

**COMPUTERISATION OF BUDGET REVIEW AND
EVALUATION
(A CASE STUDY OF CHANCHAGA LOCAL GOVERNMENT)
MINNA, NIGER STATE**

BY

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MINNA**

SEPTEMBER, 2001

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**A PROJECT SUBMITTED TO THE DEPARTMENT OF
MATHEMATICS / COMPUTER SCIENCE IN PARTIAL
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AWARD OF POST-GRADUATE DIPLOMA IN COMPUTER
SCIENCE OF FEDERAL UNIVERSITY OF TECHNOLOGY
MINNA. NIGER STATE**

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APPROVAL PAGE

This project has been read and approved as meeting the requirement of the Department of Mathematics and Computer Science, Federal University of Technology, (FUT), Minna Niger State.

Dr. S. A. REJU
PROJECT SUPERVISOR

DATE

Dr. S. A. REJU
HEAD OF DEPARTMENT

DATE

EXTERNAL EXAMINER

DATE

DEDICATION

TO MY WIVES AND CHILDREN

ACKNOWLEDGEMENT

I wish to give thanks, glory and honour to Almighty Allah, for giving me the initiation of attending this wonderful and valuable course.

Secondly, I wish to express my warmly and sincere gratitude and appreciation to my project supervisor, Dr. S.A. Reju, who also happens to be the Head of Department, for all his advice, guidance and assistance not only during the period of writing this project work but throughout the course period.

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This acknowledgement will be incomplete without expressing my gratitude to my family – my wives Mrs. Habiba Mustapha, Mrs. Ramatu Mustapha, my friends Mr. Suleiman Agboola, Mallam Kolo Mamman Aliyu, Miss Risikat, Mrs Balkisu Yakubu and Alhaji Umar Mohammed Bida and others who directly or on indirectly saw me through this project work.

Thank you all and Allah Bless.

ABSTRACT

Over the years, the problems of budget in our Local Government have not been that of preparation but implementation and evaluation. Budget has to do with the forecast by Government of expenditures and revenue of a specific period of time, usually a year. The main purpose of budgeting is to enable the Government to estimate its revenue within a given period and how this revenue will be judiciously utilised for the services of its citizenry. These services cannot be well delivered without proper implementation and evaluation of the budget. It is in the light of the above, that the research is based on the computerization of the review and evaluation of Chanchaga Local Government Area of Niger State.

The software for the computerization was developed in Dbase V for windows. This was chosen due to its versatility and user's friendliness.

The software though developed specifically for computerization of Chanchaga Local Government budget review and evaluation, any other Local Government in the state that might wish to computerize her budget review and evaluation could adopt it.

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CHAPTER ONE

INTRODUCTION TO BUDGETING

1.1 Background of study

Between 1979 and 1999 various reforms were commissioned on Local Governments, and principal among these were the 1979 Local Government reforms; the Dasuki Committee on Local Government, 1984; the Nwosu Committee report on the application of the 1988 Civil Service reforms in Local Government and the attempted 1991 Presidential System in Local Government.

The aims and objectives of these reforms are largely depended on how best the Local Government could be administered financially and administratively and delivering of Services to the people.

The most important requirement for any Local government to be able to deliver goods and services to its people is fund. The sources of the fund and how the funds will be spent must be planned. The process of planning the financial resources of any organisation is Budget. Ahmed (1991) defines Budget as “ a forecast by government of expenditures and revenue of a specific period of time, usually a year”.

In national finance, the period governed by a Budget is known as financial or fiscal year. Budget is also described as a measure tool for designing, articulating and emotion, economic policies at a given level of government. It expresses the intention of levels of government regarding the utilisation of its resources for a given period. At Local Government level, the Budget is prepared yearly by each council in accordance with directives made in that behalf by the executive council. A detailed Budget comprising expenditure and revenue for the next ensuring financial year is considered and approve, with or without modifications by the executive council of the Local Government as may be directed by the Local Government and of the resolution of the Local

government council giving in the approval is send to the ministry for the Local Government for final approval.

The History of Budgeting in Nigeria can be traced back to colonial era. Budget preparation at the local Government level had been in existence since the colonial time, when Native authorities were allowed to prepared their own estimates. Since that time planning and Budgeting system have continued to be subjected to periodic review and preparation, format and contents of annual estimates have been adjusted to some extent to meet changing circumstances. Today, the modalities can be summarised as follows:-

1. The Local Government executive committees call circulars; Such circulars shall be issued in such time as to reach each department to which it is addressed, by 1st June.
2. The Treasurer's call circular, not later than 10th June, the Treasurer shall issue on estimates call circular to Heads of Department, indicating the last date (10th June) by which Departmental estimates proposal must reach the finance department.
3. Preparation and submission of departmental estimates proposal to the Treasurer under the general directives of the appropriate Supervisor, the Head of department shall prepare estimate proposal for each of the service concerned with full explanatory notes shall be forwarded to the Treasurer by 10th July.
4. Treasurer's summary of departmental estimates proposal not later than 31st July. The Treasurer shall consider and submit the proposals of departments through the Secretary for consideration by the Executive Committee.
5. Consideration of departmental estimates proposals by Executive Committee and the council. The Executive Committee shall consider the estimate proposals, the report and summary proposal by the Treasurer in accordance with the provision of financial memoranda.

6. Approval of Estimate by Local Government Council

7. The proposal estimates is forwarded to the ministry of local government not later than 31st December for final approval and submission of final copy of the approved estimate to the Governor.

8. Implementation of Budgets:

The main objectives of Local Government annual Budgetary are these:

- a) To provide a financial plan of action.
- b) To provide a legal authority for incurring expenditure.
- c) To provide mechanisms for ensuring that adequate controls are maintained over expenditure and revenue.
- d) To establish the financial position of the Local Government.

As indicated or stated above, the process of budgeting preparation end with approval and the next step is implementation. During implementation of the budget, there is need to review and evaluate the Budget implementation.

Budget evaluation involves the performance of the Budget:

This is done by comparing the approved estimate with the actual expenditure. At the Local Government level; with special reference to Chanchaga Local Government, two methods are involved in the budget evaluation namely:

1. Expenditure measurement approach.
2. Direct assessment approach.

However, the keeping of records and preparation of reports is done manually in both cases delay the submission of report and

1.2 Objectives and Scope of the study

The main objective of this study is to appraise the present method of review and evaluation of Chanchaga Local Government Budget implementation with a view of proposing a more efficient alternative of monitoring and evaluation.

This study is limited to appraise of the existing system of monitoring and evaluation of Chanchaga Local Government budget implementation with a view of improving on its efficiency by recommending its computerisation if need be.

Also to develop a computer software that will be used if computerised.

1.3 Significant of the study

With the emphasis on accountability, transparency and judicious use of financial resources in all sectors of the economy today, the significance and usefulness of Studies of this nature cannot be over stressed.

It is the hope of the researcher that if the outcome of this project is eventually adopted and implemented by Chanchaga Local Government Council, it will reduce most of the problems associated with evaluation of the Local Government budget.

1.4 Methodology

Research methodology has to do with the techniques adopted for collecting data and information for the project work. The purpose of this research, interview, records searching was used. This is so because most of information are on records and can easily be obtained from the treasury department which is responsible for the preparation and evaluation of the Local Government Budget. Materials were also sort from textbooks, Journals, Government financial memoranda for Local Government and subsidiary books of accounts of Chanchaga Local Government Council.

1.5 Definition of terms

- 1. Budget:** - Is a forecast by government of expenditure and revenue of a specific period of time, usually a year.
- 2. Revenue:** All money earned to Government coffers are back-up by an official receipt (i.e Internally or externally).

3. **Budget Evaluation:** - This involves the performance of the budget.
4. **Budget Deficit:** - Is where the expenditure is greater than revenue.
5. **Budget Surplus:** - Is where the revenue is greater than the expenditure.
6. **Balance Budget:** - The differences between total government revenue and total government expenditure. (The balance maybe surplus or deficit.)
7. **Internal Revenue:** Revenue generated internally e.g. Tenement rate, Market fees, Development levies, etc.
8. **External Revenue:** - Revenue obtains externally such as federal statutory allocation, External loan, and revenue from other governmental organisations.

CHAPTER TWO

CASE STUDY

2.1 INTRODUCTION

This chapter focuses on brief history of Chanchaga Local Government Area of Niger State, its organisational structure and functions. Also to be included in the chapter is discussion on budgeting as regard to the Local Government.

2.2 Brief history of Chanchaga Local Government:

At the inception of Niger State in April 1976, Chanchaga Local government was among the nine Local government Areas that were created in the State. However, in 1981 the Local government was broken into three - the Minna municipal Council and two Local Government Areas namely:

- a) Chanchaga Local Government, with Headquarters at Kuta; and
- b) Paikoro Local Government, with headquarters at Paiko.

These three Local Governments Areas fall under Minna Emirate Council.

In December 1984, the then Military Government dissolved all the Local governments created by the civilian Administration and ordered that the whole country should reverse back to the former Local Government areas. With this development, the municipal and other two Local Government areas that were carried out from Chanchaga Local Government have to be merge back with it.

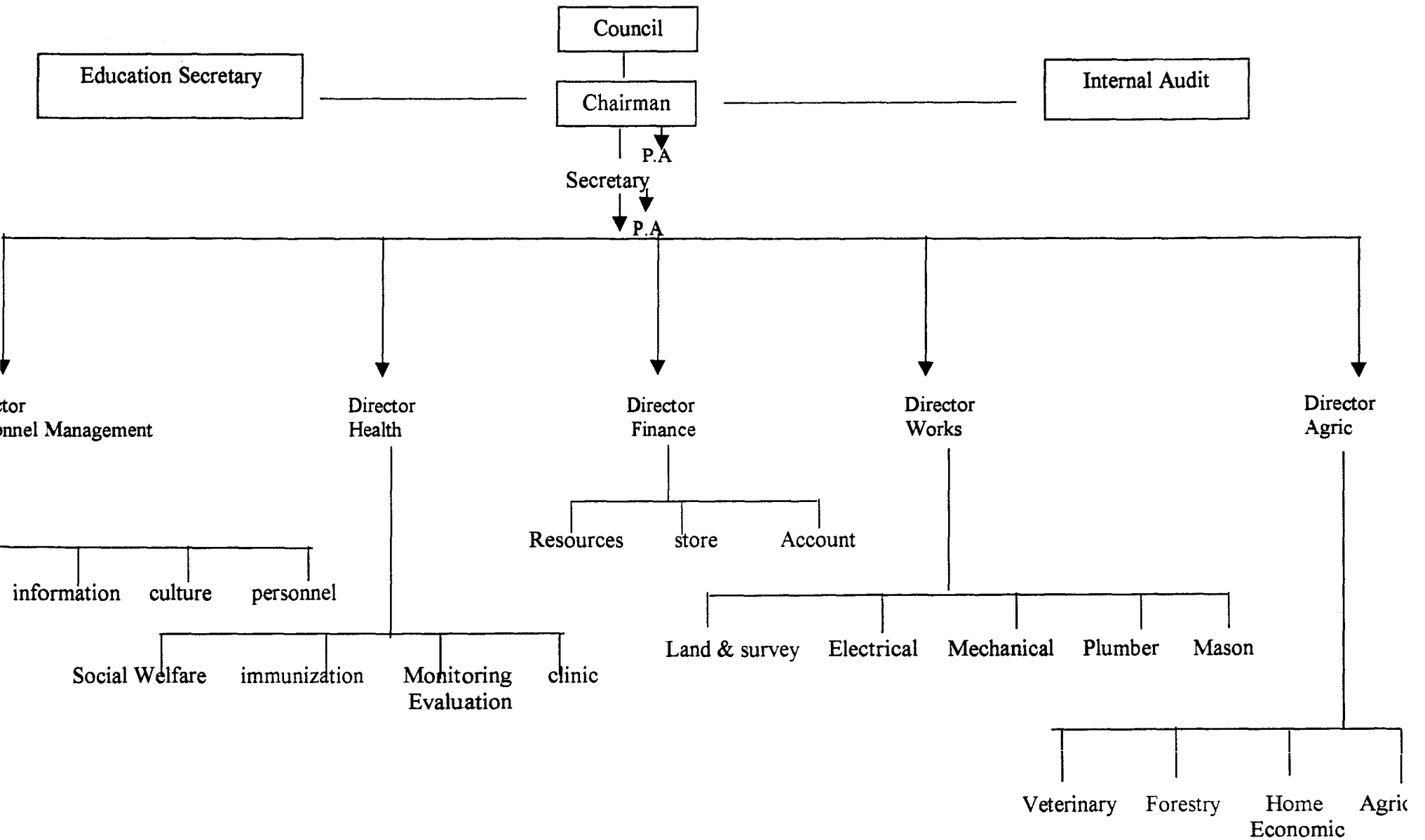
In 1987, the Babangida Military administration decided to create additional Local Governments throughout the country and this gave birth to three Local Government areas from Chanchaga Local Government again. These Local Governments are:

- 1 Paikoro Local Government, with headquarters at Paiko;
- 2 Chanchaga Local Government with headquarters at Minna; and
- 3 Shiroro Local Government, with headquarters at Kuta.

