

NIGERIA

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SESSIONAL PAPER

No. 42 of 1937.

Paper laid on the Table of the Legislative Council.

SUBJECT:

Report on the Accounts and Finances
for the year 1936--37.

Report on the Accounts and Finances for the Year 1936-37.



NIGERIAN SECRETARIAT,
16TH OCTOBER, 1937.

YOUR EXCELLENCY,

I have the honour to submit the annual report upon the accounts and finances of the Colony and Protectorate of Nigeria, including the mandated territory of the Cameroons, for the financial year which ended on 31st March, 1937. Although the reorganisation of the financial administration, whereby the financial branch of the general Secretariat, headed by the Financial Secretary, and the department of the Accountant-General came into being, did not become effective until the 1st April, 1937,

Annual Report on the Accounts and Finances, 1936-37.

CORRIGENDA.

- Page 39, Item 53, *delete* Special Warrant No. 21.
 „ 95 Head 38, Item 13, for £574 8s. 0d. *read* £474 8s. 0d, and for “ Saving ” Surplus.
 carried forward, for £2,129 7s. 10d. *read* £2,029 7s. 10d.
 „ 96 Under “ Saving ” brought forward, for £2,129 7s. 10d. *read*
 £2,029 7s. 10d.
 „ 97, Item 4a, under number of Special Warrant, *insert* 9.
 „ 101, For “ Less Saving ” £114,070 2s. 2d. *read* £114,070 12s. 2d. and for
 “ Nett Excess ” for. £980,874 1s. 4d. *read* £980,874 1s. 3d.

Revenue	...	...	5,087,785	6,259,547
Expenditure	...	...	5,080,474	6,061,348

3. Whilst the figure of revenue collection can be said accurately to reflect the prosperous conditions in which trade and commerce flourished during the year, the figure of expenditure is inflated by the inclusion of a number of substantial special payments which were made during the year in reparation of gaps in the financial structure caused by the stress of the depression era. Prudence dictates that these serious deficiencies should receive priority over the numerous claims for expansion of social services and the other constituents of a long list of eminently desirable projects for which funds were required. A sum of approximately £800,000 was absorbed by these special payments which were chiefly in the nature of transfers to reserves. The objects to which they were devoted are mentioned briefly later on in this report, but it is important to remember that although large transfers of funds were involved no actual cash expenditure was necessitated by them.

Real Surplus.

Reparation.

HIS EXCELLENCY
THE GOVERNOR,

Lagos

Revenue foregone.

4. A further step in the same direction and another factor which is important in considering the comparative figures of revenue estimates and actuals was the cession to the various Renewals and Reserve funds of the revenue derived from their investments which had during the depression been diverted to general revenues. Provision for the appropriation of these amounts to revenue was made in the estimates for 1936/37 but the appropriation was not effected and the investment income was credited to the Funds to which it belonged. The revenue thus foregone during the year amounted to £38,011.

Results of decade.

5. The following table sets out the results of each financial year for the past ten years and points to the unchecked buoyancy of the revenue from 1934 onwards:—

Year.	Revenue.	Expenditure.	Surplus.	Deficit.
	£	£	£	£
1927-28 ...	6,304,636	6,723,715	...	419,079
1928-29 ...	5,894,658	6,861,099	...	966,441
1929-30 ...	6,045,359	6,289,901	...	244,541
1930-31 ...	5,622,200	6,329,668	...	707,468
1931-32 ...	4,857,612	6,188,301	...	1,330,689
1932-33 ...	4,984,505	4,983,739	766	...
1933-34 ...	4,887,152	5,035,562	...	148,410
1934-35 ...	4,960,765	4,836,666	124,099	...
1935-36 ...	5,995,921	5,757,180	238,741	...
1936-37 ...	6,259,547	6,061,348	198,199	...

The above figures of revenue and expenditure exclude Railway Revenue and Expenditure, but include the net profit or loss on Railway working up to and including 1935-36. In 1936-37 no account is taken of Railway working.

Expenditure policy based on revenue receipts.

6. The increased revenue which was derived very largely from Customs Import Duty was the dominant factor in the finances of the year. The programme of expenditure for the year was reviewed and enlarged from time to time during the year as a deliberate policy in consonance with the flow of income. When the revenue returns of the early part of the year showed that the hope of expansion of revenue was in process of fulfilment the opportunity was taken to approve a modest programme of supplementary provision for urgently needed expenditure on works and services which had been held back during the depression. This programme, which totalled £100,000, included expenditure on long delayed works of importance such as roads, bridges and public buildings, and for the replenishment of stocks of Government stores and equipment, civil and military which had been run down to dangerously low levels. Provision was also made for a degree of replacement of personnel and the continuance of services which had been curtailed or suspended altogether during the slump. Various official allowances which had been in abeyance were restored to the extent of £25,000. Later in the year, the whole financial situation was again surveyed and when it became obvious that, short of a sudden and violent recrudescence of the evil disorders of the depression, a large revenue surplus was in sight, another programme of supplementary expenditure, prepared with the same objects in view and also in the neighbourhood of £100,000, was prepared and passed. Other items of urgent necessity were examined and approved from time to time during the year bringing the actual new expenditure authorised to approximately £400,000. The expenditure authorised, however, could not be incurred to the full extent intended. The services that necessitated actual expenditure, as distinct from the large book transfers to reserves, were impeded by the delay experienced in

in complying with the orders for normal requirements as well as for these large additional orders. This brake was equally effective upon urgent demands for staff. The effect of the delay was to postpone until a later year expenditure which it had been hoped would fall into the accounts under review of approximately £400,000.

7. In order to explain why, despite the very large under-expenditure which occurred, the actual surplus was comparatively small, it is necessary here to mention that during the year a decision was taken, as a matter of fiscal policy, that, in addition to augmenting or initiating essential reserves, one half of the actual realised surplus on the closure of each year's accounts would in future be transferred as an additional allocation to the Supplementary Sinking Fund. Particulars of the inception and the composition of the Fund are given in the section of this report devoted to Public Debt.

Augmentation of
Supplementary
Sinking Fund.

8. The Accountant-General analyses the sources of the increase in revenue and shows that the receipts from Customs Import Duties were 41.4 per cent in excess of the estimate and contributed ninety-five per cent of the excess revenue. This is the direct result of the increased purchasing power of the people derived from the high and remunerative prices received for the primary products on which the prosperity of this Colony is dependent, and the plentiful supply available of those commodities. The increase in purchasing power was accompanied by a return of commercial confidence, indicated by the heavy volume of imports not only to meet current and immediate needs but also to build up diminished stocks. This pronounced development is, paradoxically, a factor which tended to defeat attempts to assess the degree to which the revival of trade is stimulated by anticipations of continued future prosperity.

Revenue Analysis

Heavy imports.

9. The extent of the return to worth of the primary products referred to can be assessed from the following summary of exports for 1933-34 and the past two financial years:—

Primary products.

		COCOA.		<i>Tons.</i>	<i>Value.</i>
					£
1933-34	69,593	1,137,074
1935-36	91,376	1,694,807
1936-37	86,662	3,140,857
		PALM KERNELS.			
1933-34	266,727	1,822,753
1935-36	345,913	2,706,712
1936-37	368,286	3,789,696
		PALM OIL.			
1933-34	120,476	1,216,204
1935-36	162,040	1,979,871
1936-37	150,007	2,067,425
		GROUNDNUTS.			
1933-34	211,172	1,773,365
1935-36	165,397	2,025,202
1936-37	269,067	3,608,252

TIN.

	Tons.	Value. £
1933-34	5,242	731,992
1935-36	9,960	1,615,631
1936-37	13,887	2,031,089

The groundnut crop was both heavy and profitable.

10. The sharp rise in the value of these commodities is illustrated in the following statement of local prices on the 1st January of the years 1933 and 1937 respectively:—

	1933.			1937.		
	£	s.	d.	£	s.	d.
Cocoa, per ton	16	15	0	44	10	0
Palm Kernels, per ton	6	10	0	14	5	0
Palm Oil	8	0	0	17	10	0
Groundnuts	6	0	0	9	0	0
Tin	150	0	0	230	0	0

11. The improvement in mining revenue to which a reference was made in the financial report for 1935-36 has been maintained and the revenue further increased. Activity in the tin industry continued throughout the year, due to the quota being fixed at a high percentage and the price was well maintained. The production and export of columbite and of silver lead ore increased during the year, but a diminution is reported in the export of gold and of wolfram.

12. The growth in the volume of trade continued unabated up to the end of the financial year, and beyond, and there is no doubt that a genuine revival was operative over the full period. A substantial degree of prosperity had been hoped for but the impetus with which it came and the high level at which it was maintained were greater than could have been calculated or foreseen. Its effects were widespread and brought about improvement in the receipts from all forms of taxation and fees. The total increase was £1,171,763, which is twenty-three per cent above the original estimate.

13. Taxation was not increased and no important changes occurred in the method of taxation. The Customs tariff was undergoing a comprehensive review towards the end of the year with a view to modernise it and to bring it into line with commercial developments. The system of Income Tax in force in the Colony of Lagos has proved difficult and expensive to administer and was not always equitable in its incidence. A Committee was convened to enquire into the system and made a number of recommendations designed to simplify it and to spread the burden more equitably over the taxpayers according to their means. A new Ordinance was drafted in order to implement the recommendations and the old system was superseded at the close of the year under review. The difficulties inherent in the old system will leave a legacy of an appreciable amount of uncollectable arrears which will require to be written off.

14. It will be understood from the remarks already made that whilst the revenue was flowing in automatically without there being any necessity for stimulant, the expenditure tap was being carefully controlled so as to prevent the piling up of a large surplus at the end of the year. It was, however, of paramount importance to regulate the expenditure so as not to increase recurring commitments to an extent likely to be a source of embarrassment to the administration should a reversion to hard-times financing become

made direct... already authorised. An analysis of this total shows that £718,851 was devoted towards building up and replenishing reserves, £152,949 was authorised for public works and £88,211 was paid as a special contribution by the Government towards the Railway Renewals Fund (being a refund of the windfall received from the Railway on account of revenue earned during 1935-36 but collected during 1936-37, which, under the arrangements for the separation of the Railway accounts detailed in paragraph 19 of this report, fails to be paid to the Government). £75,000 was paid over to His Majesty's Government as a special contribution by Nigeria towards the cost of Imperial re-armament, a freewill gesture which was gratefully acknowledged by His Majesty's Government. Depreciation of investments absorbed £77,769. The remainder, approximately £250,000, after allowing for revotes and certain adjustments not affecting Government services, was spread over departments generally. It will be noticed from these figures that the delays already mentioned were so far effective that, omitting the book transfers to reserve, the expenditure actually incurred against the supplementary provision authorised could have been met from the original provision for the year.

16. The expenditure authorised but not spent during the year, after allowing for the quoted savings, was £439,863, the greater portion of which will be thrown forward as a liability against the financial year 1937-38. Savings.

17. Departmental control over expenditure is not yet complete nor entirely satisfactory, but I am glad to report that there have been fewer instances than in the previous year of unauthorised over-expenditure of votes. The necessity of rigid control has been constantly impressed on the Heads of spending departments and the co-operation of the Treasury has been still further extended so that up-to-date information is supplied of the charges accepted against departmental votes. It has proved necessary to improve the control of Railway warrants. The rise in price of imported materials which took place during the year was an important influence in increasing the cost of works and services beyond the amounts provided in the estimates. Departmental Control.

18. (i) *Reserve Fund*.—No addition was made to the special invested reserve fund of £500,000 which was set up during the preceding financial year for the particular purpose of maintaining budgetary equilibrium should emergency in future years necessitate such a course. Reserves and Renewals.

(ii) The surplus balances, excluding the reserve fund, were increased by the end of the year to £2,819,515, so that the Colony's reserve balances were somewhat higher than the amount of £3,000,000, plus stores and ways and means requirements, which had been fixed as the norm for surplus balances. The figure of £3,000,000 was, however, taken as representing half of the revenue of a normal year and it may well be desirable to revise it in an upward direction in view of the revenue prospects. Surplus Balances.

(iii) The addition of a further sum of £100,000 to the Marine Renewals Fund brings the value of the Fund to just over a quarter of a million pounds, as compared with the totally inadequate sum of £53,288 which was all that was available when the depression period ended. The Fund also benefitted by the cession to it from general revenues of the interest earned on its investments during the year. Further substantial accretions to this nucleus will be necessary before the Fund will be in a sound position to meet the Marine Renewals.

imminent calls for heavy expenditure on the replacement of vessels, and it is essential that the Fund should be placed on a well-ordered basis which will permit of the replacement of large and costly craft when the time comes without disturbance of the ordinary Government budgetary programme. The weight of this liability can be gauged by the fact that the replacement value of the Marine fleet is more than one and a half million pounds and that the great majority of the vessels are nearing the end of their serviceable lives. The Committee which was engaged in a comprehensive review of the value and life of all Marine and Harbour assets had not completed its task at the end of the year under review.

Electricity and
Water Renewals.

(iv) The transfer from revenue of a sum of £99,896 to set up a Renewals Fund for the Government Electricity Undertakings has removed an anomaly, whereby theoretical contributions to such a fund have been shown in the published accounts of the undertakings although the Fund had no real existence. General revenues have absorbed the entire cash difference between the receipts and outgoings of the undertakings and of the Water Supplies as well. The amount transferred for the latter was £187,301. The transfers therefore represent an overdue act of restitution. Regular annual contributions will be made in future to the Funds, and rules to govern their operations are being drawn up.

Exclusion of
Railway Accounts.

19. Effect has been given during the year to the exclusion of the Railway accounts from those of the Government and the commercialisation of the former as an entirely separate accounting entity. The main principles of this change are that Railway revenue and expenditure (surplus and deficits) will be published separately. A separate account is being kept by the Crown Agents and the Railway are responsible for seeing that it is kept in funds. To cover temporary shortages funds will be advanced to the Railway either from the surplus balances of the Colony or from the Joint Colonial Fund: if the latter course is followed the Government balances will be security for such advances. Railway accounts will be kept on a commercial basis, *i.e.*, the revenue for the year will be the revenue earned and the expenditure will be the amount chargeable. The Railway have opened a capital account based on the 1935 valuation and will pay interest as follows:—

(1) CAPITAL FROM LOAN ACCOUNT.

- | | | | |
|---|-----|-----|---------|
| (a) from unredeemed loans | ... | ... | 5% p.a. |
| (b) from loans which have been redeemed | ... | ... | 3% .. |

(2) CAPITAL ADVANCED FROM THE REVENUES OF THE COLONY.

- | | | | |
|-----------------------------------|-----|-----|---------|
| (c) Railway Capital Works (voted) | ... | ... | 3% p.a. |
|-----------------------------------|-----|-----|---------|

(3) WORKING CAPITAL AND RUNNING OVERDRAFT.

- | | | | |
|---|-----|-----|-----------------------|
| (d) Advanced from the Colony's surplus
balances ($\frac{1}{2}$ % p.a. over bank rate) | ... | ... | $2\frac{1}{2}$ % p.a. |
|---|-----|-----|-----------------------|

As a special measure of assistance relief is to be allowed on the capital expended on the Enugu-Kafanchan Section and the Benue Bridge (£3,964,266), subject to review on the 1st April, 1941. The effect on the budget of the Central Government is to eliminate any surplus or deficit on Railway working from the Government accounts.

Railway Capital
Works.

20. Railway capital works will continue to be financed from Government funds and will appear in the accounts and estimates. It is, however, not intended that this procedure, whereby Railway capital works are financed from public day-to-day revenue, should necessarily be permanent or invariable. The principle has been

thereby, in effect, financing the works from surplus balances. It has also been agreed that amounts so utilised may be subsequently restored, if desired, by means of a public loan, the Schedule of which would include provision for such replenishment.

21. The following figures showing the annual *deficits* on Railway working borne on general revenues during the past five years are of interest by comparison with the handsome surplus of £445,039 which resulted from the Railway's working in the year under review and which was retained by the Railway:—

Past Railway Deficits.

	£
1931-32	316,626
1932-33	237,889
1933-34	250,475
1934-35	61,490
1935-36	453,234

22. The Railway enjoyed a full measure of prosperity during the year and worked at great pressure. Heavy traffic developed from the huge groundnut crop which had to be moved down from the North, and from the general revivification of commerce. In the Estimates a net deficit of £76,320 was anticipated on the year's working. In the event, the actual revenue exceeded the estimate by £550,701, an increase of twenty-five per cent, and a gross surplus of £445,039 resulted. The cutting up of this welcome "melon" allowed an additional payment of £372,427 to be made to the Railway Renewals Fund, thus making up in full the arrears of contributions due since the fund was re-constituted upon the 1934 revaluation of the Railway. Of the surplus balance then remaining for disposal a sum of £70,000 was transferred as the initial contribution to a Reserve Fund, which has as its object the accumulation of an amount of £500,000 to form a buffer against which the impact of wide annual fluctuations in the volume of traffic, inevitable in an agricultural country, can be taken. The policy of maintaining such a fund, which is to take precedence over the provision of funds for debt amortisation, was laid down before the likelihood of the extinguishment of the arrears in the Renewals Fund came into view and it is a matter of gratification that it has been possible so quickly to give practical effect to it.

Railway operations.

Railway Reserve Fund.

23. The remarks made in an earlier paragraph regarding the cost of Railway capital works bring to notice a point of some importance regarding the investment interest of the Government in the Railway now that the latter has been given the status of an independent commercial entity. The capital valuation of the Railway at the close of the accounts of the year under review is £23,104,065, *i.e.*, from loans £19,083,968 and from surplus balances £4,020,097. The whole of this money has been provided by the Government and it represents therefore a revenue-earning investment of surplus and loan funds; an investment which contributed no less than £775,744 in interest to the revenue of the Colony during the financial year under report. The investment is not fluid and, although by far the most important of the investment assets of the Colony, does not appear in the Statement of Liabilities and Assets of the Colony.

Railway as an Investment.

24. The total of the Public Debt of Nigeria was reduced during the year from £27,964,989, to £24,764,599, by the redemption in October of the six per cent. loan of £3,200,390 raised in 1921. The amount of the Debt at 31st March, 1937, represents a charge of £1 4s. 6d. per head of the population.

Public Debt.

Redemption.

25. The loan referred to above was redeemed by withdrawals from the Statutory and the Supplementary Sinking Funds, details of which are given in paragraph 18 of the Accountant-General's Report, without recourse being had to conversion or raising of a further loan.

Supplementary Sinking Fund.

26. The transfer of a moiety of the realised surplus to the Supplementary Sinking Fund has already been referred to in paragraph 7 *supra*. This fund was constituted in 1927 to supplement the Statutory Sinking Funds, which are manifestly inadequate for the redemption at maturity, or within a reasonable period thereafter, of the various loans comprising the Public Debt. Special allocations of £260,000 were made annually during the period 1st April, 1927, to 31st March, 1931, in pursuance of a long term plan devised to remedy the insufficiency. On the intervention of the slump annual payments were discontinued and the interest derived from the investments of the Fund was diverted to general revenues. The 1936-37 estimates also provided for the appropriation to revenue of the interest received during the year but this arrangement was cancelled in the circumstances already narrated. The Supplementary Sinking Fund was also relieved of a payment of £41,880 to the Statutory Sinking Fund, being the second annual payment due to that Fund in respect of the three per cent loan of £4,188,000 taken up in 1935 when, in order to relieve the strain on general revenues, approval was given to the recovery of the first three annual instalments from the Supplementary Fund. It is proposed to revert to the practice of providing for a substantial annual payment to the Fund, as well as hypothecating a moiety of the achieved surplus. The deficiency on the Fund, on the basis of the carefully considered plan of 1927, is now in the neighbourhood of one and a half million pounds.

Debt Service.

27. The charges which fell upon general revenues during the year for the service of the Public Debt totalled £1,612,552, comprising £1,356,764 interest and £255,788 amortisation charges. The burden of debt charge per head of the population is 1/7d. only.

Railway Share.

28. The Railway contributed £668,464 as its share of the debt charges, and the net charge against revenue during the year was therefore £944,088. The Railway contribution is less and the charge upon general revenues is greater than in previous years, because of the relief amounting to £198,141 granted in respect of the cost of the line from Enugu to Kafanchan and of the Benue Bridge.

Loan Funds available.

29. Unexpended balances of the proceeds of Loans raised in 1927 and 1930 were in hand to the extent of £508,036 at the end of the year, of which all but £76,722 has been allocated to specific works. The unexpended balances are earning interest whilst awaiting utilisation.

Balance Sheet.

30. The balance sheet, which appears as Financial Return No. 8 reveals the financial position of the Government as at the 31st March, 1937, and shows the disposal of the aggregate surplus of £2,819,515 referred to in paragraph 18 (*ii*).

The items generally do not call for explanation. Particulars of the composition of important entries are given in the particular Financial Return pertinent thereto.

Liabilities.

31. On the Liabilities side a complete statement of all amounts on deposit figures as Return No. 13. A brief description of the position of the Supplementary Sinking Fund has already been given. The entries under appropriated funds relate to

A summary of transactions of each of the two Provident Funds is included in the Financial Returns.

European and
Township
Provident Funds.

32. On the Assets side, action has also been taken to support the entries by detailed statements. Efforts have been made to eliminate, as far as possible, from the statement of assets all items of "Suspense" and Unallocated Stores which are not genuine assets. The constituent items of these entries are under careful and constant review with this ideal in sight. The value of stocks of unallocated stores has fallen from £115,171 to £102,318. A scheme for the setting up, in co-operation with the Railway, of a central organisation for the purchase and control of Government unallocated stores was still awaiting the final recommendations of a Committee at the end of the year. No special comment is called for with regard to the remaining items in the Balance Sheet.

Assets.

33. The amounts advanced to the Railway as working capital now appear under one inclusive item of £400,000 with a separate entry dealing with the balance on the running account maintained for sundry transactions.

Railway working
balance.

34. Owing to abnormally high produce prices, and despite large imports during the year, a shortage of currency occurred towards the end of the produce season in the month of January, 1937. The demands on the Mint in England, owing to a number of causes at that time, were such that it was impossible to obtain supplies of West African currency at short notice, and the resulting emergency was met by importing Bank of England notes by air mail. The situation became normal again at the end of the cocoa crop season in the month of February, and Bank of England notes have now been demonetised and the temporary supplies repatriated.

Currency.

35. Counterfeiting of alloy coin continues to be a serious problem, but the strong measures adopted by the Police and the co-operation of the Banks and merchants, and Government and Native Administration Sub-Accountants, coupled with the increasing vigilance of the public, are serving to arrest the spread of this menace.

Counterfeit

36. The strong demand for supplies of nickel coin continued unabated throughout the year, and very large quantities were in consequence imported and issued into circulation. Signs have now appeared that the rate of supply of subsidiary coinage is approaching equality with the demand, and imports are therefore now being reduced after a period of two or three years of intensive supplies. The following values were imported during the financial year:—

Nickel.

	£
Pence	104,830
Half-pence	33,193
Tenth-pence	3,400

The sum of £2,420 in worn nickel was withdrawn from circulation and exported.

37. Alloy coin to the value of £2,227,000 was imported during the financial year and issued into circulation. £144,800 worn alloy coin was withdrawn and exported. An amount of £138,000 alloy coin was exported to the Gold Coast to help to meet the acute currency shortage in that Colony.

Alloy.

West African
Currency Notes.

38. West African Currency Notes, to the value of £568,992 were issued into circulation during the financial year; £235,602 worth of notes was withdrawn and destroyed, and £94,000 worth was exported to the Gold Coast as an emergency measure.

39. Bank of England Notes to the value of £700,000 were issued into circulation and have since been withdrawn.

Silver.

40. Silver coin to the value of £25,984 was withdrawn from circulation during the year and exported.

Circulation.

41. As West African currency is common to the West African Colonies, between which circulation is unrestricted, no separate account of the total amounts of currency in circulation in the individual Colonies is practicable. The following figures show the aggregate amount of West African currency in circulation throughout West Africa on 31st December, 1936, compared with the corresponding figures of a year earlier:—

	31st December, 1936.			31st December, 1935.		
	£	s.	d.	£	s.	d.
Silver	1,266,502	15	0	1,312,019	15	0
Alloy	13,758,857	19	6	9,233,592	15	0
Nickel Bronze ...	807,396	13	0	683,582	13	0
Currency Notes	1,648,073	4	0	766,352	1	0
	<u>£17,480,830</u>	<u>11</u>	<u>6</u>	<u>£11,995,547</u>	<u>4</u>	<u>0</u>

A marked increase of the amount in circulation is revealed, and the total is the highest recorded since 1927.

Native Administrations.

42. Neither the Accountant-General's Report, nor the appendices thereto, deal in any way with the finances or the accounts of the Native Administrations, control over which is not exercised by the Treasury. A considerable degree of assistance in accounting and financial matters is afforded to the Native Administrations, and the investment of their surplus funds is carried out by the Crown Agents for the Colonies under the aegis of the Accountant-General. Advice has been given on a number of important matters connected with their estimates and financial administration generally. Alterations were made in the method of financial adjustment between Government Departments and the Native Administrations, and a simplified scale of charges for Government officials seconded to the latter was introduced with the object of simplifying the procedure and reducing the book entries involved.

Native Administration Revenue and Expenditure.

43. A report upon the finances of the Government would, however, be incomplete without a summary of the financial status of the Native Administrations as a whole. Their revenue is derived mainly from a percentage, varying according to circumstances, of the direct taxation collected within the sphere of their administration. This moiety of taxes is accounted for direct to the Native Administration Treasuries by Statutory authority, and is not recorded in the estimates and accounting system of the Central Government. Other items of revenue are the fees and fines taken by the Native Courts set up within their jurisdiction; the interest on their invested surplus funds, and miscellaneous receipts for services rendered. A comprehensive survey of the taxation and expenditure of Nigeria should therefore include the considerable amount received and expended by the Native Administrations, of

operations of the ... are revealed by the following consolidated figures:—

	Revenue during 1936/37.	Expenditure during 1936/37.	Surplus balances on 31.3.37.
	£	£	£
Northern Provinces ...	913,955	985,755	1,285,740
Southern Provinces ...	540,218	492,701	563,154
Total ...	£1,454,173	£1,478,456	£1,848,894

The complete financial statement of the whole Government of Nigeria is therefore as follows:—

	Government.	Native Administrations.	Total.
	£	£	£
Revenue ...	6,259,547	1,454,173	7,713,720
Expenditure ...	6,061,348	1,478,456	7,539,804
Surplus balances and Reserves as at 31.3.37 ...	3,319,515	1,848,894	5,168,409

44. The Treasurer in his report for 1935/36 remarked that there was good reason to believe that the pronounced swing upwards from the trough of the depression had sufficient momentum, derived from a general improvement in trading conditions and the increased spending power of the country, to restore to a considerable extent the happier conditions obtaining before the slump. The results of the financial year as recorded herein show that the momentum continued unchecked. The volume of commerce may indeed be suspected of an affinity with a minor boom, giving rise to the underlying doubts which must accompany this particular economic phenomenon. Whilst therefore the financial barometer showed no signs during the year of vacillation from a pronounced "Set-Fair" and a sensible measure of relaxation was applied to the shackles imposed upon Government expenditure during the period of financial strain, there is justification for tempering expansion with caution. The devotion of "prosperity money" to combat the stringency of times of adversity by restoring depleted reserves and accelerating retarded development remains the policy of Government. As this report has attempted to depict, care has been taken to avoid placing a heavy burden on the future in respect of recurrent charges and to maintain a fair balance between the insistent demands for development and the expansion of much needed services on the one hand, and on the other hand, a prudent conservation of resources because of the uncertainty of the future. The general outlook was summarised in a memorandum prepared towards the end of the year under review in the following words:—

General outlook

"The view taken is that, for various reasons, trade, as represented by import revenue, is running at a higher level than that at which it can reasonably be anticipated eventually to stabilise itself, but that the stabilised level will itself be substantially higher than that to which trade fell during the slump."

Subsequent events tended to strengthen that opinion.

Results.

45. The cumulative financial effect of the year's working has been to re-inforce the reserves, to supplement the surplus balances, to reduce the public debt and to pave the way for further progress in the social services and the development of resources and communications.

Returns

46. The undernamed financial returns form the statistical appendix of the report:—

- | | | |
|-----|-----|---|
| No. | 1. | Receipts and Payments. |
| „ | 2. | Revenue (detailed). |
| „ | 3. | Expenditure (detailed). |
| „ | 4. | Loans Redeemed. (Statement of Loans floated (or effected by the Imperial Government) which have been fully utilised and subsequently redeemed). |
| „ | 5. | Loans outstanding. (Statement of Loans outstanding wholly or in part at 31st March, 1937). |
| „ | 6. | Loans. (Statement of existing Loans showing annual charges, etc.). |
| „ | 7. | Loan Funds Expenditure. |
| „ | 8. | Balance Sheet. |
| „ | 9. | Cash Balances. |
| „ | 10. | African Staff Housing Scheme. |
| „ | 11. | Advances. |
| „ | 12. | Native Administration Accounts. |
| „ | 13. | Deposits. |
| „ | 14. | Other Governments. |
| „ | 15. | Savings Bank. |
| „ | 16. | European Officers' Provident Fund. |
| „ | 17. | Township Provident Fund. |
| „ | 18. | Colonial Development Fund. |
| „ | 19. | Comparative Statement—Monthly Revenue and Expenditure. |
| „ | 20. | Graph. |
| „ | 21. | Railway Balance Sheet. |
| „ | 22. | Railway Provident Fund. |

I have the honour to be,

Sir,

Your Excellency's obedient Servant,

S. R. MARLOW,

Acting Financial Secretary.

SIR,

I have the honour to submit a report on the accounts of Nigeria in respect of the year ended 31st of March, 1937.

2. The accounts relating to the months of April to November, 1936, were under the direction of the Treasurer and for the months of December, 1936 to March, 1937, under the direction of the Accountant-General. Account.

3. The Revenue for the year amounted to £6,259,547 9s. 10d. which included two extraneous items of—£4,197 14s. 4d. and £88,211 17s. 4d. (see paragraph 8). Revenue.

4. The Expenditure for the year was £6,061,348 1s. 3d. but this included a large number of special items which are detailed below (paragraph 5) and the contras to the two special revenue items. The total of these special items was £886,260 14s. 4d. The surplus for the year was £198,199 8s. 7d. Expenditure.

5. The special items referred to in the preceding paragraph are as follows:— Appropriation of Surplus.

	£	s.	d.
Marine Renewals Fund	100,000	0	0
Electricity Renewals Fund	99,896	0	0
Water Supply Renewals Fund	187,301	0	0
Restoration to Loan Funds	131,654	0	0
Contribution to Imperial Defence	75,000	0	0
Difference in contribution to Railway Renewals Fund		2	8
Supplementary Sinking Fund	200,000	0	0
Surplus added to Surplus and Deficit Account	198,199	8	7
	£992,050	11	3

6. With the addition of the sum of £198,199 8s. 7d. the accumulated surplus at the end of the year was £2,819,511 13s. 2d. Accumulated Surplus.

7. The manner in which this surplus is distributed is displayed in the Balance Sheet which appears as Financial Return No. 8. A résumé of the Balance Sheet is detailed as follows:— Distribution of Surplus.

Unexpended Loans	£508,035 16 4	In cash	£508 035 16 4
Appropriated Funds	£839,362 1 0	Invested	£814 015 12 10
		In cash	£24 146 8 2
			£839 362 1 0
Reserve Fund	£500,000 0 0	Invested	£490 707 17 1
		In cash	£9 292 2 11
			£500,000 0 0
Supplementary Sinking Fund	£602,265 10 8	Invested	£402 000 6 2
		In cash	£199,000 4 6
			£602,265 10 8

THE HONOURABLE.
THE FINANCIAL SECRETARY,
LAGOS.

ever an amount of £33,905 5s. 1d. as interest on Supplementary Sinking Fund credited to Revenue. This was the interest that accrued to the special Supplementary Sinking Fund which was employed to assist in redeeming the 1936-46 Loan. The fund itself was totally absorbed and the interest accrued to Revenue.

RENT OF GOVERNMENT PROPERTY.

12. There was an increase over the estimate due to the collection of arrears accrued in previous years. The arrears at the 31st March were £1,437 9s. 9d.

DIRECT TAXES.

13. The increased income of the population was reflected in an increase in the amount derived from Direct Taxes but the income tax for non-natives in the Protectorate fell a little short of the estimate.

EXPENDITURE.

14. On the ordinary Departmental expenditure there was a net excess of £94,614 over the estimate. The main excesses were:—

- (a) Depreciation of Investments. Gilt edged securities fell considerably in value towards the end of the financial year and a sum of £77,767 was required to provide for the depreciation of the investments of the surplus Balances and Reserve Funds.
- (b) Apart from a special provision of £187,301 for Renewals Fund there was an excess of £60,000 in Public Works Extraordinary due to an increased programme undertaken after the year commenced.
- (c) The Customs Department repaid £19,979 in Customs Drawbacks and Refunds over the estimated requirement. This was due to the increased trade and there was a corresponding increase in Customs Revenue.
- (d) It was found possible to restore some of the cuts in the Educational Grants which had been imposed in previous years. There was therefore an excess of £10,914 15s. 0d. which represented an increase of 11.6 per cent over the estimate.
- (e) Under the provisions of the new Savings Bank Ordinance a sum had to be provided to cover the deficit on the year's working of the Bank. This absorbed £3,488.

There were considerable savings on ordinary expenditure which offset part of these excesses detailed above. Even in cases where special provision had been voted there were savings on the original estimate as it was not possible to put in hand the increased programme within the year.

There was a saving on the net cost of Government of charges for Public Debt as the actual refund by the Railway exceeded the amount originally calculated.

RENEWALS FUND.

15. In accordance with the policy outlined in the Treasurer's Report for 1935-36 and in the Governor's speech to Legislative Council in March, 1937, substantial contributions were made for the renewal of the assets belonging to the Government Undertakings and to the Marine Department.

RAILWAY.

16. The accounts of the Railway were separated from those of Government as from the 1st of April, 1936, although the actual separation was not effected until October, 1936. Neither the surplus nor the deficit (whichever might occur) in the Railway is now budgetted for in the Government Estimates. The effect on the accounts of the Government is that there is shown in the Balance Sheet an asset of £400,000 which is the net sum advanced by Government to the Railway. This is shown as an advance for working capital and interest accrues on this sum year by year. There is another account in the Balance Sheet called Railway Sundries which reflects the normal transactions between the Government and Railway. The balance of the account represents those transactions which are not cleared during the year.

The Railway also repay interest on moneys advanced from Loans and moneys advanced from the general Revenue of Nigeria. Relief was afforded to the Railway in respect of charges in respect of moneys which were spent from Loans on the Enugu-Kafanchan line and the Benue Bridge. The refunds of charges on Loans were credited to Loans and the other refunds to Revenue. In future all refunds will appear as Revenue.

PUBLIC DEBT.

17. The Public Debt of Nigeria was reduced by £3,200,390 by the redemption of the 1936-46 Loan which was effected in October, 1936. The balance of Loans outstanding at the end of the year decreased accordingly to £24,764,599.

STATUTORY SINKING FUNDS.

