





NIGERIA

REPORT OF THE STANDING COMMITTEE ON FINANCE.

For presentation to the Legislative Council at the meeting of the 13th of January, 1941, in accordance with Order No. 57 of the Standing Rules and Orders

LAGOS

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1941

REPORT OF THE STANDING COMMITTEE ON FINANCE FOR THE PERIOD FROM SEPTEMBER TO DECEMBER, 1940.

The Committee met on the 3rd of September, the 27th of September, the 25th of October, the 29th of November and the 27th of December, 1940.

2. The report of the Committee has been classified under the following three main beadings:—

Part 1 Supplementary Estimates for 1939-40 and 1940-41.

Part 11.—Matters requiring approval but not necessarily involving additional provision.

Part III.—Matter involving commitments but for which Financial Provision was not at the time required.

PART L.---SUPPLEMENTARY ESTIMATES.

3. The Committee approved the following additional provision of which details appear in the attached schedules:—

FOR THE FINANCIAL YEAR, 1939-40:—	£	T,
(a) Expenditure met from Revenue. Re-allocation and self-balancing items Additional Provision	19,926 20,416	40.04.
· ·		40,342
(b) Loan Expenditure. • Self-balancing item		11,015
(c) Expenditure from the Railway Renewals Fund.		
Self-balancing item "	*.* *	496,449
FOR THE FINANCIAL YEAR, 1940-41:— (a) Expenditure met from Revenue. Revotes, re-allocations and self-balancing		ŧ
Additional Provision	45,637 66,092	111,729
(b) Loan Expenditure. Self-balancing items	٠	6,750
, (c) Expenditure from the Marine Renewals Fund. Self-balancing item	4	()()() [- م
*(d) Expenditure from the Public Works Renewals Fund. Revotes and self-balancing items	• • •	10,808
(c) Railway Expenditure. Revotes	2,077 631	2.708
(f) Expenditure from the Railway Renewals Fund. Self-balancing items		6,520

PART II.- -MATTERS REQUIRING APPROVAL BUT NOT NECESSARILY
INVOLVING AD. A CONAL PROVISION.

LIBRAR

- 4. The following were approved by the Committee: -
- (a) 183 ex-gratia gratuities to employees on retirement amounting to a total of £4,128.2s. 7d.
- (b) Ex-gratia additions to gratuities and pensions of clerks who were originally appointed on old conditions of service applying to the Northern Provinces of Nigeria prior to the 25th of March, 1915, in respect of the value of free quarters. A schedule showing details is attached.
- (c) Opening of a Pork Suspense Account free 1st of August, 1940 for the sale of pork from pigs bred in the Veterinary Department at Voin.
- (d) Waiver of the customs duties on the following importations:—
 - (i) Quantity of wool by the Plateau W. d Fund for the manufacture of woollen articles for members of the fighting forces.
 - (ii) Quantity of buckles from the United Kingdom for use on the leather jackets provided by he Windcheater Leather Jacket Fund and exported as gifts to members of the fighting forces and recebant marine.
- (c) Refund of customs duties on 9,000 gallons of oil ex-bond supplied by the Shell Company, Lagos to the Lagos Town Council for anti-malarial work.
- (f) The continuance of the payment of subsistence allowances at the rate of £42 and £36 per annum to medical and pharmacy students respectively as approved in the 1940-41 Estimates, on the understanding that O higher rate to medical students is intended to cover also purchase of text books.
- (h) Alteration of the salary scale of Assist; Accountants (African) of the Nigerian Railway to correspond with the scale approved for Assistant Accountants, General's Department, viz: £300-20-400-25-600.

PART 111.—MATTERS INVOLVING COMMITMENTS SAT FOR WHICH FINANCIAL PROVISION WAS NOT AT THE TIME REQUIRED.

5. The Committee agreed to the proposed running of a launch service twice a week from Tiko to Duala by the Custodian of Enemy Property in order to meet with the desire of the French Authorities for closer communications. The Government undertakes to bear losses (if any) resulting from the operation of the service.

S. R. MARLOW, Acting Financial Secretary.

Lagos, 7th January, 1941.

List of Schedules of Additional Provision attached to the Report c

		19:	3:)1()		
Number and d	ate of Schedules,			expenditure from	Revenue.
17 of the 3rd of Sep 18 of the 27th of D	ptember, 1940 ecember, 1940			£ 40,339 3	
. ,				C40343	
		193	35)[()		
Number and da	te of Schedule.		Ī .	Loan Expendi	ttre,
"L"8 of the 3rd of	Sepyember, 194	0		£ 11,015	
(1)		193	9-40 -		,
Number and da	te of Scheduic.		, 	tailway Renawats	Fund.
"R" (Renewals) 5 September, 1940		of		£ 496,149	
		194	0-41		
Number and date of Schedules,	(a) Expenditure from Revenue.		(b) Marine ewals Fund.	(c) Electricity Renewals Fund.	, (d) Waterworks Renewals Fund
	£	•	£	r.	£
7 of the 3rd of September, 1940 8 of the 27th of	30,742	!			
September, 1940 (Renewals) 3 of the 27th of Sep-	39,747	'		! !	
tember, 1940 9 of the 25th of October, 1940	2,914	U	1,000		855
10 of the 29th of November, 1940 11 of the 27th of December, 1940	23,500 14,826	,			
(Renewals) 4 of the 27th of Decem- ber, 1940	_			9,953	
,					_

1940-41

9,953

	ature.	Loan Expendi		Schedule	and date of	mper	N		
		£	١.	ŧ	,				
		3,457 3,293			27th of 8 27th of 1				
,	0	6,750		e		,		•	

111,729

£6,520

1940-41

Number an date of Schedules.	(n) Railway Expenditure.	(b) Railway Renewals Fun
1	T.	£
Soptemer, 1940	**	
"R" (Recayals) 2 of the 3rd of Suptember, 1740 R" 6 of the 27th of		
Septen er, 1940		
"R" (R ewals) 3 of the 27th of eptember, 1940 the 25th of	, manage	74
October, 1940 "R" 8 of the 27th of	,	1000
December, 340	2,708	
"R" (Renewals) 4 of the 27th of Ocember, 1940	mpress.	6,446

PENSIONS AND GRATUITIES WHICH INCLUDE AN EX-GRATIA ADDITION IN RESPECT OF THE VALUE OF FREE QUARTERS

Ex-GRATIA ADDITIONS APPROVED BY THE FINANCE COMMITTEE AS BELOW

Pensions and gratuities of ex-officials calculated on basis of emoluments which include in each case an addition of 10% in respect of the value of free quarters as provided in General Order 576 (1931 edition) since cancelled:—

Name and made	Date of maintains	Aw	ARDS.	Remarks.	
Name and rank	Date of retirement.	Annual Pension.	Gratuity.	REMARKS.	
cd on 3rd September, 1940 3. Janney, Local Treasury Assistant, Accountant-General's Department	12th July, 19+0	£ s 1 185 12 6	-£ s* d	Served the Nigerian Government for thirty-three years.	
Wilson, 1st Class Clerk, Veterinary Department	25th August, 1940	- 107 2 8	* 242 0 0	Served the Nigerian Government for thirty-six years.	
. Welsing, Assistant Chief Clerk, Medical Department	29th July, 1940	112 19 10	313 10 0	Removed from the service on account o inefficiency. Served the Nigerian	
V. E. Manassah, Assistant Chief Clerk, Education Department	1st October, 1940 3rd September, 1940	124 8 9 175 10 4	• 330 °0 0 407 0 0	Government for twenty-eight years. Served the Nigerian Government for a period of thirty years. Served the Nigerian Government for	
red on 29th Negember, 1940	•		* *	period of thirty-four years.	
Ellis, Chief Clerk, Mines Department, Northern Provinces	ist October, 1940	. 126 4 10	357 10 0	Served the Nigerian Government for period of twenty-eight years.	