Later in 1991, Chanchaga Local government was further divided into two Local Governments, these are:

- 1 Bosso Local Government, with headquarters at maikunkele; and
- 2 Chanchaga Local Government, with headquarters at Minna.

THE ORGANISATIONAL STRUCTURE OF CHANCHAGA LOCAL GOVERNMENT AREA



(a) **COUNCIL:** The Local Government Council being the legislative arm of the Local Government performs important role in management of the Local Government administration. The major role played are thus, law making, debating and passing Local Government legislation, monitoring the implementation of projects and programmes of the Local Government; annual budget, ensure proper compliance with the provision of financial memoranda, financial directives under the law and any other financial instruction issued by the Governor, advising, consulting and liaising with the Local Government Chairman who is the head of the Executive arm of the Local Government, performing such other functions as may be assigned to it from time to time by the House of Assembly of the State.

(b) **CHAIRMAN:** The Chairman of the Local Government who is also the Chief Executive carries out the following responsibilities:

1. Submitting of a report to the Local Government Council on the proceedings of the Executive Committee as may be required by the Council.
2. Ensure strict compliance with the provisions of the financial memoranda and other directives from the State Governor throughout Local government organisation.
3. In consultation with the Secretary to Local Government and the Supervisors, the Chairman shall set the target which each employees, the chief executive shall first take into account the relevant Local government policies, the development plan and annual budget.

(c) **SECRETARY:** The Secretary is the administrative head for the executive arm of the local government. He is a career civil servant. He coordinates all the activities of the Local Government and keep proper records ensure Local Government executive Committee or any of its sub- committee takes a policy decision. It does so in the knowledge of the financial implications. The Council Secretary also serves as Secretary of council meetings and peace and security

committees. He makes sure that council receives reports, information and necessary data to enable it discharge promptly and in a satisfactory manner.

d) **DIRECTOR OF PERSONNEL MANAGEMENT:** The Director personnel management is responsible to see that all contractual agreements, Local purchases orders, job order forms on such other documents relating to contracts, supplies, etc are signed by him only the appropriate approving authority has given the necessary approval. Any irregularity noticed, the attention of the approving authority must be drawn and if insisted, then audit alarm must be raised He performs other functions assigned to him by the council.

e) **DIRECTOR FINANCE AND SUPPLY:** He is the financial adviser to the council and chief accounting officer. He is responsible to provide advice concerning the financial implications of proposed policies, the state of the Local Government finances and financial matters generally. The director finance and supply is also responsible for the administrative control of the finance department of the Local Government, perform duties as chief account officer of the receipts and payments of the Local Government and facilitates the work of the audit alarm committee. Among his responsibilities include budgetary control and supervising the accounts of all departments of the Local Government.

f) **DIRECTOR HEALTH:-** The director health is responsible to co-ordinate all the activities of all sectional health Heads, so as to ensure proper eradication of diseases, provision of better health facilities across the areas within the council's jurisdiction. Advice the council on health matters, Educating and enlighten of the populace of health matters.

g) **DIRECTOR AGRICULTURE:** He co-ordinates all the activities of the Agric department. Advice the council on agric matters. He is responsible to ensure that necessary facilities to promote production of foods are provided, such as tractors, fertiliser, seedlings and training of the Communities on modern

farming and improved seeds. He submits reports to the Chairman as may be required.

2.3 Budget and Budgeting as regard to Chanchaga Local Government

For any Government to be able to adequately and successfully deliver goods and services to its timid populace, the Government must not only have enough fund but there must be proper planning and accountability in the spending of the fund. The process of planning the financial resources (fund) of any organisation or Government is budget. Budget can be defined as a forecast by Government on expenditure and revenue at a specific period of time usually a year. In National finance, the period governed by a budget is known as financial or fiscal year. Budget can also be described as a measure tool for designing, articulating and emotion, economic policies, etc given level of Government regarding the utilisation of its resources for a given period. The preparation of budget is budgeting.

Just as at National and State levels of Government, budget and budgeting is very important at the Local Government level similar to that of Nation and State, Local Government budget preparation is done on yearly basis. A detailed Local Government budget comprises of the expected estimated revenue and intended expenditure of the local Government for a financial year. Budget preparation at the Local Government level has being in existence since colonial era, when Native authorities were allowed to prepare their own estimates.

The procedure for budget preparation at the Local Government is outline below:

1. The Local Government executive committees issue a circular calling for the preparation by the Local Government of estimates for the ensuring financial year. Such circulars shall be issued in such time as to reach each department by which it is addressed by 1st June.

The called circular shall:

- a. Contain such general guidelines to be followed by Departments in the preparation of their annual estimates as reflected in the Local government's policy and priorities in relation to the discharge of functions and provisions of services at the local government level.
 - b. Stress such procedural and timing matters related to the objectives and content of estimates, as are considered appropriate by the Executive Committee.
2. Immediately on receipt of the executive committee call circular and not later than 10th June. The Treasurer shall issue an estimates call circular to Heads of departments.

This call circular shall:

- a. Indicate the last date (10th July) by which departmental estimate proposal must reach the finance department
 - b. Incorporate the content of the call circular issued by the Executive Committee in accordance with the provision of financial memoranda 3.2
 - c. Refer to any policy decisions reached by the council in regard to the contents of the estimates and the priorities to be reflected there in.
 - d. Refer to any directions of the executive committee regarding the detailed procedures to be followed in estimates for previous years, incorporate such other procedural matters as appear to the Treasurer to be likely to facilitate the preparation and subsequent processing of departmental estimate proposals.
3. Preparation and Submission of Departmental Estimates proposals to the Treasurer. The estimate proposals shall comprise:
- a. Estimate of the revenue and expenditure for the current year;
 - b. Estimate of the received revenue and expenditure (recurrent and Capital) for the following financial year.

The departmental estimates proposals supported by full explanatory notes shall be forwarded to the Treasurer by 10th July.

4. **Treasurer shall consolidate estimate proposals of departments including the finance department and submit them through the Secretary for consideration by the executive Committee.**
5. **The executive committee shall consider the estimate proposals, and the report and summary prepared by the Treasurer in accordance with the provisions financial memoranda.**
6. **The Executive committee shall then decide following its examination of the overall estimate situation in accordance with the procedure prescribed in financial memorandum 5**
7. **The Local Government Council shall consider the draft estimates or amended draft estimate, as may be appropriate, together with the report of the Executive committee., at a meeting to be held not later than 15th December, after a further review of the measures necessary to achieve a sound financial position. And to provide adequate funds for implementing council's policies, the council shall :**
 - a. **Approve the draft estimates as they stand or with such amendments as the council may think it;**
 - b. **Approve such increases in taxes, rates, license fees, rents and charges, as the council considers appropriate.**

The estimates then become the approval annual estimate of the Local Government for the appropriate financial year.

8. **Following its approval of the annual estimates the Council shall forward copies of the approved estimates to the Governor as indicated in the call circular not later than 31st December.**
9. **The approved annual estimates shall be implemented with effect from the first day of the financial year to which they relate.**

CHAPTER THREE

BUDGET REVIEW AND EVALUATION SYSTEM AND DESIGN

3.1 Introduction

This chapter will focus on system analysis and design. System analysis is a process of gathering facts, interpreting facts and using the information to recommend improvement to a system.

System analysis consists of series of stages called system life cycle. These stages are:

1. Problem definition/identification.
2. Feasibility studies.
3. Investigation and facts finding.
4. System design.

These stages will be used in this study. The design stage of this study will be based on full description of the recommended system. Here, effort will be made to discuss the system requirement and specification.

3.2 Problems Definition/Identification

Budget is the life wire of any organisation. The budget of any organisation control or determines the performance of the organisation. Budget depicts the revenue of a government and what the revenue will be spent on.

Budgeting involves Government proposals on how it is going to general revenue and how it intends to spend some within a given period (e.g. on year called fiscal year). The first step towards achieving any government goal is proper and efficient budgeting. However, over the years, budgeting has not monitoring of the problem, but implementation, evaluation and monitoring of the budget performance. In government budget to achieve certain goals but unfortunately, in most cases those sectional allocations are not monitored adequately. Expenditure inquired are not true reflection of what they are budgeted against each head and subhead of expenditure. What are budgeted for

certain capital projects are not actually implemented. In most cases, local Government over spent before it realises that it has done so.

The present system of evaluation is very porous, leave room for not only manoeuvre but also slow and delay; thereby affecting any decision that might be taken by the council or state government. In addition, data and information collected during monitoring are not easily accessible and some times get to the wrong hands.

3.3 Feasibility study

Feasibility study has to do with the carrying out of preliminary investigation on the problem and looking for possible alternative solution.

To carryout the feasibility study of the existing system the researcher was guided by the principle of procedures. Here, the strength and weakness of the existing system will be determined.

- i. **purpose:-** The purpose of budget evaluation is to ensure that the government spending in any of the sectors is in line with what is in the approved budget. The spending should not be above or far below the budget. To carry out this function effectively and efficiently, there is need to employ a system that will feed the government on continuous basis, accurate information on the position of the spending on every sector of the economy. Unfortunately, the present system is not serving this purpose.
- ii. **Work flow:** The present system is not smooth and therefore lacks easy workflow of assignment. It leaves room for manipulation of figures and does not allow for easy access of vital document and information to the user, hence rendering the user helpless and sometimes redundant.
- iii. **Specification and standardisation:-** Most of the staff involved in budget monitoring and evaluation at the local government are expects in this field. They are people with Higher National Diploma or Degree

holder in local government Accounting and Auditing. However, because of the system presently being used, these staff cannot exercise their full expertise effectively.

- iv. **Flexibility:-** The present system is not flexible. It leave room for laxity and loopholes. It does not allow for much workload.
- v. **Reliability:-** The present system is not reliable because information acquire for evaluation in most cases are not accurate and can easily get into the hand of unwanted users who can distort the information.
- vi. **Time:-** Because the system is slow, most cases, information does not get to the authority in good time for prompt action to be taken. This mostly affects the government decision.

