



NORTHERN NIGERIA

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

**Northern Nigeria Legislature
Session 1964-65**

*Ordered by the House of Chiefs and the House
of Assembly to be printed 26th May, 1964*

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FIRST REPORT OF THE PUBLIC ACCOUNTS JOINT COMMITTEE OF THE NORTHERN NIGERIA LEGISLATURE—SESSIONS 1964-65

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 1963.
- (b) Capital Development Fund Accounts, 1960-61.
- (c) Native Authorities' Motor Vehicle Insurance Fund Accounts 1958-59, 1959-60 and 1961-62.
- (d) Northern Nigeria Staff Housing Scheme Loans Fund Accounts, 1961-62.
- (e) Marine Renewals Fund Accounts, 1961-62.
- (f) Printing and Stationery Division Machinery Renewals Fund Accounts, 1961-62.
- (g) Ministry of Works Mechanical and Woodworking Machinery Renewals Fund Accounts, 1961-62.
- (h) Ministry of Works Water Supplies Renewals Fund Accounts, 1961-62.
- (i) Jos Hill Station Accounts, 1962-63.
- (j) 7th Annual Report, Northern Nigeria Development Corporation, 1961-62 and 8th Annual Report, 1962-63.
- (k) Native Authorities' Housing Corporation Accounts, 1962-63.
- (l) Northern Nigeria Radio Corporation Accounts, 1961-62.
- (m) Northern Nigeria Marketing Board, 8th Annual Report, 1961-62.

2. The Committee sat from the 18th to the 26th May, 1964.

Report of the Director of Audit on the Accounts of the Government of Northern Nigeria for the Year ended 31st March, 1963

3. *Paragraph 3: Accountant-General's Financial Report.*—The Financial Report for 1962-63 has now been distributed.

4. *Paragraph 4: Losses of Public Funds and Stores.*—The Accountant-General advised the Committee that he had set up an Internal Audit Branch which, amongst other matters, is charged with the processing of loss cases. It is hoped that this will expedite the construction of loss cases and in particular, the resolving of systematic weaknesses.

5. *Paragraphs 5 and 6: Errors of Classification.*—The vast majority of errors occur in the Machine Accounts Section of the Treasury. The Accountant-General outlined the steps he has taken, or will take, to keep such errors to a minimum.

2

6. *Paragraph 7: Outstanding Vouchers.*—The position is improved on that of previous years but it is considered that more can still be done, in particular as regards original payment vouchers mislaid in Treasury Headquarters. The Accountant-General has received authority for unvouched expenditure up to March, 1959 to stand charged in the accounts.

7. *Paragraphs 8 and 9: Audit Queries.*—The large increase in Audit Queries during the year 1962-63 compared with previous years is mainly due to a deterioration in the standard of voucher preparation and checking which can only be improved in step with the training and experience of accounting staff. The Accountant-General undertook to draw Sub-Accountants' attention to the fact that they must not accept unreceipted original payment vouchers. He also stated that a proposed new system of salary payments should eliminate queries on incomplete personal emolument records.

8. *Paragraph 10: Leave Transport Grants.*—The Permanent Secretary, Ministry of Establishments and Training, informed the Committee that it was appreciated that the existing General Order was insufficiently precise and that he hoped to effect revision at an early date.

Revenue

9. *Paragraph 11: Statutory Revenue.*—The difference of £98,997-16s-3d for the year 1960-61 has now been cleared.

10. *Paragraph 12: Reimbursements.*—Of the amount of £18,676-17s-0d outstanding for 1961-62, all except £1,093 has been settled. In regard to the £23,364-12s-6d for 1962-63, £13,462 remains to be settled. The Accountant-General advised the Committee that claims had been submitted and were being followed up.

11. *Paragraph 13: Arrears of Revenue.*—The Committee discussed the question of late submission of returns with each Accounting Officer referred to. Where appropriate, enquiry was made as to the actual amount outstanding, what steps were being taken to clear this, and whether additional measures could usefully be taken.

12. *Paragraph 14: Revenue Estimating.*—The Permanent Secretary, Ministry of Finance, informed the Committee that data was now being collected with a view to improving the present standard of revenue estimating. Shortfalls and excesses caused by misallocations in the accounts can be minimised through Accounting Officers reconciling their revenue records with the Accountant-General's accounts. The Committee was informed that existing instructions requiring this will be followed up.

13. *Paragraph 15: Water Rates, Jimeta Town.*—The Committee was advised that arrears had been written off: current collection is stated to be satisfactory.

Expenditure

14. *Paragraph 16: Authorities for Expenditure.*—These are now complete.

15. *Paragraphs 17 and 18: Control of Expenditure.*—The Permanent Secretary, Ministry of Finance, regretted that the improvement in expenditure control mentioned in the previous Audit Report had not been maintained. Of the 104 subheads involving excess expenditure referred to in the 1962-63 Audit Report, the vast majority were cleared by virement warrant after the date the Accountant-General closed his accounts. In these circumstances, the Committee sees no good reason why virement could not have been applied for before the accounts were closed, thus avoiding an excess. It therefore recommends that this aspect receives more attention in future.

16. *Paragraphs 19 and 20: Cost of Revenue Collection.*—To eliminate this kind of difficulty in the future, Costs of Revenue Collection will only be paid when the Declaration is received from the Federal Government.

17. *Paragraph 21: Rail Warrants obtained by Fraud.* The overall amount involved in this fraud has not been ascertained. The Accountant-General advised the Committee of the steps taken to inform Ministries of the methods used.

18. *Paragraph 22: Deposit Accounts with Native Authorities.*—The Committee was informed by the Permanent Secretary, Ministry of Finance, that urgent consideration is being given to improving the routine.

19. *Paragraph 23: Personal Emoluments Records.*—The Accountant-General has set up a special sub-section to deal with these incomplete records, the majority of which have now been brought up to date.

20. *Paragraph 24: Pensions Registers.*—An Authority has been obtained for 14 of the 18 cases referred to, and the Accountant-General informed the committee that the remainder were being actively pursued.

21. *Paragraph 25: Duplication of Retiring Award Computations.*—The Accountant-General stated that a revised system will be shortly introduced.

22. *Paragraph 26: Leave Transport Grants.*—The introduction of the new procedure awaits the proposed revision of the General Order referred to at paragraph 8 above. New forms have been devised.

Statement of Assets and Liabilities

Assets

23. *Paragraph 27: Cash.*—The outstanding Board of Survey Reports have been submitted also the certificate in respect of the cash held in the Revenue Equalisation Fund.

24. *Paragraph 28: Remittances.*—Treasury records are now up to date. The Accountant-General assured the Committee that they are regularly scrutinised.

25. *Paragraphs 29 and 30: Kaduna Central Account.*—A subsequent Board of Survey has been held to prove this account and the missing bank certificate supplied. The Accountant-General informed the Committee that the Kaduna Central Account cash book has been placed on a proper basis.

26. *Paragraph 31: Surprise Boards of Survey.*—The Treasury Internal Audit Branch has been charged with supervising the frequency of Surprise Boards of Survey and, additionally, the Accountant-General has recently issued a detailed circular on the subject to Provincial Secretaries.

Liabilities

27. *Paragraph 32: Revenue Equalisation Fund.*—The Accounts are under examination by the Director of Audit.

28. *Paragraph 33: Capital Development Fund.*—The 1961-62 Loans Statement is still incomplete and the Accountant-General informed the Committee that he expected to submit it in the very near future. In consequence, the 1962-63 Accounts are not yet finalised.

29. *Paragraph 34: Renewals Funds.*—Except for Water Supplies, those referred to in the Audit Report have been examined and gazetted. The intention is to table them at the first opportunity.

30. *Paragraph 35: Native Authorities Motor Vehicle Insurance Fund.*—The Accounts are under examination by the Director of Audit.

31. *Paragraph 36: Voluntary Agencies Fund.*—These have been examined and gazetted, and will be laid at the first opportunity.

32. *Paragraph 37: Staff Housing Fund.*—The Accounts are under examination by the Director of Audit.

33. *Paragraph 38: Personal Advances.*—The Accountant-General informed the Committee that dormant balances were under continuous review. Clearance is now because of the considerable investigation work involved. The intention is to delegate the control of personal advances for the purchase of bicycles and similar accounts to Ministries, which will minimise this problem in future. The Independence Celebration advance account has been closed with the write-off of balances totalling £1,418-6s-9d.

34. *Paragraph 39: Treasury Clearance Fund.*—Clearance of the Ahmadu Bello University advance awaits the receipt of grants from the National Universities' Commission and that to the Gaskiya Corporation a decision by Government on the future of the Corporation. The Benue Riot Damage Fund has now been finalised and audited and the Committee was advised of the steps taken to reconcile the other deposit accounts mentioned in the Audit Report. The Native Authorities deposits of surplus funds will be brought into the Treasury Clearance Fund.