Îtem	100	tes.	s nal on.	nal on d.	nal on.	Source	E OF SA	vings.	
No.	Head and description of Items.	Original Estimates.	Previous additional provision.	Additional provision now required.	Total additional provision for the year.	Head.	Sub- head.	Amor t	Remarks.
	HEAR 5.—AGRICULTURE.	£	£	£	£.		,	£	1
	Produce Inspection.								
28	Emsport -General	1,035		33	33	5	2		Re-allocation between transport votes.
	HEAD 8.—CHEMISTRY.							. 0	votes.
1	ersonal Emoluments	2,988		39	39	{ 8 8	. 4 5	- : 1	
	HEAD 10.—CUSTOMS							é	
14	oats' Crews '	1,250		35	35	10	3.	15	
	HEAD 11.—EDUCATION.						•		Excesses revealed on closure of 1939-40 account. Departmental rations not exceeded.
23. 40	nter-School Sports Upkeep, Equipment and Minor Works	55 320	•••	9	. 2	11	2 2	2)	at fations not exceeded.
	HEAD 12.—FORESTRY.								
23.	Tokeep of Motor Vans	50		1	1	12-	2	1	
	HEAD 18.—LEGISLATURE.		v				٠		200
2 4	Tavelling Expenses of members	350 50	.355	118	473 29		1	:2	Extra meeting of Legislative
	FAD 20.—MEDICAL SERVICES.						٠		
3	ansport-General	3,500	300	1,113	1,413	20	2	1,113	Re-allocation between transport
40	Jokeep of Propaganda Unit	350	72	74	146	20	34	. 74	votes. Excess. Ration not exceeded
	HEAD 21.—MEDICAL—SLEEP- ING SICKNESS SERVICE.								100000
12		1.750		100	100	01	18	100 *	Calarial Davidson's First
12	Habour	1,750	4	122	122	21	. 10	122	Colonial Development Fund.
	HEAD 25.—MISCELLANEOUS.								764, 501
4	Bush Allowances	2,000	***	2,814	2,814	25	23	2,814	Underestimated allowances paid in accordance with General Orders.
77	anguages, Instruction and Gratui-	2,000	500	96	596	25	. 3	96	Underestimated.
9 24	Rents	200 2,685	· 20	25 20	45 240	25 25	3	25 20	do. do.
39,	Loss of Government share of Taxes	100		1,016	1,016		*** .		Due to embezzlements, etc. No actual expenditure has been; incurred: Corresponding
				(-1	amount has been credited to
12	Surplus Funds	·	12,892	35	12,927	25	.19	35	Previous additional provision underestimated.
46	Boss on Sale of Investments of Supplementary Sinking Fund	•••		1,181	1,181	25	19	1,181	Control of Investments exercised by Crown Agents who have complete discretion.
	HEAD 25AMISCELLANEOUS.					()		1	
	Special Expenditure.								
31	Cocoa Marketing Commission		16	13	29	25.1	1	13	Previous additional provision
	HEAD 25BMISCELLANEOUS; EXTRAORDINARY.								underestimated.
11	Lighting of Vulnerable Points	***	925	16 99	941 1,099	25 B 25 B	5 2	16 99	do. Provision underestimated.
	Carried forward £		16,317	6,873	23,190		• •••	5,739	

(803EY)	2000 (A-14 (A) (A) (A) (A) (A) (A) (A) (A) (A)			- 66					•
[tem	Head and description of Items.	Original Estimates.	revious additional provision.	ional ision ired.	Fotul additional provision for the year.	Sourc	E OF SA	VINGS.	Remarks.
No.		Origin	Previous additional provision.	Additional provision now required.	Total addit prov	Head.	Sub- head.	Amount	9
	3	£	£	£	£	`		Ţ.	
The same of the sa	Brought forward	***	16,317	1:873	23,190		•••	5,739	: 1
	HEAD 26.—PENSIONS AND								
	• GRATUITIES.	100,000	7	1,050	1,		4		
1 2 7	Pension—General	430,000 50,000 2,000	•••	4,679 14,106 1,256	4,679 14,106 1,256	•••	***		Underestimated—these items are not subject to control as parments are made in accordances
8 10	and Orphans' Pensions Scheme Bonus on Old Pensions Provident Fund Bonus	5,500 8,000	·	59 191	59 -191		5		with Law, Colonial Regulation :
	HEAD 27.—POLICE.	0.500		66	00	27	4	• 66	Re-allocation of transport vo
18	Transport—General Upkeep of one Fire Engine and two Motor Fire Tenders. HEAD 30.—PRINTING.	2,500 160	***	3	66	27	21	3	Increase in costs of materials and freight.
3	Transport—General	105	26	25	51	30	. 11	25	c Provision underestimated.
	HEAD 30A.—PRINTING.	·					•		
2	Special Expenditure. Paper, Binding Materials for	1,854	··· .	89	. 89	30	11	89	Rise in price of paper.
	Revised Laws HEAD 33.—PUBLIC WORKS.	•							
12 14	Transport—Railway Outfit Allowances Refunds of Revenue	5,000 50 110	719 25 	13 25 385	732 50 385	33 33 	5 10	13 25	Provision underestimated. New appointment. Due to adjustment of classification. Corresponding credit has been passed to revenue.
	HEAD 34.—PUBLIC WORKS— ELECTRICITY BRANCH.							0	
3	Other Charges. Transport—General	245_		119	119	34	2.	119	Re-allocation between transport
4 10	Transport—Railway Books and Periodicals	1,000	•••	132 8	132	34 34	2. 2. 2.	132 8	votes. Departmental ration not exceeded.
17	Maintenance, Electricity Underta ggs. Kaduna	5,195.		132	132	. 34	15	132	
17 19 20 21	Jos	1,245	300	42 60 102	342 60 102	34 34 34	15 15 15 15	42 60 102	do.
	HEAD 35.—PUBLIC WORKS RECURRENT.								
27	Unallocated Stores: Purchases, Freight and Other Charges	50,000	***	11,219	11,219		. ***		New system of accounts, Temporary excess only,
	HEAD 36.—PUBLIC WORKS EXTRAORDINARY.	•			,				
	Colony.	200		,	/	,	2	3	Adjustment of classification
6	Alterations to Secretariat *Ijebu Province.	. 200	***	3	3	36	L	5	Estimated total cost not exceeded.
13	Bituminous Surfacing, 13 miles Ijebu Ode-Abeokuta Road	. 2,500	,	6	6	36	12	6	Increase in prices of materials. Estimated total costrol
he la	Cameroons Province.						0.5		,
24	Mamfe-Bamenda Road	2,200		7	•7	36	25	7	Adjustment of classification .
200	. Carried forward £		17,387	39,600	56,987		•	6,571	

		-			·				
How I	A CONTRACTOR OF THE CONTRACTOR	£	£	£	£	1		£	
100	Brought forward	٠	17,387	39,600	56,987			6,511	100
	HEAD 36.—PUBLIC WORKS EXTRAORDINARY—contd.		,		/	9 ·			
	Zaria Province.								
43,A	Kaduna College including Sanitation	•••	842	173	1,015		•••		1940-41 anticipated expenditure brought to account in 1939-40.
								٠.	Corresponding reduction will be made in the provision under item 15a of Head 36 in the
	Head, 37.—SECRETARIAT NIGERIAN.					,		-	1940-41 Estimates.
1	Personal Emoluments	30,639	•••	444	444		***	•••	Additional staff necessitated by war conditions: corresponding
							(2	1	savings under Provincial Administration.
				•.			2 3 5	1 18	Re-allocation.
4	Transport—Railway	360		71	71	37	$\left.\begin{array}{c} 6\\7\\.8\end{array}\right.$	4	
		The second secon					10.	0 2	
100000	HEAD 38A.—SUBVENTIONS.	2							
	Special Expenditure.			*			,		
3	Grant to Mr. R. Aliyu Dickson to complete medical studies in the United Kingdom	81	150	43	193	25	17	. 4,)	Adjustment of classification.
	HEAD 40.—VETERINARY.							•	
3	TransportGeneral	500		7	. 7	40	2	. 7	Re-allocation between transport votes.
21	Maintenance of Plant and Buildings	145		1	1	40	20	1	Age I. E.
	Total ' £		18,379	40,339	58,718			6,68.)	
									1000000
	G-wiel'	Warrant	No. 17/	1020 40	of the	6th of	Santam	har 194	0 £40,339.
	Special	warrant	No. 14	1555-40	of the	OM OL	pelytein	061, 134	0 370,333.
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SCHEDULE OF ADDITIONAL PROVISION, 1/39-40.

Passed by the Finance Committee of Legislative Council on the 27t of December, 1940.

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oi.	Head and description of Items.	Frigural	Previous additional provision.	Additional provision now required.	Total additional provision for the ye	Head.	Sub- beack	Amor	Remarks.
1	1	1.	· .	T.	1.	0-	-	Τ,	
15	HEAD 25.—MISCELLANEOUS. Investigation into methods of Sleeping Sickness Control		482	3	. 485				Previous provision under- estimated. Delay is due to
1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Sleeping Sickness Control			1					Previous provision under- estimated. Delay is due to oversight.
and other speeds		0 III		diameter (•	
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								,	23.4
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	Special	Warrant	No. 18/	1939-40	of the	30th of	Decemb	er. 🕻 ()	£3
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		62					-		
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No.		,	4		1				e de administration

