

COMPUTER APPLICATION TO SOURCES OF PUBLIC FUND

(A CASE STUDY OF GBAKO LOCAL GOVERNMENT, LEMU)

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SEPTEMBER, 2000

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**A PROJECT SUBMITTED TO THE DEPARTMENT OF
MATHEMATICS/COMPUTER SCIENCE, FEDERAL
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FULFILMENT OF THE REQUIREMENTS FOR THE AWARD OF
THE POST GRADUATE DIPLOMA IN COMPUTER SCIENCE.**

SEPTEMBER, 2000

APPROVAL PAGE

This project has been read and approved as meeting the requirements of the Department of Mathematics and Computer Science, Federal University of Technology Minna, Nigeria Niger state for the award of Post-Graduate Diploma in Computer Science.

.....
PRINCE R.O. BADMUS

.....
DATE

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DR. S.A. REJU
HEAD OF DEPARTMENT

.....
DATE

.....
EXTERNAL EXAMINER

.....
DATE

DEDICATION

This project is dedicated to God Almighty for his grace in my life and indeed my beloved wife, HAJIYA AISHETU IDIRISU including my children for their daily endurance during my absence from Home.

To my beloved Father and Mother, Brothers Sisters and others who contributed towards the success of my endeavour in life.

ACKNOWLEDGEMENT

To the almighty Allah be the glory. His special care and protection over me has been tremendous.

To my project supervisor- Prince R.O Badmus, your efforts and concern have been highly appreciated. Despite all your tight schedules, you found time to read through the work, make corrections and offer suggestions. Indeed, may Allah in his infinite mercies continue to shower his blessings and guidance over you at all times. An individual like you is indeed very rare to come by. You are always willing to listen and offer useful assistance at all times. Thanks for your presence in our lives.

To my Head of department, I salute your efforts. To the other lecturers in the department, you have been all so wonderful and we are very appreciative.

To the staff officer, treasury officers and the entire staff of Gbako Local Government, you have been wonderful and your efforts and concerns are indeed noted and praise worthy. The success of this work will be incomplete without showing special appreciation to my darling wife – Mrs Aishetu IDIRISU, my special Mother – HAJIYA Aishetu Dangana and my loving Father – ALHAJI MOHAMMED Dangana for their love and care during the program from the beginning to the end.

Finally, my appreciation to my Uncles, brothers, Friends, Colleagues and mates who in one way or the other gave me much support and encouragement. God in his definite mercies will surely reward your labour of love shown. To all, God bless.

ABSTRACT

Finance can be said to be the issuance and the distribution of available revenue and producing assets.

In this era of modern technology, the financial sector has made considerable efforts in embracing the use of computers as regards their operations.

The focus of this project work centers briefly on the various avenue of sourcing revenue for the local government. This is achieved by employing the extensive facilities of Data Base Management System in bringing about a computerised accounting aspect of the revenue System which greatly eliminates problems associated with the manual mode of operation associated with the day-to-day accounting records of the local government council.

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CHAPTER ONE

1.1 GENERAL BACKGROUND

Gbako Local Government Area of Niger state is one of the newly created Local Government Areas in the country. The Local Government was created in September, 1991 under the Leadership of Alhaji Abdullahi Sheshi Katcha as its sole Administrator. In January, 1992, it was handed over to its first democratically elected Chairman in person of Alhaji Zubairu Ndako Dauda.

Gbako Local Government has a population of 104, 447 people as revealed by the recent 1991 National population census. The Local Government Consists of three districts; Lemu, Edozhigi and Etsu-Audu, while twenty-eight (28) village units and over six hundred and twenty-five (625) villages

Gbako Local Government is predominantly Nupe. Nevertheless, there are other settlers from other tribes such as Hausas, Fulani's, Yoruba's and Ibos most of these settlers are either traders or Local industrialists.

Gbako Local Government is endowed with numerous Natural resources notably Iron-ore and clay at Edozhigi District area while silica-sand and Kaolin at Lemu District area.

In compliance with the new political set up at Local Government Levels, Gbako Government has two main arms of Administration, the executive and the legislative.

The Executive is notably made up of the chairman, the Vice Chairman, four (4) supervisors and the Secretary. With the presence of these two arms there is effective checks and balances as required by the new political order.

1.2 PURPOSE OF THE STUDY

The reasons why the research work is undertaken is to find out whether the revenue generation has any impact on daily operation of Local Government Administration.

Specifically, the objectives of this study are set out in the following ways: -

- i. To examine the source of Local Government fund and the way it is spent.
- ii. To examine the extent to which the Local revenue, state Allocation and Federal Grant affect the operation of our Local Government.
- iii. To examine impediment in effective use of our revenue generation.

1.3 STATEMENT OF THE PROBLEM

Sources and Application of Local Government Fund in Nigeria is still in its infancy as regards availability of competent professional / expertise in revenue mobilisation.

A good accounting system is vital for any organisation with a need to maintain area rudimentary accounts. Some organisations with very basic accounting requirements are very satisfied with manual accounting procedure, once it goes beyond a certain size, it can only benefit from computerised accounting system.

This project, therefore is to investigate the problem associated with development of Local Government Areas and Mis-management of Government fund realised from the Local revenue generated.

1.4 SCOPE OF THE STUDY

The scope of this study has been restricted to Gbako Local Government area Lemu of Niger State and focus on revenue generation and the way its expend such monies in view of the limited time available for submission of this project work.

1.5 LIMITATION OF THE STUDY

It is a well-established fact that in every project work, one is bound to encounter some problems and the writing of this project is not an exception. The writer encountered some problems in the course of undertaking this project. These include: -

- i. Time: - Time factor is very important in every work, time allocated to this project is insufficient to allow the author to get all relevant and required information
- ii. Lack of co-operation: - Co-operation from members of the staff of the Local Government was lacking, so vital information needed in this project were not released as expected.
- iii. Lack of Textbook: - Lack of textbooks cannot be neglected; there are insufficient books in the school Library on this project.