3.4 The current system

Budget evaluation system can be classified into two as follows:

1. Expenditure approach
2. Direct assessment approach.

Expenditure approach:- In this case, the amount of money actually spent in a particular head and percentage gotten. This method is also called "Financial Performance Index (FPI)." The table below gives the FPI of 1999 budget for Chanchaga Local Government.

HEAD	SECTOR	APPROVED ESTIMATE	ACTUAL	PERCENT
4001	Agric & Rural Dev.	300,000	250,000	83.39%
4002	Lives Stock	-	-	
4003	Forestry	-	-	
4004	Fisheries	-	-	
4005	Manufacturing & Craft	100,000	120,000	120%
4006	Rural Electrification	-	-	
4007	Commerce, Finance, Co-operative	2,000,000	3,000,000	150%

4008	Transport (Road & Bridges)	1,500,000	5,000,000	3333%
	TOTAL	3,900,000	8,370,000	214.6%
	SOCIAL SERVICE			
5001	Health	500,00	300,00	60%
5002	Education	700,000	-	0%
5003	Information	300,000	200,000	66.7%
5004	Social Dev. Sport and Culture	200,000	150,000	75%
5005	Fire service	200,00	100,00	50%
	TOTAL	1,900,00	750,000	39.5%
	DEVELOPMENTS			
6001	WATER Resources and Water Supply	600,000	300,000	50%
6002	Environment, Storage and Drainage	250,000	150,00	60%
6003	Town and Country Planing	-	-	-
6004	Community Development	-	-	-
	TOTAL	850,000	450,00	52.9%

HEAD	SECTOR	APPROVE D ESTIMATE	ACTUAL	PERCETAGE %
	ADMISTRATION			
7001	General Admn. (Office Building)	400,000	250,000	62.5%
7002	Staff Housing	1,486,949	2,000,000	1345%
7003	Work short	-	-	-
	TOTAL	1,886,949	2,350,000	199.2%
	Repayment of capital Loan			
8001	Repayment of loan and interest	8,800,000		

For 1999 fiscal year it was the economic sector that performed best in the local government. Using the same approval. The sector got 214.6% from approved capital estimate of N3,900.00 and actual expenditure was N8,370,000.

Direct assessment approach:- this approach also known as physical performance index (PPS) based when actual assessment could not be done using financial commitment as a yard-stick.

Also financial performance index (fpi) cannot take care of contract cost variation that may arise in the course of implementation. Some contracts can be under estimated or inflation can cause a variation in cost. It is this approval that the Ministry for Local Government uses to know how contracts are implemented is comparison with what is provided in the budget and what is in the monitoring report.

Cost benefit analysis

When are one think and estimate the initial cost that would be needed to set-up a computer centre or department for an organisation, the amount might be much. However, the benefits to be derived on both the short term and the long term bases are definitely numerous and supersede the actual expenses that might incurred from the purchase of computer and other accessories required for the centre.

Some of the numerous benefits that could be derived for the new proposed system are:

1. User can easily have access to data and information for better co-ordination.
2. It saves time of planing and evaluation performance.
3. Prompt dictation of deviation from set objectives.
4. Security of information and data.

3.5 Requirement Specification for the proposed system

The requirement specification has to do with input and output specification for the new system.

Input and output specification.

Output specification: - The output specification has to do with what is required from the system. For output specification, therefore are need to determine forms types, volume and frequency of reports and documents that will be produced. Since what we required is almost going to be report as at when need, a report of budget performance of the local government. The data for this purpose are provided on monthly bases; therefore, there is need to update the files monthly and report could be generated from this or monthly, quarterly and annual basis. This will enable the authority of the local government to continuously have prompt action when there is need before the end of the fiscal year so as to generate monthly, quarterly and yearly report on the performance of the budget.

3.6 File design

Once data design is completed, the next step is to make the final organisation of the data into file.

The method adopted in this design is to group the data into logical classes and according to the output requirement.

The following factors were considered for the designing of all D base files used in the package.

1. **Accessing the files:** - None of the files is index or sort.
2. **Data redundancy** in the field design for the Dbase is minimised.
3. **Complex relationships** between the fields in each file are avoided.
4. **Too many fields** in each are avoided.

The following files are created and their data structured are written below:-

Data structure for overhead expenditure file (moverh.dbf).

This is a transactional file that contain the approve overhead estimate of all the departments, the actual monthly overhead expenditure, the quarterly overhead expenditure and year overhead expenditure, this will be used to generate quarterly report or overhead expenditure. It will also be used to generate and on-demand report when the need arises.

S/NO	DESCRIPTION	F/NAME	RYPE	WIDTH	DEC.	
1	Head	Head	C	4	-	
2	Dept	Dept	C	34	-	
3	Details	Detail	C	34	-	4
	APP. EST	Aest	N	14	2	
5	JAN EXP	JAN.	N	12	2	
6	FEB EXP	FEB	N	12	2	
7	MARCH EXP	MAR.	N	12	2	
8	1 ST QTR EXP.	FQTR	N	12	2	
9	1 ST BALANCE	FBAL	N	14	2	
10	APRIL EXP.	APR.	N	12	2	
11	MAY EXP.	MAY	N	12	2	
12	JUNE EXP.	JUNE	N	12	2	
13	2 ND QTR EXP.	SQTR	N	12	2	
14	2 ND BAL.	SBAL	N	14	2	
15	JULY EXP.	JULY	N	12	3	
16	AUG. EXP.	AUG.	N	12	2	
17	SEPT. EXP.	SEPT.	N	12	2	
18	3 RD QTR EXP.	TQTR	N	14	2	
19	3 RD QTR BAL	TBAL	N	12	2	
20	OCT. EXP.	OCT.	N	12	2	
21	NOV. EXP.	NOV.	N	12	2	
22	DEC. EXP.	DT	N	12	2	
23	4 TH QTR EXP	FTQTR	N	12	2	
24	4 TH BAL.	BAL	N	12	2	
25	TOTAL OVERHEAD	TOTEX	N	14	2	

Data structure for Capital expenditure file (mcapex.dbf).

Data structure for capital file also a transactional file which house the approval capital estimate, the actual monthly capital expenditure actual

quarterly capital expenditure. It will be use to generate quarterly report or capital expenditure, exception report and on demand when the need station arises.

S/NO	DESCRIPTION	F/NAME	TYPES	WIDTH	DEC.
1	HEAD	HEAD	C	4	-
2	SECTOR	SECTOR	C	20	-
3	DETAILS	DETAIL	C	34	-
4	APP EST	APPEST	N	14	2
5	JAN EXP.	JAN	N	2	
6	FEB. EXP.	FEB	N	2	7
	MAR. EXP	MAR.	N	2	
8	FQTR EXP.	FQTR	N	2	
9	FQL BAL.	FBAL	N	2	
10	APRIL EXP.	APRIL	N	2	
11	MAY EXP.	MAY	N	2	
12	JUNE EXP.	JUNE	N	2	
13	SQTR EXP.	SQTR	N	2	
14	SQTR BAL.	SBAL	N	2	
15	JULY EXP.	JULY	N	2	
16	AUG. EXP.	AUG.	N	2	
17	SEP. EXP.	SEPT.	N	2	
18	TQTR EXP.	TQTR	N	2	
19	TQTR BAL	TBAL	N	2	
20	OCT. EXP.	OCT.	N	2	2
21	NOV. EXP.	NOV.	N	12	2
22	DEC. EXP.	DT	N	12	2
23	4 TH QTR EXP	FTQTR	N	12	2
24	4 TH BAL.	BAL	N	12	2
25	TOTAL	TOTEX	N	14	2

CHAPTER FOUR

SOFTWARE DEVELOPMENT AND IMPLEMENTATION

4.1 Introduction

This chapter will concentrate on software development implementation. Here, emphasis will be on the choice of software packages, the features of the packages and the programming languages. Other aspects that will be touched in this chapter include the operation manual, functions of each modular program that made up the developed software and the change over procedure.

4.2 Choice of software package and programming language

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

1. The effectiveness and efficiency of the packages with regard to the functions of the developed programmes.
2. The facilities for different types of file processing.
3. The security of the records in the files.
4. The facilities for maintaining of the files, e.g adding new records, easy retrieval of records, modifying of records, etc.
5. The flexibility of the packages; and
6. User's friendliness of the packages.

Based on the above outlined criteria and the types of files that will be required for processing, two applications software packages will be adopted for this project. These are Microsoft Word 2000 and Dbase V for windows. The operating system will be windows 2000

4.2.1 Features of DBASE V for windows

Dbase V for windows is similar to D base 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 organised, integrated relational 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 users. In addition to file maintenance program, which allows the DBMS to maintain the data in the pool by adding new records detecting 'need' records and amending records, it provides an interface with user's programs.

This means that with Dbase V for windows, users 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, calculations, sort record, format input screen, output records and soon. 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 against unauthorised accessed; and.
- c. Protecting recovery and restart facilities after a hardware or software failure.

4.3 Software development

Here, emphasis will be on data structure for the database files, a simple flow chart of the modular programs, the programs' functions and the operational manual.

4.3.1 Data structure:- for this purpose of this study, both the input data output information are kept in files.

To create any file in a database, there is need for data structure. Data structure in database management system has to do with arrangement of data into fields to create a data structure for a file. The following particulars about the records in the file must be known. These are:

- 1 The field name
- 2 Field type
- 3 Field width
- 4 The decimal.

Data structure for summary of recurrent expenditure (SREX DBF)

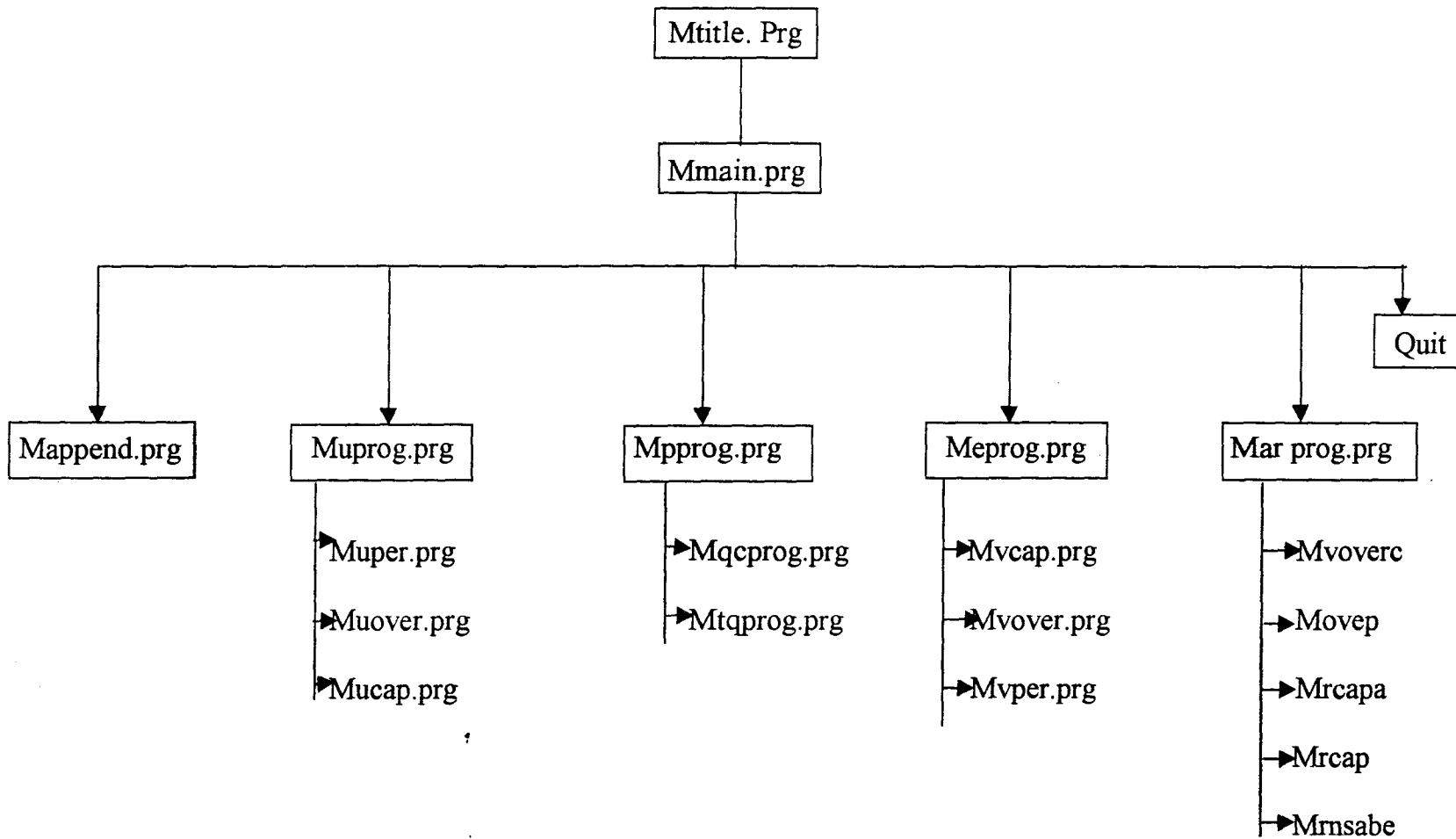
This is more permanent file and reference file. This contains the summary of previous financial year approved recurrent expenditure, the actual expenditure for the previous and current financial year approved percent cost and overhead cost.

