

**DATABASE MANAGEMENT SYSTEM ON  
BUDGET ASSESSEMENT**

**(A CASE STUDY OF KATCHA LOCAL  
GOVERNMENT BUDGET AND  
PLANNING DEPARTMENT)**

**BY**

**ADAMU ABDULLAHI SHESHI  
PGD/MCS/2001/2002/2003**

**DEPARTMENT OF MATHS/COMPUTER SCIENCE  
FEDERAL UNIVERSITY OF TECHNOLOGY  
MINNA, NIGER STATE.**

**SEPTEMBER, 2003.**

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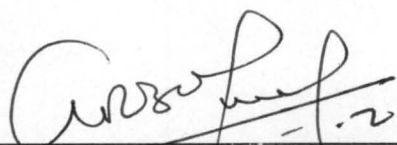
**PGD/MCS/2001/2002/1103**

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STATE.**

**SEPTEMBER 2003**

## APPROVAL PAGE

This project has been read and approved as meeting the requirement for the award of Post Graduate Diploma in Computer Science of the Department of Mathematics and Computer science, Federal University of Technology (F.U.T.), Minna.



BADMOS R. (PRINCE)

(PROJECT SUPERVISOR)

28/11/2003

DATE

MR. L. N. EZEAKO

(HEAD OF DEPARTMENT)

DATE

EXTERNAL EXAMINER

DATE

## **DEDICATION**

Dedicated to my Wife Zainab Adamu Sheshi and Children Mohammed,  
Aishat Senior, Aishat Junior and Ahmed Adamu Sheshi.



## **ACKNOWLEDGEMENT**

I wish to acknowledge my sincere appreciation to my supervisor, Prince R. Badmus for his cooperation, encouragement and above all his objective, constructive criticisms and meaningful significant contributions towards making this work of high academic standard.

To the Head of Department, I wish to salute your concern and courage. To other staff in the Department, I am indebted for the knowledge imparted on me. Thank you all.

Other people who have also variously helped in the production of this work. They are numerous and cannot all be mentioned here and I hesitate to mention just a few, because I do not wish to leave some out for this reason, therefore it serves to simply say that I am deeply grateful to all those who helped me in any way in this project work. Of course, I assume full responsibility for any error that may be identified.

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## CHAPTER ONE

### 1.0. INTRODUCTION

Database management system, simply is the effective planning, organizing, directing and coordinating of all basic facts in the estimation of Government expenditure and avenue of a specific period of time.

The computer, which is one of the latest machine to be used for that effective device which calculate and keep record of event and information authentically.

Thus, Budget, which is to be assessed, simply is an important and persuasive instrument for resource management, proper allocation and control of resources in the public sector. In furtherance, budget could be seen as forecast of Government expenditure and Revenue for a specific period of time, usually a year.

The budget took origin as far back as 16<sup>th</sup> and 17<sup>th</sup> centuries and this started in the West. This struggle was between the Legislative and Executive arms of government with decline of Federal System of government. It had become necessary for Kings to obtain resources from taxation rather than dues. The disappearance of the old feudal bounds meant that tax payees demanded to be consulted before any tax. In England this was written with Magna Carta of 1216. This data mostly related to taxes only. The control of expenditure comes much later.

In the 20<sup>th</sup> century, Budget, however, is not simply a matter of raising money to pay government expenditure but rather has become what had positive or negative impacts on the sovereign economy. A deficit inflationary or deflationary consequences. It may even mean postering or recession in any nation (Britanica Vol. 3 p. 8441).

As it is the practice in the Advance Economy of the West, Nigeria at Independence inherited the Practice from Colonalist; i.e. Britain. Since then it has become an annual ritual from the nation level to other levels of government; i.e. state and local Government.

In Katcha Local Government, as in some other local governments, the budget and planning department is saddled with task of preparing the local government budget and planning for the Fiscal year.

The modalities used in the preparations of the said budget are many; among which include: -

- a. Call circular; This is a circular issue to various departments/sections in the local government to bring their estimated expenditure and revenue for the incoming financial year known as the Fiscal year.
- b. Also a preliminary discussions in form of defence in the various departments and the section adopted in a meeting with the committee members of the department of budget & planning. This committee have been vested with absolute power to scrutinize and to approve the statement, that is the same in the state and local government and so it is in the federal \ national government. Though at national level budget its more complex discussed by the members of the national

house in a democratic governance. But in the period of military dictatorship, members of the Provisional Ruling Council (PRC) or supreme military council take part in the discussions of budget at Federal level.