		rtes.	s mal on.	nal ion ed.	onal ion s year	Source.	E OF SA	VINGS.	
on O	Head and description of Items.	Original Estimates.	Previous additional provision.	Additional provision now required.	Total additic provisi for the	Head.	Sub- head.	Amon .t	Remarks.
		£	· £	.T.	£			£	
	1930 LOAN.								
	Schedule A.		•						1
	WORKS. SUPPLY WORKS.	•					4		•
4	badan Native Administration scheme—Loan	30,000	17,000	9,822	26,822	•••	•		Allocation in 1940-41 Loc Estimates will be correspondingly reduced.
2 7	130s:	0.000		1 100	1 100				do.
()	Ijora Power Station, Second Extension	3,200	.'''	1,192	1,192				
	Schedule B.								
	ITEM 4WATERWORKS.					0 -			
9 1	Törin	50	***	1	1				do
						1		, .	
		4	,						
	Total £	33,250	17,000	11,015	28,015				
	Loan W	arrant	No.8 of	1939-40	of 6th o	f Septe	mber, 19	40 £11	,015.
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Item No.	Head and description of Items.	Original Estimates. Previous additional provision.		Additional provision now required. Total additional	tional Ision he year.	Sour	CE OF SA	VINGS	Remarks.	Remarks.
		Origin Estir	Previo	Addit provinow now requi	Total addit prov for t	Head.	Sub- head.	Amount		
		£	£	£	£			£	0	14 3
	RALWAY RENEWALS FUND:									Washington .
	Statement C.—Renewals, 1939-40.								· .	3-2, 1
21	CERTIFIC CONTROL :		*	496,449	496,449			•••	Financin	g of Railway deficit fo
	Fund to meet accumulated deficit on Revenue and		٠,			,			the fi	nancial year 1939-40 Committee which com
	23. Appropriation from Renewals Fund to meet accumulated deficit on Revenue and Expenditure account at 31st March, 1940.		•						Revenu	the draft estimates of and Expenditure i
477					ndispression and the state of t		*	*	March, drawal:	g of Railway deficit for nancial year 1939-40. Committee which conthe draft estimates of e and Expenditure in 1940, agreed to the with from the fund.
7									•	100000
			1.				-	· .	٠,	
	5									
13/19	-		* 8	4						• 5
7										1
	D. 11. D. 11.								10.10.	100.110
-23	Railway Renev	vals Sple	ecial Wa	rrant No.	. 5/1939-	0 of the	GUI of S	eptember	r, 1940 °£	196,449.
100			8							and the state of
	(1)									A STANDARD
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Item No.	Head and description of Items.	Original Estimates.	Previous additional provision.	Additional provision now required.	Tetal additional provision for the year.	Soure Head.	E OF S.	Amount	Remarks.
Viii de la company		OH	Pr	Adu a	T a A		head.	A,thouns	
	HEAD 3 ACCOUNTANT- GENERAL.	£	L	£	£			£	
84	Transport Allowances	(;()		20)	· 20	3	3	· 20	Re-allocation of transport votes.
	Other Charges.							Andrews will didn't from property	
8อี	Special Expenditure.	290		60	60	5	15.	60	Purchase of bulls from the Gold Coast. Adjustment of Classifi- cation.
86	Burchase of Gasometer	·		- 203	203		****	1	placement for chemical Labo-
	HEAD 7.—AVIATION.								Disory.
	Personal Emoluments.	1							-
87) 88,	One Second-class Clerk b. Confidential Clerical Assist-		27	30 120	57 120	•••	•••	****	Necessitated by considerable expansion of aviation in Nigeria.
89	(c). Three Messengers at £24			30	. 30			*	expansion of aviation in raigeria.
	Other Charges.				age of the state o				
90,	Telephones	120	. 8	500	508		• ••• •	•••	£100 additional telephones plus £400 trunk calls.
91, 92	Contingencies Maintenance, Landing Grounds	1		1,000	1,000				Increase in air traffic and higher landing speed of new machines.
93 94 95	Signalling	30		200	50 200 250				Additional pyrotechnics.
96 97 98 99	5 (b). Transport—Railway 5 (c). Transport Allowances (d). Travelling Allowances		***	250 200 60	200 60	•••			Expansion of activities and of establishment.
98	(a) Uniforms			15 50	15 50				
100	Stationery	*		100	100		`		
1015	facilities for Flying Boats (A). Aerodrome accessories and stores			150	150 180		•••	***	Wind sleeves, hurricane lamps, emergency lighting of runways.
102-5	Maintenance, W/T. Equipment		•••	100	160			***	
109	Special Expenditure.	150	100	1.505	1,925			i	Extensions and improvements to
103.	Provincial Landing Grounds Crash and Fire Equipment—	150	400	1,525	300		•••	***	runways at Ciko and Enugu. For Yola and Sokoto aerodromes,
0.5385	ovincial Landing Grounds Mooring and Landing facili-		200	400	400		•	***	owing to increased traffic. Increased traffic by Flying Boat
105	—Apapa Flying Boat Base Electricity Extension, Kano			750	750		•••	***	anticipated.
106	Aerodrome				45		•••	. ***	Sain v
107	Improvements to Access Road Kano Aerodrome		*	* 45	' 1		A	***	Increased air traffic.
108	Construction Administrative		***	200	200	. ***	•••		100
109	W/T. Equipment and Installation at Enugu			350	350	***	***	***	
	HEAD 9.—COLLIERY.					0 **			42.
110 111	Transport—General Payment to Nigerian Rail- ay for Accounting, Store-keep- ng and Nigerian Sales Agency	• 10		30 2,070	30 2,070	9	4	30	Re-allocation of transport votes. Omitted from the current year's estimates owing to proposal, now rejected, to include provision in the Coal Main Suspense
112	Commission on Sales	·		75	75	l		• • • •	Account. It is a productive charge and requires to be voted.
-	Coming Services C		635	8,773	9,408			110	• •
100 M	Carried forward £		000	0,113	0,400	- 49		110	

SCHEDULE OF ADDITIONAL PROVISION, 1940-41-contd.

tem		al ates.	us onal	sion ed.	ion ion e yea	Sourc	CE OF SA	VINGS.	D
No.	Head and description of Items.	Original Estimates.	Previeus additional proveion.	Additional provision now required.	Total additional provision for the year	Head.	Sub- head.	Amount.	Ranurka,
		£	£	ı. r	£	•		£	
	Brought forward		635	8,773	9,408	•••	4	110	<u> </u>
	HEAD 10!—CUSTOMS.	,		-		•			
	1. Personal Emoluments.	•	,		1		6		
13	(17). One Carpenter		***	60	60	. 10	10	60	Transfer from other charges you making the employee eligible contribute to the Government
	Other Charges.	•						1,	Servants' Provident Funds
14 15	2. Transport Allowances 11. Suppression of Smuggling	160 230		50 750	50 750	10	13 16	50 750	Provision underestimated Additional provision required the payment of rewards
	HEAD 11.—EDUCATION				•		3		officials for the detection smuggling.
٠	1. Personal Emoluments.				*				
16	(46). Temporary European A sistance HEAD 13.—GEOLOGICA			***		•••	•••	1	Temporary employment of A. H. Parnaby at the rate 15s. per diem on duties of officer released for fail duties.
17	SURVEY. 13. Publication Charges	- 20		27	27				Charges brought forward L
ni =	rHEAD 15.—JUDICIAL.						•••		1939-40.
18	14. Counsel for Accused	300	•••	150	150			9	Increase in important case which accuseds must be accused.
1	HEAD 16LAND ANT SURVEY.			1		and the same of th			sented at the expense of Government.
	Personal Emoluments						10		
19	1 (47). Six Temporary M ological Observers at £5 66:	. 80		130	130 -	•••			
". 1	Other Charges &				1		3		Increased air traffic.
20 21	15. Meteorological Equipme 19 (a). Synotic and Aviation daps	150		400 50	400 50	•••	***		
	HEAD 20. MEDICAL SERV CES. Special Expenditure.	1							•
22	41. Sound apparatus for Pre again-			, 220	220	• • •			Charges brought forward
	da Unit HEAD 23.—MILITARY / D DEFENCE.			. /				4	
	· Emergency Measures.	B	•	d delication				1	
23	4. Air Raid Precautions	300	***	. 2,865	2,865			***	Scheme for essential expan- precautions promoted by Town Council at a
									estimated total cost for of £6,330 of which the will contribute £3,165 provision of additional
			•		1				at £1,560 and six trave at £3,600 if obtainable
24 25	.7. Publicity 8 (c). Charter of Aeroplan	200		290 2,500	290 2,500	•••		4++	Expansion of activities Rapid communication we neighbouring territories has
26	8 (d). Aerodrome Defence recau-		!	3,750	3,750	•••	• • • • • • • • • • • • • • • • • • • •	***	occasions been imperational Prevention of enemy