S/no	Description	f/name	Type	Width	Dec.
1	HEAD	HEAD	C	4	-
2	DEPARTMENT	DEPT	C	34	-
3	PREV. YEAR ESTABLISHMENT	PYESTAB	C	3	-
4	CURR YR. ESTAB.	CYESTAB	c	3	-
5	PRECOPRS YR. APP ESTIMATE	PYAPP	N	14	2
6	CURRENT YR. APP ESTIMATE	CY APP	N	14	2
7	PREVIOUS YEAR ACTUAL EXP.	PYAEXP	N	14	2
8	CURRENT YR. APP COST	CYA PC	N	12	2
9	CURRENT YR APP OVER COST.	CYADC	N	12	2
10	TOTAL	TOTAL	N	14	2

Data structure for personal expenditure files (perch .dbf).

It is one of the transaction files that will be used to monitor the performance of the budget on monthly bases. It house the approved personnel cost estimate of all the department, the monthly actual personnel cost. Quarterly actual personnel cost and the year actual personnel cost. It is to generate report on the quarterly performance of the budget as to personnel cost.

S/NO	DESCRIPTION	F/NAME	TYPE	WIDTH	DEC.
1	HEAD	HEAD	C	4	-
2	DEPARTMENT	DEPT	C	34	-
3	APPESTIMATE	AEST	N	14	-
4	JAN. EXP.	JAN	N	12	2
5	FEB. EXP.	FEB	N	12	2
6	MAR. EXP.	MAR.	N	12	2
7	1 ST ATR EXP.	FQTR	N	14	2
8	1 ST QTR BAL.	FBAL	N	14	2
9	APRIL EXP.	APR.	N	12	2
10	MAY EXP.	MAY	N	12	2
11	JUNE EXP.	JUNE	N	12	2

A FLOW CHART OF THE MODULAR PROGRAMS.

4.3.2 Functions of the modular programs.

TITLE PROGRAM (Mtitle prg): This program displays the title of the project, the author and the supervisor. It also link the user to the menu program..

MAIN MENU PROGRAMS: (Mmenu. Prg): This is one of the major programs that made up the software. It is the one that display the main menu. i.e all the tasks that can be performed on any of the files. The tasks are Append, Update, Enquiry, Processing and Report. It links the user to any of the task program for execution.

APPEND PROGRM (mappend. prg): This modular program, if executed, will enable the use to enter new record to any of the following files.

- (i.) MSREX, DBF (ii.) MPERCH. DBF
- (iii.) MORCERH. DBF (Iv.) MCAPEX. DBF.

UPDATE PROGRAM (mupro.prg): This is a linking modular program. The execution of this program will not only displays the submenu under update command but will also execute any of the submenu command being picked or selected.

CAPITAL FILE UPDATE PROGRAM (mucap.prg.):This program is to update the capital file records on monthly basis.

OVERHEAD FILE UPDATE PROGRAM (muover.prg): This program is use to update the overhead file records on monthly basis.

ENQUIRY PROGRAM (meprog. Prg.): This serve as a link program. The execution of this program will not only display all the submenu under the enquiry command but will also execute any of the submenu that user decides to run.

CAPITAL FILE VIEW PROGRAM (mucap. Prg.): This program enables the user to view any record of his/her choice in the capita file.

OVERHEAD FILE VIEW PROGRAM (muover. Prg.): This program enables the user to view any record of his/her choice in the overhead expenditure file.

PERSONNEL FILE VIEW PROGRAM (muper. Prg): This program enables the user to view any record of his/her choice in the personnel expenditure file.

PROCESSING PROGRAM (mqcprog.prg) : This is a computation program. It is the one that enables the computer to carry out the automatic functions that are required in any of the file used for this project work.

REPORT PROGRAM (Marprog. Prg.): This program on execution, display not only the submenu under the report command but also execute any of the submenu selected by user.

CAPITAL REPORT PROGRAM (Mrcapa.prg.): This modular program enhances the production of quarterly capital expenditure report in hardcopy form.

OVERHEAD REPORT PROGRAM (Morep.prg.): This modular program enhances the production of quarterly overhead expenditure report in hardcopy from.

PERSONNEL REPORT PROGRAM (Mrperca. Prg.): This modular program enhances the production of quarterly personnel report in hardcopy form.

APPROVED CAPITAL REPORT PROGRAM (Mrcap. Prg.): This program enhances the production of report or approved capital budget.

RECURRENT REPORT PROGRAM: (Mrmsebe. Prg.) This program enhances the production of report on approved recurrent budget.

4.3.3Operational manual

The programming process is not complete until the programs have been written and thoroughly field tented for a substantial period of time. The program are said to be operational when they have been thoroughly tested and completed documented. Documentation involves unity of the operational manual, the junctions agreed modular program. and change over procedure.

As already mentioned, the user's application software for this project was developed in D base V in windows environment.

Below is single instructional guideline to be followed by the how of this software.

- STEP 1** Boot the system. A successful booting will lead the user to windows.
- Step 2** With the aid of the mouse, move the cursor to START and direct it this will display all the menu.
- Step 3** move the cursor to program, this will highlight all the application software under program.
- Step 4** move the cursor to ~~D~~base V and click it. This will open the ~~D~~base V environment.
- Step 5** on the menu bar of the environment, select file and click it. This will lead you to the pull down menu.
- Step 6** at this sub-menu, select, open, and click its this will display the dbf files, then move your cursor to the pull down point and click it, it will display all various type files under Dbase V. Then select, program files and click it. This will display all the program files.
- Step 7** Use the mouse to point Tittle.prg and left click to open it.
- Step 8** Select program on menu bar, left click it, that well display the submenu, select, do and left click, this well run the Tittle.prg.
- Step 9** From this point, the user simply continue to follow instruction given on the screen.

4.4 Changer-over procedures

There are three major types of change-over procedures. These are:-

- 1. Parallel change-over procedure;**
- 2. Direct change-over procedure; and**
- 3. Pilot.**

In the case of parallel change-over procedure, here the old system are run concurrently with the new system using the same inputs. Outputs from the old system continue to be distributed until the new system has proved satisfactory. When the new system has been proved satisfactory, the old system is discontinued and the new system takes its place. The features of the parallel method include.

- a. It is costly method because of the amount of duplication involved.**
- b. There is need to employment extra hands or provide overtime working for existing staff. This can create difficulties during the period of the change-over.**
- c. It is only possible where the output from old and new system are easy to reconcile and where the system are similar.**
- d. It use does give the authority the facility of fully testing the new system whilst still retaining the existing system.**

Direct change-over: Here the old system is discontinued locally and the new system become operational. Some of the features are:-

- i. If the new system has no resemblance to the old, then a direct change-over is probably inevitable.**
- ii. There must be complete confidence in the new system's reliability and accuracy before the method is use..**
- iii. Pilot change-over:- A pilot change-over would involve the changing over of a part of the system either in parallel or directly use of the variation of the just two methods is possible when part of the system can be treated as a separate entry.**

Considering the functional implication of the parallel system of change-over and with financial position of the Local Government and Ministry of Local Government, at present, the direct system of will be most suitable among the three systems.

The problem of accuracy and reliability has been taken care of with the thorough testing of the new system during the developmental period, coupled with fact that computer system is one of the most reliable and efficient system for data processing, information storage and output.

CHAPTER FIVE

CONCLUSION AND RECOMMENDATIONS

5.1 Conclusion:-

The main objectives of this project were to investigate the present system of compiling the report on budget monitoring and evaluation without the use of computer, in order to assess its strength and weaknesses, to propose an alternative method, and to develop a software that will be used for the new proposed system.

The results of the investigation show that the existing system of processing data for budget monitoring and evaluation has many shortcomings, among which are:

- a. Delay in the submission of monitoring and evaluation report.
- b. Insecurity of the information obtained from the monitoring and evaluation exercise.
- c. The reports generated are not reliable, because the existing system gives room for unwanted users to have access to the reports.
- d. The present system gives room for manipulations and distortion of reports.

All the above problems can affect the decision of the Local Government, and the Ministry for local government on budget performance. These shortcomings can be overcome when the exercise is computerised. Some of the benefits to be derived from the implementation of the new proposed system (computerisation) includes: -

1. Easy, quick and accurate means of preparation of budget monitoring and evaluation.
2. Easy and quick retrieval of data and information by users.
3. Preparation of professional, clean and good looking copies of reports, documents and memorandum.

4. Protection of data and information from unwanted users.
5. Data and information will be guided against lost, misplacement or outright distortions of facts and figures by preparing the back-ups using the concepts of 'SON' 'FATHER' and 'GRANDFATHER'

In conclusion, with the introduction of computer for the processing of data from budget monitoring and evaluation exercise of Chanchaga Local Government, accurate data and information will be easily available which will not only enhance the effectiveness and efficiency of both the Local Government and the Ministry for local Government in the state, but will also improve budget control.

5.2 Recommendations

Considering the numerous short and long term benefits that both the Local Government and the Ministry for local government will derived from the computerisation of the local budget monitoring and evaluation exercise, the following are recommended.

1. That the Local Government should endeavour to implement the new proposed system (computerisation).
2. That the Ministry for Local Government should also computerisation the monitoring and evaluation exercise of all the Local Government in the state.
3. That both the Ministry for Local Government and all Local Government councils should embark on massive training of their staff in computer operation, particularly those who are involved in budget monitoring and evaluation exercise.

