AUTOMATED BOOKKEEPING SYSTEM IN AN ORGANISATION A CASE STUDY OF HEFCCO (NIG.) LIMITED KADUNA.

BY

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A PROJECT SUBMITTED TO THE DEPARTMENT OF MATHEMATICS/STATISTICS/COMPUTER SCIENCE, FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA IN PARTIAL FULFILLMENT OF THE REQUIREMENTS FOR THE AWARD OF POST GRADUATE DIPLOMA IN COMPUTER SCIENCE.

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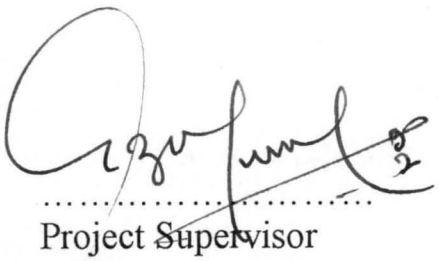
CERTIFICATION

This research project has been examined and found acceptable in partial fulfillment of the requirements for the Post Graduate Diploma in Computer Science, Federal University of Technology, Minna.



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DEDICATION

This work is dedicated to my parents Prof. & Mrs. B.D. Musa for their love and support and to my wonderful son, Salim Nasiru Musa.

ACKNOWLEDGEMENT

First of all, I wish to express my deepest regards to the Almighty God for allowing me to reach this stage.

I wish to express my profound to my supervisor, Prince R.A. Badmus for his relentless advice, encouragement, guidance, criticisms, digesting and correcting the manuscript.

My appreciation goes to the Head of Department Dr. K.R. Adeboye and the entire staff of the department of Mathematics/ Computer Science.

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To my brothers and sisters for their kindness and moral support, and to my friends Mal. Abubakar Ango, Salihu Nuhu, Ahmed Walama, Mahmoud Arabi, Mal. Abdulrazak, Mohammed Hassan, Abdulrasheed Banuso, Kola Raheem, Musa Potiskum and Miss Joyce Tobrise who have contributed immensely to this work.

ABSTRACT

This project is intended to develop a computerised book-keeping system for Hefcco (Nig.) Limited to give the organisation a basis for proper financial planning and control.

Based on the inherent problems of the existing system and amount of funds and transaction involved, there is a need for a fully automated system to manage the funds better and provide a good management information system to replace the existing one.

Due to the outcome of the study, a fully automated enhancement of the existing system will be designed. The specifications for the new system will comprise of the input and output forms, database file design and program development. The system procedures and implementation stages will also be analysed.

In conclusion the application of the proposed system will among other advantages or benefits entrance speedy and easy management of information and records of the project funds.

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CHAPTER ONE

1.1 INTRODUCTION

The link between computer technology and our present day is evident by the increased activities worldwide. This has gone to such an extent that it is obvious that human efforts alone can no longer cope with increased pace of these activities. Therefore with the industrial revolution which brought about the introduction and application of computers in many diverse fields, the expected problem of storing and organising data is one way under control. This is because a computer has the capability of processing a large data within a very short period of time and with the most possible accuracy.

It is therefore, important to note that one of the areas that has benefited mostly from the expansion of computer technology is the area of business. Business of course, uses computer for a variety of tasks, which include payroll processing, inventory control, Account Receivable and Account payable, Information Management, Personnel Information management, e.t.c.

However, of all the various applications of computers in business environment, the one that is examined here is the area of book keeping in Accounting.

Bookkeeping provides basic accounting data, by systematically recording such day to day financial information such as revenue from the sale of products or service, expenses of business operations such as the cost of merchandise sold, and overhead expenses such as rent, wages and so forth. This is probably due to the fact that major savings can be made in the area of clerical labour since many hands are always required in manual operation.

In recognition of the above fact, this project gives a vivid analysis of the step by step requirements on the computerisation of an accounting system in a consultancy company involved in contract projects, a case study of Hefcco Nig. Ltd. This company is however chosen as a case study because of its on going project with the Petroleum (Special) Trust Fund.

1.2 Aims And Objectives

The main aim of this project is to develop an automated bookkeeping system for Hefcco (Nig) Ltd. This will enable the organisation have a more efficient and reliable accounting system that will meet its present and future requirements in terms of proper financial planning and control.

1.3 Scope Of Study

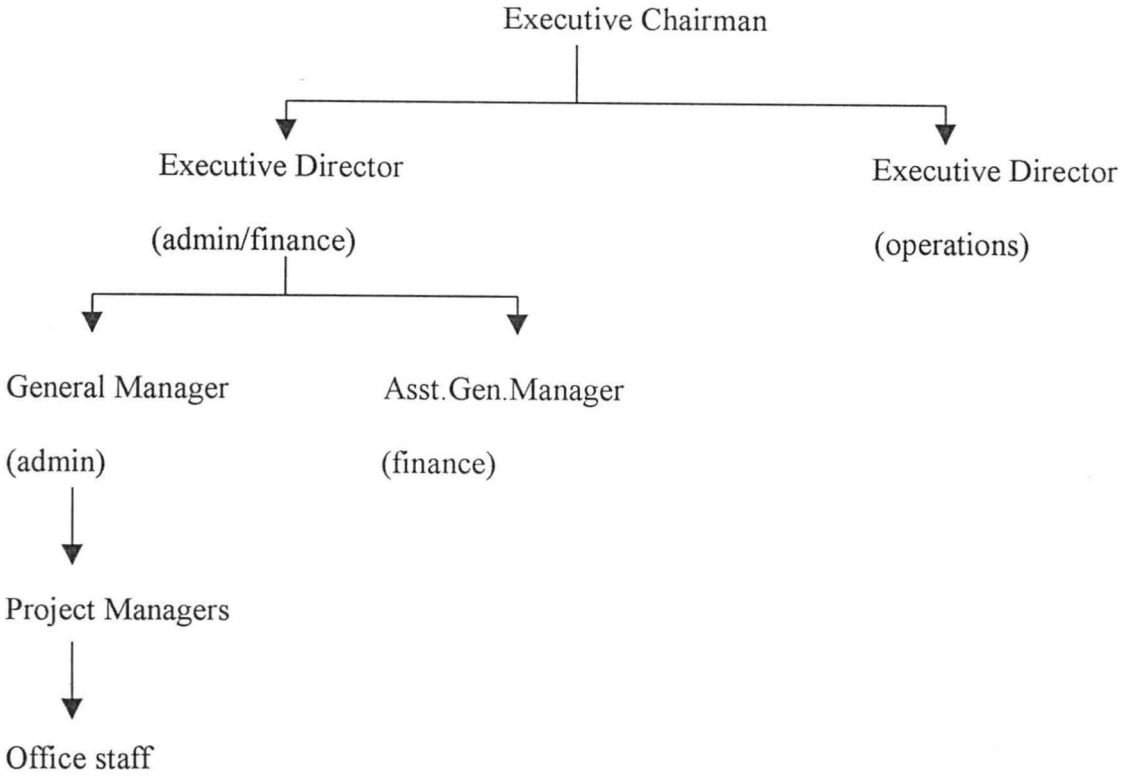
Due to the vast nature of accounting only bookkeeping will be treated as it forms the basis for any good accounting system.

1.4 Brief History of Hefcco Nig. Ltd.

HEFCCO (NIG) LTD. was incorporated in 1981 .It is a multi professional Nigerian company with international affiliations. The company is designed to provide the clients with complete and comprehensive services : from the feasibility stage through Project Design and Evaluation,to the Implementation and management of projects –for government, corporate, industrial or commercial development .

1.4.1 Organisational Structure.(in relation to the P.T.F project)

Administrative



The above diagram is the Administrative Structure of the Company in relation to the PTF Health Project the Company is currently handling. The Executive Chairman is the overall head of the organization with two Executive Directors immediately under him (i.e. E/D Admin/ Finance and E/D Operations). The E/D Admin/ Finance handles all administrative and financial matters and under him are the two Mangers – (G/M Admin and AGM (Finance)). While the Project Managers are the heads of State Field Offices within the Zone (Zone V PTF Health Project) and they report administrative matters directly to the General Manager and AGM (Finance). All States office staff are responsible to the project managers.

CHAPTER TWO

2.1 Literature review

2.1.1 General

Accounting is the compilation of financial information for use in making economic decisions. Bookkeeping is the systematic recording of monetary value of business transactions in book of accounts. It is the preliminary record-keeping stage of accounting. Accounting principles determine which financial events and transactions should be recorded in the bookkeepers ledgers, journals, and computer printouts. The analysis and interpretation of these records is the primary function of accounting.

The various financial statements produced by accountants then furnish business and other types of organisations with the basis for their financial planning and control, and provide other interested parties (investors, the government) with information they can use to make decisions.

2.1.2 Development of Accounting

Historians generally credit the 14th Century Italian merchants with developing the practice of double- entry bookkeeping, which is the basis for modern-day accounting. The method was invented when investors sought a

way of recording the financial aspects of ventures that might last for months, or even years, and in which many investors had bought shares. The Italian system resembled its modern counterpart. The balance sheet had two sections; one listed assets and the effect of sales, purchases, and investments on assets; the other recorded shares and shareholders, along with other liabilities incurred. Thus, owners who had bought shares from the original shareholders or who had inherited the shares, could claim their portion of the profits when and if the venture succeeded.

Modern accounting has developed in response to changes in the legal structure of companies, as well as to rising public demand for accurate financial reports, and to government regulations of the changes in the legal structures of business, the development of the corporation has probably had the greatest impact, because it allowed public security of accounting records. Under earlier forms of ownership, the sole proprietorship and the partnership, public security was almost unheard of. The rise of the multinational corporation has also increased accounting responsibilities, for it requires foreign-currency transactions, reporting under a variety of legal environments, and the adjustments of ownership and income reporting to achieve the least costly payments within many different systems of taxes, tariffs, and other government controls.

Finally, the extraordinary increase in the number and kinds of financial instruments that was taking place since the mid-1970s has multiplied the work required of accounting.

2.1.3 Functions of Accounting

Accounting provides informational access to a firm's financial condition for three broad interest groups. First, it gives the firm's management the information to evaluate financial performance over a previous period of time, and to make decisions regarding the future. Second, it informs the general public, and particularly the firm's stockholders or the those interested in buying its stock, about the financial status of the firm over the previous quarter or year. Third, accounting provides reports for the tax and regulatory departments of the various levels of government. Accountants also perform many of the same functions for agencies of the government, non-profit organisations, and other entities.

2.1.4 Bookkeeping-The double entry system

Bookkeeping is the systematic recording of the monetary value of bussiness transactions in a book of accounts .It is the preliminary record keeping stage of accounting.

The double entry system of bookkeeping enables a business to know at any time the value of each item that is owed, how much of this value is owed to creditors, and how much belongs to the business, clear of debt. It also indicates the portion of this debt free ownership that is the result of the original investment in the company and the portion accruing from profits. One advantage of the double entry system is that its information is so nearly complete that it can be used as the basis for making business decisions. Another advantage is that errors are readily detected ,since the system is based on two equations that must always balance.

2.1.5 The Computer

A computer is an electronic device that solves problems by applying prescribed operations on data and information. Computer can perform data processing operations accurately at high speeds without much human intervention. Therefore, the basic functions of every computer system are input, storage, control, process and output which are determined by the

variety of programs designed largely to assist users to run jobs and to optimize systems performance.