- c. At local government level Executive chairman and his council members together with Directors of each department meet and appropriate funds according to heads and sub-heads, taking into consideration, the local government ceiling.

The chairman at the end of the estimated expenditure and revenue for the incoming financial year announced it to the general public. It is the tradition of the Government using budget to inform the citizens the successful executions of the programmes lined-up in the preceding estimation.

### **1.1. STATEMENT OF PROBLEM**

It is factual that globally, the entire world has embarrassed the technological advancements. As such there is bound to be technological effect in the whole ramification.

In this Jet age, technology has taken over virtually everything that is annually done. To move with time rather than against it, there is, therefore, the need to computerize the method of formulating, implementing and evaluating budget, observed loopholes and improve on the existing system.



How effective and efficient is manual monitoring of budget ?  
Are information and data collection effectively carried out mutually and how are they coordinated to reflect whether sectoral allocations reaches to ?

Do the population whom the budget are meant for, get access to vital information as regard to budget performance easily?

How accessible are the vital information to policy formation who may want to evaluate budget provision to guard against deviation?

## **1.2. OBJECTIVES**

1. The need for this work is to analyse and evaluate budget formations and its implementations with a view of improving on the existing system to make monitoring more effective and efficient in the content of Katcha Local Government of Niger State.
2. It is required to correct all wrongs discovered as an obstacle to efficient effectiveness of budget performance in Katcha Local Government.
3. It is believed that this work could be an important toll to be used in curtailing all these wasteful spending which drain the limited resources. The work shall provide means where all governmental spending are within the range of estimated expenditure and revenue of the government of the given financial year.
4. In addition, the study of data base management system on budget assessment could aid students of Tertiary institutions studying the related courses for example, Business Administration, Accounting,

Economics, Computer-Science etc. in acquainting themselves with the need for estimation of expenditure revenues in various levels of government.

5. It also shows the needs for the total embracement of the technological advancement.

### **1.3. SCOPE AND LIMITATIONS**

The project shall restrict itself to addressing how sectorial allocation are adhered to and evaluated.

It shall cover aspect of budgeting as it relates to Local Government. Most observed limitation is time factor. Time given for this project is just one year, which is grossly inadequate.

Bureaucratic nature of the civil service makes the collection of relevant data difficult. Officers in charge of the various sections where such vital data on budget are kept are sometimes scheduled to carryout other functions beside their duties. This grossly affects the accessibility of the researcher.

Some needed textbooks are very scarce and when they are available, they are not too elaborate on the subject matter. Database management it is unfortunate that most record presented by the local government department of budget and planning are grossly inadequate and inefficient to meet the demand at hand.

The daily newspapers for required information are mostly out of reach of the common man. It has come to a point that an average person can not afford dailies. The system base management is in shortage and so

it does not leave room for consultations and fast completions of the research work. The financial of this research work stands as limitation. This is so because the costs of gathering information and printing among others one much.

The unavailability delay in the release of information that served as input to this exercise by the central Account unit (CAU) of the local government and laxity which hinders proper record keeping is also a limitation. In relation to the above, some of the data at our disposal were very fragment and incoherent making it almost impossible to analyse or classify which made the research to extrapolate or deduce logically in some cases.

#### **1.4. DEFINITION OF TERMS**

1. Data – Is a collection of fact and figures which posses a specified characteristic.
2. Revenue – Is the total income that accrues to local government from various sources
3. Budget – A document containing words and figures, which propose expenditures for certain items and purpose as well as income (revenue) of a local government.
4. System – An entity that is composed sub – system and that has the common purpose and known boundaries.



## CHAPTER TWO

### 2.0. INTRODUCTION

In this chapter a number of factors including the complexities and structural interdependent of the words have combined to compel government as well as people for more decisive role in the management of database system on assessment of budget in the general economy.

The idea of the major policy instrument used by government in the pursuance of its manifold functions in the economy is equally an important factor. However, these instruments include as well as a host of related administrative measure of ten often, particularly in Katcha Local Government of Niger State; to back up these main policy instruments becomes more closely important. In the last decades, a revolutionary in both data processing units and operating techniques have occurred but the fundamentals governing the management of database system on the assessment of budget requires the use of sophisticated machines.

The glamour and mystique of the computer, its tremendous potentials to collect, store, process and display, which have promoted many to concentrate on system technology. The mechanical data processing was thought to be progressive in the 1940 and recognise in some application, it contrive to be the most efficient approach than the computer as today star components in the data base management which can be placed in proper perspective. It is conceivable that it may be replaced some days another break in information or rather in

technology. It was observed, several kinds of components and manner of processing used in the large or more complex budgetary system is increasing day in day out.