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Appendix A

```
*****
* PROGRAM NAME: Mtitle.prg *
* FUNCTION: To display the Project Title *
*****

#define TRIMSTR(n) 1trim(str(n)
Create session
Set talk off
Set color to w/r*
@ 0,14 say "CHANCHAGA LOCAL GOVERNMENT BUDGET EVALUATION SOFTWARE"
DO WHILE .t.
  clea
  Set color to w/b+
  @ 3,15 to 9,65 double
  @ 4,22 say "THIS SOFTWARE IS DEVELOPED TO BE USED"
  @ 5,39 say "BY"
  @ 6,26 say "CHANCHAGA LOCAL GOVERNMENT"
  @ 7,38 say "WITH"
  @ 8,20 say "RESPECT TO BUDGET MONITORING AND EVALUATION"
  Set color to w+/rb
  @ 14,24 say "THE PROGRAM SOFTWARE IS WRITTEN"
  @ 15,31 say "AND DEVELOPED BY"
  @ 16,31 say "MUSTAPHA IBRAHIM"
  @ 17,31 say "PGD/MCS/97-99/557"
  @ 19,35 say "SUPERVISED"
  @ 21,39 say "BY"
  @ 22,34 say "Dr. S.A. REJU"
  @ 12,15 to 23,65 double
  ch = space(1)
  @ 24,5 say "TO CONTINUE WITH THE MAIN PROGRAM (Y/N)"
  @ 24,60 get ch pict "@!"
  read
  Do case
    case ch = "Y"
      do main
    case ch = "N"
      cancel
  Endcase
ENDDO
clea
RETURN
```

```
*****
* PROGRAM NAME: Mmain.prg *
* FUNCTION: To display the Main Menu *
*****

#define TRIMSTR(n) 1trim(str(n)
Create session
Set talk off
DO WHILE .T.
  Clea
  @ 2,31 say "M A I N M E N U"
  @ 3,31 say replicat ( "-",18)
  @ 4,5 say "FILE" + Space(3) + "APPEND"
```

```
@ 4,22 say "UPDATE" + space(3) + "ENQUIRY"  
@ 4,41 say "PROCESSING" + space(3) + "REPORT"  
@ 4,64 say "QUIT"  
CH = Space(1)  
@ 20,10 say "PRESS FIRST LETTER FO CHOICE OF TASK"  
@ 20,50 get ch pict "@!"
```

```
read  
  Do case  
    case ch = "F"  
      do filep  
    case ch = "A"  
      do appendp  
    case ch = "U"  
      do muprog  
    case ch = "E"  
      do meprog  
    case ch = "P"  
      do mpprog  
    case ch = "R"  
      do marprog  
    case ch = "Q"  
      clea  
    cancel
```

```
  Endcase
```

```
ENDDO
```

```
RETURN
```

```
*****  
* PROGRAM NAME: Mappend.prg *  
* FUNCTION: To Enter new record into any of the files *  
*****
```

```
#define TRIMSTR(n) 1trim(str(n))
```

```
Create session
```

```
clea
```

```
mfile = space(6)
```

```
@ 3,5 say "ENTER FILE NAME" get mfile
```

```
read
```

```
  If mfile = "MSREX"
```

```
    Use MSREX.DBF
```

```
  Endif
```

```
  If mfile = "MPERCH"
```

```
    Use MPERCH.DBF
```

```
  Endif
```

```
  If mfile = "MOVERH"
```

```
    Use MOVERH.DBF
```

```
  Endif
```

```
  If mfile = "MCAPEX"
```

```
    Use MCAPEX.DBF
```

```
  Endif
```

```
DO WHILE .T.
```

```
  Clea
```

```
  If mfile = "MSREX"
```

```
    @ 3,14 say "DATA ENTERING SCREEN FOR APPROVED RECURRENT BUDGET"
```

```
    @ 4,17 say replicate ("=", 50)
```

```
    Append Blank
```

```
    @ 5,10 say "HEAD" get head
```

```

@ 5,21 say "DEPARTMENT" get dept
@ 7,10 say "PREV. YEAR APPR. ESTIMATE" get pyapp
@ 9,10 say "CURRENT YEAR APPR. ESTIMATE" get cyapp
@ 11,10 say "PREV. YEAR ACTUAL EXP." get pyae
@ 13,10 say "CURRENT YEAR APPR. PER. COST" get cyapc
@ 15,10 say "CURRENT YEAR APPR. OVERHEAD" get cyaoc
@ 17,10 say "TOTAL" get total
read
Endif
  If mfile = "MPERCH"
    @ 3,17 say " DATA ENTERING SCREEN FOR PERSONNEL COST"
    @ 4,17 say replicate ("=",38)
    Append Blank
    @ 5,10 say "HEAD" get head
    @ 7,10 say "DEPARTMENT" get dept
    @ 9,10 say "APPROVED PERSONNEL COST" get cyapc
    read
  Endif
    If mfile = "MOVERH"
      @ 3,17 say "DATA ENTERING SCREEN FOR OVERHEAD COST"
      @ 4,17 say replicate ("=",39)
      @ 5,10 say "HEAD" get head
      @ 7,10 say "DEPARTMENT" get dept
      @ 9,10 say "DETAIL" get deta
      @ 11,10 say "APPROVED OVERHEAD COST" get cyaoc
      read
    Endif
      If mfile = "MCAPEX"
        @ 3,17 say "DATA ENTERING SCREEN FOR CAPITAL COST"
        @ 4,17 say replicate ("=",33)
        Append Blank
        @ 5,10 say "HEAD" get head
        @ 7,10 say "SECTOR" get sector
        @ 9,10 say "DETAIL" get deta
        @ 11,10 say "APPROVED CAPITAL EST." get cycap
        read
      Endif
ch = space(1)
@ 21,10 say "ANY OTHER DATA TO BE ENTERED (Y/N)"
@ 21,50 get ch pict "@!"
read
clea
  Do case
    Case ch = "Y"
      loop
    Case ch = "N"
      exit
  Endcase
ENDDO
close database
RETURN

```

```
*****
```

```

* PROGRAM NAME: Muprog.prg *
* FUNCTION: To display the submenu under the update menu *
*****

```

```
#define TRIMSTR(n) 1trim(str(n))
```

Create session
Set talk off

Do While .T.

@ 3,0 Clear to 28,70
@ 3,29 say "UPDATE MENU"
@ 4,29 say REPLICATE ("_",11)
@ 5,20 say "TASK CODE" + space(5) + "TASK"
@ 6,25 say "P" + space(6) + "UPDATE PERSONNEL EXP. RECORD"
@ 8,25 say "O" + space(6) + "UPDATE OVERHEAD EXP. RECORD"
@ 10,25 say "C" + space(6) + "UPDATE CAPITAL EXP. RECORD"
@ 14,25 say "E" + space(10) + "EXIT"
Ch = space(1)
@ 16,25 say "ENTER TASK CODE" get ch pict "@!"

Read

Do Case

Case ch = "P"
do muper
Case ch = "O"
do muover
Case ch = "C"
do mucap
Case ch = "E"
Exit

Endcase

ENDDO

Clea

RETURN

```
*****  
* PROGRAM NAME: Mucap.prg *  
* FUNCTION: To update the Capital file *  
*****
```

```
#define TRIMSTR(n) ltrim (str(n))
```

Create session

Set talk off

Set IdCheck off

Use MCAPEX

mhead = space(4)

Do while .T.

Clear

@ 3,7 say "Enter head" get mhead

read

Go top

Locate for head = mhead

If found()

clea

@ 1,5 say "MONTHLY DATA ENTERING SCREEN FOR CAPITAL EXP."

@ 2,5 say replicate("_",45)

@ 3,7 say "JAN. EXP.:" get Jan

@ 5,7 say "FEB. EXP.:" get Feb

@ 7,7 say "MAR. EXP.:" get Mar

@ 9,7 say "APRIL EXP.:" get Apr

@ 10,7 say "MAY EXP.:" get May

```

@ 11,7 say "JUNE EXP.:" get Jun
@ 12,7 say "JULY EXP.:" get Jul
@ 13,7 say "AUG. EXP.:" get Aug
@ 14,7 say "SEPT. EXP.:" get Sept
@ 15,7 say "OCT. EXP.:" get Oct
@ 16,7 say "NOV. EXP.:" get Nov
@ 17,7 say "DEC. EXP.:" get Dec
Read
Else
@ 10,10 say "RECORD NOT FOUND"
Endif
Ch = space(1)
@ 21,5 say "ANY OTHER RECORD TO BE ENTERED Y/N"
@ 21,45 get ch pict "@!"
Read
If ch = "Y"
Loop
Else
exit
Endif
ENDDO
Close database
Clea
RETURN

```

```

*****
* PROGRAM NAME: Muover.prg *
* FUNCTION: To update the Overheadl file *
*****

```

```

#define TRIMSTR(n) 1trim(str(n))
Create session
Set talk off

```

```

Use MOVERH
Store 0 to msubh
Do While .T.
@ 3,5 clear to 22,70
@5,7 say "Enter subhead" get msubh
Read
Go top
Locate for subh = msubh
If found()
@ 3,5 say "MONTHLY DATA UPDATING SCREEN FOR OVERHEAD EXP."
@ 4,5 say replicate(" ",45)
@ 7,7 say "DETAILS.:" get deta
@ 9,7 say "JAN. EXP.:" get Jan
@ 9,43 say "FEB. EXP.:" get Feb
@ 11,7 say "MAR. EXP.:" get Mar
@ 11,43 say "APRIL EXP.:" get Apr
@ 13,7 say "MAY EXP.:" get May
@ 13,43 say "JUNE EXP.:" get Jun
@ 15,7 say "JULY EXP.:" get Jul
@ 15,43 say "AUG. EXP.:" get Aug
@ 17,7 say "SEPT. EXP.:" get Sept
@ 17,43 say "OCT. EXP.:" get Oct
@ 19,7 say "NOV. EXP.:" get Nov

```

```

@ 19,43 say "DEC. EXP.:" get Dec
Read
Else
  @ 10,10 say "SUBHEAD NOT FOUND"
Endif
ch = space(1)
@ 21,7 say "Enter another record (Y?N)"
@ 21,40 get ch pict "@!"
read
  If ch = "Y"
    Loop
  Else
    cancel
  Endif
ENDDO
Close database
Clea
RETURN

```

```

*****
* PROGRAM NAME: Muper.prg          *
* FUNCTION: To update the Personnel file *
*****

```

```

#define TRIMSTR(n) 1trim(str(n))
Create session
Set talk off
Use MPERCH
  mhead = space(4)
Do While .T.
  clea
  @ 5,7 say "Enter head" get mhead
  read
  Go top
  Locate for head = mhead
  If found()
@ 3,5 say "MONTHLY DATA ENTERING SCREEN FOR PERSONNEL EXP."
  @ 7,7 say "DEPARTMENT:" get dept
  @ 8,7 say "JAN. EXP.:" get Jan
  @ 9,7 say "FEB. EXP.:" get Feb
  @ 10,7 say "MAR. EXP.:" get Mar
  @ 11,7 say "APRIL EXP.:" get Apr
  @ 12,7 say "MAY EXP.:" get May
  @ 13,7 say "JUNE EXP.:" get Jun
  @ 14,7 say "JULY EXP.:" get Feb
  @ 15,7 say "AUG. EXP.:" get Aug
  @ 16,7 say "SEPT. EXP.:" get Sept
  @ 17,7 say "OCT. EXP.:" get Oct
  @ 18,7 say "NOV. EXP.:" get Nov
  @ 19,7 say "DEC. EXP.:" get Dec
  Read
  Else
    @ 10,10 say "HEAD NOT FOUND"
  Endif
  ch = space(1)
  @ 21,7 say "Enter another record (Y/N)"

```



```

@ 21,40 get ch pict "@!"
Read
  If ch = "Y"
    Loop
  Else
    exit
  Endif
ENDDO
Close database
Clea
RETURN

```

```

*****
* PROGRAM NAME: Meprog.prg *
* FUNCTION: To display the submenu under the view menu *
*****

