

**Federal Government of Nigeria
Federal Ministry of Finance**

**Gwamnatin Tarayyar Najeriya
Ma'aikatar Kudi ta Tarayya**

**Gumnati Lardɔ Nigeriabe,
Cidaram Kuwunabe**



WHISTLEBLOWING POLICY
DOKAR FALLASA MACIYA AMANAR KASA
WALA SHIT K3NJOBÉ

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WHISTLEBLOWING POLICY

Section 1: Introduction

All Stakeholders are under an obligation of National service to give honest and faithful information to the Ministry. This includes an obligation not to disclose any unauthorized confidential information acquired during the course of their engagements with the Ministry or act in a manner that will undermine the mutual trust and confidence on which the relationship is based.

This policy provides protection to all Stakeholders for disclosures made in good faith, raising concerns with the Ministry if they have reasonable grounds for believing there is serious misconduct by anybody or group of persons within the Ministries, Departments and Agencies (MDAs) and other stakeholder groups (Party).

Section 2: Scope of the Policy

The policy is designed to deal with any concern raised in relation to specific issues which are in the public interest and are detailed in Sections 3 and 4 below. The policy shall not apply to personal grievances concerning private contracts, complaints of bullying or harassment, or disciplinary matters. Such complaints will be dealt with under existing procedures on grievance, bullying and harassment, discipline and ethical misconducts within the relevant Ministries, Departments and Agencies.

Section 3: Specific Issues to Raise

The policy shall deal with specific concerns which are in the public interest and may include:

- A breach of Government's Financial Regulations e.g. failure to comply with the Financial Regulations Act, Public Procurement Act, Control & Management Act, and other extant laws.
- Mismanagement or misappropriation of public funds and assets (e.g. properties, vehicles etc.)

- Information on stolen public funds.
- Information on concealed public funds.
- Fraud or corruption or theft.
- Collecting / soliciting bribes.
- Improper conduct or unethical behavior.
- Acts that impact negatively on the integrity of Nigeria.
- Calculated attempt to suppress or conceal any information relating to any of the above.

Section 4: Examples of Specific Issues to Raise Include:

Revenues

- Violation of TSA guidelines (e.g. multiple revenue accounts).
- Diversion of revenues.
- Underreporting of revenues.
- Non-remittance or late remittance of revenues.
- Manipulation of revenue collection receipts.
- Conversion of funds to personal use.
- Mismanagement of revenues.

Expenses

- Unapproved expenditures.
- Undocumented expenditures (e.g. no payment vouchers with appropriate signatures).
- Non-compliance with efficiency unit expenditure guidelines/circulars.
- Fraudulent payments.
- Violation of public procurement procedures.
- Procurement fraud (kickbacks, over-invoicing etc).
- Splitting of contracts.

- Pay-roll breaches e.g. Ghost workers, pension fraud

Ethics/Others

- Manipulation of data or records.
- Misstatement of financial information.
- Mismanagement or misappropriation of public funds and assets (e.g. properties, vehicles etc.)
- Collecting / soliciting bribes.
- Conflict of interest.
- Fraud.
- Information on stolen public funds.
- Information on concealed public funds.
- Theft.
- Corruption.

Complaint does not fit into any of the categories above (Please explain)

Section 5: Expected Whistleblowers

Internal stakeholders, Inter-Government stakeholders, institutional stakeholders and members of the public having reasonable belief that there is serious misconduct relating to any of the matters highlighted in Sections 3 and 4 above, may raise a concern under the procedure laid out in Section 7 below. Concerns must be raised in public-spirit and in good faith, and the individual or group of individuals must reasonably believe that the information disclosed, and any allegations contained in it, are substantially true beyond reasonable doubt. The disclosure must not be made for purposes of personal gain and in all the circumstances, it must be reasonable to make the disclosure.

The investigation unit will ensure that any Whistleblower who makes a disclosure in such circumstances as referred to in Sections 3 and 4 shall not be penalized or suffer any adverse treatment for doing so. However, stakeholders who do not act in

good faith or make an allegation without having reasonable grounds for believing it to be substantially true, or makes it for purposes of personal gain, or makes it maliciously or vexatiously may be subject to disciplinary proceedings.

Section 6: Whistleblower's Identity Disclosures

In view of the protection afforded to a Whistleblower's bona fide concern, it is preferable if that individual puts his/her name and contact for correspondence to any disclosure. The identity of the whistleblower will be kept confidential, if so requested, for as long as possible provided that this is consistent with proper investigations. Anonymous complaints shall also be covered by this policy, however, may be reported, investigated or acted upon as the person receiving the complaint sees fit (including the invocation of this policy), having regard to the severity of the issue raised, the credibility of the complaint, the prospects of being able to investigate the matter, and fairness to any individual or group of individuals mentioned in the complaint.

Section 7: Procedures and Processes for Whistleblowing

To draw attention to or raise a concern under the policy, kindly complete the whistleblowing form on the online portal by clicking [here](#). Whistleblowers will firstly be asked to provide a valid email address and then asked to complete the form. Once the form has been submitted a reference code will be sent to the email supplied by the Whistleblower. This auto generated reference code will be needed to monitor the status of the report by the Whistleblower.

The Investigation Unit will decide whether the matter should be dealt with under this policy. If the Unit considers that the matter should be dealt with under a different policy, the Unit will advise the complainant as to the appropriate steps which should be taken. The Unit shall also recommend a referral of criminal cases to the appropriate Government Agency.

