



NORTHERN NIGERIA

**First Report from the Public
Accounts Joint Committee**

**Northern Nigeria Legislature
Session 1963-64**

*Ordered by the House of Chiefs and the House
of Assembly to be printed 1st September, 1963*

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FIRST REPORT OF THE PUBLIC ACCOUNTS JOINT COMMITTEE OF THE NORTHERN NIGERIA LEGISLATURE—SESSION 1963-64

MR SPEAKER/PRESIDENT

The Committee has the honour to report that they met and examined:—

- (a) The Report of the Director of Audit on the Accounts of the Government of Northern Nigeria for the year ended 31st March, 1962.
- (b) Voluntary Agencies Education Building Fund Accounts 1960-61 and 1961-62.
- (c) Capital Development Fund Accounts, 1959-60.
- (d) Revenue Equalisation Fund Accounts, 1961-62.
- (e) Native Authorities Motor Vehicle Insurance Fund Accounts, 1960-61.
- (f) Jos Hill Station Accounts, 1961-62.
- (g) Northern Nigeria Development Corporation Sixth Annual Report, 1960-61.
- (h) Gaskiya Corporation Accounts, 1960-61 and 1961-62.
- (i) Native Authorities Housing Corporation Accounts for the period 18th May, 1961 to 31st March, 1962.
- (j) Northern Nigeria Radio Corporation Accounts, 1961-62.
- (k) Northern Nigeria Sports Commission Accounts, 1961-62.
- (l) Northern Nigeria Marketing Board Seventh Annual Report, 1960-61.

2, Mallam Umaru Yola (Kano) was unable to attend any of the sittings of the Committee which started from 3rd to 11th June, 1963.

Report of the Director of Audit on the Accounts of the Government of Northern Nigeria for the Year ended 31st March, 1962

3. *Paragraph 3: Accountant-General's Financial Report.*—The Committee noted with appreciation that the Accountant-General had been able to distribute printed copies of his Financial Report for 1961-62 in advance of the Meeting.

4. *Paragraph 4: Losses of Public Funds and Stores.*—The Accountant-General informed the Committee that the increase in the incidence of losses had been maintained; he agreed to the need to process loss cases rapidly and to resolve with the minimum of delay any systemic weakness brought to light. The Accountant-General admitted that there had been considerable delays in his Headquarters and assured the Committee that his recent strengthening of that particular section of his staff would be maintained.

5. *Paragraph 5: Errors of Classification.*—The Accountant-General admitted that, paragraph 6 of the Audit Report of the Public Accounts Joint Committee (Session 1962-63) notwithstanding, the Finance Division of his Ministry considered the retention of the same revenue and expenditure sub-heads from year to year impracticable. As the Committee felt strongly that the vast majority of existing sub-heads could remain unchanged, the Accountant-General agreed to refer this matter back to his Permanent Secretary.

6. *Paragraph 6: Outstanding Vouchers.*—The Accountant-General referred to the main voucher store in Kaduna which now had to house twice the number of vouchers contemplated originally. He informed the Committee that this was the main reason for so many vouchers going astray in Treasury Headquarters and that the acquisition of a new store was being considered. The Accountant-General felt that the best way of

reducing the number of vouchers outstanding from Treasury Centres was to improve the calibre of Sub-Accountants, and advised that steps had already been taken to this end. He agreed to instruct Sub-Accountants to make more use of their existing powers to refuse payment to local accounting officers on new vouchers where the latter had failed to return previous vouchers.

7. *Paragraphs 8 and 9: Audit Queries.*—The Accountant-General undertook to report on the working of the new query procedure to the next Meeting of the Committee.

8. *Paragraph 10: Statutory Revenue.*—The Committee considered that care should be taken to ensure that figures in respect of statutory revenue incorporated in the account are correct and the Accountant-General agreed to arrange this.

9. *Paragraph 11: Reimbursements.*—The Committee was advised that of the five subheads referred to, two have been cleared in the subsequent financial year, two claims relating to the Northern Nigeria Development Corporation had been waived, and that the final one appertaining to reimbursement of Northern Cameroons expenditure was still under discussion with the British Government.

10. *Paragraph 12: Control of Receipt and Licence Books.*—The Committee was informed that the outstanding returns had now been provided to the Director of Audit. The Accountant-General advised the Committee that he intended to introduce a routine of scrutinising returns received in order to follow up those missing.

11. *Paragraph 13: Loan to Gaskiya Corporation.*—As the future of the Gaskiya Corporation is under review by Government, until a decision has been reached on this the question of repayment of the balance of this loan will have to rest in abeyance.

12. *Paragraph 14: Authorities for Expenditure.*—These are now complete.

13. *Paragraph 15: Control of Expenditure.*—The position in regard to expenditure incurred in excess of authorised provision has improved, and it was noted that the issue of the revised Financial Instructions (which have the current rules for expenditure control clearly stated) should further this improvement. However, the Committee feels that Ministries are allowed insufficient time between receiving the last of their tabulations for the year and the final closure of the Treasury Accounts in which to reconcile their accounts and correct misallocations. It is also clear that many Ministries do not yet appreciate the necessity of applying for additional provision before the exhaustion of a vote. At this stage the Committee does not wish to lay down limit; the importance of this cannot be over emphasised.

14. *Paragraph 17: Cost of Revenue Collection.*—The Accountant-General reported that the underpayment to the Federal Government in respect of 1960-61 had been made good, and that the outstanding formal declarations for 1961-62 had been received. He agreed to follow the standard procedure whereby such payments are made on the basis of the estimates for that year, with suitable adjustment in the following year, and apologised for not having done so previously.

15. *Paragraphs 18 and 19: Pensions Registers.*—The Committee was advised by the Accountant-General that posting and reconciliation had been completed to 31st March, 1962, with the exception of that for the period 1st October, 1954 to 31st March, 1958 for which authority to abandon had now been received. It is satisfied that there has been a marked improvement in the standard of work since the issue of the Audit Report and

the Accountant-General stated that he had no intention of removing the additional staff which had made this possible.

16. *Paragraph 20: Family Passages Grants.*—A revised procedure for controlling Family Passages Grants, which it was hoped would obviate future adverse criticism, was explained by the Accountant-General.

17. *Paragraph 21: Government Guarantee of Loans to Purchase Motor Vehicles.*—A new agreement between Government and United Dominion Corporation has been negotiated in which provision has been made for the termination of hire purchase agreements when the officers concerned leave the public service.

Statement of Assets and Liabilities

18. *Paragraph 22: Cash.*—A system of telegraphic reminders has been introduced to ensure, as far as possible, that Annual Boards of Survey on end of year cash and bank balances are held at all Centres.

19. *Paragraph 23: Bank Reconciliations.*—The Accountant-General stated that in March, 1963 he had issued a circular in an attempt to ensure more rapid clearance of items outstanding in bank reconciliations. Also, Treasury touring Accountants had been instructed to investigate outstanding items.

20. *Paragraph 24: Annual Boards of Survey.*—Having stated that many Annual Boards of Survey on cash were ill-equipped to deal with the task in hand, the Accountant-General agreed to approach his Permanent Secretary with a view to an amendment to Financial Instruction 2204 so that (where possible) at least one member of any such Board would have some accounting experience. He agreed, also, that reports of Boards of Survey received in Treasury Headquarters should be given adequate checking.

21. *Paragraph 25: Personal Advances.*—The Accountant-General explained the procedure in force for reviewing dormant balances, and agreed that with sustained effort the vast majority of the remaining accounts could be cleared. However, in regard to the Independence Celebration Advances, he feared that many local records were probably non-existent and that therefore little more could be expected in the way of recovery.

22. *Paragraph 26: Sinking Fund Assets.*—The Accountant-General apologised for the omission, as a footnote to the Balance Sheet, of the Sinking Fund established in accordance with the Loans (Amendment) Law, 1961.

23. *Paragraph 27: Revenue Equalisation Fund.*—The significance of the column headed "Previous Valuation" in the Statement of Investments is not entirely clear and it was agreed to delete it in future statements.

24. *Paragraph 28: Capital Development Fund.*—The 1960-61 Accounts are now complete and have been submitted for Audit examination. The Statement of Loans for 1961-62 is still in course of preparation.

25. *Paragraphs 29 and 30: Renewals Funds.*—Those referred to in the Audit Report have now been examined and gazetted, and the intention is to table them at the first opportunity. The Permanent Secretary, Ministry of Works informed the Committee that he hoped the Register of Assets for the Water Supplies Renewals Fund would be completed in nine months. The delay has been occasioned by Government taking over the Native Authorities' Water Undertakings.

26. *Paragraph 31: Native Treasuries Joint Special Reserve Fund.*—The final accounts have been examined and gazetted.

