
Data1.Recordset.Seek "=", TXT1.Text
```

```
If Data1.Recordset.NoMatch Then
```

```
MsgBox "WRONG PASSWORD", vbInformation + vbOKOnly, "...FIRS"
```

```
TXT1.Text = ""
```

```
TXT1.SetFocus
```

```
Exit Sub
```

```
'Else
```

```
Else
```

```
Timer2.Enabled = True
```

```
Timer3.Enabled = True
```

```
lblm.Visible = True
```

```
NaparanButton2.Enabled = False
```

```
NaparanButton1.Enabled = False
```

```
frmmain.StatusBar1.Panels(1).Text = "WELCOME " & frmlogin.TXT1.Text
```

```
KKK = 1
```

```
End If
```

```
End If
```

```
End Sub
```

```
Private Sub NaparanButton2_Click()
```

```
Dim retmsg
```

```
retmsg = MsgBox("Are you sure you want to quit ?", vbYesNo + vbQuestion, "FIRS")
```

```
If retmsg = vbYes Then Timer1.Enabled = True
```

```
End Sub
```

```
Private Sub NaparanButton3_Click()
```

```
On Error GoTo X
```

```
Data1.Recordset.FindFirst = "Select * From CHANGE Where USERNAME="" &  
txtusername.Text & "" and PASSWORD="" & TXT1.Text & """
```

```
If Not Data1.Recordset.EOF And Not Data1.Recordset.BOF Then
```

```
Unload Me
```

```
frmmain.Show
```

```
Exit Sub
```

```
Else
```

```
MsgBox "Access Denied", vbOKOnly + vbCritical, "Error"
```

```
txtusername.Text = ""
TXT1.Text = ""
txtusername.SetFocus
Exit Sub
End If
X:
End Sub
```

```
Private Sub Timer1_Timer()
With frmlogin
.Top = .Top + 10: .Height = .Height - 10
If .Height <= 0 Then
Unload Me
frmmain.Show
End If
End With
```

```
End Sub
```

```
Private Sub Timer2_Timer()
pb1.Visible = True 'progressbar
pb1.Value = pb1.Value + 1
If pb1.Value = 100 Then
Timer1.Enabled = True
Timer2.Enabled = False
End If
End Sub
```

```
Private Sub Timer3_Timer()
If KKK = 1 Then
KKK = 2
lblm.Caption = "Building User Interface."
ElseIf KKK = 2 Then
KKK = 3
lblm.Caption = "Building User Interface.."
ElseIf KKK = 3 Then
KKK = 4
lblm.Caption = "Building User Interface..."
ElseIf KKK = 4 Then
lblm.Caption = "Building User Interface...."
KKK = 5
ElseIf KKK = 5 Then
lblm.Caption = "Building User Interface....."
KKK = 1

End If
End Sub
```

```
Private Sub Timer4_Timer()
```

```
UP.Top = UP.Top - 30
DOWN.Top = DOWN.Top + 30
End Sub
```

ASSESSMENT FORM CODE

```
Private Sub sav_Click()
```

```
End Sub
```

```
Private Sub EX_Click()
Unload Me
```

```
End Sub
```

```
Private Sub Form_Load()
NAP2.Enabled = False
NAP17.Enabled = False
```

```
End Sub
```

```
Private Sub NAP10_Click()
On Error Resume Next
Data1.Recordset.MoveFirst
End Sub
```

```
Private Sub NAP11_Click()
On Error Resume Next
Data1.Recordset.MoveLast
End Sub
```

```
Private Sub NAP14_Click()
On Error Resume Next
prompt$ = "ARE SURE YOU WANT TO EDIT THIS RECORD?"
reply = MsgBox(prompt$, vbYesNo + vbQuestion, "CONFIRMATION")
If reply = vbYes Then
Data1.Recordset.Edit
End If
End Sub
```

```
Private Sub NAP15_Click()
On Error Resume Next
Data1.Recordset.Index = "CODE"
Data1.Recordset.Seek "=", Text33.Text
If Data1.Recordset.NoMatch Then
MsgBox "NO MATCH FOUND", vbInformation + vbOKOnly, "...FIRS"
Text33.Text = ""
Data1.Recordset.MoveFirst
```

```
Else
If Text33.Text = "" Then
MsgBox "PLEASE ENTER COMPANY CODE", vbOKOnly + vbInformation, "...FIRS"
End If
End If
End Sub
```

```
Private Sub NAP16_Click()
'Timer5.Enabled = True
Unload Me
NAP2.Enabled = True
NAP3.Enabled = True
NAP4.Enabled = True
NAP5.Enabled = True
NAP6.Enabled = True
NAP7.Enabled = True
NAP8.Enabled = True
NAP9.Enabled = True
NAP10.Enabled = True
NAP11.Enabled = True
NAP15.Enabled = False
NAP14.Enabled = True
NAP16.Enabled = False
```

```
End Sub
```

```
Private Sub NAP17_Click()
On Error Resume Next
```

```
Data1.Recordset.AddNew
```

```
NAP2.Enabled = False
NAP3.Enabled = True
NAP4.Enabled = True
NAP5.Enabled = True
NAP6.Enabled = True
NAP7.Enabled = True
NAP8.Enabled = True
NAP9.Enabled = True
NAP10.Enabled = True
NAP11.Enabled = True
NAP15.Enabled = False
NAP14.Enabled = True
NAP16.Enabled = False
NAP17.Enabled = False
```

