COMPUTERISING ACCOUNTING OPERATION OF NON - PROFIT MAKING (PHILANTHROPIC) ORGANISATION. A CASE STUDY OF NIGER STATE TRUST FUND

BY

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DEPARTMENT OF MATHEMATICS - STATISTICS - AND COMPUTER SCIENCE FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA.

DECEMBER, 1999.

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A PROJECT SUBMITTED TO THE DEPARTMENT OF MATHEMATICS – STATISTICS – AND COMPUTER SCIENCE, IN PARTIAL FULFILMENT OF THE AWARDOF POST-GRADUATE DIPLOMA IN COMPUTER SCIENCE OF FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA.

DECEMBER, 1999.

DEDICATION

This project is dedicated to my beloved Son, Salvation Shekwo'aga Horgan Sakoma.

CERTIFICATION

This project titled " COMPUTERISING ACCOUNTING OPERATION OF NON PROFIT MAKING (PHILANTHROPIC) ORGANISATION A CASE STUDY OF NIGER SATE TRUST FUND" By HENRY GAMBO SAKOMA has been read and approved as meeting the requirement for the award of Post-Graduate Diploma in Computer Science of Federal University of Technology, Minna.

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PROFESSOR, K.R. ADEBOYE
 (PROJECT SUPERVISOR)

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D A T E

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Dr. S. A. REJU
HEAD OF DEPARTMENT

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D A T E

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EXTERNAL EXAMINER

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D A T E

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First and foremost, i wish to express my sincere gratitude to God Almighty for the successful completion of this programme.

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Finally, is to my friend Mr Matthew Afilomy Nuhu for his understanding and support during the period of this course

ABSTRACT

This project stresses on the computerisation of accounting operation of a typical philanthropic(Non - profit making) Organisation with special reference to Niger State Trust Fund as its case study. This research work attempts the study of the manual accounting procedures, identify the problems associated with the operations and a design of a package on accounting operation that is relevant to the present day and future needs of non-profit making Organisation.

Specifically, the new system is developed using the combination of Dbase IV and Clipper packages. These are database management systems that are characterised with features such as flexibility, maintainability and so on.

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CHAPTER ONE

GENERAL PREAMBLES

1.1   INTRODUCTION

Accounting has continually become the back bone of any Organisation most especially the business oriented Organisations. Accounting report of any Organisation is usually one of the reports that the directors, shareholders of the Organisation and the general public are always interested on. Philanthropic Organisations are not an exception of this fact today, more so that, the funds related to this Organisation are usually entrusted by the public or by the government on behalf of the public.

The recorgnition of the importance of the accounting reports emphasises the great need for the computerisation of the accounting operation of philanthropic Organisation so as to achieve the objective of fast, efficient and cost effective operation.

The choice of Niger State Trust Fund as the case study of this research work rest greatly on the fact that, i am in a privileged position to know the operation of the Trust Fund.

1.2   HISTORICAL DEVELOPMENT OF NIGER STATE TRUST FUND

Niger State Trust Fund (NSTF) was midwifed by Economic and Social Council of Niger State (ESCON) established by Col. Lawan Gwadabe as Military Governor of the state in 1988. The council comprising forty distinguished sons and daughters of Niger state, was conceived as a think-tank to formulate strategies for the rapid development of the state. Although ESCON came forth with many brilliant ideas by which it believed the state could be transformed thus far, it's most concrete achievement is the establishment of the Niger State Trust Fund.

The Niger State Trust Fund was launched in April 1989 with donations from the state and local governments, indigenes as well as friends of Niger State. In just five years, the N16.0 million initial fund has grown and multiplied by more than three times over. It is being invested and used to support worthy Social, Economic and Humanitarian programmes within Niger State. Today, NSTF has solidly stand and had continued to undertake it's activities as set out in its aims and objectives.

1.3 OBJECTIVES OF NIGER STATE TRUST FUND

The objectives of the trust fund were formulated on the bedrock of the committed resolve of Nigerlites to move the state forward. The Niger State Trust Fund was established therefore to:

a)   Contribute to the general Economic, Social and Cultural Development of Niger state through generating additional and alternative sources of funding development programmes.

b)   Promote unity and understanding among the people of Niger state in particular and all Nigerians in general.

c)   Promote charitable, philanthropic or benevolent causes in the spirit of the African tradition of being one's brother's keeper.

d)   Establish or assist in the establishment, development and promotion of industrial, agricultural, educational and health programmes that would be of direct benefit to all those who live in Niger state regardless of ethnic origin, sex or religion.

e)   Support research and experimental work which would be relevant and useful to the social, economic and cultural development of Niger state and Nigeria at large.

f)   Invest the surplus monies of the fund, not immediately required, in such investments, securities and property as may be thought fit by the directors.

g)   Carry out any activity in Niger state or else where that are incidental to or are likely to help in the realisation of the aims and objectives of the fund.

The running of trust fund is well-tailored to achieve these objectives.

1.4 ORGANISATIONAL STRUCTURE OF NIGER STATE TRUST FUND

In order to ensure a smooth conduct of its affairs and the effective attainment of its set objective, the Trust Fund was structured to have these organs.

1. Grand patron and patrons;

2. The general meeting;

3. The board of trustees;

4. The board of directors;

5. The secretariat.

The above structure can be divided into two. The first category consists of Grand patron and patrons, General meeting, Board of Trustees and Board of Directors. It is at this level that, the decisions on the general operations of the Trust Fund are taken. While the second category is the secretariat, which consist of the Managing Director as the chief executive, the Assistant General Manager, and other management staff as explained under the heading of the secretariat. At this level, decisions taken ate implemented.

ORGANOGRAM OF NIGER STATE TRUST FUND - MINNA.

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OFFICER	OFFICER	OFFICER	OFFICER
CLERKS	CLERKS	CLERKS	CLERKS

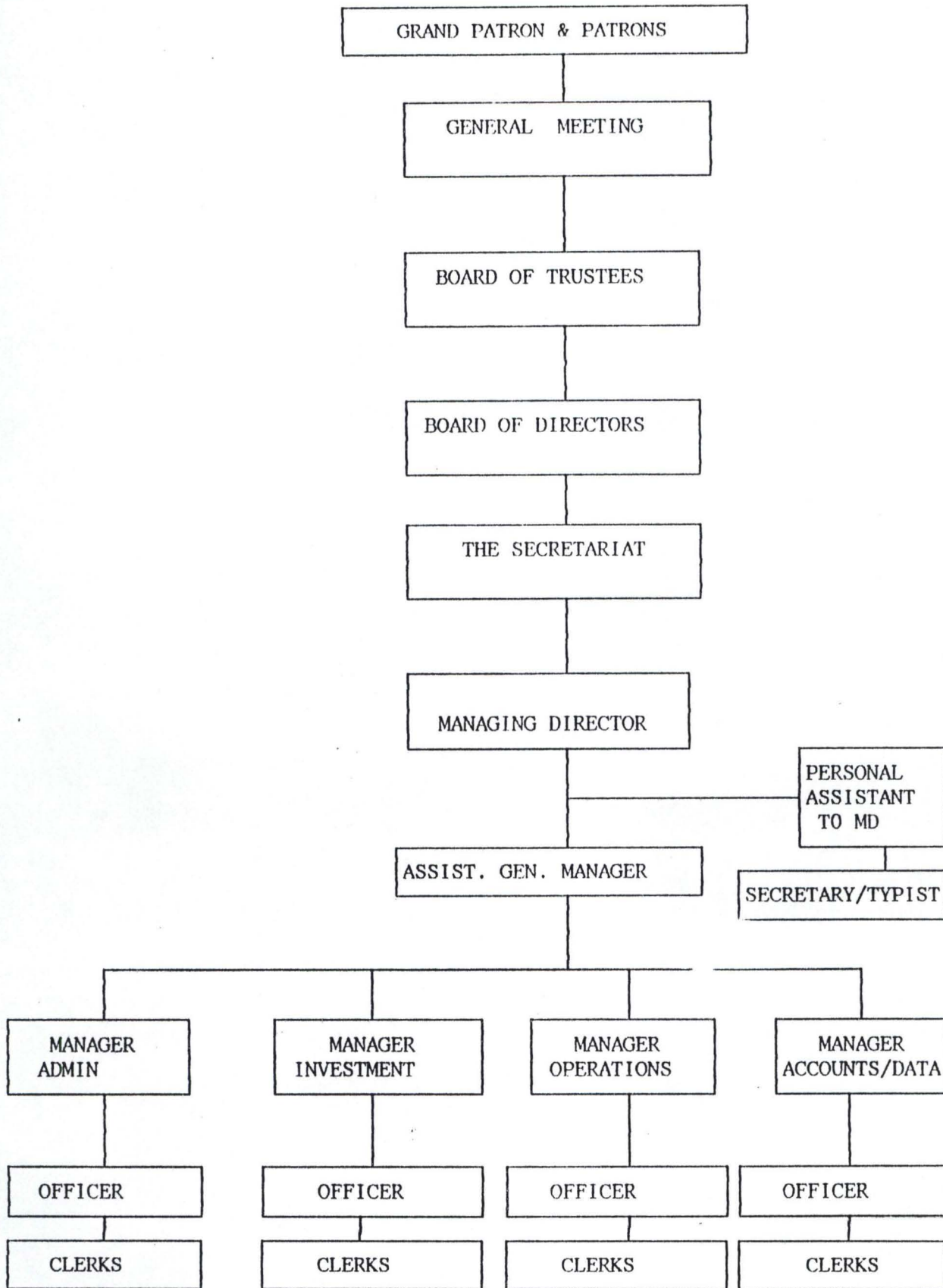The running of trust fund is well-tailored to achieve these objectives.

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GRAND PATRONS

The grand patron of the trust fund is the chief executive of the state at any given time. The incumbent grand patron is therefore, His excellency,

Commissioner of Police, Simeon O. Oduoye, the military administrator of the state.

PATRONS

All distinguished members of the Niger State Council of Chiefs, by virtue of the fund's constitution, are automatically patrons of NSTF. In this wise, the patrons of the Trust Fund are:

1. His Royal Highness, the Etsu Nupe and chairman Niger state council of chiefs

2. His Royal Highness, the Sarkin Sudan of Kontagora

3. His Royal Highness, the Emir of Borgu

4. His Royal Highness, the Emir of Suleja

5. His Royal Highness, the Emir of Agaie

6. His Royal Highness, the Emir of Lapai

7. His Royal Highness, the Emir of Minna

8. His Royal Highness, the Emir of Kagara

The Trust Fund's constitution also provides for the conferment of patronship on deserving individuals whose special contributions and support are worthy of a special place in the historical anal of Niger State Trust Fund. The first individual to be conferred with the post of patron in this regard is General Ibrahim Badamasi

Babangida (rtd) former President of the Federal Republic of Nigeria.

THE GENERAL MEETING

The general meeting of the Trust Fund is the highest executive cum legislative organ of the organisation, because it has the power to rescind, affirm, vary or annul any of it's decisions or that of the organ of the Trust Fund. Composed by all duly registered members, the general meeting could be linked to the Annual general meeting of a public liability company in its interest and purpose. The constitution empowers the board of directors to convene an annual general meeting in which all members including honorary members shall be entitled to attend. However provisions are also made for special general meeting to consider special or emergency cases. Apart from other powers that it exercises, the general meeting is held for the following purposes:-

a) To receive the annual report of the directors of the Trust Fund

b) To receive the audited annual statement of accounts of the Trust Fund

c) To appoint honorary members of the Trust Fund

d) To ratify the appointment of members of the Board of Directors

e) To appoint Auditors of the Trust Fund

f) To amend the constitution of the Trust Fund as the need may arise.

g) To transact any other business signed by not less than 100 members with at least five members from each local government area of the state.

THE BOARD OF TRUSTEES

The Niger State Trust Fund board of trustees is the highest managerial achelon

of the establishment, ranking next in authority to the general meeting on the Organisational chart. The board is concerned with the overall management of the Trust Fund from the supervisory pedestal. It comprises of the president and nine other members.

The board meets once in every year and during those meetings, operation of the Trust Fund are reviewed and far - reaching decisions taken. In the event of winding up, the board of trustees is empowered to take over full control and management of the property of the Trust Fund whether real or personal, and transfer same to similar philanthropic Organisations or to the Niger State government.

THE BOARD OF DIRECTORS

The Trust Fund board of directors is the next in rank to the board of trustees on the Organisational hierarchy. It consist of, a chairman and twenty other members cutting across social groups and administrative areas of the state. Excluding the chairman, the twenty other members are made up of the Fund's managing director, as well as a representative from each local government area of Niger State. Each member of the board is entitle to serve for a period of four years and could be eligible for re-election for another four years term. A director can resign his appointment or may be removed by the general meeting on grounds of misconduct or incapacity.

Functions of the board of directors include:-

a)   To disburse funds available for the purpose of investment, development, charitable and philanthropic purposes.

b)   To consider any recommendation made to it by the secretariat.

c) To present, to members the annual accounts of the Trust Fund for deliberation at the general meeting.

d) To liaise with the trustees as the need may arise including holding joint or special meetings.

e) To appoint, terminate or accept the resignation of the managing director.

f) To receive, the resignation of any member of the board of trustees and board of directors.

g) To perform such other functions as may be assigned to it by the general meeting.

The board meets four times in a year.

THE SECRETARIAT

The secretariat is one of the most crucial organs of the Trust Fund. It is responsible for the implementation of the decisions and programmes of the board of directors. The secretariat is made up of the managing director, the general manager, the assistant general manager and other management staff of the Trust Fund.

The managing director has the primary responsibility of managing the day to day affairs of the secretariat, while the general manager keeps the records of the Trust Fund and conducts it's correspondence.

1.5   STATEMENT OF PROBLEM

Computer has today become the means to an end in management information system of most organisation especially the business oriented. Computer has a great capacity to process large data in a very short time, and this is done accurately and highly reliable.

The basic problems today are:-

a)   Increasing importance of record keeping and various report generation;

b)   Increasing need for security of data of an organisation;

c)   Increasing complex environment operations

d)   Desire of the organisation, to improve so as to attain the present developmental level.

1.6 OBJECTIVES OF THE STUDY

The objectives of this study include not only the award of postgraduate diploma in computer science, but the design of a system that will be useful to the operation of Niger State Trust Fund as a philanthropic organisation. This, if achieved, will reduce or eliminate the problem and difficulties that the organisation is facing in manual accounting and reporting system. It will also increase their efficiency and productivity that will subsequently lead to the attainment of the Organisational goals and objectives.

1.7   RESEARCH METHODOLOGY

The data collection involves solely the primary and the secondary data. In collecting primary data, the interview method was used in addition to the personal observational method.

The secondary data on the other hand, has been collected through the survey of the existing data /documents and other published and unpublished literatures.

1.8 SCOPE AND LIMITATIONS OF THE STUDY

The scope of this research is limited to the computerising accounting operation of Niger State Trust Fund as a philanthropic organisation.

Secondly, the non-availability of similar facility in the organisation under review made the information available very inadequate for this research work.

Thirdly, resources such as finance, and materials are not left out in the numerous constraints that faces this research work.

Finally, the time allocated for this research work is inadequate in the sence that, the researcher has managed his official working hours with the academics.

CHAPTER TWO

2.0   LITERATURE REVIEW

In a simple language, accounting can be defined as the language of business. This is based on the fact that most business operations will want to ensure their timely ability to stay on in operation through good management of their resources and sustainability of their profit.

Accounting techniques allow easy measurement of relevant criteria that relates to the business, particularly those mentioned above. Accounting has been adopted in a number of special roles, particularly to the traditional role of historical principle of record keeping leading to the preparation of various books of accounts, management report, management plans, other specialised reports that help the user to be informative on the affairs of the organisation.

Principally, there are five basic objectives of accounting reporting. These are:

a)   Provision of financial information that is useful to determine and predict cash flows, balances and requirement of short and long term financial resources of the organisation.

b)   Provision of financial information that is useful to determine and predict the economic condition of the organisation.

c)   Provision of financial information that is useful for monitoring performance in terms of legal, contractual and fiduciary requirements.

d)   Provision of information that is relevant for planning, budgeting and for predicting the impact of the acquisition and allocation of resources for

the achievement of operational objectives.

e)   Provision of financial information that is relevant for evaluating

managerial and Organisational performance.

From the above objectives, one can deduce that, accounting is so important

to an organisation that without it the organisation will face the problem of survival.

In accounting, functions, procedures and activities are carried out

immediately transactions take place. If good accounting system is installed in an

organisation, it will expose any type of fraud committed in an organisation. It is also

clear that, in any audit exercise, the accounting functions will have to provide the

working materials.

Talking of accounting in business means management accounting and

financial accounting. ie accounting in business is divided into two; management

accounting and financial accounting.   Management accounting deals with

the day to day management information needs of the organisation. It is also basic to

the profitability and viability of most business. On the other hand, financial

accounting is seen as a traditional and historical record of business activities and the

operation of various books of accounts and financial statement, e.g Ledger, trial

balance, profit and loss account, and balance sheet which is used by the interested

parties both within and outside the organisation.

2.1 AN OVERVIEW OF PHILANTHROPIC ORGANISATION

To have a clear view of a philanthropic organisation, it will be appropriate to briefly look at the principal terms; i.e. philanthropic and organisation.

Philanthropy has been defined as love of mankind. It is the practical sympathy and benevolence. It is simply referred to as benevolent i.e. to be kind and helpful to disadvantage groups in the society.

Organisation on the other hand, is referred to as a set, or group of arrangement according to which work is divided up in order to achieve single objective or group of objectives.

From the above definitions, one can define philanthropic organisation as a set of benevolent activities designed to be achieve by a group as a desire objective. A practical sympathy and benevolence can be seen in the actual activities undertaking by an organisation. For example, in the case of Niger State Trust Fund, one can see that, since 1989 Niger State Trust Fund has made donations in different sectors of the state as detailed bellow:-

1) In the Educational Sector of Niger State, Trust Fund has contributed in various measures:-

   a) In 1991, N1.5million was donated to assist Niger State Students Studying in Russia.

   b) In 1993, the Fund Instituted a N500,000.00 educational endowment fund for annual merit award and scholarship awards

to graduates of senior secondary schools. Today, the fund has well over ten students on its scholarship scheme of N5000.00 per each beneficiary per annum for the period of their studies and has been giving merit award of N1000.00 each to selected best SSCE graduate from each local goverment of all the local government areas of Niger state.

c)   In 1994, N2.5million was contributed for indigenes studying abroad to settle their outstanding 1992/93 school fees.

d)   In 1994, N500,000.00 was contributed towards the completion of IBB Ultra-modern library at Government college, Bida. In addition, Trust Fund donated furniture items to some secondary schools in the state worth N200,000.00.

e)   In 1995 this sector received a total of N186,900.00. N136,900.00 was used for the procurement of equipment for Government secondary school Minna, N20,000.00 for research work on Trust Fund Book and N30,000.00 for promotion of student unionism.

f)   In 1997, Niger state polytechnic Zungeru received an assistance of N100,000.00 for Physical project development of the institution.

2)   In the Health Sector, Trust Fund extended assistance to hospitals and clinics in several ways as shown bellow:-

a)   In 1991, Trust Fund bought new beds and refurbished old ones for hospitals in the state.

b)   In 1993, It provided over one million naira for the supply of

essential hospital equipment to Minna, Kagara. Suleja, Mokwa, Rijau, Bida, Kontagora general hospital.

c) In 1997, the sector received N50,000.00 for procurement of specialised equipments for lepreseum hospital Chanchaga, Minna.

3) In the Social Services Sector, Trust Fund provided :-

a) N2.0million in 1994 for the provision of social services in the state, the sectors that enjoyed these services include The old peoples home in Minna, the remand homes in Minna and Kontagora, The blind centers in Bida and Ibeto and the Orphanage in Minna.

b) In 1994, the Super eagles spirit lifting campaign for that year held in America received a donation of N100,000.00

c) In 1997, a total of N488,917.00 was used to procure materials for donation. Out of this amount, the spinal cord injuries association of Niger state chapter received N133,200.00, for procurement of two wheel chairs and two artificial limbs, Minna orphanage had N50,000.00 for procurement of materials, Blind workshop Minna, N157,367.00 for procurement of specialised materials, the old peoples home, Minna N28,350.00 for beds and mattresses, Bida mental home N50,000.00 for purchase of specialised materials, Nabigiya orphanage home Tungan Bako received a cash donation of N20,000.00 And Niger state council for arts and culture got N20,000.00 cash donation and N30,000.00 worth of trophy donated to be competed for.

These and many other activities that the organisation undertakes are principally benevolent in nature. At this point, one can conclude that Niger State Trust Fund is synonymous with philanthropy.

2.2 ACCOUNTING CONCEPTS AND TERMINOLOGIES

Accounting is often said to be the language of business. It is used by the business world to describe the transaction entered into by all kinds of organisation. Accounting terms and ideas are therefore used by people associated with business, whether they are Managers, Owners, Investors, Bankers, Lawyers or Accountants. As it is the language of business, there are words and terms that mean one thing in accounting but whose meaning is completely different in ordinary language usage.

The above implies that, if the Accounting terminologies used for this research work are not defined, clarity will not be achieved. To achieve this, there is the need to briefly explain certain accounting concepts and terminologies in this chapter of the research.

2.2.1 BASIC ACCOUNTING CONCEPTS

The Cost Concept

Denotes that, the assets are normally shown at cost price, and that this is the basis for assessing the future usage of the asset.

The Money Measurement concept

Here accounting is only concerned with those facts that can be measured in monetary terms with a fair degree of objectivity.

The going concern concept

Accounting always assumes that the business will continue to operate for an indefinitely long period of time. This is obviously connected with the cost concept.