27. *Paragraph 32: Native Authorities Motor Vehicle Insurance Fund.*—The Committee accepted the accounts of the Native Authorities Motor Vehicle Insurance Fund for the year 1961-62 and received an assurance from the Permanent Secretary, Ministry for Local Government that the accounts for the two previous years, which has not been tabled due to a misunderstanding of the revised Directors for the Operation of the Fund, would be laid at an early date to enable the Committee to consider them at its next Meeting. The significance of the column headed "Previous Valuation" in the Statement of Investment is not entirely clear and it was agreed to delete it in future statements.

28. *Paragraph 33: Voluntary Agencies Building Fund.*—The accounts of this fund for the year 1961-62 were accepted by the Committee.

29. *Paragraph 34: Northern Nigeria Staff Housing Fund.*—The Committee was informed that these accounts had been examined but had not yet been tabled.

30. *Paragraph 35: Treasury Clearance Fund.*—The Accountant-General explained that, in regard to the Riot Damage Fund, until he received more information from the Provincial Secretary, Benue, he was unable to produce any proper accounts. Court and Station deposits have now been reconciled and cleared. The loan from the Northern Nigeria Development Corporation has been repaid.

31. *Paragraph 36: Other Governments Clearance Fund.*—Reconciliation statements have been forwarded to the Federation up to 31st March, 1962, to Eastern Nigeria, up to 30th November, 1962, to Western Nigeria, up to 31st December, 1962, and the Southern Cameroons balance agreed and the account closed.

32. *Paragraph 37: Public Debt Liabilities.*—The Accountant-General apologised for the omission, as a footnote to the Balance Sheet, of the balance outstanding on the United Kingdom Exchequer Loan.

Governor's Office

33. *Paragraph 38: Unauthorised Expenditure.*—The Private Secretary assured the committee that now that liabilities were properly noted in his Vote Book he was satisfied that unauthorised excesses would not recur, particularly as responsibility for His Excellency's personal railway coaches—the late charges in respect of which had always presented a problem—had been vested in the Permanent Secretary, Ministry of Internal Affairs.

The Premier's Office

34. *Paragraph 39: Unauthorised Expenditure.*—The Deputy Secretary to the Premier explained that seven of the nine excesses involved the Agent-General whose accounts always posed a problem. He informed the Committee that expenditure control was under review, with particular reference to the Agent-General's office.

35. *Paragraph 40: Overpayments of Salaries and Allowances.*—The overpayments concerned have been either recovered, written-off or are under action.

36. *Paragraph 41: Arrears of Revenue Returns.*—The Deputy Secretary to the Premier explained the delay in submitting some Arrears of Revenue returns as being due to

the variety of revenue and number of Provincial Secretaries involved, and again promised to try to ensure that future returns were both complete and on time.

Judicial

37. *Paragraph 42: Arrears of Revenue Returns.*—The Committee accepted the Chief Registrar's explanation of the delay in submission as being due to the tardiness of some Registrars in regard to which he had revised his Headquarters procedure.

Legislature

38. *Paragraph 43: Excess Expenditure.*—The Clerk explained that frequent staff changes vitiated attempts to control expenditure. As a result of a complaint by the Clerk concerning difficulties experienced at Treasury Headquarters, the Committee recommends that the Accountant-General publicise the officer to whom Accounting officers could approach for assistance in monthly reconciliations, in particular as regards obtaining copy vouchers and clearing misallocations.

Sharia Court of Appeal

39. *Paragraph 44: Arrears of Revenue Returns.*—The Committee accepted the Registrar, Sharia Court of Appeal's assurance that his revised Headquarters routine should prevent a repetition of this omission.

Agriculture

40. *Paragraph 45: Overpayments of Salaries and Allowances.*—The overpayments concerned have either been recovered, written-off or are under action.

41. *Paragraph 46: Motor Vehicle Maintenance.*—The Committee accepted the Deputy Permanent Secretary's explanation that maintenance schedules were often upset by urgent work schedules and notes that the Ministry's training programme, designed to produce Assistant Works Superintendents (Mechanical), should improve existing shortcomings in maintenance.

42. *Paragraph 47: Arrears of Revenue Returns.*—The outstanding returns have been submitted. The arrears consist mainly of debts for the sale of fertiliser the bulk of which the Permanent Secretary anticipates being able to collect.

Animal and Forest Resources

43. *Paragraph 48: Excess Expenditure.*—The Acting Permanent Secretary assured the Committee that every attempt would be made to detect misclassifications in time to effect the necessary adjustments before the accounts for the year are closed. The excess expenditure referred to in the Audit Report was due to this.

44. *Paragraph 49: Arrears of Revenue Returns.*—The Committee accepted the apology for the omission and the acting Permanent Secretary assured the Committee that this should not recur.

45. *Paragraph 50: Overpayments of Salaries and Allowances.*—The Committee noted that in one flagrant case disciplinary action had been taken against the two officers responsible. All overpayments have either been recovered, written-off or are under action.

Education

46. *Paragraph 51: Excess Expenditure.*—Additional provision has now been approved.

47. *Paragraph 52: Repairs to Motor Vehicles.*—The Permanent Secretary admitted that too much had been spent on repairs to this particular vehicle but said that it was essential that it be kept roadworthy as it was the only one on charge to the Institution concerned. The Committee was informed that, as a result of this and other similar cases, the Ministry of Works had instructed Provincial Engineers not to repair vehicles where they considered this to be either uneconomic or due to inadequate maintenance, without prior reference to the Ministry of Finance.

48. *Paragraph 53: Boards of Survey.*—It was explained to the Committee that the main cause of delay in the Ministry of Education was the intervention of the long vacation. The Permanent Secretary stated that, whenever possible, Boards were now held at the beginning of term. In regard to the general question, the Permanent Secretary, Ministry of Finance has issued a circular informing Ministries what is to be done when a President or Member, for any reason, is unable to continue.

49. *Paragraphs 54 and 55.* The Committee was informed that the standard of storekeeping at Soba had improved. The Ministry generally was impeded by a decision of the Ministry of Establishments and Training that they could not run their own storekeeper training scheme as such courses were the prerogative of the Ministry of Works. However, that Ministry was unable to absorb the number of trainees the Ministry of Education wished to enrol. The Committee therefore recommends that either the Ministry of Education be empowered to run its own series of courses or that the Ministry of Works scheme be expanded to cater for the required number; they consider also that the salary grading for storekeepers requires review particularly in comparison with prevailing commercial rates.

50. *Paragraph 56:* The Committee suggested that the Permanent Secretary should instruct that such stores as remained should be sold forthwith and that the claim already made for compensation in respect of the damaged plant must be followed up immediately. They note that retrospective approval had now been given for the transfer to Kano of the vehicle in question.

51. *Paragraph 57: Overpayments of Salaries and Allowances.*—All but seven of the original twenty-nine cases reported have been cleared. The remainder are under action.

52. *Paragraph 58: Arrears of Revenue Returns.*—The Permanent Secretary stated that the outstanding Arrears of Revenue Returns were submitted in December, 1962, and again gave an assurance of more prompt future submission.

Finance

53. *Paragraph 59: Excess Expenditure.*—Regret was expressed for this excess expenditure. The Committee felt that supplementary provision could have been obtained in respect of three of the five subheads concerned before these votes were exhausted, the Permanent Secretary advised that the expenditure control system within his Ministry was under review to this end.

54. *Paragraph 60: Key Security.*—The Accountant-General referred to a recent circular supplementary to Financial Instructions in which he had stressed that key-holders were personally responsible for the security of keys in their possession and that any suspicion that a key had been compromised should be reported immediately.

55. *Paragraph 61: Revenue Collectors Records.*—The Committee was informed of the revision of the procedure in Treasury Headquarters in connection with the scrutiny of the returns received from Sub Accountants relative to the checks carried out by the latter on the local revenue collectors' accounts. More senior staff were now engaged on this work with a view to ensuring that any revenue collector who does not pay in on time will be detected immediately.

56. *Paragraph 62:* The Accountant-General outlined the progress of the Sokoto case to-date. Negligence on the part of both Administration and Sub-Treasury personnel is evident, but the total loss has yet to be ascertained. He has issued instructions to sub-accountants that any failure by a revenue collector to pay in on time must be reported immediately and that no excuse will be accepted for procrastination.

57. *Paragraph 63: Laxity* on the part of Ministry of Works and Sub-Treasury staff at Zaria contributed to this loss which has been reduced to some £10 by recovery from the revenue collector concerned.

58. *Paragraph 64: Zaria Sub-Treasury.*—It is necessary to comment adversely on the manner in which Paper Money Registers were being kept at Kaduna (see below) and Zaria Sub-Treasuries. The Accountant-General agreed to draw Sub-Accountants' attention once again to the instructions covering the use of these registers and expressed the hope that increased inspection by touring officers would ensure conformity. The Accountant-General confirmed that all matters raised in the relevant Audit Inspection Report regarding shortcomings in Zaria Sub-Treasury had been cleared.