18. The Statutory Sinking Funds amounted at the end of the year to £2,491,823 and Supplementary Sinking Funds to £602,265. Both these funds showed variations during the year as the redemption of the 1936-46 Loan absorbed the following sums:-

	£	s.	d.
Sinking Fund 6% Stock 1936-46 ...	513,209	1	9
Supplementary Sinking Fund No. 2 ...	2,199,985	3	1
Supplementary Sinking Fund ...	490,396	10	7

The total provision for the redemption of Loan at the end of the year was £3,094,088 which represented 12.4 per cent of the total debt.

DEBT CHARGES.

19. The debt charges for 1936-37 were £1,612,551 13s. 8d. of which £668,464 was paid by the Railway leaving £944,087 13s. 8d. as the sum required from Nigerian Revenues. The charge on Revenue was greater than during the previous year, due to the reliefs granted to the Railway (*vide* paragraph 16).

LOAN FUNDS.

20. A sum of £57,039 14s. 2d. was spent from Loan Funds but two large amounts were restored to Loans during the year:-

- (a) £28,116 which originally had been charged to Loans representing administrative charges incurred by the Lagos Executive Development Board

was considered improper to charge the sums to Loan and they were transferred (*vide* paragraph 5).

The balance of unexpended Loans stood at a higher figure, at £508,035 16s. 4d.

ASSETS AND LIABILITIES.

21. The balance sheet which appears as Financial Return No. 8 details the distribution of the accumulated surplus. Such of the items as call for special comment have been dealt with earlier in this report.

I have the honour to be,

Sir,

Your obedient Servant,

W. L. MACKINNON,
Accountant-General.

1981
(See para. 30 of Report).

FINANCIAL RETURNS.

Financial Return No. 1 of 1936-37.

Statement showing Total Receipts and Payments

RECEIPTS.	Estimated.	Actual.	Over.	Under.
	£	£ s. d.	£ s. d.	£ s. d.
BALANCE ON 1st April, 1936		210,265 19 11		
HEADS OF REVENUE :—				
Licences and Internal Revenue	89,385	123,545 1 10	34,160 1 10	
Fees of Court or Office, etc.	271,826	285,164 6 4	13,338 6 4	
Mining	180,010	194,089 5 7	14,079 5 7	
Customs	2,656,900	3,623,846 18 0	966,946 18 0	
Posts and Telegraphs	107,230	132,059 9 1	24,829 9 1	
Marine and Harbour	280,550	363,071 13 10	82,524 13 10	
Public Works	127,309	119,626 19 8		7,682
Produce Inspection	44,500	49,544 14 9	5,044 14 9	
Interest	270,208	275,918 14 4	5,710 14 4	
Rent of Government Property	54,200	59,614 4 11	5,414 4 11	
Direct Taxes	817,725	851,799 15 9	34,074 15 9	
West African Currency Board	120,000	48,584 0 0		71,416 0 0
Miscellaneous	6,800	13,544 14 8	6,744 14 8	
Colonial Development Fund	16,842	17,342 0 0	500 0 0	
	5,043,485	6,157,754 18 9	1,193,367 19 1	79,098 0 0
Sale of Government Lands, etc.	2,420	5,198 19 5	2,778 19 5	
Recovery in respect of Sinking Fund Contributions, 1935 Loan	41,880			41,880 0 0
Recovery in respect of cost of Houses charged to Railway Capital Works provided from Revenue disposed of by the Railway		4,184 0 0	4,184 0 0	
Recovery of amount of Railway earnings in the financial year 1935-36 collected in 1936-37		88,211 17 4	88,211 17 4	
Native Administrations Contributions towards construction of Kaduna College		1,197 14 4	1,197 14 4	
TOTAL REVENUE	£ 5,087,785	6,259,547 9 10	1,292,740 10 2	120,978
Loan, 1927		309 8 3		
Loan, 1930		137,627 15 1		
Advances Repaid, Miscellaneous		123,019 8 8		
Advances Repaid, General Ledger		4,347,416 4 4		
Deposits, Miscellaneous		248,123 12 7		
Deposits, General Ledger		927,210 13 5		

HEADS OF EXPENDITURE:

	£	£ s. d.	£ s. d.	£ s. d.
Public Debt Charges	955,785	944,087 13 8	...	11,697 6 4
Governor's Office	11,362	12,204 10 10	842 10 10	...
Special	...	1,064 0 0	1,064 0 0	...
Administrator-General	1,934	1,853 9 2	...	80 10 10
Agriculture	104,110	106,953 16 3	2,843 16 3	...
Special	100	4,303 4 10	4,203 4 10	...
Air Services	19,455	12,318 5 8	...	6,136 14 4
Special	81,145	65,714 8 5	...	15,730 11 7
Analyst	2,161	2,025 19 9	...	135 0 3
Audit	18,583	17,786 7 9	...	796 12 3
Chief Commissioner's Office, N.P.	4,348	2,323 14 7	...	1,524 5 5
Special	500	508 15 1	8 15 1	...
Chief Commissioner's Office, S.P.	4,600	4,290 19 0	...	309 1 0
Special	500	580 15 2	80 15 2	...
Colliery	58,103	64,966 15 4	6,863 15 4	...
Special	5,480	5,751 8 9	271 8 9	...
Colony Administration	17,665	16,317 13 1	...	1,347 6 11
Special	700	655 8 4	...	44 11 8
Customs	70,977	92,811 19 8	21,834 19 8	...
Special	75	93 5 6	18 5 6	...
Education	240,875	247,322 1 4	6,447 4 4	...
Special	...	472 11 1	472 11 1	...
Forestry	59,691	58,747 18 1	...	943 1 11
Special	4,500	4,487 19 11	...	12 0 1
Geological Survey	10,838	11,591 18 10	756 18 10	...
Harbour	21,011	21,927 12 5	916 12 5	...
Special	5,980	11,834 15 0	5,854 15 0	...
Judicial	56,020	54,747 17 8	...	1,272 2 4
Special	...	378 11 4	378 11 4	...
Land and Survey	60,100	58,794 7 2	...	1,305 12 10
Special	2,301	31,085 0 4	28,784 0 4	...
Legal	9,338	7,527 1 8	...	1,810 18 4
Marine	292,463	227,653 9 10	...	4,811 10 2
Special	900	106,601 10 9	105,701 10 9	...
Medical	367,957	361,647 1 0	...	3,309 19 0
Special	21,510	22,952 18 2	...	1,557 1 10
Mines	10,617	10,190 17 0	...	426 3 0
Special	190	190 0 0	...	...
Miscellaneous	201,657	451,838 13 11	250,181 13 11	...
Pensions and Gratuities	511,507	501,960 16 10	...	9,546 3 2
Police	220,369	213,638 19 11	...	6,730 0 1
Special	...	1,685 15 8	1,685 15 8	...
Posts and Telegraphs	151,865	146,222 12 9	...	5,642 7 3
Special	...	5,525 4 7	5,525 4 7	...
Printing—with Central Stationery Depot	25,444	23,770 11 9	...	1,673 8 3
Special	7,750	7,321 3 10	...	426 16 2
Prisons, N.P.	8,650	9,260 5 1	610 5 1	...
S.P. and Colony	95,748	90,156 14 14	...	5,591 5 1
Provincial Administration	415,266	419,552 12 8	...	2,000 0 0
Special	2,000	...	...	...
Public Works	136,821	139,904 10 4	3,083 10 4	...
Public Works, Electricity Branch	67,610	66,186 1 6	...	1,423 18 6
Special	...	99,806 0 0	99,896 0 0	...
Recurrent	217,130	198,915 11 5	...	18,214 8 7
Extraordinary	27,777	275,602 2 0	247,825 2 0	...
Railway Capital Works	68,390	67,433 17 6	...	956 2 6
R.W.A.F.F., Nigeria Regiment	292,369	297,956 7 11	5,587 7 11	...
Special	1,802	862 12 7	...	980 7 5
Secretariat, Nigerian	24,576	23,924 5 10	...	651 14 2
N.P.	14,685	12,591 2 5	...	2,093 17 7
S.P.	16,969	14,621 15 8	...	2,347 4 4
Transport Services	3,100	3,307 5 9	207 5 9	...
Treasury	46,627	45,978 2 4	...	648 17 8
Veterinary	40,344	38,411 8 8	...	1,932 11 4
Special	...	...	...	...
Colonial Development Fund—Assisted Schemes	16,842	17,342 0 0	500 0 0	...
Direct Contribution to Railway Renewals Fund	...	88,212 0 0	88,212 0 0	...
Contribution to Supplementary Sinking Fund	...	200,000 0 0	200,000 0 0	...
TOTAL EXPENDITURE	£ 5,080,474	6,061,348 1 3	1,094,914 13 5	114,070 12 2

Loan, 1927	...	4,515 8 5	...
Loan, 1930	...	58,075 0 7	...
Advances, Miscellaneous	...	113,088 1 0	...
Advances, General Ledger	...	4,422,261 19 1	...
Deposits Repaid, Miscellaneous	...	247,386 2 7	...
Deposits Repaid, General Ledger	...	3,660,200 19 10	...
Drafts and Remittances	...	6,278,287 5 10	...
Investments	...	4,563,879 18 1	...
Trustees of Sinking Funds	...	380,034 6 10	...
Sinking Funds	...	540,678 11 0	...
Total Payments	£	26,361,585 15 0	

Balances at 31st March, 1937:—		£	ls.	d.
Cash	...	89,088	4	0
Bank	...	81,647	10	11
Crown Agents	...	3,481	3	11
GRAND TOTAL	£	26,535,802	13	10

Financial Return No. 2 of 1936-37.

Comparative Statement of the Estimated and Actual Revenue of Nigeria for the year 1936-37.

HEADS AND SUB-HEADS.	Estimated.	Actual.	Over.	Under.	REMARKS.
	£	£ s. d.	£ s. d.	£ s. d.	
<u>GENERAL ESTIMATES.</u>					
HEAD 1.					
TAXES AND INTERNAL REVENUE.					
TAXES:—					
Game	500	492 10 0	...	7 10 0	
Liquor	7,000	6,796 14 0	...	203 6 0	
Motor Vehicles and Drivers	58,000	85,330 10 0	27,330 10 0	...	Improvement in Trade.
Storage of Petroleum	500	614 5 0	114 5 0	...	
Arms and Ammunition	1,800	2,048 13 3	248 13 3	...	
Storage of Gunpowder	75	53 5 0	...	21 15 0	
Forestry, General	500	749 3 8	249 3 8	...	
Unclassified	1,600	1,757 0 9	157 0 9	...	
INTERNAL REVENUE:—					
Fines, Supreme Court	2,500	2,444 14 10	...	55 5 2	
Fines, Protectorate Court	6,300	10,096 6 0	3,796 6 0	...	
Fines, Collective	10	10 19 3	0 19 3	...	
Fines, Departmental	600	552 19 5	...	47 0 7	
Stamp Duties	10,000	12,598 0 8	2,598 0 8	...	
Total	£ 89,385	123,545 1 10	34,494 18 7	334 16 9	
		Less Shortage	334 16 9		
		Nett Excess...	34,160 1 10		

FEEES OF COURT OR OFFICE
REIMBURSEMENTS, ETC.

FEES:—

1. Supreme Court:—						
(a) Service, Execution, Mileage, etc.	9,000	8,707 4 4	...	292 15 8		
(b) Registration of Births, Deaths and Marriages... ..	1,300	1,962 18 10	662 18 10	...		
(c) Probate and Administration of Estates	4,000	2,072 2 2	...	1,927 17 10	Overestimated.	
2. Protectorate Court: Service, Execution, Mileage, etc.	7,000	7,727 14 10	727 14 10	...		
3. Customs Department:—						
(a) Storage of Gunpowder	400	539 7 6	139 7 6	...		
(b) Storage of Petroleum... ..	500	222 5 6	...	277 14 6		
(c) Registration of Trade Marks	200	412 19 0	212 19 0	...		
4. Education Department—School Fees	8,020	8,773 13 3	753 13 3	...		
5. Forestry Department	21,000	25,144 18 4	4,144 18 4	...	Underestimated.	
6. Land Department:—						
(a) Registration of Deeds, etc.	3,500	4,145 8 10	645 8 10	...		
(b) Registration of Companies, Designs and Business Names	450	229 7 6	...	220 12 6		
(c) Registration of Titles	500	252 9 0	...	247 11 0		
(d) " " Patents	5	1 5 0	...	3 15 0		
(e) Advertising Fees		2 5 0	2 5 0	...		
7. Medical Department	7,000	7,903 15 8	903 15 8	...		
8. Police Department:—						
(a) Passport	300	331 18 3	31 18 3	...		
(b) Weights and Measures	180	112 2 10	...	67 17 2		
9. Public Trustee, Official Administrator and Curator of Intestate Estates	500	51 8 6	...	448 11 6		
10. Sanitary—Fumigation and Deratisation	50	506 6 0	456 6 0	...		
11. Survey Department	7,000	5,276 12 3	...	1,723 7 9	Underestimated.	
12. Treasury Department:—						
Commission on Drafts	10	15 5 0	5 5 0	...		
13. Unspecified	2,000	2,568 10 3	568 10 3	...		
13a. Fees—Shorthand Classes		21 10 0	21 10 0	...		
SALES:—						
14. Agricultural Produce	700	1,026 18 1	326 18 1	...		
15. Veterinary Department:—						
(a) General	450	382 10 0	...	67 10 0		
(b) Dried Meat Industry	1	2 10 1	1 10 1	...		
Carried forward ... £	74,066	78,393 6 5	9,604 12 10	5,277 6 5		

Financial Return No. 2—Estimated and Actual Revenue—continued.

HEADS AND SUB-HEADS.	Estimated.	Actual.	Over.	Under.	REMARKS.
	£	£ s. d.	£ s. d.	£ s. d.	
General Estimates—continued.					
FEEES OF COURT OR OFFICE, REIMBURSEMENTS, ETC.—continued.					
Brought forward	74,066	78,393 6 5	9,604 12 10	5,277 6 5	
Books—Education Department	60	86 0 10	26 0 10	...	
Coal—Colliery	90,000	101,423 6 11	11,423 6 11	...	Increase in Railway requirements.
Departmental Stores:					
(a) General	4,000	1,470 4 5	...	2,529 15 7	
(b) Medical	1,000	1,082 15 10	82 15 10	...	
Forest Produce	1,200	570 5 4	...	629 14 8	
Profit on Manufacturing Account Forestry Department, Timber Exploitation ... ..	...	930 5 3	930 5 3	...	
Government Publications:—					
(a) General	1,500	1,481 3 9	...	18 16 3	
(b) Maps—Survey Department	400	416 6 7	16 6 7	...	
(c) Periodicals—Survey Depart- ment	10	...	...	10 0 0	
Ice	60	65 0 0	5 0 0	...	
Stone—Aro Quarry	1,600	3,836 5 8	2,236 5 8	...	Increased requirements for Lagos Harbour.
Sales Anti Rabic Vaccine	160	0 12 0	...	159 8 0	
Sales of Garden Produce Enugu Industrial School ... ..	...	35 10 0	35 10 0	...	
REIMBURSEMENTS:—					
B.N.C.O.s' Widows' and Orphans' and Old Age Pensions Contributions	70	99 8 7	29 8 7	...	
Prison Industries	1,200	1,732 11 1	532 11 1	...	
Printing on Repayment	2,500	2,424 2 8	...	75 17 4	
Contributions on account of Pensions, Prospective Passages and Leave Pay, etc., of Seconded Officers	25,000	20,896 8 9	...	4,103 11 3	
Services of Government Staff (includ- ing Personal Emoluments labour)... ..	600	1,205 12 11	605 12 11	...	
Establishment Charges	2,000	4,536 4 0	2,536 4 0	...	
Stores Charges	1,900	2,609 12 6	709 12 6	...	
Widows' and Orphans' Pensions Scheme	64,500	61,869 2 10	...	2,630 17 2	
Total £	271,826	285,164 6 4	28,773 13 0	15,435 6 8	
		Less Shortage	15,435 6 8		
		Nett Excess...	13,338 6 4		

HEAD 3.

MINING.

1. Prospecting Rights	900	695 0 0	...	205 0 0
2. Exclusive Prospecting Licences	1,200	1,410 0 0	210 0 0	...
3. Mining Rights	600	680 15 11	80 15 11	...
4. Mining Leases'	61,000	83,246 15 3	22,246 15 3	...
5. Royalty on Tin	96,500	87,484 15 8	...	9,015 4 4
6. Royalty on Gold	16,000	13,338 7 3	...	2,661 12 9
7. Royalty on other Minerals	200	776 19 5	576 19 5	...
8. Mining Fees	1,200	3,680 4 9	2,480 4 9	...
9. Surface Rents	2,400	2,776 7 4	376 7 4	...
10. Mining and Prospecting, S.P.	10	...	...	10 0 0

Increased activity in Mining.
Overestimated.

Total	£ 180,010	194,089 5 7	25,971 2 8	11,891 17 1
		Less Shortage	11,891 17 1	
		Nett Excess ...	14,079 5 7	

HEAD 4.

CUSTOMS.

1. Import Duties— <i>Ad Valorem</i> and Specific	2,280,000	3,199,612 4 2	919,612 4 2	...
2. Export Duties	366,000	398,121 15 2	32,121 15 2	...
3. Overtime and Shipping Fees	6,800	10,149 5 11	3,349 5 11	...
4. Warehouse and Customs Fees	4,000	15,938 16 9	11,938 16 0	...
5. Penalties	100	24 16 0	...	75 4 0

General improvement in trade. See paragraph report.

Total	£ 2,656,900	3,623,846 18 0	967,022 2 0	75 4 0
		Less Shortage	75 4 0	
		Nett Excess...	966,946 18 0	

Financial Return No. 2—Estimated and Actual Revenue—continued.

HEADS AND SUB-HEADS.	Estimated.	Actual.	Over.	Under.	REMARKS.
	£	£ s. d.	£ s. d.	£ s. d.	
HEAD 5.					
POSTS AND TELEGRAPHS.					
Sale of Stamps, Registered Envelopes, etc.	48,550	60,652 3 3	12,102 3 3		
Collection of Money Orders and Postal Orders ...	3,500	4,404 15 4	904 15 4		
Share of Postage on Parcels received from Overseas...	5,500	7,383 10 10	1,883 10 10		
Postal Clearance Fees ...	650	831 1 11	181 1 11		
Telegrams ...	30,000	37,587 12 10	7,587 12 10		
Registration of Telegraphic Addresses	170	199 10 0	29 10 0		
Telephone Rentals ...	9,000	9,985 1 5	985 1 5		
Trunk Telephone Fees ...	2,300	2,864 15 10	564 15 10		
Local Telephone Call Fees ...	2,450	2,617 7 0	217 7 0		
Telephones Official—Rentals, etc.	13,500	13,048 18 0		451 2 0	
Rent of Private Letter Boxes and Bags ...	1,800	2,018 14 4	218 14 4		
Carriage of French Mails ...	60	1 15 9		58 4 3	
Fees for Wireless and Relay Services:—					
(a) Wireless Licences ...	600	999 5 0	399 5 0		
(b) Radio Distribution Sets ...	1,250	1,443 1 10	193 1 10		
Miscellaneous ...	1,100	852 11 6		247 8 6	
Sale of Quinine ...	350	218 2 0		131 18 0	
	120,730	145,108 7 1	25,266 19 10	888 12 9	
Less:—Reimbursement—see item 10 above and Expenditure Head 26, Posts and Telegraphs—Reimbursements ...	13,500	13,048 18 0		451 2 0	
Total... .. £	107,230	132,059 9 1	25,266 19 10	437 10 9	
		Less Shortage	437 10 9		
		Nett Excess...	24,829 9 1		

Improvement in trade. See paragraph 2 of report.

HEAD 6.		MARINE AND HARBOUR.		MARINE EARNINGS:—						
1.	Government Craft	4,800	5,317 3 0	517 3 0	...	...	...	...	...
2.	Transport of Coal	46,000	54,781 16 8	8,781 16 8	...	...	...	...	...	Increased requirements of Railway
3.	Shipping Surveys	800	781 2 0	...	18 18 0	...	...	...	...
4.	Floating Dock and Slipway Receipts	900	1,327 10 0	427 10 0	...	...	...	...	...
5.	Boat and Canoe Licences	1,000	1,185 12 0	185 12 0	...	...	...	...	...
6.	Floating Crane Receipts	50	119 10 0	69 10 0	...	...	...	...	...
7.	Lighthouse and Buoyage Dues	25,000	28,242 12 5	3,242 12 5	...	...	...	...	...	} Improvement in trade.
8.	Pilotage	17,000	20,964 12 0	3,964 12 0	...	...	...	...	...
9.	Towage	13,500	15,157 0 0	1,657 0 0	...	...	...	...	...
10.	Sales of Marine Stores	800	713 13 2	...	86 6 10	...	...	...	...
11.	Miscellaneous	1,000	2,044 13 5	1,044 13 5	...	...	...	...	...
HARBOUR DUES:—										
12.	Harbour Dues	160,000	219,204 12 1	59,204 12 1	...	...	...	...	...
13.	Mooring and Berthing Dues	1,700	2,017 13 1	317 13 1	...	...	...	...	...
14.	Berthage Dues	7,500	11,108 4 0	3,608 4 0	...	...	...	...	...
15.	Salvage Fees	500	9 0 0	...	491 0 0	...	...	...	...
16.	Sale of "Amorel"	...	100 0 0	100 0 0	...	...	...	...	...
Total £		280,550	363,074 13 10	83,120 18 8	596 4 10	...	...	...	...
			Less Shortage	596 4 10	...	...	...	...	...
			Nett Excess ...	82,524 13 10	...	...	...	...	...
HEAD 7.		PUBLIC WORKS.		WATER SUPPLIES:—						
1.	Lagos	33,110	35,477 3 7	2,367 3 7	...	...	...	...	...	Underestimated.
2.	Western Area	3,145	2,400 12 1	...	744 7 11	...	...	...	...
3.	Northern Area	3,990	3,933 18 5	...	56 1 7	...	...	...	...
4.	Southern Area	7,104	7,351 16 2	247 16 2	...	...	...	...	...
Total £		47,349	49,163 10 3	2,614 19 9	800 9 6	...	...	...	...
ELECTRIC LIGHT AND POWER:—		Sales of Current, Fees, Rents, Hire and Other Receipts:—								
5.	Lagos	79,892	75,973 16 4	...	3,918 3 8	...	...	...	...	Overestimated.
6.	Port Harcourt	11,604	11,237 11 5	...	366 8 7	...	...	...	...
7.	Kaduna	13,574	10,369 1 4	...	3,204 18 8	...	...	...	...	Reduction in Public Lighting.
8.	Enugu	18,078	16,774 18 7	...	1,303 1 5	...	...	...	...	Overestimated.
9.	Management Charges, Native Administrations	2,932	...	...	2,932 0 0	...	...	...	...	Charges waived.
Total £		126,080	114,355 7 8	...	11,724 12 4	...	...	...	...

Financial Return No. 2—Estimated and Actual Revenue—continued.

HEADS AND SUB-HEADS.	Estimated.	Actual.	Over.	Under.	REMARKS.
	£	£ s. d.	£ s. d.	£ s. d.	
General Estimates—continued.					
RECEIPTS:—					
Motor Transport Services	10,000	10,336 0 6	336 0 6	...	
Profit from Manufacturing Account, Ijora Sawmill	550	835 5 7	285 5 7	...	
Sales of Public Works Department Stores	300	878 0 3	578 0 3	...	
Total £	10,850	12,049 12 4	1,199 12 4	...	
Total Receipts £	184,279	175,568 10 3	3,814 12 1	12,525 1 10	
			Less Excess ...	3,814 12 1	
			Nett Shortage	710 9 9	
REIMBURSEMENTS:—					
FOR SUPPLIES:—					
Maintenance of Water Supplies— General	1,261	5,248 8 7	3,987 8 7	...	
Supply of Water by Public Works Department	8,620	8,290 1 6	...	329 18 6	
Supplies to Apapa Dockyard and Marine Vessels	2,000	2,671 1 0	671 1 0	...	
Total £	11,881	16,209 11 1	4,658 9 7	329 18 6	
METRIC LIGHT AND POWER:—					
Maintenance Installations Public Buildings	4,675	2,636 11 10	...	2,038 8 2	See item 7.
Maintenance Water Supplies	500	...	...	500 0 0	
Maintenance Research Laboratory ...	500	...	...	500 0 0	
Maintenance and Inspection, Native Administrations	3,000	...	...	3,600 0 0	See item 9.
Minor Works and Additions to Public Buildings	554	473 2 9	...	80 17 3	
Supply of Current—Education Depart- ment	690	812 16 9	122 16 9	...	
Supply of Current—Marine Depart- ment	1,800	1,786 2 0	...	13 18 0	
Supply of Current—Public Works Recurrent	24,300	23,687 5 8	...	612 14 4	
Total £	36,019	29,395 19 0	122 16 9	6,745 17 9	
RECEIPTS:—					
Motor Transport Services	9,070	10,336 0 6	1,266 0 6	...	

Total £	36,019	29,395 19 0	122 16 9	6,745 17 9
24. Motor Transport Services				
	9,070	10,386 0 6	1,266 0 6	...
Total Reimbursements ...	56,970	55,941 10 7	6,047 6 10	7,075 16 3
			Less Excess ...	6,047 6 10
			Nett Shortage	1,028 9 5
Nett Total £	127,309	119,626 19 8	...	7,682 0 4
			Shortage ...	7,682 0 4
HEAD 8.				
PRODUCE INSPECTION.				
1. Fees, Inspection	41,000	48,667 19 8	4,667 19 8	...
2. Fees, Overtime and Re-bagging ...	500	876 15 1	376 15 1	...
Total £	44,500	49,544 14 9	5,044 14 9	...
		Excess ...	5,044 14 9	
HEAD 9.				
RAILWAY.				
Net Profit on the working of the Railway ... ..	...	...	...	...
HEAD 10.				
INTEREST, ETC.				
INTEREST:—				
1. Surplus Funds Invested in Stocks and Bonds	85,000	77,444 13 7	...	7,555 6 5
2. Surplus Funds deposited with the Joint Colonial Fund	9,500	16,179 7 11	6,679 7 11	...
3. Savings Bank Investments	2,500	921 14 10	...	1,578 5 2
Carried forward £	97,000	94,545 16 4	6,679 7 11	9,133 11 7

Financial Return No. 2—Estimated and Actual Revenue—continued.

HEADS AND SUB-HEADS.	Estimated.	Actual.	Over.	Under.	REMARKS.
General Estimates—continued.	£	£ s. d.	£ s. d.	£ s. d.	
INTEREST, ETC.—continued.					
Brought forward	97,000	94,545 16 4	6,711 7 11	9,133 11 7	
INTEREST:—					
Marine Renewals Fund Investments	1,980	...	...	1,980 0 0	Interest credited to the Fund—see paragraphs 4 and 18 (iii) of Report.
Electricity Renewals Fund Investments	1,075	...	...	1,075 0 0	Interest credited to the Fund—see paragraph 4 of Report.
Stock Transfer Stamp Duty Fund Investments	3,000	3,002 4 4	2 4 4	...	
Supplementary Reserve Sinking Fund Investments	45,000	33,905 5 1	...	11,094 14 11	Interest credited to the Fund—see paragraphs 4 and 26 of Report.
Advances to Railway:—Capital Works	103,080	107,548 0 0	4,468 0 0	...	
Advances to Railway:—Capital Works in Progress	1,471	1,471 0 0	...	...
Local Loans and Advances	800	926 13 0	126 13 0	...	
Loans, African Staff Housing Scheme	500	1,331 10 9	831 10 9	...	
Advances for relaying Minna-Kaduna Railway	16,300	16,300 0 0	...	...
Railway Working Capital	...	5,912 18 11	5,912 18 11	...	
PROFITS:—					
Profit on Sale of Investments	1	110 16 1	109 16 1	...	
Profit on Sale of Savings Bank Investments	1	...	...	1 0 0	
Interest on Reserve Fund Investments	...	10,864 9 10	10,864 9 10	...	
Total	£ 270,208	275,918 14 4	28,995 0 10	23,284 6 6	
		Less Shortage	23,284 6 6		
		Nett Excess...	5,710 14 4		
HEAD 11.					
PROPERTY OF GOVERNMENT PROPERTY.					
Rents, Crown Lands	23,000	30,357 6 11	7,357 6 11	...	Underestimated; arrears recovered.
Rents under the Land and Native	2,500	2,130 12 8	...	...
Rents, Yaba Estate	...	...	...	...
Quarters—African	...	...	51 1 4	...	

2. Rents, Crown Lands	23,000	30,357 6 11	7,357 6 11	Underestimated arrears recovered
3. Rents, Yaba Estate	...	...	...
4. Rents, Permanent Quarters—African Staff	7,000	7,051 1 4	51 7 4	
5. Rents, Quarters, Offices and Stores	1,500	1,642 12 0	142 12 0	
6. Rents, Market Stalls	700	777 16 9	77 16 9	
7. Rents, Fees from Temporary Occupation Licences	900	179 16 8	...	720 3 4
8. Rates from Yaba Estate	1,100	1,163 17 10	63 17 10	Overestimated.

Total £	54,200	59,614 4 11	7,695 14 10	2,281 9 11
		Less Shortage	2,281 9 11	
		Nett Excess ...	5,414 4 11	

HEAD 12.
DIRECT TAXES.

1. General Tax, N.P.	443,435	455,118 19 5	11,683 19 5	...
2. Jangali Tax, N.P.	80,360	81,948 0 1	588 0 1	...
3. General Tax, S.P.	257,000	275,406 5 2	18,406 5 2	...
4. Jangali Tax, S.P....	930	1,214 15 0	284 15 0	...
5. Income Tax, Colouy	22,000	24,225 2 5	2,225 2 5	...
6. Income Tax, Non-natives of the Protectorate	14,000	13,886 13 8	...	113 6 4
Total £	817,725	851,799 15 9	34,188 2 1	113 6 4
		Less Shortage	113 6 4	
		Nett Excess ...	34,074 15 9	

Underestimated.

HEAD 13.
WEST AFRICAN CURRENCY BOARD.

1. Share of Currency Board's Receipts ...	120,000	48,584 0 0	...	71,416 0 0	Distribution of part Profits temporarily withheld
Total; £	120,000	48,584 0 0	...	71,416 0 0	
			Shortage ...	71,416 0 0	

Financial Return No. 2—Estimated and Actual Revenue—continued.

HEADS AND SUB-HEADS.	Estimated.	Actual.	Over.	Under.	REMARKS.
	£	£ s. d.	£ s. d.	£ s. d.	
General Estimates—continued.					
HEAD 14.					
MISCELLANEOUS.					
Overpayments Refunded	4,000	2,542 10 4	...	1,457 9 8	
Unclaimed Property, Wages, etc. ...	200	481 7 4	284 7 4	...	
Deposits Lapsed	500	1,415 15 4	915 15 4	...	
United Africa Company's Contribution to Tin Research	300	300 0 0	...	...
Sale of Condemned Stores	200	390 10 7	190 10 7	...	
Sale of Seized Property	350	2,282 6 10	1,932 6 10	...	
Fundries	1,200	1,397 14 10	197 14 10	...	
United Africa Company, Ltd., Grant for Commercial Scholarship at Yaba Higher College	50	...	...	50 0 0	The sum of £50 was paid by the United Africa Co., Ltd., but included in error under Head 2, Fees of Court etc., Subhead 4, Education Department, School Fees.
Colonial Charges, Post Office Savings Bank ... ..	...	2,849 6 1	2,849 6 1	...	
Sale of Minna-Kaduna Relaying Stores	...	976 11 0	976 11 0	...	
Remittances of Native Administrations' Money ... ..	...	367 0 0	367 0 0	...	
Bonus and Interest surrendered, European Officers Provident Fund ...	...	101 14 2	101 14 2	...	
Profit realised on sale of King George V Silver Jubilee Medals ... ..	...	436 18 2	436 18 2	...	
Total	£ 6,800	13,544 14 8	8,252 4 4	1,507 9 8	
		Less Shortage	1,507 9 8		
		Nett Excess...	6,744 14 8		
HEAD 15.					
COLONIAL DEVELOPMENT FUND.					
Relaying Minna-Kaduna Railway ...	16,300	16,300 0 0	...	...
Veterinary Scholarships	190	190 0 0	...	...
Colonial Agricultural Scholarships ...	352	352 0 0	...	...
Dietetics Research ... ..	...	...	...	...
House Fly Investigation ... ..	...	...	...	...
Inspectors ... ..	...	...	...	...
Stipendiaries for Native Administra-	...	...	...	...

2. Colonial Administration Expenditures ...	352	...	...	...
3. Diabetics Research ...	...	...	...	...
4. ... Investigation ...	...	...	...	...
7. Dispensaries for Native Administrations ...	...	...	...	...
8. Ten-Motor Ambulances ...	...	...	...	...
9. Leper Settlements, Benin Province ...	...	...	...	...
10. Sanitary Improvements ...	...	...	...	...
11. Researches on Schistosomiasis and Guinea Worm ...	...	...	...	...
12. Forestry Probationers ...	...	500 0 0	500 0 0	...

Total £ 16,842 17,342 0 0 500 0 0

Excess ... 500 0 0

HEAD 16.

SALE OF GOVERNMENT LANDS.

1. Sale of Government Lands	20	2,360 14 6	2,340 14 6	...
2. " Land, Yaba Estate	900	1,489 11 0	589 11 0	...
3. " Houses, Yaba Estate	1,500	1,075 3 11	...	424 16 1
4. Premium Leases ... ..	...	258 0 0	258 0 0	...
5. Sale of Houses ... ..	...	15 10 0	15 10 0	...

Total £ 2,420 5,198 19 5 3,203 15 6 424 16 1

Less Shortage 424 16 1

Net Excess ... 2,778 10

HEAD 17.

Recovery in respect of Sinking Fund Contributions, 1935 Loan

41,880 41,880 0 0

Shortage ... 41,880 0 0

Financial Return No. 2—Estimated and Actual Revenue—continued.