From the foregoing analysis, a computerised accounting system is expected to provide management with accurate data to evaluate costs, practice budgetary planning, and review employee and executive performance. In addition, the system must have checks and controls that will prevent or at most, reduce fraudulent practices. More importantly a computerised Accounting system of a company should allow for efficient and effective use of the computer system in such a way that all necessary bookkeeping activities are performed without wasting much time.

CHAPTER THREE

3.1 Systems Analysis And Design

This is the process in which information on the existing system is collected,analysed and transformed into physical and logical designs of the new or improved system.

This is however the aim of this chapter. Given this fact, the design of the proposed automated bookkeeping system of Hefcco Nig. Ltd will be based on information gathered on the existing system and suggestions made for improvement. It is designed in such a way as basic Accounting entries to the cashbook and the generations of reports are performed as effective as possible and in accordance with the need of the users.

However, this chapter will consider the system analysis aspect while the next chapter will deal with the logical design of the proposed system which will contain design specification of the system.

3.2 Feasibility Study

In system development, feasibility study is an important stage since it involves the process of gathering and interpreting facts in order to evolve a proper understanding of a system so as to diagnose the problems associated

with it. The outcome of this analysis is used to determine what must be done to solve the problem that could emanate from the system.

However in an attempt to analyse the present system of funds management (bookkeeping) by the company – Hefcco Nig. Ltd., an investigation was carried out in order to determine how the efficiency of the existing system can be enhanced. Given this objective, the investigation was carried out in collaboration with the users of the existing system.

3.3Description of Existing System

Hefcco (Nig.) Ltd before going into contract agreement with the Petroleum (Special) Trust Fund (PTF) had no conventional accounting system in place.As such a method of bookkeeping had to be developed to ensure proper accountability of its project funds.

The system consists of two cash books one representing revenue the other operational expenses

The system is manually operated as such processing of financial reports is very difficult due to the large number of transactions that have to sorted before a report can be produced.

The users of the existing system simply just post transactions to their respective cashbooks and update the balances of the cash book.

3.4 Methods of Investigation

Specifically, the methods adopted in gathering information on the existing system and other considerations are stated below:

(i) **Observation**: This method is used to directly study the operations of the existing system.

(ii) **Record Interview**: Written information such as forms and reports used in the operations of the system were reviewed and analysed.

(iii) Interviewing: This was used mainly to confirm some information gathered using the above two methods. It was also used to obtain information or suggestions that can be considered relevant to the proposed system

3.5 Observations on the Existing system

In the course of analyzing the existing system the following imminent problems were identified: -

1) Due to the large number of transactions being recorded in the cashbook there is a lot of sorting and manual calculations to be done before a

simple income and expenditure report can be generated. This is sometimes full of errors due to wrong calculations.

2) With the existing system it is difficult to make an on the spot assessment of ledger postings thus putting limitations on budget control.
3) Bank reconciliation statements take longer than necessary to be produced. This is due to errors in calculation when reconciling bank and cash book statements.
4) Reports necessary for financial planning and control take very long to produce and sometimes full of errors, This affecting management decision on budgets and investments.

In view of the problems and shortcomings of the existing system it is therefore imperative that a fully automated enhancement of the existing system be put in place to improve the performance and correct the problems of the existing system. This is to enable the new system meet future requirements of the company.

3.6 COST, BENEFIT ANALYSIS

COST

A) DEVELOPMENT COST

1) Systems analysis and Design for 4 weeks at
6,000.00 per week. ₦24,000.00

2) Software Development for 3 weeks ₦15,000.00

3) Equipment purchases NIL
(Computer system required for the proposed system is already available.)

4) Installation NIL
(All have already been installed.)

5) Personnel training for 3 weeks ₦15,000.00

B) OPERATING COST

1) Supplies # 2,000.00 for one year ₦24,000.00

2) Equipment maintenance NIL

(No extra cost will be incurred as a result of maintenance since existing Computer systems will be used for the proposed new system)

3) Program/ Software ₦35,000.00

4) Operating system NIL

(No extra cost will be incurred. This is because the operating system available With the computer systems is compatible with the software being use for the Proposed system).

5) Labour cost NIL

(No extra cost .The company has in its employment computer operators that can be trained to use the proposed new system.

TOTAL **₦93,000.00**

BENEFITS

The proposed system will ensure timely production of financial reports that will enable management take proper decisions as regards financial planning and control. This can save the company from heavy financial losses.

CHAPTER FOUR

4.1 The Design of the Proposed System

This chapter deals with the transformation of information gathered in the system analysis stage into logical and physical designs of the new or improved system. It describes the features of the system in terms of output, input, files and procedures. The later part of the chapter states the physical construction of the system. It contains the program software that would be used to achieve the physical design of the specifications.

4.2 Output Specification

Output refers to the results and information that are generated by a system. The output from a computer system is required primarily to communicate the results of processing to users or other system or more importantly, to provide a permanent (Hard) copy of these results for consultation. The design process of the output begins by the identification of the output the system must produce.

It is as a result of this that in designing output for the proposed system, the needs of the users were fully considered.

Specifically, the output of the proposed system is designed to generate three types of reports viz.: Income and expenditure reports, transaction reports and statement of accounts.

4.3 Input Specification

Having considered the output that needs to be generated by the proposed system, there is the need to design the input which will bring about the output. Input refers to the mode of entering data into a system. The consideration for input design is very important because it serves as the point of most contact for the users with the system and it is prone to errors. Based on this, the input design should be made to attain the following objectives:-

i. To produce a cost effective method of input.

ii. To achieve the highest level of accuracy.

iii. To ensure that the input is acceptable and understood by the users.

Basically, the above objectives were considered in designing the input for the proposed system, which is mainly in an interactive method. This is done through dialoguing with an online system in which the computer system prompts you for entry. In data entry,the coding method, in which conditions, words, ideas, or relationships are expressed by a code, are developed to reduce input task, control errors and speed the entire process. Therefore, with code, fewer details are necessary for input without loss of information.

In addition, the input is designed to reject non-existing codes and inappropriate data entered. This is further accompanied by a message which gives instructions to the user. However, the input data into the system is the transaction data which is contained in a source document called **"VOUCHER"**. For instance, when a transaction takes place, the details of such transaction be it transfer of funds or

expenditure transactions are entered into the source document and based on the entries on this document, the user will key in the data into the system.

The format of the source document is hereby attached.

4.4 **File Design**

The design of files defines the description of all the files that are used in a system. It includes the description of the contents of files that are used and their structures. Therefore, all the files that are used in this system are fully described in this section.

The proposed computerised system for Hefcco Nig. Ltd consists of mainly two master files.

The description of contents and structure of each of the database files being used are as follows:-

MTFL.DBF (Masterfile1) :- This file contains details of Bank accounts operated and their current cash book balances.

S/No.	FIELD NAME	FIELD DESCRIPTION	TYPE	WIDTH	DEC.
1.	Acc-code	Account code	Character	2	
2.	Date	Date A/c Opened	Date	8	
3.	File	Account Name	Character	10	
4.	IN-Balance	Opening Balance	Numeric	10	
5.	CR-Balance	Current balance	Numeric	10	

STFL.DBF (Master file 2):- This keeps records of all transactions.

S/No.	FIELD NAME	FIELD DESCRIPTION	TYPE	WIDTH
1.	Date	Date of Transaction	Date	8
2.	Chq-No.	Cheque Number	Character	6
3.	Bank	Transaction bank	Character	7
4.	Amount	Transaction Amount	Numeric	10
5.	Vou-No.	Voucher No.	Character	3
6.	Remark	Transaction Remark	Character	24
7.	Code	Account code	Character	2
8.	S-No.	Transaction serial No.	Numeric	3
9.	Tran-code	Transaction Code	Character	2

TRFL.DBF:- This is the transaction file that holds all transaction posted, for modification and amendment before update.

S/No.	FIELD NAME	FIELD DESCRIPTION	TYPE	WIDTH
1.	Date	Date of Transaction	Date	8
2.	Chq-No.	Cheque Numbers	Character	6
3.	Bank	Transaction Bank	Character	7
4.	Amount	Transaction Amount	Numeric	10
5.	Vou-No.	Voucher No.	Character	3
6.	Remark	Transaction Remark	Character	24
7.	Code	Account Code	Character	2
8.	S-No.	Transaction Serial No.	Numeric	3
9.	Tran-code	Transaction Code	Character	2

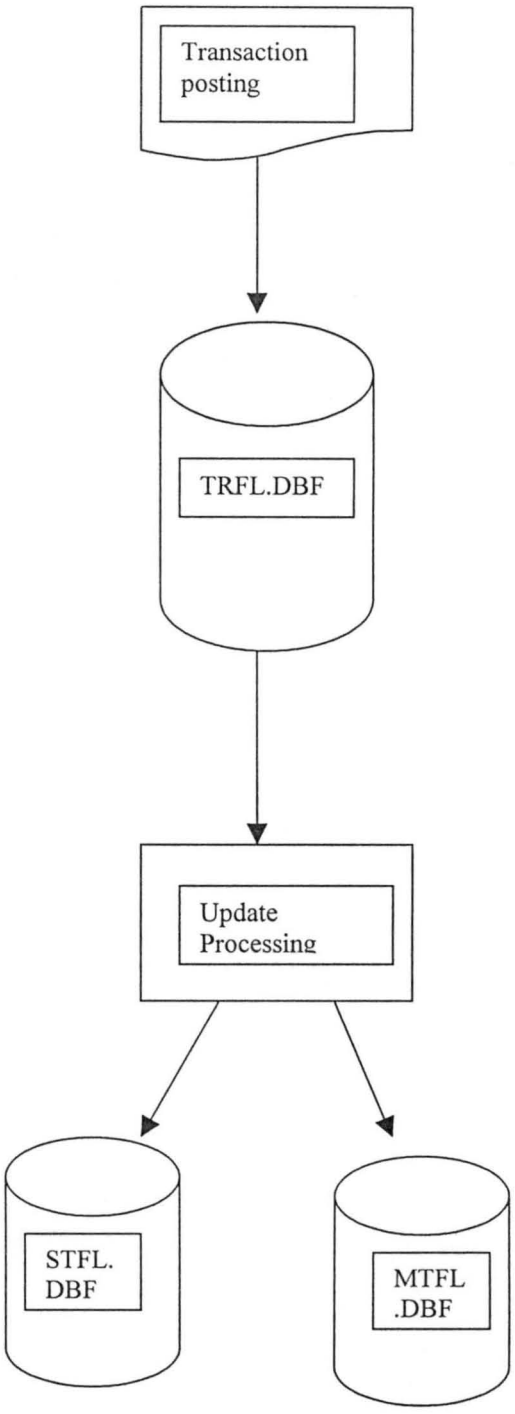
MSTFL.DBF:- This file contains sorted data from the statement file for inquiry purposes.

S/No.	FIELD NAME	FIELD DESCRIPTION	TYPE	WIDTH
1.	Date	Date of Transaction	Character	2
2.	Chq-No.	Cheque Number	Character	6
3.	Amount	Transaction Amount	Numeric	16
4.	Code	Account Code	Character	2
5.	Balance	Cash book balance	Numeric	14
6.	Remark	Remark	Character	24
7.	Tran-code	Transaction code	Character	10

Print file – Prin.TXT:- This holds data for editing before printing. It is a text file.