## **2.1. HISTORY OF THE DEPARTMENT**

The economic planning unit of Katcha Local government was headed by the administrative council of the former Sole – administrator Umaru Yahaya of Niger state Ministry of Education to discharge the duties performed by the erst while Bida Local Government.

In view of the increase in volume of capital expenditure, size or rather increase of development plan size from ₦82.6 Million through re-appraisal, Because it was felt, it was not going to be beneficiary to the baby Local Government, the unit to cope adequately with its enormous roles and to effectively manage a plan size of the amount charge. The department was exercised from the department of Finance and supply to become a division/department under budget and Economic planning. The department is headed by Chief Planning officer and has four major Units headed by Principal Budget and planning officer. i.e.

- (a) Production section
- (b) Service and regional department
- (c) Resources, Projection and Technical Unit
- (d) Statistics Unit

## **2.2. FUNCTIONS OF THE DEPARTMENT OF BUDGET AND PLANNING**

The major functions of the department are among others;

- a) The department primarily concerns itself with coordinating plans of the Local Government it deals with the formation of development strategies, preparation of the plan itself for various sectors including the identification and definitions of specific development objective. The department also monitors, control and coordinated the plans with the plan of the state. It is also responsible for monitoring the trend of implementation of plan programmes for each development objectives or groups of related objectives. This plan performance evaluation is an important device, which enables the government to keep track of the achievement of its development.
- b) The department also coordinates the development of programmes of all other departments in the Local Government. This is to ensure interval consistency and also minimizes wastages of scare resources for eventual development plan, this department programmes with those of state government in the over all performance of state plan. The department prepared and sends annually the Local Government plan progress reports to State Ministry of Local Government, community development and chieftaincy affairs for the consideration to the National Joint Planning Board.
- c) To discharge its long time function effectively and to enable the department undertake the responsibility of planning.
- d) Also the department keeps statistical data for the Local Government, in other words it should serve as data bank for



the Local Government. It keeps the statistical population, price indexes etc.

- e) Also the department usually assist in declearing vacancies to be felled up in the Local Government services whenever such vacancies open up. It has a say on promotion of civil servants and manpower development in terms of training.

Invariably, in other for the department to discharge its constitutional role, the need to explain the role of various division or sections perform within the organization are enumerated below;

## **2.3. SECTION (S) UNIT OF THE ORGANISATION**

### **2.3.1. Central monitoring Division**

This comprises of the monitoring Unit, the feasibility and consulting unit. The function of this unit is to act as an overseer on the efficient and prompt implementation of various projects in the field. It feedback the government on where there is negligence or in effective in plan implementation. It does as certain benefit accruable from certain project through the application of cost benefit analysis. Studies are undertaken to identify and articulate potential project.

### **2.3.2 Central Planning Division (CPD)**

This unit is subdivided into manpower development, Aid unit and Sectoral Unit. The functions of this division includes over seeing bottlenecks, with a view to periodical estimating and assessing the requirements of the Local Government. it overseas the various financial resources mobilization for the plan. Apart from matching

and reporting on the liquidity for the plan. It also attempt to watch the application with loan to finance projects. For example, World Bank Project. The Magnitude of programme to be implemented, the growing complexity of the Local Government Administration as well as rapid expansion and dynamism in various aspect of the state economy are given proper attention.

This unit is sub-divided into.

- a) Economic Sector: - The economic sector relates to production activities such as trade, industry, finance investment, agriculture, power supply etc.
- b) The Social Sector: - This deals with matters relating to social services, for example health system
- c) Regional Sector; - Its functions relate to rural urban development and community development.
- d) The Central Statistics division: - This division has both economic and social political statistical unit and development unit as subdivisions. It engages in collection and controlling useful data for planning purpose. Organizational chart on annex 1 is a reflection of what was obtainable at the inception of the department, however function enumerated above can be integrated into those hierarchical native on the chart.

## **2.3 BUDGET MACHINERIES IN THE LOCAL GOVERNMENT**

The function of the department of budget and planning is explained above, however, what are the techniques used in going about these constitutional roles.