However, the main Limitation encountered was lack of enough and accurate data, which is, suppose to form the basis of any reliable project study.

1.6 DEFINITION OF TERMS

RECURRENT EXPENDITURE: - This mean expenditure to be made on personnel and over head cost of an organisation which includes salaries and wages, staff claims and allowances as well as transfer to reserve fund.

CHAPTER TWO

2.1 THE ORIGIN AND MODERN MEANING OF FINANCE

Finance as a separate part of study, is of recent origin. It started as part of applied macro economic theory when it was concerned mainly with the instruments, institutions and procedural aspects of the capital market.

During the 1920s, financial emphasis expanded to include the acquisition of funds. Keeping accurate financial records, preparing reports, managing the firm's cash position and providing the means for the payment of bills. This was the point at which knowledge and application of accounting techniques became essential to the field of finance DEWING'S book on 'FINANCE' was published during this period.

Business failures during the great depressions of the 1930's made finance to shift its emphasis to bank ruptcy, liquidity management and avoidance of financial problems. From the mid 1950's, the field of finance underwent a drastic change interest grew in topics like capital budgeting, valuation of the firm, security analysis, portfolio theory and the theory of capital structures.

Today, finance provides the basis for assessing the financial implications of decision made in other areas of management. Such decisions will be judged according to the organisational financial policy and goals, how they affect the overall valuation of the company, measured against predetermined standards or targets. The functions of finance therefore include; financial analysis, planning and control, management of working capital, management of firm's capital (that is, the mixture of financing components) and the distribution of corporate earnings to their owners.

The term "FINANCE" is derived from the Latin word "Finis" which means contract involving money or monetary credit that has been concluded under the "Roman Law". Finance is defined as "the issuance of the distribution of, and the

purpose of generating revenue and producing assets. Finance is also concerned with where to get cash and how to use cash for the benefit of such entity (that is, obtaining and investing the needed capital). Infact, this is the theme of this research today. Finance, is an integrated and composite subject. It brings together much of the material that is found in other subjects such as Accounting, Economics, Mathematics, systems Analysis, and the Behavioural sciences, and then uses those other disciplines as its tools. Finance also, is the use of accounting knowledge, economic models, mathematical rules and aspects of system analysis and the behavioural sciences for the specific purpose of assisting management in its functions of financial planning and control.

Finance is a very important factor to any business enterprise and it is view of this importance, we want to study the financing of Local Government with particular references to Gbako Local Government Lemu in Niger State.

2.2 SOURCES OF FINANCE

The sources of finance can be conveniently divided into two: - Short term financing and long term financing respectively.

In short term financing, we have the following sources: - The working capital financing, money-market short term financing, out-right short term financing debtor-short term financing, inventory short-term financing and the leased short-term financing.

From the above short-term financing only few of them will be discussed that, concerns the area of study.

- i. The working capital financing which consists of trade credit, Accruals, and the Bank over draft.

ACCRUALS: - These are continually occurring current liabilities, which an organisation incurs, but does not pay them immediately. This includes taxes, interest and rates.

BANK OVERDRAFT: - This is an arrangement between the bank and the customer to allow the customer to overdraw his current account.

- ii. Out-right short-term financing which consists of line of credit, the Revolving credit and Transition Loan.

THE REVOLVING CREDIT: - This is an agreement in which the bank agrees to a maximum amount of Loan to its customer. And so long as the maximum is not exceeded in any period, the bank is legally bound to allow withdrawals.

TRANSITION LOAN: - This is usually given for a specific purpose and when the purpose is achieved, the Loan is given back immediately. A good example of this is a contractor wanting to complete a job.

- iii. Debtor short-term financing, which consists of Assignment of Debtor, and factoring of Debtors.

ASSIGNMENT OF DEBTORS: - This is a situation where the debtors account of a firm is passed onto a finance company for collection as a security against loan raised.

Assignment of debtors may be with 'recourse' (which means, the borrowing company with pay back from another source if the debtors fail to pay); or 'without recourse' (which means, once debtors fail to pay, the loan is forfeited). The process of the assignment of debtors include that, the borrower sends the schedule of debtors to the lender, the lender collects acceptable accounts, the borrower signs a valid contract transferring the (selected) debtor to the lender and the accounts selected may be on

'notification' or non-notification'. If on notification basis, the debtor will be informed to pay directly to the finance company (the lender). But if it is on non-notification basis, the borrowing company still collects the money on the account selected to be held on trust to the finance company.

LONG-TERM FINANCING

While, the long-term financing includes the following ordinary shares, preference shares, and long term Debts financing such like Debentures, long-term loans, mortgage loans and revolving overdraft.

ORDINARY SHARES: - The ordinary share capital in the business is that part of its capital structure, which is contributed by the common stock holders for a new company, it is known as the venture capital while it is called Equity capital in the old companies. The features of ordinary shares include, non-redeemable though transferable, liabilities of holders are restricted to the power values or the amount unpaid on each share, no specific dividend, rate depends on what is declared, holders have interest only in the residual values in time of liquidation and lastly, all reserves ordinary belong to ordinary shareholders. Also the rights of ordinary shareholders include, right to dividend when declared, right to participate in meetings and votes, that is the control right to attend meeting right to appoint members of the board, and right to access of the books of the company.

The processes involved in the issue of shares are prospectus, underwriting by investment bankers, rights issue and Bonus issue.

PREFERENCE SHARES: - This is the hybrid of investment because it exhibits the tendencies of both equity and debts. The tendencies of debt include; fixed coupon

rate, redeemable and in liquidation, it ranks superior to equity shares. On the other hand, the tendencies of equity include; payment of rate as dividend, it may not be contractual if the preference shares are not cumulative, the preference shares may not be redeemable if the article so provides, and finally in liquidation, it ranks inferior to debts. The kinds of preference shares are cumulative or non-cumulative, redeemable or non-Redeemable (irredeemable) and participative or non-participative.

The study of sources of finance in public sector has revealed that the following major sources of financing are available in the financial structures at state/Local government levels.