If you are unsure about whether your concerns are best dealt with under this policy, please read the scope of policy section above, which provides examples of the

issues that should be reported using this form. If, having read the whistleblowing policy, you remain unsure about which procedure to use, please send an email to whistle@finance.gov.ng for further advice.

The Investigation Unit will reasonably appraise the information and decide whether there is a prima facie case to answer. This will depend on the nature of the matter raised and may be:

- investigated internally
- referred to be investigated externally
- the subject of independent enquiry

Some matters following investigation, will need to be referred to the relevant outside body, e.g. the Police, Independent Corrupt Practices Commission (ICPC), Economic and Financial Crimes Commission (EFCC), or other Panel of Inquiry.

Section 8: Investigations and Enforcements

Investigations shall be conducted as confidentially, objectively and speedily as possible by the investigation unit of the Federal Ministry of Finance. The investigation unit will be a dedicated team set-up specifically for the purpose of the Whistleblowing Programme. On enquiry, the Whistleblower will be updated with progress made in course of investigating the allegations.

Where complaints are initiated, the person or Party against whom it is made shall be notified as early as possible and of the evidence supporting it, and they will be allowed to respond and or file counter claim(s).

Should an investigation or referral lead the appropriate authority to conclude there has been a breach as listed in sections 3 and 4 of this document, the Party responsible may, in addition to any civil or criminal proceedings (internal or external), be subject to disciplinary action in accordance with the appropriate disciplinary procedures for the relevant category of the Party.

Section 9: Records and Reports of Investigations

As a standard, an official written record will be kept at each stage of the investigation procedures.

A report of all disclosures and subsequent actions taken will be made by the Investigation Unit. This record should be signed by the Investigating Officer(s) and dated. Where necessary the formal record need not identify the Whistleblower, but in such a case that complainant may be required to sign a document or make a declaration confirming that the complaint has been investigated. Such reports will normally be retained for at least five (5) years.

Section 10: Sanctions

Where an individual or a corporate body admits through an administrative framework that he has diverted public funds, such an individual or company involved would be required to voluntarily refund the public funds. The following sanctions may also be applicable if the investigation committee deems it necessary:

- I. A case file related to such a person or company would be forwarded to the anti-corruption agencies for possible prosecution or for monitoring.
- II. The persons or companies would be blacklisted and added in the list of convicted and blacklisted persons to prevent them from working in the public service or doing business with Government.

Section 11: Guide for Internal Whistleblowers

The MDAs acknowledge the difficult choice an employee may have to make in whistleblowing as the issues that prompt the concern are likely to be complex. The following advice is recommended for internal whistleblowers:

- Endeavor to make any objections to illegal, unjust or unethical practices promptly so as to avoid any misinterpretation of the motives for doing so;
- Objectively keep focus on the issues and proceed in a discerning manner to avoid unnecessary personal criticisms which might distract the attention of Stakeholders from solving the problem;

- Be reasonably accurate in his/her observations and claims and keep formal records documenting relevant events as evidence.
- Seek independent legal advice if in doubt of the implications of your actions and inactions.

Section 12: Protection against Retaliation as a result of Whistleblowing

Any Stakeholder who whistle blows in public-spirit and in good faith will be protected, regardless of whether or not the issue raised is upheld against any Party. Any Stakeholder (internal or external) who has made a genuine disclosure and who feels that, as a result, he or she has suffered adverse treatment in retaliation should file a formal complaint to an independent panel of inquiry, that shall be set-up to handle such complaint, detailing his/her adverse treatment. If it appears that there are reasonable grounds for making the complaint, the responsibility will be on the Party against whom the complaint of adverse treatment has been made to show that the actions complained of were not taken in retaliation for the disclosure.

Where it is established that there is a prima facie case that a Whistleblower has suffered adverse treatment (harassment, intimidation or victimization) for sharing his\her concerns with the Ministry, a further investigation may be instituted and disciplinary action may be taken against the perpetrator in accordance with the public service rules/other extant rules and a restitution shall be made to the Whistleblower for any loss suffered.

Section 13: External Referrals

Where an internal stakeholder has made a genuine disclosure and is not satisfied with the response and enforcement procedures and reasonably believes that the issues raised in his\her disclosure and any allegation contained in it, are substantially true but not adequately

addressed, he or she is at liberty to escalate the matter further by raising it with certain bodies or persons such as the Federal Civil Service Commission.

Any employee who makes an external complaint in good faith to the Federal Civil Service Commission as mentioned above, will be protected against victimization, harassment or other adverse treatment.

Section 14: Reward Scheme for Disclosure of Information Leading to Voluntary Return of Stolen Funds/Assets

This reward scheme covers disclosures that lead to the voluntary return of stolen or diverted public funds or public assets. To claim a reward under this scheme, there must be disclosure and actual recovery on account of information given by the whistleblower.

The Reward Scheme

- A percentage of the total amount recovered by the Government as a direct result of information provided (Minimum of 2.5% and Maximum of 5%).
- On the other hand, the Government may determine an amount to be awarded based on other criteria provided however, that the amount awarded does not exceed 5% of the total amount recovered.

No reward would be provided for information that the Government determines to be; misleading or untrue; speculative or lack specificity; publicly known; obtained by means or in a manner that constitutes a criminal offence under applicable law.