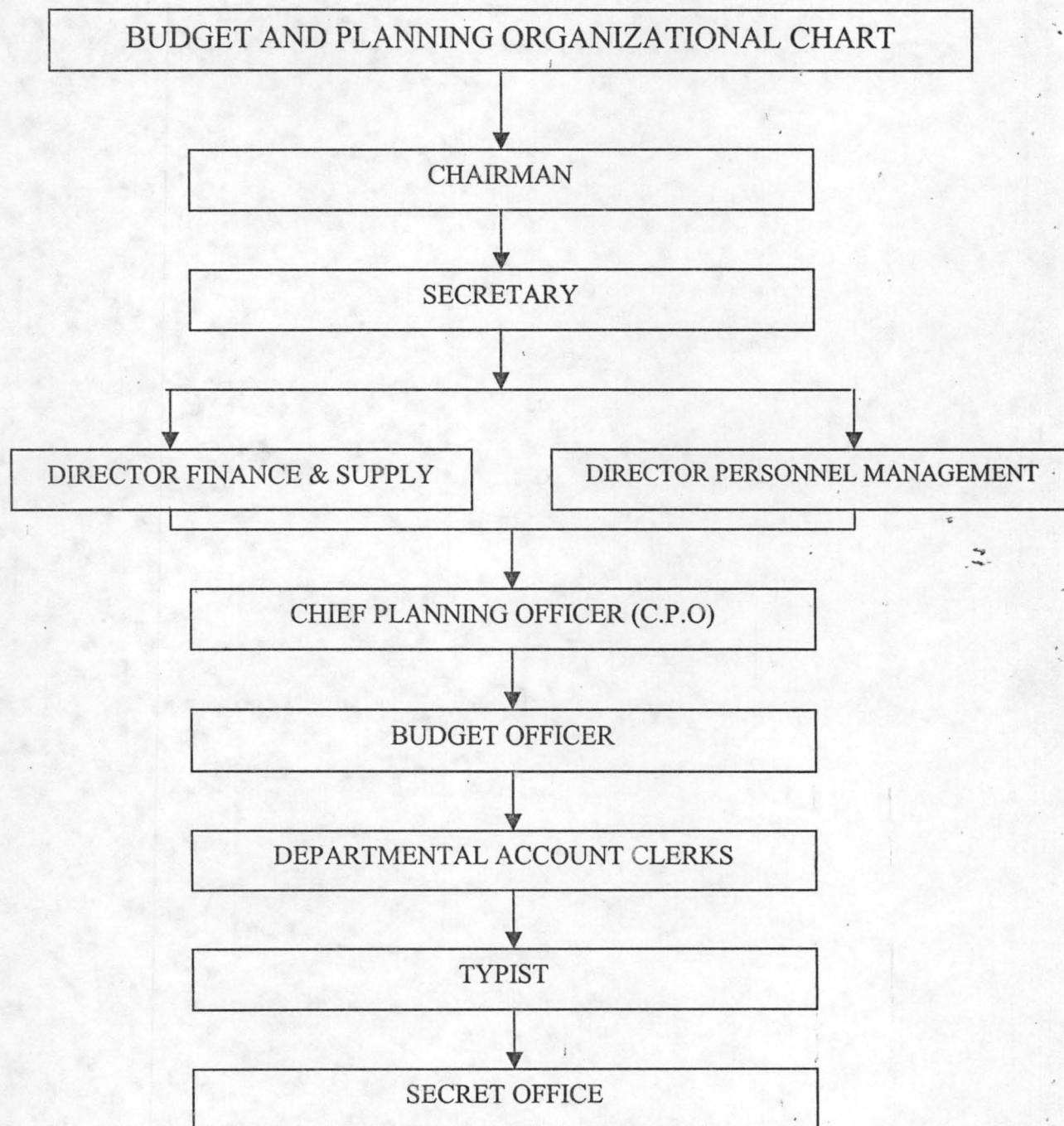
The modalities or steps used are:

- a) **Issuance of call circular:** The department of planning issues "call circulars to departments to make submissions of advance deposit proposals. They are usually asked to submit the following: - Actual collected revenue for last fiscal year and make projection into the coming year. Actual expenditure according to subhead by subhead for the last fiscal year and make projections into the coming year. Comprehensive staff lists according to their grade level, dates of employment and promotion.
- b) **Preliminary discussions:** - Proposals by departments that are sent to the department are discussed on preliminary discussions are held at these meetings proposals are screened and some accepted, rejected or amended as the case may be. Departments are asked why expenditures are not incurred on certain heads/subheads. In case provisions and finally projections are made for the coming year.
- c) **Local Government Budget Committee:** - At this committee level agencies are to make appeal if any against decision at preliminary stage after listening to defence against provision provided for the approved draft is sent to State Budget committee.
- d) **State budget committee:** – under the military regimes, the Local Government takes their draft budget proposal to Local government headquarters. At this committee the Local Government defend their proposals and they decided the ceiling to be imposed on the Local Government.



Direct assessment approach is also termed certain subhead is undertaken, because more often than not be a true reflection of what is on the ground.