			£	£	2.	1.			£	
		Brought forward		635	20,015	20,650			970	•
		HEAD 23MILITARY AND				207,000				
	14	DEFENCE—continued.		9						
		Special Expenditure.				,				
1	127	A Purchase of Air Craft	•••	, 50	65	115			·	Charges brought forward from
- 1						,	. 1	•		1939-40. Equivalent un per t provision in 1939-40.
13		HEAD 25.—MISCELLANEOUS.			*					
li.	128	7. Camp Equipment	200		. 100	100	32	5 N.P.	100	Rige in prices.
4	129	6. Rents	3,500		250	250	(4)			Leasing of enemy house in Tinubu Street, Lagos, for the
4	944									Government quarters are
-		0								available.
1		HEAD 27.—POLICE.				•	1		3	700
	100	Other Charges.	٠		100	100				No provision in the current
4	130	Al (a). Special Constables		***	100	1000	•			estimates.
- 1		Special Expenditure.				•		•		Section 1
	131	33. Accident to Ambulance			94	94	•••	•••		Ambulance damaged in collision for which (convicted) police
. 18	132	4 Fire fighting Equipment			2,000	2,000				driver was responsible. New fire engine and pump, new
. 18		ALC: NO.								hose, new escape and a petrol/ oil fire extinguisher. Replace-
19		Many on Dogge (NI)				.	•			ment of existing plant.
100		HEAD 29.—POSTS AND. TELEGRAPHS.		•	٠	/	,			
		7. Personal Emoluments.								73.1
7.3	A COL	Traffic Branch.				\				(Carried and Carried and Carri
- 33	133	3 (a). Six Temporary Telephone Derators at £36 per annum	•••					•••		Provision of £108 required for the engagement of telephone operators for a period of six
100										months. Funds available under
- 1	No.	Eusinemine Pagnal							0	the Personal Emoluments vote. Increase in revenue anticipated.
HES	480	Engineering Branch. Two Linemen, Grade I, at	2,500			40	,	A*		
m	134	186-66 1 35). Three Linemen, Grade II,	4,700		. 60	60	***	*** .		C William
/13	135 13€	£33-3-42 (£2a). Two First-class African			150	150			***	icreased supervision and inspec- tion of land lines connecting aerodrome, due to increased air
	137	Wireless Operators at £140-10-220 162b). Nine Second and Third-			20	20		*	***	traffic.
		class African Wireless Operators at £36-6-72: £80-8-128	,							
gos] sed	137	•					٠			7.3
sed -41 icil	N.	HEAD 31.—PRISONS.								
des		1. Personal Emoluments.	\							
ose	138	(24). Allowances to Warders in charge of Prison lunatic asylums		.4.				:		Provision of £48 for payment of allowance of £1 a month to
rith										each of four warders responsi- ble for the care and treatment
OIL								-		of lunatics in the Asylum at Port Harcourt and Lokoja:
S.										Funds are available under the Personal Emoluments vote.
1100				1 000	200 001	28 570	,	* 1	1,070	
100	1	Carried forward L		685	22,894	23,579	•••		1,070	

Iten No.	Head and description of Items.	Original Estimates.	Previous additional provision.	Additional provision now required.	Total additional provision for the year.	Sour	CE OF SA	vings.	Remarks.	It
		Origin	Previ addi prov	Addit prov now requ	Total addi prov for t	Head.	Sub- head.	Amount		E.
		£	£	Ľ	£			T.		71
	Brought forward		685	22,894	23,579	•		1,070		
	HEAD 32.—PROVINCIAL ADMINISTRATION. Other Charges.	production and	,					e		
139	21. Political Agents and Agencies,	470		. 4	4	32	3 W.P.	4	Provision underestimated	14
140	W.P. 25. Temporary Buildings, Erection and-Maintenance (N.P. £7,809)	·15.80()		₂ 250	250	***	•••		Construction of two Tempo are European quarters at Main and Aerodrome. Control office 3t	15
	HEAD 33.—PUBLIC WORKS.			ė	,				present living in adminious tre- buildings. One bush hous for Meteorological Officer at Manna	
141.	1299		•	25	25				New appointment.	
112	HEAD 35.—PUBLIC WORKS RECURRENT.		•••	21)	40	A P P				151
142	24. Water and Road Transport	1,200		405	405	35	23	-180	£180 for re-allocation of the port votes. £225 additional provision required for the ht owing to new clause in pro-	152
W = 1	HEAD 36 PUBLIC WORKS EXTRAORDINARY.		•	,		. 1	,	the second section of the section of the second section of the section of	contract,	102
143	2(a). Purchase of Plant (Ex-enemy Property) Cameroons Province.		•	629	629	36	19	. 629	From stocks formerly bell by the firm of Cappy and D'Alberto.	153
144	10. Bamenda Prison	700	ω,	176	176		•••	•••	Revote of amount unexage ed in 1930-40. Revised estimated total ast 1 £2,000.	54
	HEAD 37.—SECRETARIAT NIGERIAN. 1. Personal Emoluments.								. 94	
145,	(5). One? Principal Assistant	4,200		1,400	1,400	32	1	1,400	Increase in establishment ne	
; 170,	Secretary Other Charges.		•	,	1.11007		٠		entirely to the present are situation—corresponding in the situation with the situation w	55
146	6. Telephones	350		100	100		5	***	(a) For communication the officers required for the omergency duty in Gy 122	
147	13. Information Office—Upkeep and Transport		450	160	610	37	1 (25)	104	(b) Special secret circuit for emergency conference. Transport allowances for our accompanying Cinema van.	
3 P	HEAD 38.—SUBVENTIONS. Grants to Townships and Native					•		ċ		
148	Administrations: 6 (a). Grant to Epe Area Native Administration			140	140	•••			Annual grant of an an intequivalent to annual review derived from rents and record	
						*			temporary occupation the cest on the Crown land fores ore trading plots at Epc in the Colony to enable the Nove Administration to improvements in the which otherwise is beyond the resources of the Native Administration to improvements in the resources of the Native Administration in the resources of the Native Administration to the resources	
(17)								3,387	stration.	

									•
1333	b	2	£	£	£	,		Ť,	
100	Brought forward		1,135	26,183	27,318			3,337	•
Carrie	58.—SUBVENTIONS—				21,00		1		
	continued.				, /		n-tables or		
	Grant to Institutions outside Nigeria.							,	1
149	33 (a) Publication of Book on Tropical Birds, of West Africa"	***	•••	200	200	6			Revote: Only £82 of the £500 voted last year was spent.
150	33 b). Wellcome Research Insti-			1,050	1,050			***	West African Governments'
									services rendered by the Institute in prevention of
			1					,	Previewed after three annual
1513			,				4		payments.
	TEAD 39.—VETERINARY.							,	
	Special Expenditure.	•	1						
151	26. Cattle for meat production:			750	750	4 4 4	***		Capital outlay on purchase of cattle for fattening. No
	The state of the s			•					revenue will accrué until next -
152	27. Building of Pig Sties for local	0		250	250				will be opened. Increased accommodation for
	ork production	,		200	190	•••	***	•••	pigsat Vom. Suspense Account to be opened for sale of pork
153	28 Purchase of milk collecting	***		400	400			•••	from 1st of August. Transport of milk from outlying
	an and containers			100	100				herds to Vom.dairy.
	A SLOPMENT FUND.		٠.,		-			+	
45.	SSISTED SCHEMES.			•					
154	2 Porest Engineer—Training of Quarters for			1,700	1,70	·		***	For the development of the saw- nill industry, an officer is being
		•							trained in Malay. £700 for his quarters at Ibadan.
	HEAD 43.—VARIOUS SUMS RE-	a	1					.	que sons de routen.
	C MYED BY THE NIGERIAN								
	TE DONORS FOR THE FENCE OF THE EMPIRE.	3		6					
155	1. Contribution to "Win the			209	209			-	Transfer to "Win-the War"
	War & Fund	•							Fund of amounts which were received from the Public in
	\$ _e = .								1939-40 and credited to Revenue.
		í	9.						V (N)
强			Y					•	
			*						0.75
	Total £		1,135	30,742	31;877		*	3,387	
	·								
						4			
	Special	Varrant	No. 7/19	10-41 of	the 6th	of Sept	ember,	1940 £	30,742.
						,			
8	•								(B) 35 F
					4	1			
		•							
				,					• • •
									.,
								•	
100 THE R. P. LEWIS CO., LANSING	CHIEF AND				*				

1	and by the Pillance Oo	110110600	1	Logisa)	5 & 1 W.	of Septemoer, 1940.
Item No.	Hend and description of Items.	Original Estimates.	Previous additional provision.	Additional provision now required.	Total additional provision for the year.	Source	CE OF SA	AVINGS.	Remarks.
	0	Origi	Prev addi prov	prov now requ	Total addir prov for tl	Head.	Sub- head.	Amount	4.4
		£	£	£	£		,	£	
156	ransport—Railway	15		13	13	14	3	. 13	Re-allocation between transport votes.
	HEAD 16.—LAND AND SURVEY.								17
1600	te Fersonal Emoluments.								The second of
157	(9): Vyertime Fees			4.0	•••			•••	No additional provision required.
	Other Charges.								1364.4
158	Reproduction and	550		350	360	, ***	•••	•••	A STATE OF THE STA
	HEAD 19MARINE.							,	
10.0	Other Charges.				\				
159	Refunds of Revenue	500	•••	1,800	1,800	•••	***	•••	Refund of harbour, dues on coal brought into Lagos and even- tually taken by sundry vessels for their bunkers: exempt under
							1		Dues Regulations, No. 14 of
	Special Expenditure.		,						1934.
160	One 8" Salvage Pump—Re-	ć	* * *	785	785		• • •		O—revote of unexpended cunt in 1939-40 plus £35 increased cost of materials.
			t 4					.	mereasou eque or materials.
	Other Charges.								
161 1162	1 Telephones	2,000 40,850	***	200 13,000	200 13,000:	20	17	200	Provision underestimated. Increased cost of drugs, etc £8,000
	Special Expenditure.								Quantities late supplied from last year's Indents owing to war time dislocation of supplies £5,000
168	0. Beserve Stock of quinine		7,000	7,000	14,000				Revote of amount provided by
	(Sec)								S.W. No. 11 of 1939-40. No deliveries received during last financial year.
	HEAD 23MILITARY AND DEFENCE.								
	Military.	e e	1					'	· 1
16	2(a). Uniforms for African o		***	700	700				Free issue of nuiforms to African volunteers
	Emergency Measures.	, }		4				,	
10	8 (c). Charter of Aeroplanes		***	2,500	2,500	•••	•••		Rapid communication with neighbouring territories occasionally imperative. Previous additional provision under-
SIC	Special.	1	9.						estimated.
AC.	Minesweeping Gear (Three) and Boom Defences	• • •	9	***	***		•••		Alteration of title by addition of the words "and Boom Defences". No additional provision required,
10	Caminal formand		7 000	00 000	95 950		a	0.13	
W	Carried forward £		7,000	26,358	33,358			213	N. Mariana and A. S.