In order to qualify for a reward:

- The whistleblower must provide the Government with information it does not already have and could not otherwise obtain from any publicly available source to the Government including the Police, Independent Corrupt Practices Commission (ICPC), and Economic and Financial Crimes Commission (EFCC).
- All documentary evidence submitted by the whistleblower would be subject to verification as to the credibility and source of information as part of the investigation process.

Section 15: Protection from Malicious and False Claims

When a tip is received, a first level review of available information is carried out by the investigation unit to determine the credibility and sufficiency of such information. An investigation would only be opened against a party where the facts of the preliminary review detect a violation or misconduct. Whistleblowers are warned against acting maliciously or making false allegations to seek personal gain.

Section 16: Penalty for False Claim or Information

A whistleblower who intentionally provides information that is found to be false or misleading, would be referred to law enforcement agents for investigation and possible prosecution.

DOKAR FALLASA MACIYA AMANAR KASA

Sashi Na Daya 1: Gabatarwa

Duk masu ruwa da tsaki na da haƙƙi a bisa matsayinsu na masu da'awar kasarsu da su miƙa bayanai, sahihai, na gaskiya ga ma'aikatu. Wannan ya haɗa da haƙƙin daya rataya akansu na hana miƙa bayanai na sirri wanda aka samu ta hanyar huɗɗa da ma'aikatu ko kuma aikata wani abinda ya kasance cin-amana ne a inuwar wannan hurɗar.

Wannan tsari ya tanadi kariya ga mai ruwa da tsakin da ya yi fallasa a bisa kyakkyawan yaƙini, don jawo hankalin ma'aikatu tare da ƙwaƙƙwarar hujja a kan mummunan aikin rashin da'a game da wani mutun ko wasu mutane a cikin ma'aikatu, sassa da hukumonin ma'aikatun gwamnati (MDAs) ko kuma akan wasu gungun masu ruwa da tsaki.

Sashe Na 2: Da'irar Manufar Tsarin

An tsara wannan tsarin dokar ne domin sanin takamaiman abubuwan da al'umma kan iyayin koke akai, kuma an yi bayaninsu dalla-dalla a sashe na 3 da na 4 da zai biyo nan gaba. Wannan tsarin dokar bai shafi buƙatu na ƙashin kai ko waɗanda suka haɗa da na kwangiloli, ƙorafi akan cin-zarafi, ko kuma akan abubuwan da suka shafi horo na wajen aikin hukuma ba. Irin waɗannan koke-koken zasu shafi hanyoyin duba koke-koke ne waɗanda aka tanada akan nuna fin ƙarfi, cin-zarafi, da keta ƙa'idodin aiki a ma'aikatu, sassan ma'aikatu da kuma hukumomin gwamnati.

Sashe Na 3: Takamaiman Abubuwan Da Za'a Iyayin Koke Akai.

Wannan doka ta shafi takamaiman koke ne waɗanda suka shafi haƙƙoƙan al'umma kuma sun haɗa da:

- Keta ƙa'idodin da suka shafi kashe kuɗin gwamnati, waɗanda suka haɗa da ƙin aiki da ƙa'idodin dokar kashe kuɗin hukumomin gwamnati, da dokar bada kwangiloli, da dokar kula da sarrafa kashe kuɗin hukuma, da dai sauran irin waɗannan dokokin.
- Almuƙazzaranci ko mundahana da kuɗin gwamnati da kaddarorinta (kamar su gidaje da filaye, ababen hawa da dai sauran su).
- Bayanai akan kuɗaɗen al'umma da aka sace.

- Bayanai akan kudafen al'umma da aka boye.
- Almundahana ko cin-hanci ko sata.
- Karɓa da kuma neman cin- hanci da rashawa.
- Rashin da'a da munanan dabi'u
- Ayyukan da zasu iya zubar da mutuncin Najeriya.
- Kofarin danne ko boye ko wane irin bayani dake da dangantaka da abubuwan da aka ambata a baya.

Sashe Na 4: Misalai Na Takamaiman Abubuwan Da Za'a Iyayin Koke akai Sun Hada Da:

Kudafan shiga

- Kin bin dokar da suka shafi amfani da asusun bai daya na "TSA" (kamar misalin buɗe asusun ajiyar kuɗin shiga a bankuna da yawa)
- Karkatar da kuɗin shiga.
- Kin bayyana cikakken adadin kuɗin shiga.
- Kin shigarda ko kuma jinkirta shigarda kuɗin shiga a asusun gwamnati.
- Yin mundahana da rasidan kuɗin shiga.
- Karkatar da kudafen gwamnati don amfanin kai.
- Almubazzaranci da kuɗin shigar hukuma.

Kashe kudafe

- Kashin kudafen da ba'a amince dasu ba.
- Kashin kudafen da babu shedar kashe su (a misali, babu takardun umurnin kashe kuɗi mai dauke da halataccen sa-hannu).
- Kin bin ka'idojin na sashen kula da kashe kudafe.
- Biyan kuɗin bogi.
- Keta tsarin bada kwangiloli.
- Mundahana wajen bada kwangiloli (amsar na-goro, ingijen farashin kwangila domin kashe-mu-raba da dai sauransu)
- Maguɗi wajen biyan albashi, kamar misalin biyan ma'aikatan bogi, da mundahana akan biyan kuɗin fansho.