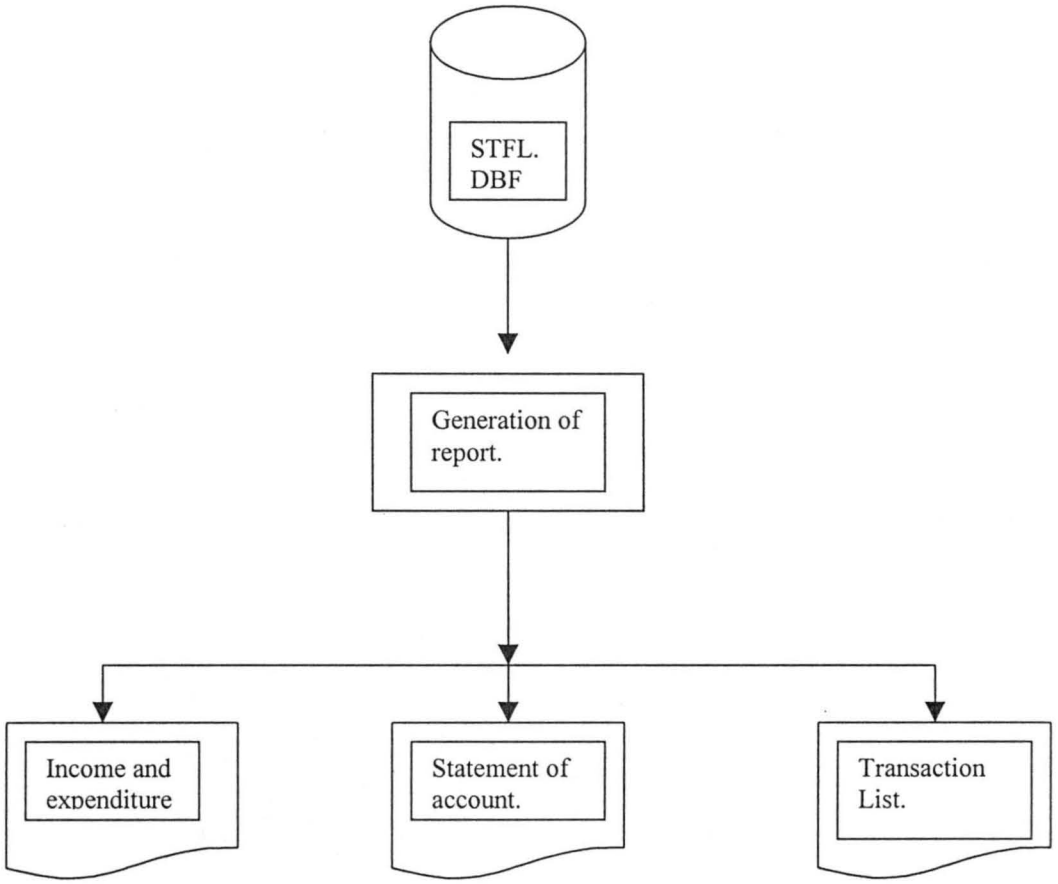
4.5 Description of Systems Procedures

The input data is the data contained on the transaction vouchers which are posted into the transaction file ,this provides an input for the updating of the master files.


Transaction posting
TRFL.DBF
Update Processing
STFL. DBF
MTFL .DBF

After transactions have been posted and the Master-file which contains the current balances and the statement file which contains records of transactions are updated. There will be need for reports to be generated on demand.

Reports to be generated periodically are extracted from the statement file – STFL.DBF. This is represented by the systems flow chart below.



However, the procedures of the proposed system will be completely menu-based where an interactive user could accomplish a task by selecting the menu.

4.6 The Physical Design of the System.

This section deals with the physical construction of the logical design described above. It has to do with program specification for output, input files and processing into computer software. The designing of the computer software is important to ensure that the actual programs produced perform all the tasks intended and to allow for future modifications to be performed in an efficient manner and with minimum destruction to the design of the system. Therefore, the documentation of the program specification are specified in the appendix.

4.7 System Implementation

After the physical system has been designed, the next stage is to turn the design into a working system and then to monitor the operation of the system to ensure that it is working efficiently and effectively.

Therefore, system implementation is the stage of system development when the conceptional requirement of the new system and the overall objectives are to be transformed into physical reality.

This stage is very important because it is a most crucial stage in achieving a successful new system and in giving the users confidence that the new system will work and be effective.

However, for proper analysis of the task of implementation, I begin with the description of the proposed system and its hardware requirements. This is followed by system testing before it goes further to discuss the mode of system

conversion and finally, the procedures that will be required in carrying out amendment on the system.

4.8.1 The proposed System.

The new system is made up of a Bar Menu which consists of Pop-up menus, File maintenance, Edit, Inquiries and Print and Utilities. The Bar menu will bring out all the above mentioned options, Pop-ups of which are activated by entering the first letters of the option or by clicking the mouse pointer over the option required.

However, each of the four options and their pop-up options are discussed below:-

File Menu- This option allows the users to update the master file containing the Account Balances and Transaction Records. It also allows for Posting transactions into the transaction file. On Selection of this option, a pop-up menu appears which provides the user with other options which will accomplish the above mentioned tasks.

Each of the options are discussed below:-

a) **Account Opening:** This gives the user the opportunity to enter new accounts when opened by the organisation. Data entry screen is being represented by fig. 1

b) Transaction Posting: This enables the user to post transactions into the transaction file. Data entry is represented by fig.2

c) Update: This enables the user to update the master file and statement file after making sure that the transaction postings are correct.

d) Quit: This option enables the user to exit to Dos.

Edit Bar Menu:- This enables the user to edit and modify transactions before updating it, it also enables the user to delete accounts and transactions when required.

The screen format for the two options of the Edit menu is represented by Fig.3 For modification of transactions and fig. for the delete option.

Inquiries/Print bar Menu:- This option enables the user make Inquiries and Print reports. On selection of the inquiries/print option a pop-up menu appears which has the following options.

a) **Files:-** This option enables the user to view the contents of database files which are listed below.

   i. Master file

   ii. Statement File

   iii. Transaction File

   iv. Sort Statement File

   v. Print File

b) **Account Balance:-** This option enables the user to view the current balance and also the balance as at a particular date in an account.

On selection of this option, a pop-up appears with the options to accomplish the above mentioned tasks. Data entry screen for these options are represented by fig.4 and fig.5

c) **Reports:-** This option enables the user to view and print reports on demand. On selection of this option a pop-up menu appears which provides the user with necessary options for reports. The options are explained below:-

i. Statement from inception: This enables the user to view and print statement from inception to current date.

ii. Statement by Date: This enables the user to view and print statement of accounts from a specified date to current date, this is particularly useful when it comes to preparing Bank reconciliation statements.

iii. Expenditure:- This enables the user to view and print expenditure statements.

The expenditure of Hefcco (Nig.) Ltd is categorised into eight types in which the user can view and print them collectively or separately.

Categories are listed below:-

- Salary
- Imprest
- Electricity
- Insurance
- Security
- Consumables
- Water
- Repairs and Maintenance
- Others

Data entry screens for the above mentioned menu options are represented below:

Utilities:- This enables the user backup database files and also export files from the new system to other software for manipulation.

4.8.2 System Requirement

The system requirement has to do with the computer configuration needed for the new system. A computer configuration is a collection of Hardware which forms a complete computer system. The selection of the computer configuration is done to suit both the current and foreseeable future needs of the organisation with respect to the volume and types of data to be processed.

However, with this newly developed system, a computer with high speed and large memory capacity is required even though the software used to write the

program for the new system ie FOXPRO 2.2 has facilities for memory management.

Hefcco Nig. Ltd has a complete system which has a pentium processor, 100MHZ processing speed and 1.2GB of Disk Space, Windows '95 operating system. Hefcco Nig. Ltd also has a UPS (uninterrupted power supply) and 5L Laser jet printer, which is more than adequate to run the new system.

In summary, a computer with the above mentioned specifications but not necessarily windows '95 as operating system, a Dos operating system can also be used to run the program efficiently and effectively. Diskettes are also required for Back-up purposes.

4.8.3 System Testing

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

However, the new system has been tested using some test data on all the modules of the system. At the end of the test, it was confirmed that it worked efficiently, in fact, the result of this testing is shown in the appendix.

4.8.4 System Conversion

Having confirmed above that the new system is working efficiently, there is need to carry out file set up, file conversion and change over. These are done to aid the transformation of the existing system to the newly developed one.

Since the files have not been used before, data was keyed in newly from the cash book, the data was later printed and every single entry cross checked from the cash book to ensure that the right data was keyed in.

However, system conversion is not completed until the actual change over from the existing system to the new system takes place. Change over is the stage of moving over from the old system to the newly developed one. The change over may be achieved in a number of ways viz: Direct Change over, Parallel Running , Pilot running and Staged Change over.

Given the four change over methods above, Parallel running was chosen for this system. This implies processing the current data by both the old and the new systems. Its main attraction is that the old system is kept alive and operational until the new system has been proved for at least one system cycle using life data in the real operational environment of place, people, equipment and time. In addition, it gives an opportunity of comparing the results of the new system with the existing one before acceptance by the users thereby promoting users confidence.

4.9 Post Implementation Review

After the system is implemented and the conversion is completed, provision needs to be made for a review of the system. This has to do with maintenance of the system against environmental changes which may affect either the computer or other parts of computer – based system. This may lead to the improvement of system functions and the correction of faults which arise during the operation of a system.

Specifically, the objectives of the post implementation review is to :-

i. Determine whether the systems goals and objectives have been achieved.

ii. Determine whether personnel procedures, operating activities and order control have been improved.

iii. Determine whether user service requirements have been met, while simultaneously reducing errors and costs.

iv. Determine whether known or unexpected limitations of the system need attention.

However, the amendment procedure agreed upon with the use of this system is directly through the users. The users are expected to identify any problem areas on this, the system will further be designed to meet requirement.

CHAPTER FIVE

5.1 CONCLUSION AND RECOMMENDATION

The continued substitution of Computer based systems for manual procedures has in modern days, become a worldwide affair. This is due to its relevance in virtually all aspects of human endeavour. This interest is intensified by the capability of computers in performing a given set of procedures with all the necessary accuracy. It is not subjected to committing error and its ability to accomplish any task makes it applicable in the present time.

However, it would be accepted that a Computer procedure needs to be designed in a way to achieve the benefit of Computer usage in terms of speed, full automation of procedures, avoid constant problems, ensure data security and so on. It is in recognition of this fact that a newly designed fully automated computerised Accounting System for the management of Hefcco Nig. Ltd project funds is recommended.

Specifically, Hefcco Nig. Ltd derives the following benefits from this newly designed system:-

i. Enhances the operation of the Accounting Department of Hefcco Nig. Ltd.

ii. Timely generation of necessary reports

iii. Maintenance of data security

iv. Provision of automated procedures especially in terms of computations that is required during data entry

v. Generation of a wider variety of reports that could not be generated with the old system.

vi. Errors can easily be detected during Bank Reconciliation.