The business entity concept

The transactions recorded in a firm books are the transactions that affect the firm. The only attempt to show how the transaction affects the owners of a business is limited to showing how their capital in the firm is affected.

The realisation concept

In accounting, profit is normally regarded as being earned at the time when the goods or services are passed to the customers and he incurs liability for them i.e. this is he point at which the profit is treated as been realized.

The Dual Aspects concept

States that there are two aspects of Accounting, one represented by the assets of the business and the other by the claims against them. The concept states that these two aspects are always equal to each other. In other words Assets = Liabilities + Capital.

The Accrual concept

The fact that, net profit is said to be the difference between revenues and expenses rather than between cash receipts and expenditures, is know as the accrual concept. The mechanics needed to bring about the accrual concept performance is called matching expenses against revenues.

2.2.2. BASIC ACCOUNTING TERMINOLOGIES

Ledger

Ledger Is a principal book that double entry accounts are kept. Here transactions are recorded as debit and credit. Ledger is therefore a book of account. An account is a unit of ledger.

General ledger

The general ledger Is the book of account that contains all transactions of the organisation. The account name is usually written on top of the account i.e. on a unit of a ledger. The ledger has the following features:-

a) Date column - this Is used to enter the year, month and date that the transaction occurs.

b) Particulars column - the nature of the transaction is entered In this column

c) Amount column - the amount of transaction is entered in this column.

d) Folio column - this indicates the page in which other half of the double entry has been recorded.

Trial Balance

The trial balance is a summary of the list of balances in the ledger accounts. The Debit balances appear under the debit column and credit balances appear under the credit column. The purpose of trial balance in accounts is to provide a list of the arithmetical accuracy of the entries made in the different accounts. The fact that the entries are arithmetically accurate does not however Imply that

no errors have been made. Because there are errors that could be made that will not affect the debit and credit entries in the ledger adding to the same sum.

Balance Sheet

Balance sheet can be defined as a statement that shows the financial position of an organisation at a given point in time. It depicts the assets and liabilities of the organisation at any given time.

Balance sheet items can be classified into

a)   <u>Fixed Assets</u>:- which are acquired for the purpose of keeping and using in the business rather than selling.

b)   <u>Current Assets:-</u> which are held in the form of cash or other forms which are intended to be converted into cash within the accounting period.

c)   <u>Capital</u>:- Is the finance that is provided by the owner which is not intended to be repaid to him in the ordinary course of business.

d)   <u>Long Term Liability</u>:- Finance provided by outsiders and not due for repayment within the next twelve months.

e)   <u>Current Liability</u>:- is the finance provided by outsiders and due for repayment within a relatively short period i.e. less than one year ahead.

Income and Expenditure

Income and expenditure is an account that summarises income and expenditure transactions of the non-trading concern during a given period. It is the equivalent of profit and loss account and performs the same functions.

2.3 ACCOUNTING PRINCIPLES AND PROCEDURES

The accounting system adopted by Niger State Trust Fund is based on a set of policies and practices which prescribe the manner in which the organisation's transaction should be:-

i.   Carried out with other parties.

ii.   Controlled to ensure protection of the organisation's interest.

iii. Recorded in the book of accounts.

iv.   Reported to the Board of Directors through the Management for the purpose of planning the future of the organisation's   activities and taking decision.

In formulating these policies certain fundamental principles of accounting have been assumed and the practices followed are intended to ensure adherence to these principles, these are, that:

a)   The Trust Fund Operations will continue indefinitely and therefore the values of its resources will only be realised systematically in the normal course of operations at a cost price.

b)   The values of such resources will be measured in terms of their historical cost   that will be basis for all subsequent accounting for those resources, providing that adjustments may be made on valuation.

c)   Income and expenditure will be matched on actual basis to reflect them in the accounting period in which the transactions given rise to them.

d)   Such income will be recognised in the accounting only when they have been earned, and provision will be made for all loses reasonably

expected   to be incurred on transactions entered into each period, in keeping with the principle of conservation.

e)   The application of these fundamental accounting principles will be consistent in all accounting periods and where material charges are made, their impact on the results of prior years will be disclosed whenever such results are reported.

POLICIES

The following are the accounting policies which are followed in recording transactions entered into by the Trust Fund and in the preparation of its financial statement.

a)   **Basis of Accounting**

The accounts are prepared under the historical cost convention.

b)   **Fixed Assets**

Fixed asset are stated at cost less accumulated depreciation.

c)   **Depreciation**

Depreciation of fixed assets is provided on a straight line basis, designed to provide for depreciation in the value of the assets over their expected useful lives.

The annual rates that are used for this purpose are:

Motor vehicle		25%
Furniture & Fittings	Office	20%
" " " "	Staff	20%

Office equipment	20%
Land & Building	5%

d) Donations

Donations are monies received from various donors at launching and subsequent redemption of pledges.

e) Investment income

Income included in the accounts of the year in which its receipts is certain.

f) Debtors

Debtors are stated at gross without deduction for debts considered to be doubtful of recovery.

g) Expenditure

Expenditure are charged within the year that those expenses were incurred.

h) Projects

Projects under development will be capitalised in the accounts but depreciation will not be taken on them until they have been put to use in operation.

2.4 ACCOUNTING OPERATION IN A NON-PROFIT MAKING (PHILANTHROPIC) ORGANISATION

Philanthropic organisation keeps various books of account that are used to record the daily transactions of the organisation and the generation of subsequent reports. They principal among them are the cash book and the general ledger. These are used in the operation of the organisation.

The cash book

The organisation keeps cash book which is in the form of receipts and payments. The cash book is divided into debit and credit to accommodate receipts and payments respectively. In the debit column, receipts, bank credit advice such as direct credit, returned cheques, interest paid on bank deposits are recorded, while in the credit column of the cash book, interest and commission, bank direct debit, transfers and other bank debit advice are recorded.

General ledger

The organisation keeps a general ledger where all the transactions in the cash book are entered. This is done through the posting   ledger approval forms which are raised in their debits and credits for approval by authorised signatories at the inception of any transaction before posting them into the general ledger. The general ledger has various account headings where these posting are done. The posting ledger approval form indicates the name of account that the transaction

is to be posted. It is also from these, that ledger balances are extracted for the purpose of compiling the organisation's financial report. The immediate result of the extraction of ledger balances is the trial balance.

Trial balance

Trial balance is extracted from the general ledger showing the debit and credit balances of all the account heads. The debit most be equal to the credit as each debit entry has a credit entry. In other words the trial balance allow for checking the arithmetic accuracy of the ledger posting. It is from the trial balance that the income and expenditure accounts are extracted and the balance sheet.

Financial Statement

The organisation prepares financial statement at the end of every year. The income and expenditure statement is the account that matches all expenditures to income. When this is done, the result is either negative or positive. If the difference is negative, we called it deficit income, while the positive difference is called surplus income. At this point the balance sheet is also prepared. This depicts the Assets and Liabilities of the organisation within the period under review. The Financial Statement is the report that the Management sends to the Board of Directors after the end of year Audit for presentation to the General Meeting or the shareholders of the organisation.

2.5 COMPUTER APPLICATION TO ACCOUNTING OPERATION

Computer has been defined as an electronic device that accepts any process data by following a set of instructions (program) to produce an accurate and efficient result (information). Since the ultimate goal of a computer is to produce information, the art of computing is often referred to as information processing.

The value of the computer lies in its high speed (due to its electronic nature), ability to store large amount of data, the unfailing accuracy and precision. These and many other advantages account for its supremacy over manual computation.

Computer industry has continued to increase both in strength and importance. When we look back with analytical mind, we can see that computer technology keeps on advancing with remarkable increase in speed, accuracy, reliability, confidentiality and easy retrieval of information.

Computer industry promises to free man from simple routine jobs of repetitive nature by providing computing power.

Accounting has been identified as one of the business areas of computer application, because it requires a lot of data input and output and relatively little computing. Hence the cost of computing in such areas tend to be closely bound by inputing the data and outputing the results. Also, with computers today, the work of accountants has been made easy and interesting because of the elimination of the manual processes that are repetitive in nature and boring.

On the part of information retrieval, computer has made appreciable impact by making it easy for the user to retrieve needed information. This has been possible because of the availability of advance packages such as Database, Foxpro and

Clipper whose storage methods are enhanced. Unlike manual accounting information, retrieval of needed information is very tedious as there has to be a search through the archive files.

Confidentiality of information is another area that computer application to accounting has helped, Organisation today, particularly, banks have established security of information system through the computerisation of their operations. This has in no small way helped in checking fraud and other unnecessary tempering with the organisation's processes. Information processed can be kept very secret until the time it is supposed or needed to be made public.

CHAPTER THREE

3.0   SYSTEM ANALYSIS AND DESIGN

System analysis and design can be said to be a process of problem solving. It can be defined as the method and determining the most effective ways of computer use to complement other resources to perform tasks that meets the information requirements of the organisation.

System analysis was initially developed as a specialised part of an Organisation and method which is a systematic analysis of procedural problems in order to produce alternatives which will be more suitable technically and economically. The system analyst in business is responsible for analysing work methods and procedures in order to simplify work to improve workflow.

This chapter of the project will focus on the definition of problem, i.e. we would determine the nature and scope of the problem, detail study of the current manual system, including it's procedures, information flows and methods of Organisation and control. We would also spell out the strength and weakness of the existing system. The objectives for the proposed system will be determined to enable us work from the requirement specification to produce a system specification.

3.1 ANALYSIS OF THE EXISTING SYSTEM

In this section of the project attention will be paid on detail study of the current manual system, including it's procedures and information flows. To have adequate coverage on this analysis, there are certain basic questions that should be pondered upon. These include;

a) Why should the problem occur?

b) Why were the present methods adopted?

c) What are the alternative Methods?

The weakness and strength of the existing system will be considered.

The operation of the existing system comprise, the preparation of financial reports such as trial balance, income and expenditure account, balance sheet. This is solely the responsibility of the accounts department. The accounts department is the last bus stop of Niger State Trust Fund operations. Principally, It performs the following functions;

a) Maintenance of accounts records in accordance with the requirement of the company.

b) Provision of prompt and accurate financial costs, statistical and budgetary information necessary for the control of costs and the efficient running of the company's operations.

c) Maintenance of adequate records to safe guard the company's assets against loss and fraud.

d) Exercise control by insisting that authorities for various types of disbursements are adequate and regular.

The current manual system was critically studied bearing in mind the above so as to prove that the computerisation is desirable and beneficial to the organisation.

First and foremost, the management of Niger State Trust Fund has been detailed on what is actually being done in the computerisation, requirements and the importance of computerising the accounting operation.

The proposed new system size has been determined interms of financial and human resources required to develop it. These will be adequately provided for in the company's budget. Hence, the cost analysis of the proposed system and staff training have been considered.

The benefit of the proposed system have also been made clear to the management of the organisation as it already have system hardware and accessories that are needed for the implementation of the proposed system.

The result of the analysis of the existing system and the advantages of the proposed system have been reported to the management of the organisation with recommendations stating clearly, the benefits of the proposed system.

3.2   PROBLEM AREAS OF THE EXISTING SYSTEM

Based on the foregoing analysis, the existing system which is the manual system of accounting operation of Niger State Trust fund, has suffered the following problems:-

a)   The manual system of accounting operation is highly vulnerable to inaccuracy in the areas of manual casting of entries to determine the arithmetic accuracy. This process involve calculation of large data in their thousands and millions.

b)   Manual accounting operation makes documentation very cumbersome and inaccurate since human beings are not infallible.   Errors have common place in data computation and preparation of other financial reports.

c)   Information retrieval in manual accounting operation has been very difficult, in that, record for the past years always prove difficult to be retrieved as they are always stocked in the company's archive.

d)   The manual accounting operation which involves routine operations of casting large figures in similar nature and the preparation of monthly reports makes the work very boring and uninteresting to the participants.

e)   Financial reports generation are always delayed as the preparation is purely manual rather than the automatic generation in the case of computerised system.

f)   It has also been found out that, the manual accounting operation seem to have very little or no security of information as the draft accounts would have to be sent for typing, production of copies an so on.

3.3   THE DESIGN OF THE PROPOSED SYSTEM

Having given a clear statement on the scope of this research project and the objectives expected to be achieved, it is worthwhile to consider the next important aspect, which is the consideration of how to transform these data into a systematic and practical or physical design of the new system. This chapter therefore, is principally concerned with the design of the proposed system, that is, the computerisation of accounting operations of Niger State Trust fund as a philanthropic organisation.

It is also important that the available information for this project was gathered principally to be used, so as to meet the need of Niger State Trust Fund. Hence, the design will be made towards the achievement of the needs and requirements of the users with the provision for full automation of tasks to be performed in the proposed system.

The general conception of the system design stage, is to change the conceptual design into detail system for actual implementation.

3.4 OUTPUT SPECIFICATION

Output can be defined as the result of processed data generated by a system. In other words, it is the information arising from the processing of data generated by the system. The need for computer output is to primarily communicate to the users or other systems the end result of the processing.

Generally, there are two basic outputs from the computer data processing:-

a) Hard copy

b) Soft copy

Hard copy outputs are those that are generated on continuous stationery and are readable. Soft copy output on the other hand is generated on magnetic media. It is used for subsequent data processing cycles and are not readable.

The starting point of the design process of the output is the identification of the type of output the system must produce. For the purpose of this project, the desire output of the proposed system is to generate output on financial statements of the Niger State Trust Fund.

The detail of each output and the components of financial statements are discussed bellow:-

a) REPORT ON GENERAL LEDGER

The general ledger report shows the individual transactions for the current month. The transactions as classified, will be posted under each unit of account that the transaction relates to. These are indicated in their debits, and credits in the accounts.

b)   REPORT ON TRIAL BALANCE

This report shows the summary of the transactions at the end of each month

for account in the general ledger. This shows the ledger balances   d

the end of each month, quarterly, semi-annually or yearly depending on

the period of the report.

c)   REPORT ON BALANCE SHEET

In this report the assets and liabilities of the organisation are shown. This

is the principal report that shows the picture of the organisation because

it shows the strength and weakness of the organisation at each period of

preparation.

d)   REPORT ON INCOME AND EXPENDITURE

This report matches the expenditure with the total income for the period.

The position is determined by the nature of the result, which is reflected on

the balance sheet.

3.5   INPUT SPECIFICATION

Input is the data entering into the system. This is a very important aspect necessary for the achievement of the output desire to be generated by the proposed system. It is primarily the contact point between the user and the system because of this relationship, it is prone to errors. Hence, input design should tend to achieve certain objectives such as clarity, accuracy and effectiveness.

When designing the input specification for the proposed system, it is important to bear in mind the above stated objectives. In data entering relationship, expressions are done through codes to reduce input task, control errors and to facilitate the entire process at a speed. Details are compressed into codes and there is no lost of information. It is also important to note that, the input is designed to reject non- existing codes and wrong data.

The input data for general ledger operation is in the format displayed in appendix I. It is the source document from which other parts of financial reports are prepared or generated. It contains the general information on the organisation's transactions, such as date of the transaction, account code, account name, particulars of the transaction, payment voucher number, and the amount of transaction.

3.6   CHOICE OF LANGUAGE

Today, there are numerous computer programming languages which have been developed with the primary objective of facilitating a larger number of computer users to be able to use the computer without necessarily knowing the details of the internal structure of the computer.

The computerisation of the proposed system for Niger State Trust Fund accounting operation has been designed to be a combination of Dbase management system and Clipper. A Data base management system is a software that constructs, expands and maintains the data in the data base. It is, a software that provides the interface between the user and the data in such a way that it enables the user to record, organise, select, summarise, report on, extract and otherwise manage the data contained in the Dbase.

The treatment of data as an Organisational resource and as an integrated whole, is the basic objectives of the Data base technology. This treatment, allow data to be organised separately from other resources.

The following are certain advantages that can be derived from the Dbase management system.

a)   DATA INTEGRATION

Information from several files is easily co-ordinated, accessed and operated upon as though it is in a single file. Logically, the information is centralised while, physically, the data may be located on different devices. Because it allows two applications to share compatible data, the user gains valuable information by linking data across the organisation. Integration of data is achieved through the use of techniques such as

channing, data invertion and indexing.

b)   DATA REDUNDANCY

Data redundancy occurs in file processing when the data can not be arranged to suit all the application programs accessing these data. This results in the same data appearing in more than one file depending on the application program that request the use of the data. The duplication of data leads to wastage of storage space and duplication of efforts during data entry. In database, similar data are not duplicated, they are stored once.

c)   CENTRAL CONTROL

Data and operations on data are done centrally and this can lead to better management of data by enforcing standards for all data base user on how information would be released out. One source of data in the organisation and such standards would easily be enforced than an environment where data are duplicated.

d)   DATA INDEPENDENCE

As more information is required, there is need for application to improve the usage. Also the changing requirements will influence the need to use stored data differently. If any changes occur to the data records during the life of the file, then all programs accessing these data must be changed.   However, database management system provides data

independence of program.   Data independence is the insulation of application programs from the changing aspects of physical data organisation.   This seek to allow   changes in the content and organisation of physical data without re-programming of the application as well as allowing for modification to application program without re-organising the physical content of the data. Because each application program interfaces with the Database management system rather than directly with the database in data base environment, mean that, any change to the data are accommodated by changes to the Data base management system without any change to the application program being necessary.

e)   DATA INTEGRITY.

Data integrity is mentioned when data redundancy is eliminated, data integrity and a common system of consistent   information is achieved. it implies that, there will be high reliability of data processing system in a file processing environment.   With elimination of data redundancy, the problem of updating and deletion of data are eliminated,thereby leading to consistency.

3.6.1 DBASE IV

Dbase IV was designed to provide the user and developer with most if not all, the features of the many competing database products and the wide array of products have been developed as add-ons for Dbase III and Dbase III plus. Dbase IV is said to be one of the most popular and powerful data base management system available for

personal computers.

Dbase IV has been favoured because it organises data unto data base file. A data base file is a collection of related records. It is in the form of, a two dimension table consisting of a number of rows and columns. Each row represents a record in the database file, and each column represent field in the record of the data file. Therefore, a database file is made up of some components that we record and filed. A record is all the information about a single item, while a field is a unit of information within each record of a data base file. Dbase Iv is know for its different methods of processing data stored in its database files.

3.6.2 CLIPPER

Clipper is a software development system that provides all the facilities necessary to create complete application programs. Clippers was designed for a computer for Dbase language, today it has expanded greatly the data base command set and capabilities. Clipper allow the Dbase instructions to execute much more quickly since a clipper compiler converts text - based instructions into instructions closer to the machines language. In other words, clipper was a tool Dbase programmers used to speed up Dbase programs. However, clipper had expanded upon the original Dbase instructions set to include many powerful commands that only the clipper compiler recognises.

Clipper is noted for the following:-

(a)   Clipper comes with text editor called PE.EXE (i.e. program editor) used for entering program instructions.

(b)   The alternatives such as EDIT command in DOS mode.

(c)   It allows the use of word processor program iff the program can be saved as an ASCII text and not formatted.

(d)   Executable files that come with a clipper compiler are:-

    i.   DBM.EXE - Database utility used to create and manipulate data base file.

    ii.   CLIPPER.EXE - is a clipper compiler. It is the program that translates source programs and produces object files.

    iii.   RTLINK.EXE - is a clipper linker. Linking is the process of connecting all the programs required to run the programs. The RTLINK.EXE therefore, takes the objects file created by the compiler and merges routines contained in the library files and builds them into executable files .

    iv.   CLD.EXE - is the clipper debugger used to watch a source program code as it runs. It allows for line - by - line control of the source program code and makes problems easier to find.

3.7   FILE DESIGN

File design, defines and describe all the files that are used in the system. It also spells out the content and the structure of each of the files. The proposed computerised system as earlier mentioned, is designed and developed specifically to run with database files in a data base management system environment.

Hence the proposed system is composed of eight principal database files, namely;

a)	TRANS. DBF	-	Transaction Dbase file
b)	BAL. DBF	-	Balance sheet Dbase file
c)	PRESENT. DBF	-	present status Dbase file
d)	ALED. DBF	-	Archive Ledger Dbase file
e)	ABAL. DBF	-	Archive balance sheet Dbase file
f)	LED. DBF	-	Ledger Dbase file
g)	ATRANS. DBF	-	Archive transaction Dbase file
h)	ACCT. DBF	-	Account Dbase file

These files are described as follows:-

a)   Transaction Dbase file (TRANS.DBF) is the file that contains all details of the current month transactions of the organisation. The Structure is displayed below:-

S/No.	Field Name	Field Type	Field width
1	DATE	Date	8
2	ACODE	Character	7
3	VNO	Character	3

4	DR	Numeric	15/2
5	CR	Numeric	15/2
6	TTYPE	Character	1
7	TDESC	Character	45

b) Balance sheet Dbase file(BAL.DBF) is a database file that contains the list of account codes and the respective account balances of the current month transactions of the organisation. The structure is as below:-

S/No.	Field Name	Field Type	Field width
1	DATE	Date	8
2	ACODE	Character	7
3	BBF1	Numeric	16/2
4	BBF2	Numeric	16/2
5	DR	Numeric	16/2
6	CR	Numeric	16/2
7	BCF	Numeric	16/2

c) Present database file (PRESENT.DBF) is a database file that contains the status of operation on the system at each point in time of posting. The structure is as below:-

S/No.	Field Name	Field Type	Field width
1	DATE	Date	8
2	PROCESS	Character	10

d) Ledger database file(LED.DBF) is a database file that contains the ledger update

which is extracted during the monthly processing. The structure of the file is as follow:

S/No.	Field Name	Field Type	Field width
1	DATE	Date	8
2	ACODE	Character	7
3	VNO	Character	3
4	TTYPE	Character	1
5	DR	Numeric	16/2
6	CR	Numeric	16/2
7	BAL	Numeric	16/2
8	TDESC	Character	45

e) ALedger database file (ALED.DBF) is a database file that gives details of the ledger update from the beginning of the year to the current month of the transaction. This is not usually extracted during the processing. The structure is displayed below:-

S/No.	Field Name	Field Type	Field width
1	DATE	Date	8
2	ACODE	Character	7
3	VNO	Character	3
4	TTYPE	Character	1
5	DR	Numeric	16/2
6	CR	Numeric	16/2
7	BAL	Numeric	16/2

8	TDESC	Character	45

f) ABalance sheet Dbase file(ABAL.DBF) Is a database file that contain the list of account codes and the respective account balances from the beginning of year to the current month transactions of the organisation. The structure is as below:-

S/No.	Field Name	Field Type	Field width
1	DATE	Date	8
2	ACODE	Character	7
3	BBF1	Numeric	16/2
4	BBF2	Numeric	16/2
5	DR	Numeric	16/2
6	CR	Numeric	16/2
7	BCF	Numeric	16/2

g) ATransaction Dbase file (ATRANS.DBF) is the file that contains all details of the transactions from the beginning of accounting year to the current month transaction organisation. The Structure is displayed below:-

S/No.	Field Name	Field Type	Field width
1	DATE	Date	8
2	ACODE	Character	7
3	VNO	Character	3
4	DR	Numeric	15/2
5	CR	Numeric	15/2

| 6 | TTYPE | Character | 1 |
| 7 | TDESC | Character | 45 |

h)   Account database file (ACCT.DBF) Is the database file that contains all the list of available account codes used in the organisation. The structure is as below:-   S/No.

