LIBRARY

NORTHERN REGION

eport of the Public Accounts Joint ommittee of the Northern Regional Legislature, Session: 1956-57

4th to 9th February, 1957

For Official Use

KADUNA

PRINTED BY THE GOVERNMENT PRINTER, NORTHERN REGION OF NIGERIA

1957

LIBRARY NORTHERN NIGERIA

REPORT OF THE PUBLIC ACCOUNTS JOINT COMMITTEE OF THE NORTHERN REGIONAL LEGISLATURE : SESSION 1956-57

MR PRESIDENT,

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

(*a*) The Report of the Director of Audit on the Accounts of the Government of the Northern Region for the year ended 31st March, 1955.

(*b*) The Report of the Auditors on the Accounts of the Northern Region Development Board for the period 1st April to 31st December, 1955.

(*c*) The Report of the Auditors on the Accounts of the Northern Region Production Development Board for the period 1st April to 31st December, 1955.

(*d*) The Report of the Auditors on the Accounts of the Northern Region Development Corporation for the period 1st January to 31st March, 1956.

(*e*) The Jos Hill Station Accounts for the year ended 31st March, 1955.

2. The Lamido of Adamawa was unable to attend any of the sittings of the Committee which lasted from 4th to 9th February, 1957. The Emir of Ilorin attended the sitting on the first day but was unable to attend other sittings, while the Emir of Yauri was unable to attend the sittings on the first two days but attended the rest of the sittings.

REPORT OF THE DIRECTOR OF AUDIT ON THE ACCOUNTS OF THE GOVERNMENT OF THE NORTHERN REGION OF NIGERIA FOR THE YEAR ENDED 31ST MARCH, 1955

3. *Paragraph* 2.—The Accountant-General undertook to make every effort to decrease the interval between the closure of the accounts and the production of the annual statements. In particular it was agreed that a copy of the Detailed Statement of Expenditure should be submitted for Audit as soon as possible, even if this entailed the omission of details of supplementary provision which had not, at the time of submission of the statement, as yet been approved.

4. *Paragraph* 5.—The Committee accepts the recommendation of the Accountant-General that the strengthening of strong rooms should be concentrated upon, rather than the provision of armed guards.

5. *Paragraph* 6.—The Committee recommends that efforts should be made to arrange surprise surveys by Treasury touring accountants.

6. *Paragraph* 7.—The Committee took note of a statement by the Financial Secretary that the accounting system of the North Regional Literature Agency had been greatly improved and that it is hoped to lay the accounts before the Legislature at the meeting normally held in August, this year.

7. *Paragraph* 9.—The Committee accepted an assurance from the Director of Public Works that, within the capacity of the staff available, checks would be made as frequently as possible on the larger and more important stores on construction sites.

8. *Paragraphs* 10 *and* 64.—It is understood that active consideration is being given in the Financial Secretary's Office to the issue of simple rules on how to safeguard Government cash and stores.

9. *Paragraphs* 13, 14, 15 *and* 16.—The Committee understands that the matters dealt with in these paragraphs have now been, or will shortly be, settled.

10. *Paragraph* 17.—Instructions concerning appointment and conditions of service of Government drivers have now been issued.

11. *Paragraph* 18.—The Director of Public Works undertook to draw the attention of the Officers concerned to the existing instructions for the handing over of buildings in order to avoid a recurrence.

12. *Paragraph* 20.—The Committee recommends that arrangements should be made between the Accountant-General's Department and the Audit Department with a view to the reduction of the number of items shown in Annexure I as 'No yet admitted'.

13. *Paragraph* 21.—The Committee recommends that consideration should be given to the possibility of withholding further payments to Officers who have failed to return outstanding vouchers. The Financial Secretary undertook to write to the Finance Ministeries of the other Regions to ascertain the position in those Regions. The Accountant-General stated that he expects that, as a result of a change of system in the release of vouchers for completion, a very considerable reduction in the number of outstanding vouchers for 1956-57 will be effected.