**ANNEX I: Organizational Chart of Budget and Planning Department**



## **CHAPTER THREE**

### **3.0. SYSTEM ANALYSIS AND DESIGN**

#### **3.1. INTRODUCTION**

Analysis is the process of gathering facts, interpreting it and using the information system analysis consists of several steps among which are: -

- i. Problem definition/identification
- ii. Feasibility studies
- iii. Investigation studies
- iv. Analysis
- v. System design

#### **3.2. PROBLEM DEFINITION AND IDENTIFICATION**

Budgeting entails government proposals on how it is going to generate revenue or how it intends to spend it. The main purpose of embarking on budgeting is solely to plan, so that stated goals can be achieved. However, in Katcha Local Government as it does happen throughout Niger State, Planning is not our problem but implementation.

Year in, year out funds are allocated to different sectors to achieve certain goals but those sectoral allocation are not monitored adequately. Expenditure incurred are not true reflections of the budgeted against each heads for example, salary heads are more often grossly spent due to ghost – workers. And at misclassification of sub – heads bring about excess spending of certain sub – heads.

What are budgeted or provisions made for certain capital projects are not actually fully implemented. Method presently employed for evaluation are not effective and efficient because it leaves room for manoeuvres and manipulations. Data and information gathered as it relate to budget implementation are not easily accessible as at when due.

### **3.3. FEASIBILITY STUDIES**

Here preliminary investigations are carried out on the existing system and possible alternative recommended. Also analysis of the benefits to be derived are highlighted.

To carry – out feasibility studies of existing system, it shall be guided by the following procedures.

- i. Purpose: - The present system evaluates only what different sectors provide without actually given and what are spent. In cases where extra – budgetary expenditures are incurred, budget department are not informed. So assessment performance cannot be a true reflection of what is on the ground.
- ii. Specialization and standardization: - Most of the staff are graduates of Economics and relevant fields hence they are trained, what is needed is making their mode of operation more standardized to meet the technological changing world.
- iii. Workflow: - The present system leaves room for manipulation and staff of the department are deprived access to vital



documents and information. Hence, rendering them redundant, making them become seasonal employees.

- iv. Flexibility: - The current system is so flexible and leaves room for laxity and loopholes. The envisage system is to be less flexible.
- v. Reliability: - The present system is not evaluated because information acquired for mostly are distorted.
- vi. Time: - A lot of time is spent trying to get needed information and when gotten, more often than not they are distorted. The proposed system aim at managing time.

### **3.4. EXISTING SYSTEM**

The system methods of evaluating budget are classified into two. They are rather not as effective as expected. However the new system will take good care of this weakness.

- a. Expenditure approach
- b. Direct assessment approach

In expenditure approach, the amount of money actually spent in a particular sub – head is divided with estimate for that sub – head and percentage received.

The method is also called financial performance incurred (F. P. I) using this yardstick to evaluate plan. Estimate of 2001 and 2002 may prove inadequate because actual expenditure expended for each sub – head are not available.

However, efforts will be made to evaluate those provided.

For the fiscal year 2001 and 2002 table 1 will be used.

Head 444

Division: Katcha Local Government

Summary

Department	Personnel Cost	Allowance	Over Head cost	L/Grant	Total
Personnel Management	8,589,390.00	8,372,276.00	3,000,000.00	2,300,044.00	22,261,710.00
P.H.C.	7,596,040.00	-	-	-	7,596,040.00
Works & Housing	965,560.00	-	-	-	965,560.00
Agric & Nat. Resource	5,849,450.00	-	-	-	5,849,450.00
	23,000,440.00	8,372,276.00	3,000,000.00	2,300,044.00	36,672,760.00

Data Source: Department of Budget & Planning, Katcha Local Government

### **3.5. FACT FINDING METHOD**

Method of gathering information and data for this study are Records searching and reading from the department records. This is so because most of its activities are always recorded and because of the nature of their books, questionnaires would not serve any useful purpose.

Also discussion was held with the heads of department and sections.

### **3.6. COST – BENEFIT ANALYSIS**

It may look expensive to purchase a computer sets, install and operate them, but the benefits to be derived are so numerous for the new system.





- v. It saves a lot of stationeries
- vi. Record stored in computer are always well kept.
- vii. It can be used to detect areas of wasteful spending.
- viii. Ghost workers can be effectively checked and easily eliminated.
- ix. Manpower strength of the Local Government can be ascertained any time any day.

### **3.6. CHANGE OVER PROCEDURES**

There are three methods of changing over from old system to a new system.