Given the above benefits of the newly designed system, and the availability of the system requirement i.e. the hardware, the system conversion can commence as soon as possible. In addition, the intending users of this new system need to be trained for about two weeks on the usage of the system.

Conclusively, the pursuance of the installation of this newly designed system needs to be absolute as all the procedures have been tested and confirmed efficient. Therefore, its application in the accounting department of Hefcco Nig. Ltd will meet both the present and future needs of the accounting activities of the organisation.

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HEFCCO (NIG) LTD.

3, ALI AKILU ROAD, P.O.BOX 5103, KADUNA -TEL: 062 -238088, FAX 062 - 211386
35, AHMADU BELLO WAY, P.O.BOX 6796, JOS - NIGERIA TEL: 073 -52844

TRANSACTION VOUCHER

Date:_____ No._____

Bank:_____ Cheque No. _____

Being Payment to/for:_____

Name: _____

Account Code_____ Transaction Code_____

Transfer of Funds Income Reversal

DETAILS	AMOUNT	
TOTAL		

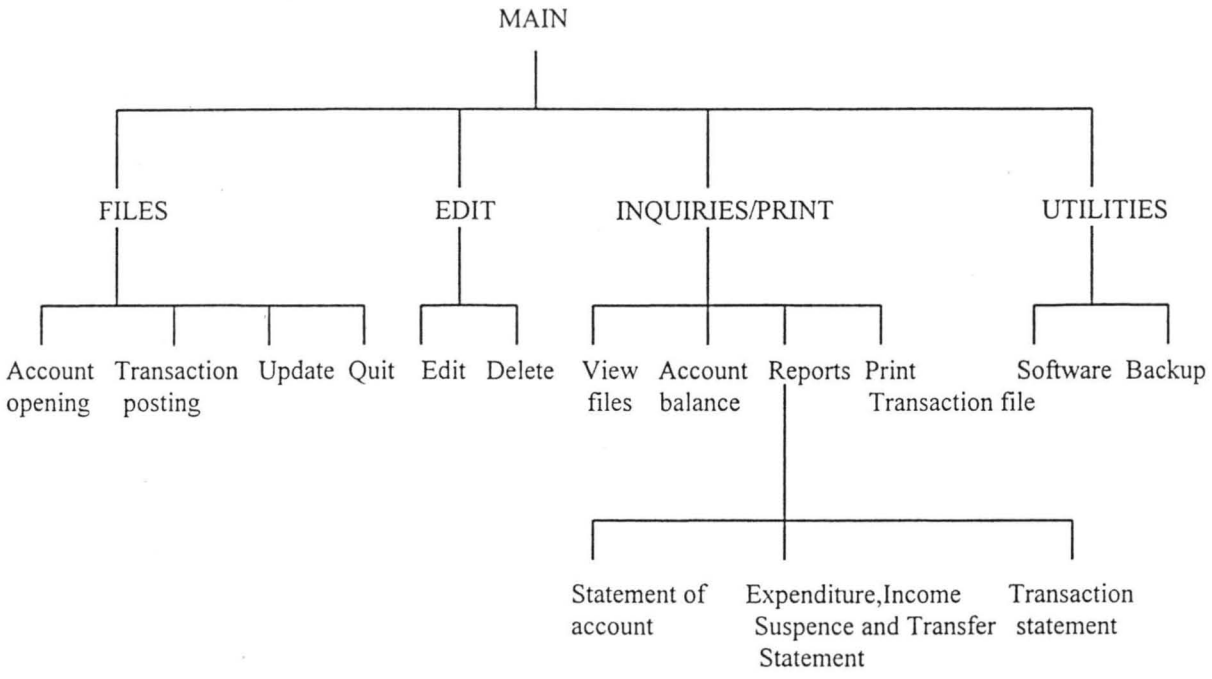
The sum of: _____

_____

Prepared by_____ Checked by_____

Authorised Signatory_____ Authorised Signatory_____

HEFCCO PACK
PROGRAM STRUCTURE



```
*PUBLIC SS
set escape off
set talk off
set echo off
set status off
clear
SET CLOCK ON

DO HEFCO

DEFINE MENU MAIN color, r+/w+
DEFINE PAD PAD1 OF MAIN PROMPT "\<FILE    "
DEFINE PAD PAD2 OF MAIN PROMPT "\<EDIT    "
DEFINE PAD PAD3 OF MAIN PROMPT "\<INQUIRIES/PRINT "
DEFINE PAD PAD5 OF MAIN PROMPT "\<UTILITIES    "

ON  SELECTION PAD PAD1 OF MAIN ACTIVATE POPUP FMG
ON  SELECTION PAD PAD2 OF MAIN ACTIVATE POPUP EDT
ON  SELECTION PAD PAD3 OF MAIN ACTIVATE POPUP INQ
ON  SELECTION PAD PAD5 OF MAIN ACTIVATE POPUP UT

*DEFINE A POP UP MENU

DEFINE POPUP FMG SHADOW from 1,0 to 6,25
DEFINE BAR 1 OF FMG PROMPT "ACCT. OPENING..."
DEFINE BAR 2 OF FMG PROMPT "TRANSACTION POSTING..."
DEFINE BAR 3 OF FMG PROMPT "UPDATE... "
DEFINE BAR 4 OF FMG PROMPT "QUIT..."

DEFINE POPUP EDT  SHADOW from 1,10 to 5,20
DEFINE BAR 1 OF EDT PROMPT "EDIT..."
DEFINE BAR 2 OF EDT PROMPT "DELETE..."

DEFINE POPUP INQ  SHADOW from 1,20 to 6,46
DEFINE BAR 1 OF INQ PROMPT "VIEW FILES..."
DEFINE BAR 2 OF INQ PROMPT "A/C BALANCE..."
DEFINE BAR 3 OF INQ PROMPT "REPORTS..."
DEFINE BAR 4 OF INQ PROMPT "PRINT TRANSACTION FILE..."

DEFINE POPUP UT   SHADOW FROM 1,39 TO 5,65
DEFINE BAR 1 OF UT PROMPT "SOFTWARE..."
DEFINE BAR 2 OF UT PROMPT "BACKUP..."
DEFINE BAR 3 OF UT PROMPT "WINDOWS '95 ACCESSORIES..."


ON SELECTION POPUP FMG DO FILE_MG
ON SELECTION POPUP EDT DO EDT_MG
ON SELECTION POPUP INQ DO INQ_MG
ON SELECTION POPUP UT  DO UT_MG

ACTIVATE MENU MAIN

PROCEDURE FILE_MG

DO CASE
CASE BAR()=1
     *DO OPACCT
Case bAR()=2
     DO TRACCT
CASE BAR()=3
     DO UPACCT2
CASE BAR()=4
    DO HEFCO
```

```
    DEACTIVATE MENU
ENDCASE

PROCEDURE EDT_MG
DO CASE
  CASE BAR()=1
   DO EDACCT2
  CASE BAR()=2
   DO DELACCT
ENDCASE
RETURN

PROCEDURE INQ_MG
DO CASE
   CASE BAR()=1
       CLOSE DATA
       DO FILE_INQ
   CASE BAR()=2
      CLOSE DATA
      do balacct
   CASE BAR()=3
      DO STMENU
   CASE BAR()=4
     DO PTRFL
ENDCASE
RETURN

PROCEDURE UT_MG
DO CASE
   CASE BAR()=1
      CLOS DATA
      DO UTACCT
   CASE BAR()=2
      DO SVACCT
   CASE BAR()=3
      DO ACCESSORIES
   ENDCASE

PROCEDURE STMENU
DEFINE POPUP STMEN SHADOW FROM 10,23 TO 14,65
DEFINE BAR 1 OF STMEN PROMPT "STATEMENT OF ACCOUNT..."
DEFINE BAR 2 OF STMEN PROMPT "EXPENDITURE,INCOME,SUSPENCE & TRANSFER..."
DEFINE BAR 3 OF STMEN PROMPT "TRANSACTION STATEMENT..."

ON SELECTION POPUP STMEN DO STMEN1
ACTIVATE POPUP STMEN
PROCEDURE STMEN1
DO CASE
   CASE BAR()=1
      DO STMENT
   CASE BAR()=2
      DO INACCT
  CASE BAR()=3
      DO EXPACCT1
  ENDCASE
RETURN


PROCEDURE STMENT
set talk off
set echo off
set bell off
set safety off
store space(2) to mcode
```

```
  ORE CTOD(" ") TO MDATE1
 TORE DATE() TO MDATE2
DO WHILE .T.
CLOS DATA
use stfl
CLEAR
DEFINE WINDOW STACC FROM 1,0 TO 24,76 PANEL COLOR ,R,R,W
ACTIVATE WINDOW STACC
sort on code,date,CHQ_NO to msort
sele 1
use msort
sele 2
use mstfl
zap
sele 1
go top
mbalance=0
clear
@2,24 say "STATEMENT OF ACCOUNT"
@3,24 SAY "--------------------"
@7,40 TO 12,60 DOUBLE
@5,40 to 7,60 DOUBLE
@ 6,44 SAY "ACCOUNT CODE"
@ 8,44 SAY "ABUJA      =01"
@ 9,44 SAY "KADUNA     =02"
@ 10,44 SAY "PLATEAU    =03"
@5,3 say "ACCOUNT CODE" get mcode
read
locate for code = mcode
do while code=mcode
  store date to mdate
  store chq_no to mchq
  store code to mcode
  store amount to mamount
  store remark to mremark
  if tran_code='02' .and. amount >0
    mbalance=mbalance+0
  else
    mbalance=mbalance+amount
  endif
  store tran_code to tcode
  sele 2
  append blank
  replace date with mdate
  replace chq_no with mchq
  replace balance with mbalance
  replace code with mcode
  replace amount with mamount
  replace remark with mremark
  replace tran_code with tcode
  sele 1
  IF EOF()
    DO HEFCO
    EXIT
  ELSE
   skip
 ENDIF
enddo
close data
erase msort.dbf
   USE MSTFL
   GO TOP
   R=5
   SET DATE BRIT
```

```
 @7,3 SAY "DATE FROM..."GET MDATE1
 READ
 @9,3 SAY "DATE TO...  "GET MDATE2
 READ
 STORE " " TO ANS
 @14,6 SAY "S)creen, F)ile (For Printing) OR E)xit" GET ANS
 READ
  DO CASE
    CASE UPPER(ANS)="S"
      SET DEVICE TO SCREEN
    CASE UPPER(ANS)="F"
      SET DEVICE TO FILE PRIN
    CASE UPPER(ANS)="E"
     DEACTIVATE WINDOW STACC
     DO HEFCO
     RETURN
   OTHERWISE
    @ 16,10 TO 18,41 DOUBLE
    @ 17,11 SAY "PLEASE ENTER APPROPRIATE CODE!"
    ?
    ?
    STORE " " TO ANS
    ?
    WAIT "CONTINUE OR EXIT(C/E)?" TO ANS
    IF UPPER(ANS)="C"
        @13,0 CLEAR TO 24,42
        LOOP
   ELSE
      DEACTIVATE WINDOW STACC
      DO HEFCO
      EXIT
  ENDIF
 ENDCASE
 LOCATE FOR DATE>=MDATE1
 CLEAR
 @2,3 SAY "DATE"
 @2,14 SAY "CHQUE NO."
 @2,31 SAY "DEBIT"
 @2,49 SAY "CREDIT"
 @2,64 SAY "BALANCE"
 @3,3 SAY "----"
 @3,14 SAY "---------"
 @3,31 SAY "-----"
 @3,49 SAY "------"
 @3,64 SAY "-------"
DO WHILE DATE<=MDATE2
  @R,3 SAY DATE
  @R,16 SAY CHQ_NO
  if amount < 0
    @R,27 SAY ABS(AMOUNT) PICT "999,999,999.99"
  ELSE
    @R,46 SAY AMOUNT PICT "999,999,999.99"
  ENDIF
  IF BALANCE<0
   @R,60 SAY BALANCE PICT "999,999,999.99" FUNCTION "("
  ELSE
   @R,60 SAY BALANCE PICT "999,999,999.99"
  ENDIF
  R=R+1
  IF R=16
     WAIT
     @4,0 CLEAR TO 24,75
     R=5
  ENDIF
```

```
  IF EOF()
    EXIT
    DO HEFCO
  ELSE
    SKIP
  ENDIF
ENDDO
  STORE " " TO ANS
  ?
  WAIT "CONTINUE OR EXIT(C/E)?" TO ANS
  IF UPPER(ANS)="C"
     SET DEVICE TO SCREEN
     LOOP
  ELSE
     SET DEVICE TO SCREEN
     DEACTIVATE WINDOW STACC
     DO HEFCO
     EXIT
   ENDIF
ENDDO
CLOSE DATA
RETURN

PROCEDURE FILE_INQ
define popup fle shadow from 12,16 to 18,38
define bar 1 of fle prompt "MASTER FILE..."
DEFINE BAR 2 OF FLE PROMPT "TRANSACTION FILE..."
DEFINE BAR 3 OF FLE PROMPT "STATEMENT FILE..."
DEFINE BAR 4 OF FLE PROMPT "SORT STMENT FILE..."
DEFINE BAR 5 OF FLE PROMPT "PRINT FILE..."


ON SELECTION POPUP FLE DO BRWSE
ACTIVATE POPUP FLE
PROCEDURE BRWSE
  DO CASE
     CASE BAR()=1
      USE MTFL noupdate
      BROWSE
      CLOSE DATA
     CASE BAR()=2
      USE TRFL NOUPDATE
      BROWSE
      CLOSE DATA
     CASE BAR()=3
      USE STFL NOUPDATE
      BROWSE
      CLOSE DATA
     CASE BAR()=4
      USE MSTFL NOUPDATE
      BROWSE
      CLOSE DATA
     CASE BAR()=5
      !EDIT PRIN.TXT
      CLOS DATA
  ENDCASE


PROCEDURE BALANCE
CLOSE DATA
SELE 1
USE MSTFL
GO TOP
SELE 2
```

```
      LOOP
  ENDCASE
   STORE " " TO ANS
   @20,20 SAY "CONTINUE OR EXIT(C/E)?" GET ANS
   READ
   IF UPPER(ANS)="C"
     LOOP
   ELSE
