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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 headings:—

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

Part II.—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 I.—SUPPLEMENTARY ESTIMATES.

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

FOR THE FINANCIAL YEAR, 1939-40:—	£	£
<i>(a) Expenditure met from Revenue.</i>		
Re-allocation and self-balancing items	19,926	
Additional Provision	20,416	
	40,342	
<i>(b) Loan Expenditure.</i>		
Self-balancing item	..	11,015
<i>(c) Expenditure from the Railway Renewals Fund.</i>		
Self-balancing item	..	496,449
FOR THE FINANCIAL YEAR, 1940-41:—		
<i>(a) Expenditure met from Revenue.</i>		
Revotes, re-allocations and self-balancing items	45,637	
Additional Provision	66,092	
	111,729	
<i>(b) Loan Expenditure.</i>		
Self-balancing items	..	6,750
<i>(c) Expenditure from the Marine Renewals Fund.</i>		
Self-balancing item	..	1,000
<i>(d) Expenditure from the Public Works Renewals Fund.</i>		
Revotes and self-balancing items	..	10,808
<i>(e) Railway Expenditure.</i>		
Revotes	2,077	
Additional Provision	631	
	2,708	
<i>(f) Expenditure from the Railway Renewals Fund.</i>		
Self-balancing items	..	6,520



PART II.—MATTERS REQUIRING APPROVAL BUT NOT NECESSARILY INVOLVING ADDITIONAL PROVISION.

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 from 1st of August, 1940 for the sale of pork from pigs bred in the Veterinary Department at Vom.
  - (d) Waiver of the customs duties on the following importations:—
    - (i) Quantity of wool by the Plateau Wool 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 the Windcheater Leather Jacket Fund and exported as gifts to members of the fighting forces and merchant marine.
  - (e) 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 a higher rate to medical students is intended to cover also purchase of text books.
  - (h) Alteration of the salary scale of Assistant Accountants (African) of the Nigerian Railway to correspond with the scale approved for Assistant Accountants, Accountant-General's Department, viz: £300-20-400-25-600.

PART III.—MATTERS INVOLVING COMMITMENTS SET 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.

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*List of Schedules of Additional Provision attached to the Report*  
1939-40

Number and date of Schedules.	Expenditure from Revenue.
17 of the 3rd of September, 1940	£ 40,339
18 of the 27th of December, 1940	3
	£40,342

1939-40

Number and date of Schedule.	Loan Expenditure.
"L" 8 of the 3rd of September, 1940	£ 11,015

1939-40

Number and date of Schedule.	Railway Renewals Fund.
"R" (Renewals) 5 of the 3rd of September, 1940	£ 496,149

1940-41

Number and date of Schedules.	(a) Expenditure from Revenue.	(b) Marine Renewals Fund.	(c) Electricity Renewals Fund.	(d) Waterworks Renewals Fund.
	£	£	£	£
7 of the 3rd of September, 1940	30,742			
8 of the 27th of September, 1940	39,747			
(Renewals) 3 of the 27th of September, 1940		1,000		855
9 of the 25th of October, 1940	2,914			
10 of the 29th of November, 1940	23,500			
11 of the 27th of December, 1940	14,826			
(Renewals) 4 of the 27th of December, 1940			9,953	
	111,729	1,000	9,953	855

1940-41

Number and date of Schedules.	Loan Expenditure.
"L" 1 of the 27th of September, 1940	£ 3,457
"L" 2 of the 27th of December, 1940	3,293
	6,750

1940-41

Number and date of Schedules.	(a) Railway Expenditure.	(b) Railway Renewals Fund.
"R" 5 of the 3rd of September, 1940 ...	£	£
"R" (Renewals) 2 of the 3rd of September, 1940 ...	—	—
"R" 6 of the 27th of September, 1940 ...	—	—
"R" (Renewals) 3 of the 27th of September, 1940 ...	—	74
"R" 7 of the 25th of October, 1940 ...	—	—
"R" 8 of the 27th of December, 1940 ...	2,708	—
"R" (Renewals) 4 of the 27th of December, 1940 ...	—	6,446
	£2,708	£6,520

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 rank.	Date of retirement.	AWARDS.		REMARKS.
		Annual Pension.	Gratuity.	
		£ s d	£ s d	
<i>Retired on 3rd September, 1940</i> B. Janney, Local Treasury Assistant, Accountant-General's Department	12th July, 1940 .. ..	185 12 6	440 0 0	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.
<i>Retired on 27th September, 1940</i> Welsing, Assistant Chief Clerk, Medical Department .. ..	29th July, 1940 .. ..	112 19 10	313 10 0	Removed from the service on account of inefficiency. Served the Nigerian Government for twenty-eight years.
V. E. Manassah, Assistant Chief Clerk, Education Department	1st October, 1940 .. ..	124 8 9	330 0 0	Served the Nigerian Government for a period of thirty years.
R. Mullen, Chief Clerk, Medical Department .. ..	3rd September, 1940 .. ..	175 10 4	407 0 0	Served the Nigerian Government for a period of thirty-four years.
<i>Retired on 29th November, 1940</i> Ellis, Chief Clerk, Mines Department, Northern Provinces	1st October, 1940 .. ..	126 4 10	357 10 0	Served the Nigerian Government for a period of twenty-eight years.

Item No.	Head and description of Items.	Original Estimates.	Previous additional provision.	Additional provision now required.	Total additional provision for the year.	SOURCE OF SAVINGS.			Remarks.
						Head.	Sub-head.	Amount.	
	<b>HEAD 5.—AGRICULTURE.</b>	£	£	£	£				
	<i>Produce Inspection.</i>								
28	Transport—General ... ..	1,035	...	33	33	5	2		Re-allocation between transport votes.
	<b>HEAD 8.—CHEMISTRY.</b>								
1	Personal Emoluments ... ..	2,988	...	39	39	8 8	4 5		
	<b>HEAD 10.—CUSTOMS.</b>								
14	Boats' Crews ... ..	1,250	...	35	35	10	3	15	
	<b>HEAD 11.—EDUCATION.</b>								
23	Inter-School Sports ... ..	55	...	2	2	11	2	2	Excesses revealed on closure of 1939-40 account. Departmental rations not exceeded.
40	Agricultural Education; Upkeep, Equipment and Minor Works	320	...	9	9	11	2	9	
	<b>HEAD 12.—FORESTRY.</b>								
23	Upkeep of Motor Vans ... ..	50	...	1	1	12	2	1	
	<b>HEAD 18.—LEGISLATURE.</b>								
2	Travelling Expenses of members ...	350	355	118	473	...	...	...	} Extra meeting of Legislative Council.
4	Incidental Expenses ... ..	50	17	12	29	18	1	2	
	<b>HEAD 20.—MEDICAL SERVICES.</b>								
3	Transport—General ... ..	3,500	300	1,113	1,413	20	2	1,113	Re-allocation between transport votes.
40	Upkeep of Propaganda Unit ... ..	350	72	74	146	20	34	74	Excess. Ration not exceeded.
	<b>HEAD 21.—MEDICAL—SLEEPING SICKNESS SERVICE.</b>								
12	Labour ... ..	1,750	...	122	122	21	18	122	Colonial Development Fund.
	<b>HEAD 25.—MISCELLANEOUS.</b>								
3	Bush Allowances ... ..	10,000	...	2,814	2,814	25	23	2,814	Underestimated: allowances paid in accordance with General Orders.
7	Languages, Instruction and Gratuities	2,090	500	96	596	25	3	96	Underestimated.
9	Examiners' Fees ... ..	200	20	25	45	25	3	25	do.
22	Rents ... ..	2,685	220	20	240	25	3	20	do.
39	Loss of Government share of Taxes	100	...	1,016	1,016	...	...	...	Due to embezzlements, etc. No actual expenditure has been incurred. Corresponding amount has been credited to revenue.
42	Loss on Sale of Investments of Surplus Funds	...	12,892	35	12,927	25	19	35	Previous additional provision underestimated.
46	Loss 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.
	<b>HEAD 25A.—MISCELLANEOUS.</b>								
	<i>Special Expenditure.</i>								
11	Cocoa Marketing Commission ... ..	...	16	13	29	25A	1	13	Previous additional provision underestimated.
	<b>HEAD 25B.—MISCELLANEOUS; EXTRAORDINARY.</b>								
11	Lighting of Vulnerable Points ... ..	...	925	16	941	25B	5	16	do.
11	Ferries ... ..	...	1,000	99	1,099	25B	2	99	Provision underestimated.
	Carried forward	£	...	16,317	6,873	23,190	...	5,739	