		ites.	us onal ion.	nal lon ed.	nal on year.	Source	E OF SA	VINGS.	D 1
Hen	Head and description of Items.	Original Estimates.	Previous additional provision.	Additional provision now required.	Total additional provision for the year.	Head:	Sub- head.	Amount.	Remarks.
		£.	£	£	£			£	
	Brought forward	•••	7,000	26,358	33,358	•••	***	213	
	HEAD 25. MISCELLANEOUS.							:	
	F. Miscellaneous.	•							. (2)
167	16. Cablegrams	4,000	•••	9,000	9,000	'		•••	Interruption of air-mail increased need for cal
168	33, Refunds, General	1,000	1,000	1,500	2,500		•••		communication. Previous additional provisi underestimated. Balanced
169	42β. Refund of Rents at Atani		***	702	. 702				revenue received. Refund of rents erroneon- collected by Government
								•	respects of lands at Atani and Onitsha Province. This amou
NA T	a 100(200.	,					-		was originally voted in Noveber, 1938, but the provisi
	The state of the s						79		lapsed.
S.	HEAD 29.—POSTS AND TELEGRAPHS.			0.5%	050			,	Demonia musikani itawi
170 171	18. New Subscribers, Temphones19. New Subscribers, Radio Distribution Service	1,000 ·150	***	850 200	850 200	•••	* * * * *		Revenue producing item. Increase in subscribers: Equi- lent revenue will accrue
	HEAD 32.—PROVINCIAL & ADMINISTRATION.	pode vit. no						e	
11.	Other Charges.								
172	11. Secret Service, N.P	. 10	***	, 10	: 10	•••		***	Further provision required the Cameroons Province of
173	22. Flags, N.P	· 10	•••	2	2	32	2	2	to international situation Provision underestimated.
0	Special Expenditure.				,				
174	39. One motor car, Northern	***	•••	400	400	***	•••		Replacement of official no car of the Chief Comments
15	Trovinces		4						Northern Provinces, condend as unfit for further touring
	HEAD 36.—PUBLIC WORKS EXTRAORDINARY.								
	Northern Provinces								
	Bauchi Province.			200	* 000	36	1	600	Replacement of conden
175	12a. Quarters for Divisional Officer, Azare			600	600	50	.1	000	quarters which can no long be repaired.
	HEAD 39VETERINAR		,						
9	Other Charges.		t ,						T
176	17. Fuel	50	•••	25	25	•••	•••	•••	Incineration of laboratory cases. Increased cost of main on
177^	19. Maintenance of Labor tory Equipment and Supplies	550	•••	100	100	•••			production of rinderpes or and vaccines. Rise in process
			-6						
	Total £	•	8,000	39,747	47,747	•••		815	
									9
									Part 1
	, amind	Warrant	No. 8/19	40 41 of	the 28th	of Seps	ember.	1940 L3	9,747.
h.	· i rectal			1			0		

(NIGERIAN RAILWAY RENEWALS FUND).

Passed by the Finance Committee of Legislative Council on the 27th of September, 1940.

	es.	s nal on.		on year	Sourc	E OF SAV	INGS.	
Head and description of Items.	Original Estimates.	Trevious additional provision.	Additional provision now required.	Total additional provision for the year.	Head.	Sub- head.	Amoun	Remarks.
3	£	£	£	£			£.	
RAILWAY RENEWALS FUND.		. 4						
Statement "C." - Renewals, 1940-41.				ļ		• .		
Withdrawal from Capital Account of Railway Water Supply Plant and Works discarded on the introduction of Public Works Department Water Supplies at Zaria and Port Harcourt.		9.		•••		•••		Withdrawal of £505 being c tribuction in respect of Zaria a Port Harcouft Well and Pu Houses for adjustment purpos Savings not necessary.
								5.20
								- 75
					,			
16c. Body for Wagon H.V.G.	•••		74	. 74				Rebuilding of wagon damaged fire on the 28th of June, 1939 Akerri Station. £296 is a from Special Expenditure. imbursement by the Posts Telegraphs of £395 has becredited to revenue.
					P -14			from Special Expenditure.
								Telegraphs of £395 has b
								credited to revenue.
								1 - 1
	6							
		,	1					
	42				**			
								0.0
Railway Ren	ewals Sp	ecial Wa	rrant No	. 3/1940-	41 of the	28th of	Septer b	er, 1940, £74.
								**/
							*	
			8	1 .				· · · · · · · · · · · · · · · · · · ·
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tem	(C-)	est and description of Items.	Original Estimates.	ous rional ision.	ision ision ired.	Total additional provision for the year.	Source	E OF SA	VINGS	Q
Vo.	Stor	The state of the s	· Origin	Previous additional provision.	Additional provision now required.	Total addi prov for t	- Head.	Sub- head.	Amount	6
		imp 5.—AGRICULTURE.	.T.	91	£	£			£.	
		Personal Emoluments.	,		1					,
78 79	9	Temporary Clerks Temporary Clerks Two Temporary Messengers To per annum	100					***	-	For food production and market-
		HEAD 10CUSTOMS.							ļ !-	
		Other Charges.							1.	4 .
80	1	Head 12.—FORESTRY:	400		. 50	50	10	. 13	50	Provision underestimated.
	9	1. Personal Emoluments.			!	5				
81		Technical Assistants at 36 per annum	252		54	5-4				Recruits for Southern Provinces to undergo field trials before being accepted for training at Forestry School course com-
			5					1		Porestry School course commencing April, 1941.
10		PEAD 15.—JUDICIAL.	,	1				1		A Committee of the Comm
		1 Personal Emoluments.	,	•					1	
2	i.	Two Temporary Magistrates			500	500				(a) For Aba, and the Port Harcourt and Calabar Districts. (b) Onitsha and Awka Districts.
				8					•	Appointments with effect from 1st November. Increase of establishment of one.
		DEFENCE.					ļ			
10		Military		P		1	-		1	•
Osi		Uniforms for African		700	900	1,600				1. Amend the title to "Nigeria
		Volunteers 101 Amean		100						1. Amend the title to "Nigeria Defence Volunteers Corps". 2. Vote to cover not only supply of uniforms to African Volunteers but also transport, local
			•	man a series	1					travelling, railway transport, stationery and contingencies.
		Naral.		,					l	Cancelling the alteration to item
4		Minesweeping, Running Cost and Maintenance; and Boom Defences		1		*6**	,,,		•••	9 of Head 23 in S.W. No. 8/1940-41 and inserting "and Boom Defences." in item 3 of
All I						1:				Head 23 instead. Change of title of vote of charge.
15		3 (d): Badges for Merchant Navy	°	***	20	20	**	***.		Approved by His Majesty for issue to the personnel of the Merchant Navy.
1		HEAD 24.—MINES.		1						
	1	1. Personal Emoluments.		:					\$ **	
(6:	Separate Control	Temporary Clerical Assistance							-	Payment of £29 10s, to Mrs Pitcairn for preparation of new title register and card index. Savings available under
1						1				other sub-items of this item.
TE		· .	٠			,			-	
486		Carried forward £		700	1,524	2,224			50	

SCHEDULE OF ADDITIONAL PROVISION, 1940-41-conld.