HEADS AND SUB-HEADS.	Estimated.	Actual.			Over.			Under.			REMARKS.
		£	£	s. d.	£	s. d.	£	s. d.	£	s. d.	
General Estimates—continued.											
HEAD 18.											
Native Administrations' Contributions towards construction of Kaduna College ...	...	1,197	14	4	1,197	14	4				
Total £	...	1,197	14	4	1,197	14	4				
					Excess ...	1,197	14	4			
HEAD 19.											
Pay on Emoluments of Government Servants ... ..	...									
HEAD 20.											
Recovery in respect of Houses charged to Railway to Capital Works, disposed of by Railway ...	...	1,184	0	0	1,184	0	0				
Total £	...	1,184	0	0	1,184	0	0				
					Excess ...	1,184	0	0			
HEAD 21.											
Recovery in respect of Railway Earnings in 1935-36 collected in 1936-37 ... ..	...	88,211	17	4	88,211	17	4				
Total £	...	88,211	17	4	88,211	17	4				
					Excess ...	88,211	17	4			
SUMMARY.											
Business and Internal Revenue ...	89,385	123,545	1	10	34,160	1	10				
		285,164	6	4	13,338	6	4				

Excess ... 88,211 17 4

SUMMARY

1. Licences and Internal Revenue ...	89,385	123,545 1 10	34,160 11 10	...
2. Fees of Court or Office, etc. ...	271,826	285,164 6 4	13,338 6 4	...
3. Mining ...	180,010	194,089 5 7	14,079 5 7	...
4. Customs ...	2,656,900	3,623,846 18 0	966,946 18 0	...
5. Posts and Telegraphs ...	107,230	132,059 9 1	24,829 9 1	...
6. Marine and Harbour ...	280,550	363,074 13 10	82,524 13 10	...
7. Public Works ...	127,309	119,626 19 8	...	7,682 0 4
8. Produce Inspection ...	44,500	49,544 14 9	5,044 14 9	...
10. Interest ...	270,208	275,918 14 4	5,710 14 4	...
11. Rent of Government Property ...	54,200	59,614 4 11	5,414 4 11	...
12. Direct Taxes ...	817,725	851,799 15 9	34,074 15 9	...
13. West African Currency Board ...	120,000	48,584 0 0	...	71,416 0 0
14. Miscellaneous ...	6,800	13,544 14 8	6,744 14 8	...
15. Colonial Development Fund ...	16,842	17,342 0 0	500 0 0	...
	5,043,485	6,157,754 18 9	1,193,367 19 1	79,098 0 4
16. Sale of Government Lands ...	2,420	5,198 19 5	2,778 19 5	...
17. Recovery in respect of Sinking Fund Contributions, 1935 Loan ...	41,880	...	...	41,880 0 0
18. Native Administrations' Contributions towards construction of Kaduna College ...	...	4,197 14 4	4,197 14 4	...
20. Recovery in respect of cost of Houses charged to Railway Capital Works provided from Revenue disposed of by the Railway ...	...	4,184 0 0	4,184 0 0	...
21. Recovery of amount of Railway earnings in the financial year 1935-36 collected in 1936-37 ...	...	88,211 17 4	88,211 17 4	...
Total Revenue ... £	5,087,785	6,259,547 9 10	1,292,740 10 2	120,978 0 4
		Less Shortage	120,978 0 4	
		Nett Excess...	1,171,762 9 10	

Financial Return No. 3 of 1936-37.

Comparative Statement of the Estimated and Actual Expenditure of Nigeria for the year 1936-37.

HEADS AND SUB-HEADS.	Estimated.	Actual.	Excess.	Saving.	SUPPLEMENTARY PROVISION.		REMARKS.
					No. of S.W.	Amount.	
	£	£ s. d.	£ s. d.	£ s. d.		£	
GENERAL ESTIMATES.							
HEAD 1.							
PUBLIC DEBT CHARGES.							
1. INTEREST:—							
1919 Loan £6,363,226 at 6%							
6%	£381,794						
1921 Loan £3,200,390 at 6%							
6%	£192,023						
1923 Loan £5,700,000 at 4%							
4%	£228,000						
1927 Loan £4,250,000 at 5%							
5%	£212,500						
1930 Loan £4,263,373 at 5%							
5%	£213,169						
1935 Loan £4,188,000 at 3%							
3%	£125,610						
	£27,964,989	£1,353,126					
(i) Crown Agents' Commission, etc.	3,657						
	£1,356,783	1,356,783	1,356,763	18	0		
Average Percentage				19	2	0	
2. SINKING FUND:—							
1919 Loan £6,363,226 at 1%							
1%	£39,770						
1921 Loan £3,200,390 at 1%							
1%	£32,001						
1923 Loan £5,700,000 at 1%							
1%	£57,000						
1927 Loan £4,250,000 at 1%							
1%	£42,500						
1930 Loan £4,263,373 at 1%							
1%	£42,634						
1935 Loan £4,188,000 at 1%							
1%	£41,880						
	£255,788	255,788	255,787	15	8		
				0	4	4	
(Supplementary) Sinking Fund							
Interest on Deposits and Temporary Loans	100						
	100			100	0	0	
	1,612,571	1,612,571	1,612,556	19	0		
				110	6	4	

Sinking Fund
4. Interest on Deposits and Temporary Loans

Less Railway Reimbursement on account of share of Interest Charges (iii)
Less Reimbursement of Interest for Waterworks Schemes (iv)

HEAD 2.

GOVERNOR'S OFFICE.

Personal Emoluments
9. Passages
10. Transport; Monthly Allowances
11. Transport; Mileage, Hire and Carriers
12. Transport; Railway
13. Travelling Allowances
14. Telephones
15. Stationery
16. Uniforms for Messengers
17. Contingencies
18. Upkeep of Grounds, Government House, Lagos
19. Upkeep of Furniture, Government House, Lagos
20. Care of Public Booms, etc., Government House, Lagos
21. Upkeep of Motor Vehicles
22. Caretakers and Servants, Government House, Lagos

Total

SPECIAL EXPENDITURE.

23. One Motor Car
24. One Motor Lorry
25. Ceremonial Canopy
26. One Dictograph Telephone

Total

399	1,612,551 13 8	1,612,551 13 8	100 0 0	119 6 4	11,923 0 0	8	7,646
1,612,551	668,464 0 0	668,464 0 0	345 0 0	345 0 0	12,042 6 4		7,646
95,785	944,087 13 8	944,087 13 8	345 0 0	345 0 0	12,042 6 4		7,646
			Less Excess	345 0 0			
			Nett Saving	11,697 6 4			

Re-calculation of Interest due from the Railway.

11,362 20	12,204 10 10	12,204 10 10	940 5 5	97 14 7			1,255
			Less Saving	97 14 7			
			Nett Excess	842 10 10			

	1,064 0 0	1,064 0 0					1,190
	Excess	1,061 0 0					

Replacement of existing vehicles no longer capable of efficient service.

Financial Return No. 3—Estimated and Actual Expenditure—continued.

HEADS AND SUB-HEADS.	Estimated.	Actual.	Excess.	Saving.	SUPPLEMENTARY PROVISION.		REMARKS.
					No. of S.W.	Amount.	
General Estimates—continued.	£	£ s. d.	£ s. d.	£ s. d.		£	
HEAD 3.							
ADMINISTRATOR GENERAL.							
Personal Emoluments	1,500	1,707 17 11	...	11 22 1	...	...
7. Passages	100	41 16 6	...	55 3 6	...	...
8. Transport; Monthly Allowances	30	28 15 11	...	1 4 1	...	...
9. Transport; Materials and Stores	3	1 1 4	...	1 18 8	...	...
10. Railway Transport	15	...	...	15 0 0	...	...
11. Travelling Allowances ... ..	...	...	...	...	...	...
12. Telephone	29	31 7 6	2 7 6	...	11	5	
13. Stationery	25	24 19 6	...	0 0 6	...	...
14. Contingencies	2	3 11 3	1 14 3	...	14	2	
15. Uniform	1	0 17 11	...	0 2 1	...	...
16. Library	10	9 18 4	...	0 1 8	...	...
Total	£ 1,931	1,853 9 2	4 1 9	84 12 7	...	7	
			Less Excess	4 1 9			
			Nett Saving	80 10 10			
HEAD 4.							
AGRICULTURE.							
Personal Emoluments	52,956	52,338 1 1	...	617 18 11	6, 8	555	
Less Reimbursements by Native Administrations	4,783	3,907 13 0	875 7 0	...	...	...
Net Total, Main Branch ...	48,173	48,430 8 1	875 9 0	617 18 11	...	555	
Personal Emoluments, Produce Inspection	28,307	28,030 9 6	...	276 10 6	8, 12	952	
Total, Personal Emoluments	£ 76,480	76,460 17 7	875 7 0	894 9 5	...	1,507	
OTHER CHARGES, ANNUALLY RECURRENT.							
37. Passages	3,700	3,522 8 6	...	177 11 6	8	50	
38. Transport; Monthly Allowances	515	425 5 9	...	89 14 3	...	...
39. Transport; Mileage, Hire and Carriers	3,800	4,220 0 9	420 0 9	...	8, 9	700	Underestimated and extension of application of Oil Palm Ordinance to Cameroons.
10. Transport; Materials and Stores	90	71 8 1	...	18 11 11	8	30	
41. Transport; Railway	3,800	3,438 3 9	...	361 16 3	...	...
42. Travelling Allowances ... ..	...	712 8 0	712 8 0	...	9	910	Restoration of travelling allowance.
43. Telephones	161	191 16 9	30 16 9	...	13, 23	31	
44. Stationery	175	182 12 1	7 12 1	...	22, 23	8	
45. Contingencies	30	40 18 7	10 18 7	...	16, 23	11	Underestimated.
46. Books and Periodicals	55	120 6 3	55 6 3	...	14	110	Development of Farms.
47. Uniforms	8	7 10 11	...	0 9 1	...	...
	560	602 1 6	43 1 6	...	16	50	Re-allocation.

	3,800	4,220 0 9	420 0 9	89 14 3	50	
				8, 9	700	
40. Transport; Materials and Stores	90	71 8 1	...	...	...	...
41. Transport; Railway	3,800	3,438 3 9	...	361 16 3	...	...
42. Travelling Allowances	...	712 8 0	712 8 0	...	9	916
43. Telephones	161	191 16 9	30 16 9	...	13, 23	31
44. Stationery	175	182 12 1	7 12 1	...	22, 23	8
45. Contingencies	30	40 18 7	10 18 7	...	16, 23	11
46. Books and Periodicals	65	120 6 3	55 6 3	...	14	110
47. Uniforms	8	7 10 11	...	0 9 1	...	...
48. Artisans, Overseers and Pupils	560	603 1 6	43 1 6	...	16	50
49. Labour	5,430	5,420 18 1	...	9 1 11	...	...
50. Poultry Farms	30	117 1 4	87 1 4	...	13, 14	120
51. Development of Cotton Industry	250	219 9 7	...	30 10 5	...	...
52. Farming Equipment	850	1,165 0 6	315 0 6	...	11	385
53. Rent and Compensation for Land acquired for Farms	5	63 19 5	58 19 5	...	14, 21	61
54. Upkeep of Laboratories	533	461 1 2	...	71 18 10	...	...
55. Palm Oil Extension Work	800	800 11 10	0 11 10	...	16	20
56. Cocoa Extension Work	159	87 8 5	...	62 11 7	...	...
57. School Equipment	45	38 14 7	...	6 5 5	...	...
58. Development of Fruit Trade	30	21 17 1	...	8 2 11	...	...
59. Water Supply, Nassarawa Farm	25	15 13 2	...	9 6 10	...	...
60. Hostel Charges	75	74 3 1	...	0 16 11	...	...
Total	£ 21,127	22,021 19 2	1,741 17 0	846 17 10	...	2,489
Less Reimbursements by Native Administrations	1,914	1,326 3 11	587 16 1	...	...	...
Nett Total, Other Charges, Main Branch	£ 19,213	20,695 15 3	2,329 13 1	846 17 10	...	2,489
Produce Inspection:						
61. Passages	900	926 19 2	26 19 2	...	10, 12	130
62. Transport; Monthly Allowances	281	241 15 2	...	36 4 19	12, 13	18
63. Transport; Mileage, Hire and Carriers	1,360	1,555 12 11	255 12 11	...	9, 10, 12, 23	286
64. Transport; Materials and Stores	40	56 3 0	16 3 0	...	10	36
65. Transport; Railway	400	579 17 1	179 17 1	...	12, 18	190
66. Travelling Allowance	...	192 11 6	192 11 6	...	9, 12, 13	203
67. Rent	45	54 8 0	9 8 0	...	12	30
68. Seals and Presses	1,193	2,220 1 3	727 1 3	...	13, 18	786
69. Stationery	30	50 8 4	20 8 4	...	12, 13, 14	25
70. Temporary Buildings	1,335	1,054 15 3	...	280 4 9	13	30
71. Contingencies	40	32 5 0	...	7 15 0	12	5
72. Bush Allowances	48	65 19 10	17 19 10	...	12, 13	31
73. Upkeep of Launch	800	800 3 6	0 3 6	...	23	1
74. Telephones	142	138 19 3	...	3 0 9	12, 16	35
Carried forward	£ 6,854	7,972 19 3	1,446 4 7	327 5 4	...	1,809

Underestimated and extension of application of Oil Palm Ordinance to Comoros.

Restoration of travelling allowance.

Underestimated. Development of Farms.

Re-allocation.

Development of Farms.

Underestimated.

Development of Farms.

20

Inspection of ground nuts in the Northern Provinces and re-allocation of expenditure.

Adoption of steel seals for sealing bags of cocoa and increased charge in export produce.

Financial Return No. 3—Estimated and Actual Expenditure—continued.

HEADS AND SUB-HEADS	Estimated.	Actual.	Excess.	Saving.	SUPPLEMENTARY PROVISION.		REMARKS.
					No. of S.W.	Amount.	
General Estimates—continued.	£	£ s. d.	£ s. d.	£ s. d.		£	
AGRICULTURE—continued.							
Brought forward ...	£ 6,854	7,972 19 3	1,446 4 7	327 5 4	...	1,800	
75. Produce Testing Apparatus ...	10	17 19 2	7 19 2	...	12	10	
76. Provident Fund; Bonus, etc.	800	928 16 10	128 16 10	...	12, 22	129	Underestimated.
77. Colonial Charges ...	753	877 8 2	124 8 2	...	12, 23	125	Underestimated.
Total, Other Charges, Produce Inspection ...	8,417	9,797 3 5	1,707 8 9	327 5 4	...	2,061	
SUMMARY.							
Personal Emoluments ...	76,480	76,460 17 7	875 7 0	894 9 5	...		
Other Charges ...	27,630	30,492 18 8	4,037 1 10	1,174 3 2	...		
Total ...	£ 104,110	106,953 16 3	4,912 8 10	2,068 12 7	...		
		Less Saving	2,068 12 7				
		Nett Excess	2,843 16 3				
SPECIAL EXPENDITURE.							
78. Typewriters for Produce Inspectors ...	100	180 16 11	80 16 11	...	8, 12	100	
79. Experimental Farms in Ilorin Province ...	...	...	...	...	9	100	
80. Maintenance and Equipment, Sokoto Rice Mill ...	...	840 11 8	840 11 8	...	9, 13	2,150	Operating costs and outstanding balance of advance amount, under which the mill was previously operated.
81. Arrears of Maintenance of Government Agricultural Farms ...	...	1,253 11 9	1,253 11 9	...	14	2,483	
82. Water Supply, Kano Farm ...	...	329 12 7	329 12 7	...	14	330	
83. Buildings and Improvements to Government Agricultural Farms ...	...	1,182 18 6	1,182 18 6	...	14	1,261	Development of Agricultural Farms.
84. Arrears of Maintenance of Samaru Stock Farm ...	...	515 13 5	515 13 5	...	14, 18	749	
Total ...	£ 100	4,303 4 10	4,203 4 10	...	...	7,176	
		Excess ...	4,203 4 10				

HEADS AND SUB-HEADS.
SUMMARY.

Personal Emoluments ...

Delay in progress of work due to non-arrival of equipment.

AIR SERVICES.

SUMMARY.

Personal Emoluments ... ..	...	...	...	...	...	...	...
Land and Survey Department ...	1,220	159 17 1	...	1,060 2 11	...	...	...	Delay in progress of work due to non-arrival of equipment.
Medical and Sanitary Department ...	2,090	1,015 7 7	...	1,074 12 5	...	...	...
Posts and Telegraphs Department ...	4,148	5,559 11 3	1,111 11 3	...	11, 23	1,412	...	Underestimated and over adjustment of Posts and Telegraphs Department charges.
Total, Personal Emoluments	7,458	6,734 15 11	1,411 11 3	2,134 15 4	...	1,412	...	
OTHER CHARGES, ANNUALLY RECURRENT.								
(a) Personal Emoluments.								
Land and Survey Department ...	300	216 9 1	...	53 10 11	9	45	...	
Medical and Sanitary Department ...	685	8 0 0	...	677 0 0	9	80	...	
Posts and Telegraphs Department ...	410	488 17 9	78 17 9	...	9,11,17,18	185	...	
Total £	1,395	743 6 10	78 17 9	730 10 11	...	310	...	
(b) Maintenance, etc.								
Land and Survey Department ...	380	214 18 0	...	165 2 0	14, 15	61	...	
Medical and Sanitary Department ...	750	603 7 1	...	146 12 11	...	...	...
Posts and Telegraphs Department ...	6,582	3,678 2 6	...	2,903 17 6	17, 20	950	...	
Public Works Department	2,890	1,343 15 4	...	1,546 1 8	...	...	...
Total £	10,602	5,840 2 11	...	4,761 17 1	...	1,011	...	
Annually Recurrent.								
Personal Emoluments	7,458	6,734 15 11	1,411 11 3	2,134 15 4	...	1,412	...	
Other Charges	11,997	6,583 9 9	78 17 9	5,492 8 0	...	1,321	...	
Total £	19,455	13,318 5 8	1,490 9 0	7,627 3 4	...	2,733	...	
			Loss Excess	1,490 9 0				
			Nett Saving	6,136 14 4				
SPECIAL EXPENDITURE.								
Land and Survey Department ...	3,000	2,612 3 3	...	387 16 9	...	...	...
Marine Department	6,185	6,182 14 10	...	2 5 2	...	...	...
Posts and Telegraphs Department ...	15,800	5,730 17 10	...	10,069 2 2	9, 13	2,000	...	Delay in supply of material from United Kingdom.
Public Works Department	56,460	51,188 12 6	...	5,271 7 6	12, 13, 14, 15, 16	7,904	...	
Total, Special Expenditure £	81,445	65,714 8 5	...	15,730 11 7	...	9,904	...	
			Saving ...	15,730 11 7				

Financial Return No. 3—Estimated and Actual Expenditure—continued.

HEADS AND SUB-HEADS.	Estimated.	Actual.	Excess.	Saving.	SUPPLEMENTARY PROVISION.		REMARKS.
					No. of S.W.	Amount.	
General Estimates—continued.	£.	£ s. d.	£ s. d.	£ s. d.		£.	
HEAD 6.							
ANALYST.							
Personal Emoluments	808	1,679 0 5	...	128 19 7	...	...
10. do. Mileage, Hire and Carriers	2	2 5 4	0 5 4	...	9	6	
11. Transport; Materials and Stores	2	0 13 1	...	1 6 8	...	...
12. do. Railway	50	56 6 1	6 6 1	...	22	7	
13. Travelling Allowances ... ..	...	7 3 6	7 3 6	...	9	15	
14. Telephones	25	24 0 0	...	1 0 0	...	...
15. Library	10	9 7 8	...	0 12 4	11	5	
16. Stationery	3	2 19 11	...	0 0 1	...	...
17. Upkeep of Laboratory	80	130 5 8	50 5 8	...	16	70	Replacement of main incubator and replenishment of depleted stocks.
Total	£ 2,161	2,025 19 9	61 0 7	199 0 10	...	103	
			Less Excess	61 0 7			
			Nett Saving	135 0 3			
HEAD 7.							
AUDIT.							
Personal Emoluments	21,920	21,112 13 3	...	807 6 9	13	120	Due to regrading of establishment.
Less Railway Reimbursements ...	4,242	4,242 0 0	...	...	...	...
Less Northern Provinces Native Administrations Reimbursements ...	1,660	1,660 0 0	...	...	...	...
Nett Total, Personal Emoluments £	16,018	15,210 13 3	...	807 6 9	...	120	
OTHER CHARGES:—							
14. Passages	1,215	1,131 14 0	...	83 6 0	...	...
15. Transport; Monthly Allowances	119	151 16 11	32 16 11	...	12	60	
16. do. Mileage, Hire and Carriers	519	370 10 3	...	148 9 9	...	...
17. Transport; Railway	587	754 7 10	167 7 10	...	15	230	Underestimated.
18. Travelling Allowances ... ..	...	313 1 0	313 1 0	...	9	350	Restoration of travelling allowance.
19. Telephones	142	140 3 4	...	1 16 8	...	...
20. Stationery	50	48 11 1	...	1 8 11	...	...
21. Contingencies	15	4 3 5	...	10 16 7	...	...
22. Uniforms for Messengers	8	6 6 8	...	1 13 1	...	...
23. Share of Home Expenditure ...	1,219	1,124 0 0	...	95 0 0	...	...
Total Other Charges	3,874	4,044 14 6	513 5 0	342 11 3	...	640	
Less Railway Reimbursements ...	569	589 0 0	...	20 0 0	...	...
Less Northern Provinces Native				140 0 0	...	...

Railway Reimbursements ...	569	589 0 0	...	20 0 0	...	...
Less Northern Provinces Native Administration Reimbursements ...	740	880 0 0	...	140 0 0	...	...
Nett Total, Other Charges £	2,565	2,575 14 6	513 5 9	502 11 3	...	640
-SUMMARY.						
Personal Emoluments ...	16,018	15,210 13 3	...	807 6 9	...	120
Other Charges ...	2,565	2,575 14 6	513 5 9	502 11 3	...	640
Total ...	£ 18,583	17,786 7 9	513 5 9	1,309 18 0	...	760
			Less Excess	513 5 9		
			Nett Saving	796 12 3		

HEAD 3.
CHIEF COMMISSIONER'S
OFFICE, NORTHERN PROVINCES.

Personal Emoluments ...	3,137	1,530 18 1	...	1,606 1 11	16	8
6. Passages ...	53	46 2 0	...	6 18 0	...	...
7. Transport; Monthly Allowances	3	2 19 3	...	0 0 9	...	...
8. Mileage, Hire and Carriers ...	170	108 18 0	...	61 2 0	...	...
9. Transport; Materials and Stores	600	740 14 7	140 14 7	...	17	220
10. Railway	...	27 7 6	27 7 6	...	9	50
11. Travelling Allowances	64	50 16 8	...	13 3 4	...	...
12. Telephones ...	5	5 0 9	0 0 9	...	22	1
13. Stationery ...	3	4 6 2	1 6 2	...	14	2
14. Contingencies ...	155	150 10 3	...	4 9 9	16, 17	80
15. Upkeep of Motor Vehicles	104	103 18 0	...	0 2 0	...	...
16. Upkeep of Grounds	10	8 8 1	...	1 11 11	...	...
17. Upkeep of Furniture, Government Lodge, Kaduna ...	10	10 0 3	0 0 3	...	22	1
18. Care of Public Rooms, Government Lodge, Kaduna ...	34	33 15 0	...	0 5 0	...	...
19. Caretakers and Servants, Government Lodge, Kaduna ...	£ 4,348	2,823 14 7	169 9 3	1,693 14 8	...	362
Total ...			Less Excess	169 9 3		
			Nett Saving	724 5 5		

Underestimated.
Restoration of allowance.

43

SPECIAL EXPENDITURE.

20. Motor Car ...	500	508 15 1	8 15 1	...	14	10
21. One Motor Lorry ...	...	...	...	...	16	300
Total ...	£ 500	508 15 1	8 15 1	...	...	310
		Excess ...	8 15 1			

Financial Return No. 3—Estimated and Actual Expenditure—continued.

HEADS AND SUB-HEADS.	Estimated.	Actual.	Excess.	Saving.	SUPPLEMENTARY PROVISION.		REMARKS.
					No. of S.W.	Amount.	
General Estimates—continued.	£	£ s. d.	£ s. d.	£ s. d.		£	
HEAD 9.							
CHIEF COMMISSIONER'S OFFICE, SOUTHERN PROVINCES.							
Personal Emoluments	3,342	3,472 14 7	130 14 7	...	23	131	
7. Passages	70	48 1 6	...	21 18 6	...	...
8. Transport; Monthly Allowances	3	3 0 0	...	...	...	...
9. " Mileage, Hire and Carriers	250	111 7 4	...	138 12 8	...	...
10. Transport; Materials and Stores	50	0 2 0	...	4 18 0	...	...
11. " Railway	530	366 16 7	...	183 3 5	...	...
12. Travelling Allowances ... ..	...	22 12 0	22 12 0	...	9	50	Restoration of allowance.
13. Telephones	45	40 0 0	...	5 0 0	...	...
14. Stationery	12	3 6 1	...	8 13 11	...	...
15. Contingencies	5	4 2 3	...	0 17 9	...	...
16. Upkeep of Motor Vehicles	250	169 6 11	...	80 13 1	...	...
17. Upkeep of Grounds	50	31 14 8	...	18 5 4	...	...
18. Care of Public Rooms and Linen	18	17 15 1	...	0 4 11	...	...
Total	£ 4,600	4,290 19 0	153 6 7	462 7 7	...	181	
			Less Excess	153 6 7			
			Nett Saving	309 1 0			
SPECIAL EXPENDITURE.							
19. Motor Car	500	497 18 9	...	2 1 3	...	...
20. Purchase of Refrigerator ... ..	...	82 16 5	82 16 5	...	12	100	
Total	£ 500	580 15 2	82 16 5	2 1 3	...	100	
			Less Saving	2 1 3			
			Nett Excess	80 15 2			

HEAD 10
COLLIERY.

HEAD 10.

COLLIERY.

Personal Emoluments	11,876	12,068 1 11	192 1 11	...	9, 11	760	
19. Passages	950	731 17 0	...	218 3 0	...	...
20. Transport; Monthly Allowances	104	96 13 1	...	7 6 11	...	...
21. do. Mileage, Hire and Carriers	10	3 1 9	...	6 18 3	...	...
22. Transport; Railway Officers and Officers' baggage	190	139 10 2	...	50 9 10	...	...
23. Transport; Railway: Materials and Stores	3,025	3,654 11 5	629 11 5	...	17, 20	630	Increased output.
24. Telephones	130	123 8 0	...	6 12 0	...	...
25. Stationery	40	31 3 8	...	8 16 4	...	...
26. Contingencies	50	36 4 9	...	13 15 3	...	...
27. Furniture	25	32 9 6	7 9 6	...	14	8	
28. Sanitation	500	456 14 10	...	43 5 2	...	...
29. Provident Fund	140	155 12 8	45 12 8	...	9	35	
30. Timber	2,501	3,906 16 6	1,305 16 6	...	13, 17, 20	1,545	Increased output.
31. Teak Plantation	500	499 17 11	...	0 2-1	...	...
32. Mining Materials	5,280	5,728 14 10	448 14 10	...	17, 20	449	Increased output.
33. Crown Agents' Commission	70	113 10 1	43 10 1	...	20	44	
34. Crown Agents' Insurance	12	17 1 3	5 1 3	...	20	6	
35. Lower Subordinate Staff	480	...	...	480 0 0	...	...
36. Labour	22,620	27,421 2 7	4,801 2 7	...	17, 20	5,317	Increased output.
37. Electric Light and Power	7,000	7,131 4 11	131 4 11	...	20	132	
38. Maintenance of Machinery and Buildings... ..	800	799 8 1	...	0 11 11	20	1	
39. General Management Charges... ..	1,750	1,750 0 0	...	...	...	...
40. Agency Fees	50	...	...	50 0 0	...	...
40a. Temporary Clerical Assistance...	...	69 10 5	69 10 5	...	11	70	
Total £	58,103	64,966 15 4	7,749 16 1	886 0 9	...	8,997	
		Less Saving	886 0 9				
		Nett Excess	6,863 15 4				
SPECIAL EXPENDITURE.							
41. Main Roads	1,500	1,507 10 9	7 10 9	...	20	8	
42. Development	1,750	1,735 5 11	...	11 14 1	...	...
43. Machinery and Plant	2,040	2,146 14 4	106 14 4	...	16	150	
44. Electric Light Installation at Nos. 1 and 2 Labour Camps	190	...	...	190 0 0	...	...
Carried forward £	5,480	5,389 11 0	114 5 1	204 14 1	...	158	

Financial Return No. 3—Estimated and Actual Expenditure—continued.

HEADS AND SUB-HEADS.	Estimated.	Actual.	Excess.	Saving.	SUPPLEMENTARY PROVISION.		REMARKS.
					No. of S.W.	Amount.	
General Estimates—continued.	£	£ s. d.	£ s. d.	£ s. d.		£	
COLLIERY—continued.							
Brought forward	5,480	5,389 11 0	1 11 0	204 14 1		521	
45. Coal Tests		73 2 9	73 2 9		17, 21	74	
46. Expenses of Boards of Survey on Coal sold to the Gold Coast Railway		288 15 0	288 15 0		21	289	
Total	£ 5,480	5,751 8 9	476 2 10	204 14 1		521	
		Less Saving	204 14 1				
		Nett Excess	271 8 9				
HEAD 11.							
COLONY ADMINISTRATION.							
Personal Emoluments	12,941	11,470 0 3		1,470 19 9			
15. Passages	400	6 10 4		393 9 8			
16. Transport; Monthly Allowances	135	129 16 2		5 3 10			
17. do. Mileage, Hire and Carriers	85	84 19 8		0 0 4			
18. Transport; Materials and Stores	20	4 4 8		15 15 4			
19. do. Railway	30	56 4 0	26 4 0		16	15	
20. Travelling Allowances		61 11 6	61 11 6		9	70	
21. Telephones	150	143 4 10		6 15 2			
22. Contingencies	20	19 7 8		0 12 1			
23. Uniforms for Messengers	15	14 2 10		0 17 2			
24. Staff of Rest Houses	42	30 0 0		12 0 0			
25. Station and Market Labour	220	187 7 3		32 12 9			
26. Special Runners	5	3 5 8		1 14 4			
27. Subsidies to Chiefs	1,584	1,454 5 0		129 15 0			
28. Stationery	60	59 17 11		0 2 1			
29. Erection and Maintenance of Temporary Buildings	435	821 6 8	386 6 8		8	420	Increase of Police Detachment, Ikeja District.
30. Maintenance of Roads and Bridges	250	248 3 1		1 16 11			
31. Dispensaries—Unkeep	180	172 1 6		7 18 6			
	42	18 0 8		23 10 4			
TAX OFFICE.							
33. Fees to Members of Assessment	10			10 0 0		365	Increased collection.
34. Headmen 10% of Tax	100						
35. Transport; Monthly Allowances	126	114 4 10		11 15 2			

TAX OFFICE.	
33. Fees to Members of Assessment Committee	10
34. Headmen 10% of Tax	700
35. Transport; Monthly Allowances	126
36. Transport; Mileage, Hire of Carriers and Canoe Pullers	130
37. Transport; Materials and Stores	5
38. Uniforms for Outdoor Staff	45
39. Stationery	35
Total	£ 17,065

180	270 2 1	172 1 6	1 16 11
10	1,019 2 0	319 2 0	10 0 0
700	114 4 10	...	11 15 2
126	...	...	10 6 5
130	119 13 7	...	5 0 0
5	...	...	0 6 0
45	45 0 0	...	...
35	31 14 0	...	...
17,065	16,317 13 1	793 4 2	2,140 11 1
		Less Excess	793 4 2
		Nett Saving	1,347 6 11

Increased collection.

17

365

900

SPECIAL EXPENDITURE.	
40. Improvements, (colony (excluding Municipal Area)	700

655 8 4	...	41 11 8
	Saving	11 11 8

HEAD 12.
CUSTOMS.

14. Personal Emoluments	61,479
15. Passages	1,200
16. Transport; Monthly Allowances do. Mileage, Hire and Carriers	111
17. Transport; Materials and Stores	330
18. do. Railway	50
19. Travelling Allowances	150
20. Telephones	430
21. Stationery	225
22. Stores	100
23. Uniforms	500
24. Drawbacks and Refunds	4,000
25. Labourers	680
26. Boats and Canoes, Upkeep of	350
27. Boats' Crews	50
28. Replacement, Repairs to Trucks, etc.	1,280
29. Purchase and Repaid of Weighing Machines	10
30. Shortages, Allowances for	5
Total	£ 70,977

63,538 11 3	2,059 11 3	...	8,12,14.15
1,223 13 11	23 13 11	...	15
100 12 7	...	13 7 5	...
376 19 4	46 19 4	...	9.12
26 2 4	...	23 17 8	...
175 15 0	25 15 0	...	16
31 12 3	31 12 3	...	9
452 19 5	13 19 5	...	13
217 0 9	...	7 19 3	...
146 4 10	46 4 10	...	13
555 5 6	55 5 6	...	12
23,979 10 0	19,979 10 0	...	13
612 7 8	...	67 12 4	...
110 17 2	...	239 2 10	...
29 0 4	...	20 19 8	...
1,233 1 5	...	46 18 7	...
1 8 2	...	13 11 10	...
0 17 9	...	9 2 3	...
10	...	5 0 0	...
5	...	...	...
70,977	92,811 19 8	22,282 11 6	...
	Less Saving	447 11 10	...
	Nett Excess	21,834 19 8	35,537

2,757

Increases in establishment.

Restoration of allowance.

Increase in trade.

35,537

Financial Return No. 3—Estimated and Actual Expenditure—continued.

HEADS AND SUB-HEADS.	Estimated.	Actual.	Excess.	Saving.	SUPPLEMENTARY PROVISION.		REMARKS.
					No. of S.W.	Amount.	
General Estimates—continued.	£	£ s. d.	£ s. d.	£ s. d.		£	
CUSTOMS—continued.							
SPECIAL EXPENDITURE.							
32. Fire Extinguishers	75	57 11 6	... ..	17 8 6	...	...
33. Statistical Filing Cabinets ... ..	...	35 11 0	35 14 0	...	14	36	
Total	£ 75	93 5 6	35 14 0	17 8 6	...	36	
		Less Saving	17 8 6				
		Nett Excess	18 5 6				
HEAD 13.							
EDUCATION.							
Personal Emoluments	125,111	120,724 11 1	...	4,386 8 11	9,13	285	Delay in filling vacancies.
Less Reimbursements by Native Administrations	1,502	648 7 2	853 12 10	...	...	...
Nett Total, Personal Emoluments £	123,609	120,076 3 11	853 12 10	4,386 8 11	...	285	
OTHER CHARGES:—							
54. Passages	7,124	6,079 7 7	...	1,044 12 5	...	...	Delay in filling vacancies.
55. Transport; Monthly Allowances	1,230	1,166 13 3	...	63 6 9	...	...
56. do. Mileage, Hire and Carriers	2,900	3,182 7 10	282 7 10	...	9, 15	850	Underestimated.
57. Transport; Materials and Stores	81	67 12 5	...	13 7 7	...	...
58. Transport; Railway	3,600	3,480 17 2	...	119 2 10	...	...
59. Telephone	510	476 14 9	33 14 9	...	...	...
60. Telegraph	250	227 3 6	...	22 16 6	...	...
61. Stationery ... ..	...	20 13 1	...	3 6 11	...	...