It is always difficult to borrow from external sources and at the same time hazardous to quality for a loan from credit scheme granted by the Federal and state Governments, the organisation must have been unable to obtain financing from private sources on reasonable terms. There must be a feasibility study, which indicates that the business is viable and most assured that repayments could be made.

2.3 IMPORTANCE OF FINANCE TO LOCAL LEVELS

It is generally believed that after the Federal Government grants which most of the Local levels depend on couldn't employ more sources to meet up their pressing in the locality. In view of this, the need arises to Borrow from financial institutions to help in eradicating the problem labour force and further industrialization. Life so many things in the contemporary world, the subject matter of finance have undergone significant function of finance was obtaining funds.

Later on, more attention was given to the use of funds, and one of the developments of the 1950s was a procedure for systematically analysing the internal management of the firm with a focus of flows of fund within the corporate structure.

As procedure for using financing control in the internal management process developed, financial management became an increasingly important part of the firm's general management, obtaining the best mix of financing in relation to the over all valuation of business enterprises, and local government levels, is one of the activities to be undertaken for a sound financial management.

For Local Governments to succeed, it needs to understand and apply basic economic financial principles, which are important and useful in practical daily routine. However, Local Governments in Nigerian posses inadequate knowledge of accounting concepts and principles of financial management. And also for a good liquidity position, local governments should be able to take appropriate financing decisions. Financing decision is major aspect of Administration to be put into consideration.

It is concerned with determing the best financial mix or structure for his business. In order to produce and sell, there must be adequate finance to acquire fixed assets, raw materials and other supplies. In addition, there should be enough cash or credit to meet obligations for wages, salaries, miscellaneous supplies and other necessities.

2.4 COMPUTER APPLICATION TO LOCAL SOURCE OF REVENUE

A computer application especially microcomputers are widely used in practically all aspects of our daily life.

The computer application in accounting area, which is our area of concern in this project, has benefited a lot from the use of computers today. Before the computer age, the ledger, which is a book of spreadsheet, was the accountant's main tool for keeping records of finances. But then came electronic native to the bookkeeper's

ledger. All accounting jobs, such as payroll, source of income and expenditures records, profit and loss statements, personnel profiles and budget summaries etc are better with computerised accounting software.

There are two main sources of local government revenue. They are firstly statutory allocations grants, contributions and subventions. Secondly, internal generated revenue. The fourth schedule of the 1979 constitutions stipulated that Local Government shall be entitled to statutory allocation from the Federal Account and from the state Government but leaves the determination of the amount to the legislative.

Since 1st.June, 1992 20 percent of the federation Accounts has been allocated to local governments. In addition, the constitution provides that each state government shall pay to the local government councils in its area 10 percent of the state total internally generated revenue.

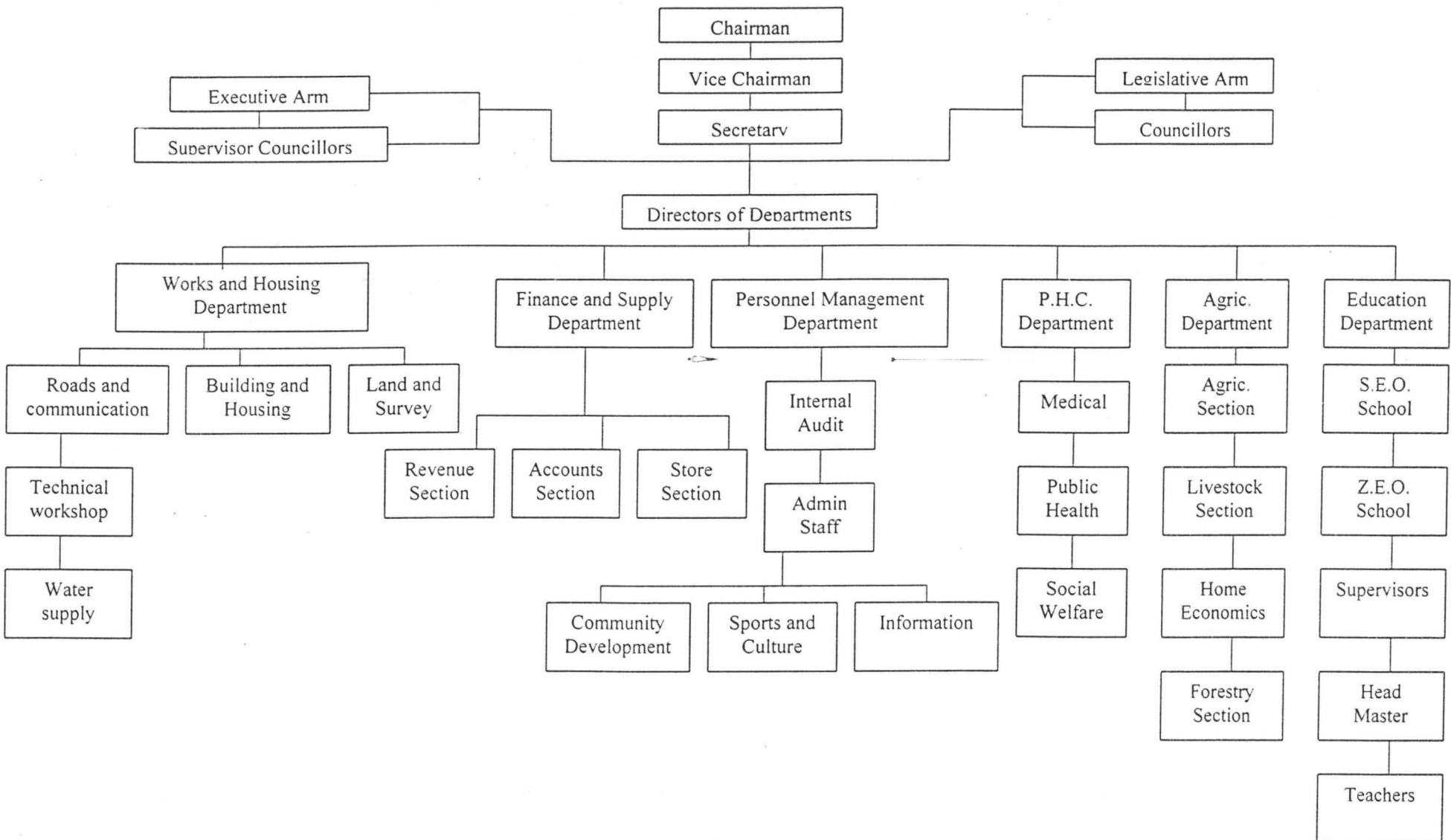
The second broad source of our local government fund is through internally generated revenue, the lists of areas ranges from local rates to miscellaneous, including shopping centres motor fuel stations and dealer licences. The generation of revenue in this category depends very much on the location of each local government in terms of prosperity and level of development and the financial acumen of the local Government financial managers and planners.