- 1. Parallel
- 2. Direct and
- 3. Pilot

#### **1. Parallel Change over:**

Here the old system are run concurrently using the same input. Outputs from the old system continue to be distributed until the new system has proved satisfactory. At this point, the old system is discontinued and the new system takes its place. Some of the features of the parallel method are:

- a. It is a costly method because of the amount of duplications involved.
- b. This method would need the employment of extra staff or overtime working for existing staff. This can create difficulties over the period of the change over.

- c. It is only possible where the output from old and new system are easy to be reconciled and where the system are similar.
- d. It use to give the Government the facility of fully fasting the new system to still retaining the existing system.

## 2. Direct Change – over

Here the old system is discontinued totally and the new system become operational. Some of its features are: -

- a. If the new system has no resemblance to the old, then a direct change – over is probably inevitable.
- b. There must be complete trust in the new system accuracy and reliability before it is used.

## 3. Pilot Change – over

A pilot change – over would involve the change of a part of the system either in parallel or directly.

Use of the variation of the first two methods is possible when part of the system can be treated as a separate entity.

## **CHAPTER FOUR**

### **4.0. SOFTWARE DEVELOPMENT AND IMPLEMENTATION**

#### **4.1. INTRODUCTION: -**

This chapter will concentrate on software development and implementation. Here emphasis will be on the choice of software packages, the element of the software package, programming language etc.

Also included in this chapter is data structure of the input and output and program development. The implementation aspect deals on the operation manual, change – over procedures and documentation.

#### **4.2 CHOICE OF SOFTWARE PACKAGE AND LANGUAGE**

In selecting a software package certain needs to be considered. The criteria used for the choice of software packages and programming language for the project work are: -

- a. The effectiveness and efficiency of the packages with regard to the functions of the developed programmes.
- b. The facilities for different types of file processing.
- c. The security of the records in the files.
- d. The facilities for maintaining of the files, e.g. adding new records, easy retrieval of records, modifying of records etc.
- e. The flexibility of the packages; and
- f. User's friendliness of the packages.

Based on the above outlined criteria and the types of files that will be required for processing, the applications software packages will be adopted for this project.

These are Microsoft Word 2000 Dbase V for windows 2002.



#### 4.3. FEATURES OF DBASE V FOR WINDOWS

Dbase V for window is similar to Dbase III plus in DOS. In addition to other facilities, it has all the facilities that are available in Dbase III plus in DOS. Dbase V is an organized, integrated relation Dbase management software package. This is complex and flexible software, which constructs, expands and maintains the database. It also provides a full relational database environment to user. In addition to file maintenance program, which allows the DBMS to maintain the data in the pool by adding new records. It provides an interface with user's programs. This means that with Dbase V for windows, User can develop and run his own application programs. In this case, the programming language will be Dbase programming language.

Another advantage of this software package is that a large number of built functions are provided including mathematical functions and storing manipulation functions. The programming language includes command to perform conditional branching, looping, calculating, sort record, format input screen, out records and so on. Dbase V for windows also has the function of providing security for the data. The main aspects of this are: -

- a. Protecting data against corruption
- b. Protecting data unauthorized accessed; and
- c. Protecting recovery and restart facilities after a hardware or software failure.

#### **4.4. SOFTWARE DEVELOPMENT AND TESTING**

When a new computer system is to be developed, it comes in a number of ways. The requirement must initially be expressed in terms that the user can understand and agree to. These requirements can be presented to the computer in the form of a set of instructions, which the computer can obey, that is program. Any associated annual procedures must also be specified.

Therefore, lose effort must be made to discuss the data structure of the Dbase files used during the testing of the programs, programming program and operational manual.

#### **4.5 FILE DESIGN**

Once data design is completed, the next step is to make the final organization of the data into files. This is of key importance because once you enter data into a Dbase and decides to add files. You must go to all existing records and enter the new files.

The method adopted in the design into group the data into logical classes and according to the output requirement. The following factors are considered for the designing of all Dbase files used in the package written.

1. Accessing the file – none of the files in index or sort.
2. Data redundancy in field design for the Dbase is minimized.
3. Complex relationship between the files in each file are avoided.
4. Too many fields in each file are avoided.
5. The main objectives of integration of Dbase files are strickly pursued.

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```

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 ";
  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 "B U D G E T I N G" 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

PROCEDURE EXIT\_PARA

DO CASE

CASE BAR() = 3

STOPPER = 'Q'

CANCEL

CASE BAR() = 4

QUIT

ENDCASE

RETURN

#### 4.6. PROGRAM OPERATION

The budget assessment program is menu driven. After executing the program the main menu is displayed. The user can select appropriate options from the main menu.