59. Materials and Stores	2,900	3,182 7 10	282 7 10					
Railway	81	67 12 5						
Traveling Allowances	3,600	3,480 17 2			13 7 7	9, 15	850	Underestimated.
		954 14 9	954 14 9		119 2 10			
60. Telephones	510	488						
61. Stationery	250	227 3 6			22 10 0			
62. Office Books and Periodicals	33	29 13 1			3 6 11			
63. Contingencies	40	28 15 8			11 4 4			
64. Expenses of Translation Bureaux	100	24 19 4			75 0 8			
65. Uniforms for Messengers	40	34 13 6			5 6 6			
66. School Material, Kaduna School	30	29 19 3			9 0 9			
67. School Material, Jos School	30	26 5 8			3 11 1			
68. The College, Kaduna: Up-keep (including Food, Clothing, Lighting, etc.), Equipment, Transport and Minor Works	1,690	1,493 18 2			196 1 10			
69. Grants-in-Aid to Assisted Schools	85,300	96,214 15 0	10,914 15 0			8	11,000	Additional assistance.
70. Building Grants and Permanent Equipment	750	400 0 0			350 0 0			
71. Grants for Supervisors	3,920	3,917 12 9			2 7 3			
72. Expenses of Non-Official Members of Boards and Text Book Committee	75	179 10 0	104 10 0			15, 23	105	
73. Empire Day Celebrations	175	155 9 10			19 10 2			
74. Books, Maintenance and Equipment for Government Day Schools	675	528 18 1			146 1 11			
75. Upkeep of Libraries	90	56 2 8			33 17 4			
76. Inter-School Sports	25	21 5 10			3 11 2			
77. Cooks, Caretakers and Groundsmen	381	282 15 8			98 4 4			
78. Labourers including Watchmen	240	197 10 7			42 9 5			
79. Lectureships (including Fees and Equipment for Evening and Continuation Classes)								
80. King's College: Upkeep including Food, etc., Equipment and Minor Works	1,700	1,702 12 1	2 12 4			15	40	
81. Printing Examination Papers	100	55 17 7			44 2 5			
82. Conferences and Courses for Government and Mission Teachers	120	97 17 3			22 2 9			
83. Queen's College: Upkeep (including Food, etc.), Equipment and Minor Works	110					15	30	
84. Middle Schools: Upkeep including Food, Lighting, etc., Equipment and Minor Works	2,400	2,565 1 9	165 1 9			15, 17	200	
85. Elementary Training Centres: Upkeep including Food, Lighting, etc., Equipment and Minor Works	1,400	1,203 7 7			196 12 5			
Carried forward	£ 115,364	125,376 2 5	12,450 19 6		2,438 17 1		13,225	

Financial Return No. 3—Estimated and Actual Expenditure—continued.

HEADS AND SUB-HEADS.	Estimated.			Actual.			Excess.			Saving.			SUPPLEMENTARY PROVISION.		REMARKS.
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	No. of S.W.	Amount.	
General Estimates—continued.	£			£			£			£				£	
EDUCATION—contd.															
Brought forward ...	115,361			125,376	2	5	12,150	19	6	2,438	17	1	...	13,225	
86. Domestic Science Centre: Up-keep and Equipment ...	50			19	19	3	...			0	9	9	...		
87. Higher College, Yaba: Upkeep (including Food, etc.), Equipment and Minor Works ...	1,750			1,720	13	9	...			29	6	3	...		
88. Allowance to Wood Carving Instructor ...	12			12	5	0	0	5	0	...			23	1	
89. Fees for Art Teachers at King's College ...	90			87	0	0	...			3	0	0	...		
90. Electric Light and Power ...	690			812	16	9	122	16	9	...			17, 23	123	Underestimated.
91. Agricultural Education ...	...			...			...			...			8	100	
Total, Other Charges ...	£ 117,956			128,058	17	2	12,571	1	3	2,471	4	1	...	13,419	
Less Reimbursement in respect of Item 90 ...	690			812	16	9	...			122	16	9	...		
Nett Total, Other Charges ...	£ 117,266			127,246	0	5	12,571	1	3	2,591	0	10	...	13,419	
SUMMARY.															
Personal Emoluments ...	123,609			120,076	3	11	853	12	10	1,386	8	11	...	285	
Other Charges ...	117,266			127,246	0	5	12,571	1	3	2,591	0	19	...	13,419	
Total ...	£ 240,875			247,322	1	4	13,427	11	1	6,980	9	9	...	13,731	
				Less Saving			6,980	9	9						
				Nett Excess			6,447	1	1						
SPECIAL EXPENDITURE.															
92. 1 Motor Lorry ...				213	0	0	213	0	0	...			8	350	Replacement of unserviceable vehicle.
93. Purchase of Cinematograph Projector and Sound Apparatus for use in censoring films including expenses of erection ...				...			...			...			10	16	
Total ...				213	0	0	213	0	0	...					
AGRICULTURAL EDUCATION.															
94. Transport; Mileage, Hire and Carriers ...				24	13	3	24	13	3	...			13	30	Introduction of Agricultural Education in Nigeria.
				0	17	10	0	17	10	...			13	15	
95. Transport; Railway ...				4	10	4	4	10	4	...			13	5	
96. Stationery ...				7	2	2	7	2	2	...			13	14	
97. School ...				...			...			...			13	31	
98. Tools, Seeds, etc. ...				14	14	4	14	14	4	...			13	15	
99. Working Suits for 30 Teachers ...				13	18	3	13	18	3	...			13	20	
				...			...			...			13	25	

... and Sound Apparatus for use in censoring films including expenses of erection

Total ... £

213 0 0

213 0 0

10

16

366

350

Replacement of unserviceable vehicle.

AGRICULTURAL EDUCATION.

94. Transport: Mileage, Hire and Carriers	24 13 3	24 13 3	13	30
95. Transport: Railway	0 17 10	0 17 10	13	15
96. Stationery	4 10 4	4 10 4	13	5
97. School Materials	7 2 2	7 2 2	13	14
98. Tools, Seeds, etc. ... ..	...	...	13	31
99. Working suits for 30 Teachers	14 14 4	14 14 4	13	15
100. Hostel Charges	13 18 3	13 18 3	13	20
101. Labour	4 15 7	4 15 7	13	25
102. Preparation of Text Books	188 19 4	188 19 4	19	345
Total £	472 11 1	472 11 1	...	866

Introduction of Agricultural Education in Nigeria.

Excess ... 472 11 1

HEAD 14.

FORESTRY.

Personal Emoluments	49,795	47,266 4 0	2,528 16 0	60
Less Reimbursement by Benin Native Administration	1,552	1,064 1 1	487 18 11	...
Total £	48,243	46,202 2 11	2,528 16 0	60

Delay in filling vacancies.

OTHER CHARGES:—

23. Passages	2,400	2,371 18 5	28 1 7	...
24. Transport: Monthly Allowances	329	260 8 6	59 11 6	...
25. Transport: Mileage, Hire and Carriers	1,940	2,150 15 5	210 15 5	9, 11 300
26. Transport: Materials and Stores	20	15 0 2	4 19 10	...
27. Transport: Railway	1,500	2,067 18 6	567 18 6	17 650
28. Travelling Allowances ... ..	...	973 18 6	973 18 6	9 1,500
29. Telephones	265	261 0 10	3 19 2	...
30. Stationery	80	119 18 10	39 18 10	13 40
31. Periodicals	30	25 4 0	4 16 0	...
32. Library	5	4 4 10	0 15 2	...
33. Contingencies	20	56 15 7	36 15 7	13 45
34. Uniforms for Subordinate Staff	200	198 6 4	1 13 8	...
35. Camp Equipment	135	130 3 0	4 17 0	...
36. Tools, Seeds, Books and Instruments	100	133 5 2	33 5 2	13 60
37. Labour for upkeep of Government Plantations and for Forest Reserves	1,958	1,427 8 1	530 11 11	16 300
Carried forward £	8,973	10,196 6 2	1,862 12 0	639 5 10 2,985

Underestimated. Restoration of travelling allowance.

Financial Return No. 3—Estimated and Actual Expenditure—continued.

HEADS AND SUB-HEADS.	Estimated.	Actual.	Excess.	Saving.	SUPPLEMENTARY PROVISION.		REMARKS.
					No. of S.W.	Amount.	
General Estimates—continued.	£	£ s. d.	£ s. d.	£ s. d.	...	£	
FORESTRY—continued.							
Brought forward ...	8,973	10,196 6 2	1,862 12 0	639 5 10	...	2,985	
38. Labour for Working Plan ...	400	...	...	400 0 0	...	...
39. Labour for Anti-desiccation Measures, Northern Provinces	75	11 3 9	...	63 16 3	...	...
40. Labour for Botanic Gardens ...	200	200 0 0	...	...	...	...
41. Surveys and Demarcation of Forest Reserves ...	200	740 12 3	540 12 3	...	13, 14	650	Re-allocation of expenditure.
42. Surveys, Anti-desiccation Measures, Northern Provinces	100	39 15 9	...	60 4 3	...	...
43. Purchase, Maintenance and Hire of Canoes ...	400	277 14 4	...	122 5 8	...	...
44. Upkeep of Motor Vans ...	50	24 16 1	...	25 3 11	...	...
45. Sylviculture ...	1,000	925 1 0	...	74 19 0	13	300	
46. Collection and distribution of Specimens of Timber and other Forest Products ...	25	105 5 10	80 5 10	...	12, 15	96	Underestimated.
47. Forest Products Investigations	25	25 0 0	...	...	...	...
Total, Other Charges ...	£ 11,448	12,545 15 2	2,483 10 1	1,385 14 11	...	4,031	
SUMMARY.							
Personal Emoluments ...	48,243	46,202 2 11	487 18 11	2,528 16 0	...	60	
Other Charges ...	11,448	12,545 15 2	2,483 10 1	1,385 14 11	...	4,031	
Total ...	£ 59,691	58,747 18 1	2,971 9 0	3,914 10 11	...	4,091	
			Less Excess	2,971 9 0			
			Nett Saving	943 1 11			
SPECIAL EXPENDITURE.							
48. Special Equipment for Specialist Officers ...	25	19 12 6	...	5 7 6	...	...
49. Timber Exploitation:—							
(a) Transport; Mileage, Hire and Carriers ...	1,500	1,162 17 10	...	337 2 2	...	...
(b) Tools, Seeds, etc. ...	50	39 0 1	...	10 19 11	...	...
(c) Enumeration ...	1,050	807 0 8	...	242 19 4	...	...
(d) Survey and Demarcation ...	750	518 8 6	...	231 11 6	...	...
(e) Cadet Transport ...	400	303 9 5	130 7 4	...	...	...
(f) Sylviculture ...	325	455 7 4	...	...	8	1,500	
(g) Investigation ...	...	237 15 0	237 15 0	...	...	...
50. Nigerian Timber Tests in the United Kingdom	...	...	639 10 10	...	12,16,23	640	
... of Franco-British	...	639 10 10	...	...	13	75	

(e) Canal Transport	400	303 9 5	...	242 19 4	...	...
(f) Sylviculture	325	455 7 4	130 7 4	231 11 6	...	...
(g) Investigation						
50. Nigerian Timber Tests in the United Kingdom		237 15 9	237 15 9	...	8	1,500
51. Expenses of Franco-British Forestry Commission		639 10 10	639 10 10	...	12,16,23	640
52. Temporary Buildings		20 1 0	20 1 0	...	13	75
Total £	4,500	4,487 19 11	1,027 14 11	1,039 15 0	...	2,215

Less Excess 1,027 14 11
 Nett Saving 12 0 1

HEAD 15.

GEOLOGICAL SURVEY.

Personal Emoluments	11,613	10,798 14 10	...	814 5 2	...	...
Less Reimbursements by Native Administrations	3,559	2,220 6 6	1,338 13 6	...	...	...
Nett Total, Personal Emoluments £	8,054	8,578 8 4	1,338 13 6	814 5 2	...	...

OTHER CHARGES:--

16. Passages	800	919 17 6	119 17 6	...	22	130	Underestimated.
17. Transport; Monthly Allowances	62	31 17 11	...	30 2 1	...	...
18. Transport; Mileage, Hire and Carriers	535	580 13 2	45 13 2	...	9	120	
19. Transport; Materials and Stores	10	2 1 0	...	7 19 0	...	...
20. Artisans at various rates	400	171 3 4	...	228 16 8	...	...
21. Labour	300	155 16 10	...	144 3 2	...	...
22. Railway Transport	600	719 12 0	119 12 0	...	23	120	Underestimated.
23. Travelling Allowances ... ..	...	191 3 3	191 3 3	...	9	250	Restoration of travelling allowance.
24. Telephones	29	23 12 0	...	0 8 0	...	...
25. Books, Periodicals and Maps	30	25 19 0	...	4 1 0	...	...
26. Stationery	20	19 10 4	...	0 9 8	...	...
27. Contingencies	5	10 16 9	5 16 9	...	13	6	
28. Instruments, Equipment, Apparatus and Drawing Materials	113	74 19 3	...	38 0 9	...	...
29. Publication Charges	35	...	...	35 0 0	...	...
30. Upkeep of Motor Lorries	220	162 6 9	...	57 13 3	...	...
31. Upkeep of Museum	25	21 9 1	...	3 10 11	...	...
32. Outfit Allowances ... ..	...	50 0 0	50 0 0	...	15	50	
33. Camp Equipment ... ..	...	46 18 2	...	...	...	50	Reimbursed for new appointment.
Total, Other Charges £	3,184	3,212 16 4	579 0 10	550 4 6	...	726	
Less Reimbursements by Native Administrations	400	196 5 10	203 14 2	...	...	...
Nett Total, Other Charges £	2,784	3,016 10 6	782 15 0	550 4 6	...	726	

Financial Return No. 3—Estimates and Actual Expenditure—continued.

HEADS AND SUB-HEADS.	Estimated.	Actual.	Excess.	Saving.	SUPPLEMENTARY PROVISION.		REMARKS.
					No. of S.W.	Amount.	
General Estimates—continued.	£	£ s. d.	£ s. d.	£ s. d.		£	
GEOLOGICAL SURVEY—continued.							
SUMMARY.							
Personal Emoluments	8,054	8,578 8 4	1,338 13 6	814 5 2	...	...
Other Charges	2,784	3,016 10 6	782 15 0	550 4 6	...	726	
Total ... £	10,838	11,594 18 10	2,121 8 6	1,364 9 8	...	726	
		Less Saving	1,364 9 8				
		Nett Excess	756 18 10				
HEAD 16.							
HARBOUR:							
Personal Emoluments	6,824	6,303 0 4	...	520 19 8	14, 16	129	
19. Passages	300	198 18 0	...	101 2 0	16	47	
20. Transport: Monthly Allowances	30	99 7 1	69 7 1	...	24	70	
21. do. Mileage, Hire and Carriers	43	54 18 4	11 18 4	...	9, 23	12	
22. Transport; Railway	150	150 2 1	0 2 1	...	23	1	
23. Travelling Allowances ... ..	...	18 11 6	18 11 6	...	9	50	
24. Telephones	89	84 16 9	...	4 3 3	...	...
25. Stationery	10	8 18 2	...	1 1 10	...	...
26. Contingencies	20	10 13 4	...	9 6 8	...	...
27. Uniforms	10	8 5 7	...	1 14 5	...	...
28. Drawing Materials and Survey Instruments	40	27 13 6	...	12 6 6	...	...
29. Towage Charges	300	300 0 0	...	...	...	...
30. Consulting Engineers' Fees and Expenses...	400	351 18 7	...	48 1 5	...	...
31. Labour—Maintenance and Minor Repairs	7,030	7,838 1 11	808 1 11	...	11	1,300	
32. Stores and Materials—Maintenance and Minor Repairs ...	4,172	4,440 1 5	268 1 5	...	11	400	} Provision of stone from Aro Quarry for special works.
33. Coal, Wood and Oil Fuel	1,193	1,619 8 3	426 8 3	...	11, 16	450	
34. Repairs to Rolling Stock	400	362 17 7	...	37 2 5	...	...
34a. Outfit Allowances... ..	...	50 0 0	50 0 0	...	21	50	
Total... .. £	21,011	21,927 12 5	1,652 10 7	735 18 2	...	2,509	
		Less Saving	735 18 2				
		Nett Excess	916 12 5				

SPECIAL EXPENDITURE.							
35. Repairs to Customs Wharf, Lagos	3,800	1,458 3 3	...	2,341 16 9	...	...
36. Replenishment of West Mole ...	1,700	1,471 0 10	...	228 19 2	...	...
37. Repairs to Pontoon "Saxon Noble"	480	480 0 0	...	...	...	500	
38. Repairs to East Mole Wharf ... ..	...	372 17 8	372 17 8	...	8	500	
39. Repairs to West Mole Wharf ... ..	...	439 2 7	439 2 7	...	6	...	
40. Strengthening of East Mole Northwards ... ..	...	4,337 1 1	4,337 1 1	...	8	7,000	
41. Removal of Silt from Marina	...	166 2 6	166 2 6	...	9	250	

Total...	£ 21,011	21,927 12 5	1,052 10 7	735 18 2	21	450
		Less Saving	735 18 2			50
		Nett Excess	916 12 5			2,509

SPECIAL EXPENDITURE.

35. Repairs to Customs Wharf, Lagos	3,800	1,458 3 3	...	2,341 16 9	...	...
36. Replenishment of West Mole ...	1,700	1,471 0 10	...	220 10 2	...	...
37. Repairs to Pontoon "Saxon Noble" ...	480	480 0 0	...	...	...	...
38. Repairs to East Mole Wharf ...	...	372 17 8	372 17 8	...	8	500
39. Repairs to West Mole Wharf ...	...	439 2 7	439 2 7	...	8	500
40. Strengthening of East Mole Northwards ...	...	4,337 1 1	4,337 1 1	...	8	7,000
41. Removal of Silt from Marina Foreshore ...	...	166 2 6	166 2 6	...	9	250
42. Emergency Replenishment of East Mole ...	...	2,944 7 10	2,944 7 10	...	11	3,000
43. Reclamation of the Cance Harbour Hollow on the Eastern Foreshore ...	...	165 19 3	165 19 3	...	13	250
Total... .. £	5,980	11,831 15 0	8,425 10 11	2,570 15 11	...	11,500
		Less Saving	2,570 15 11			
		Nett Excess	5,851 15 0			

HEAD 17.

JUDICIAL.

Personal Emoluments ...	41,983	39,871 15 0	...	2,114 5 0
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SUPREME COURT.

29. Passages ...	677	665 16 5	...	11 3 7
30. Transport: Monthly Allowances	60	65 9 10	5 9 10	...	16	18
31. Transport: Mileage, Hire and Carriers ...	60	69 6 0	9 6 0	...	16	30
32. Transport: Materials and Stores	10	3 5 5	...	6 14 7	...	...
33. Transport: Railway ...	150	101 3 2	...	48 16 10	...	...
34. Travelling Allowances ...	...	...	...	...	...	...
35. Telephones ...	210	161 19 1	...	48 0 11	...	...
36. Stationery ...	120	192 17 4	72 17 4	...	13	80
37. Contingencies ...	40	28 12 2	...	11 7 10	...	...
38. Libraries ...	150	72 19 0	...	77 1 0	...	...
39. Crown Witnesses' Expenses ...	100	115 1 3	15 1 3	...	16	25
40. Remission of Fines and Refund of Summons Fees ...	200	128 6 3	...	71 13 9	...	...
41. Fees for Summons (service, etc.)	1,220	1,311 8 3	91 8 3	...	16	1,400
42. Counsel for Accused ...	50	2 2 0	...	47 18 0	...	...
43. Counsel for Appellant in West African Court of Appeal ...	50	5 3 0	...	44 15 0	...	...
Carried forward £	45,083	42,795 6 2	191 2 8	2,481 16 6	...	553

Financial Return No. 3—Estimated and Actual Expenditure—continued.

HEADS AND SUB-HEADS.	Estimated.	Actual.	Excess.	Saving.	SUPPLEMENTARY PROVISION.		REMARKS.
					No. of S.A.V.	Amount.	
General Estimates—continued.	£	£ s. d.	£ s. d.	£ s. d.		£	
JUDICIAL—Continued.							
Brought forward ...	45,083	42,795 6 2	191 2 8	2,481 16 6	...	558	
41. Allowance to Interpreters ...	10	19 12 0	9 12 0	...	11	10	
45. Clerical Assistance ...	525	582 6 3	57 6 3	...	15	60	
46. Inquests ...	660	545 4 0	...	111 16 0	...	...
47. Labour ...	80	93 10 8	13 10 8	...	16	15	
48. Uniforms for Messengers ...	10	9 1 9	...	0 18 3	...	...
49. Subsistence Allowance for Judges attending the West African Court of Appeal ...	265	222 12 0	...	42 8 0	...	...
PROTECTORATE COURT.							
50. Passages ...	1,350	983 7 2	...	366 12 10	...	...
51. Transport: Monthly Allowances ...	180	55 1 1	...	124 18 8	...	...
52. do. Mileage, Hire and Carriers ...	2,000	1,979 17 11	...	20 2 1	9	500	
53. Transport: Materials and Stores ...	50	7 0 0	...	43 0 0	...	...
54. do. Railway ...	1,400	1,757 15 2	357 15 2	...	16	700	Underestimated.
55. Travelling Allowances ...	...	612 10 0	612 10 0	...	9	1,000	Restoration of travelling allowance.
56. Telephones ...	265	289 8 6	24 8 6	...	12, 14	25	
57. Stationery ...	250	263 10 11	13 10 11	...	16	30	
58. Contingencies ...	50	23 12 10	...	26 7 2	...	...
59. Libraries ...	60	98 6 5	38 6 5	...	13, 18	55	
60. Crown Witnesses' Expenses ...	700	895 9 6	195 9 6	...	12	200	Underestimated.
61. Remission of Fines and Refund of Summons Fees ...	150	57 16 0	...	92 4 0	...	...
62. Fees for Summonses (service, etc.) ...	1,000	972 2 3	...	27 17 9	23	13	
63. Counsel for Accused ...	250	276 12 9	26 12 9	...	12, 16	100	
64. Allowances to Interpreters ...	50	37 11 6	...	12 5 6	15	10	
65. Clerical Assistance ...	60	80 4 0	20 4 0	...	13	80	
66. Inquests ...	1,400	1,928 19 5	528 19 5	...	11, 17, 18	600	Underestimated.
67. Labour ...	150	118 8 1	...	31 11 11	...	...
68. Uniforms for Messengers ...	22	12 8 1	...	9 11 11	...	...
Total ...	£ 50,020	54,747 17 8	2,122 8 3	3,391 10 7	...	3,981	
			Less Excess	2,122 8 3			
				1,272 2 4			
SPECIAL.							
69. Purchase of Dictaphone ...	...	378 11 4	378 11 4	...	13	403	
		Excess	378 11 4				
HEAD 18:							
LAND AND SURVEY.							
Personal Emoluments ...	47,698	45,869 1 9	...	1,828 18 3	...	...
Less Reimbursement by Lagos Executive Development Board	1,455	1,074 9 8	380 10 4	...	...	...
Net Total Personal Em. ...	46,243	44,794 12 1	389 10 4	1,828 18 3	...	...

Total	£	56,020	54,747 17 8	2,122 8 3	3,394 10 7	...	3,981
				Less Excess	2,122 8 3		
					1,272 2 4		
SPECIAL.							
69. Purchase of Dictaphone ...	...	...	378 11 4	378 11 4	...	13	403
HEAD IS.							
LAND AND SURVEY.							
Personal Emoluments ...	...	47,698	45,869 1 9	...	1,828 18 3	...	...
Less Reimbursement by Lagos Executive Development Board	...	1,455	1,074 9 8	380 10 4	...	...	...
Nett Total, Personal Emoluments £	...	46,243	44,794 12 1	380 10 4	1,828 18 3	...	...
OTHER CHARGES :							
35. Passages ...	...	2,400	1,962 11 1	...	437 8 11	...	...
36. Transport: Monthly Allowances	...	432	376 0 4	...	55 19 8	...	...
37. " " Mileage, Hire and Carriers ...	...	640	699 4 0	59 4 0	...	15	200
38. Transport: Materials and Stores	...	150	173 2 3	23 2 3	...	15	75
39. Transport: Railway ...	...	2,100	2,295 2 10	195 2 10	...	21	200
40. Travelling Allowances ...	...	...	945 16 9	945 16 9	...	9	1,000
41. Telephones ...	...	298	280 0 4	...	17 19 8	...	...
42. Stationery ...	...	150	149 6 7	...	0 13 5	...	...
43. Text Books and Periodicals ...	...	25	17 12 10	...	7 7 2	...	...
44. Pupils and Apprentices ...	...	252	159 5 0	...	92 15 0	...	...
45. Lower Subordinate Staff ...	...	5,600	5,306 11 8	...	293 8 1	...	...
46. Contingencies ...	...	30	17 13 4	...	12 6 8	...	...
47. Provident Funds: Bonus, etc. ...	...	106	52 16 0	...	53 1 0	...	...
48. Instruments, Tools, Beacons, Stores, Tents and Camp Equipment, Maintenance Stores and Kerosene ...	...	550	589 8 6	39 8 6	...	15	100
49. Drawing Materials and Stores ...	...	220	195 17 10	...	24 2 2	...	...
50. Meteorological Equipment ...	...	125	168 16 0	...	16 1 0	...	...
51. Uniforms ...	...	60	57 12 10	...	2 7 2	...	...
52. Map Reproduction and Printing ...	...	600	584 8 0	...	15 12 0	9	75
53. Upkeep of Motor Lorries ...	...	350	143 5 8	...	203 14 4	...	...
53a. Advertisement Fees ...	...	...	10 1 3	10 1 3	...	11	50
Total, Other Charges ...	£	14,088	14,124 13 1	1,272 15 7	1,236 2 6	...	1,709
Less Reimbursement ...	...	231	124 18 0	106 1 0	...	...	...
Nett Total, Other Charges	£	13,857	13,999 15 1	1,378 17 7	1,236 2 6	...	1,700
SUMMARY.							
Personal Emoluments ...	...	46,243	44,794 12 1	380 10 4	1,828 18 3	...	...
Other Charges ...	...	13,857	13,999 15 1	1,378 17 7	1,236 2 6	...	1,707
Total ...	£	60,100	58,794 7 2	1,759 7 11	3,065 0 9	...	1,707
				Less Excess	1,759 7 11		
				Nett Saving	1,305 12 10		

Undere-estimated.
Restoration of travelling allowance.

Financial Return No. 3—Estimated and Actual Expenditure—continued.

HEADS AND SUB-HEADS.	Estimated.	Actual.	Excess.	Saving.	SUPPLEMENTARY PROVISION.		REMARKS.
					No. of S.W.	Amount.	
General Estimates—continued.	£	£ s. d.	£ s. d.	£ s. d.		£	
LAND AND SURVEY—continued.							
SPECIAL EXPENDITURE.							
54. Land Acquisition	1	550 6 6	549 6 6	....	12 18	551	Balance due in respect of land acquired for extension of Native Reserves at Molyko and acquisition of land for Obetia Divisional Headquarters.
55. Yaba Development Scheme ...	2,300	2,271 3 10	...	28 16 2	...	...
56. Purchase of Guillotine ... ..	...	147 10 0	147 10 0	...	13	150	
57. Lagos Executive Development Board Reallocation of Recurrent Expenditure ... ..	...	28,116 0 0	28,116 0 0	...	17	28,116	
Total	£ 2,301	31,085 0 4	28,812 16 6	28 16 2	...	28,817	
		Less Saving	28 16 2				
		Nett Excess	28,784 0 4				
HEAD 19.							
LEGAL.							
Personal Emoluments	8,393	6,829 4 8	...	1,563 15 4	...	...	Transfer and delay in filling vacancies.
Less Railway Reimbursements ...	590	500 0 0	...	...	...	...
Nett Total, Personal Emoluments	7,893	6,329 4 8	...	1,563 15 4	...	...
OTHER CHARGES:—							
11. Passages	190	268 0 3	...	221 19 9	...	...
12. Transport; Monthly Allowances	6	5 13 10	...	0 6 2	...	...
13. Mileage, Hire and Carriers	100	50 18 10	...	49 7 2	9	50	
14. Transport; Materials and Stores	5	0 2 8	...	1 17 1	...	...
15. " Railway	150	451 11 2	4 11 2	...	23	5	
16. Travelling Allowances, ... ..	...	25 12 6	25 12 6	...	9	75	
17. Telephones	155	123 0 2	...	31 19 10	...	...
18. Stationery	15	14 11 6	...	0 8 6	...	...
19. Contingencies	7	4 17 1	...	2 2 8	...	...
20. Messengers' Uniforms	7	4 13 8	...	2 6 4	...	...
21. Expenses in connexion with Crown Cases	110	165 3 0	55 3 0	...	17	60	
22. Library	100	80 12 1	...	19 7 11	...	...
Total	1,145	1,197 17 0	85 6 8	332 9 8	...	190	
SUMMARY.							
Personal Emoluments	7,893	6,329 4 8	...	1,563 15 4	...	...
Other Charges	1,145	1,197 17 0	85 6 8	332 9 8	...	190	
Total	£ 9,338	7,527 1 8	85 6 8	1,896 5 0	...	190	
		Less Excess	85 6 8				
		Nett Saving	1,810 18 4				
HEAD 20.							

20. Contingencies	15	14	11	6	...	0	8	6	...	...
21. Messengers Uniforms	7	4	17	4	...	2	2	8	...	...
Expenses in connexion with Crown Cases	7	4	13	8	...	2	6	4	...	...
22. Library	110	165	3	0	55	3	0	...	...	...
Total	100	80	12	1	...	...	...	...	17	60
	1,445	1,197	17	0	85	6	8	332	9	8

Personal Emoluments	7,893	6,329	4	8	...	1,503	13	4	...	...
Other Charges	1,445	1,197	17	0	85	6	8	332	9	8
Total	9,338	7,527	1	8	85	6	8	1,896	5	0
					Less Excess	85	6	8		
					Nett Saving	1,810	18	1		

HEAD 20.
MARINE.

65. Personal Emoluments	102,586	101,258	3	8	...	1,327	16	4	19	485	
66. Passages	5,000	5,170	2	2	170	2	2	...	22	171 Underestimated.	
67. Transport; Monthly Allowances	113	127	5	9	14	5	9	...	19,22	15	
67. " Mileage, Hqs and Carriers	160	269	10	11	109	10	11	...	16,19,22	110 Underestimated.	
68. Transport; Materials and Stores	50	91	6	11	41	6	11	...	16,19,22	42	
69. " Railway	609	593	19	6	...	6	0	6	19	30	
70. Travelling Allowances	...	159	4	6	159	4	6	...	9	250 Restoration of travelling allowance.	
71. Telephones	900	887	18	7	...	12	1	5	...	...
72. Pilotage of Inland Waters	10	11	13	8	1	13	8	...	19	3	
73. Contingencies	25	9	6	6	...	15	13	6	...	...
74. Stationery	280	303	14	9	23	14	9	...	17	30	
75. Periodicals	35	40	7	8	5	7	8	...	22	6	
76. Uniform and Tailoring Materials	500	467	7	3	...	32	12	9	...	...
77. Labour	21,200	19,496	3	7	...	1,703	16	5	...	...
78. Maintenance of Stores and Materials	19,400	18,613	8	2	...	786	11	10	17	200	
79. Berthing Gangs	903	899	18	2	...	3	1	10	...	...
80. Boats' Crews	1,246	1,133	4	8	...	112	15	4	...	...
81. Opening and Maintenance of Waterways	2,000	1,821	8	0	...	178	12	0	...	...
82. Upkeep of Signal Stations, Buoys and Moorings	5,000	4,953	10	10	...	46	9	2	...	...
83. Upkeep of Minor Piers	250	188	17	3	...	61	2	9	...	...
84. Coal, Wood and Oil Fuel	39,000	39,117	10	3	117	10	3	...	17	1,000 Increased coal traffic.	
85. African Crews, Dredgers, Colliers, Tugs and small Craft	23,210	22,733	17	2	...	476	2	10	...	...
86. Personal Allowance to Quartermaster Birdie Jamide alias Bad	6	6	0	0	...	...	...	...	...	...
87. Marine Employees: Executive Shore Staff	1,272	1,220	5	6	...	51	14	6	...	...
88. Marine Employees: Engineering Shore Staff	5,890	5,377	19	10	...	512	0	2	...	...
89. Overtime	756	798	11	5	42	11	5	...	19	50	
90. Charting and Drawing Materials	200	161	5	11	...	33	14	1	...	...
91. Hire of Water Transport	30	12	9	0	...	17	11	0	...	...
92. Rent of Offices	98	98	0	0	...	...	...	...	...	...
93. Compensation	50	30	16	0	...	19	1	0	...	...
Carried forward	230,770	226,053	7	7	685	8	0	5,402	0	5	2,392

Financial Return No. 3—Estimated and Actual Expenditure—continued.

HEADS AND SUB-HEADS.	Estimated.	Actual.	Excess.	Saving.	SUPPLEMENTARY PROVISION.		REMARKS.
					No. of S.W.	Amount.	
General Estimates—continued.	£	£ s. d.	£ s. d.	£ s. d.		£	
MARINE—continued.							
Brought forward	230,770	226,053 7 7	685 8 0	5,402 0 5	..	2,392	
94. Allowance for Cashier's Short-ages	5	0 2 0	...	4 18 0	...	...
95. Allowances to Transport Agents and Market Masters	39	39 0 0	...	...	...	...
96. Turnstile Clerks for Ferry Service	183	181 0 0	...	2 0 0	...	...
97. Renewals to Dredgers	968	880 0 3	...	87 19 9	...	...
98. Subsidy to Messrs. Elder Dempster Lines, Ltd., for Cross River Transport Service	500	500 0 0	...	...	...	...
99. Electric Current and Light	1,800	1,786 2 0	...	13 18 0	...	...
100. Water Supply, Apapa Dockyard and Marine Vessels	2,000	2,671 1 0	671 1 0	...	22	672	Underestimated.
Total	236,265	232,110 12 10	1,356 9 0	5,510 16 2	...	3,064	
Less Reimbursements in respect of items 99 and 100	3,800	4,457 3 0	...	657 3 0	...	...
Nett Total	£ 232,465	227,653 9 10	1,356 9 0	6,167 19 2	...	3,064	
			Less Excess	1,356 9 0			
			Nett Saving	4,811 10 2			
SPECIAL EXPENDITURE.							
101. Buoyage Vessel "Dayspring"—Renewal of ceilings in hold and rebuilding of wireless Cabin	100	56 9 6	...	43 10 6	...	...
102. Apapa Dockyard Fence: Repairs and Completion	150	150 0 0	...	...	...	...
103. Forcados Wharf: Redecking	200	199 19 4	...	0 0 8	...	...
104. S.B. "Tortoise": Partial Replating	300	300 0 0	...	...	...	...
105. M.L. "Wuri": Replating	150	121 9 7	...	28 10 5	...	...
106. S.D. "Lady Clifford" part Reconditioning ... ..	...	939 19 8	939 19 8	...	8	3,000	
107. Tug "Vulcan"—Material for Reconditioning ... ..	...	1,848 18 6	1,848 18 6	...	8	3,000	
108. Light Buoys for Calabar: first instalment ... ..	...	55 13 10	55 13 10	...	13, 17	450	
109. Unserviceable Stores ... ..	...	441 3 3	441 3 3	...	17	100,000	See paragraph 18 (iii) of report.
110. Clearing Waterways ... ..	...	100,000 0 0	100,000 0 0	...	...	...
111. Marine Renewals Fund ... ..	...	...	...	...	...	...
Total	£ 900	106,601 10 9	105,773 12 4	72 1 7	...	109,025	
		Less Saving	72 1 7				
		Nett Excess	105,701 10 9				

60

1912

106. S.D. "Lady Clifford" part Re- conditioning	500	300 0 0	...	...	...	...	...
107. "Tug" "Vulcan"—Material for Re- conditioning	150	121 9 7	...	...	28 10 5	...	...
108. Light Buoys for Calabar: first Installation ... ..	...	939 19 8	939 19 8	...	...	8	3,000
109. Unserviceable Stores ... ..	...	1,848 18 6	1,848 18 6	...	...	8	3,000
110. Clearing Waterways ... ..	...	441 3 3	441 3 3	...	...	15 17	...
111. Marine Renewals Fund ... ..	...	100,000 0 0	100,000 0 0	...	...	17	100,000

See paragraph 18 (iii) of Report.

Total	£	900	106,601 10 9	105,773 12 4	72 1 7	...	109,025
Less Saving				72 1 7			
Nett Excess				105,701 10 9			

HEAD 21.