Dabi'o'in aiki da makamantansu

- Magudīn alƙaluman bayanai.
- Kwange wajen bada bayanan kuɗi.
- Almubazzaranci ko mundahana da kuɗaɗen gwamnati da ƙaddarorinta (kamar misalin gidaje da filaye, da ababen hawa da sauransu).
- Karɓa da neman cin-hanci da rashawa.
- Zartar da aiki hukuma a bisa kuƙatar son rai.
- Zamba.
- Bayanai akan kuɗaɗen gwamnati da aka sace.
- Bayanai akan kuɗin gwamnati da aka boye
- Sata
- Cin-hanci da rashawa

Duk koken da bai shafi waɗannan abubuwan da aka zayyana a baya ba (sai ka bada cikakken bayanin shi)

Sashe Na 5: Waɗanda Ke Iya Zama Masu Fallasa

Sune masu ruwa da tsaki na cikin gida, da masu ruwa da tsaki a hurɗar matakan gwamnati, da masu ruwa da tsaki a hukumomin gwamnati da sauran jama'a waɗanda keda kyakkyawan yaƙini cewa akwai wani mummunan aiki da ya shafi ɗaya daga cikin abubuwan da aka lissafa a sashe na ukku da na huɗu, zasu iya miƙa koke a ƙarƙashin tsarin da aka shimfiɗa a sashe na bakwai da za'a yi bayani nan gaba. Dole ne koke-koken da aka gabatar su zamo don amfanin al'umma ne kuma anyi sune da kyakkyawan yaƙini, kuma shi mutumin ko gungun mutanen su kasance suna da kyakkyawar tabbatar da cewa bayanen da suka faɗa, da kuma zarge-zargen da ke ƙunshu a ciki sun kasance ba kokanto a cikin su. Wannan fallasar kuma dole ta kasance ba anyi bane don biyan buƙatun kai, kuma ma dai zai iya kasancewa a kullu halin ya chanchanta ne ayi fallasar.

Sashen bincike zai tabbatar da cewa kowane mai fallasa wanda ya bada bayanan da suka danganci abubuwan da aka zayyana a sashe na ukku da na huɗu ba zai fuskanci hukunci ba ko kuma wani munmunar musgunawa a sanadiyyar yin haka. Sai dai masu ruwa da tsaki da su kayi fallasar ba abisa kyakkyawan yaƙini ba ko kuma suka yi zargi ba tare da cikakken gamsuwa akan gaskiyar abin da suka faɗa kuma

suka yi shi don biyan buƙatu na kai ko kuma don cin zarafi ko wulafanci zasu iya fuskantar hanyoyin ladabtarwa.

Sashe Na 6: Bayyana Sunan Mai Fallasa

A bisa lura da irin kariyar da aka ba mai fallasa, ya dace da ya rattaba sunanshi ko sunanta da adireshi akan bayan fallasar. Za'a asirta sunan mai fallasa in ya buƙaci haka a duk tsawon lokacin da ya kamata har in wannan yana cikin abinda ya dace da tsarin binciken. Haka ma koken da aka boye sunan wanda yayishi zai kasance a aƙarƙashin wannan tsarin dokar, amma fa ana iya bada rahoton bayanai ko a gudanar da binciken ko wajen daukar mataƙai kamar yadda mai karɓar koken ya ga ya dace (wanda zai iya haɗawa da yin aiki da wannan dokar ta fallasa), tayin la'akari da nauyin koken, da gaskiyar mai koken, da cancantar hanyar da ake binciken koken, da kuma yin adalci akan mutumin ko mutanen da akayi koken game dasu.

Sashe Na 7: Mataƙai Da Hanyoyin Yin Fallasa

Domin jawo hankali ko miƙa koke a ƙarƙashin wannan tsarin dokar ana buƙatar mai fallasa ya cika fom wanda aka tanada ta yanar gizo-gizo da yin dangwale a [nan](#). Da farko ana buƙatar masu fallasa su bayar da adireshinsu ta yanar gizo-gizo (email) a lokacin da suke cika fom. Da zarar an miƙa wannan fom din, za'a aiko da wata lamba ta musamman zuwa ga adireshin yanar gizo-gizo wanda mai fallasar ya bayar. Da wannan lambar ta musamman ce mai fallasa zai iya amfani wajen bin sawun yadda binciken ke gudana.

Sashen bincike ne zai yanke shawara akan al'amarin da za'a bi a ƙarƙashin wannan tsarin dokar. In sashen yaga al'amarin za'a iya binshi ne a wani tsari na dabam za'a shawarci mai miƙa koke akan mataƙan da zai dauka. Sashen ne kuma zai iya yanke shawarar miƙa koken daya shafi manyan laifukan ƙasa ga hukumar gwamnati wadda ta dace.

Idan kana da tababar dacewar hanyar bin sayun damuwarka a wannan tsarin dokar, sai ka karanta abubuwan da wannan tsarin ya tanada a sashen daya gabata, wanda ya bada misalai a kan abubuwan da za'ayi ƙorafi a kansu ta amfani da wannan fom. Amma in har bayan ka karanta tsarin da ke fayyace yadda ake fallasa, kuma baka iya tantance ƙa'idodin da zakayi amfani dasu ba sai ka aika da wasiƙa zuwa ga wannan adireshin yanar gizo-gizo: whistle@finance.gov.ng domin samun ƙarin bayani.