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

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

An accountant also keeps track of a wide range of items to meet the stewardship or safe – guarding responsibilities that must be assumed by all organisations. This include how much cash is available for use, how much customers owe the organization, what debts are owned by the organisation, what items are owned by the organisation, such as machinery and office.

2.8 GBAKO LOCAL GOVERNMENT ORGANISATIONAL CHART



PERSONNEL MANAGEMENT: - The personnel management Department was formally named and called "Central Administration". It formulates, co-ordinate and implement the activities of the other arms of the council. Its principal functions includes; Recruitment, discipline, dismissal, manpower development and promotions of all cadres of staff.

FINANCE AND SUPPLY DEPARTMENT: - It was initially known as "Treasury" department. This is sometimes referring to "Power house" to most of the organisation. It collects, keeps and pays all monies as directed by the council. Its principal functions include; Advice the council on monetary affairs, Revenue collection, Expenditure and most importantly, it prepares and preserves all documents in respect of financial transactions the council conducts.

PRIMARY HEALTH CARE DEPARTMENT: - It was formally called health department. The aim establishing the department is to provide curative and preventives concerning health matters. It has 8 basic components as; Essential drugs, procurement and applies, Health execution. Environment management and control, material child health care (MCH); Monitoring and Evaluation (M&C); Family planning and aids control and immunization disease control. It is aim to provide health to all at cheap and affordable rates.

WORKS ANDHOUSING DEPARTMENT: - It serves as the builder of the council. It guides the council on formulation and implementation of local government projects. It main functions include; projects design and execution, civil and Technical works.

AGRICULTURE AND NATURAL RESOURCES: - The department guides the council on all matters related to agriculture and other goods that gives natural activities such as; farm lands, fisheries, Animal rearing and control, a forestation, Home economic and nutrition and Horticulture.

However, the only way to achieve success in this regard is to gear up effort towards extension services.

LOCAL EDUCATION AUTHORITY: - This is the department that laid the foundation of any meaningful department. This is to say that it provides primary education to all and sundry. The developments of which mental to and psychological emotions are sharpen to bring about political, economic and socio-cultural development. It is a larger department given a short of delegatory functions to ensure effective and efficient grass roots education.

The Local Government provides at least 81 percent financial contributions. Since the remaining percentage is borne by the state and Federal government respectively.

CHAPTER THREE

3.0 SYSTEMS ANALYSIS AND DESIGN

3.1 INTRODUCTION

Just as we are aware that an intricate web of software surrounds the computer, so the procedure for computerizing a problem is made more complex by a large area of computing, which is called Para computing, and of which systems Analysis and design form the major part. One of its main functions is to convert an existing manual system into a computerized system.

System Analysis is defined as the methods of determining how best to use computers with other resources to perform tasks, which meet the information needs of an organisation.

Systems analysis and design is a process similar to problem solving. There were systems analyses in business long before the introduction of computer in organisations. They were responsible for analysing work methods and procedures in order to simplify work and to improve workflow.

3.2 PROBLEM DEFINITION IDENTIFICATION

The process of determining the nature and scope of the problem. If the problem is incorrectly or incompletely defined, the entire study could address the wrong issues. The major methods used in problem definition are interviewing and using questionnaires. Employees need feedback to learn how they are doing in achieving job goals. Students receive grades or other kinds of evaluations from lecturers to see whether they are meeting course objectives. The good thing about feedback is that it usually increases effort. For example, when a sales person receives positive feedback, it fuels his other motivation to achieve a sales quota. Negative

feedback may also serve a useful purpose. Negative is designed to correct or to guide activities not consistent with achieving the goals of the system. If a sales person is not achieving quota, he or she may want to rethink current sales techniques or re organise time in order to achieve success.

3.3 FEASIBILITY STUDY

To determine whether a solution to the problem is feasible. This is to prevent wasting many months of effort and many thousand of Naira if the project is too large, too uncontrollable, or simply in possible to carry out. The feasibility study is a mature systems analysis and design effort that entails an exploration of alternatives design options and an analysis of the alternatives seen to be realistic in their potential costs and benefits, the project proceeds to the next phase, systems analysis. However, if no feasible alternatives, then the project can be terminated.

3.4 TESTING PROJECT FEASIBILITY

For testing project feasibility, the following are to be undertaken: -

(a) OPERATIONAL FEASIBILITY

(b) TECHNICAL FEASIBILITY

(c) ECONOMIC FEASIBILITY

(a) OPERATIONAL FEASIBILITY: - This relates or is concerned with the workability of the proposed information system when developed and installed.

(b) TECHNICAL FEASIBILITY: - This test seeks to clarify if the proposed project can be done with current equipment, existing software technology and available personnel.

(c) ECONOMIC FEASIBILITY: - The test for financial feasibility is undertaken to assess cost of implementing a proposed project vis-à-vis the benefits derived in implementing the project.

3.5 CURRENT SYSTEM

This is refer to existing system of information flow, which includes; how data is input, processed and then output.

Its help to find out how the system works, the objectives for the new system must be defined the solution to the problem; the requirements for the new system to be used in the structured system design approach must be specified with the use of current system.