MEDICAL SERVICES.

Personal Emoluments	269,239	254,552 13 3	...	14,686 6 9	15,22	659
Less Reimbursements in respect of items 51 and 52 (£1,410) by Lagos Town Council, items 18, 19, 35, 57, 59 and 69-73 (£3,270) by Kano Native Administration; items 18, 19, and 35 (£1,360) by Katsina Native Administration; items 18, 58, 72 and 87 (£2,090) from Head 5, Air Service; items 70 and 72 (£236) by Herin Native Administration	8,366	4,457 3 1	3,908 16 11	...	...	...
Less Railway Reimbursement	9,878	9,878 0 0	...	...	...	...
Total	£	250,995	240,217 10 2	3,908 16 11	14,686 6 9	659

57. Passages	12,425	13,111 12 4	686 12 4	...	23	687	Underestimated.
98. Transport: Monthly Allowances	2,860	3,144 11 9	284 11 9	...	15	500	
99. do. Mileage, Hire and Carriers	4,750	5,861 0 9	1,111 0 9	...	9,15	1,150	Underestimated.
100. Transport: Materials and Stores	700	857 4 0	157 4 0	...	21,23	158	
101. do. Railway	9,300	10,107 14 11	807 14 11	...	22	850	Underestimated.
102. Travelling Allowances ... ..	...	704 9 2	704 9 2	...	9	800	Restoration of travelling allowance.
103. Telephones	2,325	2,330 10 9	5 10 9	...	23	6	
104. Camp Equipment	60	77 3 3	17 3 3	...	17,21	20	
105. Upkeep of Motor Vehicles	1,400	1,381 3 6	...	18 16 6	16	200	
106. Uniforms	700	601 17 6	...	98 2 6	...	...
107. Periodicals	125	168 3 10	43 3 10	...	13	90	
108. Upkeep of Libraries	70	54 2 9	...	15 17 3	...	...
109. Stationery	450	418 4 9	...	21 15 3	...	...
110. Contingencies	50	75 5 11	25 5 11	...	13	35	
111. Motor Ambulances	800	778 11 7	...	21 8 5	...	...
112. Lower Subordinate Staff	13,853	13,771 7 6	...	81 12 6	15	451	
Carried forward	£	49,868	53,443 4 3	3,842 16 8	267 12 5	4,947	

Financial Return No. 3—Estimated and Actual Expenditure—continued.

HEADS AND SUB-HEADS.	Estimated.	Actual.	Excess.	Saving.	SUPPLEMENTARY PROVISION.		REMARKS.
					No. of S.W.	Amount.	
General Estimates—continued.	£	£ s. d.	£ s. d.	£ s. d.		£	
MEDICAL SERVICES—continued.							
Brought forward ...	19,868	53,413 4 3	3,812 16 8	267 12 5		1,947	
(b) Medical.							
113. Maintenance and Supplies, Medical ...	15,500	16,060 1 0	560 1 0	...	8, 14, 17	2,220	Replenishment of stocks depleted in recent years.
114. Maintenance and Supplies, Surgical ...	5,000	5,907 3 8	907 3 8	...	8, 11	1,500	
115. Maintenance and Supplies, Navy ...	500	406 18 10	...	93 1 2	...	...
116. Maintenance and Supplies, Dental ...	150	137 6 0	...	12 14 0	...	...
117. Maintenance and Supplies, Hospital Equipment ...	5,000	6,168 3 1	1,168 3 1	...	11, 17, 18, 23	1,109	Replenishment of equipment depleted in recent years.
118. Maintenance and Supplies, Laundry ...	500	277 13 0	...	22 7 0	...	...
119. Hospital Diets ...	9,000	9,557 17 7	557 17 7	...	13	800	Underestimated.
120. Medical Comforts ...	400	138 9 1	...	261 10 11	...	...
121. Fuel, Light and Water Supplies ...	1,300	1,524 11 1	224 11 1	...	13	300	Underestimated.
122. Expeditionary Equipment ...	100	94 5 10	...	5 11 2	...	...
123. Outfit Allowances ...	410	407 10 0	...	2 10 0	13	90	
124. Expenses of Officers in England ...	500	2,166 19 5	1,666 19 5	...	13	2,000	Increase due to new appointments to fill vacancies.
125. Medical Examination of Officers in England ...	800	1,092 15 6	292 15 6	...	14, 23	293	
125a. Grants to Dentists for Mechanical Assistants ...	150	131 17 0	...	18 3 0	9	46	
126. Extra Dental and Medical Treatment ...	250	503 1 8	253 4 8	...	14, 20	300	
127. Retainer to Drs. Gray and Aitken ...	550	183 6 8	...	366 13 4	...	...
128. Subsistence Allowance to Female Nurses in the Northern Provinces ...	160	70 1 4	...	89 18 8	...	...
129. Maintenance and Supplies, Medical Training Centres ...	710	488 10 11	...	221 9 1	9	25	
130. Grant to Medical Missions ...	1,500	1,500 0 0	...	...	...	...
131. Infant and Maternity Welfare in the Country ...	900	875 2 1	...	24 17 11	...	...
(c) Laboratory.							
132. Labour ...	400	352 10 9	...	47 9 3	...	...
133. Upkeep of Laboratory Animals ...	350	352 19 2	2 19 2	...	23	3	
133a. Rabbits and Equipment for Anti-Rabid Purposes ...	130	117 10 4	...	12 9 8	...	...
134. Maintenance and Supplies, Laboratories ...	1,000	156 5 10	...	...	...	...
135. Yellow Fever Investigation ...	200	...	...	13 11 6	...	...
(d) Health.							
136. Equipment of Sanitary Training Centres ...	100	86 8 6	...	24 6 5	17, 23	184	Underestimated.
137. Epidemic Diseases—Medicines, Vaccines and Serum ...	500	875 13 7	375 13 7	...	...	...
...	500	1,183 0 0	683 0 0	25 0 0	...	...

133. Labour
 133a. Upkeep of Laboratory Animals
 Rabbits and Equipment for Anti-Rabic Purposes

	400	875 2 1		24 17 11		
	350	352 10 9		47 9 3		
	130	117 10 4	2 19 2		23	3
134. Laboratories	1,000					
135. Yellow Fever Investigation	200	156 5 10		12 9 8		
(d) Health.						
136. Equipment of Sanitary Training Centres	100	86 8 6		13 11 6		
137. Epidemic Diseases—Medicines, Vaccines and Sundries	900	875 13 7		24 6 5		
138. Disinfectants and Larvicides	1,000	1,183 6 3	183 6 3		17, 23	181
139. Investigations and Laboratory Supplies	25			25 0 0		
140. Sanitary Labour	20,000	18,966 8 2		1,033 11 10		
141. Tools and Appliances	1,000	1,115 15 6	115 15 6		22	120
142. Sanitary Improvements	400	311 1 4		88 18 8		
143. Infectious Diseases Hospitals: Temporary Buildings and Maintenance	300	198 16 4		101 3 8		
144. Infectious Diseases Hospitals: Equipment and Supplies	100	42 1 2		57 18 10		
145. Vaccination Expenses	4,800	4,985 18 3	185 18 3		23	186
146. Maintenance of Disinfectors	150	100 4 0		49 16 0		
147. Fees and Expenses of Medical Officers of Health and European Sanitary Superintendents for study courses	150	6 15 6		143 4 6		
148. Upkeep of Propaganda Unit	350	277 2 8		72 17 4		
149. Teaching Allowance to Assistant Medical Officer of Health, Lagos Town Council	30	55 0 0	25 0 0		9	25
Total	£ 124,433	131,171 16 8	9,923 11 10	3,184 15 2		14,148
Less Reimbursement in respect of item 135 by Rockefeller Foundation	200	156 5 10	13 14 2			
Less Reimbursement from Head 5, Air Services	685		685 0 0			
Less Railway Reimbursement	6,586	6,586 0 0				
Total	£ 116,962	124,429 10 10	10,652 6 0	3,184 15		14,148
SUMMARY.						
Personal Emoluments	250,995	240,217 10 2	3,908 16 11	14,686 6 9		659
Other Charges	116,962	124,429 10 10	10,652 6 0	3,184 15 2		14,148
Total	£ 367,957	364,647 1 0	14,561 2 11	17,871 1 11		14,807
			Less Excess	14,561 2 11		
			Nett Saving	3,309 19 0		

Underestimated.

Financial Return No. 3--Estimated and Actual Expenditure--continued

HEADS AND SUB-HEADS.	Estimated.	Actual.	Excess.	Saving.	SUPPLEMENTARY PROVISION.		REMARKS.
					No. of S.W.	Amount.	
<i>General Estimates--continued.</i>							
<i>MEDICAL SERVICES--continued.</i>							
<i>SPECIAL EXPENDITURE.</i>							
150.	11,125	10,719 10 10	...	718 9 2	9	450	
151. Special Sleeping Sickness, Survey Team	3,028	2,797 15 6	...	230 4 6	9	200	
152. Sleeping Sickness Service, Kano Emirate	2,284	2,284 16 1	0 16 1	...	9	100	
153. Sleeping Sickness Drugs	8,000	7,847 16 6	...	152 3 6	...	...
154. Anti-Plague measures	4,100	3,610 11 6	...	489 8 6	...	...
155. Dietetics Research	100	39 11 7	...	60 5 5	...	...
156. Motor Vehicles	850	493 11 3	...	356 8 9	...	...
157. Special Electrical and Hospital Equipment	550	189 6 8	...	360 13 4	...	...
158. Shuttering for Excavation of deep Trenches for Salgas ... ..	...	127 0 8	127 0 8	...	7	375	
159. Propaganda Unit ... ..	...	801 4 10	801 4 10	...	13	802	Equipment ordered for 1935-36 received in 1936-37.
160. Ruth's Steam Accumulator with Piping, etc. ... ..	...	...	...	...	15	700	
161. Electrolux Machines ... ..	...	270 0 0	270 0 0	...	15	270	For preservation of vaccine lymph.
Total	£ 30,341	29,175 8 5	1,199 1 7	2,367 13 2	...	2,897	
<i>Less Reimbursement in respect of item 152 by Kano Native Administration and in respect of item 153 by Native Administrations</i>	<i>5,834</i>	<i>6,222 10 3</i>	<i>...</i>	<i>388 10 3</i>	...	...
Total	£ 24,510	22,952 18 2	1,199 1 7	2,756 3 5	...	2,897	
			Less Excess	1,199 1 7			
			Nett Saving	1,557 1 10			
HEAD 23.							
MINES.							
Personal Emoluments	8,207	8,059 8 5	...	147 11 7	17	21	
12. Passages	755	504 6 6	...	250 13 6	...	...
13. Transport; Monthly Allowances	50	17 3 5	...	32 16 7	...	...
... ..	...	...	88 4 3	...	9	100	Underestimated.

				Less Excess	1,199 1 7			2,081	
				Nett Saving	1,557 1 10				
HEAD 22.									
MINES.									
	Personal Emoluments	8,207	8,059 8 5	...	147 11 7	17	21		
12.	Passages	755	504 6 6	...	250 13 6	...	...
13.	Transport; Monthly Allowances	50	17 3 5	...	32 16 7	...	...
14.	Transport; Mileage, Hire and Carriers	450	538 4 3	88 4 3	...	9	100	Underestimated.	
15.	Transport; Materials and Stores	3	0 4 8	...	2 15 4	...	...
16.	Transport; Railway	700	682 11 3	...	17 8 9	...	...
17.	Travelling Allowances ... ..	...	76 10 6	76 10 6	...	9,19	89	Restoration of travelling allowance.
18.	Telephones	100	86 9 9	...	13 10 3	...	...
19.	Stationery	75	72 6 2	...	2 13 9	...	...
20.	Purchase of Technical Books ...	5	4 16 7	...	0 3 5	17	25		
21.	Instruments and Tools	10	9 16 0	...	0 4 0	...	...
22.	Contingencies	10	15 2 9	5 2 9	...	10	7		
23.	Labour	30	10 5 10	...	19 14 2	...	...
24.	Provident Fund	36	28 8 7	...	7 11 5	...	...
25.	Upkeep of Museum	16	15 18 2	...	0 1 10	...	...
26.	Upkeep of Motor Lorries	170	69 4 1	...	100 15 11	...	...
	Total £	10,617	10,190 17 0	169 17 6	596 0 6	...	233		
				Less Excess	169 17 6				
				Nett Saving	426 3 0				
SPECIAL EXPENDITURE.									
27.	Purchase of one Motor Lorry ...	190	190 0 0	...	...	...	...
HEAD 23.									
MISCELLANEOUS.									
A.—CROWN AGENTS.									
1.	Commission and Insurance on Stores	3,500	4,664 9 4	1,164 9 4	...	22	1,165	Underestimated.	
2.	2½% Charge on initial Salaries of new Appointments	50	390 7 6	340 7 6	...	13,22	341		
2a.	Crown Agents charges for Postage all Departments ...	...	1,481 7 11	1,481 7 11	...	11,23	1,482	Omitted from estimates.
B.—TOWNSHIPS AND NATIVE ADMINISTRATIONS.									
3.	Grant-in-Aid, Lagos Town Council	20,000	20,000 0 0	...	...	...	...
4.	Grants to Townships, Northern Provinces	333	416 18 1	83 18 1	...	9,15,23	81		
5.	Conservancy services for Government Buildings in Townships, Southern Provinces	870	817 0 0	...	53 0 0	...	...
	Carried forward £	24,753	27,770 2 10	3,070 2 10	53 0 0	...	3,072		

Financial Return No. 3—Estimated and Actual Expenditure—continued.

HEADS AND SUB-HEADS	Estimated.	Actual.	Excess.	Saving.	SUPPLEMENTARY PROVISION.		REMARKS.
					No. of S.W.	Amount.	
General Estimates—continued.	£	£ s. d.	£ s. d.	£ s. d.		£	
MISCELLANEOUS—continued.							
Brought forward ...	21,753	27,770 2 10	3,070 2 10	53 0 0	...	3,072	
C.—BUSH ALLOWANCES.							
6. Allowances ...	7,000	9,514 15 3	2,514 15 3	...	9	3,000	Underestimated.
D.—INSTRUCTION OFFICERS.							
7. Selection and Instruction of Officers and Expenses of Officers in England ...	2,500	8,172 15 8	5,672 15 8	...	13	6,000	Large number of new appointments.
8. Languages, Instruction and Gratuities ...	2,500	1,085 10 3	...	1,414 9 9	...	...
9. Shorthand Gratuities ...	20	...	...	20 0 0	...	...
10. Examiners' Fees ...	70	108 10 0	38 10 0	...	22	50	
E.—GRANTS TO INSTITUTIONS OUTSIDE NIGERIA.							
11. Grant to Imperial Institute ...	1,400	1,400 0 0	...	...	...	...
12. Contribution to Colonial Agricultural Scholarship Scheme, (1934-35 to 1937-38) ...	704	704 0 0	...	...	...	...
13. Contribution to Colonial Veterinary Scholarship Scheme ...	380	380 0 0	...	...	...	...
14. Grant to Tropical Diseases Hospital ...	50	50 0 0	...	...	...	...
15. Contribution to Colonial Medical Fund (1936-37 to 1938-39) ...	300	300 0 0	...	...	...	...
16. Contribution to London School of Hygiene and Tropical Medicine (1936-37 to 1938-39) ...	500	...	...	500 0 0	...	...
17. Contribution to International Customs Bureau ...	14	13 12 2	...	0 7 10	...	...
18. Contribution to Colonial Service Clubs at Oxford and Cambridge ...	450	...	...	450 0 0	...	...
19. Contribution to Imperial Forestry Institute (1934-35 to 1938-39) ...	1,250	1,250 0 0	...	...	...	...
20. Contribution to Imperial College of Tropical Agriculture, Trinidad ...	1,200	1,200 0 0	...	...	...	...
21. Contribution towards Expenses of International Tin Committee ...	460	223 2 8	...	236 17 4	...	...
22. Contribution towards Expenses of Colonial Forest Resources Development Department ...	140	140 0 0	...	...	...	...
23. Expenses of Advisory Committee on Education in Crown Colonies ...	300	300 0 8	0 0 8	...	...	...
24. Grant to Aggrey House, London ...	250	250 0 0	...	...	...	...
25. Grant to International Association of Road Congresses ...	4	2 7 7	...	1 12 5	...	...

22.	Contribution towards Expenses of Colonial Forest Resources Development Department ...	140	140 0 0	...	...	...	...
23.	Expenses of Advisory Committee on Education in Crown Colonies	300	300 0 8	0 0 8	...	...	...
24.	Grant to Aggrey House, London	250	250 0 0	...	...	...	...
25.	Grant to International Association of Road Congresses ...	4	2 7 7	...	1 12 5	...	...
26.	Contribution to Colonial Agricultural Service Fund (1936-37 to 1940-41) ...	359	359 0 0	...	...	...	...
27.	Grant to Locust Control Committee of Economic Advisory Council (1936-37 to 1938-39) ...	136	136 0 0	...	...	...	...
28.	Contribution to Cocoa Research at Imperial College of Tropical Agriculture, Trinidad (1935-36 to 1939-40) ...	590	590 0 0	...	...	...	...
29.	Contribution to Entomological Research (1936-37 to 1940-41) ...	1,000	1,000 0 0	...	...	...	...
30.	Contribution to Imperial Agricultural Bureau (1931-35 to 1936-37) ...	850	850 0 0	...	...	...	...
31.	Contribution to Imperial Bureau of Mycology (1935-36 to 1939-40) ...	400	400 0 0	...	...	...	...
32.	Grant to International Tin Research and Development Scheme (1935 to 1938) ...	1,800	1,798 0 0	...	2 0 0	...	...
33.	Contribution to Institution of Civil Engineers (1933-34 to 1937-38) ...	10	10 0 0	...	...	...	...
34.	Contribution to Food and Entomological Research Services	60	44 0 0	...	16 0 0	...	...
35.	Grant to International Institute of African Languages and Cultures (1936-37 to 1940-41)	100	109 0 0	...	...	...	...
35a.	Contribution to Bureau of Hygiene and Tropical Diseases	...	400 0 0	400 0 0	...	8	100 Omitted from estimates.
F.—GRANTS TO LOCAL INSTITUTIONS.							
36.	Grant to Colonial Church, Lagos	100	100 0 0	...	...	...	...
37.	European Chaplains' Railway Passes ...	200	125 0 0	...	75 0 0	...	...
38.	Nigerian Boy Scouts Association	675	675 0 0	...	...	...	...
39.	Railway Passes for Organising Secretary of the Boy Scouts Association ...	100	...	...	100 0 0	...	...
Carried forward ... £		50,526	59,352 17 1	11,696 4 5	2,869 7 4	...	12,522

21. Contribution towards Expenses of International Tin Committee	1,200	1,200	0	0	...	...	...	...
	460	223	2	8	...	...	...	...
					236	17	4	...				
22. Contribution towards Expenses of Colonial Forest Resources Development Department ...	140	140	0	0	...	...	...	...
23. Expenses of Advisory Committee on Education in Crown Colonies	300	300	0	8	0	0	8	...				
24. Grant to Aggrey House, London	250	250	0	0	...	...	...	...
25. Grant to International Association of Road Congresses	4	2	7	7	...	1	12	5				
26. Contribution to Colonial Agricultural Service Fund (1936-37 to 1940-41) ...	350	350	0	0	...	...	...	...
27. Grant to Locust Control Committee of Economic Advisory Council (1936-37 to 1938-39) ...	136	136	0	0	...	...	...	...
28. Contribution to Cacao Research at Imperial College of Tropical Agriculture, Trinidad (1935-36 to 1939-40) ...	500	500	0	0	...	...	...	...
29. Contribution to Entomological Research (1936-37 to 1940-41)	1,000	1,000	0	0	...	...	...	...
30. Contribution to Imperial Agricultural Bureau (1934-35 to 1936-37) ...	850	850	0	0	...	...	...	...
31. Contribution to Imperial Bureau of Mycology (1935-36 to 1939-40) ...	400	400	0	0	...	...	...	...
32. Grant to International Tin Research and Development Scheme (1935 to 1938) ...	1,800	1,798	0	0	...	2	0	0				
33. Contribution to Institution of Civil Engineers (1933-34 to 1937-38) ...	10	10	0	0	...	...	...	...
34. Contribution to Food and Entomological Research Services	60	44	0	0	...	16	0	0				
35. Grant to International Institute of African Languages and Cultures (1936-37 to 1940-41)	100	100	0	0	...	...	...	...
35a. Contribution to Bureau of Hygiene and Tropical Diseases	...	400	0	0	400	0	0	8				
					...	...	400	Omitted from estimates.		
F.—GRANTS TO LOCAL INSTITUTIONS.												
36. Grant to Colonial Church, Lagos	100	100	0	0	...	...	...	...
37. European Chaplains' Railway Passes	200	125	0	0	...	75	0	0				
38. Nigerian Boy Scouts Association	675	675	0	0	...	...	...	...
39. Railway Passes for Organising Secretary of the Boy Scouts' Association	100	...	...	...	...	100	0	0
Carried forward ... £	50,526	59,352	17	1	11,696	4	5	2,869	7	4	...	12,522

Financial Return No. 3—Estimated and Actual Expenditure—continued.

HEADS AND SUB-HEADS.	Estimated.		Actual.		Excess.		Saving.		SUPPLEMENTARY PROVISION.		REMARKS.
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	No. of S. W.	Amount.	
General Estimates—continued:											
MISCELLANEOUS—continued.											
F.—GRANTS TO LOCAL INSTITUTIONS—continued.											
40. Maintenance of Reformatory, Yaba	1,000		1,000	0 0							
41. Maintenance of Public Recreative Ground, Lagos	100		100	0 0							
42. Upkeep of Gardens at Sokoto	60		59	17 3			0	2 0			
43. Leprosy Relief	2,700		2,689	9 11			10	10 1			
43a. Railway and other Transport for distinguished Visitors			163	7 0	163	7 0			2, 16	200	Provision for Railway and other transport for distinguished visitors.
G.—CHARITABLE.											
44. Charitable Grants, Southern Provinces	200		187	10 5			12	9 7			
45. Charitable Grants, Colony	100		101	0 11	1	0 11			23	5	
46. Repatriation of Unemployed Nigerians in Colony	100		42	11 6			57	5 6			
47. Care of Destitute Children, N.P.	5						5	0 0			
H.—COMPENSATION.											
48. For Loss of Horses	25						25	0 0			
49. For Tin Smelters of Lihuen-Dalma	27		26	15 0			0	5 0			
50. For Lands, Northern Provinces	15		14	19 5			0	0 7			
I.—MISCELLANEOUS.											
51. Miscellaneous	1,000		628	10 5			371	9 7			
52. Conveyance of Specie and Cost of Remittance	16,000		21,058	2 9	5,058	2 9			16	7,000	Consequent upon improved financial position.
53. Legislative and Executive Councils' Expenses	650		735	7 4	85	7 4			18	600	Underestimated
54. Refunds, General	2,000		3,712	2 1	1,712	2 1			16, 23	1,713	
55. Refunds of Mining Revenue	500		712	19 5	212	19 5			16	500	
56. United Africa Co., Ltd., Share of Mining Revenue											
57. Rents	2,679		2,728	16 6	49	16 6			15, 18	102	Underestimated.
58. Cablegrams	1,000		1,424	9 10	424	9 10			17, 20	460	
59. Interest on Savings Bank Deposits	1,900						1,900	0 0			Change of system on Post Office Savings Bank.
60. Camp Equipment	160		100	7 0			59	13 0			
61. Contribution towards Care and Maintenance Party, Sierra											

53.	Legislative and Executive Councils Expenses	16,000	21,058 2 9	5,058 2 9	...	16	7,000	Consequent upon improved financial position.
54.	Rebonds, General	650	735 7 4	85 7 4	...	18	600	Underestimated
55.	Rebonds of Mining Revenue	2,000	3,712 2 1	1,712 2 1	...	16, 23	1,713	
56.	British African Corp. Ltd. Share of	500	712 19 5	212 19 5	...	16	500	
57.	Rebonds	2,679	2,728 16 6	49 16 6	...	15, 18	102	
58.	Cablegrams	1,000	1,424 9 10	424 9 10	...	17. 20	160	Underestimated
59.	Interest on Savings Bank Deposits	1,900	...	...	1,900 0 0	...	...	Change of system on Post Office Savings Bank.
60.	Camp Equipment	160	100 7 0	...	59 13 0	...	...
61.	Contribution towards Care and Maintenance Party, Sierra Leone Forts (Imperial Defence)	320	307 13 2	...	12 6 10	...	...
62.	Entertainment Allowance	50	...	...	50 0 0	...	...
63.	Typewriters	1,350	1,215 15 4	...	131 4 8	...	...
64.	Introduction of Co-operative System in Nigeria	530	739 12 11	209 12 11	...	-9, 15, 17	215	Underestimated.
65.	Contribution towards publication of "Flora of West Tropical Africa"	190	193 7 9	3 7 9	...	11	280	
66.	Handbook of Nigeria, reprinting and Publication	300	373 0 9	73 0 9	...	14, 18	74	
67.	Restoration of Allowances	30,000	...	...	30,000 0 0	...	...	Distributed under Departmental Heads.
68.	Printing of Kanuri Phrase Book	70	...	...	70 0 0	9	10	
69.	Visit of Investigation of care and treatment of Lunatics	...	8 15 9	8 15 9	...	9	700	
70.	Labour Bureau, Lagos	...	33 0 0	33 0 0	...	7, 10	36	
71.	Loss of paid Postal Orders	...	16 0 0	16 0 0	...	9	16	
72.	Empire Exhibition at Johannesburg	...	114 9 7	114 9 7	...	9	200	
73.	Medals for Native Chiefs	...	71 9 6	71 9 6	...	10	72	
74.	Loss of Government Money	...	319 8 11	319 8 11	...	10, 11, 14	321	
75.	Grant to Nigerian Field Society	...	50 0 0	50 0 0	...	8	50	
76.	Nett Deficit on operation of Post Office Savings Bank	...	3,488 3 5	3,488 3 5	...	11, 22, 23	3,489	Change of system under Ordinance No. 1 of 1936.
77.	Compensation for Loss by Fire at Santa	...	...	...	...	...	...
78.	Shorthand Tuition Fees	...	30 0 0	30 0 0	...	13	39	
79.	Expenses in connexion with the International Congress on Malaria	...	...	...	...	11	100	
80.	Contribution towards publication of "Book on Birds of West Africa" by Mr. D. A. Baumerman	...	384 18 2	384 18 2	...	11, 15	430	
81.	Expenses in connexion with the Course of Training of Dr. Money in India	...	200 0 0	200 0 0	...	11	200	
82.	Loss of Government Share of Taxes, Northern Provinces	...	344 13 1	344 13 1	...	12	345	
83.	Loss of Government Share of Taxes, Southern Provinces	...	58 8 3	58 8 3	...	12	59	
84.	Loss on Sales of Investments of Surplus Funds	...	4,683 1 5	4,683 1 5	...	13, 14, 16	5,000	
	Carried forward ... £	201,657	189,511 9 0	29,494 19 9	41,640 10 9	...	29,738	

Financial Return No. 3—Estimated and Actual Expenditure—continued.

HEADS AND SUB-HEADS.	Estimated.	Actual.		Excess.		Saving.		SUPPLEMENTARY PROVISION.		REMARKS.			
		£	s.	d.	£	s.	d.	£	s.		d.	No. of S.W.	Amount.
<i>General Estimates—continued.</i>													
<i>MISCELLANEOUS—continued.</i>													
Brought forward	201,657	189,511	9	0	29,194	19	9	11,640	10	9	...	29,738	
85. Grant to Nigeria Rifle Association ... ..	...	100	0	0	100	0	0	...	13	...	13	100	
86. Coronation Celebrations ... ..	...	3,860	3	2	3,860	3	2	...	14	...	14	4,000	
87. Repatriation ... ..	...	161	2	10	161	2	10	...	15	...	15	200	
88. Grant towards publication of "Nigeria" ... ..	...	100	0	0	100	0	0	...	16	...	16	100	
89. Purchase of Lagos Club ... ..	...	1,800	0	0	1,800	0	0	...	17	...	17	1,800	
90. Grants to Native Administrations Water and Electricity Schemes ... ..	...	...	...	...	...	...	...	...	17.	18	...	103,190	
91. Gift to His Majesty's Government as a Contribution towards the cost of Imperial Defence ... ..	...	75,000	0	0	75,000	0	0	...	17	...	17	75,000	
92. Grants to Native Administrations for Water and Electricity Schemes ... ..	...	103,537	10	7	103,537	10	7	...	21	...	21	103,538	Restoration to Loan Funds of Grants to Native Administrations.
93. Depreciation in value of Investments of Surplus Funds ... ..	...	66,436	19	9	66,436	19	9	...	22	...	22	66,437	See paragraph 15 of report.
94. Depreciation in value of Investments of Reserve Fund ... ..	...	9,316	12	11	9,316	12	11	...	22	...	22	9,317	See paragraph 15 of report.
95. Depreciation in Investments of Stock Transfer Stamp Duty Fund ... ..	...	2,014	15	8	2,014	15	8	...	22	...	22	2,015	See paragraph 15 of report.
Total	201,657	451,838	13	11	291,822	4	8	41,640	10	9	...	405,435	
					Less Saving			41,640	10	9			
					Nett Excess	250,181	13	11					

70

HEAD 24.

PENSIONS AND GRATUITIES.

1. Pensions—General	400,000	397,882	2	1	...	2,117	17	11	...	...	...	...
2. Gratuities—General	60,000	54,468	6	9	...	5,531	13	3	...	...	...	6	
3. Pensions—Special	2,307	2,312	11	10	5	11	10	...	23	...	23	...	
4. Compassionate Allowances	7,700	6,902	5	0	...	...	...	...	23	...	23	337	Underestimated.
5. Widows' and Orphans' Pensions	30,000	30,336	16	8	336	16	8	...	...	...	...	...

201,657	451,638 13 11	291,822 4 8	41,640 10 9	405,435
	Less Saving	41,640 10 9		
	Nett Excess	250,181 13 11		

HEAD 24.
PENSIONS AND GRATUITIES.

1. Pensions--General	400,000	397,882 2 1	...	2,117 17 11	...	...
2. Gratuities--General	60,000	54,168 6 9	...	5,531 13 3	...	...
3. Pensions Special	2,307	2,312 11 10	5 11 10	...	23	6
4. Compassionate Allowances	7,700	6,902 5 0	...	797 15 0	...	...
5. Widows' and Orphans' Pensions	30,000	30,336 16 8	336 16 8	...	23	337 Underestimated.
6. Management Charges--Widows' and Orphans' Pension Scheme	1,500	1,310 6 11	...	189 13 1	...	...
7. Refund of Contributions to Widows' and Orphans' Pension Scheme	2,000	997 14 2	...	1,002 5 10	...	...
8. Bonus on Old Pensions	7,000	6,275 3 4	...	724 16 8	...	...
9. Ex-Gratia Payments	1,000	1,475 10 1	475 10 1	...	17	20 Underestimated.
10. Share of (Nigeria) the cost of investigation into mortality experience of West African Widows' and Orphans' Pension Scheme	...	...	...	...	...	...
Total	£ 511,507	501,960 16 10	817 18 7	10,364 1 9	...	1,043
			Less Excess	817 18 7		
			Nett Saving	9,546 3 2		

HEAD 25.
POLICE.

Personal Emoluments	203,688	196,125 13 10	...	7,562 6 2	8	520
Less Railway Reimbursements	6,460	6,259 4 3	200 15 9	...	...	...
Less Reimbursement for three Officers loaned to Native Administrations at Kano and Sokoto and one relief	1,888	850 1 4	1,037 18 8	...	...	...
Total	195,340	190,234 8 7	1,228 14 5	7,562 6 2	...	520

OTHER CHARGES:--

72. Passages	4,600	3,756 3 7	...	843 16 5	...	...
73. Transport; Monthly Allowances	1,300	1,292 4 2	...	7 15 10	18	60
74. do. Mileage, Hire and Carriers	2,200	2,944 6 4	744 6 4	...	9, 23	745
75. Transport; Materials and Stores	80	52 18 10	...	27 1 2	...	...
76. Transport of Unconvicted Prisoners	300	241 15 10	...	58 4 2	...	...
77. Transport; Railway	2,500	3,820 7 1	1,320 7 1	...	16, 21	1,350 Underestimated.
78. Travelling Allowances	...	352 8 2	352 8 2	...	9	900 Restoration of travelling allowances.
Carried forward	£ 10,980	12,460 4 0	2,417 1 7	936 17 7	...	3,055

Financial Return No. 3—Estimated and Actual Expenditure—continued.

HEADS AND SUB-HEADS.	Estimated.	Actual.	Excess.	Saving.	SUPPLEMENTARY PROVISION.		REMARKS.
					No. of S.W.	Amount.	
General Estimates—continued.	£	£ s. d.	£ s. d.	£ s. d.		£	
POLICE—continued.							
Brought forward ...	10,980	12,460 4 0	2,417 1 7	936 17 7	...	3,055	
79. Telephones ...	1,359	1,319 16 6	...	39 3 6	...	...
80. Stationery ...	275	385 2 8	110 2 8	...	13	120	Increase due to expansion of routine work.
81. Contingencies ...	80	90 4 4	10 4 4	...	15	30	
82. Periodicals and Books ...	30	38 13 10	8 13 10	...	15	10	
83. Clothing and Accoutrements ...	8,900	7,124 16 8	...	1,775 3 4	...	...
84. Arms and Ammunition, Purchase and Upkeep of ...	1,700	1,509 17 2	...	190 2 10	...	...
85. Police Information Fund ...	400	523 19 11	123 19 11	...	14	200	
86. Rations for Untried Prisoners ...	60	56 16 3	...	3 3 9	17	25	
87. Fees to Inspectors of Weights and Measures ...	90	55 12 0	...	34 8 0	...	...
88. Upkeep of two Fire Engines and Motor Fire Tenders ...	145	139 16 8	...	5 3 4	...	...
89. Maintenance of Canvas Hose ...	200	189 9 2	...	10 10 10	...	...
90. Upkeep of Motor Vehicles ...	850	782 6 5	...	67 13 7	...	...
91. Maintenance of Criminal Investigation Division Registry ...	100	104 14 4	4 14 4	...	21	10	
92. Upkeep of Rifle Ranges ...	100	49 13 2	...	50 6 10	...	...
93. Sheriffs' Expenses ...	200	144 0 0	...	56 0 0	...	...
94. Identification Plates and Badges ...	115	189 18 7	74 18 7	...	9, 12, 13, 16	81	Underestimated.
95. Hurricane Lamps and Kerosene Oil ...	120	138 10 8	18 10 8	...	17, 23	19	do.
96. Conservancy ...	120	53 19 4	...	66 0 8	...	...
Total, Other Charges ...	£ 25,824	25,357 11 8	2,768 5 11	3,234 14 3	...	3,550	
Less Railway Reimbursement ...	795	735 0 0	60 0 0	...	...	...
Nett Total, Other Charges ...	£ 25,029	24,622 11 8	2,828 5 11	3,234 14 3	...	3,550	
SUMMARY.							
Personal Emoluments ...	195,340	189,016 8 3	1,238 14 5	7,562 6 2	...	520	
Other Charges ...	25,029	24,622 11 8	2,828 5 11	3,234 14 3	...	3,550	
Total ...	£ 220,369	213,638 19 11	4,067 0 4	10,797 0 5	...	4,070	
			Less Excess	4,067 0 4			
			Nett Saving	6,730 0 1			

72

SPECIAL EXPENDITURE.