The Committee understands that the Federal Public Accounts Committee is considering the question of the disposal of long outstanding vouchers and therefore does not at present wish to make recommendations on this matter.

14. *Paragraph* 2 .—The Committee accepted an assurance from the Accountant-General that further action would be taken as soon as circumstances permit.

15. *Paragraph* 2 .—The Committee recommends that the importance of informing the Accountant-General of all secondments should be impressed upon Heads of Departments and that a prescribed form of notification should be employed.

16. *Paragraph* 2 .—In view of the difficulties of collection of Hospital fees, the Director of Medical Services suggested that no charge should be made for maintenance in general wards but that where special accommodation was provided Hospital fees should be charged. The Committee recommends that this suggestion should be examined by the Government.

17. *Paragraph* 2 .—The necessary authorities have been obtained.

18. *Paragraph* 3 .—In each case the Officer in charge of the vote gave an assurance that every effort would be made to avoid unauthorised excesses in future. The Committee observed that in nearly all cases the delay in obtaining the necessary authority was largely due to failure to reconcile promptly departmental and Treasury records.

19. *Paragraph* 3 .—The Director of Agriculture stated that considerable progress had been made in improving accounting arrangements at Mokwa.

20. *Paragraph* 37.—The Committee accepted an assurance from the Accountant-General that the internal check of Personal Emoluments records is now adequate.

21. *Paragraphs* 46 *and* 49.—The Accountant-General gave an assurance that vigorous efforts are being made to clear those accounts which still have outstanding balances.

22. *Paragraph* 47.—The Committee noted that, with six exceptions, outstanding balances had been cleared. In the case of the large number of balances transferred to the Accountant-General of the Federation, the Accountant-General, Northern Region, assured the Committee that these had been accepted.

23. *Paragraph* 48.—The Accountant-General explained the reasons for, and the steps that are being taken to eliminate, errors in classification, and assured the Committee that every effort is being made to improve the situation.

24. *Paragraphs* 53, 55 *and* 56.—The required statements have now been submitted.

25. *Paragraph* 57.—The fund has now been closed.

26. *Paragraph* 59.—The Accountant-General and the Director of Public Works both gave assurances that every effort would be made to dispose of the matter of the outstanding balance in the account of the Nigerian College of Arts, Science and Technology.

27. *Paragraph* 61.—The Accountant-General explained that the task of clearing the Home Allotment accounts had proved much more formidable than anticipated, but he hoped that before the next meeting of the Committee the matter would have been put in order.

28. *Paragraphs* 65, 66 *and* 67.—The Committee understands that all the individual cases referred to in the Audit Report have now been, or will shortly be, disposed of. Assurances were accepted from the Departments concerned that all possible efforts would be made to avoid similar delays in future.

29. *Paragraph* 72.—The Committee was assured that the accounts are now available for examination.

30. *Paragraph* 74.—The Committee recommends that the possibility of the Government's divesting itself of the responsibility for the running of the canteen should continue to be borne in mind.

31. *Paragraph* 79.—The Financial Secretary gave an assurance that the long outstanding queries referred for his assistance in settlement are vigorously persued.

Reports on the Accounts of the Northern Region Development and Production Development Boards for the Year ended 31st December, 1955, and of the North Regional Development Corporation for the period 1st January to 31st March, 1956

32. The Committee is pleased to note that the Corporation's Auditors are prepared in future to furnish in their audit report more explicit information regarding the state of Audit of the Expenditure on schemes made by the Corporation. The Committee

accepted an assurance that a review of individual schemes, to determine what, if any, further auditing is required, will be effected in consultation with the Director of Audit, and that the latter will be informed by the Corporation of the accounting arrangements for all future Schemes which involve, or are likely to involve, Government or Native Authority accounts.

33. The Committee has no further comments to make on the accounts recorded in paragraph 1 above and sees no reason why these accounts should not be accepted by the House.