Sashen binciken ne zai yi kyakkyawan nazari akan bayanan da aka bada kuma ya yanke hukunci ko akwai kwaƙƙwaran hujjojin amsa laifi. Wannan ya danganta ne abisa yanayin abubuwan da akayi koken kuma yana iya kasancewa:

- Abinda za'a bincika ne a cikin ma'aikata
- Abinda za'a miƙa ne a wajen ma'aikatar don yin bincike a kan shi
- Abubuwan da ke da buƙatar kafa hukumar bincike ne na musamman

Wadansu batutuwa da binciken zai haifar yafi dacewa ne a miƙa ga wata hukuma ta dabam, kamar hukumar 'yan sanda, ko hukumar ICPC, ko hukumar EFCC ko kuma hukumar bincike ta musamman.

Sashe Na 8: Bincike Da Zartar Da Hukunci

Sashen bincike na ma'aikatar kuɗi na Tarayya zai gudanar da bincike a asirce, ba tare da son kai ba, a cikin lokacin da ya dace. Shi sashen binciken ya ƙunshi sadaukakkun jami'ai wanda aka kafa musamman don wannan tsari na fallasa. A lokacin da ya buƙata, mai fallasa zai samu sakamakon bayani akan yadda binciken kokensa ke gudana.

A lokacin da aka miƙa koke, mutumin ko mutanen da akayi koken a kansu zasu sami sanarwar hakan a cikin hanzari tare da hujjojin da ke ƙarfafa koken. Kuma za'a basu damar bada amsa ko miƙa takardun kariyarsu.

Idan har binciken da aka gudanar ya tabbatar da zargin da akayi kamar yadda Sassa na 3 da na 4 suka fayyace a wannan doka, to wanda laifin ya rataya akanshi zai iya fuskantar matakan ladaftarwa na bangaren wurin aikinshi bayan gurfana domin amsa ƙarami ko babban laifi a cikin ma'aikata ko a gaban wata hukuma na wajenta.

Sashe Na 9: Bayanai Da Rahotannin Bincike.

A bisa tsarin aiki, ana aje rahotanni ne a kowane mataki na yin bincike. Sashen bincike ne zai bada bayanai na duk fallasa da kuma matakin da aka dauka. Shuwagabannin sashen zasu sa hannu da kwanan wata a rahoton bayanan. A wuraren da ya dace ba dole bane rahoton ya ƙunshi sunan mai-fallasa, amma a irin wadannan yanayi za'a iya buƙatar mai bada koken yasa hannu ko kuma takardar da ta shaida cewa anyi bincike a kan koken. Irin wadannan rahotanni ana ajiyesu ne a ƙalla har tsayon shekaru biyar.

Sashe Na 10: Horarwa

A inda wani mutum ko kungiya ta amsa laifin karkatar da kuɗin al'umma a bisa yadda tsarin hukuma ta yanke, to za'a umurci wannan mutun ko kamfanin da ya mayar da dukiyar a fashin kai. Ana kuma iya daukar waɗannan matakan laɗaftarwa in kwamitin binciken ya ga dacewar yin hakan:

- I. A miƙa rahoton wannan mutumin ko kamfanin zuwa ga hukumomin yaƙi da cin-hanci don gurfanarwa gaban Shari'a ko domin sa ido.
- II. Za'a rattaba sunayen irin waɗannan mutanen ko kamfanonin a jerin sunayen masu baƙin suna kuma a haramta masu aikin hukuma ko na huɗɗar kasuwanci da gwamnati.

Sashi Na 11: Matakan Dauka Daga Masu Fallasa Na Cikin Gida

Hukumomin gwamnati sunyi la'akari game da nauyin da ke tattare da yin fallasa saboda batutuwan da ake da damuwa a kansu suna iya zama masu sarƙaƙƙiya. Ana ba Masu Fallasa na cikin gida waɗannan shawarwari:

- Yi ƙoƙarin miƙa ƙoƙafi a kan abinda ya kauce ma doka, cin-zalu ko nuna mummunar daɓi'a saboda kaucema irin mummunar fahimtar kuɗirin yin fallasar.
- Maida hankali a kan abubuwan da suka shafi al'amarin ne daki-daki domin kauce ma sukar ra'ayin da zai iya ɗauke ma mahukunta hankali wajen neman maslaha.
- Zama mai bada cikakken bayaninka/bayaninki tare da bada muhimman takardun da ke ɗauke da hujjojin abun da aka zartar ko aka aikata domin kafa shaidu.
- Nemi shawarar lauya in kana kokanton nauyin abin da zai biyo baya a sakamakon matakin da zaka ɗauka da kuma na rashin ɗaukar.

Sashi Na 12: Kariya A Kan Ramuwar Gayya a Kan Masu Fallasa

Za'a bada kariya ga duk wani mai ruwa da tsaki da yayi fallasa a bisa kyakkyawan yaƙini domin ƙaunar al'umma, ba tare da la'akarin tabbatar da ƙoƙafin a kan wani ba. Duk wani mai ruwa da tsaki (na cikin gida ko na waje) wanda ya gamu da mummunan aikin ramuwar gayya saboda fallasar da ya yi a bisa yakinin gaskiya zai kai kokensa dalla-dalla zuwa ga Kwamitin da za'a kafa na bincike domin duba irin waɗannan al'amuran. Idan ya kasance akwai hujjoji masu ƙarfi na yin koken,

to nauyi zai rataya ne akan waɗanda akayi koken a kansu don nuna cewa abubuwan da akayi koke a kansu ba na ramuwar gayya bane.

Inda ya tabbata cewa Mai fallasa ya gamu da wulakanci (cin-zarafi, tsoratarwa ko danne-hakki) domin miƙa bayanai na damuwarsa ga Ma'aikata, za'a dauki wani mataki na musamman a kan waɗanda suka aikata laifin bisa dokokin aikin hukuma kuma aba mai fallasa rankon ukubar da yasha.