To execute the program, execute the Dbase IV software first.

```
C:\> CD DBASE IV
```

```
C:\DBASEIV>DBASE
```

From the Dbase dot prompt, type DO BUDGET

```
. DO BUDGET
```

The main menu is displayed

```
ADD RECORD(s)
MODIFY RECORD(s)
DELETE RECORD(s)
VIEW RECORD(s)
REPORT GENERATION
EXIT
```

The user selects the appropriate option to perform corresponding operations.

To add records to the database, the user selects the add records option and the user is presented with the facilities to enter records.

To modify records already in the database, the user selects the modify records option, to view records already entered the user selects the view records option. The report generation option leads to another menu

```
INCOME REPORT
EXPENDITURE REPORT
BOTH REPORT
```

The user selects the appropriate option from the sub-menu and produce the corresponding report



#### **4.7. STAFF TRAINING**

This involves sending staff on workshops, seminars and computer courses, this will update the knowledge of computer usage of the staff within the organization.

#### **4.8. WORKSTATION REQUIREMENTS**

1. SUGA Monitor
2. UPS (3) 250 KVA
3. EPSON Printer (LQ2170)
4. Laser Jet (6L)
5. Stationeries
6. Air Conditioner (2½ HP)

#### **4.9. INPUT AND OUTPUT SPECIFICATIONS**

**4.9.1. Output specification:** – it is necessary to consider what is required from the system before deciding on how to produce it for output specification therefore, we need to determine forms, types, volume and frequency of report to be produced.

Since what we required is almost going to be a report as at when needed a report of budget performance of the Local Government.

Data are to be provided on monthly basis to update file, hence monthly, quarterly, annually reports will be provided.

**4.9.2. Input Specification:** - for this purpose, these files are to be taken care

of: -

- a. Method of data collection and volume
- b. Type of input media available
- c. Volume of input document
- d. Design of input layout

## CHAPTER FIVE

### 5.0 CONCLUSION/SUMMARY AND RECOMMENDATIONS

#### 5.1 CONCLUSION/SUMMARY

The main objectives of this project was to highlight short coming of lack of computerizing budget exercise, i.e. lack of data for effective evaluation as when needed.

There are a lot of benefits to be derived with the introduction of computer. These benefits are enumerated below:

1. Easy and quick means of retaining data and information.
2. Fast means of communication of information within and outside department of budget and planning.
3. Easy, fast and accurate means of processing data.
4. Professional, clear and good of processing copies of reports, document and memorandum
5. Reduce cumbersomeness of filing systems.
6. Using the concept of "SON", "FATHER" and "GRAND FATHER". Data and reports will be guared against lost, misplacement or outright distortion of facts and figure because there are back – ups.
7. Protect document from unwanted users.
8. Easily accessible for research work.

In summary, with the introduction of computer, operation information and data are easily available to facilitate monitoring and evaluation of budget exercise, because without these data, evaluation of any budget cannot be effectively control.



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#### Procedure ADDREC

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

```

#### Procedure MODREC

```

use budget
store 'Y' to ans
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
    READ
    clear
    replace codeno with mcodeno
  endif
  ans = 'N'
enddo

```



```

replace descrip with mdescrip
replace amount with mamount
replace optype with moptype
replace update with mopdate
else
    @8,20 say 'Record does not exist'
endif
    @10,10 to 12,50
    store 'N' to ans
    @11,12 say 'Modify more record? (Y/N)' get ans pict '!';
        valid ans $ 'Y/N' error 'Invalid entry!!!'
    read
enddo
CLEAR
close databases
return

```

#### Procedure VIEWREC

```

use budget
store 'Y' to ans
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 update 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 budget
    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('-',75)
endif
skip
enddo
? space(54),'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 budget
    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 ('-',75)
endif
skip
enddo
? space(54),'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 budget
    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 ('-',81)
    skip
enddo
? space(48),'TOTAL = ',str(mtot2,9,2),'| ',str(mtot1,9,2)
?
set alternate off
wait

```



close data  
deactivate window user  
return

## 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(14), "\*\*\*\*\*"

? space(14), "\*" BUDGET ASSESSMENT SYSTEM \*

? space(14), "\*\*\*\*\*"

?

?

IF LL = 1

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

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

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

?

? REPLICATE(" ", 75)

? " \* OPERATION \* OPERATION \* \*"

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

? REPLICATE(" ", 75)

ELSE

IF LL = 2

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

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

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

?

? REPLICATE(" ", 75)

? " \* OPERATION \* OPERATION \* \*"

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

? REPLICATE(" ", 75)

ELSE

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

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

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

?

? REPLICATE(" ", 81)