MEMBERS:

Emir of Ilorin
Emir of Daura
Emir of Yauri
Emir of Abuja
Chief of Wamba
Mallam Ibrahim La'aro (Ilorin Town)
Mallam Idirisu, Tafida (Adamawa Northern Trust Territory, North)
Mallam Yakubu Lame (Bauchi West)
Alhaji Muhammadu Magajin Garin Kazaure (Kazaure)
Alhaji Abdu Anace Magajin Garin Kontagora (Kontagora-Wushishi)
Mallam Ado Bayero (Kano City South).

I have the honour to be,

Sir,

Your Obedient Servant,

ALHAJI HARUNA,
Emir of Gwandu
Chairman

APPENDIX

MEMORANDUM BY THE FINANCIAL SECRETARY ON ACTION TAKEN ON THE REPORT OF THE PUBLIC ACCOUNTS COMMITTEE, SESSION 1955-56

The following action has been taken on the Committee's Report:—

Paragraph 3.—In this, the Committee expressed concern at the delay in submission of final adjustments to the Accountant-General, Northern Region by the Accountant-General of the Federation. The reason for the delay in receiving final figures from the latter is largely that the Regional share of the costs of various Federal Departments cannot be determined until all other Federal accounts have been finally closed. To remedy this, it has been suggested to the Accountant-General of the Federation that final adjustments to the figures of the Regional share of costs of Federal Department be carried out in the following financial year. This proposal has been accepted and the other Regions are being consulted. If adopted, the proposed new arrangements should result in the Accountant-General of the Federation being able to submit his final adjustment figures at least one month earlier than is now the case.

Paragraph 6.—The Unallocated Stores have now been Regionalised and a Senior Staff Storekeeper has been posted to Kano. This should improve documentation and control of stores.

Paragraph 8.—Revised instructions governing the accounting procedure to be adopted in hospitals have been introduced, in consultation with the Director of Audit, in Kaduna General Hospital. If they prove satisfactory there, they will be brought into force in other hospitals in the Region.

Paragraph 11.—The Accountant-General has issued instructions (Treasury Circular No. 17/1956) instructing Revenue Collectors to submit returns to their Heads of Departments, who will assemble them and forward them to Treasury Headquarters. A copy of the Treasury circular is attached. This should reduce correspondence and delays regarding outstanding revenue.

Paragraph 15.—Jos Hill Station Accounts for 1954-55 were laid on the Table of the Legislature at the 1956 Budget Session.

Paragraph 16.—Considerable progress has been made by the Accountant-General in clearing dormant balances from Advance Accounts. Government is considering whether the current complex system of calculating interest on advances can profitably be simplified.

Paragraph 19.—Action on clearing the Deposit Accounts in question has proceeded and progress has been made. Since 1st April, 1956 the Accountant-General of the Region is no longer responsible for dealing with the Home Allotments of Officers outside the Regional service and these difficulties should thereby be resolved, thus removing one source of difficulty regarding deposit accounts.

Paragraph 20.—All debit balances in Textile Centre Suspense Accounts have now been cleared by being admitted to expenditure through the creation of expenditure Sub-heads with the authority of the Regional Joint Standing Committee on Finance. These Centres will, in future, no longer be operated on Suspense Accounts but through the Estimates. New quasi-commercial schemes will not be undertaken without the most careful consideration of the accounting arrangements proposed.

Paragraph 24.—The new system for dealing with Treasury and Audit queries, introduced with effect from 1st April, 1955, has now been in operation for over two years and it is clear that a very considerable improvement has been effected, although the sheer volume of queries unfortunately makes it inevitable that some should be delayed.

P. H. GUILLUM SCOTT,
Financial Secretary,
Northern Region

Financial Secretary's Office,
Kaduna, 25th February, 1957

RAHOTON HAƊAƊƊIYAR KOMITIN LISSAFIN KUƊI NA MAJALISUN DOKOKIN JIHAR AREWA : GAMUWA 1956-57

YA SHUGABA,

Komitin nan tana roƙon ta gabatar da labarin cewa sun taru sun kuma duba—

(*a*) Rahoton Darektan Binciken Kuɗi kan lissafe-lissafen Kuɗin Jihar Arewa don shekarar da ta ƙare ran 31 ga Maris 1955.