35. *Paragraph 40: Other Governments' Clearance Fund.*—Reconciliation statements have been forwarded to the Federation up to 31st March, 1962, Eastern Nigeria up to 31st December, 1963, and Western Nigeria up to 31st March, 1963. The Cameroun Republic account has been closed.

36. *Paragraph 41: National Provident Fund.*—It has been found necessary to close the old account at 30th November, 1963, and clearance has been completed on this account up to 31st October, 1963. The new account, opened 1st December, 1963, is on revised accounting basis in regard to which the Accountant-General informed the Committee there should be no similar difficulties.

Premier's Office

37. *Paragraph 43: Excess Expenditure.*—The representative of the Premier's Office informed the Committee that in future every effort would be made to reconcile his vote control records with a view to detecting and clearing misclassifications before the accounts for the year are closed. In addition, additional provision would be sought before a vote became overspent.

38. *Paragraphs 44 and 45: Overpayments and Audit Queries.*—The overpayments concerned have either been recovered, written-off or are under action.

39. *Paragraph 46: Arrears of Revenue.*—Once again the delay in submitting these returns was regretted, the majority of which are still outstanding. The Committee was assured that everything would be done to avoid a similar cause for complaint.

40. *Paragraph 47: Local Treasury, Hadejia.*—The amount involved has not yet been recovered and the Court case has not been heard. The Cash Board of Survey Report Form is to be revised.

41. *Paragraphs 48 and 49: Motor Licensing Authority, Zaria.*—It was admitted that the basic cause of this loss was lack of effective supervision by successive Local Authorities. The Court case is pending and no recovery has been made.

42. *Paragraph 50: Motor Licensing Authority, Ilorin.*—The Court case was unsuccessful. The recommendations of the Board of Enquiry have not been finalised; the Committee was informed that action to this end would be expedited. With the take-over of Motor Licensing Authorities by the Ministry of Finance from 1st April, 1964, it is to be hoped that the shortcomings as instanced by this, and the preceding case will no longer obtain.

43. *Paragraph 51: Boards of Survey.*—The deficiencies at Makurdi have been found. In regard to the parts missing from the Land Rover, it was decided that a Board of Enquiry would serve no useful purpose at this late stage and the vehicle has been written-off.

Legislature

44. *Paragraph 52: Excess Expenditure.*—It was admitted that the excess expenditure was due to lack of reconciliation with the Treasury records, together with inadequate noting of liabilities. The Clerk informed the Committee that every effort would be made to prevent recurrence.

Judicial

45. *Paragraph 53: Excess Expenditure.*—The Committee emphasised to the Chief Registrar the need to obtain additional provision before the vote was exceeded.

Public Service Commission

46. *Paragraph 54: Excess Expenditure.*—The Committee was informed that proper reconciliations with Treasury records now being effected, hence excess expenditure to unadjusted misallocations should not recur.

Sharia Court of Appeal

47. *Paragraph 55: Excess Expenditure.*—In the main, the excess expenditure was caused by unadjusted misallocations and the Registrar assured the Committee that in future more care would be taken in reconciling with the Treasury records.

Agriculture

48. *Paragraph 56: Excess Expenditure.*—The excess expenditure on the three sub-heads referred to in the Audit Report occurred because Savings quoted to enable the transfer of funds to the Ahmadu Bello University were not in fact realised. The Ministry representative admitted that this should have been detected and cleared before the accounts for the year were closed.

49. *Paragraph 57: Returns of Revenue in Arrears.*—Arrears of revenue at 30th September, 1963, other than fertiliser, totalled £524-6s-0d and those of fertiliser £243-8s-0d. In regard to the outstanding debts on sales of fertiliser made by the Northern Nigeria Development Corporation, and which the Ministry has taken over, these amounted to £12,182-15s-0d. Although legal action is now contemplated much of this sum is so long outstanding that adequate proof for Court proceedings is likely to prove difficult.

50. *Paragraphs 58 and 59: Overpayments and Audit Queries.*—The Ministry representative outlined steps taken to prevent repetition. The overpayments have either been recovered, written-off or are under action.

51. *Paragraph 60: Produce Inspection, Kano.*—The clerk involved has been convicted and the bulk of the loss written-off. The imprest concerned has been closed, but the Ministry has issued instructions that all imprests over £50 are to be kept in a bank account.

52. *Paragraph 61: Kano Farm Centre.*—Police action has still not been finalised whilst collection of outstanding revenue is making slow progress, mainly because of the difficulty of finding debtors. The Committee was assured that accounting routines at the Centre had been put on a proper basis.

53. *Paragraph 62: Mines Land Reclamation.*—It was confirmed to the Committee that no more plant of this nature is on hand in the Ministry and it has now been found possible to use the Scraper with a new type of tractor recently received. In future, more care will be exercised to ensure that expensive equipment is entirely suitable before actual purchase.

54. *Paragraph 63: Accidents to Vehicles.*—The Ministry representative informed the Committee that all outstation officers had been advised of the correct procedure to be followed in reporting accident cases. The owner of the lorry has accepted liability for the tractor damaged in June, 1963.

Animal and Forest Resources

55. *Paragraph 64: Excess Expenditure.*—It was admitted that the excess expenditure arose through faulty reconciliation with the Treasury records. On the 1st April, 1963 a new procedure was instituted in the Ministry which, it is hoped, will prevent a recurrence.

56. *Paragraphs 65 and 66: Overpayments and Audit Queries.*—The Committee was advised of steps taken to prevent repetition. The majority of the items listed have been recovered.

57. *Paragraph 67: Accidents to Vehicles.*—These delays were the fault of one particular officer who has been replaced. His successor has been made aware of the need for prompt processing.

Economic Planning

58. *Paragraph 68: Excess Expenditure.*—The excess under item 5 was due to failure to apply for a Release Warrant and that on item 6 to failure to apply for additional provision, and the remainder to unadjusted misallocations. The Ministry representative outlined steps that had been taken to place matters on a proper basis.

Education

59. *Paragraph 69: Excess Expenditure.*—The excess on item 1 was caused by savings being quoted against the subhead which were not realised, whilst that on item 2 was due to failure to take note of liabilities. The Permanent Secretary agreed that both could have been cleared by virement before the accounts for the year were closed and apologised for not having done so.

60. *Paragraph 70: Overpayments and Audit Queries.*—The causes of these overpayments were discussed with the Permanent Secretary together with suggested steps to minimise recurrence. In regard to the two contract officers

appointed by the Recruitment Secretary, London on salaries in excess of those for which they were eligible under the approved rules, the Permanent Secretary, Ministry of Establishments and Training, admitted that an error in the interpretation of the rules had occurred. Both officers have now been placed on their correct salaries.

61. *Paragraph 72: Students' Deposits.*—Revised rules have been published, the majority of the accounts closed, and supervision over the remainder was claimed to be adequate.

62. *Paragraphs 73 and 74: Boards of Survey.*—The Permanent Secretary informed the Committee that it was anticipated that a training course for storekeepers would shortly start at the Staff Training Centre, Kaduna and it was hoped to make use of this to train Ministry personnel. He also stated that stores accounting at the School of Arabic Studies had been placed on a more adequate basis. The deficiencies at the Craft School, Wudil, were subsequently found to be book-keeping errors.

63. *Paragraph 75: Craft School, Idah.*—Urgent steps have been taken to implement the recommendations of the Board of Survey. The discrepancies in fuel and petrol were once again found to be book-keeping errors.

64. *Paragraph 76: Craft School, Maiduguri.*—The Committee was informed that complete re-organisation was started in August, 1963 and an experienced storekeeper posted to the School.

Establishments and Training

65. *Paragraph 77: Excess Expenditure.*—The Permanent Secretary stated that almost all this excess expenditure related to the Scholarship Section and recommendations for the overhaul of this Section have been submitted to Executive Council since it has been clear for some time that there is room for considerable improvement in financial controls.

66. *Paragraph 78: Termination Penalties.*—The issue of a circular is imminent.

Finance

67. *Paragraphs 79 and 80: Excess Expenditure.*—Extreme regret was expressed by the Permanent Secretary that these excesses had occurred, more particularly in view of the special position in which his Ministry stood in matters of control. A new routine had been instituted in the financial year 1963-64 and the Permanent Secretary stated that he was reasonably certain that there would be no further cause for complaint in this regard. He explained that the excess on the Personal Emoluments' subhead was due to savings quoted against the subhead but not in fact realised.

68. *Paragraphs 81 and 82: Overpayments and Audit Queries.*—The overpayments concerned have either been recovered, written-off or are under action.

69. *Paragraph 83: Sub-Treasury, Kano.*—Seventeen persons have been charged in respect of this offence, one of whom was employed in the Sub-Treasury as an Ungraded Clerk. The Committee was informed that strict instructions regarding blank cheque security have been issued to all Sub-Accountants.