97. Purchase of Rubner Analytic Lamp for Criminal Investigation Division ...		41 5 10	41 5 10	...	7	50	
98. Purchase of Duplicator for publication of Weekly Force Orders ...		41 2 4	41 2 4	...	...	25	

212 038 10
 2035 Excess 4,057 0 4
 Nett Saving 6,730 0 1

SPECIAL EXPENDITURE.							
97.	Purchase of Rubner Analytic Lamp for Criminal Investigation Division	...	41 5 10	41 5 10	...	7	50
98.	Purchase of Duplicator for publication of Weekly Force Orders	...	41 2 4	41 2 4	...	11	50
99.	Outfit Allowance	...	25 0 0	25 0 0	...	13	25
100.	Three Sets Traffic and Accident Demonstrator	...	25 16 7	25 16 7	...	14	30
101.	Two Austin 7 H.P. Cars	...	...	...	...	14, 16	320
102.	Two Loud Speakers and Fittings	...	...	...	...	14	20
103.	Eight Triumph Motor Cycles	...	399 4 5	399 4 5	...	14	480
104.	Photographic Apparatus	...	460 2 6	460 2 6	...	14	550
105.	Photostat Machine	...	376 13 9	376 13 9	...	14	387
106.	One Light Lorry	...	216 10 3	216 10 3	...	14	230
107.	Grant to Nigeria Police Officers Mess	...	100 0 0	100 0 0	...	17	100
Total £		...	1,685 15 8	1,685 15 8	...	...	2,242
		Excess ...	1,685 15 8				
HEAD 26.							
POSTS AND TELEGRAPHS.							
	Personal Emoluments	151,305	144,024 4 8	...	7,280 15 4	9, 13	329
	Less Railway Reimbursements...	21,712	19,111 9 0	2,600 11 0	...	...	...
	Reimbursements from Head 5, Air Services	3,318	3,318 0 0	...	...	...	...
	Nett Total, Personal Emoluments £	126,275	121,594 15 8	2,600 11 0	7,280 15 4	...	329
OTHER CHARGES:—							
57.	Passages	3,250	3,042 10 9	...	207 9 3	16	274
58.	Transport; Monthly Allowances	1,250	1,199 17 5	...	50 2 7	...	...
59.	Transport; Mileage, Hire, and Carriers	1,670	1,373 10 2	...	296 9 10	9	100
60.	Transport; Materials and Stores	500	541 7 8	41 7 8	...	18	50
	Carried forward £	6,670	6,157 6 0	41 7 8	554 1 8	...	424

Equipment for Motor Traffic Unit.
 Equipment for Criminal Investigation Department.

Financial Return No. 3—Estimated and Actual Expenditure—continued.

HEADS AND SUB-HEADS.	Estimated.	Actual.	Excess.	Saving.	SUPPLEMENTARY PROVISION		REMARKS.
					No. of S.W.	Amount.	
General Estimates—continued.	£	£ s. d.	£ s. d.	£ s. d.		£	
POSTS AND TELEGRAPHS—contd.							
Brought forward	6,070	6,157 6 0	41 7 8	554 1 8	...	424	
61. Transport, Delivery	4,580	4,755 7 11	225 11 11	...	18	1,270	Underestimated. Restoration of former telegraph lines.
62. Lower Subordinate Staff	191	182 4 0	...	8 15 0	...	...
63. Postal Agent's Allowances	400	382 16 2	...	17 3 10	...	...
64. Stationery and Printing	791	874 16 3	80 16 3	...	16	94	
65. Contingencies	30	26 1 7	...	3 18 5	...	...
66. Periodicals	35	32 13 8	...	2 6 4	...	...
67. Uniforms	740	737 10 5	...	2 9 7	...	...
68. Relief Allowances	5	3 8 9	...	1 11 3	...	...
69. Upkeep of Motor Vans	125	107 14 3	...	17 5 9	...	...
70. Maintenance, Postal	700	667 8 10	...	32 11 2	...	...
71. Maintenance, Telegraphs	4,200	3,880 11 6	...	319 8 6	...	...
72. Maintenance, Wireless	550	541 14 4	...	38 5 8	...	...
73. Maintenance, Railway Signalling	850	787 12 10	...	62 7 2	...	...
74. Maintenance, Telephones	1,620	1,467 8 2	...	152 11 10	14	80	
75. Manufacture of Stamps	700	431 3 7	...	265 16 5	...	...
76. Internal Mail Services	13,600	13,244 1 1	...	385 18 11	14	45	
77. External Mail Services	4,000	2,538 19 9	...	1,461 0 3	...	...
78. Other Countries' Share of Money Order Commission	80	101 2 6	21 2 6	...	19	25	
79. Other Countries' share of Postage on Parcels	1,250	1,191 1 6	...	58 18 6	...	...
80. Stamps on Postal Orders	350	327 8 5	...	22 11 7	...	...
81. Compensation	30	...	...	30 0 0	...	...
82. Advertising	25	11 15 0	...	13 5 0	...	...
83. Furniture and Fittings	60	52 10 9	...	7 9 3	...	...
84. Telephones, New Subscribers	400	1,291 4 2	891 4 2	...	13, 14, 17	1,030	Increased number of subscribers; provision of instruments, etc.
85. Maintenance, Radio Distribution Service	170	165 8 11	...	4 11 1	...	...
86. Copyright Payments	33	25 10 0	...	7 10 0	...	...
87. Programmes and Gramophone Records	50	42 3 2	...	7 16 10	...	...
88. Radio Distribution, New Subscribers	200	295 19 4	95 19 4	...	16	100	
89. Purchase of Quinine	500	456 17 6	...	43 2 6	16	450	
Less Reimbursements:							
Less Telephone Rentals and Trunk Fees, Official Reimbursements	13,500	13,048 18 0	451 2 0	...	...	...
Less Reimbursements, Air Services	310	280 0 0	30 0 0	...	...	...
Nett Total, Other Charges £	25,590	24,627 17 1	2,558 14 7	3,520 17 6	...	4,118	

Records and Gramophone	25 10 0	7 10 0	7 16 10	16	100
scribers	200	295 19 4	95 19 4	16	450
90. Purchase of Quinine	500	456 17 6	...	43 2 6	16
Total Other Charges	...	...	...	...	...

Less Railway Reimbursements	13,500	13,048 18 0	451 2 0	...	...
Less Telephone Rentals and Trunk Fees, Official Reimbursements	...	...	...	...	...
Less Reimbursements, Air Services	310	280 0 0	30 0 0	...	...
Nett Total, Other Charges £	25,590	24,627 17 1	2,558 14 7	3,520 17 6	4,118

SUMMARY.

Personal Emoluments	126,275	121,591 15 8	2,600 11 0	7,280 15 4	329
Other Charges	25,590	24,627 17 1	2,558 14 7	3,520 17 6	4,118
Total	£ 151,865	146,222 12 9	5,159 5 7	10,801 12 10	4,447
Less Excess	...	...	5,159 5 7	...	...
Nett Saving	...	...	5,642 7 3	...	...

SPECIAL EXPENDITURE.

91. Construction of New Telephone Exchange at Maiduguri	204 11 10	204 11 10	5	300	Extension of Trunk Telephones.
92. Special Postal Fittings for General Post Office, Lagos	...	...	13	300	
93. Installation of Telephone Exchange at Minna	277 3 11	277 3 11	13	300	
94. Mail Service at Yola	...	...	13	45	
95. Installation of Trunk Telephones, Kaduna-Zaria	1,062 2 5	1,062 2 5	14	1,300	} Extension of Trunk Telephones.
96. Installation of Trunk Telephones, Enugu-Aba-Opobo	352 15 4	352 15 4	14	1,200	
97. Installation of Underground Telephones, Lagos-Ikoyi	1,425 7 0	1,425 7 0	14	1,520	} To relieve congestion.
98. Installation of Underground Telephones, Lagos-Apapa	298 2 2	298 2 2	14, 22	299	
99. Installation of Underground Telephones, Kano	450 19 3	450 19 3	14, 22	451	} Extension of Trunk Telephones.
100. Installation of Trunk Telephones, Kaduna-Minna	...	...	14	2,400	
101. Installation of Trunk Telephones, Kaduna-Jos	...	...	14	4,000	
102. Installation of Trunk Telephones, Zaria-Kano	1,310 1 6	1,310 1 6	14	5,000	
103. Conversion of Single Omnibus Telephone Circuit, Sokoto, to a switch-board system	100 0 0	100 0 0	14	100	
104. Unserviceable Stores	44 1 2	44 1 2	17	50	
Total	£ 5,525 4 7	5,525 4 7	...	17,265	
Excess	...	5,525 4 7	...	...

Financial Return No. 3—Estimated and Actual Expenditure—continued.

HEADS AND SUB-HEADS.	Estimated.	Actual.			Excess.			Saving.			SUPPLEMENTARY PROVISION.		REMARKS.
		£	£	s.	d.	£	s.	d.	£	s.	d.	No. of S.W.		Amount.
General Estimates—continued.	£	£	s.	d.	£	s.	d.	£	s.	d.		£	
HEAD 27.													
PRINTING WITH CENTRAL STATIONERY DEPOT.													
Personal Emoluments ...	18,173	17,088	0	9	...			1,084	19	3	9,15	150	Abnormal casualties.
OTHER CHARGES:—													
14. Passages ...	411	325	14	0	...			85	6	0	...	...
15. Transport; Monthly Allowances	6	6	0	0	...			...			...	...
16. do. Mileage, Hire and Carriers ...	20	11	10	7	...			8	0	5	...	...
17. Transport; Materials and Stores	80	55	17	9	...			24	2	3	...	...
18. do. Railway ...	650	570	15	10	...			79	4	2	...	...
19. Travelling Allowances ...	...	...	...	...	...			...	...	...	9	5	
20. Rent Allowances ...	15	2	10	10	...			12	9	2	...	...
21. Telephones ...	72	70	10	7	...			1	9	3	17	4	
22. Artisans, Skilled Assistants, Bookbinding Assistants and Labourers ...	1,321	1,328	3	3	7	3	3	...			23	8	
23. Temporary Technical Staff ...	480	345	6	7	...			134	13	5	...	...
24. Paper and Materials ...	3,500	4,445	7	11	945	7	11	...			13,16	1,300	Increase in volume of printing work done.
25. Postage ...	130	140	2	6	10	2	6	...			16	45	
26. Contingencies ...	20	9	8	8	...			10	11	4	...	...
27. Uniforms ...	6	5	2	2	...			0	17	10	...	...
28. Upkeep of Type, etc. ...	300	245	2	0	...			54	18	0	...	...
29. Upkeep of Plant ...	200	146	1	8	...			53	18	4	...	...
30. Fuel and Cleaning Materials ...	60	63	3	7	3	3	7	...			17	5	
CENTRAL STATIONERY DEPOT.													
31. Stationery ...	6,000	5,011	0	5	...			988	19	7	...	...
Total, other Charges ...	£ 13,271	12,781	18	4	965	17	3	1,454	18	11	...	1,367	
32. Less Reimbursement for Stationery supplied by Central Stationery Depot ...	6,000	6,099	7	4	...			99	7	4	...	...
Nett Total, Other Charges	£ 7,271	6,682	11	0	965	17	3	1,554	6	3	...	1,367	
Personal Emoluments ...	18,173	17,088	0	9	...			1,084	19	3	...	1,367	
Other Charges ...	7,271	6,682	11	0	965	17	3	1,554	6	3	...	1,517	
Total	£ 25,444	23,770	11	9	965	17	3	2,639	5	6	...	...
Less Excess								965	17	3	...	...
Nett Saving								1,673	8	3	...	...

Stationery supplied by Central Stationery Depot	6,000	6,099 7 4	...	1,454 18 11	...	1,367
Nett Total, Other Charges	£ 7,271	6,682 11 0	965 17 3	1,554 6 3	...	1,367

Personal Emoluments	18,173	17,088 0 9	...	1,084 19 8	...	...
Other Charges	7,271	6,682 11 0	965 17 3	1,554 6 3	...	1,367
Total	£ 25,441	23,770 11 9	965 17 3	2,639 5 6	...	1,517
			Less Excess	965 17 3		
			Nett Saving	1,673 8 3		

SPECIAL EXPENDITURE.

33. New Machinery	7,750	7,003 19 11	...	746 0 1	...	...
34. Electric Motors for Printing Machines	...	317 3 11	317 3 11	...	15	900
Total	£ 7,750	7,321 3 10	317 3 11	746 0 1	...	900
			Less Excess	317 3 11		
			Nett Saving	428 16 2		

HEAD 28.

PRISONS, NORTHERN PROVINCES.

Personal Emoluments	5,417	5,256 7 11	...	160 12 1	12	217
OTHER CHARGES:—						
13. Passages	180	131 2 6	...	48 17 6	...	...
14. Transport; Monthly Allowances	48	12 8 10	...	5 11 2	...	...
15. do. Mileage, Hire and Carriers	8	26 16 0	18 10 0	...	14, 20	21
16. Transport; Materials and Stores	5	2 14 7	...	2 5 5	...	...
17. do. Railway	130	205 11 10	75 11 10	...	18, 22	78
18. Transport of Prisoners	400	411 8 5	11 8 5	...	22, 23	12
19. Travelling Allowance	...	0 10 0	0 10 0	...	9	4
20. Telephones	49	48 1 0	...	0 19 0	...	...
21. Stationery	6	5 19 7	...	0 0 5	...	...
22. Contingencies	3	2 17 9	...	0 2 3	15	2
23. Uniforms for Staff	75	79 10 10	4 10 10	...	16	80
24. Clothing and Bedding	315	636 6 9	321 6 9	...	12, 16	311
25. Prisons Stores	140	146 17 6	6 17 6	...	14, 22	8
26. Tools for Prison Labour	10	9 10 10	...	0 9 2	...	...
27. Prisoners' Rations	1,800	2,140 4 3	350 4 3	...	14, 22, 23	341 Underestimated.
28. Subsistence to Discharged Convicts	10	8 9 6	...	1 10 6	...	...
29. Rewards for Capture of Escaped Prisoners	4	...	...	4 0 0	...	...
30. Manufacturing Materials	50	80 13 0	30 13 0	...	7	45
31. Outfit Allowance	...	25 0 0	25 0 0	...	10	25
Total	£ 8,650	9,260 5 1	834 12 7	224 7 6	...	1,204
		Less Saving	224 7 6			
		Nett Excess	610 5 1			

Financial Return No. 3—Estimated and Actual Expenditure—continued.

HEADS AND SUB-HEADS.	Estimated.	Actual.	Excess.	Saving.	SUPPLEMENTARY PROVISION.		REMARKS.
					No. of S.W.	Amount.	
General Estimates—continued.							
HEAD 29.	£	£ s. d.	£ s. d.	£ s. d.			
PRISONS, SOUTHERN PROVINCES AND COLONY.							
Personal Emoluments	48,312	45,884 7 3	...	2,427 12 9	16	15	
OTHER CHARGES:—							
Passages	620	513 3 6	...	76 17 0	...	...
Transport; Monthly Allowances	210	204 16 0	...	5 4 0	...	...
Transport; Mileage, Hire and Carriers	300	372 11 6	72 11 6	...	9, 18	110	Underestimated.
Transport; Materials and Stores	200	118 2 8	...	81 17 4	...	...
do. Railway	450	601 19 2	151 19 2	...	18, 22	155	Underestimated.
do. Prisoners and Escorts	380	681 0 9	301 0 9	...	17, 18, 22	310	Underestimated and consequent upon Repatriation of Belgian destitutes.
Travelling Allowances ... ..	...	16 18 0	16 18 0	...	9	25	Restoration of travelling allowance.
Telephones	328	322 0 8	...	5 19 1	...	...
Stationery	100	97 7 9	...	2 12 3	...	...
Contingencies and Petty Office Expenses	5	4 14 2	...	0 5 10	...	...
Uniforms for Staff... ..	650	567 8 2	...	82 11 10	...	...
Rations for Prisoners	39,600	36,464 2 1	...	3,135 17 11	...	...
Clothing and Bedding	2,000	1,822 11 2	...	177 8 10	...	...
Prison Stores	1,780	1,715 6 3	...	64 13 9	17	50	
Tools for Prison Labour	200	177 8 3	...	22 11 9	...	...
Rewards for Capture of Escaped Prisoners	10	3 8 0	...	6 12 0	...	...
Printing Materials	60	42 10 11	...	17 9 1	...	...
Upkeep of Motor Lorry	100	109 7 2	9 7 2	...	21	10	
Manufacturing Materials	413	407 12 0	...	35 8 0	...	...
Total	£ 95,748	90,156 14 11	551 16 7	6,143 1 8	...	675	
			Less Excess	551 16 7			
			Nett Saving	5,591 5 1			

18

PROVINCIAL ADMINISTRATION.

		0 9	7,383 6 9	...	9, 11, 23	7,384	Underestimated.
OTHER CHARGES:---							
20. Passages	{ N.P.	10,650	9,553 15 6	...	1,096 4 6	...	...
	{ S.P.	13,000	9,862 10 9	...	3,137 9 3	...	...
21. Transport; Monthly Allowances.	{ N.P.	3,230	2,000 13 2	...	1,229 6 10	...	...
	{ S.P.	1,000	933 7 11	...	66 12 1	...	...
22. Transport; Mileage, Hire and Carriers	{ N.P.	10,150	10,262 7 7	112 7 7	...	9	1,000 Underestimated.
	{ S.P.	9,700	11,383 13 2	1,683 13 2	...	9, 15	2,100 do.
23. Transport; Materials and Stores.	{ N.P.	300	60 11 11	...	239 8 1	...	...
	{ S.P.	150	115 12 10	...	34 7 2	...	...
24. Transport; Railway	{ N.P.	9,400	8,079 7 4	...	1,320 12 8	...	...
	{ S.P.	1,800	1,467 12 11	...	332 7 1	...	...
25. Canoe and Ferry Services	{ S.P.	360	329 1 0	...	30 19 0	...	...
26. Travelling Allowances	{ N.P.	...	2,822 4 8	2,822 4 8	...	9	3,500
	{ S.P.	...	3,076 13 2	3,076 18 2	...	9	4,300 } Restoration of travelling allowance.
27. Telephones	{ N.P.	672	666 15 9	...	5 4 3	...	...
	{ S.P.	1,180	1,105 11 2	...	74 8 10	...	...
28. Stationery	{ N.P.	500	430 16 8	...	69 3 4	...	...
	{ S.P.	500	504 4 7	4 4 7	...	17	20
29. Drawing Materials	{ N.P.	20	9 14 10	...	10 5 2	...	...
	{ S.P.	10	0 9 5	...	9 10 7	...	...
30. Contingencies	{ N.P.	140	125 4 10	...	14 15 2	...	...
	{ S.P.	150	140 17 6	...	9 2 6	17	15
31. Provincial Libraries	{ N.P.	10	0 8 6	...	9 11 6	...	...
	{ S.P.	10	0 6 8	...	9 13 4	...	...
32. Uniforms	{ N.P.	180	171 3 6	...	8 16 6	...	...
	{ S.P.	170	125 3 10	...	44 16 2	...	...
33. African Non-Clerical Staff,	{ N.P.	6,743	6,418 17 9	...	321 2 3	...	...
34. Secret Service	{ N.P.	30	4 0 0	...	26 0 0	...	...
35. Maintenance of Motor Vehicles.	{ N.P.	850	498 1 9	...	351 18 3	...	...
	{ S.P.	750	530 11 5	...	219 8 7	...	...
36. Extra Services and Assessments.	{ N.P.	60	29 0 6	...	30 19 6	...	...
	{ S.P.	40	39 1 2	...	0 18 10	...	...
37. Special Runners	{ N.P.	100	76 19 2	...	23 0 10	...	...
	{ S.P.	40	19 10 2	...	20 9 10	...	...
38. Staff of Rest Houses, etc.	{ N.P.	120	109 0 0	...	11 0 0	...	...
	{ S.P.	550	516 1 0	...	33 19 0	...	...
39. Station and Market Labour	{ N.P.	3,000	2,697 2 9	...	302 17 3	...	...
	{ S.P.	5,000	4,764 7 0	...	235 13 0	...	...
40. Special Presents to Chiefs, N.P.		100	94 16 4	...	5 0 8	...	...
41. Subsidies to Chiefs; S.P.		2,999	2,533 3 0	...	465 11 0	14	16,000
42. Political Agents and Agencies, S.P.		516	491 10 0	...	24 10 0	...	...
43. Watchmen and Caretakers, S.P.		54	54 0 0	...	...	...	...
44. Staves of Office and Insignia, N.P.		...	...	...	...	...	...
Carried forward	£	395,552	400,806 8 11	15,082 14 11	9,828 6 0	...	34,319

Financial Return No. 3—Estimated and Actual Expenditure—continued.

HEADS AND SUB-HEADS.	Estimated.	Actual.	Excess.	Saving.	SUPPLEMENTARY PROVISION		REMARKS.
					No. of S.W.	Amount.	
General Estimates—continued.							
PROVINCIAL ADMINISTRATION—continued.							
Brought forward	395,552	100,906 8 11	15,082 11 11	7,828 0 0	...	34,319	
Flags, N.P.	10	13 14 3	3 14 3	...	16	1	
Benue Bridge: Maintenance of Roadway, etc.	159	150 0 0	...	...	...	...
Maintenance of Roads and Bridges by Provincial Authorities, S.P.	1,300	860 2 5	...	139 17 7	...	...
Temporary Buildings; Erection and Maintenance of, (N.P. and Office furniture for (S.P.	7,108	6,960 1 0	...	147 19 0	...	...
Buildings of Local Construction; Erection and Maintenance with furniture, N.P.	10,000	9,978 9 7	...	21 10 5	12	1,037	
Direct Administration of Ilawe, Ondo Province	936	783 16 6	...	152 3 0	...	...
210	...	...	...	210 0 0	...	...
Total	£ 415,266	419,552 12 8	15,086 9 2	10,799 16 6	...	35,360	
		Less Saving	10,799 16 6				
		Nett Excess	4,286 12 8				
SPECIAL EXPENDITURE.							
Five Motor Lorries, N.P.	2,000	...	...	2,000 0 0	...	...
			Saving ...	2,000 0 0			
HEAD 31.							
PUBLIC WORKS.							
Personal Emoluments	142,533	136,941 3 0	...	5,591 17 0	8, 12, 13, 14, 17, 18	5,493	
Less Reimbursement in respect of Officers seconded to Native Administrations, Loan Works, etc.	27,897	20,810 11 8	7,086 8 4	...	...	...
Total Personal Emoluments	£ 114,636	116,130 11 4	7,086 8 4	5,591 17 0	...	5,493	
RECURRENT	0,000	9,322 15 5	9,322 15 5	...	12, 23	625	Additional expenditure increase in establishment.
ASSAG	...	...	...	332 2 10	12	65	

80

Administrations, Loan Works, etc.		27,897	20,810 11 8	7,086 8 4	...	...	...
Nett Total, Personal Emoluments £		114,636	116,130 11 4	7,086 8 4	5,591 17 0	...	5,193
RECURRENT:							
52. Passages	9,000	9,322 15 5	322 15 5	...	12, 23	323	Additional expenditure consequent increase in establishment.
53. Transport; Monthly Allowances	2,100	1,767 17 2	...	992 2 10	12	35	
54. " Milcage, Hire and Carriers	4,485	5,676 14 11	1,191 11 11	...	9, 12, 14	1,701	Additional expenditure consequent increase in establishment.
55. Transport: Railway	4,000	3,960 14 8	...	39 5 4	12	100	
55a. Travelling Allowances ... ..	...	674 1 7	674 1 7	...	9	900	Restoration of travelling allowances.
56. Telephones	1,400	1,238 19 6	...	161 0 6	...	...
57. Stationery	395	395 0 0	...	...	...	...
58. Contingencies	100	69 14 6	...	30 5 6	...	...
59. Periodicals and Books	120	75 3 8	...	44 16 4	...	...
60. Instruments and Drawing Materials	150	121 15 6	...	28 4 6	14	200	
61. Uniforms	165	164 18 7	...	0 1 5	...	...
62. Outfit Allowances	150	100 0 0	...	50 0 0	...	...
63. Camp Equipment	120	205 3 6	86 3 6	...	15	120	Equipment for new appointments.
Total, Other Charges £	22,185	23,773 19 0	2,274 15 5	685 16 5	...	3,109	

SUMMARY.

Personal Emoluments... ..	114,636	116,130 11 4	7,086 8 4	5,591 17 0	...	5,193
Other Charges	22,185	23,773 19 0	2,274 15 5	685 16 5	...	3,109
Total	£ 136,821	139,904 10 4	9,361 3 9	6,277 13 5	...	8,902
		Less Saving	6,277 13 5			
		Nett Excess	3,083 10 4			

HEAD 32.

PUBLIC WORKS—ELECTRICITY BRANCH.

Personal Emoluments	31,363	31,040 4 2	...	322 15 10	9, 17	430
Less Reimbursements from Loan Funds, and Kano and Abeokuta Native Administrations in respect of items 1-10 inclusive, 12, 13, 15 and 16	5,713	3,998 6 1	1,714 13 11	...	...	...
Nett Total, Personal Emoluments £	25,650	27,041 18 1	1,714 13 11	322 15 10	...	430

Financial Return No. 3—Estimated and Actual Expenditure—*continued.*

HEADS AND SUB-HEADS.	Estimated.	Actual.	Excess.	Saving.	SUPPLEMENTARY PROVISION		REMARKS.
					No. of S.W.	Amount.	
<i>General Estimates—continued.</i>							
PUBLIC WORKS—ELECTRICITY							
BRANCH—continued.							
Brought forward ...	...	...	...	...	...	...
OTHER CHARGES:—							
Passages ...	2,100	1,716 17 0	...	383 3 0	...	...
Transport; Monthly Allowances	852	718 18 1	...	133 1 11	...	...
Mileage, Hire and Carriers ...	286	249 15 1	...	36 4 11	9	70	
Transport; Railway, Materials and Stores ...	200	218 9 9	18 9 9	...	23	19	
Transport; Railway Personnel ...	1,700	1,168 5 9	...	531 14 3	...	...
Travelling Allowances ...	...	44 3 6	44 3 6	...	9	90	
Telephones ...	500	382 1 1	...	111 18 11	...	...
Stationery ...	150	148 15 9	...	1 4 3	...	...
Contingencies ...	14	1 0 10	...	12 19 2	...	...
Periodicals ...	28	18 0 5	...	9 19 7	...	...
Instruments and Drawing Materials ...	10	...	...	10 0 0	...	...
Uniforms ...	22	21 15 5	...	0 4 7	...	...
Provident Fund, Bonus, etc. ...	308	298 3 0	...	9 17 0	...	...
Publicity and Advertisement ...	50	106 18 5	56 18 5	...	11	75	
Total, Other Charges	£ 6,220	5,099 4 1	119 11 8	1,240 7 7	...	254	
Disbursements by Kanq and Abeoita Native Administrations in respect of items 21-23 and 25 ...	673	33 7 2	639 12 10	...	...	...
Nett Total, Other Charges	£ 5,547	5,065 16 11	759 4 6	1,240 7 7	...	254	
MAINTENANCE, ELECTRICITY UNDERTAKINGS:—							
Lagos ...	25,400	24,265 2 9	...	1,134 17 3	...	...
Port Harcourt ...	2,973	2,495 3 2	...	477 16 10	...	...
Kaduna ...	4,460	4,260 11 1	...	199 8 11	...	...
Enugu ...	3,580	3,057 9 6	...	522 10 6	...	...
Total, Maintenance ...	£ 36,413	34,078 6 6	...	2,334 13 6	...	...

82

SUMMARY.

25,650 27,041 18 1 1,714 13 11 1,240 7 7

SUMMARY									
Personal Emoluments	...	25,650	27,041 18 1	1,714 13 11	322 15 10	...	...	430	Overhead charges and claims.
Other Charges	...	5,547	5,065 16 11	759 4 6	1,240 7 7	...	...	254	
Maintenance	...	36,413	34,078 6 6	...	2,334 13 6	...	...	...
Total Public Works—Electricity Branch	...	£ 67,610	66,186 1 6	2,473 18 5	3,897 16 11	...	...	684	
				Less Excess	2,473 18 5				
				Nett Saving	1,423 18 6				
SPECIAL EXPENDITURE.									
39. Electricity Supply Scheme Renewals Fund	...	...	99,896 9 0	99,896 0 0	...	...	17	99,896	
			Excess	99,896 0 0					
HEAD 33.									
PUBLIC WORKS RECURRENT.									
A.—BUILDINGS.									
1. Current Repairs and Maintenance, Quarters and Public Buildings	...	53,500	49,642 19 9	...	3,857 0 3	16	...	1,500	
2. Current Repairs and Maintenance of Furniture, Quarters and Public Buildings	...	4,175	4,261 3 8	86 3 8	...	13,16,17	...	904	
3. Minor Works and additions	...	3,000	2,612 3 3	...	387 16 9	...	...	...
B.—COMMUNICATIONS.									
4. (a) Maintenance of Roads and Bridges—General	...	93,000	84,841 2 7	...	8,155 17 5	16	...	300	
(b) Uniforms	...	120	119 19 2	...	0 0 10	...	...	...
5. Maintenance of Township Roads and Bridges	...	7,085	6,501 17 0	...	583 3 0	...	...	...
C.—WATERWORKS.									
6. Construction and Maintenance of Tanks, Wells, etc.	...	474	398 5 4	...	75 3 8	...	...	...
7. Maintenance of Water Supplies:—									
(a) Lagos	...	11,000	11,209 10 7	...	700 3 5	...	...	...
(b) General	...	11,780	12,330 5 10	550 5 10	...	16	...	672	
8. Supply of Water by Public Works Department	...	8,620	8,290 1 6	...	329 18 6	...	...	...
9. Supply of Water to Public Buildings by Native Administrations, etc.:—									
(a) Northern Provinces	...	412	351 3 11	...	60 16 1	...	...	...
(b) Southern Provinces	...	392	196 12 6	...	195 7 6	...	...	...
Carried forward	£	193,558	179,759 2 1	636 9 6	14,435 7 5	...	...	3,376	

Financial Return No. 3—Estimated and Actual Expenditure—continued.

HEADS AND SUB-HEADS.	Estimated.	Actual.	Excess.	Saving.	SUPPLEMENTARY PROVISION.		REMARKS.
					No. of S.W.	Amount.	
<i>General Estimates—continued.</i>							
PUBLIC WORKS RECURRENT— <i>continued.</i>	£	£ s. d.	£ s. d.	£ s. d.		£	
... Forward ...	193,558	179,759 2 1	636 9 6	14,135 7 5		3,376	
D.—MECHANICAL.							
Tools, Repairs to Plant ...	3,476	3,178 5 4	...	297 11 8		...	
Maintenance and running of Motor Vehicles:—							
(a) Reconditioning of Motor Vehicles ...	2,320	2,251 13 2	...	68 6 10		...	
(b) Drivers and running expen- ses, Motor Vehicles ...	6,750	6,936 7 7	186 7 7	...	17	624	
E.—MISCELLANEOUS.							
Upkeep of Cemeteries ...	118	77 6 2	...	40 13 10		...	
Safes and Cash Tanks ...	355	349 17 2	...	14 2 10		...	
Upkeep of Condensers ...	720	624 11 2	...	95 8 10		...	
Preliminary Investigations and Surveys ...	400	456 18 0	56 18 0	...	15, 16	425	
Foreshores, Walls and Piers ...	648	624 15 0	...	23 5 0	10	150	
Losses and Depreciation of Stores ...	...	14 0 1	14 0 1	...	11	100	
F.—ELECTRICAL.							
(a) Maintenance of Installations in Public Buildings ...	7,665	2,636 11 10	...	5,028 8 2		...	
(b) Maintenance of Installations to Water Supplies ...	500	...	...	500 0 0		...	
(c) Maintenance of Installations to Research Labora- tories, etc. ...	500	...	...	500 0 0		...	Corresponding reduction in Revenue. Over- head charges not raised.
(d) Maintenance and Inspection, Native Administration ...	3,288	...	...	3,288 0 0		...	
(e) Minor Works and additions to Public Buildings ...	1,151	473 2 9	...	680 17 3		...	
Supply of Electric Current by Public Works Department:—							
(a) Public Buildings ...	17,000	18,534 10 3	1,534 10 3	...	19	1,575	
(b) Lighting of Streets, Port Harcourt ...	2,800	2,793 2 9	...	6 17 3		...	
(c) Lighting of Streets, Port Harcourt ...	...	...	...	...		...
Supply of Electric Current by Public Works Department:—				548 5 11		...	

84

19. Supply of Electric Current by Native Administrations, etc.:-

(a) Public Buildings, Kano ...	1,000	451 14 1	...	548 5 11	...
(b) Public Buildings, Burutu ...	70	85 6 3	...	4 13 9	...
(c) Lighting of Streets, Kano ...	1,267	1,267 0 0	...	...	...
(d) Post Offices ...	26	21 14 5	...	1 5 7	...
(e) Public Buildings, Abeokuta ...	588	426 8 4	...	161 11 8	...
(f) Government Offices, Maiduguri ...	36	24 0 0	...	12 0 0	...

G.—TRANSPORT AND HANDLING.

20. Labour, Packing, Handling and Main Store Motor Transport	3,410	3,339 3 0	...	100 17 0	...
21. Railway Transport	10,300	15,685 19 7	5,385 19 7	...	14, 16, 23
22. Water and Road Transport	1,630	2,410 6 4	810 6 4	...	14, 16, 17
23. Station Motor Transport	2,100	1,878 5 7	...	221 11 5	16

Increased programme of work.

H.—LOWER SUBORDINATE STAFF.

24. Fitters, other Artisans, etc.	3,389	2,821 18 8	...	557 1 4	...
25. Trade Apprentices	300	94 10 0	...	205 10 0	...

Total, Public Works Recurrent £ 269,898 249,587 2 3 8,624 11 4 28,935 9 1 13,012

Less Reimbursements in respect of items 7(b), 8, 11, 17 and 18, see Reimbursements under Revenue, Head 7...

52,768 50,671 10 10 2,096 9 2

Net Total £ 217,130 198,915 11 5 10,721 0 6 28,935 9 1 13,012

Less Excess 10,721 0 6

Nett Saving 18,214 8 7

HEAD 34.

PUBLIC WORKS EXTRA-ORDINARY.

CENTRAL.

1. Replacement of Plant, Ijora Sawmill ...	1,700	1,699 17 9	...	0 2 3	...
2. Additional Plant—Mechanical Workshops, Public Works, Ijora	885	189 1 8	...	695 18 4	...
Carried forward £	2,585	1,888 19 5	...	696 0 7	...

Delay in delivery of material from the Kingdom.

Financial Return No. 3—Estimated and Actual Expenditure—continued.