## SCHEDULE OF ADDITIONAL PROVISION, 1939-40—contd.

Item No.	Head and description of Items.	Original Estimates.	Previous additional provision.	Additional provision now required.	Total additional provision for the year.	SOURCE OF SAVINGS.			Remarks.
						Head.	Sub-head.	Amount	
		£	£	£	£			£	
	Brought forward ...	...	16,317	6,873	23,190	...	...	5,730	
	<b>HEAD 26.—PENSIONS AND GRATUITIES.</b>								
1	Pension—General ... ..	430,000	...	4,679	4,679	...	...	...	Underestimated—these items are not subject to control as payments are made in accordance with Law, Colonial Regulations, etc.
2	Gratuities—General ... ..	50,000	...	14,106	14,106	...	...	...	
7	Refund of Contributions to Widows' and Orphans' Pensions Scheme	2,000	...	1,256	1,256	...	...	...	
8	Bonus on Old Pensions ... ..	5,500	...	59	59	...	...	...	
10	Provident Fund Bonus ... ..	8,000	...	191	191	...	...	...	
	<b>HEAD 27.—POLICE.</b>								
13	Transport—General ... ..	2,500	...	66	66	27	4	66	Re-allocation of transport votes. Increase in costs of materials and freight.
18	Upkeep of one Fire Engine and two Motor Fire Tenders.	160	...	3	3	27	21	3	
	<b>HEAD 30.—PRINTING.</b>								
3	Transport—General ... ..	105	26	25	51	30	11	25	Provision underestimated.
	<b>HEAD 30A.—PRINTING.</b>								
	<i>Special Expenditure.</i>								
2	Paper, Binding—Materials for Revised Laws	1,854	...	89	89	30	11	89	Rise in price of paper.
	<b>HEAD 33.—PUBLIC WORKS.</b>								
4	Transport—Railway ... ..	5,000	719	13	732	33	5	13	Provision underestimated. New appointment. Due to adjustment of classification. Corresponding credits have been passed to revenue.
12	Outfit Allowances ... ..	50	25	25	50	33	10	25	
14	Refunds of Revenue ... ..	110	...	385	385	...	...	...	
	<b>HEAD 34.—PUBLIC WORKS—ELECTRICITY BRANCH.</b>								
	<i>Other Charges.</i>								
3	Transport—General ... ..	245	...	119	119	34	2	119	Re-allocation between transport votes. Departmental ration not exceeded.
4	Transport—Railway ... ..	1,000	...	132	132	34	2	132	
10	Books and Periodicals ... ..	40	...	8	8	34	2	8	
	<i>Maintenance, Electricity Undertakings.</i>								
17	Kaduna ... ..	5,195	...	132	132	34	15	132	do.
19	Jos ... ..	1,245	300	42	342	34	15	42	
20	Yola ... ..	980	...	60	60	34	15	60	
21	Calabar ... ..	1,180	...	102	102	34	15	102	
	<b>HEAD 35.—PUBLIC WORKS RECURRENT.</b>								
27	Unallocated Stores: Purchases, Freight and Other Charges	50,000	...	11,219	11,219	...	...	...	New system of accounts. Temporary excess only.
	<b>HEAD 36.—PUBLIC WORKS EXTRAORDINARY.</b>								
	<i>Colony.</i>								
6	Alterations to Secretariat ... ..	200	...	3	3	36	2	3	Adjustment of classification. Estimated total cost not exceeded.
	<i>Ijebu Province.</i>								
13	Bituminous Surfacing, 13 miles Ijebu Ode—Abeokuta Road	2,500	...	6	6	36	12	6	Increase in prices of materials. Estimated total cost not exceeded.
	<i>Cameroons Province.</i>								
24	Mamfe—Bamenda Road ... ..	2,200	...	7	7	36	25	7	Adjustment of classification.
	Carried forward	£	17,387	39,600	56,987	...	...	6,571	



	£	£	£	£			£
Brought forward ...	...	17,387	39,600	56,987	...	...	6,511
<b>HEAD 36.—PUBLIC WORKS EXTRAORDINARY—contd.</b>							
<i>Zaria Province.</i>							
43a Kaduna College including Sanitation	...	842	173	1,015	...	...	...
<b>HEAD 37.—SECRETARIAT NIGERIAN.</b>							
1 Personal Emoluments ...	30,639	...	444	444	...	...	...
4 Transport—Railway ...	360	...	71	71	37	2 3 5 6 7 8 9 10	1 2 1 16 4 9 2 2
<b>HEAD 38A.—SUBVENTIONS.</b>							
<i>Special Expenditure.</i>							
3 Grant to Mr. R. Aliyu Dickson to complete medical studies in the United Kingdom	...	150	43	193	25	17	45
<b>HEAD 40.—VETERINARY.</b>							
3 Transport—General ...	500	...	7	7	40	2	7
21 Maintenance of Plant and Buildings	145	...	1	1	40	20	1
Total ...	£	18,379	40,339	58,718	...	...	6,680

1940-41 anticipated expenditure brought to account in 1939-40. Corresponding reduction will be made in the provision under item 15a of Head 36 in the 1940-41 Estimates.

Additional staff necessitated by war conditions; corresponding savings under Provincial Administration.

Re-allocation.

Adjustment of classification.

Re-allocation between transport votes.

Special Warrant No. 17/1939-40 of the 6th of September, 1940 £40,339.

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SCHEDULE OF ADDITIONAL PROVISION, 1939-40.

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

Item No.	Head and description of Items.	Original Estimates.	Previous additional provision.	Additional provision now required.	Total additional provision for the year.	SOURCE OF SAVINGS.			Remarks.
						Head.	Sub-head.	Amount.	
	HEAD 25.—MISCELLANEOUS.	£	£	£	£				
15	Investigation into methods of Sleeping Sickness Control	...	482	3	485	...	...	...	Previous provision underestimated. Delay is due to oversight.

Special Warrant No. 18/1939-40 of the 30th of December. £0-£3-



Item No.	Head and description of Items.	Original Estimates.	Previous additional provision.	Additional provision now required.	Total additional provision for the year.	SOURCE OF SAVINGS			Remarks.
						Head.	Sub-head.	Amount	
		£	£	£	£			£	
<b>RAILWAY RENEWALS FUND:</b>									
<i>Statement C.—Renewals, 1939-40.</i>									
27	23. Appropriation from Renewals Fund to meet accumulated deficit on Revenue and Expenditure account, at 31st March, 1940.	...	...	496,449	496,449	...	...	...	Financing of Railway deficit for the financial year 1939-40. Finance Committee which considered the draft estimates of Revenue and Expenditure in March, 1940, agreed to the withdrawal from the fund.
Railway Renewals Special Warrant No. 5/1939-40 of the 6th of September, 1940 £496,449.									