Field Name	Field Type	Field width
1	DATE	Date	8
2	TDESC	Character	45
3.	BCF	Numeric	64

CHAPTER FOUR

SYSTEM IMPLEMENTATION

4.1   COMPUTER CONFIGURATION

Computer configuration is the hard ware specifications that are needed for developed software. The selection of this configuration is always done to meet up with the needs of the system and that of the organisation. Furthermore, in making the selection, one needs to consider the furture change in the organisation in terms of memory, speed e.t.c. Based on the above, the proposed system has been designed to run on a microcomputer with the following specifications:

-       Pentium 200 MMX

-       16 MB RAM

-       2.1 GB Hard disk

-       SVGA Monitor

-       Windows 95 key board

-       3.5 Flopy disk drive

-       UPS (uninterrupted power supply)

-       Epson LQ 2170

-       Laserjet printer - laserjet 6L.

The above has been recommended because of the following importance:-

1.   It's fast processing speed. Pentium is known for it's high speed and it is presently the best in the market. Interms of information retrieval, it is easier, faster and reliable.

2.   The EPSON LQ 2170 is relevant because of the reports to be generated from the processed data on the newly developed system. The reports are produced on continuous sheets that can only be used on the specified printer.

3.   The lesserjet printer is needed for printing important documents and other word processing jobs that might be undertaking by the organisation.

4.   The UPS is a facility that is needed to ensure constant power supply to the computer enviroment. It has the capability automatic provision of power in case there is power failure in order to allow for continuity and for proper saving of work. This is considered very important as we are always affected by eratic power suppply.

4.2   SOFTWARE REQUIREMENT

The program has been developed on Dbase IV and clipper for compilation. This is to Standardise the system developed. Another software requirement is microsoft which consist of :-

a).   Microsoft word which is used for the production of documents such as letters, reoprts and contracts. It can be used for word processing.

b).   Microsoft excel which is a spread sheet package that provides the electronic equivalent of a work sheet. It contains the formulars and functions we need in order to perform basic arithmetic or advance financial calculation. It also has the advantage of automatic recalculation capability.

c).   Microsoft power point is a desktop publisher that can be used by the organisation for designing and other related requirements.

4.3   SYSTEM TESTING

This stage deals specifically, with the confirmation of the correctness of the system implementation. It gives the programmer the opportunity to prove to the user that the system is working as designed. It is a very important stage in the system implementation process. Here, the data are tested on the new system before the commencement of the real operation. A very thorough examination of the conceptual design and the physical design is carried out, to ensure that the system will work well when implemented.

However, this proposed system was fully tested to confirm its reliability. Specifically, a user acceptance testing was performed. This type of testing involves the users of the program in testing to confirm that the system is doing what it is required to do. The testing is done using current operation data, which have been entered into the system and the result is satisfactory.

Based on the above, it is then concluded that the newly developed system is working perfectly.

4.4   SYSTEM CONVERSION

System conversion is the transformation of the existing system to the new system. This involves file conversion, file set up, and change over. File conversion requires changing the old (existing system) files to the format and content required by the new system. File set up is the process of setting up the converted files on the computer. Changeover is the full replacement of all the old procedures by the new ones.

The change over could be in any of the following forms:

1.   Parallel Change Over requires the Old and new system to run concurrently for some time using the same inputs. The outputs of the two systems are compared. This continues until the new system is confirmed to be working satisfactorily.

2.   In the case of direct change over the new system becomes operational immediately.

3.   The pilot change over requires changing to the new system on a piece meal.

All the above highlighted procedures of a system conversion required for the new system. It should be noted that the file conversion and file set-up can be performed by a computer operator under a supervisor.   For this research, we would prefer the direct change - over. This is because the new system has been tested and run in parrarel with the old system for some time. It implies that, the operational unit of the new system has been proved for at least half system cycle using life Data in the real operating environment.

4.5   POST IMPLEMENTATION REVIEW

After the completion of the system implementation and system conversion exercise, the next, is the review of the system. Principally, this aspect has to do with the maintenance of the system against environmental charges that are likely to affect either the computer or other parts of the computer based system.

The review exercise has the advantage of improving the system's functions and the consequence is the detection and correction of faults that arose from the operation of the system.

CHAPTER FIVE

5.0   DOCUMENTATION MANUAL AND CONCLUSION

5.1   DOCUMENTATION MANUAL

Documentation is the description of how a system works. This is done to ensure, better understanding of the system by the users in case of any problem. Therefore, in documenting the proposed system, the mode of starting the new system and the disruption and linkage of the menu structure would be stated.

5.1.1   STARTING THE SYSTEM

The system is developed using Dbase IV and clipper for the compilation of the program, for the program to work, the system needs to be activated and the C-A-P directory needs to be made current. At this point, the user will type "C-A-P" to execute the program. This will lead into the first level of menu in which the user can select from the choices available.

5.1.2   DESCRIPTION OF THE NEW SYSTEM

The menu structure is discussed using the figures below.   Note that the figures represent the screen design of the proposed system.

Specifically, the new system is composed of seven different options in the first level (main) menu as represented by figure 1 in the appendix. These options are; Transaction Up-date, Month End Processing, Daily Enquiry, Report Generation, Code Management, Ultilities, and Exit. Each of these options has a code which represents the mode of selection. The options are discussed as follows.

TRANSACTION UP-DATE

This is the first option in the main menu screen design and it's selection allows the user to create, modify, view, delete or list transactions. That is, they aforementioned are sub-menus of the transaction up - date. The programme also has the capacity for existing when the execution of an option selected is completed. The selection is done by using the up and down arrow keys to highlight the required option and press enter key.

 The choice of Create transaction will allow the user to enter either debit or credit data into the computer, this is shown in figure III &   IV.

Modify transaction screeen when selected, allows an environment for the correction of wrong data entered into the system. This is illustrated in figure V.

 View Transaction screen allows the user to view a particular transaction at a particular time. (See figure VI)

Delete transaction screen allows the user to delete a particular transaction

when the need arises. (See figure VII)

List trasaction is selected to display the current transactions of the month that has been entered. This is shown in figure VIII.

MONTH END PROCESS OPTION

Selection of this option allows the processing of tansaction for the current month which allows the transactions to be entered into appropriate accounts so as to generate invidual accounts balances.

DAILY ENQUIRY OPTION

Selection of this option allows a general over view of the up-date position of balances, either the individual or general balances (see figure IX and X.)

REPORT GENERATIONS OPTION

This allows the productions of various financial reports starting from the credit ledger to trial balance, income and expenditure accounts and the balance sheet. See figure XI (report generation over), XII (Report generation screen), XIII (Sample of General ledger), XIV (Sample of trial balance), XV (Sample of income and expenditure account), XVI (Sample of balance sheet).

CODE MANAGEMENT OPTION

Selection of this option allows the management of various account codes - new codes can be created, existing codes can be modified, out-dated or useless codes can be deleted, the existing codes can be listed. See figure XVII , XVIII,

XIX, XX and XXI of the appendix.

ULTILITY MENU OPTION

This option allows other important activities to be peformed. Here, the sub-menus are back-up, New year program, Change password, Exit. The back-up has a sub-   menu of, Before run, After run, A to C,   Exit. These are shown on figures XXII, XXIII, XXIV and XXV.

EXIT

This menu serves as the only way to quit from the system. Once it is selected, it takes the user to the operating system prompt.

5.2   RECOMMENDATIONS

The importance of computerising accounting operation of Non- profit making (Philanthropic) Organisation can not be over emphasized. However, the system has been designed to maximize its benefits, to achieve this, the following recommendations have been made for adoption by the organisation.

HARD WARE REQIREMENT

The use of computer in the organisation requires a review of the existing Hard ware specification. There is need to upgrade the hard disk from 486 to pentium. Install windows 95, and procure a UPS for the system. Also, the system should be year 2000 complient.

MAN POWER REQUIREMENT

There is the need to review the Staff presently available, particularly, the computer operator. There is also the need for a programmer to be employed. The person so employed should be knowledgeable on the concept of Data base management system. He should also be able to write programs in Dbase IV. This will ensure future modification of the programs that constitute the proposed system.

SECURITY

There is need for security in order to avoid both logical and physical problems based on the above, the program has access code which should not be made

known to every body in the organisation or the outsiders.

TRAINING REQUIREMENT

The organisation should get reliable Staff in the accounts department to be trained on how to use the progressed system. This should be done before final installation of the system.

Note that the suggestions above are aimed at realising the maximazation objective of the new system.

5.3   CONCLUSION

The substitution of computer based systems for manual procedures in organisations has today become a world wide and generally accepted process. This is because of its importance in virtually all aspects of human endeavour. This interest has been intensified because of the capability of computers to perform a given set of procedures with all the necessary speed, accuracy and its immunity to self error. Hence, it could be stated that, the introduction of a computer based system in processing and storage of Accounting operation of a non-profit making (Philantropic) organisation, would solve all the pinpointed problems and also take care of the future ones.

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FIG. I

```
┌────────────────────────────────────────────────────────────────────┐
│ ┌─────────┐ ┌────────────────────────────────────┐ ┌──────────────┐ │
│ │ C-A-P   │ │ COMPUTERISED - ACCOUNTING - PACKAGE │ │DATE: 16/06/98│ │
│ └─────────┘ └────────────────────────────────────┘ └──────────────┘ │
│                                                                      │
│              ┌──────────────────────────────────┐                    │
│              │ NIGER STATE TRUST FUND - MINNA    │                    │
│              └──────────────────────────────────┘                    │
│                                                                      │
│                     M A I N   M E N U                                │
│                                                                      │
│              ┌──────────────────────────────┐                        │
│              │ TRANSACTION UPDATE           │                        │
│              │ MONTH-END PROCESS            │                        │
│              │ DAILY ENQUIRY                │                        │
│              │ REPORTS GENERATION           │                        │
│              │ CODE MANAGEMENT              │                        │
│              │ UTILITIES                    │                        │
│              │ E X I T                      │                        │
│              └──────────────────────────────┘                        │
│                                                                      │
│   ┌──────────────────────────────────────────────────────────────┐  │
│   │ Use ↓ or ↑ key to highlight option & Press ←┘ key to select  │  │
│   └──────────────────────────────────────────────────────────────┘  │
└────────────────────────────────────────────────────────────────────┘
```

FIG. II

```
┌────────────────────────────────────────────────────────────────────┐
│ ┌─────────┐ ┌────────────────────────────────────┐ ┌──────────────┐ │
│ │ C-A-P   │ │ COMPUTERISED - ACCOUNTING - PACKAGE │ │DATE: 16/06/98│ │
│ └─────────┘ └────────────────────────────────────┘ └──────────────┘ │
│                                                                      │
│              ┌──────────────────────────────────┐                    │
│              │ NIGER STATE TRUST FUND - MINNA    │                    │
│              └──────────────────────────────────┘                    │
│                                                                      │
│                  TRANSACTION UPDATE MENU                             │
│                                                                      │
│     ┌────────────────────────────────┐                               │
│     │ TRANSACTION UPDATE             │                               │
│     │ MONTH-END PROCESS              │                               │
│     │ DAILY ENQUIRY                  │                               │
│     │ REPORTS GENERATION   ┌───────────────────────────┐            │
│     │ CODE MANAGEMENT      │ CREATE TRANSACTION         │            │
│     │ UTILITIES            │ MODIFY TRANSACTION         │            │
│     │ E X I T              │ VIEW TRANSACTION           │            │
│     └──────────────────────│ DELETE TRANSACTION         │            │
│                            │ LIST TRANSACTIONS          │            │
│                            │ E X I T                    │            │
│                            └───────────────────────────┘            │
│                                                                      │
│   ┌──────────────────────────────────────────────────────────────┐  │
│   │ Use ↓ or ↑ key to highlight option & Press ←┘ key to select  │  │
│   └──────────────────────────────────────────────────────────────┘  │
└────────────────────────────────────────────────────────────────────┘
```

FIG. III

| C-A-P | COMPUTERISED - ACCOUNTING - PACKAGE | DATE: 16/06/98 |

NIGER STATE TRUST FUND - MINNA

```
TRANSACTION UPDATE
MONTH-END PROCESS
DAILY ENQUIRY
REPORTS GENERATION
CODE MANAGEMENT
UTILITIES               CREATE TRANSACTION
E X I T                 MODIFY TRANSACTION
                        VIEW TRANSACTION
                        DELETE TRANSACTION
                        LIST TRANSACTIONS      DEBIT TRANSACTION
                        E X I T                CREDIT TRANSACTION
                                               E X I T
```

Use ↓ or ↑ key to highlight option & Press ←⏎ key to select

FIG.IV

NIGER STATE TRUST FUND - MINNA

DEBIT TRANSACTION ENTRY SCREEN

```
              ENTRY STATUS
DEBIT  BAL: #      5,259,169.64
CREDIT BAL: #      4,259,169.64
DIFFERENCE: #     -1,000,000.00
```

ACCOUNT CODE: 01CA001   DATE OF TRANSACTION: 21/01/98

ACCOUNT DESCRIPTION: INTERCITY BANK CURRENT ACCOUNT

TRANSACTION DESCRIPTION: CHQ. NO. 001 IN FAVOUR OF DATATEK COMPUTERS

VOUCHER NO: 003   AMOUNT OF TRANSACTION: #   1,000,000.00

Press (S)ave   (R)epeat   (A)bandon:

FIG. V

NIGER STATE TRUST FUND - MINNA

TRANSACTION MODIFYING SCREEN

```
                                  ENTRY STATUS
                       DEBIT  BAL: #      5,259,169.64
                       CREDIT BAL: #      4,259,169.64
                       DIFFERENCE: #     -1,000,000.00
```

ACCOUNT CODE: 01CA001   DATE OF TRANSACTION: 21/01/

ACCOUNT DESCRIPTION: INTERCITY BANK CURRENT ACCOUNT

TRANSACTION DESCRIPTION: CHQ. NO. 001 IN FAVOUR OF DATATEK COMPUTERS

VOUCHER NO: 003   AMOUNT OF TRANSACTION: #   1,000,000.00

IS THIS THE RECORD TO MODIFY (Y/N) ...

FIG. VI

NIGER STATE TRUST FUND - MINNA

TRANSACTION VIEWING SCREEN

```
                                  ENTRY STATUS
                       DEBIT  BAL: #      5,259,169.64
                       CREDIT BAL: #      4,259,169.64
                       DIFFERENCE: #     -1,000,000.00
```

ACCOUNT CODE: 01CA001   DATE OF TRANSACTION: 21/01/

ACCOUNT DESCRIPTION: INTERCITY BANK CURRENT ACCOUNT

TRANSACTION DESCRIPTION: CHQ. NO. 001 IN FAVOUR OF DATATEK COMPUTERS

VOUCHER NO: 003   AMOUNT OF TRANSACTION: #   1,000,000.00

VIEWING TRANSACTION - Press any key ...

FIG. VII

```
╔═══════════════ NIGER STATE TRUST FUND - MINNA ═══════════════╗
║                                                              ║
║              ┌──────────────────────────────┐                ║
║              │  TRANSACTION DELETING SCREEN  │                ║
║              └──────────────────────────────┘                ║
║                                                              ║
║                      ┌─────────────────────────────────┐     ║
║                      │        ENTRY STATUS             │     ║
║                      │ DEBIT  BAL: #    5,259,169.64   │     ║
║                      │ CREDIT BAL: #    4,259,169.64   │     ║
║                      │ DIFFERENCE: #   -1,000,000.00   │     ║
║                      └─────────────────────────────────┘     ║
║                                                              ║
║   ACCOUNT CODE: 01CA001        DATE OF TRANSACTION: 21/01/98 ║
║                                                              ║
║   ACCOUNT DESCRIPTION: INTERCITY BANK CURRENT ACCOUNT        ║
║                                                              ║
║   TRANSACTION DESCRIPTION: CHQ. NO. 001 IN FAVOUR OF DATATEK COMPUTERS ║
║                                                              ║
║   VOUCHER NO: 003      AMOUNT OF TRANSACTION: #   1,000,000.00 ║
║                                                              ║
║ ════════════════════════════════════════════════════════════ ║
║                                                              ║
║          IS THIS THE RECORD TO DELETE (Y/N) ...              ║
║                                                              ║
╚══════════════════════════════════════════════════════════════╝
```

FIG. VIII

LIST AND DETAILS OF THE CURRENT TRANSACTIONS

DATE	ACCOUNT CODE	VOUCHER NO	DEBIT(#)	CREDIT(#)
01/12/97	04CA002		60,300.00	0.00
01/12/97	02CL003		30,000.00	0.00
01/12/97	04CA002		30,000.00	0.00
01/12/97	02CL003		20,000.00	0.00
10/12/97	04CA002		10,368.76	0.00
10/12/97	02CL003		42,000.00	0.00
10/12/97	01FA001		770.00	0.00
10/12/97	02CL003		90,000.00	0.00
10/12/97	01FA001		2,600.00	0.00
10/12/97	04CA002		29,474.79	0.00
11/12/97	04CA002		2,789.62	0.00
11/12/97	04CA002		50,000.00	0.00
11/12/97	01CA001		1,000,000.00	0.00
15/12/97	04CA002		4,055.00	0.00
17/12/97	04CA002		15,500.00	0.00
17/12/97	04CA002		95,869.47	0.00

Press "C" to CONTINUE or "S" to STOP ...

FIG. VII

| NIGER STATE TRUST FUND - MINNA |

| TRANSACTION DELETING SCREEN |

```
                           ENTRY STATUS
                  DEBIT  BAL: #     5,259,169.64
                  CREDIT BAL: #     4,259,169.64
                  DIFFERENCE: #    -1,000,000.00
```

ACCOUNT CODE: 01CA001   DATE OF TRANSACTION: 21/01/98

ACCOUNT DESCRIPTION: INTERCITY BANK CURRENT ACCOUNT

TRANSACTION DESCRIPTION: CHQ. NO. 001 IN FAVOUR OF DATATEK COMPUTERS

VOUCHER NO: 003   AMOUNT OF TRANSACTION: #   1,000,000.00

IS THIS THE RECORD TO DELETE (Y/N) ...

FIG. VIII

LIST AND DETAILS OF THE CURRENT TRANSACTIONS

DATE	ACCOUNT CODE	VOUCHER NO	DEBIT(#)	CREDIT(#)
01/12/97	04CA002		60,300.00	0.00
01/12/97	02CL003		30,000.00	0.00
01/12/97	04CA002		30,000.00	0.00
01/12/97	02CL003		20,000.00	0.00
10/12/97	04CA002		10,368.76	0.00
10/12/97	02CL003		42,000.00	0.00
10/12/97	01FA001		770.00	0.00
10/12/97	02CL003		90,000.00	0.00
10/12/97	01FA001		2,600.00	0.00
10/12/97	04CA002		29,474.79	0.00
11/12/97	04CA002		2,789.62	0.00
11/12/97	04CA002		50,000.00	0.00
11/12/97	01CA001		1,000,000.00	0.00
15/12/97	04CA002		4,055.00	0.00
17/12/97	04CA002		15,500.00	0.00
17/12/97	04CA002		95,869.47	0.00

Press "C" to CONTINUE or "S" to STOP ...