Sashe Na 13: Miƙa Bincike Zuwa Ga Wasu Hukumomi

Inda wani mai ruwa da tsaki na cikin gida ya bayar da sahihin bayanin fallasa kuma ya kasance bai gamsu da matakan bin sawu da hukuncin da aka dauka ba bayan kuma yana da kyakkyawan yaƙinin cewa bayanan da ke kunshe a korafinshi/korafinta gaskiya ne amma akaki bin sawun al'amarin, yana da zarafin da zai iya daukaka batun zuwa ga wasu hukumomi ko mutane kamar irin su Hukumar 'Daukar Ma'aikata ta Tarayya.

Duk wani ma'aikacin da ya miƙa korafinshi zuwa ga Hukumar 'Daukar Ma'aikata ta Tarayya a bisa kyakkyawan yaƙini zai samu kariya daga danne hakki, cin-zarafi ko wasu hanyoyi na tozatarwa.

Sashe Na 14: Tsarin Bada Sakamako a Kan Bada Bayanai Da Suka Taimaka Wajen Dawo Da Kudin Da Kaddarorin Da Aka Sace

Wannan tsarin na sakamako ya kunshi bayanai da suka taimaka wajen dawo da kudin jama'a ko kaddarorinsu da aka sace ko aka karkatar. Samun wannan sakamako ya danganci in bayanan da mai fallasa ya bayar sune a haƙiƙanin al'amari suka tabbatar da kwatowar da akayi.

Tsarin bada sakamako

- Kashi daga cikin yawan kudin da gwamnati ta kwato a dalilin bayanan da aka bayar (karancinshi 2.5% sai mafi girma kuma 5%).
- A wani bangaren, gwamnati zata iya kimanta yawan sakamakon a waɗansu ka'idoji amma duk da haka, yawan sakamakon ba zai zarce 5% na yawan abin da aka kwato ba.

Ba wani sakamako a kan bayanan da gwamnati ta gano na bogi ne ko na rashin gaskiya; na saci-fadi; waɗanda sanannu ne; ko bayanan da aka samu ta hanyar data shafi aikata babban laifi a karkashin dokar kasa.

Domin samun cancantar sakamako

- Dole ne yakasance mai fallasa ya bayar ma gwamnati bayanan da bata dasu kuma ba zata iya samunsu ba ta wasu hanyoyin hukumominta wafanda suka hada da rundunar Yan Sanda, Hukumar ICPC da Hukumar EFCC.
- Duk hujjojin da mai fallasa ya bayar a rubuce zasu bi hanyoyin tantancewar gaskiyar tushen bayanan a wani bangaren gudanar da bincike.

Sashe Na 15: Kariya Daga Bayanan Kage Da Tuhumar Karya

A lokacin da aka samu kishin-kishin na bayani ana fara daukar matakin farko ne na tantance gaskiya da gamsuwa akan cikas bayanin. Za'a fara bincike ne akan wani in har binciken farko ya gano karya doka ko kaucema dabi'ar gudanar da aiki. Ana gargadin masu fallasa da su kaucema yin kafafi ko bayar da korafin karya don biyan bukatar kai.

Sashe Na 16: Horon Da Ke Biyo Bayanai Ko Korafin Karya

Duk mai fallasar da ya bayar da bayanin da aka gano na karya ne ko na ingiza mai kan-tururuwa ne da gangan, za'a miƙa shi ga hukumomin tsaro don su bincike shi da kuma yiwuwar gurfanar dashi a gaban Shari'a.

WALA SHIT K3NJOBE

Fella k3n 1: f3r3mt3ram

Am lamard3n muskonzaga woso n3nd3li lard3bero cidazai sidiya cidaram hawarga adagabe lard3ben, futuyiman bayan shitmabe cina suluwinba kuru ashir lard3bero walz3na, adaima abima cida ad3ga ngaworo kalakcinma kasattinba.

Walaga Alah baraas3k3 mbeji nz3lifo am bayan shitbe sadinro kuru dalil dunoga g3nyiga shitmaga bayantinba , shi ayaumaro au kam gademaro cidaramga lamard3be lez3na g3nyiga.

Fella k3n 2: dalil wala shit k3njobe

Walagad3 tartibgaro fasalt3na futu d3wonyi m3rad3 lard3be galt3ro kuru fella k3n yakk3mi ga diyaumigabe sidiyan bayan3na. walagad3 t3mmaro k3laragakiro cidaz3gin bawo, kamma rit3g3 au ad3lamt3ro mowonjinbawo, sa ad3gayid3 waajiya shitma jili ad3 howomtin cidaram sand3nabe.

Fella k3n 3: B3r3wuga habt3giya sand3na so

Walagad3 n3nd3li lard3bero g3regataga sandima

- L3man gumnatiben hariya k3ndo, missal sa walaga l3man gumnatibe faidat3be halabtiya, au yiwum ladobega, au l3man d3ro c3st3g3ga hallabtiya.
- Bayan k3la l3man gumnatibe ndatiya.
- Sa l3man gumnatibe k3la raakilan faidatayya.
- Ci k3lt3 l3man gumnatibe t3rwotiya.
- Ngaji au riswa au ndatiya.
- Nadiga hal diwigan l3man gumnatibe t3rwottiya.
- Himmabaga daraja l3rd3be ad3lamt3ga.
- Bayanyi yaye walaga samibe ad3ro banaz3gingan kunten.