Item No.	Head and description of Items.	Original Estimates.	Previous additional provision.	Additional provision now required.	Total additional provision for the year.	SOURCE OF SAVINGS.			Remarks.	
						Head.	Sub-head.	Amount		
	<b>HEAD 3.—ACCOUNTANT-GENERAL.</b>	£	£	£	£			£		
84	Transport Allowances ... ..	60	...	20	20	3	3	20	Re-allocation of transport votes.	
	<b>HEAD 5.—AGRICULTURE.</b>									
	<i>Other Charges.</i>									
85	Florin Unit Farms ... ..	200	...	60	60	5	15	60	Purchase of bulls from the Gold Coast. Adjustment of classification.	
	<i>Special Expenditure.</i>									
86	Purchase of Gasometer ... ..	...	...	203	203	...	...	...	Replacement for chemical Laboratory.	
	<b>HEAD 7.—AVIATION.</b>									
	<i>Personal Emoluments.</i>									
87	(a) One Second-class Clerk ...	...	27	30	57	...	...	...	Necessitated by considerable expansion of aviation in Nigeria.	
88	(b) Confidential Clerical Assist- ance	...	...	120	120	...	...	...		
89	(c) Three Messengers at £24 ...	...	...	30	30	...	...	...		
	<i>Other Charges.</i>									
90	Telephones ... ..	120	8	500	508	...	...	...	£100 additional telephones plus £400 trunk calls.	
91	Contingencies ... ..	20	...	10	10	...	...	...	Increase in air traffic and higher landing speed of new machines. Additional pyrotechnics.	
92	Maintenance, Landing Grounds	4,235	...	1,000	1,000	...	...	...		
93	Signalling ... ..	30	...	50	50	...	...	...	Expansion of activities and of establishment.	
94	(a) Transport—General ... ..	...	...	200	200	...	...	...		
95	(b) Transport—Railway ... ..	...	...	250	250	...	...	...		
96	(c) Transport Allowances ... ..	...	...	200	200	...	...	...		
97	(d) Travelling Allowances ... ..	...	...	60	60	...	...	...		
98	(e) Uniforms ... ..	...	...	15	15	...	...	...		
99	(f) Stationery ... ..	...	...	50	50	...	...	...		
100	(g) Maintenance—Mooring facilities for Flying Boats	...	...	100	100	...	...	...		
101	(h) Aerodrome accessories and stores	...	...	150	150	...	...	...		Wind sleeves, hurricane lamps, emergency lighting of runways.
102	(i) Maintenance, W/T. Equipment	...	...	180	180	...	...	...		
	<i>Special Expenditure.</i>									
103	Provincial Landing Grounds ...	150	400	1,525	1,925	...	...	...	Extensions and improvements to runways at Iko and Enugu. For Yola and Sokoto aerodromes, owing to increased traffic.	
104	Crash and Fire Equipment—Provincial Landing Grounds	...	200	100	300	...	...	...		
105	Mooring and Landing facilities—Apapa Flying Boat Base	...	...	400	400	...	...	...	Increased traffic by Flying Boat anticipated.	
106	Electricity Extension, Kano Aerodrome	...	...	750	750	...	...	...		
107	Improvements to Access Road Kano Aerodrome	...	...	45	45	...	...	...	Increased air traffic.	
108	Construction Administrative Building, Enugu Aerodrome	...	...	200	200	...	...	...		
109	W/T. Equipment and Installation at Enugu	...	...	350	350	...	...	...		
	<b>HEAD 9.—COLLIERY.</b>									
110	Transport—General ... ..	10	...	30	30	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 Account.	
111	(a) Payment to Nigerian Railway for Accounting, Store-keeping and Nigerian Sales Agency	...	...	2,070	2,070	...	...	...		
112	(b) Commission on Sales ... ..	...	...	75	75	...	...	...	It is a productive charge and requires to be voted.	
	Carried forward	£	635	8,773	9,408	...	...	110		

## SCHEDULE OF ADDITIONAL PROVISION, 1940-41—contd.

Item No.	Head and description of Items.	Original Estimates.	Previous additional provision.	Additional provision now required.	Total additional provision for the year.	SOURCE OF SAVINGS.			REMARKS.
						Head.	Sub-head.	Amount.	
		£	£	£	£			£	
	Brought forward ... ..	...	635	8,773	9,408	...	...	110	
	<b>HEAD 10.—CUSTOMS.</b>								
	<i>1. Personal Emoluments.</i>								
113	(17). One Carpenter... ..	...	...	60	60	10	10	60	Transfer from other charges by making the employee eligible to contribute to the Government Servants' Provident Fund.
	<i>Other Charges.</i>								
114	2. Transport Allowances... ..	160	...	50	50	10	13	50	Provision underestimated.
115	11. Suppression of Smuggling... ..	230	...	750	750	10	16	750	Additional provision required for the payment of rewards to officials for the detection of smuggling.
	<b>HEAD 11.—EDUCATION.</b>								
	<i>1. Personal Emoluments.</i>								
116	(46). Temporary European Assistance	...	...	...	...	...	...	...	Temporary employment of A. H. Parnaby at the rate of 15s. per diem on duties of officer released for military duties.
	<b>HEAD 13.—GEOLOGICAL SURVEY.</b>								
117	13. Publication Charges ... ..	20	...	27	27	...	...	...	Charges brought forward for 1939-40.
	<b>HEAD 15.—JUDICIAL.</b>								
118	14. Counsel for Accused ... ..	300	...	150	150	...	...	...	Increase in important cases which accuseds must be represented at the expense of Government.
	<b>HEAD 16.—LAND AND SURVEY.</b>								
	<i>Personal Emoluments.</i>								
119	1 (47). Six Temporary Meteorological Observers at £106 6s. 7d. 8-128	80	...	130	130	...	...	...	Increased air traffic.
	<i>Other Charges.</i>								
120	15. Meteorological Equipment ... ..	150	...	400	400	...	...	...	
121	19 (a). Synoptic and Aviation Maps	...	...	50	50	...	...	...	
	<b>HEAD 20.—MEDICAL SERVICES.</b>								
	<i>Special Expenditure.</i>								
122	41. Sound apparatus for Pre-organ- da Unit	...	...	220	220	...	...	...	Charges brought forward for 1939-40.
	<b>HEAD 23.—MILITARY AND DEFENCE.</b>								
	<i>Emergency Measures.</i>								
123	4. Air Raid Precautions ... ..	300	...	2,865	2,865	...	...	...	Scheme for essential expansion of precautions promoted by Town Council at an estimated total cost for of £6,330 of which the will contribute £3,165. Provision of additional at £1,560 and six trials at £3,600 if obtainable.
124	7. Publicity ... ..	200	...	290	290	...	...	...	Expansion of activities.
125	8 (c). Charter of Aeroplanes ... ..	...	...	2,500	2,500	...	...	...	Rapid communication with neighbouring territories has on occasions been imperative.
126	8 (d). Aerodrome Defence precautions	...	...	3,750	3,750	...	...	...	Prevention of enemy landings.
	Carried forward	£	635	20,015	20,650	...	...	970	