FIG. IX

| C-A-P | COMPUTERISED - ACCOUNTING - PACKAGE | DATE: 16/06/98 |

NIGER STATE TRUST FUND - MINNA

DAILY ENQUIRY MENU

TRANSACTION UPDATE
MONTH-END PROCESS
DAILY ENQUIRY
REPORTS GENERATION
CODE MANAGEMENT
UTILITIES
E X I T

INDIVIDUAL BALANCE
GENERAL BALANCES
E X I T

Use ↓ or ↑ key to highlight option & Press ◄┘ key to select

FIG. X

COMPUTERISED - ACCOUNTING - PACKAGE

NIGER STATE TRUST FUND - MINNA

DAILY ENQUIRY SCREEN

INDIVIDUAL CODE ENQUIRY

Enter ACCOUNT CODE:
OR
Press "◄┘" KEY to Exit

FIG. XI

| C-A-P | COMPUTERISED - ACCOUNTING - PACKAGE | DATE: 16/06/98 |

NIGER STATE TRUST FUND - MINNA

REPORTS GENERATION MENU

```
TRANSACTION UPDATE
MONTH-END PROCESS
DAILY ENQUIRY
REPORTS GENERATION          GENERAL LEDGER
CODE MANAGEMENT             TRIAL BALANCE
UTILITIES                   INCOME STATEMENT
E X I T                     BALANCE SHEET
                            E X I T
```

Use ↓ or ↑ key to highlight option & Press ◄─┘ key to select

FIG. XII

COMPUTERISED - ACCOUNTING - PACKAGE

NIGER STATE TRUST FUND - MINNA

REPORT GENERATION SCREEN

```
Switch Printer On
Be sure it is ready.


Press: "C" to CONTINUE
       "S" to STOP ...
```

CCOUNT CODE: 01CA001   ACCOUNT DESCRIPTION: INTERCITY BANK CURRENT ACCOUNT

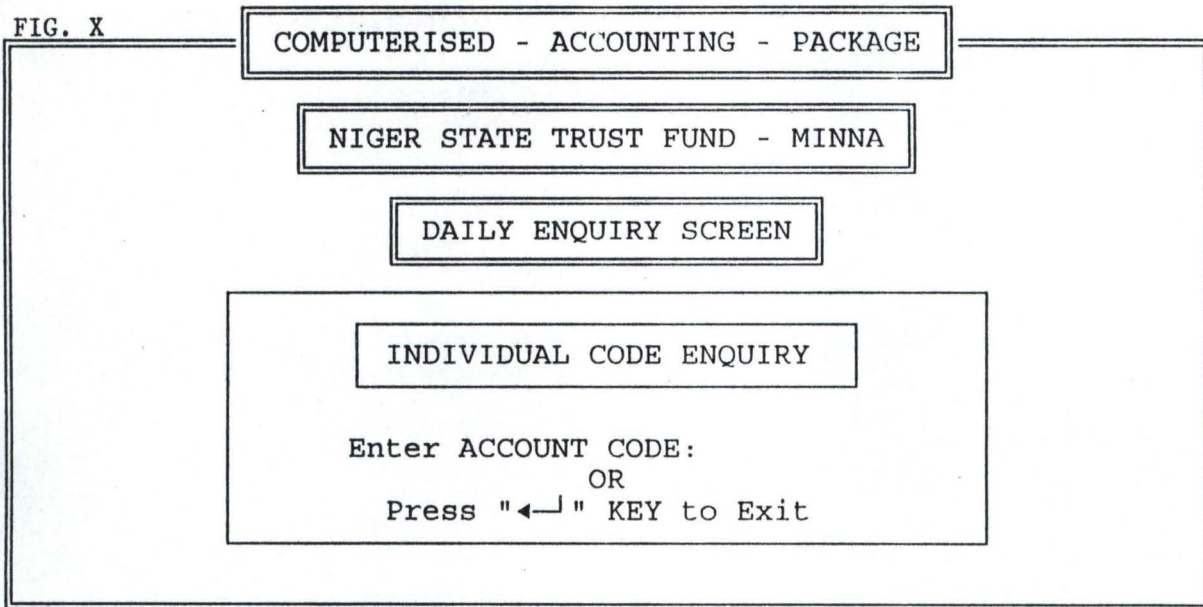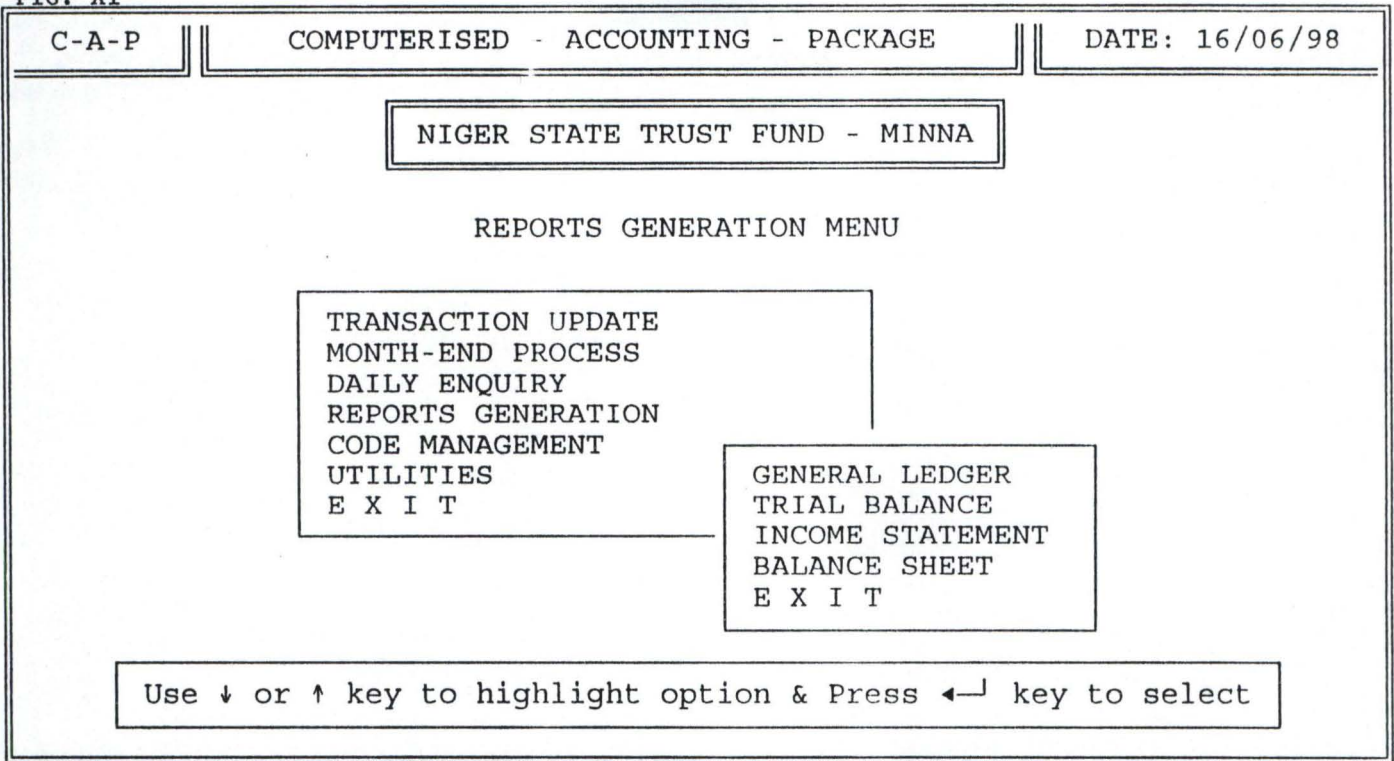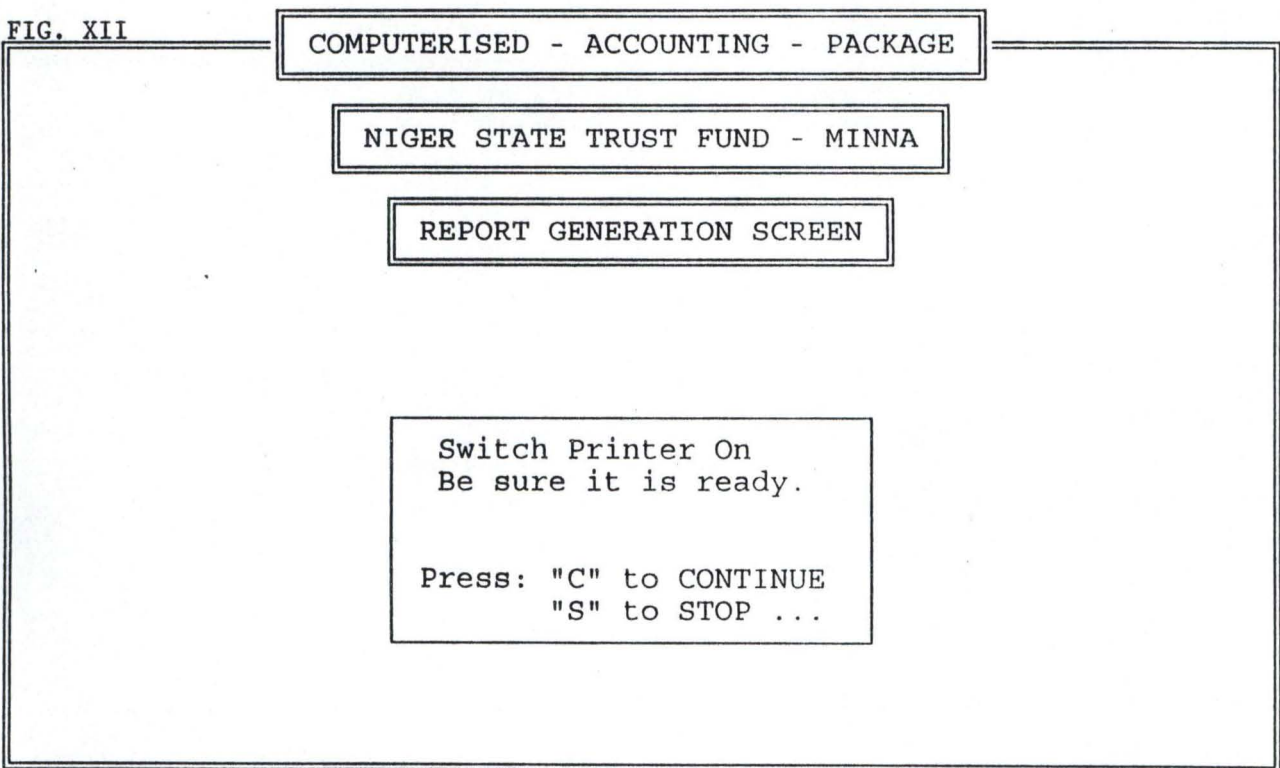| DATE	TRANSACTION DESCRIPTION	DEBIT(#)	CREDIT(#)
1/12/97	CHQ. NO. 079809 IFO ABDUL G. TAGWAI	0.00	60,300.
1/12/97	CHQ. NO. 079810 IFO AKIN AGBEFULE	0.00	30,000.
1/12/97	CHQ. NO. 079813 IFO USMAN G KOGO	0.00	20,000.
1/12/97	CHQ NO 079811 IFO TAGWAI	0.00	31,440.
2/12/97	CHQ. NO. 079812 IFO HALIRU YUSUF	0.00	30,000.
0/12/97	CHQ. NO. 079820 IFO DALHATU HAMZA	0.00	10,368.
0/12/97	CHQ. NO. 079818 IFO ICB PLC	0.00	40,000.
0/12/97	CHQ. NO. 079819 IFO HALIRU YUSUF	0.00	2,000.
0/12/97	CHQ. NO. 079814 IFO HALIRU YUSUF	0.00	770.
0/12/97	CHQ. NO. 079816 IFO AKIN AGBEFULE	0.00	90,000.
0/12/97	CHQ. NO. 079817 IFO HALIRU YUSUF	0.00	2,600.
0/12/97	CHQ. NO. 079815 IFO NSITF	0.00	29,474.
1/12/97	PART REPAYMENT OF ADVANCE VIDE CHQ. LODGEM	1,000,000.00	0.
1/12/97	CHQ. NO. 079821 IFO M.A. HASSAN	0.00	2,789.
1/12/97	CHQ. NO. 079822 IFO MUSALLAH DANTANI ISHAQ	0.00	50,000.

SUB-TOTAL: #   763,703.77

Press "C" to CONTINUE or "S" to STOP ...

TRIAL BALANCE FOR THE MONTH OF JANUARY, 1998
===

ACCT CODE	BALANCE B/FWD	DEBIT	CREDIT	BALANCE C/FW
01CA001	132006.94	1135000.00	931261.37	335745.5
01CA002	6048.78	244.10	0.00	6292.8
01CA003	23156.81	0.00	0.00	23156.8
01CA004	37420.75	2.39	191.11	37232.0
01CA005	7270.00	0.00	0.00	7270.0
01CA006	22740.08	0.00	0.00	22740.0
02CA001	0.00	0.00	0.00	0.0
02CA002	0.00	0.00	0.00	0.0
02CA003	0.00	0.00	0.00	0.0
02CA004	1618721.00	0.00	0.00	1618721.0
02CA005	0.00	0.00	0.00	0.0
02CA006	0.00	0.00	0.00	0.0
02CA007	2614658.62	1830863.67	0.00	4445522.2
02CA008	0.00	0.00	0.00	0.0
02CA009	82843.00	0.00	35000.00	47843.0
03CA001	2805000.00	0.00	0.00	2805000.0
03CA002	3750000.00	0.00	0.00	3750000.0
03CA003	13082895.00	0.00	0.00	13082895.0
SUBTOTALS:	24182760.98	2966110.16	966452.48	26182418.6

ress any key to continue...

FIG. XV

NIGER STATE TRUST FUND - MINNA
================================

INCOME & EXPENDITURE A/C FOR THE MONTH ENDED 31 JANUARY, 1998
===

DESCRIPTION	AMOUNT(#)
GROSS EARNINGS	210,855.49
Less OPERATING EXPENSES	32,491.11
INCOME/EXPENDITURE	178,364.38

===

CCOUNT CODE: 01CA001 ACCOUNT DESCRIPTION: INTERCITY BANK CURRENT ACCOUNT

DATE	TRANSACTION DESCRIPTION	DEBIT(#)	CREDIT(#)
/12/97	CHQ. NO. 079809 IFO ABDUL G. TAGWAI	0.00	60,300.
/12/97	CHQ. NO. 079810 IFO AKIN AGBEFULE	0.00	30,000.
/12/97	CHQ. NO. 079813 IFO USMAN G KOGO	0.00	20,000.
/12/97	CHQ NO 079811 IFO TAGWAI	0.00	31,440.
2/12/97	CHQ. NO. 079812 IFO HALIRU YUSUF	0.00	30,000.
/12/97	CHQ. NO. 079820 IFO DALHATU HAMZA	0.00	10,368.
/12/97	CHQ. NO. 079818 IFO ICB PLC	0.00	40,000.
/12/97	CHQ. NO. 079819 IFO HALIRU YUSUF	0.00	2,000.
/12/97	CHQ. NO. 079814 IFO HALIRU YUSUF	0.00	770.
/12/97	CHQ. NO. 079816 IFO AKIN AGBEFULE	0.00	90,000.
/12/97	CHQ. NO. 079817 IFO HALIRU YUSUF	0.00	2,600.
/12/97	CHQ. NO. 079815 IFO NSITF	0.00	29,474.
/12/97	PART REPAYMENT OF ADVANCE VIDE CHQ. LODGEM 1,000,000.00		0.
/12/97	CHQ. NO. 079821 IFO M.A. HASSAN	0.00	2,789.
/12/97	CHQ. NO. 079822 IFO MUSALLAH DANTANI ISHAQ	0.00	50,000.

SUB-TOTAL: #   763,703.77

Press "C" to CONTINUE or "S" to STOP ...

TRIAL BALANCE FOR THE MONTH OF JANUARY, 1998
==

ACCT CODE	BALANCE B/FWD	DEBIT	CREDIT	BALANCE C/FW
01CA001	132006.94	1135000.00	931261.37	335745.5
01CA002	6048.78	244.10	0.00	6292.8
01CA003	23156.81	0.00	0.00	23156.8
01CA004	37420.75	2.39	191.11	37232.0
01CA005	7270.00	0.00	0.00	7270.0
01CA006	22740.08	0.00	0.00	22740.0
02CA001	0.00	0.00	0.00	0.0
02CA002	0.00	0.00	0.00	0.0
02CA003	0.00	0.00	0.00	0.0
02CA004	1618721.00	0.00	0.00	1618721.0
02CA005	0.00	0.00	0.00	0.0
02CA006	0.00	0.00	0.00	0.0
02CA007	2614658.62	1830863.67	0.00	4445522.2
02CA008	0.00	0.00	0.00	0.0
02CA009	82843.00	0.00	35000.00	47843.0
03CA001	2805000.00	0.00	0.00	2805000.0
03CA002	3750000.00	0.00	0.00	3750000.0
03CA003	13082895.00	0.00	0.00	13082895.0
*SUBTOTALS:	24182760.98	2966110.16	966452.48	26182418.6

Press any key to continue...

FIG. XV

NIGER STATE TRUST FUND - MINNA
================================

INCOME & EXPENDITURE A/C FOR THE MONTH ENDED 31 JANUARY, 1998
===

DESCRIPTION	AMOUNT (#)
GROSS EARNINGS	210,855.49
Less OPERATING EXPENSES	32,491.11

INCOME/EXPENDITURE	178,364.38

===

FIG. XVI   NIGER STATE TRUST FUND - MINNA
                        ===============================

                BALANCE SHEET AS AT 31 JANUARY, 1998
                ====================================

        ASSETS   AMOUNT(#)   AMOUNT(#)
==

BANK AND CASH BALANCES   432,437.37

SHORT TERM INVESTMENT   6,112,086.29

LONG TERM INVESTMENT (EQUITY)   25,249,088.43

PREPAYMENT & OTHER ASSETS   1,080,021.53

FIXED ASSETS   20,545,080.76
ACCUMULATED DEPRECIATION   0.00
                                    ----------------   20,545,080.76

                                                            53,418,714.38
                                                            ================

FINANCED BY

DONATIONS   32,304,524.00

MEMBERSHIP SUBSCRIPTIONS   39,500.00

ACCUMULATED INCOME & EXPENDITURE   18,576,663.00

SUNDRY CREDITORS   1,980,032.30

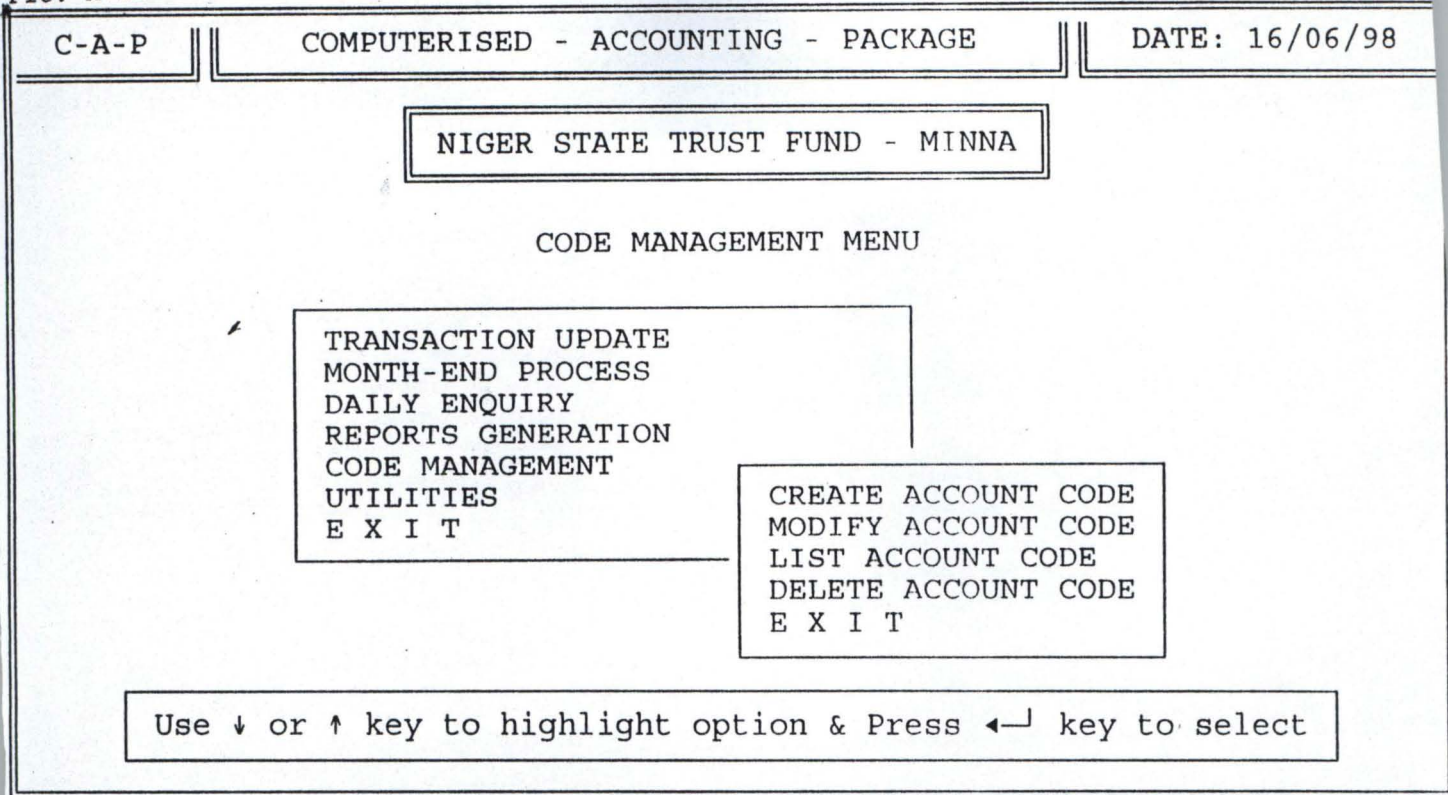INCOME & EXPENDITURE 1998   178,364.38
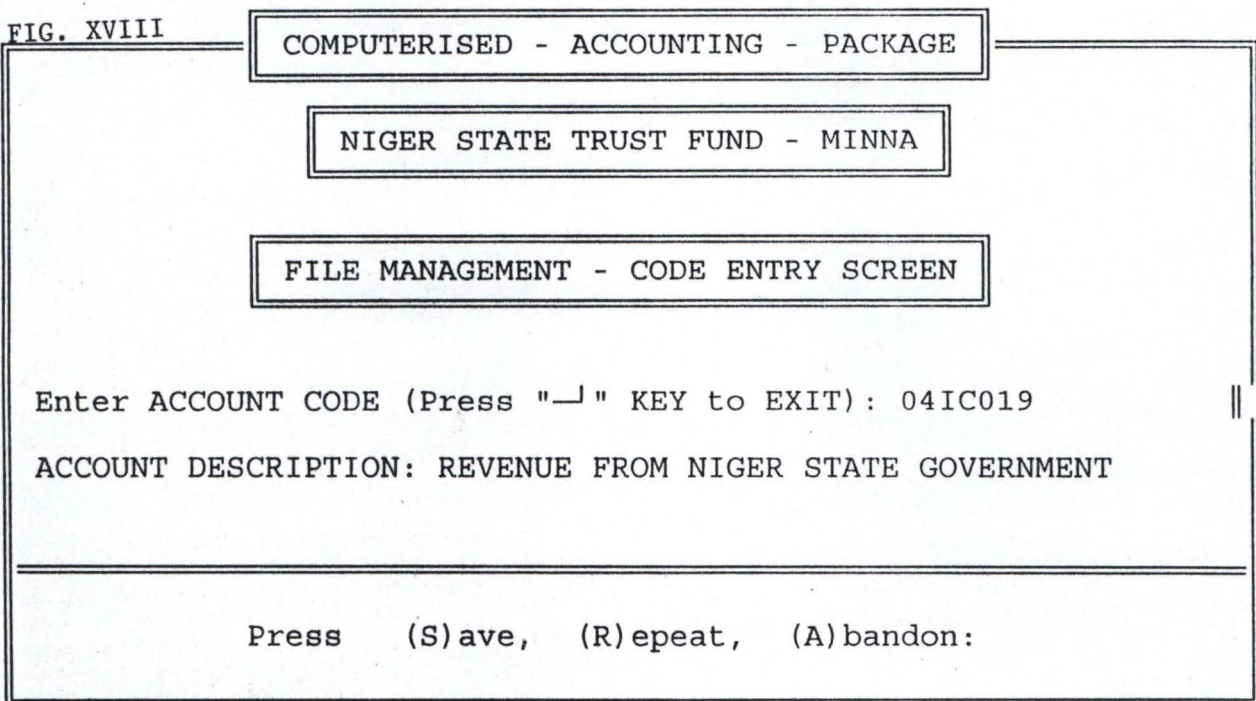   ----------------
                                                            53,079,083.68
                                                            ================
==