		tes.	S CHE	nal	nal on vear.	Sour	RÇE OF SA	VINGS,		
Item No.	Head and description of Items.	Original Estimates.	Previous additions	Additional provision now required	Total additional provision for the year.	Head.	Sub- heád.	Amount	Remarks	
		£	£	£	£			£	• .	
, ,	Brought forward		700	1,524	2,224			50	2.77	Ti
	HEAD 25MISCELLANEOUS.		-				3			Ä.
	FMiscellaneous.								· #2000	480.
187	32. Purchase of Quinine	• 1,000		880	880			*	Increased consumption	應
	Special Expenditure.			1					Revenue producing item.	
188	45. Loan to African Club, Port Harcourt	•	***	. 200	200	***	0.00	···	The loan was originally a by Finance Committee on 28th of September, 1983.	19:
	HEAD 27,-POLICE.	•		*		6			No. 6/1938-39, but lapse a	
	1. Personal Emoluments.					•	6		The hard	1
189	(40a). One Temporary Inspector at £217 3s. 9d. per annum			***	····	***	•	***	Engagement on temporary be only of retired Police Inspect Grade 11 for special work	,194
-		- man-man				P .		c .	the Internment Camp, Ibad- No officer available from permanent establishing Savings available under it	
190	(47a). Temporary Sergean Major Instructor—recruiting			•••			ļ ••• e		1 (8). Re-engagement of Mallam B. for the Police Training De at Kaduna for one year	195
					•				salary of £120 per armum, additional provision required	196
	Qther Charges.									
191	19. Upkeep of motor vehicles	1,200		300	300	$\{ \begin{array}{cc} \cdot & 27 \\ \cdot & 27 \end{array} $	1 (P.E.) 30	100° 200	Increased prices and addition mileage of aerodrome and	197
	HEAD 32.—PROVINCI. LA ADMINISTRATION				9) lance and frontier patrolk	198
	Other Charges.		i i							199
192	9. "Uniforms, W.P	40	•••	10	10	32	14	' 1()	Reallocation between volume lacreased cost of materials:	
	4. 1.							3		
~_						•	.			200
							9			200
							i.			
	Ů.	-		*		di minera di mana di m	ĺ			
	8		,							201
		*								
	0						1			
					*			1		202
	Total . £		700	2,914	3,614	•••	•	360		
			4				hazaker error for filosof		,	
	Special V	Varrant	No. 9/19 4	10-41 of	he 26th	of Octo	per, 1940	£2,914.		203
	:									

4/4//	passed by the Irinance Co	HITTILL	ice of	Legisi	anve (Junicu	on in	C AULR	of November, 1940.
Itei		Original Estimates.	Previous additional provision:	Additional provision now	Total additional provision	Sour	CE OF S	AVINGS.	Remarks.
No		Origi	Previ addi prov	prov now	Total addi prov	Head.	Sub- head.	Amount	97
, n.	HEAD 5.—AGRICULTURE.	£	£	£	£			£	(A)= (A)
ed 193	7. Personal Emoluments. (37). Temporary Dairy Assistant		.i.				***		Payment of £9 to Mrs. Kidner for experimenting in local cheese making. No additional
	HEAD 7.—AVIATION.		*	4	,}		å		cheese making. No additional provision necessary.
	Special Expenditure.						[
tod at	Apapa Aero-		•••	3,700	3,700	···			Construction of new roads and concourses at the Apapa airport.
inn the	HEAD 9.—COLLIERY. Other Charges.								(A)
item iik 195	15 (a). Payment to Nigerian Railway for accounting, storekeeping	***	2,070	1,015	3,085		•••	***	Increase of sales commission from 1½d. to 2d. per ton.
196	nd Nigerian sales Agency Commission on sales	• • • • • • • • • • • • • • • • • • • •	75	100	175		, ***	•••	Provision on the basis of actual expenditure for 1939-40.
::d.	HEAD 10.—CUSTOMS.								• • •
off&	Other Charges.	r)						-	
ibu- 197	i. Railway Transport	150	•••	100	100				Greater use of the Railway as Marine ocean transport not utilised on account of the war.
\$195 199	7 Stationery Purchase, Repair and Upkeep of tabulating and weighing machines	350 100		70 30	70 30	10	13 10	70.	utilised on account of the war. Lucrease in prices. Provision underestimated.
otes	HEAD 14INLAND REVENUE.				, .	•		1	
	Other Charges.	. *			/ .				
200	4 Transport—Railway	15	. 13	80	93		•••	•••	Touring of the Deputy Commissioner of Income Tax. No provision in the estimates.
	HEAD 15.—JUDICIAI. Other Charges.		-	*.					- IDF 72.23 - 17 14
201	Subsistence Allowance for Pudges attending West African Court of Appeal	} 150	•••	45	45	\begin{pmatrix} 15 & 15 & 15 & 15 & 15 & 15 & 15 & 15	17 5 3	10 15	Visiting Judges compelled to stay in Lagos longer than usual on account of delay in passage.
Haraka	HEAD:20.—MEDICAL SERVICES.					-]			AND STATE OF THE S
NUMBER 3	1. Personal Emoluments.						•	an a	C Side
30.	79). Subsistence Allowance to Medical Students	660 *.	***	•••	***				twelve additional medical students: at £42 p.a. for the half-year ending 31st of March,
	Thin 92 Millimany		•	,				6	1941. Payments approved by Finance Committee on 27.9.40. Savings available under item 1 (69).
	HEAD 23.—MILITARY AND DEFENCE.								
5026	Emergency Measures.	300	9 965	400	3,265				Purchase of stigment and cook
£037	Air Raid Precautions	000	2,865	400	5,265				Purchase of stirrup pumps £264: Secretary's salary £91: Balance —miscellaneous expenditure on Air Raid Precaution.
gray -		.drac	*					-	
1 3 3 6 6	Carried forward £		5,023	5,540	10,563			145	100 Marie 100 Ma

Item No.

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	5 4	, m	al n.	al a.	al n ear.	Source	E OF SA	VINGS.	
Item No.	Head and description of Items.	Original Estimates	Previous additional provision.	Additional provision now required.	Total additional provision for the year.	Head.	Sub- head.	Amount.	Remarks.
	TELSW	2	£	£	£		:	£	
lg:	Brought forward		5,023	5,540	10,563	***	ħ	·145	
	HEAD 23.—MILITARY ND DEFENCE—continue								
(0)	Special.		,				4		Military expansion necess
204 .	10 (a). Rents for buildings requbitioned	•••		500	500	***		e	requisitioning of pr property. Under Emer.
205	10 (b). Compensation in respect of buildings requisitioned			100	100	•••	/		requisitions, but the milauthorities will rem
10 -1	HEAD 25. MISCELLANEOUS.	,		•					
	C.—Instruction of Officers.		-		,				
206	9. Languages, Instruction and Gratuities	2,000	***	300	300		*	•	Increased number of succeed candidates in North Provinces.
	FMiscellaneous.		•						7 11 YE 12 11 11 11 11 11 11 11 11 11 11 11 11
207	22. Jos Hill Station—Maintenance of	2,700	•••	796	796	25	. 30	40	Increased use of the Hill State largely due to war conditional Revenue is estimated to have by £1,000.
208	36. Rents	3,500	250	150	. 400	•••	***		Arrears of rent at £1 annum from 1st January. to 31st December, 1946
	100								lease of land at Brassi sion up to 31st December, was made on S.W. No but lapsed to revenue;
	Special Expenditure.			P	,			•	•
209	46. Loan to the Lagos Town Council for a new Cemetery at Ikoyi : 1			9,000	9,000				
210	47. Misappropriation of Co operative Society funds by a Government servant	•••	- 6	50	50			•••	£49 14s. 6d. Co-operative of funds embezzled by the ment Co-operative Inspec- be refunded to Somi concerned. £10 recove from salary, Providen and other resources.
	HEAD 28.—PORT.	,					4	essabilità ficale units	and other resources.
1	Other Charges.			•		28	2	15	Use of the railway on se
211	4. Transport—Railway	. 60	···	`20	20	28	5 5	5	of lack of accommodal of Government vessels due war.
	OHEAD 29.—POSTS AND TELEGRAPHS.								
	1. Personal Emoluments.			1					74.
`212	(56). Censorship Other Charges.		•••		***	*	•••	C	Censorship Staff. No addi provision necessary.
213	31 (a), Censorship			400	400	23	18(a)	- 400	Transferred from Militar Defence to Posts and graphs.
	Special Expenditure.						:		Stalling.
214	33. Trunk Telephone Develop-								
	ment: (d). Duala to Victoria	9,800		260	260	***		•••	boundary of French Came
1	-48/20			_	•	- #		205	
•	Carried forward		5,273	17.116	22,389	015	1	605	The state of

	The same		£	£	£	£).	
	B;	forward		5,273	17,116	22,389			605	9
	HEAD E	AORDINARY.						•		
		Colony.					*			
5	5 (c)	pean Hospital, Lagos:			3,700	3,700	***	***		
Paramonto de la composição de la composi		General Item.								
В	17. W.	Government Buildings	3,500	;	2,649	2,649		٠	•••	Unexpended balance of provision in 1939-40 required for the completion of the work at
	HERE		*							completion of the work at Ibadan:
	Hè.	9-VETERINARY.			٠					
17	21 7	Other Charges.	170			95				Louger hours of muning the
14	21. Tand	Plof gas, steam, electric Storage Plants.	150	***	* 35	35	***	. ***	***	Longer hours of running the Cold Storage Plant.
					;					
			u	*						- 级元主义 孙明
18	hade.		3							
	P				4					1 3 f 2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
		Total £		5,273	23,500	28,773			- 605	
									The state of the s	A A A A A A A A A A A A A A A A A A A
M			4	10.						
				7						
	3									
		. "				٠,				
		Special	Warrant	No. 10	1940-41	of the	2nd of	Docemb	er, 1940,	£23,500
				U.S.						
					4.00		**************************************	- Pinter		
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1 184					•.					S. O. D.
Brail.						,				

by the Finance Committee of Legislative Council on the 27th of December, 1940.