59. *Paragraph 65: Loss of Cash.*—The Accountant-General advised the Committee that because of the Kano case Sub Accountants had been reminded of the danger of not securing signed cheques and of allowing too many people to enter the cashier's cage. He then referred to the additional precautions introduced in connection with remittances subsequent to the Kaduna loss and informed the Committee that recent increased inspections of Sub and Local Treasury accounts is a further safeguard.

Health

60. *Paragraph 66: Arrears of Revenue Returns.*—The Permanent Secretary admitted that some Arrears of Revenue returns were still outstanding. He did not know how recoveries had progressed since 30th September, 1962. He emphasized the extent of reminder action taken in respect of Kaduna Nursing Home accounts and steps taken to secure the payment by Native Authorities of bills for purchases of medical supplies.

61. *Paragraphs 67 and 69: Jos Hospitals.*—The Committee was informed that many points outstanding from the Audit Inspection Reports in question had been cleared, and generally that with the issue of the 1962 Medical Handbook and with the recent posting to major medical units of the newly appointed Executive Officers (Hospitals) the day to day detail of hospital administration should improve considerably.

62. *Paragraph 68: Pankshin General Hospital.*—The Committee noted that this loss had been established at the lower figure of £267-8s-4d. Disciplinary action against the Pharmacist concerned is in hand.

Information

63. *Paragraph 70: Excess Expenditure.*—Due to a misunderstanding in the Ministry, applications for supplementary provision were not submitted before the accounts for the year were closed. All excess expenditure has now been authorised and the Acting Permanent Secretary hoped that there would be no further cause for complaint in this respect.

64. *Paragraph 71: Accident to Vehicle.*—The vehicle in question has been repaired and the necessary information for a claim against the owner of the private lorry responsible for the accident provided to the Ministry of Finance. It was claimed that delays had occurred due to a commercial firm's failure to supply the necessary spares in reasonable time and to the inexperience of the officer in Sokoto dealing with the case.

65. *Paragraph 72: Boards of Survey.*—The Committee accepted that, with one exception, the main cause of the delays in submitting these Boards of Survey reports lay outside the Ministry.

66. *Paragraph 73: Overpayments of Salaries and Allowances.*—Recoveries are proceeding in all cases where write-off has not been approved except in one where efforts are being made to trace a missing officer.

67. *Paragraph 74: Motor Vehicle Returns.*—The Committee was informed that the Ministry was trying to improve their reminder system with a view to the proper rendition of future motor vehicle returns. It was admitted that the two missing vehicles had still not been located. The Committee recommends that the Police be asked to assist. The Acting Permanent Secretary said that without the chassis and engine numbers, which he had sought from the Crown Agents, this might prove difficult. In any case, he felt that as these were specialised vehicles they must be somewhere in his Ministry. The Committee has requested a report at its next Meeting on the outcome of this search.

68. *Paragraph 75: Catering Rest Houses.*—It was explained to the Committee that the shortfall in Catering Rest House revenue was due almost entirely to the Kaduna and Yola Catering Rest Houses. That at Kaduna was no longer run by Government and because of reorganisation that at Yola was showing much improved results.

69. *Paragraph 76: Kaduna Catering Rest House.*—The Committee expresses dissatisfaction that there was no valuation of assets in respect of the transfer of the Kaduna Catering Rest House to the Northern Nigeria Development Corporation and was informed by the Northern Nigeria Development Corporation representative that this had been done on an estimated basis.

70. *Paragraph 77: Arrears of Revenue Returns.*—The Acting Permanent Secretary was asked how the assurance given at the last Meeting of the Committee that Arrears of Revenue returns would be submitted complete and on time had been implemented. The Committee was told of the series of reminder letters and telegrams which were issued to outstations. The Acting Permanent Secretary expressed the hope that this new routine would eventually improve the position regarding future returns.

Internal Affairs

71. *Paragraph 78: Excess Expenditure.*—The Committee accepted the explanation that both the Ministry of Internal Affairs and the Finance Division of the Ministry of Finance had been aware of this excess expenditure on essential services but the delay in providing covering approval had been occasioned by discussions regarding method.

72. *Paragraph 79: Arrears of Revenue Returns.*—All returns have now been delayed. The bulk of the arrears of £9,755 mentioned in the Audit report have been collected.

73. *Paragraph 80: Motor Vehicle Returns.*—Out of the total outstanding amount of £2,216 the sum of £515 has been collected. Although the Ministry is endeavouring to recover the remainder, at this late stage it is likely to have considerable difficulty in doing so. The representative informed the Committee that although the current procedure is adequate it was not so at the date these arrears accumulated.

74. *Paragraph 81: Cost of Telephone Facilities.*—The Committee has requested a report to be made at its next Meeting on the result of the discussions between the Ministry of Internal Affairs and Ministry of Finance (Finance Division) on how to examine and control the present heavy telephone bills. The suggestion is made that monthly, as opposed to quarterly, accounts would enable a better check to be made on the use of individual telephones. It was admitted that there had been some improvement after a circular had been issued and that a further circular might have beneficial results.

Land and Survey

75. *Paragraph 82: Arrears of Revenue Returns.*—The Permanent Secretary explained the system of rent collection and assured the Committee that although, for policy reasons, collection of arrears took some time, only a very small proportion is likely to be abandoned. He again undertook to see that further returns are complete and on time.

Local Government

76. *Paragraph 83: Arrears of Revenue Returns.*—It was explained that all but one of the revenue subheads concerned involved the Institute of Administration which at the time these Arrears of Revenue returns were due was in the process of being absorbed into the Ahmadu Bello University. In these circumstances there is unlikely to be any delay in future.

Social Welfare and Co-operatives

77. *Paragraph 84: Arrears of Revenue Returns.*—Of the amount of £5,487 only £392 has been collected. The problem of collection of Audit and Supervision Fees is entirely incidental to that of outstanding pre-season loans owed by the same Societies.

Trade and Industry

78. *Paragraph 85: Arrears of Revenue Returns.*—An apology was accepted in regard to the late submission of the Arrears of Revenue returns. They have now been received.

Works

79. *Paragraph 86: Overpayments of Salaries and Allowances.*—All the cases referred to have either been recovered, written off or are under active consideration. The Committee was informed of the steps taken in the Ministry to prevent a recurrence.

80. *Paragraph 87: Arrears of Revenue Returns.*—The outstanding returns are still not complete and the Permanent Secretary assured the Committee that he would endeavour to complete them as soon as possible and avoid a repetition of such delays in future.

81. *Paragraph 88: Losses of Diesel Fuel and Petrol.*—The Permanent Secretary stated that the Ministry's requisition form (SR 19) was being discontinued and was being replaced by a controlled, numbered combined requisition and issue voucher. The main cause of the Kano loss was uncontrolled requisition forms. Disciplinary action would be considered when the Police and final Board of Enquiry Reports were received.

82. *Paragraph 89: Thefts from Government Quarters.*—The Committee felt that on present facts all reasonable precautions were being taken to prevent thefts from Government quarters. The Ministry has reissued a circular reminding Ministry of Works officers of their responsibilities.

83. *Paragraph 90-92: Provincial Engineer, Maiduguri.*—The Committee accepted that remedial action has been taken on the points referred to in the Audit reports.

84. *Paragraph 93: Road Engineer, Kaduna.*—The Permanent Secretary alleges that no loss had been proved but the Committee feels that the differences between closing and opening ledger balances should be costed and written off. The supervising officer has been reprimanded and the staff involved terminated for inefficiency.

85. *Paragraph 94: Provincial Engineer, Sokoto.*—The Committee was informed that once an investigating team had finished its present work it would proceed to Sokoto to report on the matter raised in the Audit Report.

86. *Paragraph 95: Provincial Engineer, Mubi.*—The Permanent Secretary explained that petrol supply and motor vehicle maintenance facilities were made available by him in Mubi only when the Province was first formed but that record had been inadequate. This had now been regularised and all arrears met. The Audit report has been replied to.

87. *Paragraph 96: Stores Accounts, Minna.*—The Permanent Secretary admitted that as essential records were now missing nothing more could be done other than write-off of the alleged loss. The Committee drew attention to the need for the rapid processing of Audit Inspection Reports.

88. *Paragraphs 97 and 98: Local Cannibalisation of Vehicles.*—The Committee was informed that a circular forbidding local cannibalisation was issued recently from the Ministry of Works. The circular deals with the overall policy of controlled stripping of parts from vehicles.

89. *Paragraph 99: Boards of Survey and Enquiry.*—The reasons given for the delay in cases (a) and (c) in the Audit Report were admitted. In regard to (b), the delay was caused by incorrect routing by the Ministry of Finance.

Capital Development Fund Accounts, 1959-60

90. The excess expenditure referred to in paragraph 2 of the Audit Report has not yet been cleared and the Ministries concerned are in correspondence with the Ministry of Finance to this end. In the case of the twenty-nine items referred to in paragraph 3, where the latest Estimated Total costs have been exceeded, the Committee was informed that the question of the revision of these ceilings is also under consideration in that Ministry.