70. *Paragraph 84: Fraudulent Vouchers.*—This is a loss of Federal Funds and the extent to which the six Northern Nigeria Sub-Accountants were negligent is under discussion. In regard to the general question of to what extent this Government is liable for the negligence of its own officers in losses of Federal funds, the Committee was informed by the Accountant-General that discussions over several years at official level had failed to reach agreement and it was now intended to take up the matter at Ministerial level.

71. *Paragraph 85: Control of Receipt Books.*—These stores have now been re-organised.

72. *Paragraph 86: Nigerian Railway Corporation: Short Delivery of Stores.*—The Permanent Secretary stated that it was intended to make an early approach to the Nigerian Railway Corporation.

Health

73. *Paragraph 87: Excess Expenditure.*—No definite reason was adduced as regards why these adjustments were not put through before the Accounts were closed and the matter was not pursued as it was clear that this was an isolated incident.

74. *Paragraphs 88, 89 and 90: Overpayments and Queries.*—The Committee discussed the causes leading up to these overpayments with the Acting Permanent Secretary and suggested possible remedial measures. All have been recovered or are being actively pursued. In the case of the Junior Service type contracts awarded to three Senior Service officers it was accepted that the Ministry should have seen the error and returned the contracts to the Public Service Commission.

75. *Paragraph 91: Accidents to Vehicles.*—All but two of the cases in the Report have been finalised. The Acting Permanent Secretary outlined the steps already taken to minimise future cause for criticism.

76. *Paragraphs 92 and 93: Boards of Survey.*—The Committee was informed that delays were admitted and that every possible step was being taken to improve matters.

77. *Paragraph 94: Hadejia Hospital.*—The dispensary has been re-organised and the records brought up to date. A recent Board of Survey revealed no deficiencies.

Information

78. *Paragraph 95: Excess Expenditure.*—It was admitted that there had been shortcomings in vote control. The representative of the Ministry informed the Committee that he was satisfied that no excess expenditure should ensue in the 1965-64 accounts.

79. *Paragraph 96: Arrears of Revenue.*—All but one of the returns have now been submitted. Outstandings in respect of Catering Rest Houses have increased. Provincial Secretaries have been asked to assist in collection, failing which legal action will be considered at Ministry Headquarters.

80. *Paragraphs 97 and 98: Stores Re-organisation.*—The Committee was advised that stock and store records in Kaduna were now in order. In regard to Zaria, the majority of the recommendations of the Board of Enquiry have been implemented and the remainder are under discussion with the Ministry of Finance.

81. *Paragraph 99: Catering Rest House, Yola.*—The Provincial Secretary has informed the Ministry that the present barman is properly bonded and, in addition, the Ministry has circulated instructions on control of cash at Catering Rest Houses.

82. *Paragraph 100: Plateau Catering Rest House.*—A deficiency of £45 was made good by the bar staff. The Committee was informed that the accounting records have been placed on a proper basis.

83. *Paragraph 101: Catering Rest House, Sokoto.*—The Ministry is now taking urgent steps to finalise this long outstanding case.

84. *Paragraph 102: Information Centre, Minna.*—A reply has been sent.

Internal Affairs

85. *Paragraph 103: Excess Expenditure.*—The Permanent Secretary outlined the measures instituted to ensure that liabilities were properly taken and vote books regularly reconciled with Treasury records. He hoped that there would be no further cause for complaint.

86. *Paragraph 104: Arrears of Revenue.*—After further investigation, arrears presently outstanding for the Printing Division are £441. Those for hire of Ministry Vehicles amount to approximately £1,500 most of which is owned by other Ministries. If the latter continue to ignore the need for payment the intention is to instruct the Accountant-General to debit the appropriate vote and advise the Ministry concerned.

87. *Paragraph 105: Boards of Survey.*—Difficulty is being experienced in disposing of boarded duplicators and typewriters. Where these cannot be sold by tender they will be auctioned.

Justice

88. *Paragraph 106: Excess Expenditure.*—The excess expenditure was caused by an unadjusted misclassification. The Acting Permanent Secretary advised the Committee that proper reconciliation would be effected in future.

Land and Survey

89. *Paragraph 107: Excess Expenditure.*—The Permanent Secretary admitted that misclassifications could have been detected earlier if reconciliation had been properly carried out whilst additional liabilities has been accepted against item 1 when it was known that the vote was exhausted. The Committee was advised of steps taken to prevent repetition.

Local Government

90. *Paragraph 108: Excess Expenditure.*—The excess expenditure under Head 250 was, in the main, due to a late decision to limit expenditure on Provincial Council Meetings. The Committee accepted this explanation. In regard to Head 251, estimated savings as at 1st November, 1962 were utilised to provide grants for the Ahmadu Bello University and, in the event, it is understandable that the estimate did not prove to be entirely accurate.

91. *Paragraph 109: Government Advance Accounts with Native Authorities.*—In view of the large amount outstanding the Committee recommends that early attention be given to the clearance of these accounts. It appreciates that the main difficulty lies in obtaining evidence to support claims against Government.

Social Welfare and Co-operatives

92. *Paragraphs 110 and 111.*—In regard to the two officers seconded to the Sports Commission, this type of loss cannot recur because the Commission's finances have been absorbed into the Ministry's normal vote routine. The overpayment of £1,529-19s-4d referred to in the Audit Report was caused by administrative misunderstandings between several Ministries and is an isolated incident. The Permanent Secretary, Ministry of Social Welfare and Co-operatives, has submitted his recommendations to the Ministry of Finance. In regard to the post of Assistant Registrar (Banking) there was another misunderstanding between the Ministry and the Ministry of Establishments and Training. The latter's Permanent Secretary informed the Committee that in future responsibility for checking indents would be with him.

93. *Paragraph 112: Losses of Co-operative Societies' Funds.*—The Permanent Secretary informed the Committee that in future prompt action would be taken on loss reports. The cases referred to in the Audit Report had either been finalised or were being actively pursued.

Trade and Industry

94. *Paragraph 113: Arrears of Revenue.*—The Committee was advised by the Ministry representative that a decision would shortly be reached whether these arrears could be recovered or should be recommended for write-off.

Works

95. *Paragraphs 114, 115 and 116: Overpayments and Audit Queries.*—Apart from two items, all the overpayments of salaries and allowances had been recovered

and the Committee discussed ways and means of minimising recurrence. It is of the opinion that the centralised system of payment of salaries and allowances recently introduced will have an immediate impact. The outstanding overpayment of £630 is being recovered by instalments.

96. *Paragraph 117: Arrears of Revenue.*—The Permanent Secretary informed the Committee that, in his opinion, the returns contained appreciable inaccuracies and also a considerable number of small amounts which should be recommended for write-off. He intended to undertake an early scrutiny of all the arrears in order to rationalise the position. In regard to the general question of Water Rates Returns the Permanent Secretary, Ministry of Finance, informed the Committee that the Ministry of Works was recently advised that the responsibility for supervision of collection and preparation of returns lay with it.

97. *Paragraph 118: Yard Superintendent, Zaria.*—Police action continues and these losses have not yet been recovered. The Permanent Secretary stated that remedial action had been taken to revise the accounting shortcomings at Zaria.

98. *Paragraph 119: Yard Superintendent, Kaduna.*—The intention is that the Ministry will post an additional Accountant to correct the matters complained of in the Audit Report. So far there is no indication of any actual loss of stores.

99. *Paragraph 120: Provincial Engineer, Yola.*—The Committee was informed an Accountant was sent to Yola and he has investigated the matters referred to in the Audit Report. The Permanent Secretary is satisfied that there is now no cause for complaint. Action on the thefts has been finalised.

100. *Paragraph 121: Losses of Fuel, Kano.*—The Permanent Secretary admitted that if more prompt action had been taken in implementing the recommendations arising from a previous loss of a similar nature this particular loss might not have occurred. The Committee expresses concern that, at this late date, it has not proved possible to consider disciplinary action against those supervising officers by whose neglect this loss has been facilitated. The reason given that it is because the Board of Enquiry has not submitted its final report is not adequate.

101. *Paragraph 122: Accidents to Vehicles and Machinery.*—Action has been completed in all cases except that of the Crankshaft Grinder. This particular case has been outstanding for over four years and could have been finalised had it been pressed with more determination in the early stages.

General

102. *Paragraphs 125/6: Self Accounting.*—The Committee is pleased to note that it is the eventual intention of Government to convert the accounting routines in Ministries and Offices to a self-accounting basis. It understands the practical difficulties involved, particularly as regards staffing in both the accounting and audit cadres, and agrees that it will be necessary to progress by stages.

Capital Development Fund Accounts, 1960-61

103. The excess expenditure referred to in paragraph 2 of the Audit Report has been cleared. In the case of the considerable number of items detailed in paragraph 3, where the Latest Estimated Total Costs have been exceeded, the Committee is of the opinion that the procedure for the Revision of this item requires re-consideration by the Ministry of Finance.

Other Accounts

104. The Committee has no further comment to make on the Accounts recorded in paragraph 1 above and sees no reason why these should not be accepted by the Legislature.