HEADS AND SUB-HEADS.	Estimated.	Actual.	Excess.	Saving.	SUPPLEMENTARY PROVISION.		REMARKS.
					No. of S.W.	Amount.	
General Estimates—continued.	£	£ s. d.	£ s. d.	£ s. d.		£	
PUBLIC WORKS EXTRA-ORDINARY—continued.							
Brought forward	2,585	1,838 19 5	...	696 0 7	...	...
COLONY.							
New Food Store, Lagos Prison	250	103 2 9	...	146 17 3	...	...
Reorganisation of Parcels Office, General Post Office, Lagos	600	...	...	600 0 0	...	...
Extension to Port Health Office	262	137 13 2	...	121 6 10	...	...
Depot " Central Stationery	350	195 17 5	...	154 2 7	...	...
Massey Street Dispensary: Improvement of Latrine facilities	200	109 19 10	...	90 0 2	...	...
Marine Signalmen's Quarters, Victoria Beach	300	288 13 9	...	11 6 3	...	...
Drainage, District Officer's Compound, Ikeja	280	246 11 9	...	33 8 3	...	...
Bungalow for District Officer, Epe	1,800	981 10 0	...	818 10 0	...	...
Purchase of light Lorry for P.W.D., Electricity Branch	200	200 0 0	...	...	...	...
Latrine accommodation for emigrants and wharf labourers, Port Health Office	520	333 13 11	...	186 6 1	...	...	Works in progress. See paragraph 16 of Report.
SOUTHERN PROVINCES.							
CALABAR PROVINCE.							
5. Overhaul and partial reconstruction of Bridge, Mile 42, Uyo-Ikot Ubo Road	300	73 9 2	...	226 10 10	...	...
Ikot Ubo-Eket Road; Improvement to Bridges	145	49 14 1	...	95 5 11	...	...
CAMEROONS PROVINCE.							
4. Main Bamenda Road	6,700	3,855 3 4	...	2,844 16 2	...	...
Bridge over River ...	2,200	2,278 4 1	...	21 15 11	...	...

85

		6,700	2,855			2,844 16 8		
1936-37.								
13.	Bridge over River Onwu at Yahe	3,300	3,278 4 1	...	...	21 15 11	...	...
NORTHERN PROVINCES.								
ADAMAWA PROVINCE.								
14.	European Quarters, New Yola Station, 1st Instalment	5,000	587 10 0	...	...	4,412 10 0	...	...
ILORIN PROVINCE.								
15.	Water Supply Connections to Bungalows, Ilorin	285	226 14 10	...	...	58 5 2	...	...
NIGER PROVINCE.								
16.	New Residency, Minna (Class A1 with Furniture)	3,400	101 16 9	...	...	3,295 3 3	...	...
17.	Hospital, Minna—Additional Ward	1,300	...	...	...	1,300 0 0	...	...
1935-36.								
GENERAL.								
4.	Quarters, Marine Artisans, Forcados, three blocks with Kitchen	...	116 10 0	116 10 0	...	...	7	117
8.	Radio Distribution Service in Lagos	...	414 6 0	414 6 0	...	...	7	591
10.	Vertical Band Saw for Ijora Sawmill	...	1,367 0 0	1,367 0 0	...	...	9	1,367
12.	Office accommodation for the Administrator General	...	367 11 9	367 11 9	...	...	3	400
1936-37.								
COLONY.								
18.	Sanitary Buildings, Yaba	...	302 16 6	302 16 6	...	...	8	370
19.	School and Laboratory, Public Works Dept., Headquarters	...	528 2 7	528 2 7	...	...	8	600
20.	Police Barracks, Ikorodu	...	216 5 0	216 5 0	...	...	8	645
SOUTHERN PROVINCES.								
ABEOKUTA PROVINCE.								
21.	Sanitation, Abeokuta Hospital	...	66 9 6	66 9 6	...	...	8	920
BENIN PROVINCE.								
22.	Bituminous Surfacing, Township Road, Benin	...	986 9 8	986 9 8	...	...	8	1,000
CAMEROONS PROVINCE.								
23.	Resurfacing Tiko Road	...	336 18 6	336 18 6	...	...	8	2,000
Carried forward		£	27,777	17,364 3 9	4,702 9 6	15,115 5 9	...	8,013

Works in progress. See paragraph 16 of

Financial Return No. 3—Estimated and Actual Expenditure—continued.

HEADS AND SUB-HEADS.	Estimated.	Actual.	Excess.	Saving.	SUPPLEMENTARY PROVISION.		REMARKS.
					No. of S.W.	Amount.	
	£	£ s. d.	£ s. d.	£ s. d.		£	
General Estimates—continued.							
PUBLIC WORKS EXTRA-ORDINARY—continued.							
Brought forward	27,777	17,361 3 9	4,702 9 6	15,115 5 9	...	8,013	
IJEBU PROVINCE.							
Bituminous Surfacing, Township Road, Ijebu Ode	819 0 10	819 0 10	...	8	1,000	
ONDO PROVINCE.							
Bridges, Akure-Ondo Road	107 10 8	107 10 8	...	8	100	
Bituminous Surfacing, Township Road, Ondo	749 3 1	749 3 1	...	8	1,000	
OWERRI PROVINCE.							
Maternity Ward, Port Harcourt	399 13 10	399 13 10	...	8	100	
OYO PROVINCE.							
Bituminous Surfacing, Township Road, Ilesha	1,009 12 3	1,009 12 3	...	8, 23	1,010	
Widening Bridges, Ibadan-Oyo Road	420 5 0	420 5 0	...	8	650	
Re-alignment, Ibadan-Ejirin Road	648 4 7	648 1 7	...	8, 17	2,750	Works in progress. See paragraph 16 of Report.
WARRE PROVINCE.							
Improvement to School Compound, Warri	349 13 4	349 13 4	...	8	500	
Artisans' Quarters, Forcados	902 13 9	902 13 9	...	8	1,280	
Sea Wall, Forcados	640 0 0	640 0 0	...	8, 21	700	
GENERAL, SOUTHERN PROVINCE.							
Bituminous Surfacing Roads, Southern Province	6,535 7 5	6,535 7 5	...	8	8,000	
NORTHERN PROVINCES.							
BAUCHI PROVINCE.							
Dingra Bridge, Bauchi-Combe	1,000	
BORNU PROVINCE.							

Road		4,000	0	0	4,000	0	0	8	4,000			
BORNU PROVINCE.												
36.	Gashua and Dapchi Bridges	132	8	3	132	8	3	8	4,500			
ILORIN PROVINCE.												
37.	Ilorin-Kaiama Road, Improvements	1,550	1	1	1,550	1	1	8	2,000			
KANO PROVINCE.												
38.	Kano Eastern Road							8	3,000			
NIGER PROVINCE.												
39.	Provincial Store, Minna							8	450			
40.	Jebba-Yelwa Road							8	1,000			
PLATEAU PROVINCE.												
41.	Bituminous Surfacing, Jos-Bukuru Road	974	3	5	974	16	5	8	1,000			
42.	Gimi Bridge, Karashi-Wamba Road	2,000	5	7	2,000	5	7	8	4,000			
SOKOTO PROVINCE.												
43.	Post Office, Gusau	299	5	1	299	5	1	8	340			
44.	Bungulu Bridge, Alterations	2,318	2	7	2,318	2	7	8, 15	2,380			
45.	Kaura-Namoda and Zurmi Bridges	554	6	7	554	6	7	8	3,000			
GENERAL.												
46.	Minor Works, Supplementary	3,949	5	11	3,949	5	11	8	5,000			
47.	Stables and Grooms' Quarters	360	0	0	360	0	0	7	360			
48.	Purchase of Railway Quarters, No. 6 at Minna	64	0	0	64	0	0	9	64			
49.	Unserviceable Stores	16	19	9	16	19	9	10	17			
50.	Wiring Installations in Government Quarters and Buildings at Jos	764	7	7	764	7	7	11	1,730			
51.	Purchase of U.A.C. Buildings on Tindur Wada Estate, Jos	629	7	9	629	7	9	11, 13	3,807			
52.	Loss of Stores											
53.	Kaduna College	4,197	14	4	4,197	14	4	12	13,000			
54.	Lagos Water Supply	4,458	8	2	4,458	8	2	12	6,000			
55.	Wiring Installations in Government Quarters and Buildings at:—											
	(1) Abeokuta	1,083	18	10	1,083	18	10	13	1,400			
	(2) Calabar							13	3,104			
	(3) Yola	31	10	8	31	10	8	13	1,375			
	(4) Zaria							13	3,100			
	Carried forward	27,777	57,330	4	1	44,668	9	10	15,115	5	9	90,330

Works in progress. See paragraph 16 of

Financial Return No. 3—Estimated and Actual Expenditure—continued

HEADS AND SUB-HEADS.	Estimated:	Actual.	Excess.	Saving.	SUPPLEMENTARY PROVISION.		REMARKS.
					No. of S.W.	Amount.	
General Estimates—continued.	£	£	£	£		£	
PUBLIC WORKS EXTRA-ORDINARY—continued.							
Brought forward.	27,777	51,330	44,668	15,115	...	90,330	
Quarters for Agricultural Teachers and Pupils, with furniture	281 6 10	281 6 10	...	13	675	
Improvement to Lighting at Government House, Lagos	507 19 5	507 19 5	...	13	700	
Fixed Plant for Pumping and erection	269 12 0	269 12 0	...	13	3,710	
Forcados Sea Wall	13	400	
Operating Theatre, Akure African Hospital	330 4 11	330 4 11	...	13	350	
New Bridge, Otta-Ajegunle Road	2 16 0	2 16 0	...	13	500	
Extension of Water Mains, Onitsha	201 11 10	201 11 10	...	13	400	
Reconstruction of Bridges, 35-5 and 22-2 Onitsha-Enugu Road	201 2 10	201 2 10	...	13	500	
Operating Theatre, African Hospital, Enugu	13	275	
Replacement of Timber Bridges, Benin-Asaba Road	722 2 4	722 2 4	...	13	1,500	
Motor Vehicle Ferry over Sombreiro River at Aioada	253 11 2	253 11 2	...	13	500	
Permanent Kitchen and Latrines, Police Barracks, Calabar	581 11 3	584 11 3	...	13	840	
Police Office, Ijebu Ode	474 8 6	474 8 6	...	13, 16	573	
Latrines, Jubilee Market, Ibadan (Government contribution)	13	350	
Out-patient Block, Sapele African Hospital	3 15 10	3 15 10	...	13	370	
Bridge, Bauchi-Potiskum Road	13	500	
Tegina-Yelwa Road Improvement	1,304 14 8	1,304 14 8	...	13	2,000	
Divisional Office, Wamba	197 0 10	197 0 10	...	13, 15	392	
Divisional Office, Shendam	241 12 11	241 12 11	...	13, 15	484	
Sanitation, Kaduna	107 4 10	107 4 10	...	13	600	
Female Prisoners' Cell, Kaduna	241 6 9	241 6 9	...	13	2,000	
...	...	195 10 0	195 10 0	...	13	420	
...	...	0 17 4	0 17 4	...	...	...

Works in progress. See paragraph 16 of Report.

		1,304 14 8	1,304 14 8		13	573
		197 0 10	197 0 10		13	350
		241 12 11	241 12 11		13	370
		195 16 0	195 16 0		13	500
78. Furniture, ...					13	
79. Sokoto-Gusau Road Improvements					13	
80. Water Supply, Police Depot, Kaduna		0 17 4	0 17 4		13	2,000
81. Arrears of Maintenance and Repairs of Government Buildings, Northern Provinces		2,341 7 0	2,341 7 0		13	3,000
82. Arrears of Maintenance, Roads and Bridges, Northern and Southern Provinces		2,344 2 8	2,344 2 8		13, 14	2,500
83. Minor Works, Northern and Southern Provinces		1,328 7 10	1,328 7 10		13	2,500
84. Concrete Decks to Bridges, Ilorin-Awtun-Ajaosu-Offa Road		178 16 8	178 16 8		13	600
85. Bridges, Mile 50--Pankshin Road		327 5 2	327 5 2		13	1,000
86. Vadni Swamp Bridge, Pankshin Road					13	400
87. House of Local Construction, erection and reconstruction including furniture		12,050 18 9	12,050 18 9		13, 16	20,580
88. General Services, New Lay-outs					13	70
89. Provincial Store, Kano		649 14 7	649 14 7		13	750
90. Bompai Bridge, Kano		392 10 2	392 10 2		13	400
91. Bamenda Hospital, Additional Ward		272 12 5	272 12 5		14	300
92. Incubation Laboratory, Yala					14	70
93. Mosquito Proofing of Wards, African Hospital, Lagos		160 8 2	160 8 2		14	450
94. U. A. C. Siding for Ghee Factory at Bukuru		113 5 8	113 5 8		14	300
95. Electrical gear for Sawmill, Ijora					15	400
96. Drill Hall, European Reserve Force, Jos		300 0 0	300 0 0		15	300
97. Reconditioning of 'F' Type Bungalow, & Glover Road, Ikoyi		130 12 8	130 12 8		16	850
98. King George V Memorial Park		811 15 7	811 15 7		16	5,000
99. Extension of Ikoyi Convict Prison		635 0 0	635 0 0		17	635
100. Extension to Aba Post Office					17	375
101. Government House Repairs		300 6 0	300 6 0		17	550
102. Water Supply Scheme Renewals Fund		187,301 0 0	187,301 0 0		17	187,301
Total	£	27,777	275,602 2 0	262,940 7 9	15,115 5 9	340,250
			Less Saving	15,115 5 9		
			Nett Excess	247,825 2 0		

Works in progress. See paragraph 16 of ...

Financial Return No. 3—Estimated and Actual Expenditure—continued.

HEADS AND SUB-HEADS.	Estimated.	Actual.	Excess.	Saving.	SUPPLEMENTARY PROVISION.		REMARKS.
					No. of S.W.	Amount.	
al Estimates—continued.	£	£	£.	£		£	
Head 34 A.							
PUBLIC WORKS EXTRA-ORDINARY. (taken under Reimbursement.)							
SOUTHERN PROVINCES.							
CAMEROONS PROVINCE.							
Yafo-Bamenda Road	1,850	2,332 3 11	482 3 11	...	...	...
NORTHERN PROVINCES.							
NIGER PROVINCE.							
Construction of Bako Bridge, Yafo-Badeggi Road	1,000	360 18 0	...	639 2 0	...	...
Water Supply, Benin City... ..	...	229 7 9	229 7 9	...	3	900	
Drainage, Sabon Gari and Market Improvements, Zaria Township	...	604 19 6	604 19 6	...	7	607	
Yankari College ... ..	...	207 17 2	207 17 2	...	1	300	
OGOJA PROVINCE.							
Bridge over River Onwu at Yafo	1,000	...	...	1,000 0 0	...	...
GENERAL.							
Public Works	1,000	613 9 1	...	386 10 11	...	...
Total	£ 4,850	4,348 15 5	1,524 8 4	2,025 12 11	...	1,807	
Reimbursements	4,850	4,348 15 5	501 4 7	...	...	...
		Less Saving	2,025 12 11				
HEAD 35.							
ROADWAY CAPITAL WORKS.							
Public Capital Works	68,390	67,433 17 6	...	956 2 6	12, 13, 14, 17, 18, 24	29,178	
Total	£ 68,390	67,433 17 6	...	956 2 6	...	29,178	
NIGERIA REGIMENT.							
Reimbursements	200,995	190,231 4 5	...	10,763 15 7	8, 9	1,735	Overestimated.

Total ... 68,390
R.W.A.F.F., NIGERIA REGIMENT.

	68,390	67,433 17 6	2,025 12 11	956 2 6	12, 13, 14,		
Personal Emoluments	200,995	190,231 4 5	...	10,763 15 7	8, 9	1,735	Overestimated.
OTHER CHARGES:—							
60. Passages	9,136	7,982 4 1	...	1,153 15 11	8	219	
61. Transport; Monthly Allowances	2,082	1,714 19 4	...	367 0 8	...	...
62. " Milcage, Hire and Carriers	1,850	2,099 16 5	249 16 5	...	9, 23	250	Underestimated.
63. Transport; Materials and Stores	350	160 15 5	...	189 4 7	...	...
64. " Railway	11,000	11,724 16 11	724 16 11	...	22	750	Underestimated.
65. Telephones	366	364 8 8	...	1 11 4	18	5	
66. Stationery	440	446 8 9	6 8 9	...	15	10	
67. Publications	300	341 3 2	41 3 2	...	17	120	
68. Contingencies	50	65 9 2	15 9 2	...	15	20	
69. Allowances pending re-absorption	1,000	1,240 2 6	240 2 6	...	18	450	
70. Band Allowance, 1 at £50 ...	50	50 0 0	...	...	...	...
71. Bounties on Re-engagement ...	1,150	527 0 0	...	623 0 0	...	...
72. Clothing, Rank and File ...	13,280	25,623 13 9	12,343 13 9	...	14, 23	12,344	Replenishment of mobilisation stores.
73. Condenser Plant, Ibadan Barracks; Upkeep of	50	49 7 2	...	0 12 10	...	...
74. Compensation for death of Horses	30	18 0 0	...	12 0 0	...	...
75. Conservancy	500	483 5 3	...	16 14 9	...	...
76. Contributions to Officers' Pensions	11,365	10,098 19 0	...	1,266 1 0	...	...
77. Contributions to W. and B.N.C.O.'s Pensions	2,832	2,121 15 7	...	710 4 5	8	162	
78. Cyclist Establishment—Upkeep of	100	62 10 4	...	37 9 8	14	121	
79. Drums Allowance, 6 at £20 ...	120	120 10 0	0 10 0	...	23	1	
80. Equipment; Inspector-General and Staff	75	32 16 11	...	42 3 1	...	...
81. Equipment, Rank and File ...	5,255	14,953 6 7	9,698 6 7	...	14	12,176	Replenishment of mobilisation stores.
82. Field Allowances—Officers ...	...	511 0 3	511 0 3	...	9, 17	610	} Restoration of allowances.
83. Field Allowances—W. and B.N.C.O.'s ... ..	...	291 5 0	291 5 0	...	9	400	
84. Gratuities on Discharge	1,600	1,550 10 10	...	49 9 2	...	...
85. Inspector-General's Tour ...	800	842 7 3	42 7 3	...	23	43	
86. Instructional Courses in the United Kingdom	100	54 6 3	...	45 13 9	...	...
87. Kit Allowances; W. and B.N.C.O.'s rejoining British Units ...	50	15 7	...	34 15 5	...	...
Carried forward £	264,926	273,757 7 7	24,164 19 9	15,313 12 2	...	29,416	

Financial Return No. 3—Estimated and Actual Expenditure—continued.

HEADS AND SUB-HEADS.	Estimated.	Actual.		Excess.		Saving.		SUPPLEMENTARY PROVISION.		REMARKS.		
		£	s.	d.	£	s.	d.	£	s.		d.	No. of S.W.	Amount.
Actual Estimates—continued.	£	£	s.	d.	£	s.	d.	£	s.	d.		
R.F., NIGERIA REGIMENT <i>continued.</i>												
Brought forward	264,926	273,757	7	7	24,164	19	9	15,313	12	2	...	3,116
Language Gratuities	250	339	0	0	89	0	0	...	11	0	...	200
Medical and Dental Treatment...	100	60	11	4	...	...	...	39	8	8	...	...
Mess Allowances—Officers	465	441	19	10	...	...	...	23	0	2	...	...
Mess Allowances—W. and B.N.C.O.'s	120	116	16	5	...	...	...	3	3	7	...	...
Military Libraries—Upkeep of ...	50	38	15	5	...	...	...	11	4	7	...	...
Motors—Upkeep of	350	350	7	6	0	7	6	...	23	...	...	1
National Health Insurance Contributions, W. and B.N.C.O.'s	62	51	19	9	...	...	...	10	0	3	8	4
Salvance, Small Arms and Ammunition	14,560	10,927	13	4	...	...	...	3,632	6	8	...	...
Staff Allowances—Officers	1,300	1,325	11	9	25	11	9	...	22	23	...	26
Staffs, W. and B.N.C.O.'s	1,200	1,559	10	0	359	10	0	...	8	22	...	361
Stations—Native Rank and File	666	620	15	9	...	...	...	45	4	3	...	...
Tele Ranges—Upkeep of	150	151	16	6	1	16	6	...	23	...	...	2
Tricket Service—Military	75	72	9	7	...	...	...	2	10	5	...	...
Tricket Prizes	191	190	0	0	...	...	...	1	0	0	...	...
Temporary Buildings—Erection and Upkeep of	5,500	5,566	18	5	66	18	5	...	8	...	...	100
Training Grant	800	695	12	8	...	...	...	104	7	4	...	...
Travelling Allowances in the United Kingdom, W. and B.N.C.O.'s	170	91	3	8	...	...	...	78	16	4	...	...
Travel Gratuities, Native Rank and File	50	23	2	6	...	...	...	26	17	6	...	...
Water Supplies, Emuga Barracks, Maintenance of	26	26	17	2	0	17	2	...	23	...	...	1
Widows, Orphans and Old Age Pensions; Contributions, W. and B.N.C.O.'s	158	185	9	9	27	9	9	...	8	13	...	51
Wireless Establishment—Up- keep of	200	200	19	9	0	19	9	...	23	...	...	1
European Reserve Force	1,000	1,141	9	3	141	9	3	...	18	...	...	230
Total	£ 292,369	297,956	7	11	24,878	19	10	19,291	11	11	...	30,393
		Less Saving			10,201	11	11					
								437	0	0		
												5,000

Partial repair of considerable reductions in past years.

Increase consequent upon reformation of Lagos Defence Force.

16

Total	292,369	297,956 7 11	24,878 19 10	19,291 11 11	23 18	230	Increase consequent upon reformation of Defence Force.
110. Ordnance and Small Arms	803	447 7 4	19,291 11 11	...	...	30,393	
111. 2 Wireless Sets	437	...	...	437 0 0	...	...
112. European Reserve Force Arms and Ammunition	562	415 5 3	...	146 11 9	...	...
113. Small Arms and Ammunition	...	...	...	...	8	5,000	
Total	£ 1,802	862 12 7	...	939 7 5	...	5,000	
			Nett Saving	939 7 5			

HEAD 37.

SECRETARIAT, NIGERIAN.

Total, Personal Emoluments	£ 22,964	22,896 2 2	...	67 17 10	9, 10, 11	260	
OTHER CHARGES:--							
21. Passages	870	171 19 1	...	698 0 11	...	...
22. Transport; Monthly Allowances	18	15 0 0	...	3 0 0	...	...
23. Mileage, Hire and Carriers	15	4 15 1	...	10 4 11	...	...
24. Transport; Materials and Stores	2	1 17 4	...	0 2 8	...	...
25. Railway	150	213 7 8	63 7 8	...	18, 23	64	Underestimated.
26. Travelling Allowances	...	5 4 0	5 4 0	...	9	15	Restoration of travelling allowance.
27. Telephones	302	307 4 1	5 4 1	...	18	9	
28. Stationery	150	189 15 6	39 15 6	...	18	42	Underestimated.
29. Contingencies	65	84 9 6	19 9 6	...	18	20	
30. Library	...	...	...	...	...	...
31. Uniform for Messengers	10	10 11 5	0 11 5	...	13	1	
32. Upkeep of Grounds, Chief Secretary's Lodge	30	24 0 0	...	6 0 0	...	...
Total	£ 24,576	23,924 5 10	133 12 2	785 6 4	...	411	
			Less Excess	133 12 2			
			Nett Saving	651 14 2			

HEAD 38.

SECRETARIAT, NORTHERN PROVINCES.

Total, Personal Emoluments	£ 12,996	11,441 0 2	...	1,554 19 10	...	...	Overestimated.
OTHER CHARGES:--							
12. Passages	500	25 12 0	...	574 8 0	...	...	Overestimated.
13. Transport; Monthly Allowance	6	6 0 0	...	...	...	...
Carried forward	£ 13,502	11,472 12 2	...	2,129 7 10	...	...

Financial Return No. 3—Estimated and Actual Expenditure—continued.

HEADS AND SUB-HEADS.	Estimated.	Actual.	Excess.	Saving.	SUPPLEMENTARY PROVISION.		REMARKS.
					No. of S.W.	Amount.	
General Estimates—continued.	£	£ s. d.	£ s. d.	£ s. d.		£	
SECRETARIAT, NORTHERN PROVINCES—continued.							
Brought forward	13,502	11,472 12 2		2,129 7 10			
Transport; Mileage, Hire and Carriers	15	31 17 0	16 17 0	...	9, 21, 23	17	Underestimated
Transport; Materials and Stores	5	...	...	5 0 0	...	...
Railway	700	682 3 7	...	17 16 5	...	...
Travelling Allowances	...	8 5 0	8 5 0	...	9	50	
Telephones	254	215 4 6	...	38 15 6	...	...
Contingencies	60	33 13 10	...	26 6 2	...	...
Books of Reference and Periodicals	17	15 9 1	...	1 10 11	13	6	
Stationery	124	123 17 3	...	0 2 9	...	...
Messengers' Uniforms	8	8 0 0	...	...	...	...
Total	£ 14,685	12,591 2 5	25 2 0	2,118 19 7	...	73	
			Less Excess	25 2 0			
			Nett Saving	2,093 17 7			
HEAD 39.							
SECRETARIAT, SOUTHERN PROVINCES.							
Personal Emoluments	£ 15,405	13,772 2 10	...	1,632 17 2	8	18	Overestimated.
OTHER CHARGES:—							
Passages	600	5 11 0	...	594 9 0	...	...	Overestimated.
Transport; Mileage, Hire and Carriers	40	15 19 9	...	21 0 3	...	...
Transport; Materials and Stores	5	2 14 8	...	2 5 4	...	...
Transport; Railway	570	498 12 10	...	71 7 2	...	...
Travelling Allowances	...	...	...	...	9	5	
Telephones	167	157 0 0	...	10 0 0	...	...
Contingencies	30	6 5 11	...	2 5 6	...	...
Stationery	10	7 14 6	...	...	...	23	
Messengers' Uniforms	10	...	...	2,347 4 4	...	...
		191 15 8	...	...	...	...

15. Transport; Mileage, Hire and Carriers	600	5 11 0	...	594 9 0	...	...	Overest.
18. Transport; Railway	7570	498 12 10	...	2 5 4	...	...
19. Telephones	167	157 0 0	...	71 7 2	...	...
20. Contingencies	30	29 13 1	...	10 0 0	...	9	5
22. Stationery	120	118 2 0	...	0 6 11	...	...
23. Uniforms for Messengers	10	6 5 11	...	3 14 1	...	...
24. Drawing Materials	10	7 14 6	...	2 5 6	...	...
Total ...	£ 16,969	14,621 15 8	...	2,317 4 4	...	...	23
			Saving	2,347 4 4			

HEAD 40.

TRANSPORT SERVICES.

Total, Personal Emoluments	£ 3,100	3,071 15 10	...	25 4 2	13	178	
OTHER CHARGES:-							
3. Passages	...	171 4 0	171 4 0	...	9, 13, 23	172	
4. Transport; Mileage, Hire, etc.	...	4 0 0	4 0 0	...	9	38	
4a. Transport; Monthly Allowances	...	10 0 0	10 0 0	...	...	18
5. Travelling Allowances	...	5 9 6	5 9 6	...	9	10	
6. Contingencies	...	8 6 3	8 6 3	...	9	10	
7. Telephones	...	33 10 2	33 10 2	...	9	34	
Total...	£ 3,100	3,307 5 9	232 9 11	25 4 2	...	460	
		Less Saving	25 4 2				
		Nett Excess	207 5 9				

New provision.

HEAD 41.

TREASURY.

Total Personal Emoluments	£ 43,337	42,174 7 8	...	1,162 12 4	...	...
OTHER CHARGES:							
15. Passages	1,400	1,416 12 8	316 12 8	...	23	320	
16. Transport; Monthly Allowances	48	47 4 0	...	0 16 0	...	...
17. do. Mileage, Hire and Carriers	90	141 11 9	54 11 9	...	12	100	
18. Transport; Materials and Labour	45	40 3 0	...	4 17 0	...	...
19. do. Railway	1,000	1,078 12 11	18 12 11	...	...	...
20. Travelling Allowances	...	31 2 3	34 2 3	...	9	50	
21. Telephones	342	344 11 0	2 11 0	...	23	3	
22. Stationery and Account Books	220	220 13 8	0 13 8	...	23	2	
23. Contingencies including Uniforms for Messengers	60	80 14 3	20 14 3	...	16, 23	22	
24. Allowance for Shortages	25	14 15 6	...	10 4 6	...	...
25. Specie Boxes and Bags	60	81 13 8	21 13 8	...	13	25	
Total ...	£ 46,627	45,978 2 4	529 12 2	1,178 9 10	...	822	
			Less Excess	529 12 2			
			Nett Saving	648 17 8			

Delay in filling vacancies.

Underestimated.

Underestimated.

Financial Return No. 3—Estimated and Actual Expenditure—continued.

HEADS AND SUB-HEADS.	Estimated.	Actual.	Excess.	Saving.	SUPPLEMENTARY PROVISION		REMARKS.
					No. of S.W.	Amount.	
General Estimates—continued.	£	£ s. d.	£ s. d.	£ s. d.		£	
HEAD 42.							
VETERINARY.							
Personal Emoluments	25,583	23,181 15 3	...	2,401 4 9	...	...	Overestimated.
Less Reimbursement by Kano Native Administration in respect of item 17	500	100 0 0	400 0 0	...	...	...
Nett Total, Personal Emoluments £	25,083	23,081 15 3	400 0 0	2,401 4 9	...	...
OTHER CHARGES:—							
25. Passages	2,000	1,617 16 6	...	382 3 6	...	...
26. Transport: Monthly Allowances	456	371 14 0	...	84 6 0	...	...
27. " Mileage, Hire and Carriers	1,260	1,351 2 9	91 2 9	...	9	300	
28. Transport; Materials and Stores	300	199 3 9	...	100 16 3	...	...
29. " Railway	2,900	3,270 3 6	370 3 6	...	23	371	Underestimated.
30. Travelling Allowances ... ..	...	371 15 3	371 15 3	...	9	159	Restoration of travelling allowance.
31. Stationery	60	59 16 7	...	0 3 5	...	...
32. Contingencies	56	31 0 2	...	24 19 10	...	...
33. Outfit Allowances... ..	50	25 0 0	...	25 0 0	...	...
34. Artisans, Guards, Herdsmen and Inoculators	2,531	2,421 11 5	...	112 8 7	...	...
35. Labour	900	867 13 10	...	32 6 2	...	...
36. Animals for Serum, and Vaccine Production	1,600	1,820 4 3	220 4 3	...	18, 23	221	Rise in price of cattle.
37. Forage	400	378 6 7	...	21 13 5	...	...
38. Instruments	300	257 2 8	...	42 17 4	...	...
39. Implements... ..	30	16 9 11	...	3 10 1	...	...
40. Drugs	300	128 2 5	...	171 17 7	...	...
41. Fuel	50	50 3 2	0 3 2	...	23	1	
42. Upkeep of Motor Lorries	800	908 15 1	108 15 1	...	16, 23	109	Underestimated.
43. Library	96	121 11 11	24 11 11	...	23	35	
44. Maintenance of Laboratory Equipment and Supplies	700	615 17 9	...	54 2 3	15	60	
45. Maintenance of Plant and Buildings	170	81 1 8	...	90 18 4	...	...
46. Upkeep of Gas, Steam, Electric and Cold Storage Plant	200	195 5 2	...	4 11 10	...	...
47. Land Rent, Vom	70	69 4 0	...	0 16 0	...	...
48. Compensation for animals slaughtered	40	1 2 0	...	38 18 0	...	...
49. Purchase of Hides and Skins for experimental purposes ... ..	...	17 0 5	17 0 5	...	11	20	
...	...	43 8 8	43 8 8	...	15	44	Equipment for new appointment.
Total, Other Charges	£ 15,261	15,329 13 5	1,260 5 0	1,191 11 7	17	3	
SUMMARY.							
Personal Emoluments... ..	25,083	23,081 15 3	400 0 0	2,401 4 9	...	1,614	
Other Charges	15,261	15,329 13 5	1,260 5 0	1,191 11 7	...	...
Total	£ 40,344	38,411 8 8	1,660 5 0	3,592 5 6	8	1,614	
			Less Excess	1,660 5 0			
			Nett Saving	1,932 11 4			
HEAD 43.							

45. Maintenance of Plant and Buildings	700	615 17 9	...	...	16,23 23	109 35	Underestimated.
46. Upkeep of Gas, Steam, Electric and Cold Storage Plant	175	84 1 8	...	90 18 0	...	...
47. Land Rent, Vom	200	195 5 2	...	...	...	...
48. Compensation for animals slaughtered	70	69 4 0	...	...	4 14 10	...	
49. Purchase of Hides and Skins for experimental purposes	40	1 2 0	...	...	0 16 0	...	
50. Camp Equipment	...	17 0 5	...	...	38 18 0	...	
Total, Other Charges	£ 15,261	15,329 13 5	1,260 5 5	...	...	...

SUMMARY.

Personal Emoluments...	25,083	23,081 15 3	400 0 0	2,401 4 9	...	...
Other Charges	15,261	15,329 13 5	1,260 5 0	1,191 11 7	...	1,614	
Total	£ 40,344	38,411 8 8	1,660 5 0	3,592 16 4	...	1,614	
			Less Excess	1,660 5 0			
			Nett Saving	1,932 11 4			

HEAD 43.
COLONIAL DEVELOPMENT FUND—
ASSISTED SCHEMES.

1. Railway	16,300	16,300 0 0	...	...	...	...
2. Veterinary Scholarships	190	190 0 0	...	...	...	...
3. Colonial Agricultural Scholarships	352	352 0 0	...	...	...	...
4. Dietetics Research	...	...	...	...	...	...
5. Tsetse Fly Investigation	...	...	...	...	...	...
6. Maternity, Training Centres	...	...	...	...	...	...
7. Sanitary Inspectors, Training Centres	...	...	...	...	...	...
8. Dispensaries	...	...	...	...	...	...
9. Motor Ambulances	...	...	...	...	...	...
10. Leper Asylum	...	...	...	...	...	...
11. Sanitary Improvements	...	...	...	...	...	...
12. Research (Schistosomiasis and Guinea Worm)	...	...	...	...	...	...
13. Forestry Probationers (Nigeria Suspense Account)	...	500 0 0	500 0 0	...	22	500	Corresponding item under Revenue.
14. Refund of Grant (Dietetic Research)	...	...	...	...	...	...
Total	£ 16,842	17,342 0 0	500 0 0	500	
			Excess	500 0 0			

HEAD 44.
RAILWAY.

Loss on working	
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HEAD 45.

Direct Contribution to Railway Renewals Fund	...	88,212 0 0	88,212 0 0	...	21	88,212	See Revenue Head 21.
		Excess	88,212 0 0				

HEAD 46.

Contribution to Supplementary Sinking Fund	...	200,000 0 0	200,000 0 0	...	22	200,000	See paragraph 7 of report.
		Excess	200,000 0 0				

Financial Return No. 3.—Estimated and Actual Expenditure—continued.