(*b*) Rahoton Masu Binciken Kuɗi kan lissafin Kuɗi na Hukumar Raya Kasa ta Jihar Arewa tun daga 1 ga Afril zuwa 31 Disamba 1955.

(*c*) Rahoton Masu Binciken Kuɗi kan Lissafe-Lissafen kuɗi na Hukumar Yaɗa Arzikin Kasa tun daga 1 ga Afril zuwa 31 ga Satumba 1955.

(*d*) Rahoton Masu Binciken Kuɗi kan Lissafe-Lissafen Kuɗi na Kamfanin Raya Kasa na Jihar Arewa tun daga 1 ga Janairu zuwa 31 ga Maris 1956.

(*e*) Lissafe-lissafen Kuɗi na Masaukin Baƙi (*Hill Station*) na Jos don shekarar da ta ƙare 31 ga Maris 1955.

2. Lamiɗon Adamawa bai samu halartar rana ɗaya ba ta taron Komitin nan wanda ya fara daga 4 zuwa 9 ga Fabrairu 1957. Sarkin Ilori ya halarci wannan taro a ranar farko, amma bai samu halartar sauran ranakun taron ba, kuma Sarkin Yauri bai samu halartar ranaku biyu na farko na taron ba amma ya halarci sauran ranakun taron.

RAHOTON DAREKTAN BINCIKEN KUDI A KAN LISSAFE-LISSAFEN KUDIN GWAMNATIN JIHAR AREWA TA NIJERIYA DON SHEKARAR DA TA KARE 31 GA MARIS 1955

3. *Sakin Layi* 2.—Akanta-Janar ya yi kowane irin ƙoƙari na ragewar tazarin nan da ke tsakanin lokacin rufe lissafe-lissafen kuɗi da lokacin bayanin nan na shekara-shekara. Musamman an yarda da bada Bayani Filla-Filla na Kuɗin Kashewa ga ma'aikatar Binciken Kuɗi da sauri yadda zai yiwu, koda kuwa yin haka zai kawo barin wani bayani filla-filla na ƙarin tanadi wanda ya ke ba a riga aka tabbatad da shi ba a lokacin bada wannan bayani.

4. *Sakin Layi* 5.—Komitin nan ta yarda da shawarar Akanta-Janar cewa ƙarfafa amincin ɗakunan aje kuɗi abu ne wanda ya kamata a himmatu akai fiye da tanadi na 'yan gadi masu makamai.

5. *Sakin Layi* 6.—Komitin nan ta bada shawara cewa ya kamata a himmantu, Akantoci masu rangadi na Beiltalmali su riƙa shirya bincike ta hanyar farmaki, lokaci lokaci.

6. *Sakin Layi* 7.—Komitin nan ta kiyaye da wani kalami na Sakataren Kuɗi cewa an kyautata hanyar lissafe-lissafen kuɗin ma'aikatar Talifi ta Jihar Arewa (NO. 229) kuma ana fata a ajiye lissafe-lissafen a gaban Majalisun Dokoki wanda aka saba yi cikin watan Agusta, banan nan.

7. *Sakin Layi* 9.—Komitin nan ta karɓi tabbatarwa daga Darekta na Fidaburdi cewa a gwargwadon ƙarfin ma'aikatan da ake da su za'a riƙa ceki akai-akai yadda hali ya yiwu na manyan Sitoci da kuma muhimman Sitoci na wuraren yin sababbin gini.

8. *Sakin Layuka* 10 da 64.—An fahinci cewa a Ofishin Sakataren Kuɗi ana nan ana duba maganar yin wasu 'yan ƙa'idodi masu sauƙi kan yadda za a tsare kuɗin Gwamnati da kuma wuraren ajiya (Sito).