		£	£	£	£			£	
	Brought forward ... ..	...	635	20,015	20,650	...	...	970	
	<b>HEAD 23.—MILITARY AND DEFENCE—continued.</b>								
	<i>Special Expenditure.</i>								
127	Purchase of Air Craft ... ..	...	50	65	115	...	...	...	Charges brought forward from 1939-40. Equivalent unspent provision in 1939-40.
	<b>HEAD 25.—MISCELLANEOUS.</b>								
128	7. Camp Equipment ... ..	200	...	100	100	32	5 N.P.	100	Rise in prices.
129	6. Rents ... ..	3,500	...	250	250	...	...	...	Leasing of enemy house in Tinubu Street, Lagos, for the housing of Censor Officers. No Government quarters are available.
	<b>HEAD 27.—POLICE.</b>								
	<i>Other Charges.</i>								
130	11 (a). Special Constables ... ..	...	...	100	100	...	...	...	No provision in the current estimates.
	<i>Special Expenditure.</i>								
131	33. Accident to Ambulance ... ..	...	...	94	94	...	...	...	Ambulance damaged in collision for which (convicted) police driver was responsible.
132	4. Fire fighting Equipment ... ..	...	...	2,000	2,000	...	...	...	New fire engine and pump, new hose, new escape and a petrol/oil fire extinguisher. Replacement of existing plant.
	<b>HEAD 29.—POSTS AND TELEGRAPHS.</b>								
	<i>1. Personal Emoluments.</i>								
	<i>Traffic Branch.</i>								
133	3 (a). Six Temporary Telephone Operators at £36 per annum	...	...	...	...	...	...	...	Provision of £108 required for the engagement of telephone operators for a period of six months. Funds available under the Personal Emoluments vote. Increase in revenue anticipated.
	<i>Engineering Branch.</i>								
134	35. Two Linemen, Grade I, at £48-6-66	2,500	...	40	40	...	...	...	Increased supervision and inspection of land lines connecting aerodrome, due to increased air traffic.
135	36. Three Linemen, Grade II, at £33-3-42	4,700	...	60	60	...	...	...	
136	2 (a). Two First-class African Wireless Operators at £140-10-220	...	...	150	150	...	...	...	
137	2 (b). Nine Second and Third-class African Wireless Operators at £36-6-72 : £80-8-128	...	...	20	20	...	...	...	
	<b>HEAD 31.—PRISONS.</b>								
	<i>1. Personal Emoluments.</i>								
138	(24). Allowances to Warders in charge of Prison lunatic asylums	...	...	...	...	...	...	...	Provision of £48 for payment of allowance of £1 a month to each of four warders responsible for the care and treatment of lunatics in the Asylum at Port Harcourt and Lokoja: Funds are available under the Personal Emoluments vote.
	Carried forward	£	...	685	22,894	23,579	...	...	1,070

## SCHEDULE OF ADDITIONAL PROVISION, 1940-41--continued.

Item No.	Head and description of Items.	Original Estimates.	Previous additional provision.	Additional provision now required.	Total additional provision for the year.	SOURCE OF SAVINGS.			Remarks.	Item No.
						Head.	Sub-head.	Amount		
		£	£	£	£			£		
	Brought forward ...	...	685	22,894	23,579	...	...	1,070		
	<b>HEAD 32.—PROVINCIAL ADMINISTRATION.</b>									
	<i>Other Charges.</i>									
139	21. Political Agents and Agencies, W.P.	470	...	4	4	32	B W.P.	4	Provision underestimated	149
140	25. Temporary Buildings, Erection and Maintenance (N.P. £7,800)	15,800	...	250	250	...	...	...	Construction of two Temporary European quarters at Main Air Aerodrome. Control office at present living in administrative buildings. One bush house for Meteorological Officer at Main	150
	<b>HEAD 33.—PUBLIC WORKS.</b>									
141	14. Outfit Allowances ...	...	...	25	25	...	...	...	New appointment.	
	<b>HEAD 35.—PUBLIC WORKS RECURRENT.</b>									
142	24. Water and Road Transport ...	1,200	...	405	405	35	23	180	£180 for re-allocation of transport votes. £225 additional provision required for present owing to new clause in petrol contract.	152
	<b>HEAD 36.—PUBLIC WORKS EXTRAORDINARY.</b>									
143	2(a). Purchase of Plant (Ex-enemy Property) <i>Cameroons Province.</i>	...	...	629	629	36	19	629	From stocks formerly held by the firm of Capp and D'Alberto.	153
144	10. Bamenda Prison ...	700	...	176	176	...	...	...	Revote of amount unexpended in 1939-40. Revised estimated total cost £2,000.	154
	<b>HEAD 37.—SECRETARIAT NIGERIAN.</b>									
	<i>1. Personal Emoluments.</i>									
145	(5). One Principal Assistant Secretary	4,200	...	1,400	1,400	32	1	1,400	Increase in establishment entirely to the present situation—corresponding provision under Head 32: Provincial Administration item 1 (3).	155
	<i>Other Charges.</i>									
146	6. Telephones ...	350	...	100	100	...	...	...	(a) For communication officers required for emergency duty in Cyber Office (b) Special secret circuit for emergency conference.	
147	13. Information Office—Upkeep and Transport	...	450	160	610	37	1(25)	104	Transport allowances for accompanying Cinema van.	
	<b>HEAD 38.—SUBVENTIONS.</b>									
	<i>Grants to Townships and Native Administrations.</i>									
148	6(a). Grant to Epe Area Native Administration	...	...	140	140	...	...	...	Annual grant of an amount equivalent to annual revenue derived from rents and fees for temporary occupation of plots on the Crown land for trading plots at Epe in the Colony to enable the Native Administration to make improvements in the town which otherwise is beyond the resources of the Native Administration.	
	Carried forward	...	1,135	26,183	27,318	...	...	3,387		



		£	£	£	£			£
	Brought-forward ... ..	...	1,135	26,183	27,318	...	...	3,387
	<b>HEAD 38.—SUBVENTIONS—</b> <i>continued.</i>							
	<i>Grant to Institutions outside Nigeria.</i>							
149	33 (a) Publication of Book on "Tropical Birds of West Africa"	...	...	200	200	...	...	...
150	33 (b) Wellcome Research Institute (for Yellow Fever)	...	...	1,050	1,050	...	...	...
	<b>HEAD 39.—VETERINARY.</b>							
	<i>Special Expenditure.</i>							
151	26. Cattle for meat production: purchase and maintenance	...	...	750	750	...	...	...
152	27. Building of Pig Sties for local pork production	...	...	250	250	...	...	...
153	28. Purchase of milk collecting tins and containers	...	...	400	400	...	...	...
	<b>HEAD 40.—COLONIAL DEVELOPMENT FUND— ASSISTED SCHEMES.</b>							
154	2. Forest Engineer—Training of quarters for	...	...	1,700	1,700	...	...	...
	<b>HEAD 43.—VARIOUS SUMS RECEIVED BY THE NIGERIAN GOVERNMENT FROM PRIVATE DONORS FOR THE DEFENCE OF THE EMPIRE.</b>							
155	1. Contribution to "Win the War" Fund	...	...	200	200	...	...	...
	Total ... ..	£	...	1,135	30,742	31,877	...	3,387

Revote: Only £82 of the £500 voted last year was spent. West African Governments' proportional contribution for services rendered by the Institute in prevention of yellow fever. Position to be reviewed after three annual payments.

Capital outlay on purchase of cattle for fattening. No revenue will accrue until next year, when a Suspense Account will be opened. Increased accommodation for pigs at Vom. Suspense Account to be opened for sale of pork from 1st of August. Transport of milk from outlying herds to Vom dairy.

For the development of the saw-mill industry, an officer is being trained in Malay. £700 for his quarters at Ibadan.

Transfer to "Win the War" Fund of amounts which were received from the Public in 1939-40 and credited to Revenue.

Special Warrant No. 7/1940-41 of the 6th of September, 1940 £ 30,742.