```
End Sub
```

```
Private Sub NAP2_Click()
```

```
On Error Resume Next
Data1.Recordset.Cancel
Data1.Recordset.MovePrevious
```

```
NAP2.Enabled = False
NAP3.Enabled = True
NAP4.Enabled = True
NAP5.Enabled = True
NAP6.Enabled = True
NAP7.Enabled = True
NAP8.Enabled = True
NAP9.Enabled = True
NAP10.Enabled = True
NAP11.Enabled = True
NAP15.Enabled = False
NAP14.Enabled = True
NAP16.Enabled = False
NAP17.Enabled = False
End Sub
```

```
Private Sub NAP3_Click()
On Error Resume Next
prompt$ = "ARE SURE YOU WANT TO ADD A RECORD?"
reply = MsgBox(prompt$, vbYesNo + vbQuestion, "CONFIRMATION")
If reply = vbYes Then
Data1.Recordset.AddNew
```

```
NAP2.Enabled = True
NAP3.Enabled = False
NAP4.Enabled = False
NAP5.Enabled = False
NAP6.Enabled = False
NAP7.Enabled = False
NAP8.Enabled = False
NAP9.Enabled = False
NAP10.Enabled = False
NAP11.Enabled = False
NAP16.Enabled = True
NAP14.Enabled = False
NAP15.Enabled = True
NAP17.Enabled = True
```

```
End If
End Sub
```

```
Private Sub NAP4_Click()
On Error Resume Next
prompt$ = "Are you sure you want to save this record?"
reply = MsgBox(prompt$, vbYesNo + vbQuestion, "CONFIRMATION")
```

```
If reply = vbYes Then
Data1.Recordset.Update
End If
End Sub
```

```
Private Sub NAP5_Click()
On Error Resume Next
prompt$ = "ARE YOU SURE YOU WANT TO DELETE THIS RECORD?"
reply = MsgBox(prompt$, vbYesNo + vbQuestion, "CONFIRMATION")
If reply = vbYes Then
Data1.Recordset.Delete
End If
End Sub
```

```
Private Sub NaparanButton1_Click()

End Sub
```

```
Private Sub NAP6_Click()
Timer3.Enabled = True
NAP2.Enabled = False
NAP3.Enabled = False
NAP4.Enabled = False
NAP5.Enabled = False
NAP6.Enabled = False
NAP7.Enabled = False
NAP8.Enabled = False
NAP9.Enabled = False
NAP10.Enabled = False
NAP11.Enabled = False
NAP16.Enabled = True
NAP14.Enabled = False
NAP15.Enabled = True
```

```
End Sub
```

```
Private Sub NAP7_Click()
A.ShowPrinter
End Sub
```

```
Private Sub NAP8_Click()
On Error Resume Next
Data1.Recordset.MovePrevious
If Data1.Recordset.BOF Then
MsgBox "YOU ARE ON THE LAST RECORD", vbInformation, "...FIRS"
Data1.Recordset.MoveLast
End If
End Sub
```

```
Private Sub NAP9_Click()  
On Error Resume Next  
Data1.Recordset.MoveNext  
If Data1.Recordset.EOF Then  
MsgBox "YOU ARE ON THE LAST RECORD", vbInformation, "...FIRS"  
Data1.Recordset.MoveFirst  
End If
```

```
End Sub
```

```
Private Sub Text2_KeyPress(KeyAscii As Integer)  
If KeyAscii >= 97 And KeyAscii <= 122 Then  
KeyAscii = KeyAscii - 32  
End If
```

```
End Sub
```

```
Private Sub Text3_KeyPress(KeyAscii As Integer)  
If KeyAscii >= 97 And KeyAscii <= 122 Then  
KeyAscii = KeyAscii - 32  
End If
```

```
End Sub
```

```
Private Sub Text5_KeyPress(KeyAscii As Integer)  
If KeyAscii >= 97 And KeyAscii <= 122 Then  
KeyAscii = KeyAscii - 32  
End If
```

```
End Sub
```

```
Private Sub Timer1_Timer()  
Label5.ForeColor = vbRed  
Timer1.Enabled = False  
Timer2.Enabled = True  
End Sub
```

```
Private Sub Timer2_Timer()  
Label5.ForeColor = vbBlue  
Timer2.Enabled = False  
Timer1.Enabled = True  
End Sub
```

```
Private Sub Timer3_Timer()  
LL.Left = LL.Left + 120  
If LL.Left = 6240 Then  
Timer3.Enabled = False  
Timer4.Enabled = True  
End If
```

End Sub

Private Sub Timer4_Timer()

LL.Top = LL.Top + 120

If LL.Top = 5160 Then

Timer4.Enabled = False

End If

End Sub

Private Sub Timer5_Timer()

LL.Top = LL.Top - 120

If LL.Top = 0 Then

Timer5.Enabled = False

Timer6.Enabled = True

End If

End Sub

Private Sub Timer6_Timer()

LL.Left = LL.Left - 120

If LL.Left = -5220 Then

Timer6.Enabled = False

End If

End Sub