General

91. The Committee has no further comment to make on the accounts recorded in paragraph 1 above, and sees no reason why these accounts should not be accepted by the Legislature, except in the case of the Northern Nigeria Radio Corporation Accounts, 1961-62. The Committee was informed that those tabled are inaccurate and that revised Accounts will be presented at the first opportunity.

Members:—

Lamido of Adamawa
Etsu of Pategi
Emir of Gumel
Emir of Yauri
Emir of Wase
Emir of Abuja
Alhaji Ibrahim Yakubu
Alhaji Muhammadu Sada Nadada
Alhaji Hassan, Dallatun Abuja
M. Muh. Mustafa Maude Gyani
Mr V. I. Orjime
Mr Olarewaju Afolayan

I have the honour to be
Sir,

Your obedient servant,

ALHAJI UMARU SULAIMAN

Emir of Bedde,

Chairman

**RAHOTON FARKO NA HADADEN KOMITIN LISSAFCE-LISSAFCE
KUDADEN GWAMMATI NA MAJALISUN DOKOKIN NIJERIYA
TA AREWA, HADUWAR 1963-64**

SHUGABAN MAJALISAR WAKILAI/SARAKUNA:

Komitin tana farin cikin sanarwa cewa ta taru ta bincika:—

- (a) Rahoton Darektan Ma'aikatan Odit kan Lissafce-lissafcen Kudaden Gwamnati na Nijeriya ta Arewa Saboda Shekaran da ta kare ran 31 ga Maris, 1962.
- (b) Lissafce-lissafcen Kudin Gini na Masu Makarantun Kansu 1960-61 da 1961-62.
- (c) Lissafce-lissafcen Dunkulen Kudin Raya Kasa, 1959-60.
- (d) Lissafce-lissafcen Kudin Daidaita Kudin Shiga, 1961-62.
- (e) Lissafce-lissafcen Kudin Inshora na Motocin En'e-en'e, 1960-61.
- (f) Lissafce-lissafcen Kudin 'Hill Station' na Jos, 1961-62.
- (g) Rahoton Shekara-shekara na Shida na Hukuman Raya Kasa na Nijeriya ta Arewa, 1960-61.
- (h) Lissafce-lissafcen Kudin Kamfanin Gaskiya, 1960-61 da 1961-62.
- (i) Lissafce-lissafcen Kudin Hukuman Gina Gidaje na En'e-En'e tsakanin 18 ga Mayu, 1961 zuwa 31 ga Maris, 1962.
- (j) Lissafce-lissafcen Kudin Kamfanin Rediyon Nijeriya ta Arewa, 1961-62.
- (k) Lissafce-lissafcen Kudin Hukumar Wasanni na Nijeriya ta Arewa, 1961-62.
- (l) Rahoton Shekara-shekara na Bakwai na Hukumar Ciniki ta Nijeriya ta Arewa, 1960-61.

2. Mallam Umaru Yola Kano bai sami damar halarta taron Komiti wacce ta fara daga ran 3 zuwa 11 ga Yuni, 1963.

**Rahoton Darektan Ma'aikatar Odit Kan Lissafce-lissafcen Kudaden
Gwamnatin Nijeriya ta Arewa Saboda Shekarar da ta Kare 31 ga Maris, 1962**

3. *Sakin Layi na 3: Rahoton Kudi na Akanta-Janar.*—Komiti ta yi murna da gane cewa Akanta-Janar ya raba bugagun kofe na Rahoton Kudi na 1961-62 kafin lokacin Taro.

4. *Sakin Layi na 4: Bace-bacen Kudade da Kayayyakan Gwamnati.*—Akanta-Janar ya sanarda Komiti cewa har yanzu dai akwai karuwa ga bace-bacen kayayyaki; amma ya yarda da bukatar sarrafarwa kan bace-bace nan da nan inda aya zartaswa game da wata alamar lahani ba tare da jinkiri ba. Akanta-Janar ya yarda da cewa an sami jinkiri yawa a Hedkwatansa kuma ya tabbatarwa komiti cewa za a ci gaba da karfafa wannan sashi na ma'aikatansa da aka yi kwanan nan.

5. *Sakin Layi na 5: Kuskure Wajen Raba Azuzuwa.*—Akanta-Janar ya yarda cewa sakin layi na 6 na rahoton Odit na Hadaddiyar komitin lissafce-lissafcen kudaden Gwamnati (Gamuwa ta 1962-63) wanda bai dace ba, Fannin Kudi na Ma'aikatarsa ta yarda da cewa rike kananan azuzuwa iri daya na Kudin Shiga da na Kashewa shekara-shekara ba zai yiwu ba. Da yake komiti tana jin lallai cewa za'a iya barin mafi yawan kananan ajujuwa ba tare da an canja su ba, Akanta-Janar ya yarda cewa zai kai maganar ga Babban Sakatarensa.

6. *Sakin Layi na 6: Takardun Biyan da ba'a Dawo da Su ba.*—Akanta-Janar ya ambaci wurin ajiye takardun biya na nan Kaduna wanda ke takardun biyan da ke

cikinsa yanzu sun riba wadanda aka yi niyyar a dinga ajiyewa da farko. Ya shaida wa komiti cewa wannan shine babban dalilin da yasa wasu takardun biya da dama su kan akanta a Hedkwatar Baitulmali kuma ana shawara kan bukarar gina wani sabon sito. Akanta-Janar ya ga cewa hanya mafi kyau ta rage yawan takardun biyan da ba'a kawo su daga baitulmaloli ba shine a kyautata mukamin kananan akanta, kuma ya bada shawarar cewa an rigaya ma an yi wani abu game da wannan. Ya yarda ya umurci kananan akantoci su kara amfani da ikon da suke da shi wajen kin biyan masu lissafin kuɗi na wurarensu kan sabbin takardun biya idan kananan akanta-akanta basu mayar da takardun biyan da aka biya da ba.

7. *Sakin Layi na 7 da na 9: Tambayoyin Odit.*—Akanta-Janar ya yi alkawarin baiwa komitin labari kan aƙin sabuwar hanyar yin tambaya a taro mai zuwa.

8. *Sakin Layi na 10: Kudaden Shiga Bisa Doka.*—Komiti ta ga cewa dole ne a yi hankali don a tabbatadda cewa harrufa game da kudaden shiga bisa doka wadanda aka sa su cikin lissafi sun zama daidai kuma Akanta-Janar ya yarda zai shirya haka.

9. *Sakin Layi na 11: Sake Biyace-biyace.*—An baiwa komiti shawarar cewa daga cikin kananan ajujuwa biyar da aka ambata an biya guda biyu a shekarar kuɗi da ta bi, an yafe biyace-biyace guda biyu game da Kamfanin Raya Kasa na Nijeriya ta Arewa kuma shi daya na karshen game da biyan kuɗin kashewan Kamaru ta Arewa har yanzu ana shawara a kansa da Gwamnatin Ingila.

10. *Sakin Layi na 12: Kula da Rasi da Littafin Lasin.*—An sanar da Komiti cewa yanzu an baiwa Darektan Odit sauran labarun wata-watan da ba'a bayar ba. Akanta-Janar ya baiwa komiti shawarar cewa yayi niyyar ya gabatar da sabuwar hanyar hinciken labarin wata-wata da aka karba don bin bayan wadanda suka bata.

11. *Sakin Layi na 13: Rancen da aka baiwa Kamfanin Gaskiya.*—Tun da ya ke Gwamnati tana duba sha'anin matsayin Kamfanin Gaskiya a nan gaba, idan ba an gama shawara akan wannan ba dole a jingine maganar biyan sauran wannan kuɗin.

12. *Sakin Layi na 14: Bada Izinin Kashe Kuɗi.*—Wadannan yanzu sun cika.

13. *Sakin Layi na 15: Kula da Kashe Kuɗi.*—An kyautata matsayin sha'anin kuɗi fiye da yadda aka tanada, kuma an gane cewa bayar da kyautatattun Nakalce-Nakalce game da kudaden Gwamnati da aka yi (wadanda a cikinsu aka baiyana a fili sharuɗɗan kula da Kashe kuɗi) zai kara ingartadda wannan cigaba. Duk da haka komiti tana ganin cewa lokacin da ake baiwa Ma'aikatu tsakanin lokacin da suka karbi shirye-shiryensu na karshe na shekara da rufe lissafce-lissafcensu na baitulmali wanda za su daidaita lissafce-lissafcensu su kuma yi 'yan gyare-gyare yayi kadan. Kuma har wa yau an gane cewa Ma'aikatu da yawa ba su gane wajabtar neman karin tanadi kafin kuɗin wani aji ya kare ba. A yanzu dai komiti ba ta son ta kayyade wani abu; muhimmancin wannan dai, ba sai an fada ba.