Members:—

Lamido of Adamawa

Etsu of Pategi

Emir of Gumel

Emir of Yauri

Emir of Wase

Emir of Abuja

Alhaji Muhammadu Sada Nadada

Alhaji Hassan, Dallatun Abuja

Dr Iya Abubakar

M. Umaru Yola

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 HADADDEN KOMITIN LISAFCE-LISAFCE
KUDADEN GWAMNATI NA MAJALISUN DOKOKI NIJERIYA TA
AREWA—GAMUWAR 1964-65**

SHUGABAN MAJALISAR WAKILAI/SARAKUNA:

Komitin yana farin cikin bada labari cewa sun yi taro kuma sun duba:—

- (a) Rahoton Darektan Kididdigar Kudi Kan Lisafce-lisafcen Gwamnatin Nijeriya ta Arewa don shekarar da ta kare 31 ga Maris, 1963.
- (b) Lisafce-lisafcen Kudin Raya Kasa, 1960-61.
- (c) Lisafce-lisafcen Kudin Inshora na Motocin En'en'e na 1958-59, 1959-60, da na 1961-62.
- (d) Lisafce-lisafcen Kudin Rancen Gina Gidaje na Ma'aikatan Nijeriya ta Arewa na 1961-62.
- (e) Lisafce-lisafcen Kudin Sabunta Jiragen Ruwa na 1961-62.
- (f) Lisafce-lisafcen Kudin Sabunta Na'ura na Sashin Baga dab'i da Kayan Aiki na 1961-62.
- (g) Lisafce-lisafcen Kudin Sabunta Na'ura na Sashin Na'ura da Aikin Kafinta na Ma'aikatar Ministan Ayyuka na 1961-62.
- (h) Lisafce-lisafcen Kudaden Sabunta Kayan Aikin Ruwa sha na Ma'aikatar Ministan Ayyuka na 1961-62.
- (i) Lisafce-lisafcen Kudaden Masaukin Baki na Hill Station na Jos na 1962-63.
- (j) Rahoton Shekara na 7 na Kamfanin Raya Kasa Nijeriya ta Arewa, 1961-62, da Rahoton Shekara-Shekara na 8 na 1962-63.
- (k) Lisafce-lisafcen Kamfanin Gina Gidaje na En'e-en'e 1962-63.
- (l) Lisafce-lisafcen Kamfanin Rediyon Nijeriya ta Arewa 1961-62.
- (m) Rahoton Shekara-Shekara na 8 na Hukumar Ciniki Nijeriya ta Arewa na 1961-62.

2. Komitin yayi taro daga 18 zuwa 26 ga watan Mayu, 1964, kuma Mallam Muhammadu Musdafa Maude Gyani bai sami damar halartan taron ba.

**Rahoton Darektan Kididdigar Kudi kan Lisafce-lisafcen Kudaden
Gwamnatin Nijeriya ta Arewa don Shekarar da ta Kare 31 ga Maris, 1963**

3. *Sakin Layi na 3: Rahoton Kudi Akanta-Janar.*—Rahoton Kudi na Shekarar 1962-63 yanzu an rarraba shi.

4. *Sakin Layi na 4: Hasarar Kudi da Kayayyakin Gwamnati.*—Akanta-Janar ya shawarci Komiti cewa ya kafa Sashen Kididdiga Cikin Ma'aikata, wanda baya ga wassu ayyuka am ba shi aikin kula da binciko hasara. An fata wannan zai hanzarta duba hasarar da ta samu kuma musamman wajen gyara kuskuren Shirin Aiki.

5. *Sakin Layuka na 5 da na 6: Kuskuren bada Aji.*—Mafi yawa na wannan kuskure ya samu a Sashen Lissafi da Na'ura na Baitulmali. Akanta-Janar ya bayyana hanyoyin da za bi ko da zai bi don a rage yawan irin wannan kuskure.

6. *Sakin Layuka na 7: Takardun Biyan da ba' gano su ba.*—Al'amari ya kyautu fiye da na shekarun da suka wuce, amma ana ganin cewa a iya kara kokari, musamman ma game da Takardun Biya na farko da suka bace a Hedkwatar Baitulmali. Akanta-Janar ya saɓɓa izni kan kashe kudin da babu Takardar Biya har zuwa Maris, 1959 kuma an sasɓa cikokin littafin lissafin kudi.

7. *Sakin Layuka na 8 da 9: Tambayoyin Ma'aikatar Kididdiga.*—Karuwa mai yawa da aka samu na Tambayoyin Kididdiga cikin 1962-63 idan an gwada shi da na shekarun da baya yawancin dalilinsa shine baci wajen matsayi na shirin Takardun Biya da kuma Bincikensu, wanda gyaruwarsa tilas sai tare da koyarwa da kwarewa na Ma'aikatan lissafin Kudi. Akanta-Janar yayi alkawarin zai jawo hankalin Kananan Masu lissafin Kudi su gane cewa kada su kuskura su karbi Takardun Biya na farko da ba'a yi musu rasidi ba. Ya kuma ce wani sabon Shiri na biyan albashi zai koma bukatar tambayoyi kan rashin cikar ajiyayyen labarin kudin albashi.

8. *Sakin Layuka na 10: Kudin Tafiyar Lifi.*—Babban Sakataren Ma'aikatar Ministan Ka'idodin Ma'aikata da Koyarwa ya sanarda Komiti cewa an yarda Ka'idar Aiki ta yanzu bata bada cikakken bayani ba, kuma yana fata yasa a gyara ba da dadewa ba.

Kudin Shiga

9. *Sakin Layuka na 11: Kudin Shiga bisa Doka.*—Ragowar da ba'a biya ba ta £98,887-16s-3d na 1960-61 yanzu an biya.

10. *Sakin Layuka na 12: Samun Kudin da aka Kashe.*—Daga jimlar Kudi £18,676-17s-0d wanda ba'a biya ba a 1961 £1,096 ne kadai ya ragu ba'a biya shi ba.

11. *Sakin Layuka na 13: Ariyan Kudin Shiga.*—Komitin yayi shawarwari kan makara wajen bada labarin Lissafin Kudi ga kowane shugaban Ma'aikata da aka ambata. A inda ya bace an nemi bayani kan ainihin yawan kudin da ba'a biya ba da neman sanin hanyoyin da ake bi a sami biyan wannan kudi da kuma cewa ko karin kulawa zai kyautata wannan al'amari.

12. *Sakin Layuka na 14: Yin kimanin Kudin Shiga.*—Babban Sakataren Ma'aikatar Ministan Kudi ya fada wa Komiti cewa ana tattara bayani da niyyar kyautata matsayin yin kimanin kudi na yanzu. Faduwa da wuce kima, wadanda dalilinsu shine kuskuren da za'a rage abkuwarsu idan Shugabannin Ma'aikatata suna tafiyadda daidaita tsakanin lisafce-lisafcensu da na Akanta-Janar. An fada wa Komiti cewa umumin da ake da shi na yanzu mai bukatar ayi wannan za'a rika bin sawunsa.

13. *Sakin Layuka na 15: Kimanin Kudin Ruwa, Jimeta.*—An ba Komiti shawara cewa an soke wani tarin kudin; hanyar karbar kudi yanzu tana da kyau.

Kashe Kudi

14. *Sakin Layi na 16: Izni don Kashe Kudi.*—Wadannan yanzu an gama da su.

15. *Sakin Layuka na 17 da na 18: Kula da Kashe Kudi.*—Babban Sakataren Ma'aikatar Ministan Kudi yayi bakin cikin cewa ingantari da aka samu wajen kashe kudi wadda aka ambata a rahoton kididdiga na baya ba'a sami riketa ba. Daga cikin kananan ajujuwa 104 da suka shafi wuce kima wajen kashe kudi, wadanda aka ambata a Rahoton Kididdiga na 1962-63, mafi yawa daga cikinsu an biyasu da takardar iznin kashe kudi bayan ranar da Akanta-Janar ya rufe lisafce-lisafcensa. Saboda haka, Komiti baiga wani dalili da ya hana a nemi iznin kashe kudi kafin a rufe lisafce-lisafcen ba, don a kauce wa wannan wuce kamar. Saboda haka Komiti na bada shawarar cewa wannan al'amari a kara kula da shi nan gaba.

16. *Sakin Layuka 19 da 20: Ladan Tattara Kudin Shiga.*—Don a kauce wa irin wannan wahala nan gaba, ladan Tattara Kudin Shiga za'a biya shi kadai idan an sami takardar ayyanarwa daga Gwamnatin Tarayya.

17. *Sakin Layi na 21: Warantin shiga firgi da aka karba da Zamba.*—Yawancin kudin da akai wannan zamba kansu ba'a tabbatar da jimlarsu ba. Akanta-Janar ya ba Komiti shawara kan hanyoyin da akan bi a sanar da Ma'aikatun Ministoci tsarorin da ake amfani da su.