     EXIT
   ENDIF
 ENDDO
 DEACTIVATE WINDOW BALACC
 RETURN


 PROCEDURE UTACCT
 STORE  " " TO ANS
 DEFINE WINDOW UTACC FROM 1,0 TO 24,79 PANEL COLOR,R,R,W
 ACTIVATE WINDOW UTACC
 CLEAR
 @1,20 SAY "*******************************"
 @2,20 SAY "***SOFTWARE UTILITY SECTION***"
 @3,20 SAY "*******************************"
 DO WHILE .T.
   @6,4 SAY "1...    MICROSOFT E(X)CEL"
   @8,4 SAY "2...    MICROSOFT (W)ORD"
   @10,4 SAY "3...   (E)XIT"
   @12,4 SAY "ENTER APPROPRIATE CODE.." GET ANS
   READ
   DO CASE
     CASE UPPER(ANS)="X"
        RUN C:\MSOFFICE\EXCEL\EXCEL.EXE
     CASE UPPER(ANS)="W"
        RUN C:\MSOFFICE\WINWORD\WINWORD.EXE
     CASE UPPER(ANS)="E"
        DEACTIVATE WINDOW UTACC
        EXIT
    OTHERWISE
       @ 16,10 TO 18,41 DOUBLE
       @ 17,11 SAY "PLEASE ENTER APPROPRIATE CODE!"
       ?
       ?
       STORE " " TO ANS
       ?
       WAIT "CONTINUE OR EXIT(C/E)?" TO ANS
       IF UPPER(ANS)="C"
           @13,0 CLEAR TO 24,42
           LOOP
      ELSE
         DEACTIVATE WINDOW UTACC
         RETURN
     ENDIF
    ENDCASE
 ENDDO

 PROCEDURE PTRFL
 CLOS DATA
 SET SAFETY OFF
 define window pracc from 1,0 to 24,79 panel color,r,r,r
 activate window pracc
 USE TRFL
 list date,chq_no,amount,vou_no,tran_code,code,s_no to file prin
 clear
 @10,20 SAY "*******************************"
```

```
@11,20 SAY "*                                  *"
@12,20 say "****** PROCESS COMPLETE! ******"
@13,20 SAY "*                                  *"
@14,20 SAY "**********************************"
?
?
?
?
WAIT
DEACTIVATE WINDOW PRACC
CLOS DATA
RETURN

PROCEDURE HEFCO
*DEFINE WINDOW HEF FROM 1,0 TO 24,79 PANEL COLOR ,N,R,W
*ACTIVATE WINDOW HEF
@1,0 TO 24,79 DOUBLE
@2,7 SAY "                        HEFCCO (NIG) LIMITED"
@4,7 SAY "                      3,ALI AKILU ROAD KADUNA"
@7,7 SAY "*       *     *******     *******    *******   *******     *******"
@8,7 SAY "*       *     *           *          *     *   *     *     *     *"
@9,7 SAY "*       *     *           *          *     *   *     *     *     *"
@10,7 SAY "*       *     *           *          *         *           *     *"
@11,7 SAY "*********     ******      *******    *         *           *     *"
@12,7 SAY "*       *     *           *          *         *           *     *"
@13,7 SAY "*       *     *           *          *     *   *     *     *     *"
@14,7 SAY "*       *     *           *          *     *   *     *     *     *"
@15,7 SAY "*       *     *******     *          *******   *******     *******"
@18,7 SAY "                    ACCOUNTING PACKAGE V 1.1"
@20,7 SAY "                  DEVELOPED BY NASIRU B.D MUSA"
?
?
?
*WAIT
*DEACTIVATE WINDOW HEF


PROCEDURE ACCESSORIES

define popup ACCESS shadow from 12,16 to 18,30

define bar 1 of ACCESS prompt "CALCULATOR..."
DEFINE BAR 2 OF ACCESS PROMPT "CALENDER..."
DEFINE BAR 3 OF ACCESS PROMPT "NOTE PAD..."
DEFINE BAR 4 OF ACCESS PROMPT "WORD PAD..."

ON SELECTION POPUP ACCESS DO PROG
ACTIVATE POPUP ACCESS

PROCEDURE PROG
DO CASE
  CASE BAR()=1
    RUN C:\WINDOWS\CALC.EXE
 CASE BAR()=2
    RUN C:\WINDOWS\CALENDAR.EXE
 CASE BAR()=3
    RUN C:\WINDOWS\NOTEPAD.EXE
 CASE BAR()=4
    RUN C:\WINDOWS\WRITE.EXE
ENDCASE
```

```
set bell off
SET TALK OFF
SET SAFETY OFF
DEFINE WINDOW TRL FROM 1,0 TO 24,79 PANEL COLOR,R,R,W
ACTIVATE WINDOW TRL
CLOS DATA
USE STFL
SET DATE BRIT
SORT ON CODE,TRAN_CODE TO MSORT
  USE MSORT
  store space(2) to tcode
  STORE SPACE(2) TO MCODE
do while .t.
  clear
  @2,25 SAY "TRANSACTION INQUIRY"
  @3,25 SAY "--------------------"
  @7,29 TO 12,50 DOUBLE
  @5,29 to 7,50 DOUBLE
  @ 6,33 SAY "ACCOUNT CODE"
  @ 8,33 SAY "ABUJA     =01"
  @ 9,33 SAY "KADUNA    =02"
  @ 10,33 SAY "PLATEAU   =03"
  @2,54 TO 22,76 DOUBLE
  @2,54 TO 4,76 DOUBLE
  @3,58 SAY "TRANSACTION CODE"
  @5,58 SAY "SALARY          =01"
  @6,58 SAY "SUSPENCE        =02"
  @7,58 SAY "ELECTRICITY     =03"
  @8,58 SAY "INSURANCE       =04"
  @9,58 SAY "PREMISES        =05"
  @10,58 SAY "CONSUMABLES     =06"
  @11,58 SAY "COMMUNICATIONS =07"
  @12,58 SAY "EQUIPMENT       =08"
  @13,58 SAY "RENT            =09"
  @14,58 SAY "LOAN            =10"
  @15,58 SAY "RPS & MAINT     =11"
  @16,58 SAY "BNK CHARGES     =12"
  @17,58 SAY "TRANSFER DEBIT =13"
  @18,58 SAY "TRANSFER CREDIT=14"
  @19,58 SAY "INCOME          =15"
  @20,58 SAY "OTHERS          =16"
  @5,5 say "ACCOUNT CODE    " get Mcode
  @7,5 SAY "TRANSACTION CODE" GET TCODE
  READ
   IF VAL(TCODE)<1 OR VAL(TCODE)>16
        @14,4 SAY "CODE DOES NOT EXIST!"
        STORE " " TO ANS
        ?
        ?
        WAIT "CONTINUE OR EXIT(C/E)?" TO ANS
        IF UPPER(ANS)="C"
          LOOP
        ELSE
          DEACTIVATE WINDOW STACC
          EXIT
       ENDIF
     ENDIF
   STORE " " TO ANS
   @14,6 SAY "S)creen, F)ile (For Printing) OR E)xit" GET ANS
   READ
   DO CASE
     CASE UPPER(ANS)="S"
       SET DEVICE TO SCREEN
     CASE UPPER(ANS)="F"
```

```
        SET DEVICE TO FILE PRIN
       CASE UPPER(ANS)="E"
        DEACTIVATE WINDOW TRL
        RETURN
       OTHERWISE
        @ 16,10 TO 18,41 DOUBLE
        @ 17,11 SAY "PLEASE ENTER APPROPRIATE CODE!"
        ?
        ?
        STORE " " TO ANS
        ?
        WAIT "CONTINUE OR EXIT(C/E)?" TO ANS
        IF UPPER(ANS)="C"
            @13,0 CLEAR TO 24,42
            LOOP
       ELSE
          DEACTIVATE WINDOW TRL
          RETURN
     ENDIF
    ENDCASE
   go top
   locate for tran_code=tcode .AND. CODE=MCODE
   R=5
   CLEAR
 mamount=0
 @2,5 SAY "DATE"
 @2,20 SAY "CHEQUE NO."
 @2,40 SAY "AMOUNT"
 @2,60 SAY "REMARK"
 @3,5 SAY "----"
 @3,20 SAY "---------"
 @3,40 SAY "------"
 @3,60 SAY "-------"
   DO WHILE  TRAN_CODE=TCODE
     @R,5 say date
     @r,20 say chq_no
     IF AMOUNT<0
     @R,35 say amounT PICT "999,999,999.99" FUNCTION "X"
     ELSE
     @R,35 say amounT PICT "999,999,999.99" FUNCTION "C"
     ENDIF
     @r,55 SAY REMARK
     mamount=amount+mamount
     IF R=17
       WAIT
       @4,1 CLEAR TO 24,79
       R=5
     ENDIF
     R=R+1
     IF EOF()
       EXIT
     ELSE
       SKIP
     ENDIF
   ENDDO
   STORE " " TO ANS
   R=R+2
   @R,21 SAY "BALANCE=   "
   IF MAMOUNT<0
     @R,34 SAY MAMOUNT PICT "999,999,999.99" FUNCTION "X"
   ELSE
     @R,34 SAY MAMOUNT PICT "999,999,999.99" FUNCTION "C"
   ENDIF
   R=R+1
```

```
   @R,34 SAY "-------------"
   ?
   WAIT "CONTINUE OR EXIT(C/E)?" TO ANS
   IF UPPER(ANS)="C"
      SET DEVICE TO SCREEN
      LOOP
   ELSE
      SET DEVICE TO SCREEN
      EXIT
   ENDIF
ENDDO
DEACTIVATE WINDOW TRL
RETURN
```

```
SET TALK OFF
SET ECHO OFF
SET BELL OFF
SET SAFETY OFF
SELECT 1
USE TRFL
SELECT 2
USE stfl
SELECT 3
USE MTFL
DEFINE WINDOW UPACC FROM 1,0 TO 24,79 PANEL COLOR, r,r,R
  SELECT 1
DO WHILE .NOT. EOF()
  STORE DATE TO MDATE
  STORE VOU_NO TO MVOUCH
  STORE CODE TO MCODE
  STORE BANK TO MBANK
  STORE CHQ_NO TO MCHQ
  STORE REMARK TO MREMARK
  STORE S_NO TO SNO
  MAMOUNT= AMOUNT
  STORE TRAN_CODE TO TCODE
  SELE 2
  APPEND BLANK
  REPLACE AMOUNT WITH MAMOUNT
  REPLACE DATE WITH MDATE
  REPLACE VOU_NO WITH MVOUCH
  REPLACE CHQ_NO WITH MCHQ
  REPLACE CODE WITH MCODE
  REPLACE REMARK WITH MREMARK
  REPLACE TRAN_CODE WITH TCODE
  REPLACE S_NO WITH SNO
  REPLACE BANK WITH MBANK
  SELE 1
  SKIP
 ENDDO
SORT ON CODE TO MSORT
SELE 4
USE MSORT
DO WHILE .NOT. EOF()
    STORE CODE TO MCODE
    STORE AMOUNT TO MAMOUNT
    STORE TRAN_CODE TO TCODE
    IF TRAN_CODE="02" .AND. MAMOUNT>0
     SKIP
    ELSE
     SELE 3
     LOCA FOR ACCT_CODE=MCODE
     REPLACE CR_BALANCE WITH MAMOUNT+CR_BALANCE
     SELE 4
     SKIP
   ENDIF
ENDDO
SELE 1
ZAP
```

```
CLOSE DATA
ERASE MSORT.DBF
CLEAR
ACTIVATE WINDOW UPACC
@11,20 SAY "##############################"