```
? "*" * OPERATION * OPERATION *          * EXPEND. * INCOME *"  
? "*" SN * CODE * DATE * DESCRIPTION      * AMOUNT * AMOUNT *"  
? REPLICATE("?",81)  
ENDIF  
ENDIF  
RETURN
```

\*\*\*\*\*  
 \* B U D G E T A S S E S S M E N T S Y S T E M \*  
 \*\*\*\*\*

\*\*\*\*\*  
 \* SUMMARY OF INCOME & EXPENDITURE \*  
 \*\*\*\*\*

*****				* OPERATION * OPERATION *		* EXPEND. * INCOME *	
* SN *	CODE	* DATE *	DESCRIPTION	* AMOUNT *	* AMOUNT *		
*****							
1	EX-1001	10/02/03	PURCHASE OF STATIONERIES	12000.00			
-----							
2	IN-1021	11/03/03	AUCTION OF USED VEHICLES			892333.00	
-----							
3	EX-2300	21/03/03	PAYMENT OF SALARIES	45000.00			
-----							
4	IN-2455	22/03/03	STAFF TAX DEDUCTION			13560.00	
-----							
5	EX-2339	25/03/03	PURCHASE OF VEHICLE	210000.00			
-----							
6	EX-2900	28/03/03	PURCHASE OF RAW MATERIALS	46020.00			
-----							
7	IN-4322	05/04/03	SALES AND SUPPLY			867900.00	
-----							
8	EX-2411	08/04/03	ELECTRICITY BILLS	67000.00			
-----							
9	EX-2311	11/04/03	WATER BILLS	8000.00			
-----							
10	IN-3433	14/04/03	BILL BOARD REVENUE			85000.00	
-----							
11	IN-2322	16/04/03	TRADER'S REVENUE			125200.00	
-----							
12	EX-3412	16/04/03	FUELING OF VEHICLES	34000.00			
-----							

TOTAL = 422020.00 1983993.0



\*\*\*\*\*  
 \* B U D G E T A S S E S S M E N T S Y S T E M \*  
 \*\*\*\*\*

\*\*\*\*\*  
 \* SUMMARY OF EXPENDITURE \*  
 \*\*\*\*\*

\*\*\*\*\*  
 \*        \* OPERATION \* OPERATION \*        \*        \*  
 \* S/NO \* CODE        \* DATE        \*        DESCRIPTION        \* AMOUNT \*  
 \*\*\*\*\*  
 | 1 | EX-1001 | 10/02/03 | PURCHASE OF STATIONERIES | 12000.00 |  
 -----  
 | 2 | EX-2300 | 21/03/03 | PAYMENT OF SALARIES | 45000.00 |  
 -----  
 | 3 | EX-2339 | 25/03/03 | PURCHASE OF VEHICLE | 210000.00 |  
 -----  
 | 4 | EX-2900 | 28/03/03 | PURCHASE OF RAW MATERIALS | 46020.00 |  
 -----  
 | 5 | EX-2411 | 08/04/03 | ELECTRICITY BILLS | 67000.00 |  
 -----  
 | 6 | EX-2311 | 11/04/03 | WATER BILLS | 8000.00 |  
 -----  
 | 7 | EX-3412 | 16/04/03 | FUELING OF VEHICLES | 34000.00 |  
 -----  
 TOTAL = 422020.00

\*\*\*\*\*  
 \* B U D G E T A S S E S S M E N T S Y S T E M \*  
 \*\*\*\*\*

\*\*\*\*\*  
 \* SUMMARY OF INCOME \*  
 \*\*\*\*\*

\*\*\*\*\*  
 \*        \* OPERATION \* OPERATION \*        \*        \*  
 \* S/NO \*        CODE        \*        DATE        \*        DESCRIPTION        \*        AMOUNT        \*  
 \*\*\*\*\*  
 |    1    |    IN-1021    | 11/03/03    |    AUCTION-OF USED VEHICLES        | 892333.00 |  
 -----  
 |    2    |    IN-2455    | 22/03/03    |    STAFF TAX DEDUCTION        | 13560.00 |  
 -----  
 |    3    |    IN-4322    | 05/04/03    |    SALES AND SUPPLY        | 867900.00 |  
 -----  
 |    4    |    IN-3433    | 14/04/03    |    BILL BOARD REVENUE        | 85000.00 |  
 -----  
 |    5    |    IN-2322    | 16/04/03    |    TRADER'S REVENUE        | 125200.00 |  
 -----  
 TOTAL =    1983993.0