18. *Sakin Layi na 22: Lissafin Ajiya tare da En'e-En'e.*—Babban Sakataren Ma'aikatar Ministan ya fadawa Komiti cewa ana hanzarta duba yadda za'a gyara wannan shiri.

19. *Sakin Layi na 23: Rubitaccen Labari na Albashi.*—Akanta-Janar ya kafa wani karamin kashi musamman don ya duba wadannan labaran da basu cika ba ko da ya ke mafi yawansu yanzu an daidaita su.

20. *Sakin Layi na 24: Littattafan Rigista na Fensho.*—An sami izni game da al'amura 14 daga 18 da aka ambata kuma Akanta-Janar ya sanar da Komiti cewa sauran ana kan bin sawunsu.

21. *Sakin Layi na 25: Biyan Kudin Ritaya sau biyu.*—Akanta-Janar ya fada cewa ba da dadewa ba za'a shigo da wani gyarraren shiri.

22. *Sakin Layi na 26: Kudin Tafiya Lifi.*—Shigoda wata sabuwar hanya yana jiran gyara ga Ka'idar Aiki kamar yadda aka ambata a sakin layi na 8 na wannan Rahoto. An shirya wadansu Tsararrun Takardun Cikawa.

Bayanin Jarori da Hakkokin Biya

23. *Sakin Layi na 27: Tsabar Kudi.*—Rahotannin Hukumomin Dubuwa da ba'a same su ba yanzu an bada su, haka kuma an bada takardun shaida game da kudin da ake da shi a kudin Daidaita Kudin Shiga.

24. *Sakin Layi na 28: Rama Biya.*—Yanzu labaran Baitulmali sun cika sosai. Akanta-Janar ya tabbatarwa Komiti cewa ana bincikasun akai-akai.

25. *Sakin Layuka na 29 da 30: Lissafin Hedkwata na Kaduna.*—An sake kafa wata Hukumar Dubawa don a tabbatadda wannan lissafi kuma an hada takardar shaidar Banki wadda ta bace. Akanta-Janar ya sanar da Komiti cewa littafin kudi na lissafin Hedkwata na Kaduna an gyara shi don ya dace.

26. *Sakin Layi na 31: Hukumomin Dubawa na Ba-zata.*—Sashin Kididdiga na Cikin Ma'aikata na Baitulmali an bashi aikin duba yawar Hukumomin Dubawa na Ba-zata, haka kuma Akanta-Janar, bada dadewa ba, ya bada wata Takardar Sanarwa mai cikakken bayani kan wannan al'amari zuwa ga Sakatarorin Larduna.

Hakkokin Biya

27. *Sakin Layi na 32: Kudin Daidaita Kudin Shiga.*—Yanzu Darektan Kididdiga ya ke duba lisafce-lisafcen.

28. *Sakin Layi na 33: Kudin Raya Kasa.*—Bayanin Rance na 1961-62 har yanzu bai cika ba, amma Akanta-Janar ya fada wa Komiti cewa yana da niyyar bada shi bada dadewa ba. Saboda haka Lisafce-lisafce na 1962-63 ba'a riga an gama su ba.

29. *Sakin Layi na 34: Kudaden Sabuntawa.*—Banda na wajen Bada Ruwan Sha, sauran da aka ambata a Rahoton Kididdiga an duba su kuma an buga su a Mujallar Gwamnati. Ana da niyyar gabatadda su a Majalisa da zarar an sami dama.

30. *Sakin Layi na 35: Kudin Inshora na Motocin En'e-en'e.*—Darektan Kididdiga yanzu yana duba wadannan Lisafce-lisafce.

31. *Sakin Layi na 36: Kudin Kungiyoyi Masu Zaman Kansu.*—Wadannan an duba su kuma an buga su a Mujallar Gwamnati kuma za'a gabatadda su a Majalisa da zarar an sami dama.

32. *Sakin Layi na 37: Kudin Gina Gidaje na Ma'aikata.*—Darektan Kididdiga yana kan duba Lisafce-lisafcen wannan kudin.

33. *Sakin Layi na 38: Rancen da ake ba Mutane.*—Akanta-Janar ya sanar da Komiti cewa har yanzu ana kan shawara kan kudaden da ba'a biya ba. Kuma saboda yawan bincikan da ake yi ne ya sa samuwar biyan kudin baya gaugautuwa. Amma abinda ake niyyar yi shine a baiwa Ma'aikatun Ministoci ikon kula da rancen da ake ba mutane su sayi kekuna da kuma wasu irin wadannan kudade wanda zai rage wannan wahala a nan gaba. Kuma an rufe lisafce-lisafcen rancen da aka bayar lokacin Bikin Mulkin Kai da sokewar jimlar kudin da ba'a biya ba £1,418-6s-9d.

34. *Sakin Layi na 39: Kudin Balashi na Baitulmali.*—Yin balashi na rance zuwa ga Jami'ar Ahmadu Bello an dakatadda shi sai an sami Gudunmawa daga Hukumar Jami'o'in Kasa. Na Kamfanin Gaskiya kuma, ana jiran yanke magana daga Gwamnati kan matsayin Kamfanin nan gaba. Kudin barna na Tarzomar Binuwa yanzu an gama da shi kuma an kididdige shi, kuma an baiwa Komiti Shawara an hanyoyin da za'a bi a daidaita sauran lissafin ajiya da aka ambata a cikin Lissafin Kididdiga. Ajiyar En'e-en'e ragowar kudade za'a kawo cikin Kudin Balashin Baitulmali.

35. *Sakin Layi na 40: Kudin Balashin Sauran Gwamnati.*—An aikawa Gwamnatin Tarayya da Bayanonin Daidaitawa har zuwa 31 ga watan Maris, 1961, Nijeriya ta Gabas har zuwa 31 ga Disamba, 1963, kuma Nijeriya ta Yamma zuwa 31 ga Maris, 1963. Lissafin Kudi na Jumhuriyar Kamaru an rufe shi.

36. *Sakin Layi na 41: Kudin Tanadin Gaba na Ma'aikatan Kasa.*—An gane ya zama wajibi a rufe tsohon, lissafi iyaka 30 ga Nuwamba, 1963, kuma balashin lissafin wannan an gama shi har zuwa 31 ga October, 1963. Sabon lissafi da aka bude ran 1 ga Disamba, 1963 yana kan gyararren Shirin Lissafi wanda game da shi Akanta-Janar ya shaida wa Komiti cewa bai kamata a sami irin wadannan wahaloli ba.

Ofishin Firimiya

37. *Sakin Layi na 43: Wuce kima ga kashe Kudi.*—Wakilin Ofishin Firimiya ya shaida wa Komiti cewa nan gaba za'a yi kokari matuka a daidaita littafin labarin kashe kudi domin a gane kurorin Aji kuma a gyara su kafin rufe lissafi na shekara. Har wayau za'a bukaci karin Tanadi kafin a wuce kima wajen kashe kudin wannan Aji.

38. *Sakin Layuka na 44 da 45: Biya fiye da yadda ya kamata da Tambayoyin Kididdiga.*—Wadannan kudade da aka biya fiye da yadda ya kamata wasu an same su, wasu an soke su wasu kuma ana kan binsu.

39. *Sakin Layi na 46: Ariya na Kudin Shiga.*—Har wayau ana bakin cikin jinkirin bada labarun wadannan, wadanda yawancinsu har yanzu ba'a bayar ba. An tabbatarwa Komiti za'a yi matukar kokari a kaucewa irin wannan dalilin zargi.

40. *Sakin Layi na 47: Karamar Baitulmalin Hadeja.*—Har yanzu ba'a sami biyan yawan kudin ba, kuma ba'a yanke shari'a kan maganar ba. Tsararrar Takardar Rahoton Kudi ta Hukumar Dubawa za'a gyara ta.

41. *Sakin Layuka na 48 da 49: Hukumar Bada Lasin na Motoci, Zaria.*—An yarda cewa tushen dalilin wannan hasara shine rashin cikakken kulawa daga Mahukuntan da suka yi aiki a wurin, amma ana jiran yanke Shari'a, kuma ba'a sami kudin ba.

42. *Sakin Layi na 50: Hukumar Bada Lasin na Motoci, Igin.*—Ba'a yi nasara ba wajen shari'ar. Shawarwarin Hukumar Bincike ba'a gama da su ba, an kuwa shaida wa Komiti cewa tafiyadda aiki kan wannan za'a hanzarta shi. Tunda ya ke Ma'aikatar Ministan Kudi ta karbi hakkin kula da Hukumomin Bada Lasin daga 1 ga Afrilu, 1964, ana fata irin wannan kuskure da ya samu a nan da na Zariya, ba zai sake abkuwa ba.

43. *Sakin Layi na 51: Hukumomin Dubawa.*—Kayayyakin da suka bace a Makurdi an gano su. Game da kayayyakin mota "Land Rover" da suka bace an tsaida magana cewa Hukumar Bincike ba zata yi wani amfani ba tunda shike an makara, saboda haka an kashe motar.