FIG. XVII

C-A-P	COMPUTERISED - ACCOUNTING - PACKAGE	DATE: 16/06/98

NIGER STATE TRUST FUND - MINNA

CODE MANAGEMENT MENU

TRANSACTION UPDATE
MONTH-END PROCESS
DAILY ENQUIRY
REPORTS GENERATION
CODE MANAGEMENT
UTILITIES
E X I T

CREATE ACCOUNT CODE
MODIFY ACCOUNT CODE
LIST ACCOUNT CODE
DELETE ACCOUNT CODE
E X I T

Use ↓ or ↑ key to highlight option & Press ◄┘ key to select

FIG. XVIII

COMPUTERISED - ACCOUNTING - PACKAGE

NIGER STATE TRUST FUND - MINNA

FILE MANAGEMENT - CODE ENTRY SCREEN

Enter ACCOUNT CODE (Press "┘" KEY to EXIT): 04IC019

ACCOUNT DESCRIPTION: REVENUE FROM NIGER STATE GOVERNMENT

Press   (S)ave,   (R)epeat,   (A)bandon:

FIG. XIX

```
╔══════════════════════════════════════════════════════════════╗
║    ┌────────────────────────────────────────────────┐        ║
║    │  COMPUTERISED - ACCOUNTING - PACKAGE           │        ║
║    └────────────────────────────────────────────────┘        ║
║                                                               ║
║         ┌──────────────────────────────────────┐             ║
║         │  NIGER STATE TRUST FUND - MINNA       │             ║
║         └──────────────────────────────────────┘             ║
║                                                               ║
║       ┌────────────────────────────────────────────┐         ║
║       │  FILE MANAGEMENT - CODE MODIFYING SCREEN    │         ║
║       └────────────────────────────────────────────┘         ║
║                                                               ║
║                                                               ║
║   Enter ACCOUNT CODE (Press "⤶" KEY to EXIT): 04IC019    ║    ║
║                                                               ║
║   ACCOUNT DESCRIPTION: REVENUE FROM NIGER STATE GOVERNMENT    ║
║                                                               ║
║ ───────────────────────────────────────────────────────      ║
║                                                               ║
║         Press   (S)ave,  (R)epeat,  (A)bandon:               ║
║                                                               ║
╚══════════════════════════════════════════════════════════════╝
```

FIG. XX

```
╔══════════════════════════════════════════════════════════════╗
║            LIST OF THE AVAILABLE ACCOUNT CODES                ║
║       ══════════════════════════════════════════════          ║
║                                                               ║
║     ACCT CODE  │   ACCOUNT DESCRIPTION                        ║
║   ─────────────┼──────────────────────────────────────────   ║
║     01CA001    │   INTERCITY BANK CURRENT ACCOUNT            ║
║     01CA002    │   HABIB NIGERIAN BANK CURRENT ACCOUNT       ║
║     01CA003    │   UNITED BANK FOR AFRICA CURRENT ACCOUNT    ║
║     01CA004    │   UNION BANK OF NIGERIA CURRENT ACCOUNT     ║
║     01CA005    │   BANK OF THE NORTH CURRENT ACCOUNT         ║
║     01CA006    │   ARFRIBANK CURRENT ACCOUNT                 ║
║     02CA001    │   HNB - STD ACOUNT                          ║
║     02CA002    │   INTERCITY BANK - STD ACCOUNT              ║
║     02CA003    │   NIGERIA INTECONTINENTAL MERCHANT BANK     ║
║     02CA004    │   ICON LTD MERCHANT BANKERS                 ║
║     02CA005    │   UNION TRUST BUILDING SOCIETY              ║
║     02CA006    │   NSTF FINANCE LTD SUSPENSE ACCOUNT         ║
║     02CA007    │   AFRIBANK STD ACCOUNT                      ║
║     02CA008    │   NAL MERCHANT BANK PLC                     ║
║     02CA009    │   TAWARI COMMUNITY BANK                     ║
║     03CA001    │   INTERCITY BANK - EQUITY INVESTMENT        ║
║                                                               ║
║       Press "C" to CONTINUE or "S" to STOP ...               ║
╚══════════════════════════════════════════════════════════════╝
```

FIG. XXI

```
┌─────────────────────────────────────────────────────────┐
│  COMPUTERISED - ACCOUNTING - PACKAGE                     │
└─────────────────────────────────────────────────────────┘

        ┌─────────────────────────────────────────┐
        │  NIGER STATE TRUST FUND - MINNA         │
        └─────────────────────────────────────────┘

        ┌─────────────────────────────────────────┐
        │  FILE MANAGEMENT - CODE DELETING SCREEN │
        └─────────────────────────────────────────┘


  Enter ACCOUNT CODE (Press "⏎" KEY to EXIT): 04IC019

  ACCOUNT DESCRIPTION: REVENUE FROM NIGER STATE GOVERNMENT


            IS THIS THE RECORD TO DELETE (Y/N):
```

FIG. XXII

```
┌─────────┬─────────────────────────────────────────┬───────────────────┐
│  C-A-P  │  COMPUTERISED - ACCOUNTING - PACKAGE     │  DATE: 16/06/98   │
└─────────┴─────────────────────────────────────────┴───────────────────┘

            ┌─────────────────────────────────────────┐
            │  NIGER STATE TRUST FUND - MINNA         │
            └─────────────────────────────────────────┘

                        UTILITY MENU

            ┌────────────────────────────┐
            │  TRANSACTION UPDATE        │
            │  MONTH-END PROCESS         │
            │  DAILY ENQUIRY             │
            │  REPORTS GENERATION        │
            │  CODE MANAGEMENT           │
            │  UTILITIES          ┌──────────────────────┐
            │  E X I T            │  BACKUP              │
            └─────────────────────│  NEWYEAR UPDATE      │
                                  │  CHANGE PASSWORD     │
                                  │  E X I T             │
                                  └──────────────────────┘

  ┌─────────────────────────────────────────────────────────────────────┐
  │  Use ↓ or ↑ key to highlight option & Press ◄⏎ key to select        │
  └─────────────────────────────────────────────────────────────────────┘
```

FIG. XXIII

| C-A-P | COMPUTERISED - ACCOUNTING - PACKAGE | DATE: 16/06/ |

NIGER STATE TRUST FUND - MINNA

```
TRANSACTION UPDATE
MONTH-END PROCESS
DAILY ENQUIRY
REPORTS GENERATION
CODE MANAGEMENT
UTILITIES
E X I T

                    BACKUP
                    NEWYEAR UPDATE
                    CHANGE PASSWORD      BEFORE RUN
                    E X I T              AFTER RUN
                                         A TO C
                                         E X I T
```

Use ↓ or ↑ key to highlight option & Press ◄─┘ key to select

FIG. XXIV

COMPUTERISED-ACCOUNTING-PACKAGE

NEWYEAR UPDATE SCREEN
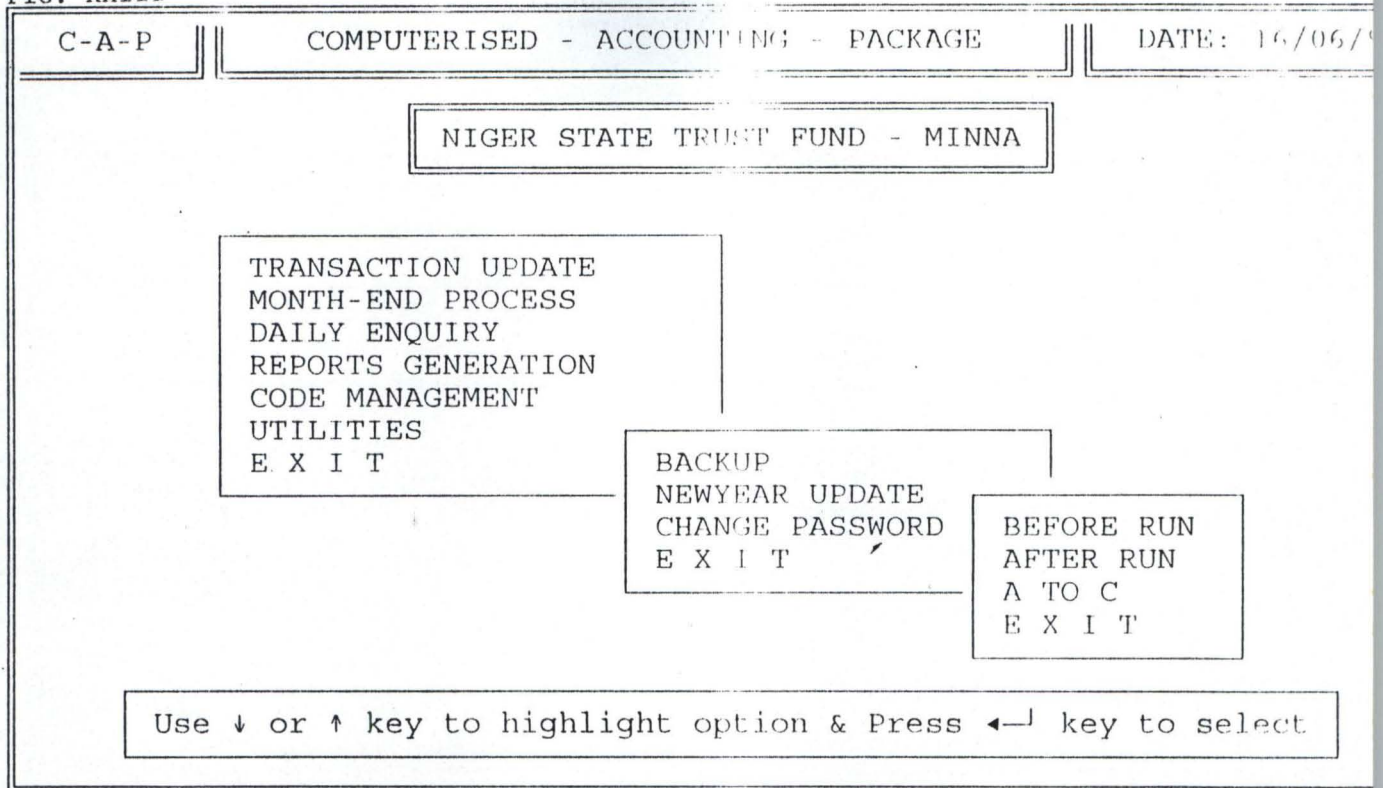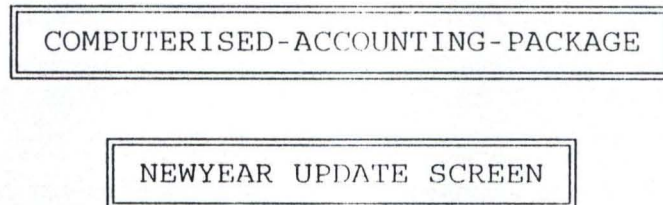
PREPARATORY ROUTINE FOR THE NEW YEAR

Press "C" to continue or "E" to exit ...

FIG. XXV

```
+================================================+
|| COMPUTERISED - ACCOUNTING - PACKAGE ||
+================================================+
|                                                |
|        +----------------------------+          |
|        | CHANGE PASSWORD SCREEN |          |
|        +----------------------------+          |
|                                                |
|                                                |
|   Enter CURRENT PASSWORD (Press "◄ ↵" KEY to Exit): |
|                                                |
|                                                |
|                                                |
|                                                |
|                                                |
|                                                |
+------------------------------------------------+
```

ACCOUNT.PRG

```
set talk off
set stat off
set scor off
set safe off
set bell off
set echo off
set wrap on
set date brit
set colo to w+/b+,b+/w+,w+,b+/w+
clea
set colo to w+/w+
clea
set colo to n/n
@ 4,9 clea to 23,68
set colo to w+/b
@ 3,10 clea to 22,69
do whil .t.
 clea
 set colo to w+/b
 @ 0,2 clea to 23,77
 @ 0,2 to 2,12 doub
 @ 0,13 to 2,57 doub
 @ 0,58 to 2,77 doub
 @ 1,5 say 'C-A-P'
 @ 1,18 say 'COMPUTERISED - ACCOUNTING - PACKAGE'
 @ 1,61 say 'DATE:'
 @ 1,67 say date()
 @ 0,2 to 23,77 doub
 @ 3,23 to 5,56 doub
 @ 4,25 say 'NIGER STATE TRUST FUND - MINNA'
 @ 7,32 say 'M A I N   M E N U'
 @ 9,29 to 17,50
 @ 19,8 to 21,71
 @ 20,10 say 'Use '+chr(25)+' or '+chr(24)+' key to highlight option & Press '+chr(17)+chr(196)+chr(217) +' key
to select'
 @ 10,31 prom "TRANSACTION UPDATE"
 @ 11,31 prom "MONTH-END PROCESS"
 @ 12,31 prom "DAILY ENQUIRY"
 @ 13,31 prom "REPORTS GENERATION"
 @ 14,31 prom "CODE MANAGEMENT"
 @ 15,31 prom "UTILITIES"
 @ 16,31 prom "E X I T"
 menu to ch
 do case
  case ch==0
   loop
  case ch==1
   do trans
  case ch==2
   do process
  case ch==3
   do enquiry
  case ch==4
   do reporta
  case ch==5
   do manage
  case ch==6
   do utility
```

```
      othe
        exit
      endc
    endd
    clea
    retu
```

TRANS.PRG

```
do whil .t.
  @ 0,2 clea to 24,77
  @ 0,2 to 2,12 doub
  @ 0,13 to 2,57 doub
  @ 0,58 to 2,77 doub
  @ 1,5 say 'C-A-P'
  @ 1,18 say 'COMPUTERISED - ACCOUNTING - PACKAGE'
  @ 1,61 say 'DATE:'
  @ 1,67 say date()
  @ 0,2 to 24,77 doub
  @ 3,23 to 5,56 doub
  @ 4,25 say 'NIGER STATE TRUST FUND - MINNA'
  @ 7,28 say 'TRANSACTION UPDATE MENU'
  @ 9,17 to 17,49
  @ 21,8 to 23,71
  @ 22,10 say 'Use '+chr(25)+' or '+chr(24)+' key to highlight option & Press '+chr(17)+chr(196)+chr(217) +' key
to select'
  @ 10,19 say "TRANSACTION UPDATE" colo "b+/w+"
  @ 11,19 say "MONTH-END PROCESS"
  @ 12,19 say "DAILY ENQUIRY"
  @ 13,19 say "REPORTS GENERATION"
  @ 14,19 say "CODE MANAGEMENT"
  @ 15,19 say "UTILITIES"
  @ 16,19 say "E X I T"
  @ 13,41 to 20,62
  @ 17,42 say ' '
  @ 14,43 prom "CREATE TRANSACTION"
  @ 15,43 prom "MODIFY TRANSACTION"
  @ 16,43 prom "VIEW TRANSACTION"
  @ 17,43 prom "DELETE TRANSACTION"
  @ 18,43 prom "LIST TRANSACTIONS"
  @ 19,43 prom "E X I T"
  menu to ch2
  save scre
  do case
    case ch2==0
      loop
    case ch2==1
      do sub
    case ch2==2
      do mtrans
    case ch2==3
      do vtrans
    case ch2==4
      do dtrans
    case ch2==5
      do ltrans
    othe
      exit
  endc
  rest scre
```

```
endd
clea
retu
```

SUB.PRG

```
@ 0,2 clea to 24,77
@ 0,2 to 2,12 doub
@ 0,13 to 2,57 doub
@ 0,58 to 2,77 doub
@ 1,5 say 'C-A-P'
@ 1,18 say 'COMPUTERISED - ACCOUNTING - PACKAGE'
@ 1,61 say 'DATE:'
@ 1,67 say.date()
@ 0,2 to 24,77 doub
@ 3,23 to 5,56 doub
@ 4,25 say 'NIGER STATE TRUST FUND - MINNA'
@ 6,8 to 14,35
@ 21,8 to 23,71
@ 22,10 say 'Use '+chr(25)+' or '+chr(24)+' key to highlight option & Press '+chr(17)+chr(196)+chr(217) +' key
to select'
@ 7,10 say "TRANSACTION UPDATE" colo "b+/w+"
@ 8,10 say "MONTH-END PROCESS"
@ 9,10 say "DAILY ENQUIRY"
@ 10,10 say "REPORTS GENERATION"
@ 11,10 say "CODE MANAGEMENT"
@ 12,10 say "UTILITIES"
@ 13,10 say "E X I T"
@ 11,27 to 18,53
@ 14,28 say ' '
@ 12,29 say "CREATE TRANSACTION" colo "b+/w+"
@ 13,29 say "MODIFY TRANSACTION"
@ 14,29 say "VIEW TRANSACTION"
@ 15,29 say "DELETE TRANSACTION"
@ 16,29 say "LIST TRANSACTIONS"
@ 17,29 say "E X I T"
@ 16,50 to 20,71
@ 18,51 say ' '
do whil .t.
  @ 17,52 prom "DEBIT TRANSACTION"
  @ 18,52 prom "CREDIT TRANSACTION"
  @ 19,52 prom "E X I T"
  menu to ch3
  save scre
  do case
    case ch3==0
      loop
    case ch3==1
      do trans1
    case ch3==2
      do trans1
    othe
      exit
  endc
  rest scre
endd
clea
retu
```