Item No.	Head and description of Items.	Original Estimates.	Previous additional provision.	Additional provision now required.	Total additional provision for the year.	SOURCE OF SAVINGS.			Remarks.
						Head.	Sub-head.	Amount	
	<b>HEAD 14.—INLAND REVENUE.</b>	£	£	£	£			£	
156	Transport—Railway ... ..	15	...	13	13	14	3	13	Re-allocation between transport votes.
	<b>HEAD 16.—LAND AND SURVEY.</b>								
	<i>Personal Emoluments.</i>								
157	(9) Overtime Fees ... ..	...	...	...	...	...	...	...	No additional provision required.
	<i>Other Charges.</i>								
158	52 Map Reproduction and Printing	550	...	350	360	...	...	...	
	<b>HEAD 19.—MARINE.</b>								
	<i>Other Charges.</i>								
159	Refunds of Revenue ... ..	500	...	1,800	1,800	...	...	...	Refund of harbour dues on coal brought into Lagos and eventually taken by sundry vessels for their bunkers: exempt under Regulation 10(6) of the Harbour Dues Regulations, No. 14 of 1934.
	<i>Special Expenditure.</i>								
160	One 8" Salvage Pump—Replacement	...	...	785	785	...	...	...	£40—revote of unexpended amount in 1939-40 plus £35 increased cost of materials.
	<b>HEAD 20.—MEDICAL SERVICES.</b>								
	<i>Other Charges.</i>								
161	6. Telephones ... ..	2,000	...	200	200	20	17	200	Provision underestimated.
162	5. Maintenance and Supplies ...	40,850	...	13,000	13,000	...	...	...	Increased cost of drugs, etc. ... .. £8,000 Quantities late supplied from last year's Indents owing to war time dislocation of supplies £5,000
	<i>Special Expenditure.</i>								
163	0. Reserve Stock of quinine ...	...	7,000	7,000	14,000	...	...	...	Revote of amount provided by S.W. No. 11 of 1939-40. No deliveries received during last financial year.
	<b>HEAD 23.—MILITARY AND DEFENCE.</b>								
	<i>Military.</i>								
16	2 (a). Uniforms for African Volunteers	...	...	700	700	...	...	...	Free issue of uniforms to African volunteers.
	<i>Emergency Measures.</i>								
10	8 (c). Charter of Aeroplanes ...	...	...	2,500	2,500	...	...	...	Rapid communication with neighbouring territories occasionally imperative. Previous additional provision underestimated.
	<i>Special.</i>								
10	Minesweeping Gear (Three ... and Boom Defences	...	...	...	...	...	...	...	Alteration of title by addition of the words "and Boom Defences". No additional provision required.
	Carried forward	£	7,000	26,358	33,358	...	...	213	

SCHEDULE OF ADDITIONAL PROVISION, 1940-41—contd.

Item	Head and description of Items.	Original Estimates.	Previous additional provision.	Additional provision now required.	Total additional provision for the year.	SOURCE OF SAVINGS.			Remarks.
						Head.	Sub-head.	Amount.	
		£	£	£	£			£	
	Brought forward ...	...	7,000	26,358	33,358	...	...	213	
	<b>HEAD 25.—MISCELLANEOUS.</b>								
	<i>F.—Miscellaneous.</i>								
167	16. Cablegrams ...	4,000	...	9,000	9,000	...	...	...	Interruption of air-mail increased need for communication.
168	33. Refunds, General ...	1,000	1,000	1,500	2,500	...	...	...	Previous additional provision underestimated. Balanced revenue received.
169	42b. Refund of Rents at Atani ...	...	...	702	702	...	...	...	Refund of rents erroneously collected by Government respect of lands at Atani and Onitsha Province. This amount was originally voted in November, 1938, but the provision lapsed.
	<b>HEAD 29.—POSTS AND TELEGRAPHS.</b>								
170	18. New Subscribers, Telephones	1,000	...	850	850	...	...	...	Revenue producing item.
171	19. New Subscribers, Radio Distribution Service	150	...	200	200	...	...	...	Increase in subscribers. Equivalent revenue will accrue.
	<b>HEAD 32.—PROVINCIAL ADMINISTRATION.</b>								
	<i>Other Charges.</i>								
172	11. Secret Service, N.P. ...	10	...	10	10	...	...	...	Further provision required the Cameroons Province on to international situation.
173	22. Flags, N.P. ...	10	...	2	2	32	2	2	Provision underestimated.
	<i>Special Expenditure.</i>								
174	39. One motor car, Northern Provinces	...	...	400	400	...	...	...	Replacement of official motor car of the Chief Commissioner Northern Provinces, condemned as unfit for further touring.
	<b>HEAD 36.—PUBLIC WORKS EXTRAORDINARY.</b>								
	<i>Northern Provinces.</i>								
	<i>Bauchi Province.</i>								
175	12a. Quarters for Divisional Officer, Azare	...	...	600	600	36	1	600	Replacement of condemned quarters which can no longer be repaired.
	<b>HEAD 39.—VETERINARY.</b>								
	<i>Other Charges.</i>								
176	17. Fuel ...	50	...	25	25	...	...	...	Incineration of laboratory cases.
177	19. Maintenance of Laboratory Equipment and Supplies	550	...	100	100	...	...	...	Increased cost of maintenance production of rinderpest sera and vaccines. Rise in prices.
	<b>Total ...</b>	<b>£ ...</b>	<b>8,000</b>	<b>39,747</b>	<b>47,747</b>	<b>...</b>	<b>...</b>	<b>815</b>	

Special Warrant No. 8/1940-41 of the 28th of September, 1940. £39,747.

Itc No

(NIGERIAN RAILWAY RENEWALS FUND).

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

Item No.	Head and description of Items.	Original Estimates.	Previous additional provision.	Additional provision now required.	Total additional provision for the year.	SOURCE OF SAVINGS.			Remarks.
						Head.	Sub-head.	Amount.	
		£	£	£	£				
<b>RAILWAY RENEWALS FUND.</b>									
<i>Statement "C."—Renewals, 1940-41.</i>									
7a.	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.	...	...	...	...	...	...	...	Withdrawal of £505 being contribution in respect of Zaria and Port Harcourt Well and Pump Houses for adjustment purposes Savings not necessary.
16c.	Body for Wagon H.V.G. 4016	...	...	74	74	...	...	...	Rebuilding of wagon damaged by fire on the 28th of June, 1939, at Akerri Station. £296 is met from Special Expenditure. Reimbursement by the Posts and Telegraphs of £395 has been credited to revenue.

Railway Renewals Special Warrant No. 3/1940-41 of the 28th of September, 1940, £74.

Item No.	Head and description of Items.	Original Estimates.	Previous additional provision.	Additional provision now required.	Total additional provision for the year.	SOURCE OF SAVINGS.			Remarks.
						Head.	Sub-head.	Amount	
		£	£	£	£			£	
	<b>HEAD 5.—AGRICULTURE.</b>								
	1. <i>Personal Emoluments.</i>								
78	(C) Thirteen Temporary Clerks £26 per annum	100	...	...	...	...	...	...	} For food production and marketing duties.
79	(C) Two Temporary Messengers £15 per annum	...	...	...	...	...	...	...	
	<b>HEAD 10.—CUSTOMS.</b>								
	Other Charges.								
80	Telephones ... ..	400	...	50	50	10	13	50	Provision underestimated.
	<b>HEAD 12.—FORESTRY:</b>								
	1. <i>Personal Emoluments.</i>								
81	Six Technical Assistants at £36 per annum	252	...	54	54	...	...	...	Recruits for Southern Provinces to undergo field trials before being accepted for training at Forestry School course commencing April, 1941.
	<b>HEAD 15.—JUDICIAL.</b>								
	1. <i>Personal Emoluments.</i>								
82	Two Temporary Magistrates £50 per mensem	...	...	500	500	...	...	...	(a) For Abu, and the Port Harcourt and Calabar Districts. (b) Onitsha and Awka Districts. Appointments with effect from 1st November. Increase of establishment of one.
	<b>HEAD 23.—MILITARY AND DEFENCE.</b>								
	<i>Military.</i>								
83	(d) Uniforms for African Volunteers	...	700	900	1,600	...	...	...	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 travelling, railway transport, stationery and contingencies.
	<i>Naval.</i>								
84	Minesweeping, Running Cost and Maintenance; and Boom Defences	...	...	...	...	...	...	...	Cancelling the alteration to item 3 of Head 23 in S.W. No. 8/1940-41 and inserting "and Boom Defences" in item 3 of Head 23 instead. Change of title of vote of charge.
85	3 (d): Badges for Merchant Navy.	...	...	20	20	...	...	...	Approved by His Majesty for issue to the personnel of the Merchant Navy.
	<b>HEAD 24.—MINES.</b>								
	1. <i>Personal Emoluments.</i>								
86	(5) Temporary Clerical Assistance	...	...	...	...	...	...	...	Payment of £29 10s. to Mrs. Pitcairn for preparation of new title register and card index. Savings available under other sub-items of this item.
	Carried forward	£	700	1,524	2,224	...	...	50	