14. *Sakin Layi na 17: Abinda ake Kashewa kan Tara Kudin Shiga.*—Akanta-Janar ya bada rahoton cewa an kyautata sha'anin samun kuɗin da ba'a biya Gwamnatin Tarayya ba na 1960-61, kuma an sami labarin samun kuɗin da Gwamnatin Tarayya ta ke bi na 1961-62. Ya yarda zai bi madaidaiciyar hanya ta yadda za'a rika yin wadannan biyace-biyace na kowace shekara, da kuma 'yan gyare-gyaren da suka dace a shekara mai bi, kuma ya roki gafara don rashin yin haka tuntuni.

15. *Sakin Layi na 18 da na 19: Rajistan Fensho.*—Akanta-Janar ya baiwa komiti shawara cewa an kare aikawa da kuma daidaitawa har zuwa 31 ga Maris, 1962, banda na dan lokacin nan tsakanin 1 ga Oktoba, 1954 zuwa 31 ga Maris, 1958 wanda yanzu an sami ikon bariinsa. Komiti ta gimsu da cewa an sami ci gaba sosai wajen aiki tun da aka bada rahoton Odit, kuma Akanta-Janar ya fadi cewa ba shi da niyyar fitar da wadannan ma'aikata da aka kara don su suka jawo ci gaban.

16. *Sakin Layi na 20: Kudin Taimakon Tafiye-tafiyen Iyalai.*—Akanta-Janar ya baiyana kyautatacciyar hanyar kula da kudin taimakon tafiye-tafiyen iyalai, wanda ake fata zai hana wassu soke-soke nan gaba.

17. *Sakin Layi na 21: Lamunin Gwamnati don Sayan Motoci.*—An yi wata sabuwar yarjejeniya tsakanin Gwamnati da Kamfanin U.D.C. wanda aka tanadi dakatarda yarjejeniyar lokacin da ma'aikatan da abin ya shafa suka bar aikin Gwamnati.

Bayanin Kayayyaki

18. *Sakin Layi na 22: Tsabar Kudi.*—An gabatadda wata sabuwar hanya ta waya don yin tuni don a tabbatar da cewa ana kafa Hukumomin Binciken Tsabar Kudi da kuma samun kufade a banki a dukkan wurare kowace shekara.

19. *Sakin Layi na 23: Daidaitawar Kudin Banki.*—Akanta-Janar ya baiyana cewa a watan Maris na 1963 ya aika da takardar fadakarwa don kokarin hanzarta daidaita sauran kufaden a banki nan da nan. Har wa yau kuma an umurei Akantoci masu ziyarar Baitulmali cewa su rika binciken abubuwan da ba'a gama da su ba.

20. *Sakin Layi na 24: Hukumar masu Bincike na Shekara-shekara.*—Kamar yadda aka baiyana cewa Hukumomin Binciken Kudi na shekara-shekara da yawa basu dace da aikin ba, Akanta-Janar ya yarda zai yi magana da Babban Sakataren Ma'aikatarsa don duba gyaran Umurnin Kudaden Gwamnati na 2204 don a hada duk inda zai yiwu a sami wakili guda na irin wannan Hukuma ya kasance ya gwanince da aikin lissafce-lissafcen kudi. Har wa yau kuma ya yarda da cewa rahoton Hukumomin Bincike wanda aka karɓa a Hedkwatar Baitulmali za'a rika bincikensu sosai.

21. *Sakin Layi na 25: Rancen da ake Baiwa Mutane.*—Akanta-Janar ya bayyana hanyar da ake bi don sake duba sauran kufaden da ba'a biya ba, ya kuma yarda cewa idan aka kara kokari za'a iya samun sauran kufaden da suka saura. Duk da haka game da basussukan da aka bayar don bikin Mulkin Kai, yana tsammani cewa wassu litattafai na wurare da yawa sun bata sabota haka yana tsammani kaƙan ne kawai za'a iya samu daga ciki.

22. *Sakin Layi na 26: Kudin Biyace-biyacen Basussuka.*—Akanta-Janar ya roki gafara don tsallakewan da aka yi, wurin bayani a kasa cikin Takardar Bayanin Sauran Kudi, na kudin biyace-biyacen Basussuka wanda aka kafa daidai da (Gyaran) Dokan Basussuka, 1961.

23. *Sakin Layi na 27: Kudin Daidaita Kudin Shiga.*—Muhimancin-jerin nan mai suna "Darajan da aka yi wa Kayayyaki" a cikin Bayanin Kudin Jari ba'a baiyana shi ba, kuma an yarda nan gaba za'a soke shi.

24. *Sakin Layi na 28: Dunkulen Kudin Raya Kasa.*—An gama Lissafce-lissafcen 1960-61 a yanzu an kuma bada su ga Odit don bincike. Har yanzu Bayanin Basussuka na 1961-62 ana kan shirinsa.

25. *Sakin Layi na 29 da na 30: Kudin Sabunta Kayayyaki.*—Duk wafanda aka yi maganarsu a rahoton Odit dai yanzu an duba su an kuma saka su a Gazet, kuma ana nufin a kawo su gaban Komiti a duk lokacin da aka sami dama. Babban Sakataren Ministan Ma'aikatan Ayyuka ya sanar da Komiti cewa yana fatan cikin wata tara za'a kare yin rajistan kayayyaki na Kudaden Sabunta Kayayyakin bada ruwan sha. Abinda ya kawo jinkirin kuwa shine saboda karbar sha'anin ruwan sha na En'e-en'e, da Gwamnati ta yi.

26. *Sakin Layi na 31: Keɓɓaben Kudi Musamman don Hadadden Baitulmalolin En'e-en'e.*—An duba lissafce-lissafce na Karshe kuma an saka su a Gazet.

27. *Sakin Layi na 32: Kudin Inshora na Motocin En'e-en'e.*—Komiti ta yarda da lissafce-lissafcen kudaden Inshoran Motocin En'e-en'e na shekarar 1961-62 kuma ta sami tabbatarwa daga Babban Sakataren Ma'aikatar Ministan Mulkin En'e-en'e cewa lissafce-lissafce na shekaru biyu da suka wuce, wanda ba'a kawo su gaban Komiti ba saboda dan wani rashin gan'awan da Darektocin sha'anin suka yi, za'a kawo su gaban Komiti da wuri don ta sami damar duba su a taronta na gaba. Muhimmancin jerin nan mai suna "Darajan da aka yi wa kayayyaki" a cikin Bayanin Kudin Jari ba'a baiyana shi ba kuma an yarda nan gaba za'a soke shi.

28. *Sakin Layi na 33: Kudin Gine-ginen Masu Makarantun Kansu.*—Komiti ta yarda da lissafce-lissafcen wannan kudi na shekarar 1961-62.

29. *Sakin Layi na 34: Kudin Ginin Gidajen Ma'aikatan Gwamnatin Nijeriya ta Arewa.*—An shaida wa Komiti cewa an gama duba lissafce-lissafcen wannan kudade amma ba'a kawo su gaban Komiti ba.

30. *Sakin Layi na 35: Kudin Biyan Baitulmali.*—Akanta-Janar ya baiyana cewa gameda keɓaɓɓun kudade don Barna a Hargitsi, ba zai iya bada wani takamammen lissafi ba, sai idan ya sami ka'anan bayani daga Sakataren Lardi na Benue. Kudaden da aka ajiye a Kotuna da kuma Tashishi an daidaita su. An biya bashin da aka karɓa daga Kamfanin Raya Kasa na Nijeriya ta Arewa.

31. *Sakin Layi na 36: Kudin Biyan Sauran Gwamnatoci.*—An baiwa Gwamnatin Tarayya Bayanin Da'irata Kudade har zuwa 31 ga watan Maris, 1962, kuma Gwamnatin Nijeriya ta Gabas har zuwa 30 ga watan Nuwamba, 1962, Gwamnatin Nijeriya ta Yamma har zuwa 31 ga Disamba, 1962, kuma an yarda da sauran kudin da ke tsakani da Kamaru ta Kudu kuma an ruba sha'anin kudi da ita.

32. *Sakin Layi na 37: Rancen da Gwamnati ke Bayarwa.*—Akanta-Janar ya nemi gafara don rashin sa'an sauran rance Gwamnatin Ingila, wurin bayani a kasa cikin Takardan Bayanin Sauran Kudi.

Ofishin Gwamna

33. *Sakin Layi na 38: Zarce Kimanin Kudin Kashewa.*—Sakataren Gwamna ya tabbatarwa Komiti cewa an lura da dukkan wasu abubuwan da zasu faru nan gaba cikin ajinsa, ya giɓsu da cewa zarce kudin kashewa ba zai sake aukuwa ba, musamman game da taragun jirgin kasa na Gwamna—wadanda cajinsu a da yana bada wahala—an dor nauyin kan Babban Sakataren Ministan Al'amuran Gida.