TRANS1.PRG

```
clea
use present
pdate=date
mprocess=process
mth=month(pdate)
yr=year(pdate)
realyr=yr
namemth1=cmonth(pdate)
use trans
sum dr to mtdr
sum cr to mtcr
use
do whil .t.
 clea
 mthcode=0
 @ 11,13 to 13,65
 @ 12,15 say 'Enter MONTH CODE (or Press "'+chr(17)+chr(196)+chr(217)+'" KEY to EXIT):' get mthcode
pict '99'
 read
 if mthcode=0
  clea
  retu
 endi
 if mthcode<1 .or. mthcode>12
  @ 16,21 say 'ILLEGAL MONTH CODE - Press any key ...'
  set cons off
  wait
  set cons on
  loop
 endi
 if mth=mthcode
  if mprocess='Y'
   @ 16,25 say 'TRANSACTIONS ALREADY PROCESSED'
   @ 18,29 say 'TO CONTINUE (Y/N) ...'
   i=0
   do whil i=0
    i=inkey()
    if upper(chr(i)) $ "YN"
     exit
    endi
    i=0
   endd
   if upper(chr(i)) $ "N"
    clea
    retu
   endi
  endi
  exit
 else
  if mth=12
   mth=1
   yr=yr+1
  else
   mth=mth+1
  endi
  if mth<>mthcode
   @ 16,21 say 'INVALID MONTH CODE - Press any key ...'
   set cons off
```

```
    wait
    set cons on
    loop
  endi
  if mprocess='N'
    @ 16,6 say 'TRANSACTION FOR CURRENT MONTH NOT YET PROCESSED - Press any key ...'
    set cons off
    wait
    set cons on
    clea
    retu
  endi
  nextmth=mth+1
  nextmth=str(nextmth)
  no=len(ltrim(nextmth))
  if no=1
    nextmth="0"+ltrim(nextmth)
  endi
  mdd="01"
  myy=ltrim(str(yr))
  maindate=mdd+"/"+nextmth+"/"+myy
  maindate=ctod(maindate)
  maindate=maindate-1
  namemth2=cmonth(maindate)
  clea
  @ 13,20 say "New month Transactions ? (Y/N)"
  i=0
  do whil i=0
    i=inkey()
    if upper(chr(i)) $ "YN"
      exit
    endi
    i=0
  endd
  if upper(chr(i)) $ "N"
    clea
    retu
  endi
  @ 15,20 say "Have  you:  Extracted Ledger,"
  @ 16,20 say "          Run Trial Balance and"
  @ 17,20 say "          Printed necessary reports"
  @ 18,20 say "             for the month of "+upper(namemth1)+", "+ltrim(str(realyr))+" ?"
  @ 20,20 say "All of the above confirmed done ? (Y/N)"
  i=0
  do whil i=0
    i=inkey()
    if upper(chr(i)) $ "YN"
      exit
    endi
    i=0
  endd
  if upper(chr(i)) $ "N"
    clea
    retu
  endi
  use atrans
  appe from trans
  use trans
  zap
  stor 0 to mtdr,mtcr
```

```
    use present
    repl date with maindate,process with "N"
    use
  endi
  exit
endd
sele a
  use acct inde acct
sele b
  use trans inde trans
repeat='N'
do whil .t.
  if repeat='N'
   clea    .
   @ 1,3 to 24,76 doub
   @ 21,4 to 21,75 doub
   @ 0,23 to 2,56 doub
   @ 1,24 say ' NIGER STATE TRUST FUND - MINNA '
   if ch3=2
     @ 3,23 to 5,57 doub
     @ 4,25 say 'CREDIT TRANSACTION ENTRY SCREEN'
   else
     @ 3,23 to 5,56 doub
     @ 4,25 say 'DEBIT TRANSACTION ENTRY SCREEN'
   endi
   @ 6,40 to 11,70
   @ 7,49 say 'ENTRY STATUS'
   @ 8,41 say 'DEBIT  BAL: #'
   @ 8,54 say mtdr pict '9,999,999,999.99'
   @ 9,41 say 'CREDIT BAL: #'
   @ 9,54 say mtcr pict '9,999,999,999.99'
   dif=mtcr-mtdr
   @ 10,41 say 'DIFFERENCE: #'
   @ 10,54 say dif pict '9,999,999,999.99'
   macode=spac(7)
   @ 13,5 say 'Enter ACCOUNT CODE (Press "'
   @ 13,32 say chr(17)+chr(196)+chr(217) +"' KEY to EXIT):'
   @ 13,51 get macode pict '@!'
   read
   if macode=spac(7)
     exit
   endi
   sele a
   seek macode
   if .not. found()
     @ 23,20 say 'Illegal ACCOUNT CODE, Press any key ...'
     set cons off
     wait
     set cons on
     loop
   endi
   @ 13,5 clea to 13,60
   @ 13,5 say 'ACCOUNT CODE:' get macode
   madesc=adesc
   mvno='  '
   mamt=0
   mtdesc=spac(45)
   mdate=ctod(' / / ')
   @ 15,5 say 'ACCOUNT DESCRIPTION:' get madesc
   clea gets
```

```
        @ 13,46 say 'DATE OF TRANSACTION: '
else
  repeat='N'
endi
do whil .t.
  @ 13,67 get mdate
  read
  if mthcode=month(mdate)
    exit
  endi
  if mthcode<>month(mdate) .and. yr<>year(mdate)
    @ 23,24 say 'INVALID DATE - Press any key ...'
    set cons off
    wait    .
    set cons on
    @ 23,21 clea to 23,58
    mdate=ctod(' / / ')
    loop
  endi
  if mthcode<>month(mdate)
    @ 23,24 say 'INVALID MONTH - Press any key ...'
    set cons off
    wait
    set cons on
    @ 23,21 clea to 23,59
    mdate=ctod(' / / ')
    loop
  endi
  if yr<>year(mdate)
    @ 23,24 say 'INVALID YEAR - Press any key ...'
    set cons off
    wait
    set cons on
    @ 23,21 clea to 23,59
    mdate=ctod(' / / ')
    loop
  endi
endd
@ 17,5 say 'TRANSACTION DESCRIPTION:' get mtdesc pict '@!'
@ 19,5 say 'VOUCHER NO:' get mvno
@ 19,30 say 'AMOUNT OF TRANSACTION: #'
@ 19,54 get mamt pict '9,999,999,999.99'
read
if ch3=2
  mtcr=mtcr+mamt
  dif=mtcr-mtdr
  @ 9,54 say mtcr pict '9,999,999,999.99'
  @ 10,54 say dif pict '9,999,999,999.99'
else
  mtdr=mtdr+mamt
  dif=mtcr-mtdr
  @ 8,54 say mtdr pict '9,999,999,999.99'
  @ 10,54 say dif pict '9,999,999,999.99'
endi
@ 23,20 say 'Press (S)ave    (R)epeat    (A)bandon:'
do whil .t.
  choice=' '
  @ 23,59 get choice pict '!'
  read
  if choice $ 'SRA'
```

```
      exit
    endi
  endd
  if choice<>'S'
   if ch3=2
     mtcr=mtcr-mamt
   else
     mtdr=mtdr-mamt
   endi
  endi
  if choice='R'
   repeat='Y'
   @ 23,18 clea to 23,61
   loop
  endi
  sele b
  if choice='S'
   appe blan
   repl date with mdate,acode with macode,vno with mvno,tdesc with mtdesc
   if ch3=2
     repl ttype with 'C'
     repl cr with mamt,dr with 0
   else
     repl ttype with 'D'
     repl dr with mamt,cr with 0
   endi
  endi
endd
clos all
clea
retu
```

MTRANS.PRG

```
clea
use present
pdate=date
mprocess=process
use
mth=month(pdate)
yr=year(pdate)
realyr=yr
namemth1=cmonth(pdate)
use trans
sum dr to mtdr
sum cr to mtcr
use
sele a
  use acct inde acct
sele b
  use trans inde trans
do whil .t.
  clea
  @ 1,3 to 24,76 doub
  @ 21,4 to 21,75 doub
  @ 0,23 to 2,56 doub
  @ 1,24 say ' NIGER STATE TRUST FUND - MINNA '
  @ 3,24 to 5,55 doub
  @ 4,26 say 'TRANSACTION MODIFYING SCREEN'
  @ 6,40 to 11,70
```

```
@ 7,49 say 'ENTRY STATUS'
@ 8,41 say 'DEBIT  BAL: #'
@ 8,54 say mtdr pict '9,999,999,999.99'
@ 9,41 say 'CREDIT BAL: #'
@ 9,54 say mtcr pict '9,999,999,999.99'
dif=mtcr-mtdr
@ 10,41 say 'DIFFERENCE: #'
@ 10,54 say dif pict '9,999,999,999.99'
macode=spac(7)
@ 13,5 say 'Enter ACCOUNT CODE (Press "'
@ 13,32 say chr(17)+chr(196)+chr(217) +'" KEY to EXIT):'
@ 13,51 get macode pict '@!'
read
if macode=spac(7)
 exit
endi
sele a
seek macode
if .not. found()
 @ 23,20 say 'Invalid ACCOUNT CODE, Press any key ...'
 set cons off
 wait
 set cons on
 loop
endi
madesc=adesc
sele b
seek macode
if .not. foun()
 @ 23,17 say 'TRANSACTION DOES NOT EXIST - Press any key ...'
 set cons off
 wait
 set cons on
 loop
endi
@ 13,5 clea to 13,60
@ 13,5 say 'ACCOUNT CODE:' get macode
@ 13,46 say 'DATE OF TRANSACTION:'
@ 15,5 say 'ACCOUNT DESCRIPTION:' get madesc
clea gets
@ 17,5 say 'TRANSACTION DESCRIPTION:'
@ 19,5 say 'VOUCHER NO:'
@ 19,30 say 'AMOUNT OF TRANSACTION: #'
stor 'N' to repeat,eof
set filt to acode=macode
do whil .not. eof()
 mdate=date
 mvno=vno
 mtdesc=tdesc
 mttype=ttype
 if mttype='D'
  mamt=dr
 else
  mamt=cr
 endi
 mamt2=mamt
 @ 13,67 get mdate
 @ 17,30 get mtdesc pict '@!'
 @ 19,17 get mvno
 @ 19,54 get mamt pict '9,999,999,999.99'
```

```
clea gets
@ 23,21 say 'IS THIS THE RECORD TO MODIFY (Y/N) ...'
resp=0
do whil resp=0
  resp=inkey()
  if uppe(chr(resp)) $ 'YN'
    exit
  endi
  resp=0
endd
@ 23,19 clea to 23,60
if uppe(chr(resp)) $ 'Y'
  do whil .t.
`   @ 13,67 get mdate
    read
    if mth=month(mdate)
      exit
    endi
    if mthcode<>month(mdate) .and. yr<>year(mdate)
      @ 23,24 say 'INVALID DATE - Press any key ...'
      set cons off
      wait
      set cons on
      loop
    endi
    if mthcode<>month(mdate)
      @ 23,24 say 'INVALID MONTH - Press any key ...'
      set cons off
      wait
      set cons on
      loop
    endi
    if yr<>year(mdate)
      @ 23,24 say 'INVALID YEAR - Press any key ...'
      set cons off
      wait
      set cons on
      loop
    endi
  endd
  @ 17,30 get mtdesc pict '@!'
  @ 19,17 get mvno
  @ 19,54 get mamt pict '9,999,999,999.99'
  read
  exit
else
  clea gets
  skip
  if eof()
    eof='Y'
    @ 23,21 say 'IT IS END OF FILE - Press any key ...'
    set cons off
    wait
    set cons on
  endi
endi
endd
if eof='N'
  if mttype='C'
    mtcr=mtcr-mamt2+mamt
```

```
    dif=mtcr-mtdr
    @ 9,54 say mtcr pict '9,999,999,999.99'
    @ 10,54 say dif pict '9,999,999,999.99'
   else
    mtdr=mtdr-mamt2+mamt
    dif=mtcr-mtdr
    @ 8,54 say mtdr pict '9,999,999,999.99'
    @ 10,54 say dif pict '9,999,999,999.99'
   endi
   @ 23,20 say 'Press   (S)ave,   (R)epeat,   (A)bandon:'
   do whil .t.
    choice=' '
    @ 23,59 get choice pict '!'
    read
    if choice $ 'SRA'
      exit
    endi
   endd
   if choice='R'
    loop
   endi
   sele b
   if choice='S'
    repl date with mdate,acode with macode,vno with mvno,tdesc with mtdesc
    if mttype='C'
      repl cr with mamt
    else
      repl dr with mamt
    endi
   else
    if mttype='C'
      mtcr=mtcr+mamt2-mamt
      dif=mtcr-mtdr
      @ 9,54 say mtcr pict '9,999,999,999.99'
      @ 10,54 say dif pict '9,999,999,999.99'
    else
      mtdr=mtdr+mamt2-mamt
      dif=mtcr-mtdr
      @ 8,54 say mtdr pict '9,999,999,999.99'
      @ 10,54 say dif pict '9,999,999,999.99'
    endi
   endi
  else
   eof='N'
  endi
endd
clos all
clea
retu
```

VTARNS.PRG

```
clea
use present
pdate=date
mprocess=process
use
mth=month(pdate)
yr=year(pdate)
realyr=yr
```

```
    @ 19,30 say 'AMOUNT OF TRANSACTION: #'
    set filt to acode=macode
    do whil .not. eof()
     mdate=date
     mvno=vno
     mtdesc=tdesc
     mttype=ttype
     if mttype='D'
       mamt=dr
     else
       mamt=cr
     endi
     mamt2=mamt
     @ 13,67 get mdate
     @ 17,30 get mtdesc pict '@!'
     @ 19,17 get mvno
     @ 19,54 get mamt pict '9,999,999,999.99'
     clea gets
     @ 23,20 say 'VIEWING TRANSACTION - Press any key ...'
     set cons off
     wait
     set cons on
     skip
     if eof()
       @ 23,19 clea to 23,60
       @ 23,21 say 'IT IS END OF FILE - Press any key ...'.
       set cons off
       wait
       set cons on
     endi
    endd
   endd
  clos all
  clea
  retu
```

DTRANS.PRG

```
clea
use present
pdate=date
mprocess=process
use
mth=month(pdate)
yr=year(pdate)
realyr=yr
namemth1=cmonth(pdate)
use trans
sum dr to mtdr
sum cr to mtcr
use
sele a
  use acct inde acct
sele b
  use trans inde trans
do whil .t.
  clea
  @ 1,3 to 24,76 doub
  @ 21,4 to 21,75 doub
  @ 0,23 to 2,56 doub
```

```
namemth1=cmonth(pdate)
use trans
sum dr to mtdr
sum cr to mtcr
use
sele a
 use acct inde acct
sele b
 use trans inde trans
do whil .t.
 clea
 @ 1,3 to 24,76 doub
 @ 21,4 to 21,75 doub
 @ 0,23 to 2,56 doub
 @ 1,24 say ' NIGER STATE TRUST FUND - MINNA '
 @ 3,25 to 5,54 doub
 @ 4,27 say 'TRANSACTION VIEWING SCREEN'
 @ 6,40 to 11,70
 @ 7,49 say 'ENTRY STATUS'
 @ 8,41 say 'DEBIT  BAL: #'
 @ 8,54 say mtdr pict '9,999,999,999.99'
 @ 9,41 say 'CREDIT BAL: #'
 @ 9,54 say mtcr pict '9,999,999,999.99'
dif=mtcr-mtdr
 @ 10,41 say 'DIFFERENCE: #'
 @ 10,54 say dif pict '9,999,999,999.99'
macode=spac(7)
 @ 13,9 say 'Enter ACCOUNT CODE (Press "'
 @ 13,36 say chr(17)+chr(196)+chr(217) +"' KEY to EXIT):'
 @ 13,55 get macode pict '@!'
read
if macode=spac(7)
  exit
endi
sele a
seek macode
if .not. found()
  @ 23,20 say 'Invalid ACCOUNT CODE, Press any key ...'
  set cons off
  wait
  set cons on
  loop
endi
madesc=adesc
sele b
seek macode
if .not. foun()
  @ 23,17 say 'TRANSACTION DOES NOT EXIST - Press any key ...'
  set cons off
  wait
  set cons on
  loop
endi
 @ 13,5 clea to 13,60
 @ 13,5 say 'ACCOUNT CODE:' get macode
 @ 13,46 say 'DATE OF TRANSACTION:'
 @ 15,5 say 'ACCOUNT DESCRIPTION:' get madesc
clea gets
 @ 17,5 say 'TRANSACTION DESCRIPTION:'
 @ 19,5 say 'VOUCHER NO:'
```

```
@ 1,24 say ' NIGER STATE TRUST FUND - MINNA '
@ 3,24 to 5,54 doub
@ 4,26 say 'TRANSACTION DELETING SCREEN'
@ 6,40 to 11,70
@ 7,49 say 'ENTRY STATUS'
@ 8,41 say 'DEBIT  BAL: #'
@ 8,54 say mtdr pict '9,999,999,999.99'
@ 9,41 say 'CREDIT BAL: #'
@ 9,54 say mtcr pict '9,999,999,999.99'
dif=mtcr-mtdr
@ 10,41 say 'DIFFERENCE: #'
@ 10,54 say dif pict '9,999,999,999.99'
macode=spac(7)
@ 13,5 say 'Enter ACCOUNT CODE (Press "'
@ 13,32 say chr(27)+chr(196)+chr(217) +"' KEY to EXIT):'
@ 13,51 get macode pict '@!'
read
if macode=spac(7)
  exit
endi
sele a
seek macode
if .not. found()
  @ 23,20 say 'Illegal ACCOUNT CODE, Press any key ...'
  set cons off
  wait
  set cons on
  loop
endi
madesc=adesc
sele b
seek macode
if .not. foun()
  @ 23,17 say 'TRANSACTION DOES NOT EXIST - Press any key ...'
  set cons off
  wait
  set cons on
  loop
endi
@ 13,5 clea to 13,60
@ 13,5 say 'ACCOUNT CODE:' get macode
@ 15,5 say 'ACCOUNT DESCRIPTION:' get madesc
@ 13,46 say 'DATE OF TRANSACTION:'
@ 17,5 say 'TRANSACTION DESCRIPTION:'
@ 19,5 say 'VOUCHER NO:'
@ 19,30 say 'AMOUNT OF TRANSACTION: #'
set filt to acode=macode
do whil .not. eof()
  mdate=date
  mvno=vno
  mtdesc=tdesc
  mttype=ttype
  if mttype='D'
    mamt=dr
  else
    mamt=cr
  endi
  @ 13,67 get mdate
  @ 17,30 get mtdesc
  @ 19,17 get mvno
```

```
@ 19,54 get mamt pict '9,999,999,999.99'
clea gets
@ 23,21 say 'IS THIS THE RECORD TO DELETE (Y/N) ...'
resp=0
do whil resp=0
  resp=inkey()
  if uppe(chr(resp)) $ 'YN'
    exit
  endi
  resp=0
endd
@ 23,19 clea to 23,60
if uppe(chr(resp)) $ 'Y'
  dele
  pack
  if mttype='C'
    mtcr=mtcr-mamt
    dif=mtcr-mtdr
    @ 9,54 say mtcr pict '9,999,999,999.99'
    @ 10,54 say dif pict '9,999,999,999.99'
  else
    mtdr=mtdr-mamt
    dif=mtcr-mtdr
    @ 8,54 say mtdr pict '9,999,999,999.99'
    @ 10,54 say dif pict '9,999,999,999.99'
  endi
  @ 23,21 say 'RECORD IS DELETED - Press any key ...'
  set cons off
  wait
  set cons on
  exit
else
  skip
  if eof()
    @ 23,21 say 'IT IS END OF FILE - Press any key ...'
    set cons off
    wait
    set cons on
  endi
endi
endd
endd
clos all
clea
retu
```

LTRANS.PRG

```
use trans
clea
@ 0,1 to 24,78 doub
@ 1,18 say 'LIST AND DETAILS OF THE CURRENT TRANSACTIONS'
@ 2,18 to 2,61 doub
@ 3,2 to 3,77
@ 4,5 say 'DATE'
@ 4,14 say 'ACCOUNT CODE'
@ 4,29 say 'VOUCHER NO'
@ 4,46 say 'DEBIT(#)'
@ 4,64 say 'CREDIT(#)'
@ 5,2 to 5,77
```

```
clea
@ 3,7 to 22,72 doub
@ 2,23 to 4,56 doub
@ 3,24 say ' NIGER STATE TRUST FUND - MINNA '
@ 5,20 to 7,58 doub
@ 6,21 say ' COMPUTERISED - ACCOUNTING - PACKAGE '
@ 8,24 to 10,54 doub
@ 9,26 say 'MONTH-END PROCESSING SCREEN'
use present
mprocess=process
mcdate=date
mth=month(mcdate)
cmth=cmonth(mcdate)
yr=year(mcdate)
use
@ 15,22 say 'YOU ARE READY TO PROCESS TRANSACTION'
@ 17,29 say 'TO CONTINUE (Y/N) ...'
k=0
do while k=0
 k=inkey()
 if uppe(chr(k)) $ 'YN'
   exit
 endi
 k=0
endd
@ 15,20 clea to 19,59
if uppe(chr(k)) $ 'N'
 retu
endi
use trans
if eof()
 @ 12,17 say 'NO TRANSACTIONS TO PROCESS - Press any key ...'
 set cons off
 wait
 set cons on
 use
 clea
 retu
endi
use
if mprocess='Y'
 @ 15,22 say 'YOU ARE ABOUT TO RE-PROCESS FOR THE'
 @ 16,22 say 'MONTH OF '+ uppe(cmth)+', '+ltri(str(yr))
 @ 18,29 say 'TO CONTINUE (Y/N) ...'
 K=0
 do while K=0
   k=inkey()
   if uppe(chr(k)) $ 'YN'
     exit
   endi
   k=0
 endd
 if uppe(chr(k)) $ 'N'
   clea
   retu
 endi  .
 @ 12,20 clea to 17,58
endi
@ 16,27 say 'WAIT - Preparing necessary files !!!'
```

```
@ 22,2 to 22,77
@ 4,12 to 21,12
@ 4,27 to 21,27
@ 4,40 to 21,40
@ 4,59 to 21,59
ch=0
r=5
do whil .not. eof()
  r=r+1
  macode=acode
  mdate=date
  mvno=vno
  mdr=dr
  mcr=cr
  mttype=ttype
  @ r,3 say mdate
  @ r,16 say macode
  @ r,32 say mvno
  @ r,42 say mdr pict '9,999,999,999.99'
  @ r,61 say mcr pict '9,999,999,999.99'
  skip
  if .not. eof()
   if r=21
     r=5
     @ 23,20 say 'Press "C" to CONTINUE or "S" to STOP ...'
     resp=0
     do whil resp=0
       resp=inkey()
       if uppe(chr(resp)) $ 'SC'
         exit
       endi
       resp=0
     endd
     if uppe(chr(resp)) $ 'S'
       exit
     endi
     @ 6,3 clea to 21,11
     @ 6,14 clea to 21,26
     @ 6,29 clea to 21,39
     @ 6,42 clea to 21,58
     @ 6,60 clea to 21,76
     @ 23,15 clea to 23,64
   endi
  else
   @ 23,17 say 'IT IS END OF FILE - Press "C" to continue ...'
   resp=0
   do whil resp=0
     resp=inkey()
     if uppe(chr(resp))$'C'
       exit
     endi
     resp=0
   endd
  endi
endd
clos all
clea
retu

PROCESS.PRG
```

```
  if mprocess='Y'
    use bal
    do whil .not. eof()
      mbbf2=bbf2
      repl bbf1 with mbbf2,dr with 0,cr with 0
      skip
    endd
    use aled
    dele all for month(date)=mth
    pack
    use abal
    dele all for month(date)=mth
    pack
  else
    use aled
    appe from led.dbf
    use abal
    appe from bal.dbf
    use bal
    do whil .not. eof()
      mbcf=bcf
      repl bbf2 with mbcf,bbf1 with mbcf,date with mcdate
      repl dr with 0, cr with 0
      skip
    endd
  endi
  use led
  zap
  use trans
  all=reccount()
  recnumb=0
  sofar=recnumb/all
  osu=upper(cmth)+', '+ltri(str(yr))
  go top
  inde on acode+dtoc(date) to temp
  use
  sele 1
   use trans inde trans
  sele 2
   use led
  sele 3
   use bal inde bal
  stor 0 to mtotdr,mtotcr,recnumb
  sele 1
  macode=acode
  sele 3
  seek macode
  mbbf1=bbf1
  clea
  @ 1,7 to 24,72 doub
  @ 0,20 to 2,58 doub
  @ 1,21 say ' COMPUTERISED - ACCOUNTING - PACKAGE '
  @ 3,23 to 5,56 doub
  @ 4,24 say ' NIGER STATE TRUST FUND - MINNA '
  @ 6,24 to 8,54 doub
  @ 7,26 say 'MONTH-END PROCESSING SCREEN'
  @ 10,18 to 22,60
  @ 11,35 to 19,35
  @ 12,19 to 12,59
  @ 14,19 to 14,59
```

```
@ 16,19 to 16,59
@ 18,19 to 18,59
@ 20,19 to 20,59
@ 11,20 say 'ACTION'
@ 11,37 say 'TRANSACTION PROCESSING' colo 'b+/w+'
@ 13,20 say 'MONTH'
@ 13,37 get osu
@ 15,20 say "TOTAL RECORD"
@ 15,37 get all pict '9999'
@ 17,20 say "CURRENT RECORD"
@ 17,37 get recnumb pict '999'
@ 19,20 say 'STATUS'
@ 19,37 get sofar pict '999'
@ 19,40 say '%' colo 'b+/w+'
@ 19,42 say 'COMPLETED'
@ 21,32 say 'PLEASE WAIT !!!'
sele 1
do whil .not. eof()
  recnumb=recnumb+1
  @ 17,37 get recnumb pict '999'
  mdate=date
  mvno=vno
  mttype=ttype
  mdr=dr
  mcr=cr
  mtdesc=tdesc
  mtotdr=mtotdr+mdr
  mtotcr=mtotcr+mcr
  mbbfl=mbbfl+mdr-mcr
  sele 2
  appe blan
  repl acode with macode,date with mdate,ttype with mttype
  repl vno with mvno,dr with mdr,cr with mcr,bal with mbbfl
  repl tdesc with mtdesc
  sele 1
  skip
  if macode<>acode
    resacode=acode
    sele 3
    seek macode
    repl bcf with mbbfl,dr with mtotdr,cr with mtotcr
    stor 0 to mtotdr,mtotcr
    macode=resacode
    seek macode
    mbbfl=bbfl
  endi
  sofar=recnumb/all*100
  @ 19,37 get sofar pict '999'
  clea gets
  sele 1
endd
clos all
use present
repl process with 'Y'
use
eras temp.ntx
@ 21,23 say 'JOB COMPLETED - Press any key ...'
set cons off
wait
set cons on
```

```
clea
retu
```