@12,20 SAY "###### UPDATE COMPLETE! ######"
@13,20 SAY "##############################"
?
?
?
WAIT
DEACTIVATE WINDOW UPACC
DO HEFCO
RETURN
```

```
SET BELL OFF
SET TALK OFF
SET ECHO OFF
SET CONFIRM OFF
DEFINE WINDOW OPEN FROM 1,0 TO 24,70 PANEL COLOR,W+
CLEAR
SELE 1
USE MTFL
SELE 2
USE TRFL

ACTIVATE WINDOW OPEN
DO WHILE .T.
   SELE 1
  CLEAR
   @ 3,12 to 18,47 double
   @ 3,12 TO 6,47 DOUBLE
   @ 5,20 SAY "ACCOUNT OPENING"
   STORE DATE() TO MDATE
   STORE SPACE(2) TO MCODE
   STORE SPACE(10) TO MTITLE
   STORE " " TO ANS
   STORE 0 TO INITIAL

   @10,15 SAY "ACCOUNT CODE     " GET MCODE
   read
   GO TOP
   LOCATE FOR ACCT_CODE=MCODE

     IF FOUND()
          @19,5 SAY "ACCOUNT ALREADY EXISTS!"
          @21,5 SAY "DO YOU WISH TO CONTINUE(Y/N)?" GET ANS
          READ
          IF UPPER(ANS)="Y"
             LOOP
          ELSE
             EXIT
          ENDIF
    ENDIF
       @12,15 SAY "TITLE            " GET MTITLE
       @14,15 SAY "DATE             " GET MDATE
       @16,15 SAY "AMOUNT           " GET INITIAL  PICT "999,999,999.99"
       READ
       SELE 2
       APPEND BLANK
       REPLACE CODE WITH MCODE
       REPLACE AMOUNT WITH INITIAL
       REPLACE DATE WITH MDATE
       SELE 1
       APPEND BLANK
       REPLACE ACCT_CODE WITH MCODE
       REPLACE DATE WITH MDATE
       REPLACE TITLE WITH MTITLE
       @19,5 SAY "ANOTHER ACCOUNT(Y/N)?" GET ANS
    READ
    IF UPPER(ANS)="Y"
       LOOP
    ENDIF
     EXIT
ENDDO
    DEACTIVATE WINDOW OPEN
    CLOSE DATA
    RETURN
```

```
SET TALK OFF
SET ECHO OFF
SET BELL OFF
DEFINE WINDOW DELACC FROM 1,0 TO 24,75 PANEL COLOR,W/N
SELE 1
USE MTFL
SELE 2
USE TRFL
ACTIVATE WINDOW DELACC
DO WHILE .T.
CLEAR
  * @ 2,2 TO 24,75 DOUBLE
   @ 1,24 SAY "DELETE  ACCOUNTS & TRANSACTIONS"
   @ 2,24 SAY "------------------------------"
   STORE SPACE(2) TO MCODE
   STORE  0 TO NO
   STORE  " " TO ANS
   @4,5 SAY "ACCOUNT OR TRANSACTION(A/T)?" GET ANS
   READ
   DO CASE
     CASE UPPER(ANS)="A"
      SELE 1
      @8,5 SAY "ACCOUNT CODE" GET MCODE
      READ
      GO TOP
      LOCA FOR ACCT_CODE=MCODE
      IF FOUND()
         @ 6,28 TO 16,65 DOUBLE
         @ 7,40 SAY "DATA SCREEN"
         @ 8,40 SAY "-----------"
         @10,32 SAY "ACCOUNT CODE.."
         @10,50 SAY ACCT_CODE
         @12,32 SAY "TITLE.."
         @12,50 SAY TITLE
         @14,32 SAY "CURRENT BALANCE.."
         @14,50 SAY CR_BALANCE PICT "999,999,999.99"
         STORE " " TO ANS
         @21,15 SAY "ARE YOU SURE YOU WANT TO DELETE ACCOUNT(Y/N)?" GET ANS
         READ
         IF UPPER(ANS)="N"
       @21,15 CLEAR TO 21,70
       STORE " " TO ANS
       @21,22 SAY "CONTINUE OR EXIT(C/E)? " GET ANS
            READ
            IF UPPER(ANS)="C"
               LOOP
            ELSE
              EXIT
            ENDIF
        ENDIF
         DELE
         PACK
       STORE " " TO ANS
       @21,15 CLEAR TO 21,70
       @19,20 SAY " ACCOUNT DELETED!" COLOR, N/W+
       @21,18 SAY "CONTINUE OR EXIT(C/E)?" GET ANS
       READ
       IF UPPER(ANS)="C"
          LOOP
       ELSE
          EXIT
       ENDIF
      ELSE
         STORE " " TO ANS
```

```
set talk off
set bell off
set echo off
set safety off
DEFINE WINDOW EXPACC FROM 1,0 TO 24,66 PANEL COLOR,R,R,W
clear
clos data
ACTIVATE WINDOW EXPACC
SELE 1
use stfl
SELE 2
USE MTFL
SELE 1
sort on code,tran_code to msort1
STORE SPACE(2) TO MCODE
DO WHILE .T.
  CLEAR
@2,20 SAY "TRANSACTION STATEMENT ON ACCOUNT BASIS"
@3,20 SAY "-------------------------------------"
@7,29 TO 12,50 DOUBLE
@5,29 to 7,50 DOUBLE
@ 6,33 SAY "ACCOUNT CODE"
@ 8,33 SAY "ABUJA     =01"
@ 9,33 SAY "KADUNA    =02"
@ 10,33 SAY "PLATEAU   =03"
  @5,5 say "ACCOUNT CODE.." GET MCODE
  READ
  STORE " " TO ANS
  IF VAL(MCODE)< 1 .OR. VAL(MCODE)> 3
        @8,5 SAY "ACCOUNT DOES NOT EXIST"
        @14,5 SAY "CONTINUE OR EXIT(C/E)?" GET ANS
        READ
     IF UPPER(ANS)="C"
        LOOP
     ELSE
       DEACTIVATE WINDOW EXPACC
       EXIT
     ENDIF
  ELSE
SET DEVICE TO FILE PRIN
CLEAR
SELE 2
GO TOP
LOCATE FOR ACCT_CODE=MCODE
@5,20 SAY "TRANSACTION STATEMENT ACCOUNT..,"
@6,35 SAY ACCT_CODE
@6,39 SAY TITLE
@7,20 SAY "------------------------------"
@9,4 SAY "DATE"
@9,16 SAY "AMOUNT"
@9,33 SAY "REMARK"
@9,55 SAY "TRAN.CODE"
@10,4 SAY "----"
@10,16 SAY "------"
@10,33 SAY "------"
@10,55 SAY "---------"
Use msort1
go top
LOCATE FOR CODE=MCODE
store tran_code to tcode
r=12
K=0
mamount=0
GAMOUNT=0
```

```
SET FILTER TO CODE=MCODE
DO WHILE .NOT. EOF()
*do while CODE=MCODE
     @r,4 say date
     IF AMOUNT < 0
        @r,14 say amount PICT "999,999,999.99" FUNCTION "X"
     ELSE
        @r,14 say amount PICT "999,999,999.99" FUNCTION "C"
     ENDIF
     @r,32 say remark
     @r,60 say tran_code
     mamount=mamount+amount
     r=r+1
     K=K+1
   IF EOF()
       SET DEVICE TO SCREEN
     EXIT
   ELSE
       skip
    ENDIF
    if tran_code<>tcode
       store code to mcode
       store tran_code to tcode
       r=r+2
       @r,10 SAY " TOTAL.."
       IF AMOUNT < 0
         @r,27 say mamount PICT "999,999,999.99" FUNCTION "X"
       ELSE
         @r,27 say mamount PICT "999,999,999.99" FUNCTION "C"
       ENDIF
       R=R+1
       @R,27 SAY "------------"
       r=8
       K=0
       @R,4 SAY "DATE"
       @R,16 SAY "AMOUNT"
       @R,33 SAY "REMARK"
       @R,55 SAY "TRAN.CODE"
       R=R+1
       @R,4 SAY "----"
       @R,16 SAY "------"
       @R,33 SAY "------"
       @R,55 SAY "---------"
       R=R+1
       MAMOUNT=0
   ENDIF
ENDDO
ENDIF
SET DEVICE TO SCREEN
?
?
STORE " " TO ANS
CLEAR
?
?
?
?
@ 8,4 TO 10,40 DOUBLE
@ 9,15 SAY "PROCESS COMPLETE!"
@ 12,4 SAY "************************************************"
@ 13,4 SAY "*   VIEW PRINT FILE UNDER (VIEW FILES) OPTION   * "
@ 14,4 SAY "************************************************"
?
WAIT "        PRESS ANY KEY TO RETURN TO MENU"
```

```
DEACTIVATE WINDOW EXPACC
*DO HEFCO
EXIT
ENDIF
ENDDO
RETURN
```

```
SET TALK OFF
SET BELL OFF
SET ECHO OFF
DEFINE WINDOW EDACC FROM 1,0 TO 24,74 PANEL COLOR,W
CLOS DATA
USE trfl
 ACTIVATE WINDOW EDACC
 DO WHILE .T.
   CLEAR
  * @2,2 TO 24,72 DOUBLE
   @3,46 TO 10,69 DOUBLE
   @ 2,25 SAY "EDIT ROUTINE FORM"
   @ 3,25 SAY "-----------------"
   @4,51 SAY " ACCOUNT CODE "
   @ 3,46 TO 5,69 DOUBLE
   @6,48 SAY " ABUJA      = 01"
   @7,48 SAY " KADUNA     = 02"
   @8,48 SAY " PLATEAU    = 03"
   STORE " " TO ANS
   STORE SPACE(2) TO MCODE
   STORE SPACE(3) TO MVOUCH
   STORE 0 TO NO
   @7,4 SAY "ACCOUNTS CODE " GET MCODE
   *@9,4 SAY "VOUCHER NUMBER" GET MVOUCH
   @9,4 SAY "SERIAL NUMBER" GET NO
   READ
   GO TOP
   LOCATE FOR S_NO=NO .AND. CODE=MCODE
   IF FOUND()
      CLEAR
      @3,2 TO 18,74 DOUBLE
      @ 4,25 SAY "RECORD EDIT SCREEN"
      @ 5,25 SAY "------------------"
      @8,4 SAY "DATE...        " GET DATE
      @10,4 SAY "CHEQUE NO...  " GET CHQ_NO
      @12,4 SAY "BANK....      " GET BANK
      @14,4 SAY "AMOUNT....    " GET AMOUNT PICT "999,999,999.99"
      @8,36 SAY "REMARK...      " GET REMARK
      @10,36 SAY "VOUCHER NO...  " GET VOU_NO
      @12,36 SAY "SERIAL NO....  " GET S_NO
      @14,36 say "ACCOUNT CODE..." GET CODE
      @16,36 SAY "TRANS. CODE... " GET TRAN_CODE
      READ
      @ 19,20 SAY "EDIT ANOTHER RECORD(Y/N)?" GET ANS
      READ
      IF UPPER(ANS)="Y"
         LOOP
      ELSE
         EXIT
      ENDIF
   ELSE
      @ 17,17 TO 19,61 DOUBLE
      @ 18,18 SAY "VOUCHER NO. OR ACCOUNT CODE NON EXISTANT!"
      @ 21,20 SAY "DO YOU WISH TO TRY AGAIN(Y/N)?" GET ANS
      READ
         IF UPPER(ANS)="Y"
           LOOP
         ELSE
           EXIT
         ENDIF
     ENDIF
  ENDIF
ENDDO
DEACTIVATE WINDOW EDACC
```