9. *Sakin Layuka* 13, 14, 15 *da* 16.—Komitin ta fahinci cewa matsalolin da aikin wadannan sakin layuka ana daidaita su, ko kuwa za a daidaita su.

10. *Sakin Layi* 17.—An bada 'yan sharuɗɗan da suka shafi naɗawa da halayen direbobin motocin Gwamnati.

11. *Sakin Layi* 18.—Darektan Fidaburdi ya yi alkawarin jawo hankulan ma'aikatan da abin ya shafa ga 'yan ƙa'idodin nan na karɓar gine-gine don a gujewa sake aukuwar haka.

12. *Sakin Layi* 20.- Komitin ta bada shawarar a yi shirye-shirye tsakanin Ma'aikatar Akanta-Janar da Ma'aikatar Binciken Kuɗi da niyyar ragewar adadin abubuwan da aka nuna cikin *Annexure I* tamakar 'Ba a riga an yarda da su ba'.

13. *Sakin Layi* 21.—Komitin nan ta bada shawara cewa ya kamata a dubi maganar yiwuwar riƙewar wasu baucocin biya ga duk Ma'aikatun da suka kasa maido baucocin baya. Sakataren Kuɗi za rubuta wa Ofishin Ministocin Sha'anin Kuɗi na sauran Jihohi don ya gane yadda al'amarin ya ke a can Jihohin. Akanta-Janar ya ce yana zaton, saboda canjin hanyar bada baucoci don ƙarasawa, adadin baucoci da ke waje na 1956-57 lalle zai ragu ainun.

Komitin na ta fahimci cewa Komitin Lissafe-Lissafen Kuɗin Gwamnatin Tarayya tana duba maganar baucocin da suka daɗe ainun a waje saboda haka ba ta son ta bada wata shawara a kai yanzu.

14. *Sakin Layi* 23.—Komiti ta karɓi tabbatarwa daga Akanta-Janar cewa za a ƙara duba al'amarin da zai sa ar an sami damar yin haka.

15. *Sakin Layi* 27.—Komiti ta bada shawara cewa ya kamata dukan ma'aikatan da aka aika da su aro ga wasu kamfuna, a matsa wa Shugabannin Ma'aikatu su riƙa sanad da Akanta-Janar da kuma cewa ya kamata a riƙa amfani da wani rubutaccen fom na sanarwa.

16. *Sakin Layi* 28.—Saboda wahalar tattara kuɗin Asibiti, Darektan Ma'aikatar Lafiya ya bada shawara ba kamata a karɓi kuɗi don kula da mutane a ɗakunan marilai ba amma a inda aka yi tanadi musamman, sai a karɓi kuɗin asibiti. Komitin ta bada shawara cewa ya kamata Gwamnati ta jarraba wannan shawara.

17. *Sakin Layi* 29.—An sami ikon da ya ke wajibi ne.

18. *Sakin Layi* 30.- Ga kowanne Ma'aikacin da ke riƙe da ajin kuɗin ya bada tabbatarwa cewa za a yi dukan ƙoƙari a gujewa ɗoriyan nan ta rashin hujja nan gaba. Komiti ta lura cewa a kusan ko'ina jinkirin samun ikon da ya ke wajibi yana aukuwa saboda kasawar daidaita littafan Kuɗi na Ma'aikatu da na Beital-mali ne.

19. *Sakin Layi* 36.—Ɗarektan Ma'aikatar Ƙona ya ce an ci gaba ƙwarai wajen kyautata shirye-shiryen lissafe-lissafen Mokwa.

20. *Sakin Layi* 37.—Komiti ta sami tabbatarwa daga Akanta-Janar cewa cakin da ake yi na Albashi ya isa a yanzu.

21. *Sakin Layuka* 46 *da* 49.—Akanta-Janar ya tabbatar cewa ana cikin matuƙar ƙoƙari don a rufe lissafe-lissafen nan waɗanda har yanzu akwai raguwar kuɗinsu.