Ofishin Firimiya

34. *Sakin Layi na 39: Zarce Kudin Kashewa.*—Mukaddashin Babban Sakataren Firimiya ya baiyana cewa bakwai daga cikin zarce kudin kashewa guda tara da aka yi

magana kansu sun shafi. Wakilin Nijeriya ta Arewa a Ingila ne wanda yake kullum lissafce-lissafce suna bada wahala kwarai. Ya shaida wa Komiti cewa ana duba sha'anin kula da tafiyadda kudin kashewa, musamman game da Ofishin Wakilin Nijeriya ta Arewa a Ingila.

35. *Sakin Layi na 40: Karin Biyace-biyacen Albashi da Alawus.*—Karin biyace-biyacen da abin ya shafa an same su ko an soke su ko ana magana akansu.

36. *Sakin Layi na 41: Bayanin Lissassafan Kudin Shiga.*—Mukaddashin Sakataren Firimiya ya bayyana makara game da samun bayanin lissassafan kudin shiga, saboda bambancinsu daga Sakatarorin Larduna, amma ya yi alkawarin yin kokarin tabbatac da cewa bayanin lissafan nan gaba zasu zama daidai kuma akan lokaci.

Ma'aikatar Fanin Shari'a

37. *Sakin Layi na 42: Bayanin Lissassafan Kudin Shiga.*—Komiti ta karbi bayanin Babban Rajistara game da makarar wurin bada bayanin saboda kumamancin wadansu rajistarori, don haka ya sake buga hanyar tafiyadda aiki na Hedkwatarsa.

Majalisun Dokoki

38. *Sakin Layi na 43: Zarce Kimanin Kashe Kudi.*—Magatakardan Majalisa ya bayyana cewa yawan caccanja ma'aikata ya rage kokarin tafiyadda kudin kashewa sosai. Bisa sakamakon kukan da Magatakardan yayi game da wahalce-wahalce da yake samu a Baitulmalin Hedkwata, Komiti ta shawartawa Akanta-Janar cewa ya bada sanarwar ma'aikacin da Ma'aikatan bada lissafce-lissafce kudi zasu gare shi don taimako cikin lissafin daidaita kudade wata-wata, da kuma samun kofen takardun biya da kuma gyara wadansu abubuwan da ba daidai ba.

Kotun Daukaka Kara na Shari'a

39. *Sakin Layi na 44: Bayanin Lissafin Kudin Shiga.*—Komiti ta tabbatar wa Rajistara na Kotun Daukaka Kara na Shari'a cewa sake hanyar tafiyadda aiki na Hedkwatarsa zai hana sake irin wannan rashin kulawa.

Ma'aikatar Aikin Gona

40. *Sakin Layi na 45: Karin Biyace-biyacen Albashi da Alawus.*—Karin biyace-biyacen da abin ya shafa, an same su, ko an soke su ko ana magana a kansu.

41. *Sakin Layi na 46: Kula da Motoci.*—Komiti ta karbi bayanin Mukaddashin Babban Sakatare cewa yawanci akan jirkita fasalolin kyautatawa sabo da fasalin aikin hanzari, amma shirin koyarwa na Ma'aikatar wanda zai horadda kananan Injiniyoyi masu kula da (Motoci) zai gyara 'yan makarce-makarce game da kyautatawar.

42. *Sakin Layi na 47: Bayanin Lissafin Kudin Shiga.*—An aika da Dadaddun labarun kudaden da ba'a biyasu ba. Su wadannan kudade yawancinsu na bashin da aka sayar da takin gona ne. Bisa jimlar yawan wadannan, Babban Sakatare yana zaton zai tattara kudaden.

Ma'aikatar Albarkatun Dabbobi da Gandun Daji

43. *Sakin Layi na 48: Karin Kashe Kudi.*—Mukaddashin Babban Sakatare, ya tabbatar wa Komiti cewa an yi dukkan kokari don a gano lissafin aji na kudin kan lokaci don wajibban daidaitawa kafin a rufe lissassafan kudi na shekara. Karin Kashe Kudi da aka yi magana akai cikin Rahoton Odit ya faru sabo da hakane.

44. *Sakin Layi na 49: Bayanin Dadaddun Kudaden Shiga.*—Komiti ta karbi neman gafarar Mukaddashin Babban Sakatare game da mantuwar, ya kuma tabbatar wa Komiti cewa wannan ba zai sake faruwa ba.

45. *Sakin Layi na 50: Karin Biyan Kudin Albashi da Alawus.*—Komiti ta gane cewa a game da wannan laifin an hukunta ma'aikata biyu da suke da hakkin. Dukkan karin biyace-biyacen an same su ko an soke su ko ana magana a kansu.

Ma'aikatar Ilmi

46. *Sakin Layi na 51: Karin Kashe Kudin Kashewa.*—An yarda da tanadin karin.

47. *Sakin Layi na 52: Gyaran Motoci.*—Babban Sakatare ya yarda cewa an kashe kudi da yawa don gyara wannan motar, amma ya ce kuma lalle ya kamata don kuwa ita ce kadai motar Makarantar. A halin haka kuma an shaida wa Komiti cewa Ma'aikatar Ministan Ayyuka ta nakaltar da Injinuyoyin Larduna kan kada su gyara wata motar da suka ga gyaranta ba wani riba ko kuma babu isasshen kyautatawa ba tare da sun shaida wa Ma'aikatar Ministan Kudi ba.

48. *Sakin Layi na 53: Hukumar Bincike.*—An bayyana wa Komiti cewa babban abin da ya sa jinkiri a Ma'aikatar Ministan Ilmi shine wani dogon hutu. Kuma Babban Sakatare ya fadi cewa in dai har da hali to Hukumar sukan yi taro a farkon shekara, game da sauran tambayar kuma, Babban Sakatare na Ma'aikatar Ministan Kudi ya aika da takardar fadakarwa kan shaida wa Ma'aikatun Ministoci abin da ya kamata a yi lokacin da Shugaba ko wani wakili ba zai iya ci gaba ba sabo da wani dalili.

49. *Sakin Layi na 54 da na 55:* An shaida wa Komiti cewa yanzu an kyautata hanyar tafiyadda wurin ajiye kaya a Soba. Watau abin da ya hana Ma'aikatar Ministan ci gaba shine don kan cewa ba zata iya tafiyadda shirinta na koyadda malaman tsaron wurin ajiye kaya ba, sabo da haka sai kososin suka zama ikon Ma'aikatar Ministan Ayyuka ne. Amma duk da haka ita Ma'aikatar Ministan Ayyukan bata debi dukkan masu koyo da Ma'aikatar Ministan Ilmi ke bukatata ba don ta tafiyadda irin nata shirye-shiryen kososin, ko kuma a fadada shirin koyarwa na Ma'aikatar Ministan Ayyuka don a samu jimlar wadanda ake bukata, kuma har wa yau Komiti ta ga cewa ya kamata a sake duba tsarin albashin darajar malaman tsaron wurin ajiye kaya tun bama in an kwatanta da irin biyan kudi na Kamfanonin Ciniki ba.

50. *Sakin Layi na 56:* Komiti ta ba da shawarar cewa Babban Sakatare ya nakaltar da a sai da sauran kayayyakin da aka ajiye kuma lalle a biya neman da aka yi don lalacewar injin sana'o'i. Kuma Komiti ta gane cewa an yarda da ranar maida motar da ake magana a kai Kano.

51. *Sakin Layi na 57: Karin Biyace-biyacen Albashi da Alawus.*—Maganganu bakwai daga cikin guda Ishirin, tara da aka bada rahotonsu an gama dasu sauran kuma ana duba su.

52. *Sakin Layi na 58: Labarin Dadaddun Kudin Shiga.*—Babban Sakatare ya fadi cewa labarun dadaddun kudi masu shiga an aika dasu cikin watan Disamba, 1962 ya kuma tabbatar da cewa nan gaba za'a aika da su kan lokaci.

Ma'aikatar Ministan Kudi

53. *Sakin Layi na 59: Karin Kashe Kudi.*—An bayyana bakin ciki game da wannan kashe kudi da ba'a bada izni ba. Kuma Komiti taji cewa mai viwu wa ne a sami

karin tanadi game da kananan ajujuwa uku daga cikin guda biyar da abin ya shafa kafin wadannan ajujuwan kudin kashewa su kare. Kuma an ba wa Babban Sakataren shawara cewa ana sake duba shirin ajiye kudin kashewa na ma'aikatar sa game da haka.

54. *Sakin Layi na 60: Kiyaye Mabudai.*—Akanta-Janar ya yi bayani game da takardar fadakarwa da ya aika bada dadewa ba Karin Nakaltarwar Kudi inda kuma a ciki ya karfafa cewa masu riƙe da mabudai suke da hakkin kula da sukuna dukkan wani zaton cewa an bar mabudan a fili to za'a bada rahoton nan da nan.