```

```

#define TRIMSTR(n) 1trim(str(n))
Create session
Do while .T.
  clear
  @ 3,29 say "ENQUIRY MENU"
  @ 4,29 say replicate("_",12)
  @ 5,20 say "TASK CODE" + space(5) + "TASK"
  @ 6,25 say "P" + space(4) + "DISPLAY PERSONNEL EXP. RECORD"
  @ 8,25 say "O" + space(4) + "DISPLAY OVERHEAD EXP. RECORD"
  @ 10,25 say "C" + space(4) + "DISPLAY CAPITAL EXP. RECORD"
  @ 12,25 say "E" + space(4) + "EXIT"
  ch = space(1)
  @ 18,25 say "Enter Task Code" get ch pict "@!"
  Read
  Do Case
    Case ch = "P"
      Use mperch
      do mvper
    Case ch = "O"
      Use moverh
      do mvover
    Case ch = "C"
      Use mcapex
      do mvcap
    Case ch = "E"
      exit
  Endcase
ENDDO
Clear
RETURN

```

```

*****
* PROGRAM NAME: Mvper.prg *
* FUNCTION: To view the Personnel file *
*****
#define TRIMSTR(n) 1trim(str(n))
Create session
Set talk off

```

```

Use mperch.dbf
mhead = space(4)
Do while .T.
  @ 3,5 clear to 22,79
  @ 3,7 say "head" get mhead
  read
  Go top
  Locate for head = mhead
  If found()
    @ 1,5 say "SCREEN FOR VIEWING FOR PERSONNEL COST."
    @ 2,5 say replicate("_",32)
    @ 4,7 say "DEPARTMENT:" get dept
    @ 4,42 say "APPROVED PERS. COST.:" get aest
    @ 6,7 say "JAN. EXP.:" get jan
    @ 6,30 say "FEB. EXP.:" get feb
    @ 8,7 say "MAR. EXP.:" get mar
    @ 8,30 say "IST QTR EXP.:" get fqtr
    @ 8,55 say "IST QTR BAL.:" get fbal
    @ 10,7 say "APRIL EXP.:" get apr
    @ 10,30 say "MAY EXP.:" get may
    @ 10,55 say "JUNE EXP.:" get jun
    @ 12,7 say "2ND QTR EXP.:" get sqtr
    @ 12,30 say "2ND QTR EXP.:" get sbal
    @ 12,55 say "JULY EXP.:" get jul
    @ 14,7 say "AUG. EXP.:" get aug
    @ 14,30 say "SEPT. EXP.:" get sept
    @ 14,55 say "3RD QTR EXP.:" get tqtr
    @ 16,7 say "3RD QTR BAL.:" get tbal
    @ 16,30 say "OCT. EXP.:" get oct
    @ 16,55 say "NOV. EXP.:" get nov
    @ 18,7 say "DEC. EXP.:" get dec
    @ 18,30 say "4TH QTR EXP.:" get ftqtr
    @ 18,55 say "TOTAL EXP.:" get totex
    @ 20,7 say "BALANCE:" get bal
    Read
  Else
    @ 10,10 say "HEAD NOT FOUND"
  Endif
  ch = space(1)
  @ 21,7 say "To view another record (Y/N)"
  @ 21,50 get ch pict "@!"
  Read
  DO CASE
    Case ch = "Y"
    Loop
    Case ch = "N"
    exit
  ENDCASE
ENDDO
  Close database
  clea
RETURN

```

```
*****
* PROGRAM NAME: Mvcap.prg          *
* FUNCTION: To view the Capital file record *
*****
```

```
#define TRIMSTR(N) 1trim (str(n))
```

```
    Create session
    Set talk off
```

```
        Use MCAPEX.DBF
```

```
        mhead = space(4)
```

```
        DO WHILE .T.
```

```
            Clear
```

```
            @ 3,7 say "Project no." get mhead
```

```
            Read
```

```
            Go top
```

```
            Locate for head = mhead
```

```
            If found()
```

```
                @ 1,5 say "SCREEN FOR VIEWING FOR CAPITAL EXP.:"
```

```
                @ 2,5 say replicate("_",32)
```

```
                *@ 4,5 say "SUBSECTOR.:" get subs
```

```
                @ 4,32 say "APPROVED PERS. COST.:" get aest
```

```
                @ 6,4 say "JAN. EXP.:" get Jan
```

```
                @ 6,29 say "FEB. EXP.:" get Feb
```

```
                @ 8,4 say "MAR. EXP.:" get Mar
```

```
                @ 8,28 say "1ST QTR EXP.:" get fqtr
```

```
                @ 8,54 say "1ST QTR BAL.:" get fbal
```

```
                @ 10,4 say "APRIL EXP.:" get Apr
```

```
                @ 10,29 say "MAY EXP.:" get May
```

```
                @ 10,54 say "JUNE EXP.:" get Jun
```

```
                @ 12,4 say "2ND QTR EXP.:" get sqtr
```

```
                @ 12,30 say "2ND QTR BAL.:" get sbal
```

```
                @ 12,57 say "JULY EXP.:" get Jul
```

```
                @ 14,4 say "AUG. EXP.:" get Aug
```

```
                @ 14,29 say "SEPT. EXP.:" get Sept
```

```
                @ 14,54 say "3RD QTR EXP.:" get tqtr
```

```
                @ 16,4 say "3RD QTR BAL.:" get tqtr
```

```
                @ 16,30 say "OCT. EXP.:" get Oct
```

```
                @ 16,56 say "NOV. EXP.:" get Nov
```

```
                @ 18,4 say "DEC. EXP.:" get Dec
```

```
                @ 18,29 say "4TH QTR EXP.:" get ftqtr
```

```
                *@ 18,56 say "TOTAL EXP.:" get totex
```

```
                *@ 20,4 say "BALANCE:" get bal
```

```
            Read
```

```
            Else
```

```
                @ 10,10 say "PROJECT NO. NOT FOUND"
```

```
            Endif
```

```
            ch = space(1)
```

```
            @ 21,7 say "To view another record (Y/N)"
```

```
            @ 21,50 get ch pict "@!"
```

```
            Read
```

```
                If ch = "Y"
```

```
                    Loop
```

```
                Else
```

```
                    exit
```

```
                Endif
```

```
        ENDDO
```

```
        Close database
```

Clear
RETURN

```
*****  
* PROGRAM NAME: Mvover.prg *  
* FUNCTION: To view the overhead file record *  
*****
```

```
#define TRIMSTR(n) 1trim(str(n))  
Create session  
Set talk off
```

```
Use MOVERH.dbf  
Store 0 to msubh  
Do while .T.  
Clear  
@ 3,7 say "Subhead" get msubh  
read  
Clea  
Go top  
Locate for subh = msubh  
If found()  
@ 1,5 say "SCREEN FOR VIEWING OVERHEAD COST."  
@ 2,5 say replicate("_",32)  
@ 4,7 say "SUBHEAD.:" get subh  
@ 4,30 say "APPROVED OVERHEAD COST:" get aest  
@ 6,4 say "DETAIL" get deta  
@ 8,4 say "JAN. EXP.:" get jan  
@ 8,29 say "FEB. EXP.:" get feb  
@ 10,4 say "MAR. EXP.:" get mar  
@ 10,28 say "1ST QTR EXP.:" get fqtr  
@ 10,54 say "1ST QTR BAL.:" get fbal  
@ 12,4 say "APRIL EXP.:" get apr  
@ 12,29 say "MAY EXP.:" get may  
@ 12,55 say "JUNE EXP.:" get jun  
@ 14,4 say "2ND QTR EXP.:" get sqtr  
@ 14,30 say "2ND QTR BAL.:" get sbal  
@ 14,57 say "JULY EXP.:" get jul  
@ 16,4 say "AUG. EXP.:" get aug  
@ 16,29 say "SEPT. EXP.:" get sept  
@ 16,55 say "3RD QTR EXP.:" get tqtr  
@ 18,4 say "3RD QTR BAL.:" get tbal  
@ 18,30 say "OCT. EXP.:" get oct  
@ 18,56 say "NOV. EXP.:" get nov  
@ 20,4 say "DEC. EXP.:" get dec  
@ 20,29 say "4TH QTR EXP.:" get ftqtr  
@ 20,55 say "TOTAL EXP.:" get totex  
@ 22,4 say "BALANCE" get bal  
Read  
Else  
@ 10,10 SAY "HEAD NOT FOUND"  
Endif  
ch = space(1)  
@ 23,7 say "To view another record (Y/N)"  
@ 23,50 say ch pict "@!"  
Read  
If ch = "Y"
```

```
        Loop
      Else
        cancel
      Endif
ENDDO
  Close database
  Clea
RETURN
```

```
*****
* PROGRAM NAME: Mqcprog.prg *
* FUNCTION: To carry out computation work on the records on any of the files *
*****
```

```
mfile = space(7)
  mqua = space(5)
  * Store 0 to maest,mjan,mfeb,mmar,mfqtr,mfbal,mapr,mmay
  * Store 0 to mjun,mjul,msep,msqtr,msbal,mtqtr,mtbal,mrpercent
  * Store 0 to moct,mnov,mdec,mftqtr,mbal,mtotex,mcyaere
  @ 2,5 say "Enter file name" get mfile
  Read
    If mfile = "MCAPEX"
      Use mcapex.dbf
      @ 4,5 say "Enter Quarter" get mqua
      read
    Endif
    If mfile = "MOVERH"
      Use moverh.dbf
      @ 4,5 say "Enter Quarter" get mqua
      read
    Endif
    If mfile = "MPERCH"
      Use mperch.dbf
      @ 4,5 say "Enter Quarter" get mqua
      read
    Endif
```

```
  Go top
DO WHILE .NOT. EOF()
  If mqua = "fqtr"
    mjan = jan
    mfeb = feb
    mmar = mar
    maest = aest
    * mcyaere = cynere
    mfqtr = mjan + mfeb + mmar
    mfbal = maest - mfqtr
    Repl fqtr with mfqtr
    Repl fbal with mfbal
  Endif
  If mqua = "sqtr"
    mapr = apr
    mmay = may
    mjun = jun
    mfbal = fbal
    msqtr = mapr + mmay + mjun
    msbal = mfbal - msqtr
```

```

    Repl sqtr with msqtr
    Repl sbal with msbal
Endif
If mqua = "tqtr"
    mjul = jul
    maug = aug
    msept = sept
    msbal = sbal
    mtqtr = mjul + maug + msep
    mtbal = msbal - mtqtr
    Repl tqtr with mtqtr
    Repl tbal with mtbal
Endif
If mqua = "ftqtr"
    moct = oct
    mnov = nov
    mdec = dec
    mtbal = tbal
    mfqtr = fqtr
    msqtr = sqtr
    mtqtr = tqtr
    mftqtr = moct + mnov + mdec
    mbal = mtbal - mftqtr
    mtotex = mfqtr + msqtr + mtqtr + mftqtr
    Repl ftqtr with mftqtr
    Repl bal with mbal
    Repl totex with mtotex
Endif
Skip
ENDDO
Close database
Clea
RETURN

```

```

*****
* PROGRAM NAME: Marprog.prg *
* FUNCTION: To display the submenu under the report menu *
*****
# define TRIM STR(n) 1trim(str(n)
    Create session
    Set talk off

    DO WHILE .T.
        Claer
        @ 1,29 say "REPORT MENU"
        @ 2,29 say replicate("_",11)
        @ 3,20 say "TASK CODE" + space(5) + "TASK"
        @ 4,25 say "1" + space(6) + "PRINT APPROVED BUDGET"
        @ 5,25 say "2" + space(6) + "PRINT APP. PERSONNEL COST"
        @ 7,25 say "3" + space(6) + "PRINT APP. OVERHEAD COST"
        @ 9,25 say "4" + space(6) + "PRINT APP. CAPITAL EXP."
        @ 13,25 say "6" + space(6) + "PRINT QTRLY/YRLY PER. RECORD"
        @ 15,25 say "7" + space(6) + "PRINT QTRLY/YRLY OVERHEAD"
        @ 17,25 say "8" + space(6) + "PRINT QTRLY/YRLY CAP. EXP"
        @ 21,25 say "9" + space(10) + "EXIT"
        Ch = 0