SCHEDULE OF ADDITIONAL PROVISION, 1940-41—*contd.*

Item No.	Head and description of Items.	Original Estimates.	Previous additional provision.	Additional provision now required.	Total additional provision for the year.	SOURCE OF SAVINGS.			Remarks.
						Head.	Sub-head.	Amount.	
		£	£	£	£			£	
	Brought forward ... ..	...	700	1,524	2,224	...	...	50	
	<b>HEAD 25.—MISCELLANEOUS.</b>								
	<i>F.—Miscellaneous.</i>								
187	32. Purchase of Quinine ... .. <i>Special Expenditure.</i>	1,000	...	880	880	...	...	...	Increased consumption of Revenue producing item.
188	45. Loan to African Club, Port Harcourt.	...	...	200	200	...	...	...	The loan was originally approved by Finance Committee on 28th of September, 1938, S. No. 6/1938-39, but lapsed.
	<b>HEAD 27.—POLICE.</b>								
	<i>1. Personal Emoluments.</i>								
189	(40a). One Temporary Inspector at £217 3s. 9d. per annum	...	...	...	...	...	...	...	Engagement on temporary basis only of retired Police Inspector Grade II for special work at the Internment Camp, Ibadan. No officer available from permanent establishment. Savings available under item 1 (8).
190	(47a). Temporary Sergeant Major Instructor—recruiting	...	...	...	...	...	...	...	Re-engagement of Mallam B. for the Police Training Depot at Kaduna for one year on salary of £120 per annum. Additional provision required.
	<i>Other Charges.</i>								
191	19. Upkeep of motor vehicles ... ..	1,200	...	300	300	27 27	1 (P.E.) 30	100 200	Increased prices and additional mileage of aerodrome and lance and frontier patrols.
	<b>HEAD 32.—PROVINCIAL ADMINISTRATION</b>								
	<i>Other Charges.</i>								
192	9. Uniforms, W.P. ... ..	40	...	10	10	32	14	10	Reallocation between ... .. Increased cost of materials.
	<b>Total ..</b>	<b>£</b>	<b>...</b>	<b>700</b>	<b>2,914</b>	<b>...</b>	<b>...</b>	<b>360</b>	

Special Warrant No. 9/1940-41 of the 26th of October, 1940. £2,914.

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Item No.	Head and description of Items.	Original Estimates.	Previous additional provision.	Additional provision now required.	Total additional provision for the year.	SOURCE OF SAVINGS.			Remarks.
						Head.	Sub-head.	Amount	
		£	£	£	£			£	
	<b>HEAD 5.—AGRICULTURE.</b>								
	<i>1. Personal Emoluments.</i>								
193	(37) Temporary Dairy Assistant	...	...	...	...	...	...	...	Payment of £9 to Mrs. Kidner for experimenting in local cheese making. No additional provision necessary.
	<b>HEAD 7.—AVIATION.</b>								
	<i>Special Expenditure.</i>								
134	15 Development Apapa Aero-rome	...	...	3,700	3,700	...	...	...	Construction of new roads and concourses at the Apapa airport.
	<b>HEAD 9.—COLLIERY.</b>								
	<i>Other Charges.</i>								
195	15 (a) Payment to Nigerian Railway for accounting, storekeeping and Nigerian sales Agency	...	2,070	1,015	3,085	...	...	...	Increase of sales commission from 1d. to 2d. per ton.
196	15 (b) Commission on sales	...	75	100	175	...	...	...	Provision on the basis of actual expenditure for 1939-40.
	<b>HEAD 10.—CUSTOMS.</b>								
	<i>Other Charges.</i>								
197	1 Railway Transport	150	...	100	100	...	...	...	Greater use of the Railway as Marine ocean transport not utilised on account of the war. Increase in prices.
198	7 Stationery	350	...	70	70	10	13	70.	Provision underestimated.
199	15 Purchase, Repair and Upkeep of tabulating and weighing machines	100	...	30	30	10	10	30	
	<b>HEAD 14.—INLAND REVENUE.</b>								
	<i>Other Charges.</i>								
200	4 Transport—Railway	15	13	80	93	...	...	...	Touring of the Deputy Commissioner of Income Tax. No provision in the estimates.
	<b>HEAD 15.—JUDICIAL.</b>								
	<i>Other Charges.</i>								
201	19 Subsistence Allowance for Judges attending West African Court of Appeal	150	...	45	45	15 15 15	17 5 3	10 15 3	Visiting Judges compelled to stay in Lagos longer than usual on account of delay in passage.
	<b>HEAD 20.—MEDICAL SERVICES.</b>								
	<i>1. Personal Emoluments.</i>								
202	79 Subsistence Allowance to Medical Students	660	...	...	...	...	...	...	Twelve additional medical students at £42 p.a. for the half-year ending 31st of March, 1941. Payments approved by Finance Committee on 27.9.40. Savings available under item 1 (69).
	<b>HEAD 23.—MILITARY AND DEFENCE.</b>								
	<i>Emergency Measures.</i>								
203	4 Air Raid Precautions	300	2,865	400	3,265	...	...	...	Purchase of stirrup pumps £264; Secretary's salary £91; Balance—miscellaneous expenditure on Air Raid Precaution.
	Carried forward	£	...	5,023	5,540	10,563	...	145	

SCHEDULE OF ADDITIONAL PROVISION, 1940-41—contd.