ENQUIRY.PRG

```
do whil .t.
  @ 0,2 clea to 24,77
  @ 0,2 to 2,12 doub
  @ 0,13 to 2,57 doub
  @ 0,58 to 2,77 doub
  @ 1,5 say 'C-A-P'
  @ 1,18 say 'COMPUTERISED - ACCOUNTING - PACKAGE'
  @ 1,61 say 'DATE:'
  @ 1,67 say date()
  @ 0,2 to 24,77 doub
  @ 3,23 to 5,56 doub
  @ 4,25 say 'NIGER STATE TRUST FUND - MINNA'
  @ 7,31 say 'DAILY ENQUIRY MENU'
  @ 9,17 to 17,49
  @ 21,8 to 23,71
  @ 22,10 say 'Use '+chr(25)+' or '+chr(24)+' key to highlight option & Press '+chr(17)+chr(196)+chr(217) +' key
to select'
  @ 10,19 say "TRANSACTION UPDATE"
  @ 11,19 say "MONTH-END PROCESS"
  @ 12,19 say "DAILY ENQUIRY" colo "b+/w+"
  @ 13,19 say "REPORTS GENERATION"
  @ 14,19 say "CODE MANAGEMENT"
  @ 15,19 say "UTILITIES"
  @ 16,19 say "E X I T"
  @ 15,40 to 19,62
  @ 17,41 say ' '
  @ 16,42 prom "INDIVIDUAL BALANCE"
  @ 17,42 prom "GENERAL BALANCES"
  @ 18,42 prom "E X I T"
  menu to ch2
  save scre
  do case
    case ch2==0
      loop
    case ch2==1
      do enquiry1
    case ch2==2
      do enquiry2
    othe
      exit
  endc
  rest scre
endd
clea
retu
```

ENQUIRY1.PRG

```
clea
@ 3,7 to 21,72 doub
@ 2,20 to 4,58 doub
@ 3,21 say ' COMPUTERISED - ACCOUNTING - PACKAGE '
@ 5,23 to 7,56 doub
@ 6,24 say ' NIGER STATE TRUST FUND - MINNA '
@ 8,28 to 10,51 doub
```

```
@ 9,30 say 'DAILY ENQUIRY SCREEN'
@ 15,22 say 'WAIT - Preparing necessary files ...'
use led
inde on acode+dtoc(date) to temp
use acct
inde on acode to acct
sele a
  use led inde temp
sele b
  use acct inde acct
sele a
do whil .t.
  clea
  out='N'
  @ 3,7 to 21,72 doub
  @ 2,20 to 4,58 doub
  @ 3,21 say ' COMPUTERISED - ACCOUNTING - PACKAGE '
  @ 5,23 to 7,56 doub
  @ 6,24 say ' NIGER STATE TRUST FUND - MINNA '
  @ 8,28 to 10,51 doub
  @ 9,30 say 'DAILY ENQUIRY SCREEN'
  use led inde temp
  @ 11,19 to 19,60
  @ 12,26 to 14,53
  @ 13,28 say 'INDIVIDUAL CODE ENQUIRY'
  @ 16,26 say "Enter ACCOUNT CODE:"
  @ 17,39 say 'OR'
  @ 18,28 say 'Press "'+chr(17)+chr(196)+chr(217)+'" KEY to Exit'
  macode=spac(7)
  @ 16,46 get macode pict '@!'
  read
  if macode=spac(7)
    exit
  endi
  go top
  loca for acode=macode
  if .not. found()
    @ 20,17 to 22,52
    @ 21,19 say "ACCOUNT CODE not found - Press any key ..."
    set cons off
    wait
    set cons on
    macode=spac(7)
    loop
  endi
  sele b
  seek macode
  madesc=adesc
  clea
  @ 1,0 say 'ACCOUNT CODE:' get macode
  @ 1,23 say 'ACCOUNT DESCRIPTION:' get madesc
  clea gets
  @ 2,0 to 2,79
  @ 3,2 say 'DATE'
  @ 3,10 say 'TRANSACTION DESCRIPTION'
  @ 3,55 say 'DEBIT(#)'
  @ 3,69 say 'CREDIT(#)'
  @ 4,0 to 4,79
  @ 22,0 to 22,79
  @ 24,0 to 24,79
```

```
   r=4
   sele a
   set filt to acode=macode
   do whil .not. eof()
     r=r+1
     mdate=date
     mtdesc=tdesc
     mdr=dr
     mcr=cr
     mbal=bal
     @ r,0 say mdate
     @ r,10 say mtdesc
     @ r,52 say mdr pict '99,999,999.99'
     @ r,67 say mcr pict '99,999,999.99'
     skip
     if r=19
       if .not. eof()
         @ 20,0 to 20,79
         @ 21,24 say 'SUB-TOTAL: #'
         @ 21,38 get mbal pict '9,999,999,999,999.99'
         @ 23,20 say 'Press "C" to CONTINUE or "S" to STOP ...'
         resp1=0
         do whil resp1=0
           resp1=inkey()
           if uppe(chr(resp1)) $ 'SC'
             exit
           endi
           resp1=0
         endd
         if uppe(chr(resp1)) $ 'S'
           out='Y'
           exit
         endi
         @ 5,0 clea to 21,79
         @ 23,15 clea to 23,64
         r=4
         loop
       endi
     endi
   endd
   if out='Y'
     out='N'
     loop
   endi
   @ 20,0 to 20,79
   @ 21,23 say 'FINAL TOTAL: #'
   @ 21,37 get mbal pict '9,999,999,999,999.99'
   @ 23,17 say 'IT IS END OF FILE - Press "C" to continue ...'
   resp2=0
   do whil resp2=0
     resp2=inkey()
     if uppe(chr(resp2))$'C'
       exit
     endi
     resp2=0
   endd
 endd
clos all
clea
retu
```

ENQUIRY2.PRG

```
*save screen
use bal
mb_date=date
c_month=cmonth(mb_date)
c_year=year(mb_date)
headin="TRIAL BALANCE FOR THE MONTH OF "+upper(c_month)+", "+ltrim(str(c_year))
no1=len(headin)
line1=repl("=",no1)
chead=int((80-no1)/2)
line2=repl("-",80)
clea
@ 0,chead say headin
@ 1,chead say line1
@ 2,1 say "ACCT CODE"
@ 2,15 say "BALANCE B/FWD"
@ 2,37 say "DEBIT"
@ 2,52 say "CREDIT"
@ 2,66 say "BALANCE C/FWD"
@ 3,0 say line2
row=3
store 0.00 to sbal1,stotal1,stotal2,gtotal1,gtotal2
do while .not. eof()
 mb_hcode=acode
 mb_bf=bbfl
 mb_dr=dr
 mb_cr=cr
 mb_cf=bcf
 sbal1=sbal1+mb_bf
 gtotal1=gtotal1+mb_dr
 gtotal2=gtotal2+mb_cr
 stotal1=stotal1+mb_dr
 stotal2=stotal2+mb_cr
 row=row+1
 @ row,2 say mb_hcode
 @ row,12 say mb_bf pict '9999999999999.99'
 @ row,31 say mb_dr pict '9999999999.99'
 @ row,47 say mb_cr pict '9999999999.99'
 @ row,63 say mb_cf pict '9999999999999.99'
 skip
 if row=21
   sbal2=sbal1+stotal1-stotal2
   row=row+2
   @ row,0 say "*SUBTOTALS:"
   @ row,11 say sbal1 pict '99999999999999.99'
   @ row,30 say stotal1 pict '99999999999.99'
   @ row,46 say stotal2 pict '99999999999.99'
   @ row,62 say sbal2 pict '99999999999999.99'
   store 0.00 to sbal1,stotal1,stotal2
   wait
   row=3
   @ 4,0 clear to 24,79
 endif
enddo
sbal2=sbal1+stotal1-stotal2
row=row+2
@ row,0 say "*SUBTOTALS:"
@ row,11 say sbal1 pict '99999999999999.99'
```

```
@ row,30 say stotal1 pict '99999999999.99'
@ row,46 say stotal2 pict '99999999999.99'
@ row,62 say sbal2 pict '99999999999999.99'
if row>20
  wait
  @ 4,0 clear to 24,79
endif
sbal1=0
sbal2=sbal1+gtotal1-gtotal2
if sbal2=-0.00
  sbal2=0.00
endif
row=row+2
@ row,0 say "*GR-TOTALS:"
@ row,11 say sbal1 pict '99999999999999.99'
@ row,30 say gtotal1 pict '99999999999.99'
@ row,46 say gtotal2 pict '99999999999.99'
@ row,62 say sbal2 pict '99999999999999.99'
row=row+2
@ row,17 say 'It is end of file - Press "C" to continue ...'
i=0
do while i=0
  i=inkey()
  if upper(chr(i)) $ "C"
    exit
  endif
  i=0
enddo
use
clear
*restore screen
return


REPORTA.PRG

do whil .t.
  @ 0,2 clea to 24,77
  @ 0,2 to 2,12 doub
  @ 0,13 to 2,57 doub
  @ 0,58 to 2,77 doub
  @ 1,5 say 'C-A-P'
  @ 1,18 say 'COMPUTERISED - ACCOUNTING - PACKAGE'
  @ 1,61 say 'DATE:'
  @ 1,67 say date()
  @ 0,2 to 24,77 doub
  @ 3,23 to 5,56 doub
  @ 4,25 say 'NIGER STATE TRUST FUND - MINNA'
  @ 7,28 say 'REPORTS GENERATION MENU'
  @ 9,18 to 17,49
  @ 21,8 to 23,71
  @ 22,10 say 'Use '+chr(25)+' or '+chr(24)+' key to highlight option & Press '+chr(17)+chr(196)+chr(217) +' key
to select'
  @ 10,20 say "TRANSACTION UPDATE"
  @ 11,20 say "MONTH-END PROCESS"
  @ 12,20 say "DAILY ENQUIRY"
  @ 13,20 say "REPORTS GENERATION" colo "b+/w+"
  @ 14,20 say "CODE MANAGEMENT"
  @ 15,20 say "UTILITIES"
  @ 16,20 say "E X I T"
  @ 14,41 to 20,61
```

```
@ 17,42 say ' '
@ 15,43 prom "GENERAL LEDGER"
@ 16,43 prom "TRIAL BALANCE"
@ 17,43 prom "INCOME STATEMENT"
@ 18,43 prom "BALANCE SHEET"
@ 19,43 prom "E X I T"
menu to ch2
save scre
do case
  case ch2==0
   loop
  case ch2==1
   do ledger
  case ch2==2
   do tbal
  case ch2==3
   do income
  case ch2==4
   do nstfl
  othe
   exit
 endc
 rest scre
endd
clea
retu
```

LEDGER.PRG

```
publ ch3
do report2a
if ch3=3
 retu
endi
clea
do report3a
if ch3=2
 use led
 @ 11,19 to 19,60
 @ 12,29 to 14,50
 @ 13,31 say 'GENERATING LEDGER'
 @ 16,21 say "Enter ACCT CODE to start from:"
 @ 17,39 say 'OR'
 @ 18,28 say 'Press "'+chr(17)+chr(196)+chr(217)+'" KEY to Exit'
 num=spac(7)
 do whil .t.
  go top
  @ 16,52 get num pict '@!'
  read
  if num=spac(7)
   use
   clea
   retu
  endi
  loca for acode=num
  if .not. found()
   @ 20,19 to 22,59
   @ 21,21 say "Invalid ACCT CODE - Press any key ..."
   set cons off
   wait
```

```
       set cons on
       num=spac(7)
       @ 20,19 clea to 22,59
       loop
     endi
     use
     @ 11,19 clea to 19,60
     exit
   endd
 endi
@ 13,26 to 20,52
@ 14,29 say "Switch Printer On"
@ 15,29 say "Be sure it is ready."
@ 18,28 say 'Press: "C" to CONTINUE'
@ 19,28 say '      "S" to STOP ...'
p=0
do whil p=0
 p=inkey()
 if upper(chr(p)) $ "CS"
   exit
 endi
 p=0
endd
if upper(chr(p)) $ "S"
 use
 clea
 retu
endi
@ 13,20 clea to 20,55
@ 15,25 to 17,55
@ 16,27 say "WAIT - Preparing files ..."
use present
cur_mth=cmonth(date)
cur_year=year(date)
use led
inde on substr(acode,3,2)+substr(acode,1,2)+substr(acode,5,3)+dtoc(date) to led
use
sele a
 use led inde led
sele b
 use acct inde acct
sele a
if ch3=2
 loca for acode=num
 r=recno()
 coun rest to tot_rec
 go r
else
 tot_rec=reccount()
 go top
endi
ml_hcode=acode
*ml_hcode1=acode
sele b
seek ml_hcode
madesc=rtrim(adesc)
head1="NIGER STATE TRUST FUND - MINNA"
no1=len(head1)
chead1=int((132-no1)/2)
line1=repl("=",no1)
```

```
@ row,18 say ml_desc
@ row,65 say ml_vno pict '99'
@ row,71 say ml_dr pict '9,999,999,999.99'
@ row,89 say ml_cr pict '9,999,999,999.99'
@ row,105 say ml_bal pict '9,999,999,999,999.99'
skip
if .not. eof()
  if acode=ml_hcode
    if row>=60
      ejec
      @ 1,chead1 say head1
      @ 2,chead1 say line1
      @ 4,chead2 say head2
      @ 5,chead2 say line2
      @ 7,3 say 'ACCOUNT CODE: '+ml_hcode+' - '+madesc+' Continued'
      @ 8,7 say "DATE"
      @ 8,18 say "DESCRIPTION"
      @ 8,63 say "VOC NO"
      @ 8,80 say "DEBIT"
      @ 8,97 say "CREDIT"
      @ 8,116 say "BALANCE"
      row=8
    endi
  else
    ml_hcode=acode
    sele b
    seek ml_hcode
    madesc=rtrim(adesc)
    sele a
    if row>56
      ejec
      @ 1,chead1 say head1
      @ 2,chead1 say line1
      @ 4,chead2 say head2
      @ 5,chead2 say line2
      @ 7,3 say 'ACCOUNT CODE: '+ml_hcode+' - '+madesc
      @ 8,7 say "DATE"
      @ 8,18 say "DESCRIPTION"
      @ 8,63 say "VOC NO"
      @ 8,80 say "DEBIT"
      @ 8,97 say "CREDIT"
      @ 8,116 say "BALANCE"
      row=8
    endi
    row=row+3
    @ row,3 say 'ACCOUNT CODE: '+ml_hcode+' - '+madesc
    row=row+1
    @ row,7 say "DATE"
    @ row,18 say "DESCRIPTION"
    @ row,63 say "VOC NO"
    @ row,80 say "DEBIT"
    @ row,97 say "CREDIT"
    @ row,116 say "BALANCE"
  endi
endi
pcent=cur_rec/tot_rec*100
set devi to scree
@ 19,35 get pcent pict '999'
clea gets
endd
```

```
set devi to prin
eject
set devi to scre
@ 21,23 say "JOB COMPLETED - Press any key ..."
set cons off
wait
set cons on
clos data
clea
retu
```

TBAL.PRG

```
publ ch3
do report2a
if ch3=3
 retu
endi
clea
do report3a
if ch3=2
 use bal
 @ 11,19 to 19,60
 @ 12,29 to 14,50
 @ 13,28 say 'GENERATING TRIAL BALANCE'
 @ 16,21 say "Enter ACCT CODE to start from:"
 @ 17,39 say 'OR'
 @ 18,28 say 'Press "'+chr(17)+chr(196)+chr(217)+'" KEY to Exit'
 num=spac(7)
 do whil .t.
  go top
  @ 16,52 get num pict '@!'
  read
  if num=spac(7)
   use
   clea
   retu
  endi
  loca for acode=num
  if .not. found()
   @ 20,19 to 22,59
   @ 21,21 say "Invalid ACCT CODE - Press any key ..."
   set cons off
   wait
   set cons on
   num=spac(7)
   @ 20,19 clea to 22,59
   loop
  endi
  use
  @ 11,19 clea to 19,60
  exit
 endd
endi
@ 13,26 to 20,52
@ 14,29 say "Switch Printer On"
@ 15,29 say "Be sure it is ready."
@ 18,28 say 'Press: "C" to CONTINUE'
@ 19,28 say '      "S" to STOP ...'
p=0
```

```
do whil p=0
 p=inkey()
 if uppe(chr(p)) $ "CS"
  exit
 endi
 p=0
endd
if uppe(chr(p)) $ "S"
 use
 clea
 retu
endi
@ 13,20 clea to 20,55
@ 15,25 to 17,55
@ 16,27 say "WAIT - Preparing files ..."
use present
mdate=date
cur_mth=cmonth(mdate)
cur_year=year(mdate)
use bal
mdate=date
inde on substr(acode,3,2)+substr(acode,1,2)+substr(acode,5,3)+dtoc(date) to temp
use
sele a
 use bal inde temp
sele b
 use acct inde acct
stor 0 to gtotal1,gtotal2,stotal1,stotal2,sbal1,sbal2
sele a
if ch3=2
 @ 13,20 clea to 20,55
 @ 15,16 to 17,64
 @ 16,18 say "WAIT - Performing necessary computations ..."
 do whil .not. eof()
  mb_hcode=acode
  mb_bf=bbfl
  mb_dr=dr
  mb_cr=cr
  mb_cf=bcf
  sball=sball+mb_bf
  gtotal1=gtotal1+mb_dr
  gtotal2=gtotal2+mb_cr
  stotal1=stotal1+mb_dr
  stotal2=stotal2+mb_cr
  sbal2=sbal2+mb_cf
  skip
  if acode=num
   r=recno()
   coun rest to tot_rec
   go r
   exit
  endi
 endd
else
 tot_rec=reccount()
 go top
endi
head1="NIGER STATE TRUST FUND - MINNA"
no1=len(head1)
chead1=int((132-no1)/2)
```

```
line1=repl("=",no1)
head2="TRIAL BALANCE FOR THE MONTH OF "+upper(cur_mth)+", "+ltrim(str(cur_year))
no2=len(head2)
chead2=int((132-no2)/2)
line2=repl("-",no2)
cur_rec=0
pcent=cur_rec/tot_rec*100
osu=upper(cur_mth)+', '+ltrim(str(cur_year))
@ 15,16 clea to 17,64
@ 10,17 to 22,61
@ 11,34 to 19,34
@ 12,18 to 12,60
@ 14,18 to 14,60
@ 16,18 to 16,60
@ 18,18 to 18,60
@ 20,18 to 20,60
@ 11,19 say 'ACTION'
@ 11,36 say 'GENERATING TRIAL BALANCE' colo 'b/w+'
@ 13,19 say 'MONTH'
@ 13,36 get osu
@ 15,19 say "TOTAL RECORD"
@ 15,36 get tot_rec pict '9999'
@ 17,19 say "CURRENT RECORD"
@ 17,36 get cur_rec pict '9999'
@ 19,19 say 'STATUS'
@ 19,36 get pcent pict '9999'
@ 19,40 say '%' colo 'b/w+'
@ 19,42 say 'COMPLETED'
@ 21,33 say 'KEEP OFF !!!' colo 'w+/b*'
set devi to prin
if ch3=1
  @ 27,chead1 say head1
  @ 29,chead2 say head2
  ejec
endi
@ 1,chead1 say head1
@ 2,chead1 say line1
@ 4,chead2 say head2
@ 5,chead2 say line2
@ 7,5 say "HEAD CODE"
@ 7,17 say "DESCRIPTION"
@ 7,64 say "BALANCE B/FWD"
@ 7,89 say "DEBIT"
@ 7,107 say "CREDIT"
@ 7,120 say "BALANCE C/FWD"
row=7
sele a
set devi to scre
do whil .not. eof()
  cur_rec=cur_rec+1
  @ 17,36 get cur_rec pict '9999'
  set devi to prin
  mb_hcode=acode
  mb_bf=bbf1
  mb_dr=dr
  mb_cr=cr
  mb_cf=bcf
  sele b
  go top
  seek mb_hcode
```

```
mdesc=adesc
sbal1=sbal1+mb_bf
gtotal1=gtotal1+mb_dr
gtotal2=gtotal2+mb_cr
stotal1=stotal1+mb_dr
stotal2=stotal2+mb_cr
sbal2=sbal2+mb_cf
row=row+1
@ row,6 say mb_hcode
@ row,17 say mdesc
@ row,59 say mb_bf pict '9,999,999,999,999.99'
@ row,79 say mb_dr pict '9,999,999,999.99'
@ row,98 say mb_cr pict '9,999,999,999.99'
@ row,115 say mb_cf pict '9,999,999,999,999.99'
if row>=56
  ejec
  @ 1,chead1 say head1
  @ 2,chead1 say line1
  @ 4,chead2 say head2
  @ 5,chead2 say line2
  @ 7,5 say "HEAD CODE"
  @ 7,17 say "DESCRIPTION"
  @ 7,64 say "BALANCE B/FWD"
  @ 7,89 say "DEBIT"
  @ 7,107 say "CREDIT"
  @ 7,120 say "BALANCE C/FWD"
  row=7
 endi
 pcent=cur_rec/tot_rec*100
 set devi to scree
 @ 19,36 get pcent pict '9999'
 clea gets
 sele a
 skip
endd
row=row+3
set devi to prin
@ row,3 say "*************** G R A N D - T O T A L S : ***************"
@ row,58 say sbal1 PICT '99,999,999,999,999.99'
@ row,78 say gtotal1 PICT '99,999,999,999.99'
@ row,97 say gtotal2 PICT '99,999,999,999.99'
@ row,114 say sbal2 PICT '99,999,999,999,999.99'
ejec
set devi to scre
@ 21,23 say "JOB COMPLETED - Press any key ..."
set cons off
wait
set cons on
clos data
clea
retu
```