Majalisar Dokoki

44. *Sakin Layi na 52: Wuce kima ga Kashe Kudi.*—An yarda cewa wannan wuce kima ga kashe kudi dalilinsa shine rashin daidaitawa da lisafce-lisafcen Baitulmali, tare da rashin cikakken kulawa da daukar hakkin biya. Magatakarda ya shaidawa Komiti cewa za'a yi kokari kwarai a hana irin wannan abkuwa.

Ma'aikatar Alkalai

45. *Sakin Layi na 53: Wuce Kima ga Kashe Kudi.*—Komiti ya jaddadawa Babban Rigistara wajabtar neman karin Tanadin Kudi kafin a zarce tanadin wani Ajin kudi.

Hukumar Aikin Gwamnati

46. *Sakin Layi na 54: Wuce Kima ga Kashe Kudi.*—An shaida wa Komiti cewa yanzu ana tafiyad da daidaitawa sosai tare da lisafce-lisafcen Baitulmali, saboda haka wuce kima ga kashe kudi dalilin kuskuren Ajin da ba a daidaita shi ba, bai kamata ya abku ba.

Dakin Daukaka Kara na Shari'a

47. *Sakin Layi na 55: Wuce Kima ga Kashe Kudi.*—Yawancin wuce kiman nan ya faru ne domin kurorin Ajujuwan da ba'a daidaita su ba, kuma Rajistara ya tabbatarwa Komiti cewa za'a kara kula wajen daidaitawa da lisafce-lisafcen Baitulmali.

Aikin Gona

48. *Sakin Layi na 56: Wuce Kima ga Kashe Kudi.*—Wuce kima ga kashe kudi a kananan ajujuwa uku da aka ambata a Rahoton Kididdiga sun abku ne saboda ba'a gane kudaden da aka fada za'a maida su Jami'ar Ahmadu Bello bane. Wakilin Ma'aikatar Ministan ya yarda cewa ya kamata ya zamana an gano wadannan kuma an biya su kafin lokacin da aka rufe lisafce-lisafcen shekarar.

49. *Sakin Layi na 57: Ariyan Labaran Lissafin Kudin Shiga.*—Ariyan Kudin Shiga ranar 30 ga Satumba, 1963, baya ga kudin Takin Zamani, jimlarsa £524-6s-0d kuma na Takin Zamani jimlarsa £243-8s-0d. Game da rancen da ba'a biya ba wajen sayad da Takin Zamani da Kamfanin Raya Kasa yayi wanda yake yanzu Ma'aikatar ta karbi hakkinsa, jimlar wannan £12,182-15s-0d ne. Ko da yake yanzu ana shawara akai maganar gaban shari'a, amma kudin sun dade ba'a biya ba, har ya zamana cikakkiyar shaida wajen shari'ar zata yi wuyar samuwa.

50. *Sakin Layuka na 58 da 59: Biya fiye da yadda ya kamata da Tambayoyin Kididdiga.*—Wakilin Ma'aikata ya zayyana hanyoyin da aka bi a hana sake abkuwar wannan. Su kuma kudaden da aka biya fiye da yadda ya kamata, wasu an same su, wasu an soke su, wasu kuwa ana bin sawunsu.

51. *Sakin Layi na 60: Duba Amfanin Gona, Kano.*—Akawun da wannan abu ya shafa an daure shi kuma yawancin kudaden da aka yi hasara an soke su. Kuma an rufe ajiyar wannan kudin larurar. Amma Ma'aikatar ta bada umurni cewa dukkan kudin larurar da suka wuce £50, sai a ajiye su a Banki.

52. *Sakin Layi na 61: Ma'aikatar Noma ta Kano.*—Har yanzu 'Yansanda ba su gama bincikensu ba. Kuma tara kudin shigan da bai samu ba yana ci gaba a hankali saboda wahalar gano wadanda ake bi bashin. An tabbatarwa Komiti cewa shirin lissafi a Ma'aikatar an gyara shi sosai.

53. *Sakin Layi na 62: Raya Kasar Ma'adinai.*—An haɓikance wa Komiti ta wannan motar aiki ba'a da ita a Ma'aikatar kuma yanzu an sami damar aiki ta hanyar ta kankarar kasa tare da wani sabon irin Tirekta, wanda ake karba ba da kyau ba. Nan gaba za'a kula a tabbata da cewa ba'a sayi hayar aiki mai tsada idan ya dace da aiki.

54. *Sakin Layi na 63: Hatsarin Motoci.*—Wakilin Ma'aikatar ya shaida wa cewa duk mafyan Ma'aikatanta na Larduna an basu a wata kan hanyar ta ta dace abi wajen bada labarin hatsari ga Motoci—Shi dai wannan motar hayar ya yarda ya dauki hakkin biya na Tirektan da ta baci cikinsu watan Yuni, 1963.

Albarkatun Dabbobi da Daji

55. *Sakin Layi na 64: Wuce Kima ga Kashe Kudi.*—An yarda cewa wannan wuce kima ga kashe kudi ya samu dalilin kuskure wajen da baitawa da lisafce-lisafcen Baitulmali. Ran 1 ga watan Afrilu, 1963 an shigo da wata sabuwar hanya a Ma'aikatar wadda ake fata zata hana irin wannan sake abkuwa.

56. *Sakin Layi na 65 da 66: Biya fiye da yadda ya kamata da Tambayoyin Kididdiga.*—An bayyana wa Komiti hanyoyin da aka bi a hana sake abkuwar wannan. Yawancin abubuwan da aka jeranta su an gano su.

57. *Sakin Layi na 67: Hatsari ga Motoci.*—Wannan yawan jinkiri lafin shi wannan Ma'aikaci ne wanda an canja shi. Wanda ya karbe shi ya sami bayani cewa wajibi ne ya hanzarta ayyuka.

Tsara Arzikin Kasa

58. *Sakin Layi na 68: Wuce Kima ga Kashe Kudi.*—Wuce Kima karkashin kasafi na (5), dalilinsa shine rashin neman Warantin sakai kudin, kuma karkashin kasafi na (6), shine rashin neman karin Tanadin Kudi. Sa'an kuwa sun abku daga kurorin Ajjuwa da ba'a daidaita su ba. Wakilin Ma'aikatar ya zayyana hanyoyin da aka bi don a gyara al'amura sosai.

Ilmi

59. *Sakin Layi na 69: Wuce Kima ga Kashe Kudi.*—Wuce kima kan kasafi na (1) ya abku daga ragowar da aka ambata a wannan karamin aji amma wadda bata samu ba. Kuma na karkashin kasafi na (2) dalilinsa shine rashin kula da daukar hakkin biya. Babban Sakataren ya yarda cewa duka biyun da an so da an biya su ta neman iznin biya kafin a rufe lisafce-lisafcen shekara amma ya roki gafarar Komiti saboda rashin yin haka.

60. *Sakin Layi na 70: Biya fiye da yadda ya kamata.*—Dalilan wadannan biyace-biyace fiye da yadda ya kamata an yi shawara a kansu tare da Babban Sakatare game da neman hanyoyin da za'a bi a rage yawan abkuwarsu. Game da ma'aikata biyu da ma'aikin kwangila, wadanda Sakataren Daukar Ma'aikata na London ya dauke su kan albashin da ya wuce yadda ya kamata a biya su karkashin kafaffun Sharudda, Babban Sakataren Ma'aikatar Ministan Ka'idodin Aiki da Koyarwa ya yarda cewa an yi kuskure wajen gane bayanin wadannan Sharudda. Su wadannan ma'aikata guda biyu yanzu an maida su karkashin albashinsu wanda ya kamata.

61. *Sakin Layi na 72: Ajiyar Dalibai.*—An buga gyararrun Sharudda, yawancin lisafce-lisafcen an rufe su; kuma kulawar da ake yi game da ragowar ane ya wadatar.

62. *Sakin Layi na 73 da 74: Hukumomin Dubawa.*—Babban Sakataren ya shaidawa Komiti cewa ana sa rai bada dadewa ba za'a fara koyarwa ga masu tsaron Dakunan Kayayyaki a Santar Koyarwa ta Kaduna. Kuma anyi fatan ayi amfani da wannan wuri wajen koyarwa ma'aikatan wannan Ma'aikata. Ya kuma fadi cewa kula da dakunan kayayyaki a makarantar ilmin Arabiyya ta Kano an gyara shi sosai. Kayan da sika bata a makarantar sana'a ta Wudil daga baya an gane cewa kuskuren lissafin Ajiya ne kawai.

63. *Sakin Layi na 75: Makarantar Sana'a ta Iddah.*—An hanzarta aiki don bin shawarwarin da Hukumar Dubawa ta bayar. Hasarar da aka yi ta man fetur an sake gane cewa wannan kuskuren lissafin ajiya ne.