```

@ 22,25 say "Enter Task Code" get ch pict "99" range 1,10

```
Do Case
  Case ch = 1
    do mrbud
  Case ch = 2
    do mbuper
  Case ch = 3
    do mbuover
  Case ch = 4
    do mbucap
  Case ch = 5
    do mburev
  Case ch = 6
    do mrper
  Case ch = 7
    do mrover
  Case ch = 8
    do mrcapa
  Case ch = 9
    exit
```

```
Endcase
ENDDO
Clear
RETURN
```

```
*****
* PROGRAM NAME: Mrcapa.prg *
* FUNCTION: To generate capital expenditure report on quarterly basis and produce the *
* hardcopy *
*****
```

```
#define TRIMSTR(n) 1trim(str(n))
  Create session
  Set talk off
  Use MCAPEX
  qua = space(12)
  myear = space(4)
  Store 0 to saest.sfqtr,ssqtr,stqtr,sftqtr,stotex
  @ 2,5 say "YEAR" get myear
  @ 3,5 say "QUARTER" get qua
  Read
  Set device to printer
  @ 3,30 say qua
  @ 3,39 say "CHANCHAGA LOCAL GOVERNMENT ACTUAL CAPITAL EXPENDITURE"
  @ 3,78 say myear
  @ 4,30 say replicate("_",55)
  @ 5,5 say replicate("_",140)
  @ 6,5 say "HEAD"
  @ 6,14 say "SECTOR"
  @ 6,27 say "APPROVED ESTIMATE"
  @ 6,65 say "1ST QUARTER"
  @ 6,80 say "2ND QUARTER"
  @ 6,95 say "3RD QUARTER"
  @ 6,110 say "4TH QUARTER"
  @ 6,125 say "TOTAL CAP. EXP."
  @ 7,5 say replicate("_",140)
  prout = 7
DO WHILE .NOT. EOF()
```

```

proW = proW + 1
@ proW,5 say head
@ proW,12 say sect
@ proW,27 say aest
  If qua = "1ST QUARTER"
    @ proW,65 say fqtr
  Endif
  If qua = "2ND QUARTER"
    @ proW,65 say fqtr
    @ proW,80 say sqtr
  Endif
  If qua = "3RD QUARTER"
    @ proW,65 say fqtr
    @ proW,80 say sqtr
    @ proW,95 say tqtr
  Endif
  If qua = "4TH QUARTER"
    @ proW,65 say fqtr
    @ proW,80 say sqtr
    @ proW,95 say tqtr
    @ proW,110 say ftqtr
    @ proW,125 say totex
    saest = saest + aest
    sfqtr = sfqtr + fqtr
    ssqtr = ssqtr + sqtr
    stqtr = stqtr + tqtr
    sftqtr = sftqtr + ftqtr
    stotex = stotex + totex
  Endif
  Skip
ENDDO
  proW = proW + 1
  @ pro,5 say replicate("_",140)
  @ proW + 1,44 say saest
  @ proW + 1,65 say sfqtr
  @ proW + 1,80 say ssqtr
  @ proW + 1,95 say stqtr
  @ proW + 1,110 say sftqtr
  @ proW + 1,125 say stotex
  @ proW + 2,5 say replicate("_",140)
Set device to screen
Close database
RETURN

```

```

*****
* PROGRAM NAME: MNSABE.prg
* FUNCTION: To generate Recurrent expenditure report on quarterly basis and produce the
*           hardcopy
*****

```

Use MSREX

```

store space(4) to pyear, myear
@ 2,5 say "PREVIOUS YEAR" get pyear
@ 3,5 say "CURRENT YEAR" get myear

```



```

Read
Clear
Store 0 to psum,cpsum,cosum,crsum,bsum,slgrant
Set device to printer
@ 2,30 say myear
@ 2,45 say "CHANCHAGA LOCAL GOVERNMENT APPROVED RECURRENT
EXPENDITURE"
@ 3,39 say replicate("_",56)
@ 4,3 say replicate("_",139)
@ 5,5 say "HEAD"
@ 5,14 say "DEPARTMENT"
@ 5,51 say pyear
@ 5,56 say "APPROVED"
@ 5,66 say myear
@ 5,72 say "APPROVED"
@ 5,83 say myear
@ 5,87 say "APPROVED"
@ 5,103 say myear
@ 5,115 say myear
@ 5,127 say myear
@ 5,133 say "APPROVED"
@ 6,53 say "ESTIMATE"
@ 6,66 say "PERSONNEL COST"
@ 6,83 say "OVERHEAD COST"
@ 6,100 say "ALLOWANCE COST"
@ 6,116 say "L/GRANT"
@ 6,130 say "ESTIMATE"
@ 7,3 say replicate("_",139)
R = 8
DO WHILE .NOT. EOF()
R = R + 1
@ r,3 say head pict "999"
@ r,10 say mndp pict "@!"
@ r,49 say pyaes
@ r,66 say cyapc
@ r,81 say cyaoc
@ r,98 say caall
@ r,112 say lgrant
@ r,127 say cyabu
psum = psum + pyaes
apsum = apsum + pyaex
cosum = cosum + cyapc
cpsum = cpsum + cyaoc
crsum = crsum + caall
slgrant = slgrant + lgrant
bsum = bsum + cyabu
Skip
ENDDO
@ r + 1,3 say replicate("_",139)
@ r + 2,49 say psum
@ r + 2,66 say cosum
@ r + 2,81 say cpsum
@ r + 2,98 say crsum
@ r + 2,112 say slgrant
@ r + 2,127 say bsum
@ r + 3,3 say replicate("_",139)
CLOSE DATABASE

```

SET DEVICE TO SCREEN
RETURN

```
*****  
* PROGRAM NAME: MRPERC.prg *  
* FUNCTION: To generate report on approved personnel estimate and produce the *  
* hardcopy *  
*****
```

Use Mperch

Store 0 to spy aest,spyex,scyaest,spyst,scyst

myear = space(4)

pyear = space(4)

mhead = space(3)

@ 2,5 say "CURR. YEAR" get myear

@ 2,30 say "PREV. YEAR" get pyear

@ 3,5 say "HEAD" get mhead

Read

Clear

Set device to printer

@ 3,20 say myear

@ 3,25 say "CHANCHAGA LOCAL GOVERNMENT APPROVED PERSONNEL COST"

@ 4,20 say replicate("_",40)

If MHEAD = "412"

@ 5,5 say "HEAD"

@ 5,11 say head

@ 6,5 say "DEPARTMENT"

@ 6,21 say "OFFICE OF THE CHAIRMAN"

@ 7,5 say "DIVISION"

@ 7,15 say divn

Endif

@ 8,5 say replicate("_",80)

@ 9,4 say "GRADE/L"

@ 9,12 say "NO. STAFF"

@ 9,25 say pyear

@ 9,38 say pyear

@ 9,44 say "ACTUAL"

@ 9,56 say "NO. STAFF"

@ 9,67 say myear

@ 9,72 say "APPROVED"

@ 10,12 say pyear

@ 10,22 say "APP. EST."

@ 10,38 say "EXP. (JAN._SEPT.)"

@ 10,56 say myear

@ 10,72 say "ESTIMATE"

@ 11,5 say replicate("_",80)

DO WHILE .NOT. EOF()

pro w = pro w + 1

@ pro w,5 say glev

@ pro w,14 say pyst

@ pro w,16 say pyaest

@ pro w,38 say pyex

@ pro w,56 say cyst

@ pro w,67 say cyaest

spyst = spyst + pyst

```
spyaest = spyaest + pyaest
spyex = spyex + pyex
scyst = scyst + cyst
scyaest = scyaest + cyaest
```

Skip

ENDDO

```
proW = proW + 1
@ proW,5 say replicate("_",80)
@ proW + 1,7 say spyst
@ proW + 1,17 say spyaest
@ proW + 1,39 say spyex
@ proW + 1,49 say scyst
@ proW + 1,68 say scyaest
@ proW + 2,5 say replicate("_",80)
```

Close database

Set device to screen

RETURN

```
*****
* PROGRAM NAME: MRPERCA.prg *
* FUNCTION: To generate report on actual personnel expenditure and produce the *
* hardcopy *
*****
```

Use MPERCH

```
qua = space(12)
myear = space(4)
Store 0 to sfqtr,ssqtr,stqtr,sftqtr,stotex,saest
@ 2,5 say "YEAR" get myear
@ 3,5 say "QUARTER" get qua
Read
Set device to printer
@ 3,30 say qua
@ 3,42 say "CHANCHAGA LOCAL GOVERNMENT ACTUAL PERSONNEL COST FOR"
@ 3,80 say myear
@ 4,20 say replicate("_",55)
@ 5,5 say replicate("_",136)
@ 6,5 say "HEAD"
@ 6,14 say "DEPARTMENT"
@ 6,45 say "APPROVED EST."
@ 6,61 say "1ST QUARTER"
@ 6,77 say "2ND QUARTER"
@ 6,93 say "3RD QUARTER"
@ 6,109 say "4TH QUARTER"
@ 6,125 say "TOTAL P/COST"
@ 7,5 say replicate("_",136)
ProW = 7
DO WHILE .NOT. EOF()
proW = proW + 1
@ proW,5 say head
@ proW,14 say mndp
@ proW,45 say aest
If qua = "1ST QUARTER"
@ proW,61 say fqtr
Endif
If qua = "2ND QUARTER"
@ proW,61 say fqtr
@ proW,77 say sqtr
Endif
```

```
    If qua = "3RD QUARTER"
      @ prow,61 say fqtr
      @ prow,77 say sqtr
      @ prow,93 say tqtr
    Endif
    If qua = "4TH QUARTER"
      @ prow,61 say fqtr
      @ prow,77 say sqtr
      @ prow,98 say tqtr
      @ prow,109 say ftqtr
      @ prow,125 say totex
      saest = saest + aest
      sfqtr = ssqtr + fqtr
      stqtr = stqtr + tqtr
      sftqtr = sftqtr + ftqtr
      stotex = stotex + totex
    Endif
  Skip
ENDDO
  prow = prow + 1
  @ prow + 1,45 say saest
  @ prow + 1,61 say sfqtr
  @ prow + 1,76 say ssqtr
  @ prow + 1,93 say stqtr
  @ prow + 1,108 say sftqtr
  @ prow + 1,128 say stotex
  @ prow + 2,5 say replicate("_",136)
Close database
Set device to Screen
RETURN
```

Appendix B

Mcapex

Head	4002
Sector	ECONOMICS
Defa	LIVESTOCK
Aest	10000000
Jan	120000
Feb	168650
Mar	276960
Apr	380000
May	225550
Jun	146387
Jul	200000
Aug	187241
Sept	405110
Oct	362479
Nov	154397
Dec	254500