The current system in operation at the Local Government levels could be classified according to their recurrent revenue and expenditure and how such monies are been utilised.

In Module 1, Local government receives federal statutory. Allocation monthly through their respective Banks of operation and in return issues Local Treasury Receipts (R.V) to Bank for the collection on monthly basis. Local government are dependent to federal government for survival of their programmes because their internally generated revenue is nothing to speak home about.

Module II, This includes allocations received from the state government to aid the local government in settlement of their outstanding liabilities to local contractors.

Module III, This include the internally generated revenue through the tax payers such as Taxes, Rate and other local revenue charges to settle miscellaneous expenses and over head costs.

3.6 INPUT SPECIFICATION

Considering of input will be influenced greatly by the needs of output, for example the necessity for quick response from the system would determined the need for an on-line type of input consideration would be given to: -

Data collection method and validation types of input media available volumes of input documents and Design of input layouts

3.7 OUTPUT SPECIFICATION

It is necessary to consider what is required from the system before deciding how to set about producing it. These requirements will have become clear as the project progressed. The analyst will need to consider form, types, and volume and frequency of reports and documents. Choice of output media will also have to be made.

3.8 COSTS AND BENEFITS ANALYSIS OF THE NEW SYSTEM

1. OPERATING COST

	₦.	K.
Supplies	100,000	: 00
Equipment maintenance	50, 000	: 00
Program maintenance	30,000	: 00
Labour cost (6 operators)	48,000	: 00
Utilities	50,000	: 00
2 A/c (2½ or 2 HP)	100,00	: 00
Miscellaneous Expenses	20,000	: 00
	398,00	: 00

```
MESSAGE "Generate report of income "
DEFINE BAR 5 OF REPOM PROMPT "BOTH SUMMARY ";
MESSAGE "Generate report of expenditure & income "
ON SELECTION POPUP REPOM DO REPO_PARA
```

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

PROCEDURE MAINBUD

```
* -----> This section design the screen
DEFINE WINDOW MAINSC FROM 1,1 TO 22,78 NONE COLOR W+/B
DEFINE WINDOW WORK_IN FROM 7,5 TO 21,75 DOUBLE COLOR W+/B
ACTIVATE WINDOW MAINSC
@1,20 to 3,60 double
@2,24 say "GBAKO LOCAL GOVERNMENT AREA, LEMU" COLOR W*
ACTIVATE WINDOW WORK_IN
RETURN
```

PROCEDURE MAIN

```
ACTIVATE POPUP MAINMENU
RETURN
```

PROCEDURE MAIN_PARA

```
DO CASE
CASE BAR() = 3
DO ADDREC
CASE BAR() = 4
DO DELREC
CASE BAR() = 5
DO MODREC
CASE BAR() = 6
DO VIEWREC
CASE BAR() = 7
ACTIVATE POPUP REPOM
DEACTIVATE POPUP
CASE BAR() = 8
ACTIVATE POPUP EXITM
DEACTIVATE POPUP
ENDCASE
RETURN
```

PROCEDURE REPO_PARA

```
DO CASE
CASE BAR() = 3
DO REPEXP
CASE BAR() = 4
DO REPINC
CASE BAR() = 5
DO REPBOTH
ENDCASE
RETURN
```

```

do while ans = 'Y'
    clea
    store space(7) to mcodeno
    @1,10 say "Enter Operation Code: " get mcodeno pict "!!-9999"
    read
        locate all for codeno = mcodeno
        if found()
            store descrip to mdescrip
            store amount to mamount
            store optype to moptype
            store opdate to mopdate
            DO GETDATA
            WAIT
            clear
        else
            @8,20 say 'Record does not exist'
        endif
        @10,10 to 12,50
        store 'N' to ans
        @11,12 say 'View more record(s)? (Y/N)' get ans pict '!!';
        valid ans $ 'Y/N' error 'Invalid entry!!!'
        read
    enddo
CLEAR
close databases
return

```

Procedure REPEXP

```

define window user from 1,1 to 22,78 none color W+,B
activate window user
set stat off
set alternate to 'exp.out'
set device to screen
    set alternate on
    set space on
    DO HEADING with 1
    use local
    go top
    ct = 1
    mtot = 0
do while .not. eof()
if left(optype,1) = 'E'
    ? '|',str(ct,3),'|',codeno,'|',opdate,'|',descrip,'|',amount,'|'
    ct = ct + 1
    mtot = mtot + amount
    ? replicate('-',77)
endif
skip
enddo
? space(56),'TOTAL = ',str(mtot,9,2)
?
set alternate off
wait
close data
deactivate window user
return

```

Procedure REPINC

```

define window user from 1,1 to 22,78 none color W+,B
activate window user
set stat off

```



```

set alternate to 'inc.out'
set device to screen
    set alternate on
    set space on
    DO HEADING with 2
    use local
    go top
    ct = 1
    mtot = 0
do while .not. eof()
if left(optype,1) = 'I'
    ? '|',str(ct,3),' | ',codeno,' | ',opdate,' | ',descrip,' | ',amount,'|'
    ct = ct + 1
    mtot = mtot + amount
    ? replicate('-',77)
endif
    skip
enddo
? space(56),'TOTAL = ',str(mtot,9,2)
?
set alternate off
wait
close data
deactivate window user
return

```

Procedure REPBOTH

```

define window user from 1,1 to 22,78 none color W+,B
activate window user
set stat off
set alternate to 'both.out'
set device to screen
    set alternate on
    set space on
    DO HEADING with 3
    use local
    go top
    ct = 1
    mtot1 = 0
    mtot2 = 0
do while .not. eof()
    ? '|',str(ct,2),'| | ',codeno,' | ',opdate,' | ',descrip,'|'
if left(optype,1) = 'I'
    ?? space(9),'| ',amount,'|'
    mtot1 = mtot1 + amount
else
    ?? amount,'| ',space(9),'|'
    mtot2 = mtot2 + amount
endif
    ct = ct + 1
    ? replicate('-',83)
    skip
enddo
? space(50),'TOTAL = ',str(mtot2,9,2),' ',str(mtot1,9,2)
?
set alternate off
wait
close data
deactivate window user
return