22. *Sakin Layi* 47.—Komiti ta lura cewa, im banda a wurare shidda, an biya dukan balas wanda ya rage. Game kuma da adadin balas mai yawa wanda aka juya zuwa ga Akanta-Janar na Ƭarayya, Akanta-Janar na Jihar Arewa ya tabbatar wa Komiti cewa an karɓi waɗannan.

23. *Sakin Layi* 48.—Akanta-Janar ya bayyana dalilan, da kuma irin hanyoyin da ake bi a kawad da kuskuren cajin azuzuwan da su ke ba daidai ba, kuma ya tabbatar wa Komiti cewa ana yin kowane irin ƙoƙari na kyautata matsayin.

24. *Sakin Layuka* 53, 55, *da* 56.—An bada bayanin da ake bukata.

25. *Sakin Layi* 57.—Yanzu an rufe ajin kuɗin.

26. *Sakin Layi* 59.—Akanta-Janar da Darektan Fidaburdi sun bada tabbatarwa cewa za a yi kowane ƙoƙari game da al'amarin balas ɗin nan na cikin lissafe-lissafen Kolejin Fasaha da Kimiyya.

27. *Sakin Layi* 61.—Akanta-Janar ya bayyana cewa aikin daidaita lissafe-lissafen kuɗin '*Home Allotment*' ya wuce abinda aka zata, amma yana fatar kafin taro mai zuwa na Komitin nan za a shiryad da al'amarin sosai a gama kome da kome.

28. *Sakin Layukka* 65, 66 *da* 67.—Komiti ta fahimci cewa duk halayen nan ɗai ɗai da aka ambata cikin Rahoton Binciken Kuɗi an gama da su, ko kuwa nan gaba kaɗan za a gama da su. An karɓi tabbatarwar da Ma'aikatun nan suka bayar cewa dukan abinda ke yiwuwa za a yi shi don a gujewa irin wannan jinkiri nan gaba.

29. *Sakin Layi* 72.—An tabbatar wa Komitin cewa ana iya samun lissafe-lissafen yanzu don a duba su.

30. *Sakin Layi* 74.—Komiti ta bada shawara cewa a kiyaye da cewa Gwamnati tana da niyyar fid da hannunta daga matsalar gudanad da kantin nan.

31. *Sakin Layi* 79.—Sakataren Kuɗi ya bada tabbatarwa cewa takardun neman bayanin nan da aka ambata don taimakonsa wajen daidaita su ana binsu sosai.

RAHOTON LISSAFE-LISSAFEN HUKUMOMIN RAYA KASA DA NA YADA ARZIKIN KASA DON SHEKARAR DA TA KARE RAN 31 GA DISAMBA, 1955, DA KUMA NA KAMFANIN RAYA KASA DON LOKACIN NAN DAGA 1 GA JANAIRU ZUWA 31 GA MARIS, 1956

32. Komitin nan ta yi farin cikin lura da cewa 'Masu Binciken Kuɗin Kamfanin nan shirye suke nan gaba su bada bayani sosai cikin rahotonsu game da halin binciken na kuɗin Kashewa kan aikace-aikacen Kamfanin. Komitin ta karɓi tabbatarwa cewa za'a sake duba kowane aiki domin idan ana bukatar ƙarin binciken su, za a yi shi tare

KARI

TAKARDAR SAKATAREN KUƊI AKAN ABINDA AKA AIKATA GAME DA RAHOTON KOMITIN BINCIKEN LISSAFIN KUƊIN GWAMNATI, TARON 1955-56

Wannan shi ne abinda aka yi game da Rahoton Komitin:

Sakin layi na 3.—Game da wannan komiti ta damu da inkirin nan na game da daidaitawar lissafin kuɗi wanda Akanta-Janar na Tarayya y ke ba Akanta-Janar na Jihar Arewa. Dalilin wannan jinkiri wajen karɓar kararren li afin da ga Akanta-Janar na Tarayya shi ne rabon Jiha daga Ma'aikatun Tarayya ba z i iya gane shi ba sai an karasa dukan saran lissafe-lissafe na Tarayya. Wajen a h a aukuwar haka kuwa, an ba da shawara ga Akanta-Janar na Tarayya cewa kararren aidaita lissafi ga adudda na Jiha na rabon Jiha daga Ma'aikatun Tarayya a ci gaba da sh a shekarar kuɗi ta gaba. An yarda da wannan shiri kuma ana neman shawarar sauran Ji hi. Idan an kashe shi, sabbin shirye shiryen za su sanya Akanta-Janar na Tarayya ya b yadda kararren lissafinsa da saurin akalla wata ɗaya fiye da yanzu.

Sakin layi na 6.—Kayan da aka tanada saboda aiki an k su Jiha Jiha kuma an aika da wani Babban mai aikin tsaron Sito a Kano. Wannan a kara kyawon sha'anin rubutawar kaya a cikin littafin da kuma tsaron Sito.

Sakin layi na 8.—An soma aiki da sakakkin ka'idodin lissafin kuɗi a assibitoci a Assibitin Kaduna bayan an shawarci Darektan Oditoci. Idan sun yi amfani, za a yi aiki da su a sauran assibitoci na Jiha.

Sakin layi na 11.—Akanta-Janar ya aika da umurni (Takardar Baitulmali mai lamba 17/1956) ya umurci Masu Aikin tara kuɗin shiga su aiko da labarin aikin su ga shugabannin Ma'aikatu, waɗanda za su tattara su su aika da su zuwa Hedikwatar Baitulmali. Kofen Takardar ta Baitulmali an maƙa shi ga wannan. Wannan zai rage jinkirin da ake samu wajen yawan rubuce rubuce game da kuɗin shiga.

Sakin layi na 15.—Lissafin Kuɗi na Masaukin Baki na Jos (*Hill Station*) don shekarar 1954-55 an ajiye shi a kan Teburin Majalisun Dokoki a lokacin Taron Duba Istimat na 1956.

Sakin layi na 16.—Akanta-Janar ya yi ci gaba mai yawa wajen share ragowar kuɗaden nan na rance. Gwamnati tana dubawar yadda mawuyaciyar hanyan nan ta lissafa yawan ruwan da ake samu daga rancen za a saukaka ta.

Sakin layi na 19.—An yi gama aikin lissafin Kuɗin Ajiyan nan da ake magana a kai. Tun ran 1 ga Afril, 1956 ba Akanta-Janar na Jiha ne ke kula da kuɗin (*Home Allotment*) na Ma'aikatan da ba sa cikin Aikin Gwamnatin Jiha kuma za a yi maganin waɗannan wahaloli ta haka, watau an rage wahala ɗaya ke nan game da kuɗin ajiye.

Sakin layi na 20.—Dukan basusukan Jinginannun lissafe lissafen kuɗi na Wuraren Aikin Saka an karasa su ta hanyar shigad da su a cikin ƙananan azuzuwan kuɗin kashewa tare da izinin Hadaddiyar Kafaffiyar Komitin Kuɗi ta Jiha. Nan gaba wuraren sakan

nan ba za a tafiyad da su ta hanyar jinginannun kudi ba za a saka su cikin istimat. Sababbin shirye shirye wadanda suke rabi da rabi akan sha'anin ciniki ne ba za a yi su ba ba tare da dubawar shirye shiryen lissafin kudinsu ba.

Sakin layi na 24.—Sabuwar hanyan nan ta tafiyad da Neman bayani na Baitulmali da na Oditoci, wadda aka fara aiki da ita bara ranar 1 ga Afril, 1955 yanzu an yi aiki da ita har fiye da shekara biyu kuma an gane cewa an sami ci gaba mai yawa koda yake yawa neman bayanin nan shi ne ya tilasta a jinkirta.

P. H. G. Scott,
Sakataren Kudi
na Jihar Arewa

Ofishin Sakataren Kudi,
Kaduna, 25 ga Fabrairu, 1957