EXPENDITURE STATEMENT ACCOUNT..
02 KADUNA

DATE	AMOUNT	REMARK	TRAN.CODE
30/09/96	480,000.00	SALARY C/MAN	01
30/09/96	400,000.00	SALARY ED(ADMIN)	01
30/09/96	400,000.00	SALARY ED(OPS)	01
30/09/96	200,000.00	SALARY GM	01
30/11/96	80,000.00	SALARY AGM	01
16/11/96	8,100.00	SALARY ZGH STAFF	01
21/10/96	120,000.00	SALARY C/MAN	01
21/10/96	100,000.00	SALARY ED(ADMIN)	01
21/10/96	100,000.00	SALARY ED(ADMIN)	01
21/10/96	50,000.00	SALARY GM	01
21/10/96	40,000.00	SALARY AGM	01
21/10/96	7,000.00	SALARY JOYCE	01
28/10/96	7,000.00	SALARY JOYCE	01
28/10/96	206,000.00	SALARY PHARM REP	01
29/10/96	30,000.00	SALARY PHARM REP	01
12/11/96	8,100.00	SALARY ZGH	01
28/11/96	14,000.00	SALARY-YINKA/JOY	01
02/12/96	120,000.00	SALARY C/MAN	01
02/12/96	100,000.00	SALARY ED(ADMIN)	01
02/12/96	100,000.00	SALARY ED(OPS)	01
02/12/96	50,000.00	SALARY GM	01
02/12/96	40,000.00	SALARY AGM	01
03/12/96	110,000.00	SALARY DR KARIM+	01
03/12/96	12,500.00	SALARY-IEC	01
04/12/96	10,000.00	SALARY PHARM REP	01
19/12/96	120,000.00	SALARY C/MAN	01
19/12/96	100,000.00	SALARY ED(ADMIN)	01
19/12/96	100,000.00	SALARY ED(OPS)	01
19/12/96	50,000.00	SALARY GM	01
19/12/96	40,000.00	SALARY AGM	01
19/12/96	110,000.00	SALARY DR KARIM+	01
19/12/96	45,000.00	SALARY 3NOS.PHAR	01
19/12/96	101,355.00	SALARY ZHQ STAFF	01
19/12/96	14,000.00	SALARY HQ STAFF	01
23/12/96	770,000.00	SAL+ALL(ARREARS)	01
23/12/96	600,000.00	SAL+ALL(ARREARS)	01
23/12/96	600,000.00	SAL+ALL(ARREARS)	01
23/12/96	325,000.00	SAL+ALL(ARREARS)	01
23/12/96	200,000.00	SAL+ALL(ARREARS)	01
24/12/96	8,100.00	SALARY ZGH	01
20/01/97	30,000.00	SALARY 2NOS.PHAR	01
20/01/97	14,000.00	SALARY-YINKA/JOY	01
20/01/97	112,000.00	SALARY-JOS STAFF	01
20/01/97	110,000.00	SAL DR KARIM+PR(	01
20/01/97	120,000.00	SALARY C/MAN	01
20/01/97	100,000.00	SALARY ED(ADMIN)	01
20/01/97	100,000.00	SALARY ED(OPS)	01
20/01/97	50,000.00	SALARY GM	01
20/01/97	40,000.00	SALARY AGM	01
03/12/96	30,000.00	SALARY 2NOS.PHAR	01
20/01/97	8,100.00	SALARY ZGH STAFF	01
26/02/97	14,500.00	SALARY ZGH	01
26/02/97	27,000.00	SALARY-ZHQ	01
26/02/97	14,000.00	SALARY YINKA/JOY	01
24/03/97	14,500.00	SALARY ZGH	01
24/03/97	27,000.00	SALARY ZHQ	01
24/03/97	14,000.00	SALARY YINKA/JOY	01

28/04/97	270,000.00	SAL+ALL(ARREARS)GM	01
28/04/97	680,000.00	SAL+ALL(ARREARS)C/M	01
28/04/97	540,000.00	SAL+ALL(ARREARS)ED	01
28/04/97	540,000.00	SAL+ALL(ARREARS)ED	01
28/04/97	200,000.00	SAL+ALL(ARREARS)AGM	01
28/04/97	110,000.00	SAL+ALL(ARRS)S/A	01
28/04/97	38,000.00	SAL+ALL(ARRS)PHILIP	01
28/04/97	62,000.00	SAL+ALL(ARRS)YINKA	01
28/04/97	62,000.00	SAL+ALL(ARRS)JOYCE	01
28/04/97	52,000.00	SAL+ALL(ARRS)O/A	01
28/04/97	52,000.00	SAL+ALL(ARRS)O/A	01
28/04/97	285,000.00	SAL+ALL(ARRS)DR KRM	01
28/04/97	240,000.00	SAL+ALL(ARRS)C.H.O	01
28/04/97	150,000.00	SAL+ALL(ARRS)IEC	01
28/04/97	90,000.00	SAL+ALL(ARRS)PIN.PHM	01
28/04/97	103,000.00	SAL+ALL(ARRS)P.R FCT	01
28/04/97	90,000.00	SAL+ALL(ARRS)P.R NG	01
28/04/97	105,000.00	SAL+ALL(ARRS) P.R BN	01
28/04/97	105,000.00	SAL+ARREARS PR KWARA	01
28/04/97	105,000.00	SAL+ARRS PR NASARAWA	01
28/04/97	105,000.00	SAL+ARRS PR KOGI	01
14/05/97	14,500.00	SALARY ZGH	01
14/05/97	9,000.00	SAL TEL ALS DR KARIM	01
14/05/97	30,000.00	SALARY DR AKANYA	01
14/05/97	200,000.00	SAL-VEHICLE C\MAN	01
14/05/97	160,000.00	SAL VEHICLE ED(ADM)	01
14/05/97	160,000.00	SAL VEHICLE ED(OPS)	01
14/05/97	100,000.00	SAL VEHICLE GM	01
14/05/97	80,000.00	SAL-VEHICLE AGM	01
26/05/97	250,000.00	SAL-C/MAN	01
26/05/97	200,000.00	SALARY-ED(ADMIN)	01
26/05/97	200,000.00	SALARY-ED(OPS)	01
26/05/97	105,000.00	SALARY-GM	01
26/05/97	80,000.00	SALARY-AGM	01
26/05/97	45,000.00	SAL-DR KARIM	01
26/05/97	10,000.00	SAL-YINKA OBIKANYE	01
26/05/97	14,500.00	SAL-ZGH	01
26/05/97	30,000.00	SAL-SAKA SHEIDU	01
26/05/97	30,000.00	SAL-ISA USMAN	01
26/05/97	30,000.00	SAL-DR AKANYA	01
26/05/97	30,000.00	SAL-BARNABAS YISA	01
26/05/97	30,000.00	SAL-FRANCIS OGABOR	01
26/05/97	30,000.00	SAL-MOH MAIYAKI	01
26/05/97	30,000.00	SAL-SHUAIBU EL SAN.	01
26/05/97	30,000.00	SAL-SANI BELLO	01
26/05/97	92,000.00	SAL-DRFT IFV PHILIP	01
26/05/97	10,000.00	SAL-JOYCE TOBRISE	01
30/05/97	30,000.00	SAL-BIOMEDICAL ENG.	01
18/06/97	776,462.38	SAL+ARRS-EXE/CHMAN	01
18/06/97	649,000.00	SAL+ARRS-EXE DIRTOR	01
18/06/97	640,000.00	SAL+ARRS-EXE DIRTOR	01
18/06/97	345,000.00	SAL+ARRS-GEN.MGR	01
18/06/97	280,000.00	SAL+ARRS-ASS.GN.MGR	01
18/06/97	15,800.00	SAL-YINKA OBIKANYE	01
18/06/97	10,000.00	SAL-JOYCE TOBRISE	01
18/06/97	133,082.91	SAL(JOS)-DRFT(PHILIP	01
18/06/97	30,000.00	SAL-ISA USMAN,FCT	01
18/06/97	30,000.00	SAL-DR AKANYA-NGR	01
18/06/97	30,000.00	SAL-BARNABAS YISA	01
18/06/97	30,000.00	SAL-FRANCIS OGABOR	01
18/06/97	30,000.00	SAL-MOHD MAIYAKI	01
18/06/97	30,000.00	SAL-SHAIBU SANTALI	01
18/06/97	30,000.00	SAL-MOHD S BELLO	01
18/06/97	33,860.00	SAL-ABDULAZIZ MUSA	01