55. *Sakin Layi na 61: Ajiyeyyun Takardun Mallaman Tara Kudin Shiga.*—An shaida wa Komiti sake tsarin hanyar tafiyadda aiki a Baitulmalin Hedkwata don dudduba jawabun da ake samu daga kananan Akanta-Akanta game da binciken da suka yi kan lissassafan kudaden mallaman tara kudin shiga. Yanzu ma an sa manyan ma'aikata da yawa kan wannan irin aikin don a tabbatad da cewa dukkan wani malamin tara kudin shiga da bai biya kudinsa cikin lokaci ba za'a iya gane shi nan da nan.

56. *Sakin Layi na 62: Akanta-Janar ya bayyana irin ci gaban da aka yi game da maganar Sokoto har wa zuwa yanzu.* Kuma an gane rashin kula da aiki da haka gudanadda mulki na Ma'aikatar Karamin Baitulmalin Gwamnati, amma ba'a iya sanin jimlar abinda ya bata ba. Kuma ya bada nakaltarwa ga kananan akanta-akanta cewa a kai rahoton duk wani malamin tara kudin shiga da bai biya kudinsa cikin lokaci ba, kuma ba za'a karbi neman gafara ba game da jinkirin.

57. *Sakin Layi na 63: Rashin Kulawa da aiki na Ma'aikatar Ministan Ayyuka da ma'aikatar Karamin Baitulmalin Gwamnati na Zariya shine ya kawo wannan batan kudi,* amma batan ya ragu da £10 da aka samu daga wurin malami mai tara kudin shiga da abin ya shafa.

58. *Sakin Layi na 64: Karamin Baitulmalin Zariya.*—Ya wajaba ay magana game da yadda ake ajiye Rajistan Takardun Kudi a Kananan Baitulmalin Kaduna (dubi kasa) da na Zariya. Akanta-Janar ya yarda da ya sake jawo hankalin Kananan masu lissafin kudi kan nakaltarwar da ta shafi yin amfani da wadannan littattafan rajista, kuma yayi fatan cewa yawan duddubawa da ma'aikata masu rangadi ke yi za tabbatadda abin da ake yi. Akanta-Janar ya gaskata cewa dukkan maganganun da aka yi cikin Rahoton Binciken Odit game da 'yan jinkiri a Karamin Baitulmalin Zariya yanzu an gama da su.

59. *Sakin Layi na 63: Batan Kudi.*—Akanta-Janar ya ba wa Komiti shawara cewa sabo da maganan nan ta Kano, an tunadda kananan akanta-akanta irin hadarin rashin samun chek da aka sa hannu da kuma yardar wa mutane da yawa suna shiga inda aka keba wa Kashiya (Mai biyan Kudi) ya kuma bayyana karin hanyoyin kiyayewa da aka gaba game da kudaden da aka aika suka bace a Kaduna, ya kuma sanar da Komiti cewa karin duddubawa na lissassafan kudaden Kananan da kuma Baitulmalin En'e-en shima kiyayewa ne.

Ma'aikatar Lafiya

60. *Sakin Layi na 66: Labarun Dadaddun Kudaden Shiga.*—Babban Sakataren ya yarda da cewa har yanzu akwai labarun dadaddun Kudaden shiga da ba'a aika da su ba. Bai kuma san ko wani irin ci gaba aka yi ba don a same su tun ranar 30 ga Satumba, 1962. Ya kuma karfafa dogon tunin da aka yi game da lissassafan kudaden Gidan Jiyya (Nursing

(ome) na Kaduna da kuma irin hanyoyin da aka bi don a sa En'e-en'e su biya kudade da magungunan da suka saya.

61. *Sakin Layi na 67 da na 69: Asibitin Jos.*—An shaida wa Komiti cewa madaddun maganganu daga Rahoton Binciken Odit an gama da su, a halin haka kuma manyar gudanadda mulkin asibitoci na yau da kullum zai kyautatu tun ba ma da aka bada tattafin tafiyadda Aikin Asibiti da aka buga cikin 1962 ba, aka kuma aika da Kananan Ma'aikatan Mulki na (Asibitoci) a kowane babban Asibiti.

62. *Sakin Layi na 68: Babban Asibitin Pankshin.*—Komiti ta gane cewa kuɗin da a bata ya kai kasa da £267-8-4. Amma yanzu hukuncin da za'a yi wa shi Mai Hada Maganin yana hannu.

Ma'aikatar Watsa Labaru

63. *Sakin Layi na 70: Zarce Kudin Kashewa.*—Sabo da 'yan wadansu rashin jituwa ba'a aika da takardun neman karin tanadi ba har kafin a rufe lissassafan kuɗi na shekara. Yanzu an bada iznin karin kashu kuɗi, kuma Mukaddashin Babban Sakataren yayi fatan da za'a sake samun wani abin da za'a yi kuka a kai ba nan gaba.

64. *Sakin Layi na 71: Hadarin Mota.*—An gyara motar da tayi hadarin, kuma an aika wa Ma'aikatar Ministan Kuɗi da sanarwar da ta bukaci shi mai waɗɗan motan da ake da hakkin hatsarin, ya biya wadansu kudade. Kuma ance an sami wadansu jinkirin aboda rashin samun kayayyakin gyara da suka wajaba cikin lokaci daga Kamfani, kuma da rashin fwarewar babban ma'aikacin da yake tafiyadda maganar a Sokoto.

65. *Sakin Layi na 72: Hukumomin Bincike.*—Komiti ta yarda da cewa in badon wani dalili daya ba, da jinkiri na game da samun rahoton Hukumomin Bincike ba ya tattare da Ma'aikatar.

66. *Sakin Layi na 73: Karin Biyace-biyacen Albashi da Alawus.*—A jinda duk ba'a yarda da soke kuɗin ba, to ana sassamuɗu, sai dai game da magana guda inda ake yin akacin fokarin a gane ma'aikacin da ya gudu.

67. *Sakin Layi na 74: Bayanin Motoci.*—An shaida wa Komiti cewa Ma'aikatar na fokarin kyautata shirin yu na tunarwa don a rika samun tabbatattun Bayanonin motoci na sosai nan gaba. An yarda cewa har yanzu ba'a samu motoci biyu da suka bata ba. A halin haka ne Komiti ta ba da shawaran cewa a roki 'yan Sanda suyi taimako. Mukaddashin Babban Sakataren ya ce in badon lambar firam da na inji da ya nema daga wurin Wakilan Sarauniya ba da abin ya bada wahala kwarai. Amma duk da haka yana jin tunda yake motocin sanannu ne lalle suna cikin wani wurin a cikin Ma'aikatarsa. Komiti nemi a bada rahoton wannan nema a lokacin taronta na gaba.

68. *Sakin Layi na 75: Wuraren Saukar Baki na Gwamnati.*—An bayyanawa Komiti cewa raguwar kuɗin shiga na Ras Hawus na Kaduna da na Yola. Yanzu kam ba Gwamnati ce take rike da Ras Hawus na Kaduna ba kuma sabo da wasu 'yan canje-canje da aka yi don sha'anin gudanarwa, Ras Hawus din Yola ya gwada cigaba da yawa.

69. *Sakin Layi na 76: Ras Hawus na Kaduna.*—Komiti ta nuna rashin jin dadinta aboda rashin yin kuɗin kayayyakin Ras Hawus na Kaduna lokacin da za'a mayar da shi hannun Kamfanin Raya Kasa na Nijeriya ta Arewa kuma Wakilin Kamfanin Raya Kasa na Nijeriya ta Arewa ya gaya wa Komiti cewa an yi istimat na kayayyakin ne kawai.

70. *Sakin Layi na 77: Biyan Kudin Shiga na Wata-wata.*—An tambayi Mukadashin Babban Sakatare yadda aka gudanadda tabbatarwadda akayi wa Komiti a taronta da ya wuce cewa za'a bada cikakken biyan Kudin Shiga na wata-wata akan lokaci. An gayawa Komiti labarin yawan takardun tuni da kuma waya da akayi wa tashoshin waje. Mukadashin Babban Sakataren ya nuna fatan cewa wannan sabuwar hanya a hankali zata kyautata sha'anin labarun wata-wata na nan gaba.

Ma'aikatar Al'amuran Gida

71. *Sakin Layi na 78: Zarce Kudin Kashewa.*—Komiti a yarda da bayanin Ma'aikatan Ministan Al'amuran Gida da kuma fannin kuɗi na Ma'aikatan Ministan kuɗi cewa sun san wannan zarce kuɗin kashewa an yi shi ne a kan muhimman ayyuka amma jinkiri na wurin tanadin tabbatarwa ya faru ne wajen shawarar akan yadda za'a yi shi.

72. *Sakin Layi na 79: Sauran Labarin Wata-wata na Kudin Shiga.*—Yanzu an jinkirtar da dukkan labaran wata-wata. Jimlar kuɗin da ba' biya ba £9,755 da akayi maganarsu a Rahotan Odit an tarasu.