Fella k3n 4: Misalga dalil walaga shit k3njobe.:

Fandi gumnatibe

- Wala asusu falbe (TSA) lan not3nad3be hallabt3 misalro asusu fandi sabtabe falga koz3na kat3.
- Fandi gumnatibe hal k3lan3mbero faidat3.
- Fandi gumnatibe fulun3m asusuro nz3kko so.
- Fandi gumnatibe asusuro nz3kkoba au waharn3m ikko so.
- Kakkad3 shada fandi gumnatibe sapt3be gade-gade ng3wo tandoso.
- Fandi gumnatibe hal k3lan3mbero fadat3so.
- Fandi gumnatibe basart3 so.

Nz3rfatto.

- Amaribalan l3man gumnatibe yirwotto.
- Nz3rfatto babro t3k3nyiro kat3so misalro (voucher baro wande kuwuna ndumaro tinyi au musko nz3kko baro).
- Wala au tartib kuwuna alut3g3ye gawobaso.
- Hariyalan kuwuna k3njoso.
- Tartib kuwuna yirwottobe gawobaso.
- Tartib kuwuna yirwottobed3 babro nz3kkobaso.
- Ali ga modu ga faidat3m kuwuna gumnatibe gotaso.

Adagaga/gabs3nanzaga.

- Bayanga babro t3kinga tuskat3so.
- Bayanga falt3so.
- L3man gumnatibe abi yaye kalro c3st3g3so.
- Riss3wa mowoso.
- K3la raaki so.
- Hariyaso.
- Bayan k3la l3man gumnatibe ndat3naben.
- L3man gumnatibe k3laro gantoso.
- N3mbar3woso.

- N3m adalbaso.

Adaga ad3 kam shit k3njomaga lez3nyi.

Fella k3n 5: Awo shit k3njomalan m3rad3t3nama (bayan samibe d3lan).

Cidawu gumnatibega am lamard3n muskonzagan kunteiro k3la wande fella k3n yakk3mi ga diyaumi gad3 hallabsanyi, dalilnz3d3 hangal g3rt3 mbeji fella k3n tukurmin. Hangal jamabega g3rz3gin nashi n3nd3li lard3bega k3la k3l d3wo bayan au shit d3wo jiregama k3njoben, kuru wande duwungaro walz3nyi au m3rad3 galt3 nankaro wande walz3nyi, dalilgad3 hujjagaro walz3.

Nashi d3wo kulashibe f3rask3ram shit k3njobe, ndu d3wo shitga cinga fella k3n yakk3miga k3n diyaumiga wande k3la raaki sak3nyi au mand3 wande hujja baro walz3nyi. Wande duwun au kam ad3lamt3ga nankaro sad3nyi, ad3gayiro wallonoga sha howomtin diya.

Fella k3n 6: shit k3njomabe bayanga k3njo

Dalil nz3lifoben shit k3njomad3 ashirnz3ga zaktin sawu tajirwaro kat3ben, yaye sa m3rad3d3 cijiya k3rt3 sand3naro g3nyiga tinba sawu kulashiga nz3lifogab3 nankaro, b3r3wu d3wo habt3g3nad3 faida lard3be nankad3ro, t3mmaro ashir shitmabe t3tuluwinba nz3lifoga tawatt3g3ro.

Fella k3n 7: tartib au zawa d3wo shit k3njobe

Sa hangal g3rt3 au shitga k3njo cijiya, shitmabe zawa mu'amala zamanbe shit kenjobed3ga [daljin](#), kuru shi shit k3njomad3 zawa muamala zamanbe e-mail be sha tawad3ro t3wandinma faidatin, sa bayan n3mga zuwumiya namba taganasbe nyiro zut3gin e-mail n3md3ro, namba taganasbe ad3 m3rad3tin sa bayan tin au notiya t3ragana maga.

Nashi kulashibe shawartin k3la shitd3wo tinaben coronya b3r3wud3 fuguro habt3g3 m3rad3t3naga walad3 faidata cidaram shimad3ga b3r3zai k3la ayaud3wo shitga tinad3be k3lan.

Nyiye tawad3 d3wo shit ad3ga faidat3d3 n3m adalyin itagatt3ginye mbejimaga walt3ne walagad3 gai nangamn3m shit k3njomaben f3rask3ram d3ro bayanga diye,

sa tawad3 fand3miya raammaga zawan3m e-mail bega whistle@finance.gov.ng dale.

Nasha kulashibed3be nabs3 b3r3wu d3ga kulashin tawad3 d3wo hujja au shada jirebe mbejiro wallonoga raksa b3r3wud3ga habsagin.

- Cidaramd3n kulashi t3din.
- Nzunduwuye bowoza kulashiga itagatsagin m3rad3gat3ga.
- Sa m3rad3 taganasbe cijiya.
- B3r3wuga lagad3 suro kulashibelan m3rad3 d3wo nzuduwu gade kulashi k3ndo m3rad3tin misalro cidaram daregabe ga cidaram (ICPC)bega cidaram kulashi l3man gumnatibe (EFCC) bega dotin.

Fella k3n 8: kulashiga howomga

Kulashi suro ashirben itagat3gin, taganasro kuru lokt3 bannabaro nashi kulashibe cidaram kuwunabe lard3ben. Nashi kulashibed3 k3la b3r3wu d3belan taganasro wakilga galat3gin sawu f3rask3ram shit k3nbed3ro duno k3njoben kuru shi shit k3njomad3 bayan k3la-k3lan s3wandin.