18/06/97	45,000.00	SAL-DR ABDULKARIM	01

TOTAL..	15,953,460.29

TRANSACTIONS STATEMENT

Account - 02

DATE	AMOUNT	REMARK	TRAN.CODE
30/09/96	480,000.00	SALARY C/MAN	01
30/09/96	400,000.00	SALARY ED(ADMIN)	01
30/09/96	400,000.00	SALARY ED(OPS)	01
30/09/96	200,000.00	SALARY GM	01
30/11/96	80,000.00	SALARY AGM	01
16/11/96	8,100.00	SALARY ZGH STAFF	01
21/10/96	120,000.00	SALARY C/MAN	01
21/10/96	100,000.00	SALARY ED(ADMIN)	01
21/10/96	100,000.00	SALARY ED(ADMIN)	01
21/10/96	50,000.00	SALARY GM	01
21/10/96	40,000.00	SALARY AGM	01
21/10/96	7,000.00	SALARY JOYCE	01
28/10/96	7,000.00	SALARY JOYCE	01
28/10/96	206,000.00	SALARY PHARM REP	01
29/10/96	30,000.00	SALARY PHARM REP	01
12/11/96	8,100.00	SALARY ZGH	01
28/11/96	14,000.00	SALARY-YINKA/JOY	01
02/12/96	120,000.00	SALARY C/MAN	01
02/12/96	100,000.00	SALARY ED(ADMIN)	01
02/12/96	100,000.00	SALARY ED(OPS)	01
02/12/96	50,000.00	SALARY GM	01
02/12/96	40,000.00	SALARY AGM	01
03/12/96	110,000.00	SALARY DR KARIM+	01
03/12/96	12,500.00	SALARY-IEC	01
04/12/96	10,000.00	SALARY PHARM REP	01
19/12/96	120,000.00	SALARY C/MAN	01
19/12/96	100,000.00	SALARY ED(ADMIN)	01
19/12/96	100,000.00	SALARY ED(OPS)	01
19/12/96	50,000.00	SALARY GM	01
19/12/96	40,000.00	SALARY AGM	01
19/12/96	110,000.00	SALARY DR KARIM+	01
19/12/96	45,000.00	SALARY 3NOS.PHAR	01
19/12/96	101,355.00	SALARY ZHQ STAFF	01
19/12/96	14,000.00	SALARY HQ STAFF	01
23/12/96	770,000.00	SAL+ALL(ARREARS)	01
23/12/96	600,000.00	SAL+ALL(ARREARS)	01
23/12/96	600,000.00	SAL+ALL(ARREARS)	01
23/12/96	325,000.00	SAL+ALL(ARREARS)	01
23/12/96	200,000.00	SAL+ALL(ARREARS)	01
24/12/96	8,100.00	SALARY ZGH	01
20/01/97	30,000.00	SALARY 2NOS.PHAR	01
20/01/97	14,000.00	SALARY-YINKA/JOY	01
20/01/97	112,000.00	SALARY-JOS STAFF	01
20/01/97	110,000.00	SAL DR KARIM+PR(	01
20/01/97	120,000.00	SALARY C/MAN	01
20/01/97	100,000.00	SALARY ED(ADMIN)	01
20/01/97	100,000.00	SALARY ED(OPS)	01
20/01/97	50,000.00	SALARY GM	01
20/01/97	40,000.00	SALARY AGM	01
03/12/96	30,000.00	SALARY 2NOS.PHAR	01
20/01/97	8,100.00	SALARY ZGH STAFF	01
26/02/97	14,500.00	SALARY ZGH	01
26/02/97	27,000.00	SALARY-ZHQ	01
26/02/97	14,000.00	SALARY YINKA/JOY	01

24/03/97	14,500.00	SALARY ZGH	01
24/03/97	27,000.00	SALARY ZHQ	01
24/03/97	14,000.00	SALARY YINKA/JOY	01
28/04/97	270,000.00	SAL+ALL(ARREARS)GM	01
28/04/97	680,000.00	SAL+ALL(ARREARS)C/M	01
28/04/97	540,000.00	SAL+ALL(ARREARS)ED	01
28/04/97	540,000.00	SAL+ALL(ARREARS)ED	01
28/04/97	200,000.00	SAL+ALL(ARREARS)AGM	01
28/04/97	110,000.00	SAL+ALL(ARRS)S/A	01
28/04/97	38,000.00	SAL+ALL(ARRS)PHILIP	01
28/04/97	62,000.00	SAL+ALL(ARRS)YINKA	01
28/04/97	62,000.00	SAL+ALL(ARRS)JOYCE	01
28/04/97	52,000.00	SAL+ALL(ARRS)O/A	01
28/04/97	52,000.00	SAL+ALL(ARRS)O/A	01
28/04/97	285,000.00	SAL+ALL(ARRS)DR KRM	01
28/04/97	240,000.00	SAL+ALL(ARRS)C.H.O	01
28/04/97	150,000.00	SAL+ALL(ARRS)IEC	01
28/04/97	90,000.00	SAL+ALL(ARRS)PIN.PHM	01
28/04/97	103,000.00	SAL+ALL(ARRS)P.R FCT	01
28/04/97	90,000.00	SAL+ALL(ARRS)P.R NG	01
28/04/97	105,000.00	SAL+ALL(ARRS) P.R BN	01
28/04/97	105,000.00	SAL+ARREARS PR KWARA	01
28/04/97	105,000.00	SAL+ARRS PR NASARAWA	01
28/04/97	105,000.00	SAL+ARRS PR KOGI	01
14/05/97	14,500.00	SALARY ZGH	01
14/05/97	9,000.00	SAL TEL ALS DR KARIM	01
14/05/97	30,000.00	SALARY DR AKANYA	01
14/05/97	200,000.00	SAL-VEHICLE C\MAN	01
14/05/97	160,000.00	SAL VEHICLE ED(ADM)	01
14/05/97	160,000.00	SAL VEHICLE ED(OPS)	01
14/05/97	100,000.00	SAL VEHICLE GM	01
14/05/97	80,000.00	SAL-VEHICLE AGM	01
26/05/97	250,000.00	SAL-C/MAN	01
26/05/97	200,000.00	SALARY-ED(ADMIN)	01
26/05/97	200,000.00	SALARY-ED(OPS)	01
26/05/97	105,000.00	SALARY-GM	01
26/05/97	80,000.00	SALARY-AGM	01
26/05/97	45,000.00	SAL-DR KARIM	01
26/05/97	10,000.00	SAL-YINKA OBIKANYE	01
26/05/97	14,500.00	SAL-ZGH	01
26/05/97	30,000.00	SAL-SAKA SHEIDU	01
26/05/97	30,000.00	SAL-ISA USMAN	01
26/05/97	30,000.00	SAL-DR AKANYA	01
26/05/97	30,000.00	SAL-BARNABAS YISA	01
26/05/97	30,000.00	SAL-FRANCIS OGABOR	01
26/05/97	30,000.00	SAL-MOH MAIYAKI	01
26/05/97	30,000.00	SAL-SHUAIBU EL SAN.	01
26/05/97	30,000.00	SAL-SANI BELLO	01
26/05/97	92,000.00	SAL-DRFT IFV PHILIP	01
26/05/97	10,000.00	SAL-JOYCE TOBRISE	01
30/05/97	30,000.00	SAL-BIOMEDICAL ENG.	01
18/06/97	776,462.38	SAL+ARRS-EXE/CHMAN	01
18/06/97	649,000.00	SAL+ARRS-EXE DIRTOR	01
18/06/97	640,000.00	SAL+ARRS-EXE DIRTOR	01
18/06/97	345,000.00	SAL+ARRS-GEN.MGR	01
18/06/97	280,000.00	SAL+ARRS-ASS.GN.MGR	01
18/06/97	15,800.00	SAL-YINKA OBIKANYE	01
18/06/97	10,000.00	SAL-JOYCE TOBRISE	01
18/06/97	133,082.91	SAL(JOS)-DRFT(PHILIP	01
18/06/97	30,000.00	SAL-ISA USMAN,FCT	01
18/06/97	30,000.00	SAL-DR AKANYA-NGR	01
18/06/97	30,000.00	SAL-BARNABAS YISA	01
18/06/97	30,000.00	SAL-FRANCIS OGABOR	01
18/06/97	30,000.00	SAL-MOHD MAIYAKI	01

18/06/97	30,000.00	SAL-SHAIBU SANTALI	01
18/06/97	30,000.00	SAL-MOHD S BELLO	01
18/06/97	33,860.00	SAL-ABDULAZIZ MUSA	01
18/06/97	45,000.00	SAL-DR ABDULKARIM	01

TOTAL.. 15,953,460.29

DATE	AMOUNT	REMARK	TRAN.CODE
07/10/96	10,000.00	IMPREST	02
28/10/96	10,000.00	IMPREST	02
11/11/96	50,000.00	IMPREST	02
13/11/96	50,000.00	IMPREST	02
19/02/97	10,000.00	IMPREST	02
05/05/97	20,000.00	IMPREST	02
18/06/97	25,000.00	IMPREST(CONTINGENCY)	02
TOTAL..	175,000.00		

DATE	AMOUNT	REMARK	TRAN.CODE
28/05/97	4,400.00	ELECT-APRIL&MAY(ZGH)	03

TOTAL.. 4,400.00

DATE	AMOUNT	REMARK	TRAN.CODE
01/11/96	30,525.23	INSURANCE-NICON	04
15/01/97	7,200.00	INSURANCE ZGH	04
28/02/97	7,800.00	INSURANCE BAL.	04
28/04/97	103,762.30	INSURANCE NICON	04
TOTAL..	149,287.53		

DATE	AMOUNT	REMARK	TRAN.CODE
01/11/96	27,000.00	SECURITY-NIGER G	05
27/02/97	9,000.00	SECURITY NIGER G	05
24/03/97	9,000.00	SECURITY NIGER G	05
30/04/97	9,000.00	SECURITY NGR GRDS	05
28/05/97	9,450.00	SECURITY-NGR GRDS	05
TOTAL..	63,450.00		