```

```

PROCEDURE EXIT_PARA
DO CASE
    CASE BAR() = 3
        STOPPER = 'Q'
        CANCEL
    CASE BAR() = 4
        QUIT
ENDCASE
RETURN

```

```

Procedure ADDREC
store 'Y' to ans
set stat off
use local
do while ans = 'Y'
    clear
    store space(7) to mcodeno
    @1,10 Say "Enter Operation Code: " get mcodeno Pict "!!-9999"
    read
    locate all for codeno = mcodeno
    if found()
        @8,20 say 'Record already exist'
    else
        store 0 to mamount
        store space(25) to mdescrip
        store space(11) to moptype
        store space(10) to mopdate
        DO GETDATA
        READ
        clear
        append blank
        replace codeno with mcodeno
        replace descrip with mdescrip
        replace amount with mamount
        replace optype with moptype
        replace odate with mopdate
    endif
    @10,10 to 12,50
    store 'N' to ans
    @11,12 say 'Are there more records? (Y/N)' get ans pict '!!';
        valid ans $ 'YN' error 'Invalid entry !!!'
    read
enddo
CLEAR
close databases
return

```

```

Procedure DELREC
store 'Y' to ans
use local
do while ans = 'Y'
    clea
    @2,15 to 4,55
    @3,20 say 'Deletion of record'
    store space(7) to mcodeno
    @1,10 Say "Enter Operation Code: " get mcodeno Pict "!!-9999"
    read
    locate all for codeno = mcodeno
    if found()

```

2. DEVELOPMENT COST	₦ - K
4 PC	240,000 : 00
System Analysis & Design for 4wks	20,000 : 00
Software Development	20,000 : 00
2 printers (Laser Jet 6L	85,000 : 00
UPS/Stabilizer	20,000 : 00
Installation	25,000 : 00
Personnel Training	<u>20,000 : 00</u>
	<u>430,000 : 00</u>
GRAND TOTAL =>	₦828, 000 : 00

SYSTEM BENEFITS

- (1) Greater reduction in the use of stationary
- (2) Sorting and arranging of information
- (3) Automatic updating of records and maintenance
- (4) Reduction in printing of Bin cards and other items
- (5) Overtime cost to staff eliminated.

CHAPTER FOUR

4.0 PROGRAM/SOFTWARE DEVELOPMENT AND IMPLEMENTATION

4.1 INTRODUCTION

The system to be implemented has been carefully designed to process computer Application to sources of public fund with particular emphasis to GBAKO LOCAL GOVERNMENT LEMU. The program has been coded, tested and is operational.

4.2 CHOICE OF LANGUAGE OR SOFTWARE

The software in use here is the DATA BASE management system (DMS) and Base IV for the program development. It provides a relational data base structure where data are entered and stored into the data base file in row and columns called "Records" and "Fields" respectively. It is very useful especially for records processing of this nature

4.3 FEATURES OF LANGUAGE CHOSEN

This is complex soft ware system, which base. It provides an interface between users and data maintain indices so that any required data can be retrieved and so that separate data items in the base can be changed as needed.

Data Base management system maintains data in the base by adding records, deleting and amending records, it expends the base so that new records can be added. Files can be processed sequentially or serially.

It also has the functioning of providing security for the data in the base against the use by unauthorised persons and against corruption DBMs as software is therefore aimed at the following: -

DATA INTEGRATION: - Where information from many files can be assessed, co-ordinated and operated upon as though they were from a single file. It is also possible for two (2) or more applications to share the data in the base.

ELIMINATING REDUNDANCY: - Redundancy occurs when the data in the base is not being arranged to suit all application programs assessing them. If this happens, some data may appear in more than one file leading to wastage storage space and duplication of efforts during data entry.

ACHIEVING DATA INDEPENDENCY: - Which is rather an instruction of application programs from the physical or logical storage of data in such a way that it allows modification in the contents and organisation of the data reprogramming and vice-versa

CENTRAL CONTROL: - Here, data and operations on data are centrally controlled and this leads to a better management of data by enforcing standard data for oil users.

ACHIEVING DATA INTEGRITY: - Duplication is eliminated giving room for consistent information.

4.4 THE HARDWARE / SOFTWARE REQUIREMENTS

(1) HARDWARE REQUIREMENTS

- a. Personal computer 836 main processor
- b. RAM 32 or 64 MB
- c. Floppy disk – 3.5 / 5.25

- d. Colour monitor
- e. Laser Jet Printe (6L model)
- f. Stabilizer 1000 KVA
- g. UPS 5000 KVA

(2) SOFTWARE REQUIREMENT

- (a) MS-DOS 6.0 / 6.1 Version
- (b) Window 97
- (c) Text Editor (MS-DOS)
- (d) Dbase IV / FOXPRO/ CLIPPER

4.5 STARTING THE PROGRAM

A computer program was developed to keep track of the income versus the Expenditure in the Local government under study.

The program was written in Dbase IV. To execute the program, the user must run the Dbase IV program.

```
C:\> CD Dbase ◀┐ CENTER
```

```
C:\DBASE\> DBASE ◀┐ (✓✓)
```

After getting to the dot prompt in the Dbase iv environment, then the user can now execute the program by typing thus: -

- o DO LOCAL

When the program starts executing, the main Memo is displayed. The main – Memo consists of the following: -

- (a) Add Records
- (b) Delete Records

- (c) Modify Records
- (d) View Records
- (e) Report Summary
- (f) Exit.

ADD RECORDS

Add records option is used to add new records to the database file. The user is prompted for the operation code, operation date, description, Expenditure or income and the amount. When these data are supplied the record is added to the database.

DELETE RECORDS

Delete option is used to remove records from the database file. When a user wants to delete a particular record, he simply chooses the delete option and then enters the operation code of the record to be deleted.