INCOME.PRG

```
clea
do report3a
@ 13,26 to 20,52
@ 14,29 say "Switch Printer On"
@ 15,29 say "Be sure it is ready."
@ 18,28 say 'Press: "C" to CONTINUE'
```

```
@ 19,28 say '     "S" to STOP ...'
p=0
do whil p=0
 p=inkey()
 if upper(chr(p)) $ "CS"
   exit
 endi
 p=0
endd
if upper(chr(p)) $ "S"
 clea
 retu
endi
@ 13,20 clea to 20,55
@ 15,25 to 17,55
@ 16,27 say "WAIT - Preparing files ..."
use present
mdate=date
cur_day=day(mdate)
cur_mth=cmonth(mdate)
cur_yr=year(mdate)
osu=upper(cur_mth)+", "+ltrim(str(cur_yr))
@ 11,15 clea to 20,64
@ 10,16 to 22,63
@ 11,33 to 18,33
@ 14,17 to 14,62
@ 18,17 to 18,62
@ 12,18 say 'ACTION'
@ 12,35 say 'GENERATING INCOME STATEMENT' colo 'b/w+'
@ 16,18 say 'MONTH'
@ 16,35 get osu
@ 20,33 say 'KEEP OFF !!!' colo 'w+/b*'
set devi to prin
@ 5,25 say 'NIGER STATE TRUST FUND - MINNA'
@ 6,25 say repl('=',30)
title='INCOME & EXPENDITURE A/C FOR THE MONTH ENDED '+ltri(str(cur_day))+' '+uppe(cur_mth)+',
'+ltri(str(cur_yr))
n1=len(title)
n2=int((80-n1)/2)
@ 8,n2 say title
@ 9,n2 say repl('=',n1)
@ 11,25 say 'DESCRIPTION'
@ 11,52 say 'AMOUNT(#)'
@ 12,25 say '==========='
@ 12,52 say '========='
use bal
sum bcf to gross for substr(acode,3,2)='IC'
gross=abs(gross)
go top
sum bcf to allexp for substr(acode,3,2)='EX'
go top
income=gross-allexp
@ 14,23 say 'GROSS EARNINGS'
@ 14,46 say gross pict '99,999,999,999.99'
@ 16,17 say 'Less  OPERATING EXPENSES'
@ 16,46 say allexp pict '99,999,999,999.99'
@ 18,46 say repl('-',17)
@ 19,23 say 'INCOME/EXPENDITURE'
@ 19,46 say income pict '99,999,999,999.99'
@ 20,n2 say repl('=',n1)
```

```
ejec
set devi to scre
@ 20,23 say "JOB COMPLETED - Press any key ..."
set cons off
wait
set cons on
clos all
clea
retu


MANAGE.PRG

do whil .t.
  @ 0,2 clea to 24,77
  @ 0,2 to 2,12 doub
  @ 0,13 to 2,57 doub
  @ 0,58 to 2,77 doub
  @ 1,5 say 'C-A-P'
  @ 1,18 say 'COMPUTERISED - ACCOUNTING - PACKAGE'
  @ 1,61 say 'DATE:'
  @ 1,67 say date()
  @ 0,2 to 24,77 doub
  @ 3,23 to 5,56 doub
  @ 4,25 say 'NIGER STATE TRUST FUND - MINNA'
  @ 7,30 say 'CODE MANAGEMENT MENU'
  @ 9,17 to 17,49
  @ 21,8 to 23,71
  @ 22,10 say 'Use '+chr(25)+' or '+chr(24)+' key to highlight option & Press '+chr(17)+chr(196)+chr(217) +' key
to select'
  @ 10,19 say "TRANSACTION UPDATE"
  @ 11,19 say "MONTH-END PROCESS"
  @ 12,19 say "DAILY ENQUIRY"
  @ 13,19 say "REPORTS GENERATION"
  @ 14,19 say "CODE MANAGEMENT" colo "b+/w+"
  @ 15,19 say "UTILITIES"
  @ 16,19 say "E X I T"
  @ 14,40 to 20,62
  @ 17,41 say ' '
  @ 15,42 prom "CREATE ACCOUNT CODE"
  @ 16,42 prom "MODIFY ACCOUNT CODE"
  @ 17,42 prom "LIST ACCOUNT CODE"
  @ 18,42 prom "DELETE ACCOUNT CODE"
  @ 19,42 prom "E X I T"
  menu to ch2
  save scre
  do case
    case ch2==0
     loop
    case ch2==1
     do manage1
    case ch2==2
     do manage2
    case ch2==3
     do manage3
    case ch2==4
     do manage4
    othe
     exit
  endc
  rest scre
```

```
endd
clea
retu
```

MANAGE1.PRG

```
sele a
 use acct inde acct
sele b
 use bal inde bal
*do whil .t.
 clea
 @ 2,7 to 22,72 doub
 @ 18,8 to 18,71 doub
 @ 1,20 to 3,58 doub
 @ 2,21 say ' COMPUTERISED - ACCOUNTING - PACKAGE '
 @ 4,23 to 6,56 doub
 @ 5,25 say 'NIGER STATE TRUST FUND - MINNA '
 @ 8,20 to 10,58 doub
 @ 9,22 say 'FILE MANAGEMENT - CODE ENTRY SCREEN'
 macode=spac(7)
 madesc=spac(40)
do whil .t.
 @ 13,9 say 'Enter ACCOUNT CODE (Press "'
 @ 13,36 say chr(27)+chr(196)+chr(217) +'" KEY to EXIT):'
 @ 13,55 get macode pict '@!'
 read
 if macode=spac(7)
  exit
 endi
 sele a
 seek macode
 if found()
  @ 20,14 say 'Attempt to duplicate ACCOUNT CODE, Press any key ...'
  set cons off
  wait
  set cons on
  macode=spac(7)
  loop
 endi
 @ 15,9 say 'ACCOUNT DESCRIPTION:'
 @ 15,30 get madesc pict '@!'
 read
 @ 20,20 say 'Press  (S)ave,  (R)epeat,  (A)bandon:'
 do whil .t.
  choice=' '
  @ 20,59 get choice pict '!'
  read
  if choice $ 'SRA'
   exit
  endi
 endd
 if choice='R'
  @ 20,9 clea to 20,71
  loop
 endi
 if choice='S'
  sele b
  seek macode
  if .not. found()
```

```
       appe blan
       repl acode with macode,bbf1 with 0,bbf2 with 0
       repl bcf with 0,dr with 0,cr with 0
       sele a
       appe blan
       repl acode with macode,adesc with madesc
      endi
     endi
    macode=spac(7)
    madesc=spac(40)
    @ 13,9 clea to 17,71
    @ 20,9 clea to 20,71
enddd
clos all
clea
retu
```

MANAGE2.PRG

```
use acct inde acct
clea
@ 2,7 to 22,72 doub
@ 18,8 to 18,71 doub
@ 1,20 to 3,58 doub
@ 2,21 say ' COMPUTERISED - ACCOUNTING - PACKAGE '
@ 4,23 to 6,56 doub
@ 5,25 say 'NIGER STATE TRUST FUND - MINNA '
@ 8,18 to 10,60 doub
@ 9,20 say 'FILE MANAGEMENT - CODE MODIFYING SCREEN'
repeat='N'
macode=spac(7)
do whil .t.
  if repeat='N'
    @ 13,9 say 'Enter ACCOUNT CODE (Press "'
    @ 13,36 say chr(27)+chr(196)+chr(217) +'" KEY to EXIT):'
    @ 13,55 get macode pict '@!'
    read
    if macode=spac(7)
      exit
    endi
    seek macode
    if .not. found()
      @ 20,20 say 'Illegal ACCOUNT CODE, Press any key ...'
      set cons off
      wait
      set cons on
      macode=spac(7)
      loop
    endi
    madesc=adesc
    @ 15,9 say 'ACCOUNT DESCRIPTION:'
  else
    repeat='N'
  endi
  @ 15,30 get madesc pict '@!'
  read
  @ 20,20 say 'Press  (S)ave,  (R)epeat,  (A)bandon:'
  do whil .t.
    choice=' '
    @ 20,59 get choice pict '!'
```

```
      read
      if choice $ 'SRA'
        exit
      endi
    endd
    if choice='R'
      @ 20,9 clea to 20,71
      repeat='Y'
      loop
    endi
    if choice='S'
      repl adesc with madesc
    endi
    macode=spac(7)
    madesc=spac(40)
    @ 13,9 clea to 17,71
    @ 20,9 clea to 20,71
  endd
  clos all
  clea
  retu
```

MANAGE3.PRG

```
use acct
inde on substr(acode,3,2)+substr(acode,1,2)+substr(acode,5,3) to now
go top
clea
@ 0,10 to 24,69 doub
@ 1,22 say 'LIST OF THE AVAILABLE ACCOUNT CODES'
@ 2,22 to 2,56 doub
@ 3,11 to 3,68
@ 4,13 say 'ACCT CODE'
@ 4,27 say 'ACCOUNT DESCRIPTION'
@ 5,11 to 5,68
@ 22,11 to 22,68
@ 4,24 to 21,24
ch=0
r=5
do whil .not. eof()
  r=r+1
  macode=acode
  madesc=adesc
  @ r,14 say macode
  @ r,27 say madesc
  skip
  if .not. eof()
    if r=21
      r=5
      @ 23,20 say 'Press "C" to CONTINUE or "S" to STOP ...'
      resp=0
      do whil resp=0
        resp=inkey()
        if uppe(chr(resp)) $ 'SC'
          exit
        endi
        resp=0
      endd
      if uppe(chr(resp)) $ 'S'
        exit
```

```
    endi
    @ 6,11 clea to 21,23
    @ 6,25 clea to 21,68
    @ 23,15 clea to 23,64
  endi
else
  @ 23,17 say 'IT IS END OF FILE - Press "C" to continue ...'
  resp=0
  do whil resp=0
    resp=inkey()
    if uppe(chr(resp))$'C'
      exit
    endi
    resp=0.
  endd
 endi
endd
clos all
clea
retu
```

MANAGE4.PRG

```
sele 1
 use acct inde acct
sele 2
 use bal inde bal
do whil .t.
 clea
 @ 2,7 to 22,72 doub
 @ 18,8 to 18,71 doub
 @ 1,20 to 3,58 doub
 @ 2,21 say ' COMPUTERISED - ACCOUNTING - PACKAGE '
 @ 4,23 to 6,56 doub
 @ 5,25 say 'NIGER STATE TRUST FUND - MINNA '
 @ 8,20 to 10,58 doub
 @ 9,21 say 'FILE MANAGEMENT - CODE DELETING SCREEN'
macode=spac(7)
 @ 13,9 say 'Enter ACCOUNT CODE (Press "'
 @ 13,36 say chr(27)+chr(196)+chr(217) +'" KEY to EXIT):'
 @ 13,55 get macode pict '@!'
read
if macode=spac(7)
  exit
endi
sele 1
seek macode
if .not. found()
  @ 20,20 say 'Illegal ACCOUNT CODE, Press any key ...'
  set cons off
  wait
  set cons on
  macode=spac(7)
  loop
endi
madesc=adesc
@ 15,9 say 'ACCOUNT DESCRIPTION:'
@ 15,30 get madesc pict '@!'
clea gets
@ 20,21 say 'IS THIS THE RECORD TO DELETE (Y/N):'
```

```
do whil .t.
  choice=' '
  @ 20,57 get choice pict '!'
  read
  if choice $ 'YN'
    exit
  endi
endd
if choice='Y'
  dele
  pack
  sele 2
  seek macode
  dele
  pack
  @ 20,21 say 'RECORD IS DELETED - Press any key ...'
else
  @ 20,19 say 'RECORD IS NOT DELETED - Press any key ...'
endi
set cons off
wait
set cons on
endd
clos all
clea
retu
```

UTILITY.PRG

```
@ 0,2 clea to 24,77
@ 0,2 to 2,12 doub
@ 0,13 to 2,57 doub
@ 0,58 to 2,77 doub
@ 1,5 say 'C-A-P'
@ 1,18 say 'COMPUTERISED - ACCOUNTING - PACKAGE'
@ 1,61 say 'DATE:'
@ 1,67 say date()
@ 0,2 to 24,77 doub
@ 3,23 to 5,56 doub
@ 4,25 say 'NIGER STATE TRUST FUND - MINNA'
@ 7,34 say 'UTILITY MENU'
@ 9,21 to 17,45
@ 21,8 to 23,71
@ 22,10 say 'Use '+chr(25)+' or '+chr(24)+' key to highlight option & Press '+chr(17)+chr(196)+chr(217) +' key
to select'
@ 10,23 say "TRANSACTION UPDATE"
@ 11,23 say "MONTH-END PROCESS"
@ 12,23 say "DAILY ENQUIRY"
@ 13,23 say "REPORTS GENERATION"
@ 14,23 say "CODE MANAGEMENT"
@ 15,23 say "UTILITIES" colo "b+/w+"
@ 16,23 say "E X I T"
@ 15,40 to 20,58
@ 17,41 say ' '
do whil .t.
  @ 16,42 prom "BACKUP"
  @ 17,42 prom "NEWYEAR UPDATE"
  @ 18,42 prom "CHANGE PASSWORD"
  @ 19,42 prom "E X I T"
  menu to ch2
```

```
save scre
do case
 case ch2==0
   loop
 case ch2==1
   do backupa
 case ch2==2
   do newyear
 case ch2==3
   do cpassa
 othe
   exit
endc
rest scre  .
endd
clea
retu
```

BACKUPA.PRG

```
do whil .t.
 @ 0,2 clea to 24,77
 @ 0,2 to 2,12 doub
 @ 0,13 to 2,57 doub
 @ 0,58 to 2,77 doub
 @ 1,5 say 'C-A-P'
 @ 1,18 say 'COMPUTERISED - ACCOUNTING - PACKAGE'
 @ 1,61 say 'DATE:'
 @ 1,67 say date()
 @ 0,2 to 24,77 doub
 @ 3,23 to 5,56 doub
 @ 4,25 say 'NIGER STATE TRUST FUND - MINNA'
 @ 7,13 to 15,39
 @ 21,8 to 23,71
 @ 22,10 say 'Use '+chr(25)+' or '+chr(24)+' key to highlight option & Press '+chr(17)+chr(196)+chr(217) +' key
to select'
 @ 8,15 say "TRANSACTION UPDATE"
 @ 9,15 say "MONTH-END PROCESS"
 @ 10,15 say "DAILY ENQUIRY"
 @ 11,15 say "REPORTS GENERATION"
 @ 12,15 say "CODE MANAGEMENT"
 @ 13,15 say "UTILITIES" colo "b+/w+"
 @ 14,15 say "E X I T"
 @ 13,34 to 18,56
 @ 15,35 say ' '
 @ 14,36 say "BACKUP" colo 'b+/w+'
 @ 15,36 say "NEWYEAR UPDATE"
 @ 16,36 say "CHANGE PASSWORD"
 @ 17,36 say "E X I T"
 @ 15,52 to 20,66
 @ 18,53 say ' '
 @ 16,54 prom "BEFORE RUN"
 @ 17,54 prom "AFTER RUN"
 @ 18,54 prom "A TO C"
 @ 19,54 prom "E X I T"
 menu to ch3
 do case
  case ch3==0
   loop
  case ch3==1
```

```
                                    atoca
                      othe
            exit
        endc
      endd
    clea
    retu
```

NEWYEAR.PRG

```
use present .
    ndate=date
  process=process
  wmth=substr(dtoc(mdate),4,2)
  colo to w/w

  colo to n/n
6 clea to 23,71
olo to w+/b
 clea to 22,72
2 to 4,56 doub
 say ' COMPUTERISED-ACCOUNTING-PACKAGE '
 to 8,51 doub
 say 'NEWYEAR UPDATE SCREEN'
t.
2 say 'PREPARATORY ROUTINE FOR THE NEW YEAR'
 say 'Press "C" to continue or "E" to exit ...'

=0
0
hr(ch)) $ "CE"
```

```
 16,68
 $ 'E'
```

```
RRY - You can't have access"

his procedure now."
 ill end of the financial year !!!!'
  key to go back ...
```

```
     do b4runa
    case ch3==2
     do aftruna
    case ch3==3
     do atoca
    othe
     exit
   endc
 endd
clea
retu
```

NEWYEAR.PRG

```
use present
mdate=date
mprocess=process
nowmth=substr(dtoc(mdate),4,2)
set colo to w/w
clea
set colo to n/n
@ 4,6 clea to 23,71
set colo to w+/b
@ 3,7 clea to 22,72
@ 2,22 to 4,56 doub
@ 3,23 say ' COMPUTERISED-ACCOUNTING-PACKAGE '
@ 6,27 to 8,51 doub
@ 7,29 say 'NEWYEAR UPDATE SCREEN'
do whil .t.
  @ 12,22 say 'PREPARATORY ROUTINE FOR THE NEW YEAR'
  @ 16,20 say 'Press "C" to continue or "E" to exit ...'
  ch=0
  do whil ch=0
    ch=inkey()
    if upper(chr(ch)) $ "CE"
      exit
    endi
    ch=0
  endd
  @ 11,12 clea to 16,68
  if upper(chr(ch)) $ 'E'
    exit
  endi
  if nowmth<>'12'
    @ 12,25 say "SORRY - You can't have access"
    @ 13,32 say "to this procedure now."
    @ 15,20 say 'WAIT till end of the financial year !!!'
    @ 18,26 say 'Press any key to go back ...'
    set cons off
    wait
    set cons on
    exit
  endi
  if mprocess='N'
    @ 12,25 say "SORRY - You can't have access"
    @ 13,32 say "to this procedure now."
    @ 15,19 say 'Current transactions not yet processed !!!'
    @ 18,26 say 'Press any key to go back ...'
    set cons off
    wait
    set cons on
```

```
  exit
endi
@ 12,27 say 'PREPARING NECESSARY FILES'
@ 14,26 say 'FOR THE NEW YEAR ACTIVITIES'
@ 17,21 say 'WISHING YOU A GOOD ACCOUNTING YEAR !!!'
use bal
do whil .not. eof()
  macode=acode
  if substr(macode,3,2)='EX' .or. substr(macode,3,2)='IC'
    repl bbf1 with 0,bbf2 with 0,dr with 0,cr with 0,bcf with 0
  endi
  skip
endd
@ 19,25 say "NEW YEAR UPDATE COMPLETED !!!" ·
@ 21,31 say "Press any key ..."
set cons off
wait
set cons on
  exit
endd
clos all
clea
retu
```