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tem No.	arand description of Items.	Original Estimates,	Previous additional provision.	Additional provision now required.	Total additional provision for the year.	Sourc	E OF SA	VINGS.	Remarks.
1		Origi	Prev addi pro	Pro-	Tota addi prov for t	Head.	Sub head.	Amount	
	EBAD 7.—AVIATION.	Υ.	£	2	. 12 -	•		. 3	
	Other Charges.						,		
218	Pransport—Railway Special Expenditure.		250	150	400	{ - 7	$^{6(a)}_{-}$	100	gravision underestimated:
219	1. Development of Apapa Aero-		3,700	400	4,100		•••		Late te dressing for standing are runway and car park;
Hogg.	TEAD 10.—CUSTOMS.		ь						
Harry.	Other Charges.					i		•	
220	Pensport General HEAD 11.—EDUCATION.	75()°		250	250	10	16	250	Greater use of non-Government transport, Government vessels having ceased to carry deck passengers on account of the war:
	Other Charges.		1			a de la companya de l			
221	Queen's College: Upkecp adding food, etc.), Equipment	550		50	50	11	33	50	Longer school terms.
服当	Special Expenditure.					-		:	
222	Rees for scholars transferred			152	152	- 11	27	152	Conversion of Umuahia College to war purposes.
	Head 15. JUDICIAL.	ø	: :					,	
BOOK	1. Personal Emoluments. 3					.		1	
223	Two Temporary Clerks (non- cionable) at £36 per annum	٠٠٠,		4	•••	•••		÷	For the duration of the war.
	Other Charges.	•						-	
224	Equasel for Accused	300	150	200	350		•••		Increase in capital cases, etc., in which Counsel for the accused must be engaged at the expense
225	3 Labour	24()		lå	15	15	21	5 1	of the Government. Provision underestimated
105	HEAD IG. LAND AND SURVEY.		,				Į		
	To Personal Emoluments.		۲		,	,		· .	
226	9). MChief Draughtsman at £660	,	•••	:		•		\	Alteration of salary scales as
227	31-810 D. 1 Chief Lithographer at £630	<i></i>	:		, :				shown in the printed estimates.
228 ₋	1) a) Special Allowance to Assistant Lithographer at £5 per								Engaged on special map produc- tion work for the Military with effect from 1st September, 1940.
Ma	Other Charges.							1	1.7
229	Transport Allowances	22()		140	140	• 16 ·	õ	140	For officers of the Nigeria.
C. C.	HEAD 19. MARINE.	٠.	1			. 1			Meteorological Service.
-15	Other Charges.		. '			ĺ		•	
1230,	Refunds of Revenue	, 1()()	1,800	2,000	3,800	, ··· •			Refunds of harbour dues on bunker coal.
	Carried forward 2		5.900	3,357	9,257	***		747	
		;	:	ż					

İtei		ates .	us ound -	ion ion ed.	ional ision ne year.	Sour	CE OF S.	AVINGS.	
Ņo	Head and description of Items.	Original Estimate	Previous additi	Additional provision now required.	Totals addition provis	Head.	Sub- head?	Amount.	Remarks.
			8 "	1'	1,		4	2	
	Brought forward	. ~	5.900	8,357	9,257			747	
	HEAD 19 MARINE -could.			*		***	4		
	Special Expenditure.		•		1		. 6		
231	37. Que 8" Salvage Pump : Replace-		785	Lõ	800	, 19	14	15	Previous provision underessi
232	38. Reclamation, Airport, Apapa			5,000	, (10)(1			•	ted. Part of grant of £15,005
		1			100	, .			the Colonial Develope Fund.
	HEAD 20.—MEDICAL SERVICES.					-		c	
20	Other Charges.	.,,			(4)	- 14.3			
233 234	9. Uniforms	700	•••	10	150	50	$\frac{1}{17(b)}$	150	Repairs to typewriters.
	HEAD 25,-MISCELLANER S.				4			-	
They	E. Compensation.				,				1000
235	15 (a). Loss of officials effer on .	•••		3,500	3,500	:			
Store.	Miscellancovs.	:							
236	22. Jos Hill Station—Mainter nee	2,700	796	167	1,263			1	Increasing use of Hill &
	of _	.,				•••	• • • • • • • • • • • • • • • • • • • •		The deficit on the year was
0 1	HEAD 27POLICE.				1	-			
	Other Charges.				1				
237	6. Telephones	1.420	3()	300	330	. 27	J(P.E.)	300	Increased necessity for calls on war services
. 1	HEAD 29POSTS AND CELEGRAPHS.		1		1	3	Pa		
	Other Charges.			i i	1				
238	18. New Subscribers, Telepones	1,00.)	850	500	1,350	29	25	500	Military and aerodrome real
Carro a	8.1		,						ments. Revenue productiem.
259	19. New Subscribers, Radio stri- butiou Service	-150	200	150	350	50	2.5	(.je)	Further increase in subsor. The decrease under item
	Harry 20 DROVING							1	entirely offset by a falling sales.
	HEAD 32.—PROVINCIA ADMINISTRATION.	,			•				
a	Other Charges.	,		\	`				100
240	6. Telephones (E.P	900		100 , 250 /	100 250		•		Increase due to war measur-
241	8 Contingencies. We tern	700		, 500	200.		4 W.P.		
242	Provinces 12. Maintenance of motor verseles,	120		15 150	15 } 150		28 W.P.	8	Provision underestimated Repairs and extensive to the
- 1	Western Provinces							-	His Honour, the Chief to its sioner to Lagos and Economic
	HEAD 34.—PUBLIC WOLKS ELECTRICITY BRANCE								
	1. Personal Emolument					* q			
243	(31). Cadet Electrical Entreer						****	<i></i>	New post on salary sea
		,				*			£200-20-240 similar do cadet engineer under Hesitem 1. (6). Correspondi
	. '		1				*		reduction in established Assistant Electrical Conf
•				,					Appointment as from A September, 1940.

1	41,44		Origi Esti	Previ- addit prov.	Addii prov now requ	Total addi prov for t	Head.	Sub-	Åmount	
. 8		•	Ţ	Ţ	£	1.			£	1 2 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2
R	Lange.	Brought forward		8,561	14,164	22,725			. 1,887	
		HEAD 36. PUBLIC WO EXTRAORDINARY	RKS							
		Colony.				٠	1			
- 10	244	Park King George V Me	emorial"		262	262		••••		Revote of the balance of amount revoted on Special Warrant No. 5/39-40. The transaction is
ii ii							9	e perioden nemeron nemeron		5/39-40. The transaction is now closed.
ij		HEAD 39. VETERINA	RY.			•				10
- 1		Special Expenditure.							•	. a
	245	28. Parchase of milk co. Van and containers	llecting	4()()	400	왕()()		• • • •		For Jos Dairy
4										
		Total		8,961	14,826	23,787			1,887	Alaka a sabili
			tre broads described the s					Name and the American Control of the	:	1000
10						\		lado edalamamadala	,	
in.			V. 11.00							011000
N.			Special Warrant	No. 11/	1940-41	of the	SOth of	Decemb	er, 1940,	114,820
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PUBLIC WORKS RENEWALS FUND.

Rassed by the Finance Committee of Legislative Council on the 27 h of December, 1940.

PUBLIC WORKS RENEWALS FUND. Appendix "C". 1. Electricity Supplies. 3. Second Extension to I jora Power 53.200 8,951 8,951 Revote of unexpended proving 1939-40 owing to delight the delivery of material to the delivery of the delivery of material to the delivery of	Head and description of Items.	nal mates.	ous tional ision.	ional ision w uired.	tional ision. he year	Source	E OF SA	VING	Remarks.
PUBLIC WORKS RENEWALS FUND. Appendix "C". 1. Electricity Supplies. 3. Second Extension to I jora Power Station Actual expenditure charged this vote in 1939-40 was £ but £1,443 was incorr delited to 1930 Loan Estim item 3, sub-item 8 (c). F sion now made to adjust accounts. Total £ 441 9,958 10.394		Original Estimate	Previe addir prov	Addit prov uo req	Total addir prov for t	Head.	Sub- head.	,Amount	
Appendix "C". 1. Elegaritative Supplies. 2. Second Extension to Ljora Power Station Station Station Station Station Station Station Revote of unexpended proving to delight the delivery of matering Revised estimated total £13,200. Actual expenditure charges this vote in 1939-40 was £ but. £1,443 was incorrectly but. £1,443 was		T.	£	C	7	•	-	٢.	
1. ELECTRICITY SUPPLIES. 2. Second Extension to Ijora Power Station Station Second Extension to Ijora Power Station Station Second Extension to Ijora Power Second Sec	PUBLIC WORKS RENEWALS FUND.						i	1	
1. Second Extension to I jora Power Station Sa. 200 Sa. 200 Sa. 200 Sa. 200 Satisfied Satisfied Sa. 200 Satisfied Sa. 200 Satisfied Satisfied Sa. 200 Satisfied	MINGS							•	
S. New C.W. Pump House and Delivery Mains for Ljora Power Station 441 1,002 1,443 Actual expenditure chargea this vote in 1939-40 was £ but £1,443 was incorr debited to 1930 Loan Estin item 3, sub-item 8 (c). F sion now made to adjust accounts.		7.9 ann .		8 07.1	0.051				Revote of unaviended movie
Total £ 441 9,953 10,394	Station •	***************************************		0,271	-	•			Revised estimated total of
Total £ 441 9,953 10,894	3. New C.W. Pump House and Delivery Mains for Ijora Power Station	•••	:441	1,002	1,443		***		Actual expenditure chargeabl this vote in 1939-40 was £1, but £1,443 was incorred debited to 1930 Loan Estima
9			4			b	d.		item 3, sub-item 8 (c). Presion now made to adjust accounts.
	Total £		4-11	9,953	10,394				
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	Public Works	Ronew	als Enn	la So	4/1940	ai of th	e 30th		nuber 1940 £9.953
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Passed by the Finance Committee of Legislative Council on the 27th of September, 1940.