MODIFY RECORDS

The modify records option is selected whenever the user wishes to make a Amendments to already existing records in the database. The user supplies the operation code and the record is displayed on the screen to allow the user make necessary amendments

VIEW RECORDS

The user may wish to know the content of a particular record. The view option is used to implement this. This user enters the operation code and the record is displayed if it exists in the database

REPORT SUMMARY

The report option presents a submenu to the user: -

INCOME REPORT EXPENDITURE REPORT BOTH REPORT
--

The income report is a list of records that have to do with income, the expenditure is a list of records that have to do with expenditure and the both report option is a combination of the income and expenditure.

EXIT

The exit option is used to close the program.

4.6 CHANGING PROCEDURE / CONVERSION

This stage involves file conversion, file set-up and change over procedures. File conversion requires changing the old (existing) system files to the format and content required by the new system. File set-up is the process of setting up the converted files on the computer.

Changeover is the full replacement of all the old procedures by the new ones.

The changeover / conversion could be in any of the following forms:

1. Parallel changeover: - This requires the old and new system to run concurrently for some time using the same inputs. The output of the two systems is compared. This will continue until the new system is confirmed to be working satisfactorily.
2. Direct changeover: - In this case, the new system becomes operational immediately.
3. Pilot changeover: - This requires changing to the new system on a piece meal basis.

All the above highlighted procedures of a system conversion can be adopted for the new system. However, a parallel changeover method for the full conversion of the system is recommended. This is to ensure that within the period of changeover the storage and information retrieval are not, in any way affected.

4.7 FILE MAINTENANCE

This element is very much linked to input and output. Input is processed against the files to produce the necessary output designing files also includes; storage media, file security, record layouts.

In maintenance whatever changes and enhancements need to be made after the system is up and running.

Maintainability can be achieved in program writing by presenting a program in such a way that necessary modification can be effected on the program without affecting other areas. In order to achieve this concept of modularisation is always employ such that programs are presented in modules. In some cases, maintainable programs can also be presented in such a way that an anticipated facilities could be included in the program, but not activated.

File maintenance is important to general accounting department often has a key role in the maintenance and up keep of the information on those files. In some organisations these responsibilities are argument by support from a more technical group of analyst who support the general ledger system. Regard less of how responsibilities for file maintenance is distributed, the people performing this task require some knowledge of both basic system structure and system file maintenance capabilities.

CHAPTER FIVE

SUMMARY

In summary, computer application to sources of public fund of local government plays a significant role through the following ways: -

- I. It helps to identify problems or the need for decision making in terms of revenue generation or institution.
- II. It helps to measure past, present and future performance of the local government areas.
- III. It helps to provide a mechanism for ensuring that adequate controls are maintained over expenditure and revenue.
- IV. To become reference points during reviews of the annual estimates and for the purpose of audits of financial transaction.

The inversion of old manual system of keeping records of accounts to computerized system follows a sequential cycle as follow.

- I. Feasibility study exercise.
- II. Analysis of the existing system to ascertain its strength and weakness.
- III. System investigation and program testing.
- IV. System design and specification
- V. Program conversion which involve conversion of program to machine sensible form.

Finally, it will also help to establish the financial position of the local government in general.

5.2 CONCLUSION

This conclusion could also serve as a means of test to the hypothesis formulated of this research work. The absence of control mechanism within the spending habit of local government has resulted to acute financial distress in the local government treasuries to inability by the local government to meet their financial obligations, even to the extent of not paying staff emoluments when due.

This study will be concluded quoting professor Marilyn in "Information processing" when she said inter alia that study research and development continue as researchers attempt to develop better versatile, more useful data processing system. The objective is the same study today as it was in the past to develop computer that would work faster, occupy less space, require less power and offer greater reliability at lower cost.

5.3 SUGGESTIONS/ RECOMMENDATION

Based on the findings and conclusion of this study, the recommendations suggestion that arise can be summarised as follow: -

- i. There should be proper accountability to enhance checks and balances in the daily operation of the local government finances
- ii. The local government council should invest in the staff computer-training program in order to enhance effective and efficient performance of their job.
- iii. The Local Government Council should try to install computer that would work faster, occupy less space, require less power and offer greater reliability at lower cost.

* LOCAL GOVERNMENT INCOME/EXPENSES

SET TALK OFF
SET SAFETY OFF
SET SCORE OFF
SET CONFIRM ON
SET ESCAPE ON
SET MESSAGE TO ""
SET DEVICE TO SCREEN
SET STATUS OFF
CLEA ALL
SET COLOR TO GR+, G, G
CLEAR
DO MAINBUD
STOPPER = ' '
DO WHILE STOPPER = ' '
DO DEFIN
DO MAIN
CLEAR
ENDDO
RETURN

PROCEDURE DEFIN

IF ISCOLOR()
SET COLOR OF BOX TO GR+/BG
SET COLOR OF NORMAL TO W+/B
SET COLOR OF HIGHLIGHT TO GR+/BG
SET COLOR OF MESSAGES TO W+/N
SET COLOR OF TITLES TO W/B
SET COLOR OF FIELDS TO N/BG
SET COLOR OF INFORMATION TO B/W
ENDIF

SET BORDER TO DOUBLE

* SET BORDER TO DOUBLE
DEFINE POPUP MAINMENU FROM 1,25
DEFINE BAR 1 OF MAINMENU PROMPT " M A I N M E N U " SKIP
DEFINE BAR 2 OF MAINMENU PROMPT "===== " SKIP
DEFINE BAR 3 OF MAINMENU PROMPT "ADD RECORD(s)";
MESSAGE "Addition of record(s) to the database file"
DEFINE BAR 4 OF MAINMENU PROMPT "DELETE RECORD(s)";
MESSAGE "This option allows deletion of record(s)"
DEFINE BAR 5 OF MAINMENU PROMPT "MODIFY RECORD(s)";
MESSAGE "This option allows modificatio of record(s)"
DEFINE BAR 6 OF MAINMENU PROMPT "VIEW RECORD(s) ";
MESSAGE "This option allows you to view records"
DEFINE BAR 7 OF MAINMENU PROMPT "REPORT SUMMARY";
MESSAGE "This option allows Generation of reports"
DEFINE BAR 8 OF MAINMENU PROMPT "E X I T ";
MESSAGE "You want to Shutdown"
ON SELECTION POPUP MAINMENU DO MAIN_PARA