FIRST QUARTER ACTUAL PERSONNEL EXPENDITURE FOR THE YEAR 2000

<u>HEAD</u>	<u>DEPARTMENT</u>	<u>APP. EST.</u>	<u>1ST QTR EXP.</u>	<u>FIRST BAL</u>
		0.00	0.00	0.00
2001	11OFFICE OF THE CHAIRMAN	6,567,014.00	400,000.00	6,167,014.00
2002	OFFICE OF THE SECRETARY	220,836.00	250,000.00	-29,164.00
2003	THE COUNCIL	1,920,868.00	915,000.00	1,005,868.00
2004	PERSONNEL MANAGEMENT	4,628,446.00	308,000.00	4,320,446.00
2005	FINANCE AND SUPPLY	9,060,212.00	1,000,000.00	8,060,212.00
2006	ADULT EDUCATION	815,458.00	222,879.00	592,579.00
2007	PRIMARY HEALTH CARE	25,632,926.00	245,000.00	25,387,926.00
2008	AGRICULTURE AND NATURAL RESOURCES	5,052,736.00	270,000.00	4,782,736.00
2009	WORKS AND HOUSING	2,799,278.00	156,000.00	2,643,278.00
2010	TRADITIONAL COUNCIL	471,144.00	207,000.00	264,144.00

THIRD QUARTER ACTUAL PERSONNEL EXPENDITURE FOR THE 2000

<u>HEAD</u>	<u>DEPARTMENT</u>	<u>APP. EST.</u>	<u>FORTH QTR EXP.</u>	<u>THIRD BAL.</u>
		0.00	0.00	0.00
2001	11OFFICE OF THE CHAIRMAN	6,567,014.00	55,000.00	5,146,014.00
2002	OFFICE OF THE SECRETARY	220,836.00	540,000.00	-779,164.00
2003	THE COUNCIL	1,920,868.00	14,524.00	735,412.00
2004	PERSONNEL MANAGEMENT	4,628,446.00	98,000.00	4,034,446.00
2005	FINANCE AND SUPPLY	9,060,212.00	79,654.00	7,594,558.00
2006	ADULT EDUCATION	815,458.00	88,000.00	154,579.00
2007	PRIMARY HEALTH CARE	25,632,926.00	88,000.00	24,941,942.00
2008	AGRICULTURE AND NATURAL RESOURCES	5,052,736.00	97,000.00	4,456,736.00
2009	WORKS AND HOUSING	2,799,278.00	67,000.00	2,326,278.00
2010	TRADITIONAL COUNCIL	471,144.00	68,000.00	-160,856.00

SECOND QUARTER ACTUAL PERSONNEL EXPENDITURE FOR THE YEAR 2001

<u>HEAD</u>	<u>DEPARTMENT</u>	<u>APP. EST</u>	<u>SECOND QTR EXP.</u>	<u>SECOND BAL.</u>
		0.00	0.00	0.00
2001	11OFFICE OF THE CHAIRMAN	6,567,014.00	966,000.00	5,201,014.00
2002	OFFICE OF THE SECRETARY	220,836.00	210,000.00	-239,164.00
2003	THE COUNCIL	1,920,868.00	255,932.00	749,936.00
2004	PERSONNEL MANAGEMENT	4,628,446.00	188,000.00	4,132,446.00
2005	FINANCE AND SUPPLY	9,060,212.00	386,000.00	7,674,212.00
2006	ADULT EDUCATION	815,458.00	350,000.00	242,579.00
2007	PRIMARY HEALTH CARE	25,632,926.00	357,984.00	25,029,942.00
2008	AGRICULTURE AND NATURAL RESOURCES	5,052,736.00	229,000.00	4,553,736.00
2009	WORKS AND HOUSING	2,799,278.00	250,000.00	2,393,278.00
2010	TRADITIONAL COUNCIL	471,144.00	357,000.00	-92,856.00

FIRST QUARTER ACTUAL CAPITAL EXPENDITURE FOR YEAR 2000

<u>HEAD</u>	<u>SECTOR</u>	<u>DEPARTMENT</u>	<u>APP. EST</u>	<u>1ST QTR EXP.</u>	<u>FIRST BAL</u>
4002	ECONOMICS	LIVESTOCK	10,000,000.00	555,610.00	9,444,390.00
4001	ECONOMIC	AGRIC. AND RURAL DEVELOPMENT	30,000,000.00	787,550.00	29,212,450.00
4005	ECONOMIC	MANUFACTURING AND CRAFT	10,000,000.00	4,299,480.00	5,700,520.00
4007	ECONOMIC	COMMERCE FINANCE. CO-OPERATIVES	650,000,000.00	580,170.00	49,419,830.00
5001	SOCIAL SERVICES	HEALTH	250,000,000.00	902,989.00	49,097,011.00
5002	SOCIAL SERVICES	EDUCATION	70,000,000.00	864,447.00	69,135,553.00
5003	SOCIAL SERVICES	INFORMATION	150,000,000.00	891,000.00	49,109,000.00
5004	SOCIAL SERVICES	SOCIAL DEV. SPORT AND CULTURE	50,000,000.00	737,195.00	49,262,805.00
5005	SOCIAL SERVICES	FIRE SERVICE	20,000,000.00	909,668.00	19,090,332.00
6001	AREA DEVELOPMENT	WATER RESOURCE AND WATER SUPPLY	220,000,000.00	691,246.00	19,308,754.00
6002	AREA DEVELOPMENT	ENVIRONMENT, SEWAGE AND DRAINAGE	60,000,000.00	678,489.00	59,321,511.00
7001	ADMINISTRATION	GENERAL ADMINISTRATION	450,000,000.00	628,824.00	49,371,176.00
7002	ADMINISTRATION	STAFF HOUSING	11,164,830.00	808,998.00	10,355,832.00
8001	REPAYMENT OF LOAN	REPAYMENT OF LOAN AND INTEREST	180,000,000.00	0.00	80,000,000.00

SECOND QUARTER ACTUAL CAPITAL EXPENDITURE FOR THE YEAR 2000

<u>HEAD</u>	<u>SECTOR</u>	<u>DEPARTMENT</u>	<u>APP. EST.</u>	<u>2ND QTR EXP.</u>	<u>2ND BAL.</u>
4002	ECONOMICS	LIVESTOCK	10,000,000.00	750,937.00	8,693,453.00
4001	ECONOMIC	AGRIC. AND RURAL DEVELOPMENT	30,000,000.00	816,607.00	28,395,843.00
4005	ECONOMIC	MANUFACTURING AND CRAFT	10,000,000.00	114,284.00	5,586,236.00
4007	ECONOMIC	COMMERCE FINANCE, CO-OPERATIVES	650,000,000.00	1,054,660.00	648,365,170.00
5001	SOCIAL SERVICES	HEALTH	250,000,000.00	1,030,354.00	248,066,657.00
5002	SOCIAL SERVICES	EDUCATION	70,000,000.00	930,789.00	68,204,764.00
5003	SOCIAL SERVICES	INFORMATION	150,000,000.00	854,652.00	148,254,348.00
5004	SOCIAL SERVICES	SOCIAL DEV. SPORT AND CULTURE	50,000,000.00	1,682,416.00	47,580,389.00
5005	SOCIAL SERVICES	FIRE SERVICE	20,000,000.00	734,244.00	18,356,088.00
6001	AREA DEVELOPMENT	WATER RESOURCE AND WATER SUPPLY	220,000,000.00	911,965.00	218,396,789.00
6002	AREA DEVELOPMENT	ENVIRONMENT, SEWAGE AND DRAINAG	60,000,000.00	737,972.00	58,583,539.00
7001	ADMINISTRATION	GENERAL ADMINISTRATION	450,000,000.00	816,043.00	448,555,133.00
7002	ADMINISTRATION	STAFF HOUSING	11,164,830.00	725,440.00	9,630,392.00
8001	REPAYMENT OF LOAN	REPAYMENT OF LOAN AND INTEREST	180,000,000.00	0.00	180,000,000.00

THIRD QUARTER ACTUAL CAPITAL EXPENDITURE FOR THE YEAR 2000

<u>HEAD</u>	<u>SECTOR</u>	<u>DEPARTMENT</u>	<u>APP. EST.</u>	<u>3RD QTR EXP.</u>	<u>THIRD BAL</u>
4002	ECONOMICS	LIVESTOCK	10,000,000.00	387,241.00	8,306,212.00
4001	ECONOMIC	AGRIC. AND RURAL DEVELOPMENT	30,000,000.00	556,710.00	27,839,133.00
4005	ECONOMIC	MANUFACTURING AND CRAFT	10,000,000.00	538,954.00	5,047,282.00
4007	ECONOMIC	COMMERCE FINANCE, CO-OPERATIVES	650,000,000.00	493,330.00	647,871,840.00
5001	SOCIAL SERVICES	HEALTH	250,000,000.00	558,400.00	247,508,257.00
5002	SOCIAL SERVICES	EDUCATION	70,000,000.00	478,741.00	67,726,023.00
5003	SOCIAL SERVICES	INFORMATION	150,000,000.00	492,174.00	147,762,174.00
5004	SOCIAL SERVICES	SOCIAL DEV. SPORT AND CULTURE	50,000,000.00	586,845.00	46,993,544.00
5005	SOCIAL SERVICES	FIRE SERVICE	20,000,000.00	525,841.00	17,830,247.00
6001	AREA DEVELOPMENT	WATER RESOURCE AND WATER SUPPLY	220,000,000.00	553,656.00	217,843,133.00
6002	AREA DEVELOPMENT	ENVIRONMENT, SEWAGE AND DRAINAGE	60,000,000.00	579,106.00	58,004,433.00
7001	ADMINISTRATION	GENERAL ADMINISTRATION	450,000,000.00	413,724.00	448,141,409.00
7002	ADMINISTRATION	STAFF HOUSING	11,164,830.00	640,487.00	8,989,905.00
8001	REPAYMENT OF LOAN	REPAYMENT OF LOAN AND INTEREST	180,000,000.00	0.00	180,000,000.00

FORTH QUARTER ACTUAL CAPITAL EXPNDITURE FOR THE YEAR 2000

<u>HEAD</u>	<u>SECTOR</u>	<u>DEPARTMENT</u>	<u>APP. EST.</u>	<u>4TH QTR EXP.</u>	<u>FORTH BAL</u>
4002	ECONOMICS	LIVESTOCK	10,000,000.00	771,376.00	7,534,836.00
4001	ECONOMIC	AGRIC. AND RURAL DEVELOPMENT	30,000,000.00	651,849.00	27,187,284.00
4005	ECONOMIC	MANUFACTURING AND CRAFT	10,000,000.00	984,306.00	4,062,976.00
4007	ECONOMIC	COMMERCE FINANCE, CO-OPERATIVES	650,000,000.00	542,598.00	647,329,242.00
5001	SOCIAL SERVICES	HEALTH	250,000,000.00	950,670.00	246,557,587.00
5002	SOCIAL SERVICES	EDUCATION	70,000,000.00	956,587.00	66,769,436.00
5003	SOCIAL SERVICES	INFORMATION	150,000,000.00	692,302.00	147,069,872.00
5004	SOCIAL SERVICES	SOCIAL DEV. SPORT AND CULTURE	50,000,000.00	1,949,121.00	45,044,423.00
5005	SOCIAL SERVICES	FIRE SERVICE	20,000,000.00	768,342.00	17,061,905.00
6001	AREA DEVELOPMENT	WATER RESOURCE AND WATER SUPPLY	220,000,000.00	3,950,479.00	213,892,654.00
6002	AREA DEVELOPMENT	ENVIRONMENT, SEWAGE AND DRAINAGE	60,000,000.00	927,516.00	57,076,917.00
7001	ADMINISTRATION	GENERAL ADMINISTRATION	450,000,000.00	635,323.00	447,506,086.00
7002	ADMINISTRATION	STAFF HOUSING	11,164,830.00	874,668.00	8,115,237.00
8001	REPAYMENT OF LOAN	REPAYMENT OF LOAN AND INTEREST	180,000,000.00	0.00	180,000,000.00