Head an	nd description	of Items.	Original Estimates.	ous tional ision.	ision rired.	Total additional provision for the year.	Sour	CE OF SA	VINGS	• .	Remarks	3.
		3	Origin Estir	Previous additional provision.	Additional provision now required.	Total addii prov for t	Head.	Sub- head.	Amount			
	1000 7 0 137		£	£4	£	£			£	*	- (7.4)	9
	1930 LOAN. Schedule B.										lines.	
Ітем	4WATERWO	orks.	10							•	136.3	40.00
1. Aba			8	. ′	304	304		•	,	Revote. Indents Revised• £11,240.	Execution delayed.	total
0. Jos	*		12,800*	•••	2,102	2,102	<u>.</u>				Execution delayed. estimated	of 1939 total
4. Port I	Harcourt:— w Scheme		500		1,051	1,051		***	• • •		Execution delayed.	BOOK NO.
	Total	£			3,457	3,457	,	•••		7,000		1
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		118011	Warrant	No. I	1940-41	or the 2	am ora	eptembe	1540	20,407.		
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cased by the Finance Committee of Legislative Council on the 27th of December. 1940.

Item No.		scription of Iter		1			- 11		CE OF SA		<u>}</u> .	Remarks.	₩.
No.		, -	Original	Estimates. Previous	provi Additi provi	now required. Total additional	for th	Head.	Sub- head.	Amount	4	TOTAL AND A SECOND	A STORY OF THE STORY OF THE STORY
					c s	2				T			•
	VERT 1000	LOAN.				1 1 1 1	•				,		
65		edule A. CTRICITY SUPP ORKS.	LY			-						- 43	
4		orks.	,	390	. 2.:	853 2,	853			*	Revote 6	of unexpended bala	nce in
	A	• .									1939-40 the wor total est Revised £18,400.	of unexpended balar for the completion k. No increase of imated cost: estimated total	on of n the *
`5 [†]	2 Zaria :.			730		140	140			, !	Payment carried Revised £31,930.	of retention r forward from 19 estimated total	noney 39-40. cost
	Т	otal	4.		. ;;	203 3,	293		*	9,500 800.0		117	,
				9.0					1			4.80	
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			oan War	ant No.	2/1940-	-41 of th	be att	h of	Decemb	er. 1940	£3,293.		-
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				III AVIDAGAGAGA			1		1			. No.	
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Passed by the Finance Committee of Legislative Council on the 3rd of September, 1940.

		tes.	s mal on.	nal on d.	nal on year.	Sourc	E OF SA	viggs.	• 47
nr.	Head and description of Items.	Orfginal Estimates.	Previous additional provision.	Additional provision new required.	Total additional provision for the year	Head.	Sub- head.	Amount	Remarks.
		£	£	£	£		,	Ľ	, (
	*NIGERIAN RAILWAY.	,		2					
	Abstract . E."-Special Expenditure.						4		Olive I
ř	544A. One Gas Producer					***			Experiment for the producti
								8 -	of gas as a substitute for petr and diesel oil for road transpo vehicles. Savings are availab- under the other Abstracts.
	549A. Boiler House, Jebba	,			1			£	Revote. The estimated to
	549A. Boiler House, Jebha •	ei				`			cost has been decreased fro £250 to £100 of which £91 ha been expended during the la financial year.
	15498. Machinery and Plant, addj-						'		Revote. The estimated to
	tional machinery			-					cost has been decreased fre £3,125 to £2,541 of whi £2,489 have been expend during the financial years 1938-39 and 1939-40.
	549c. Alarm Protection of coaching	-					***		Revote of £650 and addition
The state of	stock					·			provision of £50 owing increase in cost of materia
0			*				:		It was not possible to effi- delivery during the last finance year. General savings will available under other Abstrace
Contragan	[549b. Portable Telephones						•••		Revote. Provision required f
ALC: N	-								the completion of the wo
A STATE	9				1				year. All the apparate required for the work was r
Service of the servic	0			1					received during last finance
1			4						* The General Manager 1
Sam the transfer of the state of		, 9.		and Addition		•			power under the Code to ma re-allocations provided that it total of approved expenditu as shown in the print estimates, is not exceed. The creation of new ite requires approval but radditional provision of funds,
To the		Y			,			,	additional provision of funds, general savings are available.
The same								, .	41.11
	0							,	11.37
Section 1				,				-1	
Service of the last			^						, ,,,
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Marine	Nigerian Railway	special	Warrant	No. 5/1	940-41	of the	bth of	Septem	per, 1940.
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(NIGERIAN RAILWAY RENEWALS FUND).

Passed by the Finance Committee of Legislative Council on the 3rd of September, 1940.

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0	Head and description of Items.	Original Estimates.	Previous additional provision	Additional provision now required.	Total additional prevision for the year	Head.	Sub- head.	Apount	Remarks.
		£	ı.	£	£			i	
	RAILWAY RENEWALS FUND. Statement C.—Renewals, 1940-41.				•				1,340 V
22	Jea. One First Class Sleeping Saloon								Revote of unexpended balancin 1939-40. The withdraw from the fund has been increase from £2,275 to £2,982 of whic £176 have been expended durin 1938-39 and 1939-40. Not possible to effect delivery during the last financial year.
g	16B. Two Restaurant Cars					····	 ,		Revote of unexpended balan in 1939-49. The withdraw from the fund has been increase from £2,782 to £3,638 of whit £327 have been expended durit 1938-39 and 1939-40. Not possible to effect delivery during that financial year.
4 (2) A (2)		, to						0	*The General Manager he power under the Code to ma re-allocations provided that total of approved expenditure, shown in the printed estimatis not exceeded. The creation new items requires approval be not additional provision of fundas general savings are available.
	•		•		,				
	Railway Ren	ewals Sp	ecial Wa	rrant No	. 2/1940-	41 of the	6th of 8	Septembe	r, 1940.
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Passed by the Finance Committee of Legislative Council on the 27th of September, 1940.

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- 6-	Head and description of Items.	Original Estimates.	Previous additional provision.	Additional provision now required.	Total additional provision for the year.	Head.	Sub- bead.	Amount	Remarks.
		£	£	£	£	٠	\$	£	
-40	NIGERIAN RAILWAY.								- The state of the
	5 Stract " E." - Special Expenditure.								
						• •			Do building of two gon dome and
	Body for Wagon H.V.G.	. 	•••	•••			8		Re-building of wagon damaged by lire on the 28th of June, 1939, at Akerri Station: £74 from Renewals Fund. Re- imbursement by the Posts and Telegraphs of £395 has been credited to revenue. Savings
		•							available under Abstract A.
100	Destract " F."—General Charges.					•			NI 200 100 100 100 100 100 100 100 100 100
(6)	Account of Railway Water Supply Plant and Works discarded on the introduction of Public Works Department Water Supplies at Zaria and Port. Harcourt					•	***	:	Adjustment of £815 on account of Zaria and Port Harcourt. Well and Pump Houses. £505 is chargeable against Railway Renewals Fund: 'Savings available under Abstract "D".
				. 1					Re-imbursement by Public Works Department for the
	Service of the servic					•			unexpired life has been credited to Revenue.
	Abstract "G."—Coal Conveyor— Port Harcourt.								A Service year will
7	32A. Acting Allowance					•••	***		£10 required for the payment of special acting allowance appro-
						•	-		special acting allowance approved for Mr. O. Enebong for the period 7th May to 13th November, 1939, at the rate of £1 10s. per month: Savings available
	· .			/			-		under Abstract "G", item 639.
					•			8	* The General Manager has authority under the Codification of Powers, as approved by the Secretary of State to make reallocations between existing items in the printed estimates provided that the total of approved expenditure is not exceeded; the creation of new items and any expenditure which causes an excess on the total of the Railway estimates require the approval of Finance Committee.
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	Nigerian Railway	Special	Warrant	No. 6/1	940-41	of the	28th of	Septem	bor, 1940.
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