*-----> Popup for Report
DEFINE POPUP REPOM FROM 6,45
DEFINE BAR 1 OF REPOM PROMPT " R E P O R T M E N U " SKIP
DEFINE BAR 2 OF REPOM PROMPT "===== " SKIP
DEFINE BAR 3 OF REPOM PROMPT "EXPENDITURE SUMMARY";
MESSAGE "Generate report of expenditure "
DEFINE BAR 4 OF REPOM PROMPT "INCOME SUMMARY ";

PROCEDURE GETDATA

CLEAR

@ 3,5 SAY "OPERATION CODE :" + MCODENO

@ 5,5 SAY "OPERATION DATE :" GET MOPDATE PICT "99/99/9999"

@ 7,5 SAY "DESCRIPTION :" GET MDESCRIP PICT "@!"

@ 9,5 SAY "EXPEND/INCOME :" GET MOPTYPE PICT "@M Expenditure,Income";

MESSAGE "Press SPACE to view options and RETURN to select"

@11,5 SAY "AMOUNT :" GET MAMOUNT PICT "@!"

RETURN

PROCEDURE HEADING

PARAMETER LL

? space(17), "*****"

? space(17), "*" GBAKO LOCAL GOVERNMENT AREA, LEMU *

? space(17), "*****"

?

?

IF LL = 1

? space(27), "*****"

? space(27), "* SUMMARY OF EXPENDITURE *"

? space(27), "*****"

?

? REPLICATE(" ", 77)

? " * OPERATION * OPERATION *

*"

? " S/NO * CODE * DATE * DESCRIPTION *

AMOUNT *"

? REPLICATE(" ", 77)

ELSE

IF LL = 2

? space(30), "*****"

? space(30), "* SUMMARY OF INCOME *"

? space(30), "*****"

?

? REPLICATE(" ", 77)

? " * OPERATION * OPERATION *

*"

? " S/NO * CODE * DATE * DESCRIPTION *

AMOUNT *"

? REPLICATE(" ", 77)

ELSE

? space(23), "*****"

? space(23), "* SUMMARY OF INCOME & EXPENDITURE *"

? space(23), "*****"

?

? REPLICATE(" ", 83)

? " * OPERATION * OPERATION * EXPEND. *

INCOME *"

? " SN * CODE * DATE * DESCRIPTION * AMOUNT *

AMOUNT *"

? REPLICATE(" ", 83)

ENDIF

ENDIF

RETURN

- iv. One strongly believe that the task of revenue generation as well as collection and management is a collective responsibility of all Local government employees. To this end, most Local government especially the one's that could not easily explore other sources of revenue of weekly, re- introduced development levies on individuals in the local Government.
- v. There should be external control mechanism in the local government areas, if adequately monitored it will reduce over spending by local government authorities. This includes state government audit, management audit and local government audit alarm committee.
- vi. One will also like Gbako Local government to implore all and sundry to join hands to implore the Local revenue generation so that we are not completely dependent on the statutory allocation by the Federation government.

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 * GBAKO LOCAL GOVERNMENT AREA, LEMU *

 * SUMMARY OF INCOME *

S/NO	CODE	DATE	DESCRIPTION	AMOUNT
1	IN-1021	11/06/1999	SALES OF PRODUCT	34500.00
2	IN-2455	22/07/1999	STAFF TAX DEDUCTION	13560.00
3	IN-4322	05/02/2000	SALES AND SUPPLY	867900.00
4	IN-3244	01/01/1999	BANK OVERDRAFT	44555.00
5	IN-2212	02/01/2000	LOANS	5343.50
6	IN-1533	03/10/2000	RATES	4455.50
7	IN-5423	01/11/2000	SUBVENTION	423332.00

TOTAL = 1393646.0

□

 * GBako LOCAL GOVERNMENT AREA, LEMU *

 * SUMMARY OF INCOME & EXPENDITURE *

* SN *	* OPERATION CODE *	* OPERATION DATE *	* DESCRIPTION *	* EXPEND. AMOUNT *	* INCOME AMOUNT *
1	EX-1001	10/02/1999	PURCHASE OF STATIONERIES	12000.00	
2	IN-1021	11/06/1999	SALES OF PRODUCT		34500.00
3	EX-2300	21/07/1999	PAYMENT OF SALARIES	45000.00	
4	IN-2455	22/07/1999	STAFF TAX DEDUCTION		13560.00
5	EX-2339	30/12/1999	PURCHASE OF VEHICLE	210000.00	
6	EX-2900	04/02/2000	PURCHASE OF RAW MATERIALS	46020.00	
7	IN-4322	05/02/2000	SALES AND SUPPLY		867900.00
8	IN-3244	01/01/1999	BANK OVERDRAFT		44555.00
9	IN-2212	02/01/2000	LOANS		5343.50
10	IN-1533	03/10/2000	RATES		4455.50
11	IN-5423	01/11/2000	SUBVENTION		423332.00
TOTAL =				313020.00	1393646.0

 * GBAKO LOCAL GOVERNMENT AREA, LEMU *

 * SUMMARY OF EXPENDITURE *

S/NO	CODE	DATE	DESCRIPTION	AMOUNT
1	EX-1001	10/02/1999	PURCHASE OF STATIONERIES	12000.00
2	EX-2300	21/07/1999	PAYMENT OF SALARIES	45000.00
3	EX-2339	30/12/1999	PURCHASE OF VEHICLE	210000.00
4	EX-2900	04/02/2000	PURCHASE OF RAW MATERIALS	46020.00
TOTAL =				313020.00

□