Item No.	Head and description of Items.	Original Estimates	Previous additional provision.	Additional provision now required.	Total additional provision for the year.	SOURCE OF SAVINGS.			Remarks.	Item No.	
						Head.	Sub-head.	Amount.			
	Brought forward ... ..	£	£	£	£			£			
	HEAD 23.—MILITARY AND DEFENCE— <i>continue</i>		5,023	5,540	10,563			145			
	<i>Special.</i>										
204	10 (a). Rents for buildings requisitioned			500	500					Military expansion necessitates requisitioning of property. Under Emergency Regulations Government requisitions, but the authorities will return to Government.	215
205	10 (b). Compensation in respect of buildings requisitioned			100	100						216
	HEAD 25.—MISCELLANEOUS.										
	<i>C.—Instruction of Officers.</i>										
206	9. Languages, Instruction and Gratuities	2,000		300	300					Increased number of successful candidates in Northern Provinces.	217
	<i>F.—Miscellaneous.</i>										
207	22. Jos Hill Station—Maintenance of	2,700		796	796	25	30	40		Increased use of the Hill Station largely due to war conditions. Revenue is estimated to increase by £1,000.	
208	36. Rents ... ..	3,500	250	150	400					Arrears of rent at £100 annum from 1st January, 1940, to 31st December, 1940, on lease of land at Brasserie up to 31st December, 1940, was made on S.W. No. 10 but lapsed to revenue.	
	<i>Special Expenditure.</i>										
209	46. Loan to the Lagos Town Council for a new Cemetery at Ikoyi			9,000	9,000						
210	47. Misappropriation of Co-operative Society funds by a Government servant			50	50					£49 14s. 6d. Co-operative funds embezzled by Government Co-operative Inspector refunded to Society concerned. £10 repaid from salary, Provident Fund and other resources.	
	HEAD 28.—PORT.										
	<i>Other Charges.</i>										
211	4. Transport—Railway ... ..	60		20	20	28	2	15		Use of the railway on account of lack of accommodation for Government vessels due to war.	
	HEAD 29.—POSTS AND TELEGRAPHS.										
	<i>1. Personal Emoluments.</i>										
212	(56). Censorship ... ..									Censorship Staff. No additional provision necessary.	
	<i>Other Charges.</i>										
213	31 (a). Censorship ... ..			400	400	23	8(a)	400		Transferred from Military Defence to Posts and Telegraphs.	
	<i>Special Expenditure.</i>										
214	33. Trunk Telephone Development: (d). Duala to Victoria	9,800		260	260					Trunk line from Victoria boundary of French Cameroons	
	Carried forward ... ..		5,273	17,116	22,389			605			



		£	£	£	£			£
B.	Carry forward	...	5,273	17,116	22,389	...	...	605
HEAD	PUBLIC WORKS EXTRAORDINARY.							
	<i>Colony.</i>							
5 (c)	General Hospital, Lagos: Provision	...	...	3,700	3,700	...	...	...
	<i>General Item.</i>							
6 17. W.	Government Buildings	3,500	...	2,649	2,649	...	...	...
HE.	9.—VETERINARY.							
	<i>Other Charges.</i>							
17 21. T and	Exp of gas, steam, electric Storage Plants.	150	...	35	35	...	...	...
	Total	£	...	5,273	23,500	28,773	...	605

Unexpended balance of provision in 1939-40 required for the completion of the work at Ibadan:

Longer hours of running the Cold Storage Plant.

Special Warrant No. 10/1940-41 of the 2nd of December, 1940, £23,500

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

Item No.	Name and description of Items.	Original Estimates.	Previous additional provision.	Additional provision now required.	Total additional provision for the year.	SOURCE OF SAVINGS.			Remarks.
						Head.	Sub-head.	Amount	
		£	£	£	£			£	
	<b>HEAD 7.—AVIATION.</b>								
	<i>Other Charges.</i>								
218	Transport—Railway ... <i>Special Expenditure.</i>	...	250	150	400	7	6 (a)	100 50	Provision underestimated.
219	Development of Apapa Aerodrome	...	3,700	400	4,100	...	...	...	Late dressing for standing area, runway and car park.
	<b>HEAD 10.—CUSTOMS.</b>								
	<i>Other Charges.</i>								
220	Transport General ...	750	...	250	250	10	16	250	Greater use of non-Government transport; Government vessels having ceased to carry deck passengers on account of the war.
	<b>HEAD 11.—EDUCATION.</b>								
	<i>Other Charges.</i>								
221	Queen's College: Upkeep and food, etc.) Equipment and Minor Works <i>Special Expenditure.</i>	550	...	50	50	11	33	50	Longer school terms.
222	Fees for scholars transferred to Mission Schools	...	...	152	152	11	27	152	Conversion of Umuahia College to war purposes.
	<b>HEAD 15.—JUDICIAL.</b>								
	<i>Personal Emoluments.</i>								
223	Two Temporary Clerks (non-unionable) at £36 per annum <i>Other Charges.</i>	...	...	...	...	...	...	...	For the duration of the war.
224	Counsel for Accused ...	300	150	200	350	...	...	...	Increase in capital cases, etc., in which Counsel for the accused must be engaged at the expense of the Government.
225	Labour ...	240	...	15	15	15	21	5	Provision underestimated.
	<b>HEAD 16.—LAND AND SURVEY.</b>								
	<i>Personal Emoluments.</i>								
226	1 Chief Draughtsman at £660-810	...	...	...	...	...	...	...	Alteration of salary scales as shown in the printed estimates.
227	1 Chief Lithographer at £630-720	...	...	...	...	...	...	...	
228	Special Allowance to Assistant Lithographer at £5 per month	...	...	...	...	...	...	...	
	<i>Other Charges.</i>								
229	Transport Allowances ...	220	...	140	140	16	5	140	For officers of the Nigeria Meteorological Service.
	<b>HEAD 19.—MARINE.</b>								
	<i>Other Charges.</i>								
230	Refunds of Revenue ...	500	1,800	2,000	3,800	...	...	...	Refunds of harbour dues on bunker coal.
	Carried forward	£	5,900	3,357	9,257	...	...	747	

SCHEDULE OF ADDITIONAL PROVISION, 1940-41—continued.

Item No.	Head and description of Items.	Original Estimates	Previous additional provision	Additional provision now required.	Total additional provision for the year.	SOURCE OF SAVINGS.			Remarks.	Item No.
						Head.	Sub-head.	Amount.		
		£	£	£	£			£		
	Brought forward ... ..		5,900	3,357	9,257	...	...	747		
	<b>HEAD 19.—MARINE—contd.</b>									
	<i>Special Expenditure.</i>									
231	37. One 8" Salvage Pump: Replacement		785	15	800	19	14	15	Previous provision underestimated.	244
232	38. Reclamation, Airport, Apapa			5,000	5,000	...	...	...	Part of grant of £15,000 from the Colonial Development Fund.	
	<b>HEAD 20.—MEDICAL SERVICES.</b>									
	<i>Other Charges.</i>									
233	18. Contingencies ... ..	80		10	10	20	36	10	Repairs to typewriters.	245
234	9. Uniforms ... ..	700		150	150	20	17(b)	150	Rise in prices.	
	<b>HEAD 25.—MISCELLANEOUS.</b>									
	<i>E.—Compensation.</i>									
235	15 (a). Loss of officials' effect on M.V. Accra			3,500	3,500	...	...	...		
	<i>F.—Miscellaneous.</i>									
236	22. Jos Hill Station—Maintenance of	2,700	796	167	1,263	...	...	...	Increasing use of Hill Station. The deficit on the year will exceed the estimated deficit.	
	<b>HEAD 27.—POLICE.</b>									
	<i>Other Charges.</i>									
237	6. Telephones ... ..	1,420	30	300	330	27	1(P.E.)	300	Increased necessity for calls on war services.	
	<b>HEAD 29.—POSTS AND TELEGRAPHS.</b>									
	<i>Other Charges.</i>									
238	18. New Subscribers, Telephones	1,000	850	500	1,350	29	25	500	Military and aerodrome requirements. Revenue produced on item.	
239	19. New Subscribers, Radio Distribution Service	150	200	150	350	29	25	150	Further increase in subscribers. The decrease under item 18 is entirely offset by a fall in sales.	
	<b>HEAD 32.—PROVINCIAL ADMINISTRATION.</b>									
	<i>Other Charges.</i>									
240	6. Telephones { N.P. ... .. E.P. ... .. W.P. ... ..	900 1,000 750		100 250 200	100 250 200	...	...	...	Increase due to war measures.	
241	8. Contingencies, Western Provinces	120		15	15	32	4 W.P.	7	Provision underestimated.	
242	12. Maintenance of motor vehicles, Western Provinces	400		150	150	32	28 W.P.	8	Repairs and extensive transport of His Honour, the Chief Commissioner to Lagos and Benin.	
	<b>HEAD 34.—PUBLIC WORKS ELECTRICITY BRANCH.</b>									
	<i>I. Personal Emolument</i>									
243	(31). Cadet Electrical Engineer					...	...	...	New post on salary scale £200-20-240 similar to post of cadet engineer under item 1 (6). Corresponding reduction in establishment of Assistant Electrical Engineer. Appointment as from September, 1940.	