64. *Sakin Layi na 76: Makarantar Sana'a ta Maiduguri.*—An shaidawa Komiti cewa an fara wani cikakken sabon shiri cikin watan Agusta, 1963, kuma an aika da wani kwatarran mai lura da dakin kayayyaki zuwa Makarantar.

Ka'idodin Aiki da Koyarwa

65. *Sakin Layi na 77: Wuce Kima ga Kashe Kudi.*—Babban Sakataren ya ce kusan duk wannan wuce kima ga kashe kudi ya shafi Sashen Bada Dalibta, kuma an gabatadda shawarwarin gyara wannan Sashi zuwa ga Majalisar Zartaswa, tunda an dade da gane cewa ya kamata ayi gyara wajen lura da kudi.

66. *Sakin Layi na 78: Hukunce-hukuncen Sallama.*—Bada dadewa ba za'a rarraba takardu.

Kudi

67. *Sakin Layi na 79 da 80: Wuce Kima ga Kashe Kudi.*—Babban Sakataren yayi matukar bakin ciki saboda abkuwar wannan wuce kima, musamman ma saboda ganin matsayin ma'aikatarsa game da al'amuran kula da kudi. An shigo da wani sabon shiri cikin 1963-64 kuma Babban Sakataren ya ce yana da kyakkyawar amincewa cewa ba za a sake samun wani abin zargi ba game da wannan. Ya bayyana wuce kima kan karamin Ajin Albashin Ma'aikata, dalilinsa shine ragowar da aka ambata karkashin karamin Ajin bata samu ba.

68. *Sakin Layuka na 81 da 82: Biya fiye da yadda ya kamata da Tambayoyin Kididdiga.*—Wadannan Biyace-biyace fiye da yadda, ya kamata, wasu an sami karbarsu, wasu an soke su wasu kuwa ana bin su.

69. *Sakin Layi na 83: Karamar Baitulmali ta Kano.*—Mutane 17 aka caje su da wannan laifi. Daya daga cikinsu Karamin Akawu ne a karamar Baitulmalin. An shaidawa Komiti cewa an bada umurni mai tsanani game da tsare duk Takardar Bankin da ba'a rubuta mata kudi ba, zuwa ga duk kananan Akantoci.

70. *Sakin Layi na 84: Takardun Biya na Zamba.*—Wannan hasara ta kudin Gwamnatin Tarayya ce kuma gwargwadon yawan laifin rashin kula na Kananan Akantocin Gwamnatin Nijeriya ta Arewa guda shida, har yanzu ana shawarwari kansa amma game da magannar ko nawa ne hakkin biyan wannan Gwamnati saboda wannan rashin kula na ma'aikatanta ga hasarar kudin Tarayya, Akanta-Janar ya shaidawa Komiti cewa shawarwarin da aka yi shekaru ana yi tsakanin ma'aikata sun kasa daidaitawa. Saboda haka yanzu ana so a mika wannan al'amari ga Ministoci.

71. *Sakin Layi na 85: Tsare Littattafan Rasidi.*—Wadannan kayayyakin ajiya yanzu an sake gyara su.

72. *Sakin Layi na 86: Kamfanin Jirgin Kasa—Bada Kayayyaki ba a cike ba.*—Babban Sakataren ya fadi cewa anyi niyyar yin magana da Kamfanin da wuri game da wannan.

Lafiya

73. *Sakin Layi na 87: Wuce Kimanin Kashe Kudi.*—Babg wani takamaiman dalilin da aka bayar wanda ya hana a daidaita wadannan kafin a rufe lisafce-lisafcen, haka kuma ba'a bada dalilin da ya sa ba'a binciki al'amarin tun da yake a bayyane ya ke cewa wannan abu ne wanda ya ke bai cika abkuwa ba.

74. *Sakin Layuka na 88 da na 89 da na 90: Biyan Kudi fiye da yadda ya kamata da kuma Tambayoyi.*—Komiti da Mukaddashin Babban Sakatare sun tattauna dalilan da suka jawo wadannan halayen biyan kudi fiye da yadda ya kamata kuma sun bada shawarwarin hanyoyin da za'a bi a yi maganin wadannan. Duk kudaden kusan an same su kuma sauran da ba'a biya su ba ana nan ana kan matsawa don a biya su. Game da ayyukan kwangila irin na Kananan Ma'aikata da aka ba Manyan Ma'aikata guda uku an yarda cewa Ma'aikatar ce ya kamata ta gane wannan kuskure tuntuni kuma ta maida ayyukan kwangilar zuwa Hukumar Ma'aikata.

75. *Sakin Layi na 91: Hatsari ga Motoci.*—Banda guda biyu duk sauran da aka ambata cikin Rahoton an gama da su. Mukaddashin Babban Sakatare ya bayyana hanyoyin da aka rigaya aka bi don anan gaba a rage abinda zai jawo zargi.

76. *Sakin Layuka na 92 da 93: Hukumomin Dubawa.*—An fadawa Komitin cewa an yarda anyi jinkiri to amma ana yin matuƙar kokari a kyautata al'amarin.

77. *Sakin Layi na 94: Asibitin Hadeja.*—An sake gyara shirin Dakin Bada Magani kuma ruba tattun labaran an daidaita su. Wata Hukumar Dubawa, kwanaki ta nuna cewa ba a inda ya bata.

Watsa Labaru

78. *Sakin Layi na 95: Wuce Kima ga Kashe Kudi.*—An yarda cewa anyi kuskure wajen kudi da kashe kudi. Wakilin Ma'aikatar Ministan ya shaidawa Komiti cewa ya wadatar da sanin ba za'a kashe kudi fiye da kima ba a lisafce-lisafcen 1963-64.

79. *Sakin Layi na 96: Ariyan Kudin Shiga.*—Duk cikin labaran lissafin, daya ne kadai ba a bada shi ba tukuna. Kuma labarun kudin da ba'a bayar ba game da Gidajen Saukar Baki sun karu. An roki Sakatarorin Larduna su taimaka wajen tara kudin amma idan wannan bai yiwu ba, Hedkwatar Ma'aikatar zata shawarta kai maganar gabashari'a.

80. *Sakin Layi na 97 da 98: Sake Shirin Dakunan Kayayyaki.*—An fadawa Komiti cewa labarin kayayyakin ajiya a Kaduna yanzu an gyara su. Na Zariya kuwa, yawancin shawarwarin da Hukumar Bincike ta bayar, an karbe su kuma anyi aiki da su. Sauran kuwa ana shawarwari kansu tare da Ma'aikatar Ministan Kudi.

81. *Sakin Layi na 99: Gidan Saukar Baki na Yola.*—Sakataren Lardin ya shaidawa Ma'aikatar cewa mai saida shaye-shaye yanzu an sashi yayi cikakken alkawari kuma har wayau Ma'aikatar ta aika da umurni kan kula da kudi a gidajen saukar Baki.

82. *Sakin Layi na 100: Gidan Saukar Baki na Jos.*—Ma'aikata masu saida shaye-shaye sun yi kudaden da suka bace £45. An shaidawa Komiti cewa labarin Lissafin an gyara shi sosai.

83. *Sakin Layi na 101: Gidan Saukar Baki na Sokoto.*—Ma'aikatar yanzu tana hanzarta neran a gama da wannan al'amari da aka dade kansa.

84. *Sakin Layi na 102: Santar Watsa Labaru ta Minna.*—An aika da amsa.

Al'amuran Gida

85. *Sakin Layi na 103: Wuce Kima Wajen Kashe Kudi.*—Babban Sakatare ya zaiyana hanyoyin da aka shigo da su don tabbatar da cewa hakkin biya an bada shi inda ya kama kuma littattafan lissafin kudi an daidai tasu akai-akai tare da lisafce-lisafcen Balmali. Yayi fatar cewa ba za'a sake wani abin zargi ba.

86. *Sakin Layi na 104: Ariyan Kudin Shiga.*—Bayan an kare bincike sai aka ga ariyan da yanzu ya ragu ba'a biya ba game da Sashen Buga Dab'i £441 ne. Sauran kudin bayar motocin Ma'aikata sun kusa kaiwa £1,500 wanda yawan-cinsu ana bin sakin Ma'aikatun Ministoci ne bashinsu. Idan Ma'aikatun suka ci gaba da kin kula da wajabtar biya ana da niyyar a ba Akanta-Janar umurni ya diba daga Ajin Kudin da ya dace kuma ya sanar da Ma'aikatar da wannan abu ya shafa.

87. *Sakin Layi na 105: Hukumomin Dubawa.*—Ana samun wahaloli wajen saida na'urorin buga takardu da kuma tafureta. A inda ba'a iya saida wadannan ta tenda ba, za'a yi ganjonsu.

Shari'a

88. *Sakin Layi na 106: Wuce Kima ga Kashe Kudi.*—Dalilin wannan kashe kudi fiye da kima, shine kuskuren aji da ba'a daidaita shi ba. Babban Sakatare ya shida wa Komiti cewa nan gaba za'a kula da daidaitawa sosai.