Sa b3r3wu t3kiya, shi b3r3wut3nama au b3r3wuzanad3 tinyiro sam3s sawandi k3la ayaunzad3 hujjagaben kuru sandiro amarid3wo k3lanza tult3be tin.

Kulashi au hangal g3rt3 mbeji ayaumabe futu wala k3n yakk3miga k3n diyaumibe bayan3naro, kam d3wo b3r3wut3naro kulashi au k3lanz3 tult3 m3rad3t3na.

Fella k3n 9: kulashi bayanga babro t3k3nabe

Futu tartibt3nalan bayan ruwogata g3natin kulashiga itagat3g3ro.

Bayanga kulashibe ad3ga nashi kulashibed3be gojin, mailaro bayan shitmabe m3rad3t3nyi, yaye b3r3wud3 shada musko t3k3naga m3rad3tin sawu bayan tawad3 saa uwuro bayanga g3natin.

Fella k3n 10: Howomga

Sa kam laga au karabkalagabe ayau kasatciya k3la l3man gumnatibe hal k3lanz3bero faidat3na guljiya, ayauma au ayauwu ad3ga howomga fuwube allan

howomtin kuru kam d3wo l3man gumnatibe z3wunaye sha t3k3 l3mand3ga kalakcin adima howomd3 sa kulashiwud3be tawatsayya.

- i. B3r3wu d3wo ayauma au ayauwuro howomd3wo t3dind3 nasha kulashibe be cidaram kulashi l3man gumnatibe kalt3g3bero hat3gin.
- ii. Ayauma au ayauwuga suro babd3wonyi ayauwubero t3kin kuru cidaram gumnatiben sha dutin au kasuwumaro wallonoga nanz3 kasuwube zaktin.

Fella k3n 11: Tartib d3wo shit k3njoma cidaram gumnatibe

Cidaramga gumnatibed3 nabsa kaziyi d3wo cidamanzabe surinro sa shitga cinbed3ro sulhuga

maz3gin, shawari ng3la m3rad3z3na sha shit k3njomaro tawat3g3ben:

- Tawat3no nasha ayau au jireba au k3ndo shig3nyi k3ndoben sawu wande sha asutu batti t3d3nyiro.
- Tawat3nogo k3la lamard3ben kalkalro dat3naro sawu wande tagamt3 au ad3lamt3 d3wo kaziyi b3r3wu d3ro wande s3wud3nyiro.
- Adalro shitma walz3 kuru bayan babro t3k3na hujjaga sabs3 shada taljinbama fandro.
- Shawari nzunduma sharaben maz3 sawu wande lez3 ayauro sukuruwunyiro.

Fella k3n 12: Nz3lifo nashi kam d3wonyi b3r3wut3na nzatkawo

Shitmawoso n3m adalga n3nd3ligan k3lanz3ro daz3 sawu wande b3r3wu ayaumaga wande walt3g3nyiro. Kulashima cidarambe au nzundumaro waljiyaye mb3rshe shadad3be m3rad3t3na, yaye ad3n ngurod3 aziya surin diya na kam k3lanz3 tuljinben, ad3g3nyiga mana k3la shitmaro walt3gin su am ad3lamz3naben.

Sa shit k3njomabe (aziyalaga au tajirwalaga au rannalaga) sawu shit k3njoben cidaram kulashiga itagats3gin be sha banaz3kulashi taganasbe itagats3gin jired3 tawatt3g3ro sawu wande shit k3njoma tajirwat3nyiro.

Fella k3n 13: B3r3wuga kulashiram gadero zutaga

Sa cidawuro shitd3wo hujjaga tiya kuru sandiya sutuluwunyiro waljiya shi shitmad3 raks3 b3r3wu d3ga k3rt3ga kulashibe gadero yado mbeji .

Cidama d3wo shitga n3nd3li lard3bero cinad3 shiga t3liwin aziyaso ad3lamt3so tajirwat3son, .

Fella k3n 14: shimtiti k3la n3nd3li d3wo shitga k3njoben

Fasal d3wo shimtiti k3njobed3 sa l3man gumnatibe ngawo shit tinaben t3wandiya, shimtitiga shitmaro tin.

Fasal shimtitibe

- Sana laga suro l3man gumnatiben t3wand3namad3ben shitmaro tin tagadir sana indi retagan tai sana uwuro yade suro miyaben s3wandin.
- Fotolagan gumnatibe dawarilaga s3din fetero shitmaga notinba illa k3rt3 kulashibe (ICPC) ga (EFCC) ga g3nyiga.
- Shadaga babro t3k3na samma shitmabe cinaga kulashiro m3rad3tin.

Fella k3n 15: nz3lifo k3la tajirwaga ad3lamt3gaben

Sa shitga t3wandiya kulashi b3rroman itagtt3gin tawad3 shada d3be k3ntaro kuru hujja lolojinbama fandoro nasha kulashibe be b3r3wu k3la ayauma au ayauwuben t3kiya, sawu wande shitmaro tajirwaro walz3nyiro.

Fella k3n 16: Howom k3la tagamt3 d3wo jire g3nyiben

Shitma d3wo mana faud3ben am ad3lamjiya sha howomt3nyima mowojinba, sha shararo hat3gin.



AREWA RESEARCH AND DEVELOPMENT PROJECT

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