73. *Sakin Layi na 80: Labarin Wata-wata na Motoci.*—Daga cikin jimilar kuɗin da ba'a biya ba £2,216, yanzu an tara £515. Koda yake Ma'aikatar tana kokari ta tara sauran kuɗin, a yanzu dai mai yiwa ne a sami wahalarwa waje tarasu. Wakilin ya shaida wa Komiti cewa koda yake hanyar da ake bi yanzu tana da kyau, ba haka take ba a lokacin da wadannan kudade suka taru.

74. *Sakin Layi na 81: Kudin Waya.*—Komiti ta bukaci a bada rahoto, a taronta na gaba, kan shawarwarin da akayi tsakanin Ma'aikatar Ministan Al'amuran Gida da kuma Ma'aikatar Ministan Kuɗi (Fannin Kuɗi) game da yadda za'a duba da kuma rage yawan kuɗin waya na yanzu. Shawarar da aka bayar itace mai ikon wata hudu-hudu, a rika lissafi kowane wata don a sami damar gane amfanin da akayi da kowace waya. An yarda cewa an sami dan cigaba game da sha'anin bayan ana aika da takardar fadakarwa kuma kara aikawa da wata takardar fadakarwa zaiyi amfani.

Ma'aikatar Kasa da Safiyo

75. *Sakin Layi na 82: Sauran Labarin Wata-wata na Kudin Shiga.*—Babban Sakatare ya bayyana hanyar tara kuɗin haya kuma ya tabbatarwa Komiti cewa ko da yake saboda wassu dalilai na manufa, tara sauran kudade ya dauki lokaci, kadan kurum daga ciki zai yiwu a barsu. Yayi alkawarin cewa zaiyi kokari yaga cewa sauran labarun wata-wata nan gaba zaiga sun cika kuma sun zo akan lokaci.

Ma'aikatar Mulkin En'e-En'e.

76. *Sakin Layi na 83: Sauran Labarin Wata-wata na Kudin Shiga.*—An bayyana cewa banda guda daya, dukkan kananan ajujuwan kuɗin shiga da aka ambata sun shafi Makarantar Koyan Aikin Mulki ne wadda a lokacin da ya kamata a tara wadannan sauran kudaden shiga; ana kokarin hadata ne da Jami'ar Ahmadu Bello. A cikin wannan halin na yanzu dai, da wuya a sami wani jinkiri nan gaba.

Ma'aikatar Tarbiyya da Hada Kai

77. *Sakin Layi na 84:* Daga cikin jimilar kuɗi £5,487, £392 kurum aka tara. Wahalar da Odit ke sha wajen tarawa da kuma kuɗin da ake biya don Dubawa ya zamo kamar arashi ne da sauran bashin da aka baiwa wadannan Jam'iyyoyin kafin kaka basu biya ba.

Ma'aikatar Ciniki da Sana'o'i

78. *Sakin Layi na 85: Sauran Labarin Wata-wata na Kudin Shiga.*—An yarda da rokon gafaran da aka yi game da jinkirin bada sauran labarin kudin shiga na wata-wata. Yanzu an same su.

Ma'aikatar Ayyuka

79. *Sakin Layi na 86: Zarce Biyan Albashi da kuma Alawus.*—Dukkan wadanda aka ambace su an samo su, an soke su ko kuma ana duba matsalarsu. An sanar da Komiti irin hanyar da aka yi a Ma'aikatar don a hana sake abkuwan wannan.

80. *Sakin Layi na 87: Sauran Labarun Wata-wata na Kudin Shiga.*—Sauran labarun wata-wata dai har yanzu lasu cika ba kuma Babban Sakatare ya sanar da Komiti cewa zai yi matukar kokarinsa ya cika su nan da nan kuma ya hana maimaita irin wannan jinkiri a gaba.

81. *Sakin Layi na 88: Batan Petur da Man Disal.*—Babban Sakatare ya baiyana cewa an bar amfani da Tsararrar Takarda (SR 19) ta neman abubuwa a Ma'aikatarsa kuma an yi madadinta da wata bauca wacce ke hade da Takardar nema da aka yi mata lamba. Babban dalilin da ya kawo hasaran nan ta Kano shine don rashin Tsararrun Takardar nema wadanda suka dace. Za'a yi hukunci game da sha'anin lokacin da aka sami rahoton 'Yan Sanda da na Hukumar Masu Bincike.

82. *Sakin Layi na 89: Sace-sace daga Gidajen Gwamnati.*—Komiti tana jin cewa a mulin yanzu anyi iyakacin kokari don hana sace-sace daga gidajen Gwamnati. Ma'aikatar raba takardar fadakarwa tunawa ma'aikatar Ministan Ayyuka, game da hakkinsu.

83. *Sakin Layi na 90–92: Injiniyan Lardin Maiduguri.*—Komiti ta yarda da irin abinda aka yi don ayi maganin abubuwan da aka yi maganarsu a rahoton Odit.

84. *Sakin Layi na 93: Injiniyan Hanya na Kaduna.*—Babban Sakatare yace babu wata tabbatacciyar hasara, amma Komiti tana jin cewa ya kamata a soke bambamci kudin dake tsakanin budewa da kuma rufe balas na sauran kudi daga istimat. An kama Ma'aikacin da ke shugabancin wurin, kuma shi ma'aikacin da abin ya shafa an dakatar da shi daga aiki saboda rashin iya tafiyar da aikin yadda ake bukata.

85. *Sakin Layi na 94: Injiniyan Lardin Sokoto.*—An shaidawa Komiti cewa da kungiyar bincike ta gama aikinta na yanzu zata tafi Sokoto don ta binciki abin da akayi maganarsa a Rahoton Odit.

86. *Sakin Layi na 95: Injiniyan Lardin, Mubi.*—Babban Sakatare ya baiyana wa Komiti cewa ya bada petur da kayayyakin gyaran motoci a Mubi loka in da aka fara kafa Lardin amma littafin bai cika ba. An daidata wannan, an kuma aiko da wadanda suka wuce. An kuma amsa rahoton Odit.

87. *Sakin Layi na 96: Lissafce-lissafcen Sito, Minna.*—Babban Sakatare ya yarda cewa da yake muhimman litatattafin yanzu sun bace, ba wani abin yi yanzu da ya wuce soke su abubuwan da suka bace. Komiti ta jawo hankalin son Rahoton Binciken Odit nan da nan.

88. *Sakin Layi na 97: Satar Kayan Motoci.*—An sanar da Komiti cewa Ma'aikatar Ministan Ayyuka ta aika da takardar fadakarwa don hana satan kayan motoci. Takardar fadakarwa ta shafi dukkan manufan tafiyadda kananan kayan motoci.

89. *Sakin Layi na 99: Hukumomin Bincike da Tulumu.*—An yarda da dalilan da aka bayar don makara a maganganun (a) da (c) cikin Rahoton Odit, A game da (b) kuwa, rashin bin hanya sosai ne wanda Ma'aikatar Ministan Kudin ta yi ya jawo makarar.

Lissafce-lissafcen Dunkulen Kudin Raya Kasa, 1959-60

90. Zarce kudin kashewar da aka ambata a sakin layi na 2 ne Rahoton Odit ba'a biya ba tukun har yanzu kuwa Ma'aikatun da abin ya shafa suna yin maganaganu da Ma'aikatar Ministan Kudin. Game da maganganu ishirin da tara da aka ambata a sakin layi na 3 kuwa, inda Jimlar Abinda aka Tanada, sun zarce, an kuma sanar da Komiti cewa batun sake kyautata wadannan rufin Ma'aikatar tana nan tana dubawa.

Gaba Daya

91. Komiti bata da wani abinda zata kara cewa akan lissafce-lissafcen da aka baiyau a sakin layi na 1 na sama, bata kuma ga dalilin da zai hana Majalisun Dokoki su karbi lissafce-lissafcen ba, sai dai game da Lissafce-lissafcen Kamfanin Rediyon Nijeriya ta Arewa, 1961-62. An sanadda Komiti cewa wadannan da aka ajiye kan tebur ba daidai bane, kuma za'a kawo tsararrun lissafce-lissafce da zarar an sami dama.

'Yan Komiti:—

Lamidon Adamawa
 Etsu Pategi
 Sarkin Gumel
 Sarkin Yauri
 Sarkin Wase
 Sarkin Abuja
 Alhaji Ibrahim Yakubu
 Albaji Muhammadu Sada Nadada
 Alhaji Hassan Dallatun Abuja
 M. Muh. Mustafa Maude Gyani
 Mr V. I. Orjime
 Mr Olarewaju Afolayan

Nine, Shugaba,
 Baranka Mai-Biyayya,

ALHAJI UMAR SULAIMAN,
 Sarkin Bedde,
 Shugaban Komiti