Kasa da Safiyo

89. *Sakin Layi na 107: Wuce Kima ga Kashe Kudi.*—Babban Sakatare ya yarda cewa kuskuren aji zai yiwu a gane shi tun da wuri da ana afiyadda daidaitawa sosai. Amman an yarda da daukar hakkin biyan karin kudi karkashin kasafi na daya lokacin da aka gane cewa kudin aji ya kare, an fada wa Komiti irin hanyoyin da za'a bi na hana sake abkuwar wannan.

Mulkin En'e

90. *Sakin Layi na 108: Wuce Kima ga Kashe Kudi.*—Wuce kima ga kashe kudi karkashin Aji na 250, yawancin dalilinsa dai shi ne inkiri wajen tsaida maganar iyakacin Kashe Kudi kan Taron Majalisar Lardi. Komitin ya yarda da wannan bayanin. Game da Aji na 211 kimanin ragowar kudin ranar 1 ga watan Nuwamba, 1962 an yi amfani wajen bada shi a taimako zuwa ga Jami'ar Ahmadu Bello. Saboda haka nan za'a iya gane cewa kimanin da aka yi ba zama daidai yadda aka shirya ba.

91. *Sakin Layi na 109: Lissafce-lissafcen Kudaden Rance na Gwamnati zuwa ga En'e-En'e.*—Ganin yawan kudin da ba'a biya ba, Komitin ya bada shawara cewa a hanzarta gama aiki da wadan nan lissafce-lissafce. Komitin ya yarda da cewa babban wahala ita ce samun shaida da zasu karfafa neman biya daga hannun Gwamnati.

Tarbiya da Gama Kai

92. *Sakin Layuka 110 da 111: Maganar Ma'aikata biyu da aka tura su zuwa Hukumar Wasanni, irin wannan hasara ba zata sake abkuwa ba, domin kudaden hukumar Ajujuwan yanzu an hade su da sauran Ajujuwan Kudi na Ma'aikatar. Biya fiye da yadda ya kamata na £1,529-19s-4d wanda aka ambata a Rahoton Kididdiga dalilinsa shine rashin fahimtar juna kan aiki tsakanin Ma'aikatun Ministoci, kuma ba ko yausha ya ke faruwa ba. Babban Sakataren Ma'aikatar Ministan Tarbiya da Gama Kai ya bada shawarwarinsa ga Ma'aikatar Ministan Kudi. Game da matsayin Mataimakin Rajistara (Aikin Banki) an sake samun wani rashin fahimta tsakanin Ma'aikatar da Ma'aikatar Ministan Ka'idodin Aiki da Koyarwa. Babban Sakataren wannan Ma'aikatar a karshe ya shaida wa Komiti cewa nan gaba shi za'a aza wa hakkin daukan ma'aikata.*

93. *Sakin Layi na 112: Hasaran Kudaden Jam'iyoyin Gama-Kai.*—Babban Sakatare ya shaida wa Komiti cewa nan gaba za'a hanzarta aiki kan rahotannin hasara. Wadanda aka ambata a rahoton Kididdiga, wasu a ga gama da su, wasu kuwa ana kan bin su.

Ciniki da Sana'o'i

94. *Sakin Layi na 113: Ariyan Kudin Shiga.*—Wakilin Ma'aikatar ya shaida wa Komiti cewa nan gaba kadan za'a tsaida magana kan ko tarin kudin za'a iya samunsu ko ya kamata ya bada shawara a soke su.

Ayyuka

95. *Sakin Layuka na 114, 115 da 116: Biyace-biyacen Kudade fiye da yadda ya kamata da kuma Tambayoyin Kididdiga.*—Banda kasafofi guda biyu, duk an samu an karbi rarar biyace-biyacen albasussuka da alawus da aka yi kuma Komiti ya tattauna irin hanyoyin da za'a bi don a rage yawan abkuwar wannan a nan gaba. Kuma ana jin cewa sabuwar hanyar biyan albashi da alawus a hade guri guda da aka gabatar kwanan nan zata hana abkuwan wannan nan da nan. Sauran kudin rarar biya wanda ba'a biya ba £630 ana kan biyansu kadan-kadan.

96. *Sakin Layi na 117: Ariyan Kudin Shiga.*—Babban Sakataren ya sanadda Komiti cewa, a gamsa, akwai kurori da yawa a cikin labarun lisafce-lisafcen kuma har wayau akwai kudade da dama wadanda ya kamata a bada shawarar soke su. Yayi niyyar dudduba ariyan don ya daidaita matsayin. Game da Labarun lisafce-lisafcen kudin Ruwa, Babban Sakataren Ma'aikatan Ministan Kudi ya sanarda Komiti cewa kwanan nan an baiwa Ma'aikatar Ministan Ayyuka shawara cewa ita ce take da hakkin lura da tarawa da kuma shirya labarun lisafce-lisafcen kudin Ruwa.

97. *Sakin Layi na 118: Majibincin Aiki na Yadi (Y.S.) na Zariya.*—Har yanzu 'Yansanda suna kan bincike kuma har yanzu ba'a samu abubuwan da suka bata ba. Babban Sakataren ya ce an yi wani abinda zai yi magani wajen gyara kuskuren lissafi da aka yi a Zariya.

98. *Sakin Layi na 119: Majibincin Aikin Yadi (Y.S.) na Kaduna.*—Abinda ake niyyar yi shine Ma'aikatar za ta aika da karin Akanta daya ya gyara abubuwan da akai kara kansu a Rahoton Kididdiga. A yanzu ba'a ga wata ainihin alamar hasarar kayayyaki ba.

99. *Sakin Layi na 120: Injiniyan Lardi na Yola.*—An shaida wa Komiti cewa an aika da Akanta ruwa Yola kuma ya binciki abubuwan da aka ambata a Rahoton Kididdiga. Kuma Babban Sakatare yana jin cewa yanzu babu wani dalilin da zai saka ayi wata tambaya ko kara. An riga an gama sarrafarwa game da sace-sacen da aka yi.

100. *Sakin Layi na 121: Batan Man Feturu a Kano.*—Babban Sakatare ya yarda cewa idan da an yi aiki nan da nan da irin shawarwarin da aka bayar lokacin da aka yi irin wannan hasara da farko watakila da wannan ba zai faru ba. Komiti ya damu kwarai cewa yanzu an makara har ya zamana ba shi yiwuwa a hukunta manyan Ma'aikata masu lura da wurin wadanda rashin kularsu ya jawo wannan hasara. Kuma dalilin da aka bayar cewa Hukumar Bincike bata bada rahotonta na karshe ba, bai wadatar ba.

101. *Sakin Layi na 122: Hatsari ga Motoci da Na'urori.*—Dak anyi wani abu game da hatsarorin da aka ambata ba'a gama ba. Wannan sha'ani kuwa shekararsa hudu ke nan ba'a gama da shi'ba amma idan da tun da fari an matsa sosai da an gama da shi.

Gaba Daya

102. *Sakin Layuka na 125 da na 126: Lissafi cikin Ma'aikata.*—Komiti yana farin cikin ganin cewa burin Gwamnati ne ta maida hanyoyin lisafce-lisafcen Ma'aikata da Ofisoshi su rika kula da lisafce-lisafcensu. Komiti ya gane wahalce-wahalcen da ake sha musamman ma wajen samun Akantoci da Masu Kididdiga kuma ya yarda cewa wajibi ne kyautata matsalar sai a hankali.

103. *Lisafce-lisafcen Kudin Raya Kasa 1960-61.*—Wuce kashe kudi fiye da kima da aka ambata a sakin layi na 2 na Rahoton Kididdiga an yi balashinsa. Game da dinbin yawan kasafonin da aka zayyana a sakin layi na 3, inda aka wuce kimanin jimlar kudin da aka yi na karshe, Komiti yana ganin cewa hanyar da za'a bi a Kyautata wannan Kasafi tana bukatar Ma'aikatar Ministan Kudi ta sake duba ta.

Sauran Lisafce-Lisafce

104. Komiti baya da wata maganar da zai yi game da Lisafce-lisafcen da aka rubuta a sakin layi na 1 a saman wannan Rahoto kuma Komiti baiga wani dalilin da zai hana Majalisar, Dokoki yarda da lisafce-lisafcen ba.

'Yan Komiti:—

Lamidon Adamawa
Etsu Pategi
Sarkin Gumel
Sarkin Yauri
Sarkin Wase
Sarkin Abuja
Alhaji Muhammadu Sada Nadada
Alhaji Hassan, Dallatun Abuja
Dr Iya Abubakar.
M. Umaru Yola
Mr V. I. Orjime
Mr Olarewaju Afolayan

Nine, Shugaba,
Baranka Mai-Biyayya,
ALHAJI UMAR SULAIMAN,
Sarkin Bedde,
Shugaban Komiti