	Orig. Est.	Previ. addit. prov.	Addit. prov. now requ.	Total addit. prov. for t.	Head.	Sub-head.	Amount
	£	£	£	£			£
Brought forward ... ..	...	8,561	14,164	22,725	...	...	1,887
<b>HEAD 36. PUBLIC WORKS EXTRAORDINARY.</b>							
<i>Colony.</i>							
244 5 (A). King George V Memorial Park	...	...	262	262	...	...	...
<b>HEAD 39. VETERINARY.</b>							
<i>Special Expenditure.</i>							
245 28. Purchase of milk collecting Van and containers	...	400	400	800	...	...	For Jos Dairy
Total ... ..	£	8,961	14,826	23,787	...	...	1,887

Revote of the balance of amount revoted on Special Warrant No. 5/39-40. The transaction is now closed.

Special Warrant No. 11/1940-41 of the 30th of December, 1940. £14,826

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PUBLIC WORKS RENEWALS FUND.

Passed by the Finance Committee of Legislative Council on the 27<sup>th</sup> of December, 1940.

Head and description of Items.	Original Estimates.	Previous additional provision.	Additional provision now required.	Total additional provision for the year.	SOURCE OF SAVING.			Remarks.
					Head.	Sub-head.	Amount.	
	£	£	£	£			£	
<b>PUBLIC WORKS RENEWALS FUND.</b>								
<i>Appendix "C".</i>								
1. ELECTRICITY SUPPLIES.								
1. Second Extension to Ijora Power Station	53,200	...	8,951	8,951	...	...	...	Revote of unexpended provision in 1939-40 owing to delay in the delivery of materials. Revised estimated total cost £63,200.
3. New C.W. Pump House and Delivery Mains for Ijora Power Station	...	441	1,002	1,443	...	...	...	Actual expenditure chargeable to this vote in 1939-40 was £1,450. but £1,443 was incorrectly debited to 1930 Loan Estimates, item 3, sub-item 8 (c). Provision now made to adjust the accounts.
Total ... ..	£ ...	441	9,953	10,394	...	...	...	
Public Works Renewals Fund No.				4/1940	41 of the	30th of	December, 1940	£9,953.



LOAN FUNDS.

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

Item No.	Head and description of Items.	Original Estimates.	Previous additional provision.	Additional provision now required.	Total additional provision for the year.	SOURCE OF SAVINGS			Remarks.
						Head.	Sub-head.	Amount	
		£	£	£	£			£	
	1930 LOAN. Schedule A.								
	3. ELECTRICITY SUPPLY WORKS.								
4	Gangu—Distribution .. ..	390	...	2,853	2,853	...	...	...	Revoce of unexpended balance in 1939-40 for the completion of the work. No increase on the total estimated cost. Revised estimated total cost £18,400.
5	Zaria .. .. .	730	...	440	440	...	...	...	Payment of retention money carried forward from 1939-40. Revised estimated total cost £31,930.
	Total .. .. .	£	...	3,293	3,293	...	...	...	
	Loan Warrant No. 2/1940-41 of the 30th of December, 1940							£3,293.	

Item No.	Head and description of Items.	Original Estimates.	Previous additional provision.	Additional provision new required.	Total additional provision for the year.	SOURCE OF SAVINGS.			Remarks.
						Head.	Sub-head.	Amount	
		£	£	£	£			£	
	*NIGERIAN RAILWAY. <i>Abstract "E."—Special Expenditure.</i>								
10	544A. One Gas Producer ... ..	...	...	...	...	...	...	...	Experiment for the production of gas as a substitute for petrol and diesel oil for road transport vehicles. Savings are available under the other Abstracts.
11	549A. Boiler House, Jebba ... ..	...	...	...	...	...	...	...	Revote. The estimated total cost has been decreased from £250 to £100 of which £91 have been expended during the last financial year.
12	549B. Machinery and Plant, additional machinery	...	...	...	...	...	...	...	Revote. The estimated total cost has been decreased from £3,125 to £2,541 of which £2,489 have been expended during the financial years of 1938-39 and 1939-40.
13	549C. Alarm Protection of coaching stock	...	...	...	...	...	...	...	Revote of £650 and additional provision of £50 owing to increase in cost of materials. It was not possible to effect delivery during the last financial year. General savings will be available under other Abstracts.
14	549D. Portable Telephones ... ..	...	...	...	...	...	...	...	Revote. Provision required for the completion of the work during the current financial year. All the apparatus required for the work was not received during last financial year.  * The General Manager has power under the Code to make re-allocations provided that the total of approved expenditure, as shown in the printed estimates, is not exceeded. The creation of new items requires approval but not additional provision of funds, as general savings are available.

Nigerian Railway Special Warrant No. 5/1940-41 of the 6th of September, 1940.



(NIGERIAN RAILWAY RENEWALS FUND).

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

Item No.	Head and description of Items.	Original Estimates.	Previous additional provision.	Additional provision now required.	Total additional provision for the year.	SOURCE OF SAVINGS.			Remarks.	
						Head.	Sub-head.	Amount.		
		£	£	£	£					
RAILWAY RENEWALS FUND.										
Statement C.—Renewals, 1940-41.										
2	16a. One First Class Sleeping Saloon	...	...	...	...	...	...	...	...	Revote of unexpended balance in 1939-40. The withdrawal from the fund has been increased from £2,275 to £2,982 of which £176 have been expended during 1938-39 and 1939-40. Not possible to effect delivery during the last financial year.
3	16b. Two Restaurant Cars	...	...	...	...	...	...	...	...	Revote of unexpended balance in 1939-40. The withdrawal from the fund has been increased from £2,782 to £3,638 of which £327 have been expended during 1938-39 and 1939-40. Not possible to effect delivery during the last financial year.

\* The General Manager has power under the Code to make re-allocations provided that the total of approved expenditure, as shown in the printed estimates, is not exceeded. The creation of new items requires approval but not additional provision of funds, as general savings are available.

Railway Renewals Special Warrant No. 2/1940-41 of the 6th of September, 1940.

(NIGERIAN RAILWAY)

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

Head and description of Items.	Original Estimates.	Previous additional provision.	Additional provision now required.	Total additional provision for the year.	SOURCE-OF SAVINGS.			Remarks.
					Head.	Sub-head.	Amount	
<b>NIGERIAN RAILWAY.</b>								
<i>Abstract "E."—Special Expenditure.</i>								
208 Body for Wagon H.V.G. 4016	...	...	...	...	...	...	...	Re-building of wagon damaged by fire on the 28th of June, 1939, at Akorri Station: £74 from Renewals Fund. Re-imbursement by the Posts and Telegraphs of £395 has been credited to revenue. Savings available under Abstract A.
<i>Abstract "F."—General Charges.</i>								
35. 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	...	...	...	...	...	...	...	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". Re-imbursement by Public Works Department for the unexpired life has been credited to Revenue.
<i>Abstract "G."—Coal Conveyor—Port Harcourt.</i>								
32A. Acting Allowance ...	...	...	...	...	...	...	...	£10 required for the payment of 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.
<p>* 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.</p>								
Nigerian Railway Special Warrant No. 6/1940-41 of the 28th of September, 1940.								