HEADS AND SUB-HEADS.	Estimated.	Actual.	Excess.		Saving.		SUPPLEMENTARY PROVISION.		REMARKS.				
			£	s. d.	£	s. d.	No. of S.W.	Amount.					
General Estimates—continued.													
	£	£	s.	d.	£	s.	d.	£	s.	d.			
SUMMARY.													
1. Public Debt Charges	955,785	941,087	13	8	...	11,697	6	4	...	7,616	0	0	
2. Governor's Office	11,362	12,264	10	10	812	10	10	...	...	1,255	0	0
<i>Special</i>	...	1,061	0	0	1,061	0	0	...	...	1,190	0	0
3. Administration	1,331	1,873	9	2	...	54	10	19	...	7	0	0	
4. Agriculture	194,116	196,353	16	3	2,813	15	3	...	...	6,050	0	0
<i>Special</i>	100	4,333	7	10	4,203	1	10	...	...	7,176	0	0
5. Air Services	19,155	13,318	5	3	...	6,136	11	1	...	2,733	0	0	
<i>Special</i>	81,445	65,714	8	7	...	15,750	11	7	...	9,901	0	0	
6. Analyst	2,151	2,025	19	9	...	135	0	3	...	135	0	0	
7. Audit	18,583	17,786	7	9	...	796	12	3	...	796	0	0	
8. Chief Commissioner's Office, N.P.	4,348	2,823	11	7	...	1,521	5	5	...	502	0	0	
<i>Special</i>	500	508	15	1	8	15	1	...	...	319	0	0
9. Chief Commissioner's Office, S.P.	16	1,230	19	0	...	300	1	0	...	181	0	0	
<i>Special</i>	500	5	0	15	2	80	15	2	...	1	0	0	
10. Colliery	58,103	61,306	15	1	6,823	15	4	...	...	8,907	0	0
<i>Special</i>	5,480	5,751	8	9	271	3	9	...	...	521	0	0
11. Colony Administration	17,665	19,317	13	1	...	1,347	6	11	...	900	0	0	
<i>Special</i>	700	655	8	4	...	41	11	8	...	...	...	...
12. Customs	70,977	92,811	13	8	21,331	19	3	...	...	35,757	0	0
<i>Special</i>	75	93	5	6	18	5	6	...	...	16	0	0
13. Education	249,875	247,322	1	4	6,117	4	4	...	...	63,721	0	0
<i>Special</i>	...	172	11	1	172	11	1	...	...	890	0	0
14. Forestry	50,331	58,717	18	1	...	913	1	11	...	1,031	0	0	
<i>Special</i>	1,590	1,187	19	11	...	12	0	1	...	2,215	0	0	
15. Geological Survey	19,838	11,591	18	10	736	18	10	...	...	726	0	0
16. Harbour	21,931	21,927	12	5	916	12	5	...	...	2,599	0	0
<i>Special</i>	5,980	11,811	15	0	5,854	15	0	...	...	11,799	0	0
17. Judicial	56,920	51,747	17	3	...	1,272	2	4	...	334	0	0	
<i>Special</i>	...	378	11	1	378	11	1	...	...	403	0	0
18. Land and Survey	69,196	78,794	7	2	...	1,395	12	16	...	17	0	0	
<i>Special</i>	2,331	21,085	0	1	28,751	0	1	...	...	28,317	0	0
19. Legal	9,338	7,527	1	8	...	1,810	18	7	...	190	0	0	
<i>Special</i>	...	221,353	0	10	...	...	...	...	...	109,025	0	0
20. Printing	900	106,661	10	9	105,761	19	9	...	...	14,807	0	0
<i>Special</i>	367,957	361,647	1	0	...	3,309	19	0	...	2,897	0	0	
21. Prisons	24,510	22,952	18	2	...	1,557	1	10	...	233	0	0	
<i>Special</i>	10,617	10,190	17	0	...	426	3	0	...	...	...	...
22. Mines	10,617	10,190	17	0	...	...	...	...	...	...	...	...
<i>Special</i>	190	190	0	0	...	...	...	...	...	...	...	...
23. Miscellaneous	261,637	451,838	13	11	250,181	13	11	...	...	4,447	0	0
<i>Special</i>	...	1,835	15	8	1,685	15	8	5,612	7	3	17,265	0	0
24. Posts and Telegraphs	151,865	146,222	12	9	5,525	4	7	...	...	1,517	0	0
<i>Special</i>	...	5,525	1	7	...	1,073	8	3	...	900	0	0	
25. Printing—Central Stationery Depot	25,444	23,770	11	9	...	428	16	2	...	1,204	0	0	
<i>Special</i>	7,750	7,321	3	10	610	5	1	...	...	675	0	0
<i>Special</i>	8,650	9,260	5	1	...	5,591	5	1	...	35,360	0	0	
26. Prisons	...	...	...	...	...	...	...	...	...	...	...	...
27. Prisons, S.P. and Colony	415,266	410,000	...	...	...	...	...	...	...	8,902	0	0
28. Provincial Administration	2,000	...	...	...	3,083	10	4	...	...	684	0	0
<i>Special</i>	126,821	139,904	10	4	...	1,423	18	6	...	99,896	0	0	

17. Judicial Special	10,838	4,487 19 11	11,594 18 10	756 18 10	943 1 11	13,734 0 0
18. Land and Survey Special	5,980	21,911	21,927 12 5	916 12 5	12 0 1	866 0 0
19. Legal Special	56,020	11,834 15 0	51,747 17 8	3,854 15 0	...	4,091 0 0
20. Marine Special	60,100	378 11 4	58,794 7 2	378 11 4	1,272 2 4	2,509 0 0
21. Medical Special	2,301	31,085 0 4	7,527 1 8	28,781 0 4	1,365 12 10	11,500 0 0
22. Mines Special	9,338	227,653 9 10	106,601 10 9	105,701 10 9	1,810 18 4	3,981 0 0
23. Posts and Telegraphs Special	232,465	900	364,647 1 0	...	4,811 10 2	403 0 0
24. Printing--with Central Stationery Dept	367,957	10,617	22,952 18 2	...	...	1,700 0 0
25. Prisons, N.P.	24,510	25,144	23,779 14 9	...	1,673 8 3	28,817 0 0
26. Prisons, S.P. and Colonial	10,617	...	...	...	...	190 0 0
27. Provincial Administration Special	25,144	23,779 14 9	...	...	...	3,961 0 0
28. Public Works	8,000	...	...	...	...	109,015 0 0
29. Public Works, Electricity Branch Special	15,778	...	...	...	...	11,807 0 0
30. Public Works Recurrent	115,296	113,794 10 1	5,082 10 1	...	...	1,517 0 0
31. Public Works Extraordinary	2,000	68,186 1 6	99,896 0 0	...	...	1,224 0 0
32. Public Works Extraordinary (Refinements)	136,821	67,156 17 6	...	...	...	475 0 0
33. Railway Capital Works	67,610	297,556 7 11	5,587 7 11	...	...	37,391 0 0
34. R.W.A.P.C. Nigeria Regiment Special	1,802	592 12 7	...	...	...	...
35. Secretariat, Nigerian	24,576	23,321 5 10	...	...	...	830 0 0
36. Secretariat, N.P.	14,685	12,571 2 5	...	...	...	681 0 0
37. Secretariat, S.P.	16,969	14,627 15 8	...	...	...	99,896 0 0
38. Transport Services	3,700	2,297 5 0	205 5 0	...	...	7,312 0 0
39. Treasury	10,327	13,378 2 1	...	...	...	340,270 0 0
40. Veterinary	40,211	39,141 5 8	...	...	...	1,897 0 0
41. Colonial Development Fund	16,842	17,341 0 0	790 0 0	...	...	29,178 0 0
42. Refund to Stock Transfer Stamp Duty Fund	...	...	...	...	...	30,393 0 0
43. Contributions to Reserve Funds	...	...	...	...	...	5,000 0 0
44. Railway	...	...	...	...	...	111 0 0
45. Direct Contribution to Railway Renewal Funds	...	88,212 0 0	88,212 0 0	...	...	75 0 0
46. Contribution to Supplementary Sinking Fund	...	200,000 0 0	200,000 0 0	...	...	23 0 0

Total	£	5,080,174	6,094,348 1 3	1,094,944 13 5	114,070 12 2	1,579,931 0 0
Less Saving				114,070 2 2		
Nett Excess				980,874 1 4		

Financial Return No. 4 of 1936-37.

Statement of Loans floated (or effected with the Imperial Government) which have been fully utilised and subsequently redeemed.

1	2	3	4	5	6	7
Date of Flotation.	Description of Loan.	Amount of Stock issued.	Gross Amount originally realised (including premia and discounts).	Manner in which applied.	Date redeemed.	Remarks.
		£	£		£	
1899	Imperial Treasury 3½% Loan ...	792,500	792,500	Lagos Railways	792,500	1905
1905	Southern Nigeria Government (Lagos) 3½% Loan	2,000,000	2,000,000	Expenses of raising Loan	110,788	1935
				Redemption of part 1889 Loan	725,000	
				Railways	1,002,691	
				Bridges	136,334	
				Lagos Tramways	25,178	
1908	Southern Nigeria Government 3½% Loan	3,142,461	3,142,461	Expenses of raising Loan	142,461	1911, 1935
				Railways	2,802,215	
				Niger Navigation	40,000	
				Lagos Harbour Works	157,785	
1911	Imperial Treasury (Bauchi) 3½% Loan	200,000	200,000	Bauchi Light Railway	199,797	1911
				Eastern Railway	203	
1911	Southern Nigeria Government 3½% Loan	5,034,932	5,034,932	Expenses of raising Loan	159,899	1916, 1935
				Lagos Harbour Works	739,215	
				Lagos Wharfage Scheme	400,000	
				Apapa Wharf	24,574	
				Lagos Water Supply	316,278	
				Railways	1,194,310	
				Eastern Railway	111,989	
				Redemption of 1908 and 1911 Loans	2,088,667	
1916	Nigerian Government 5% Loan ...	4,425,000	4,314,375	Expenses of raising Loan	84,601	1920
				Part redemption 1911 Loan	4,142,105	
				Sinking Fund	87,669	
1921	Nigerian Government 6% Loan ...	3,200,390	3,119,408	Expenses of raising Loan	122,386	1936
				Eastern Railway Construction	1,800,000	
				Dredger	324,022	
				Iddo Coal and Petroleum Wharf	200,000	
				Apapa Wharfage Scheme	100,000	
				Railway Workshops	249,000	
				Electric Light and Power Scheme, Iddo	80,000	
				Relaying Railway Track, Iddo-Ibadan	253,000	
	Totals	£18,795,283	£18,603,676		£18,603,676	

Full particulars of these loans are available in Financial Return No. 4 of the 1934-35 Report.

Note.—Redemption of Loans.

(a) Effected by new Loans 15,196,534
 (b) Effected from Revenue and Sinking Fund 3,598,749

102

Mar., 1935
 Nigerian Government Loan 1935

Feb., 1930
 Nigerian Government Loan 1930

Jan., 1927
 Nigerian Government Loan 1927

Oct., 1923
 Nigerian Government Loan 1923

Nov., 1919
 Nigerian Government Loan 1919

Date of Flotation.
 Description and No. of

Financial Return No. 6 of 1936-37.

Statement of existing Loans at 31st March, 1937, showing the annual charges.

Year of Flotation.	Amount of Stock Issued.	INTEREST.		SINKING FUND.		Total Annual Charges.	Dates of Payment of Annual Charges.	Dates of Redemption.
		Rate.	Annual Charge.	Rate.	Annual Contribution.			
	£	%	£	%	£	£		
1919	6,363,226	6	381,794	$\frac{5}{8}$	39,770	421,564	15th June & 15th Dec.	1949—1979.
1923	5,700,000	$\frac{1}{2}$	228,000	1	57,000	285,000	15th April & 15th Oct.	1963.
1927	4,250,000	5	212,500	1	42,500	255,000	1st March & 1st Sept.	1947—1957.
1930	4,263,373	5	213,169	1	42,634	255,803	1st Feb. & 1st August	1950—1960.
1935	4,188,000	3	125,640	1	41,880	167,520	15th Mar. & 15th Sept.	1955.
Total ...	24,764,599	...	1,161,103	...	223,784	1,384,887	...	...

Note:—Details of the amounts accumulated in the several Sinking Funds at 31st March, 1937, are shown in Financial Return No. 21, including the nominal value and mean market price of the Investments held by the Trustees.

Financial Return No. 7 of 1936-37.

Statement of a Summary of actual Expenditure from all Loan Funds up to 31st March, 1937.

Manner in which applied.	Net Expenditure up to 31st March, 1936.	During the period 1st April, 1936 to 31st March, 1937.	Restorations and credits during the period 1st April, 1936 to 31st March, 1937.	Net Expenditure at 31st March, 1937.
	£ s. d.	£ s. d.	£ s. d.	£
NIGERIA GENERAL.				
COMPLETED WORKS.				
BRIDGES:—				
Carter and Denton Bridges	136,334 0 0	...	...	136,334
New Carter Bridge	434,053 16 7	...	...	434,053
HARBOURS, DREDGING, etc.:—				
Niger Navigation, Dredging, etc.	40,000 0 0	...	...	40,000
Dredging Apapa-Iddo Channel	40,886 15 8	...	...	40,886
Floating Dock	57,468 12 8	...	...	57,468
Dredgers and Dredging Plant (including the "Lady Clifford")	506,629 14 6	...	...	506,629
Reclamation Barges	32,339 16 6	...	...	32,339
Lagos Harbour Entrance Works	1,280,303 12 8	...	...	1,280,303
New Dredger	200,987 3 6	...	...	200,987
WHARVES:—				
Apapa Extension and Wharf	24,574 8 8	...	...	24,574
Lagos Wharf Scheme	410,000 0 0	...	...	410,000
Coal and Petroleum Wharf, Iddo	298,832 16 9	...	...	298,832
Apapa Wharfage Scheme	1,021,287 9 9	...	...	1,021,287
Port Harcourt Wharfage Scheme	902,410 18 4	...	...	902,410
Slipway, Apapa Dockyard	30,454 4 5	...	...	30,454
Bulk Fuel Oil Wharf, Apapa	71,007 11 7	...	...	71,007
ELECTRICITY AND SUPPLY SCHEMES:—				
Iddo Power Station	305,900 0 11	...	...	305,900
Port Harcourt Power Station	51,165 14 10	...	...	51,165
Electric Light and Power Station, Enugu	122,315 17 11	...	...	122,315
WATER SUPPLY SCHEMES:—				
Lagos Water Supply	316,277 17 3	...	...	316,277
MISCELLANEOUS:—				
Lagos Tramway	25,178 0 0	...	...	25,178
Appropriated to Sinking Fund	87,669 0 0	...	...	87,669
Interest on 1927 Loan, 1928-29	260,000 0 0	...	...	260,000
Sewerage Scheme, Lagos	21,975 6 10	...	...	21,975
Telephone Exchange, Lagos	10,544 4 7	...	...	10,544
Calabar-Oron Cable	5,378 9 5	...	...	5,378
UNCOMPLETED WORKS:—				
Electricity Supply Schemes	151,177 5 5	21,524 0 0	20,000 0 0	156,001
Water Supply Schemes	295,847 6 3	22,478 8 3	83,537 10 7	234,788
Town Planning, Lagos	168,193 18 5	8,416 12 0	28,116 0 0	148,494
Denton Causeway and Road Approaches	29,461 8 11	709 6 3	...	30,161
Tank and Non-Tank Latrines, Lagos	34,111 4 0	75 5 6	...	34,189
Apapa Wharfage Scheme	101 19 8	3,845 2 2	...	4,247
Total, Nigeria General	£ 7,376,471 16 0	57,039 14 2	131,653 10 7	7,301,857 19 7
NIGERIAN RAILWAY.				
COMPLETED WORKS.				
Western Railway	5,956,513 9 11	...	...	5,956,513 9 11
Ebute Metta Junction Station	109,240 6 8	...	...	109,240 6 8
Eastern Railway - Old Account	2,153,617 0 0	...	...	2,153,617 0 0
Marshalling Yard, Port Harcourt	17,279 7 8	...	...	17,279 7 8
Railway Workshops, Ebute Metta	660,654 9 3	...	...	660,654 9 3
Relaying Minna-Kaduna Line	7,279 7 1	...	...	7,279 7 1
Railway Yard, Apapa	38,535 19 1	...	...	38,535 19 1
Zaria-Gusau Railway	765,196 10 9	...	309 3 3	765,887 7 6
Railway Construction Branch Lines	965,188 6 1	...	395 9 8	964,794 16 5
Completion of Eastern Railway	5,395,216 6 3	...	...	5,395,216 6 3
Relaying Iddo-Ibadan Line	932,844 17 3	...	...	932,844 17 3
Railway Workshops, Ebute Metta, increased facilities	201,846 10 7	...	...	201,846 10 7
Benue Bridge Construction	1,122,503 6 5	...	...	1,122,503 6 5
Total, Nigerian Railway	£ 18,326,945 17 0	...	702 12 11	18,326,213 4 1

Financial Statement

1

Manner in which applied.

GENERAL

EXPENSES OF RAISING LOANS:—

1905 Loan

1908

1911

1916

1919

1921

1923

1927

1930

1935

Total, cost of raising

REPAYMENT OF PREVIOUS

1899 Imperial Treasury

1905 Loan

1908

1911 Imperial (Bal)

(Balance)

1911 Loan

1916

1930 (Part)

Total previous L

Grand Total

Balance Unexpended

Total Amount realised

Details of Gross amount

1899 Imperia

Government

1905 Loan: 1

1908 Souther

1911 Souther

1911 Imperi

1911 Nigeri

1911 "

1911 "

1911 Nigeri

1911 "

1911 Nigeri

1911 "

Financial Return No. 7 of 1936-37—continued.

Actual Expenditure from all Loan Funds up to 31st March, 1937.

Date of the period 1st March 1936 to 31st March 1937.	Restorations and credits during the period 1st April, 1936 to 31st March, 1937.		Net Expenditure at 31st March, 1937.	Manner in which applied.	Net Expenditure up to 31st March, 1936.		During the period 1st April, 1936 to 31st March, 1937.		Restorations and credits during the period 1st April, 1936 to 31st March, 1937.		Net Expenditure at 31st March, 1937.					
	£	s. d.			£	s. d.	£	s. d.	£	s. d.	£	s. d.				
GENERAL.																
MEANS OF RAISING LOANS:—																
...	130,000	1899 Loan	110,788	0 0	...	...	...	...	110,788	0 0		
...	43,000	...	142,461	0 0	...	...	...	...	142,461	0 0		
...	1,171	...	159,899	0 0	...	...	...	...	159,899	0 0		
...	40,000	...	84,601	0 0	...	...	...	...	84,601	0 0		
...	40,000	...	169,407	0 0	...	...	...	...	169,407	0 0		
...	57,000	...	122,386	0 0	...	...	...	...	122,386	0 0		
...	506,000	...	160,333	0 0	...	...	...	...	160,333	0 0		
...	32,000	...	119,611	0 0	...	...	...	...	119,611	0 0		
...	1,280,000	...	101,588	0 0	...	...	...	...	101,588	0 0		
...	200,000	...	37,708	0 0	...	...	...	...	37,708	0 0		
...	24,570	Total cost of Raising Loans	1,208,782	0 0	...	...	...	...	1,208,782	0 0		
...	410,000	PAYMENT OF PREVIOUS LOANS:—												
...	298,830	1899 Imperial Treasury Loan	725,000	0 0	...	...	...	...	725,000	0 0		
...	1,021,280	1905 Loan	2,000,000	0 0	...	...	...	...	2,000,000	0 0		
...	902,410	1908	3,125,907	0 0	...	...	...	...	3,125,907	0 0		
...	30,454	1911 Impérial (Bauchi) Loan (Balance)	195,421	0 0	...	...	...	...	195,421	0 0		
...	71,007	1911 Loan	4,955,037	0 0	...	...	...	...	4,955,037	0 0		
...	305,900	1916	4,195,160	0 0	...	...	...	...	4,195,160	0 0		
...	51,165	1930 (Part)	528,000	0 0	...	...	...	...	528,000	0 0		
...	122,315	Total previous Loans repaid	15,724,534	0 0	...	...	...	...	15,724,534	0 0		
...	316,277	Grand Totals	42,636,703	13 0	57,039	14 2	132,356	3 6	42,561,387	3 8				
...	25,178	Balance Unexpended	...	...	...	...	...	...	508,035	16 4		
...	87,669	Total Amount realised from all Loans	...	...	...	...	...	...	43,069,423	0 0		
...	260,000	Details of Gross amounts originally realised from all Loans:—												
...	21,975	£												
...	10,544	1899 Imperial Treasury Loan: 1905—Southern Nigeria Government (Lagos)	702,500	...	...	...	...	...	702,500	...		
...	5,378	1905 Loan: 1935	2,000,000	...	...	...	...	...	2,000,000	...		
...	156,001	1908 Southern Nigeria Government Loan: 1911 and 1935	3,142,461	...	...	...	...	...	3,142,461	...		
...	234,788	1911 Southern Nigeria Government Loan: 1916 and 1935	4,955,037	...	...	...	...	...	4,955,037	...		
...	148,494	1911 Imperial Treasury (Bauchi) Loan: 1911	195,421	...	...	...	...	...	195,421	...		
...	30,161	1916 Nigeria Government Loan: 1920	4,311,375	...	...	...	...	...	4,311,375	...		
...	34,189	1919	6,336,858	...	...	...	...	...	6,336,858	...		
...	4,247	1921	3,111,728	...	...	...	...	...	3,111,728	...		
...	7,301,857	1923 Nigeria Government Loan (First instalment): 1963	5,000,000	...	...	...	...	...	5,000,000	...		
...	131,653	1927	4,271,588	...	...	...	...	...	4,271,588	...		
...	7,301,857	1927	4,033,301	...	...	...	...	...	4,033,301	...		
...	18,326,213	1930 Nigeria Government Loan: 1950-1960	4,711,588	...	...	...	...	...	4,711,588	...		
...	131,653	1935	4,033,301	...	...	...	...	...	4,033,301	...		
...	131,653	Total	£43,069,423	...	...	...	...	...	£43,069,423	...		

Financial Return No. 9 of 1936-37.

STATEMENT OF CASH BALANCES.

	Bank.			Cash.			Total.			
	£	s.	d.	£	s.	d.	£	s.	d.	
March 31st, 1937.										
CAMEROONS CENTRE:—										
Bamienda				5,105	9	3	5,105	9	3	
Eno				458	19	9	458	19	9	
Kumba				2,192	6	3	2,192	6	3	
Maufe				250	17	3	250	17	3	
Victoria	2,057	4	4	8	19	7	2,066	3	11	
ENUGU CENTRE:—										
Abakaliki				3,463	6	8	3,463	6	8	
Afikpo				2,286	14	7	2,286	14	7	
Awgu				374	15	1	374	15	1	
Awka				228	18	5	228	18	5	
Enugu	2,249	8	2	51	5	9	2,300	13	11	
Ikom				654	3	6	654	3	6	
Nsukka				209	15	10	209	15	10	
Obubra				3,195	3	10	3,195	3	10	
Obudu				748	1	6	748	1	6	
Ogoja				1,083	17	1	1,083	17	1	
Onitsha	425	7	7	5	8	0	430	15	7	
Udi				196	1	8	196	1	8	
"A" Coy. 3/N.R.				5	2	0	5	2	0	
"B" " "				0	6	10	0	6	10	
"C" " "										
H.Q. Wing										
"A" Coy. 6/N.R.				0	5	6	0	5	6	
"B" " "				1	6	10	1	6	10	
"C" " "				1	0	0	1	0	0	
H.Q. Wing				19	9	6	19	9	6	
IBADAN CENTRE:—										
Abeokuta	1,842	8	9	705	10	5	2,547	19	2	
Ado-Ekiti				10	19	7	10	19	7	
Ibadan	3,541	15	10	4	6	0	3,546	1	10	
Ife				1,577	3	7	1,577	3	7	
Ijebu Ode	484	7	8	0	2	8	484	10	4	
Iaro				124	13	5	124	13	5	
Okitipupa				629	3	7	629	3	7	
Ondo				1,527	11	2	1,527	11	2	
Oshogbo	2,754	13	7	5	15	11	2,760	9	6	
Owo				335	4	3	335	4	3	
Oyo	309	1	9	42	6	8	351	8	5	
"A" Coy. 4/N.R.				22	6	10	22	6	10	
"B" " "				16	9	8	16	9	8	
"C" (S) " "				4	13	0	4	13	0	
H.Q. Wing				4	11	8	4	11	8	
JOS CENTRE:—										
Azare				1,049	10	3	1,049	10	3	
Bauchi				2,735	2	8	2,735	2	8	
Biu				1,050	14	2	1,050	14	2	
Dikwa				115	2	5	115	2	5	
Gombe				575	5	3	575	5	3	
Jalingo				1,067	8	7	1,067	8	7	
Jos	1,694	9	6	40	12	7	1,735	2	1	
Kafanchan				469	8	9	469	8	9	
Maiduguri	1,390	8	8	0	18	11	1,391	7	7	
Carried forward	£	16,749	5	10	32,656	16	8	49,406	2	6

Total Liabilities
 Balance Surplus of Assets over Liabilities at 31st March, 1937.
 Working Capital
 Other Colonial Governments
 Miscellaneous
 3,603 11 10
 400,000 0 0
 14,772 2 2
 1,206 7 4
 23,085 18 3
 512,978 5 7
 51,244 1 9
 16,583 12 11
 34,479 17 6
 102,317 12 2
 17,550 10 4
 5,456 0 1
 125,124 2 7
 £ 5,885,434 10 4

(a) The above statement is exclusive of the funded Public Debt of Nigeria which amounted to £24,764,595 14s. 11d. on the 31st March, 1937, and of the accumulated Statutory Sinking Fund contributions amounting to £2,461,822 16s. 7d. on the 31st March, 1937, which latter sum together with the Supplemental Sinking Fund contributions amounting to £2,778,440 0s. 0d. on the 31st March, 1937, amount to £29,944,868 10s. 8d.

(b) The Miscellaneous Deposits include an amount of £778,440 0s. 0d. on the 31st March, 1937, which latter sum together with the Supplemental Sinking Fund contributions amounting to £2,778,440 0s. 0d. on the 31st March, 1937, amount to £3,556,880 0s. 0d.

Financial Return No. 9 of 1936-37—continued.

STATEMENT OF CASH BALANCES.

	Bank.			Cash.			Total.			
	£	s.	d.	£	s.	d.	£	s.	d.	
Brought forward	16,749	5	10	32,656	16	8	49,405	21	18	
JOS CENTRE—continued.										
Numan				637	19	7	637	19	7	
Pankshin				18	1	9	18	1	9	
Potiskum				2,076	1	9	2,076	1	9	
Shendam				1,267	9	0	1,267	9	0	
Wamba				824	17	0	824	17	0	
Yola				4,493	4	10	4,493	4	10	
KADUNA CENTRE:—										
Kaduna	2,476	9	3	92	16	8	2,569	5	11	
Abuja				417	7	5	417	7	5	
Bida				488	15	3	488	15	3	
Kontagora				1,696	15	10	1,696	15	10	
Minna	2,353	3	5	13	6	4	2,366	9	9	
Zaria	1,407	11	4	814	19	9	2,221	11	1	
Idah				969	6	2	969	6	2	
Kabba				222	4	2	222	4	2	
Lokoja				1,322	6	8	1,322	6	8	
Okene				26	1	8	26	1	8	
Ilorin				400	2	11	400	2	11	
Kaima				34	17	1	34	17	1	
Lafiagi				177	12	1	177	12	1	
Gboko				1,945	10	6	1,945	10	6	
Lafia				1,498	1	8	1,498	1	8	
Makurdi				1,028	5	3	1,028	5	3	
Oturkpo				1,134	13	2	1,134	13	2	
Wukari				1,011	14	1	1,011	14	1	
Light Battery, N.R.				9	17	3	9	17	3	
Depot N.R.				8	5	3	8	5	3	
Signal Training Centre				0	15	1	0	15	1	
Adjutant 1/N.R.				4	10	8	4	10	8	
"A" Coy. 1/N.R.										
"B"				9	19	10	9	19	10	
"C" (S)				3	19	6	3	19	6	
H.Q. Wing				2	19	11	2	19	11	
Adjutant 5/N.R.				4	16	7	4	16	7	
"A" Coy.				8	6	0	8	6	0	
"B"				1	5	8	1	5	8	
"C" (S)				6	19	10	6	19	10	
H.Q. Wing				2	3	1	2	3	1	
KANO CENTRE:—										
Kano	411	18	7	32	19	5	443	18	0	
Hadejia				620	16	5	620	16	5	
Katsina				5,671	4	3	5,671	4	3	
Binin Kebbi				720	8	2	720	8	2	
Sokoto				1,204	6	4	1,204	6	4	
"A" Coy. 2/N.R.				11	5	2	11	5	2	
"B"				0	6	2	0	6	2	
"C" (S)				23	18	3	23	18	3	
H.Q. Wing				5	9	10	5	9	10	
Carried forward	£	23,128	8	5	63,653	19	11	87,082	8	4

Financial Return

STATEMENT

Brought forward

LAGOS TREASURY

LAGOS CENTRE:—

Badagry

Epe

Ikeja

WARRI CENTRE:—

Warri

Burutu

Obetim

Sapele

Koko

Ughelli

Benin City

Ogwashi Uku

Ubiaja

Agbor

Auchi

PORT HARCOURT:—

Aba

Aboada

Bende

Degema

Okigwi

Owerri

Port Harcourt

Abak

Calabar

Eket

Ikot Ekpene

Ifu

Opobo

Uyo

CROWN AGENTS

Total

Financial Return No. 9 of 1936-37—continued.

STATEMENT OF CASH BALANCES.

d.	Total.			Bank.			Cash.			Total.				
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.		
8	406	2	6											
				Brought forward ...	23,428	8	5	63,653	19	11	37,082	8	4	
				LAGOS TREASURY ...	34,040	13	10	582	0	7	34,622	14	5	
7	637	19	7	LAGOS CENTRE:—										
9	18	1	9	Badagry ...	...	...	...	269	5	0	269	5	0
9	2,076	1	9	Epe ...	...	...	...	2,810	6	5	2,810	6	5
0	1,367	9	0	Ikeja ...	...	...	...	168	2	8	168	2	8
0	24	17	0	WARRI CENTRE:—										
10	4,493	4	10	Warri ...	5,532	10	11	644	8	7	6,176	19	6	
				Burutu ...	2,519	14	2		4	10	2,519	19	0	
				Obetimi ...	...	...	...	1,314	13	2	1,314	13	2
				Sapele ...	744	5	1		8	14	7	752	19	8
				Koko ...	...	...	...	63	8	11	63	8	11
				Ughelli ...	...	...	...	82	11	0	82	11	0
				Benin City ...	...	...	...	3,945	8	4	3,945	8	4
				Ogwashi Uku ...	...	...	...	150	18	4	150	18	4
				Ubiaja ...	...	...	...	16	3	4	16	3	4
				Agbor ...	...	...	...	210	12	5	210	12	5
				Auchi ...	...	...	...	151	8	3	151	8	3
				PORT HARCOURT:—										
				Aba ...	...	...	...	1,629	3	10	1,629	3	10
				Ahvada ...	...	...	...	211	0	7	211	0	7
				Bende ...	...	...	...	743	5	1	743	5	1
				Degema ...	...	...	...	867	8	4	867	8	4
				Okigwi ...	...	...	...	618	19	11	618	19	11
				Owerri ...	...	...	...	106	17	10	106	17	10
				Port Harcourt ...	14,035	6	6	5,218	0	5	19,253	6	11	
				Abak ...	...	...	...	106	4	3	106	4	3
				Calabar ...	1,346	12	0	666	7	6	2,012	19	6	
				Eket ...	...	...	...	973	18	4	973	18	4
				Ikot Ekpene ...	...	...	...	429	1	11	429	1	11
				Itu ...	...	...	...	1,020	18	7	1,020	18	7
				Opobo ...	...	...	...	1,024	4	6	1,024	4	6
				Uyo ...	...	...	...	1,400	6	7	1,400	6	7
				CROWN AGENTS ...	...	...	...	3,481	3	11	3,481	3	11
				Total ...	£	81,647	10	11	92,569	7	11	74,216	18	10

474 18 0
620 16 5
5,671 4 3
720 8 2
1,204 6 4
11 5 2
0 6 2
23 18 3
5 9 10

082 8 4

Financial Return No. 10 of 1936-37.

AFRICAN STAFF HOUSING SCHEME.

STATEMENT OF BALANCES AT 31ST MARCH, 1937.

	£	s.	d.
<i>New Buildings:—</i>			
Addy, D. N.	220	12	11
Arthur, J. B.	325	9	11
Adeniji, F. A.	224	2	2
Alade, B. Jemi	219	19	8
Amajie, A. C.	101	8	4
Ademosu, S. O.	141	15	11
Adebogun, J. T.	194	4	3
Anwann, E. E.	122	19	9
Acquah, J. G.	219	8	1
Agbebiyi, E. A.	258	3	9
Ajai, Joseph	224	3	6
Ajayi, Olumide	253	6	9
Amao, F. A.	232	10	5
Abosede, Robert A.	264	11	3
Aboaba, J. B. A.	291	3	11
Akiode, S.	277	10	0
Bajulai, A. A.	210	1	4
Béckley, E. A.	174	12	7
Bankole, E. B.	302	5	5
Coker, F. A. (11)	69	0	3
Costa, M. F. da	70	11	4
Campbell, G. M.	274	10	6
Cole, E. S.	245	7	5
Daring, D. E.	169	15	11
Duggan, J. O.	173	0	8
Diyaolu, A. A.	251	8	11
Davies, S. B.	231	13	1
Davies, C. E.	236	1	9
Davies, A. R.	244	3	0
Edwards, G. J. A.	210	1	3
Fowler, W. A.	131	9	1
Fajumobi, O. A.	194	9	10
Franz, T. A.	229	9	9
Folajin, A. M.	262	0	0
Fisher, E. O.	273	0	6
Gomez, G. K.	199	19	11
George, A. O.	221	4	11
Gabriel, F. G.	266	16	6
Gomes, F. A.	279	19	6
Grillo, J. A.	272	7	9
Harding, V. E.	218	14	7
Iyalla, N. B.	255	15	0
Johnson, T. O.	246	2	5
Johnson, S. A.	189	11	5
Johnson, W. A.	260	7	9
Johnson, G. J. B.	302	7	6
Lawson, W. T. G.	153	9	5
Lipede, A. A.	110	11	0
Lawson, W. B. G.	174	12	7
Lawson, J. M. O.	288	12	9
Morrow, T. A.	76	19	8
Monplaisir, F.	216	18	4
Marinho, A. J.	349	5	2
Macauley, S. R. L.	149	11	0
Mendes, M. A.	233	11	1
Moore, P. H.	207	15	3
Mensah, E. A.	307	2	4
Martins, F. S.	210	0	0
Martins, I. J. A.	304	11	3
Nicholas, J. S.	344	15	5
Olubi, D. A.	126	10	6
Ogunbiyi, J. Ayo	175	16	8
Carried forward	13,698	2	10

	£	s.	d.
<i>New Buildings—continued:—</i>			
Brought forward	13,698	2	10
Olnlode, S. A.	194	11	7
Olumide, J. B.	157	4	6
Onojobi, D. A.	199	19	11
Oladunjoye, M. A.	177	0	11
Oke, E. O.	162	6	6
Ogunbayo, E. B.	288	14	2
Oduntan, S. I.	288	4	2
Olumide, C. T.	478	8	0
Peters, J. A. O.	106	10	7
Phillips, H. O.	230	6	7
Pereira, F. E.	336	8	2
Peters, G. R.	225	2	8
Pereira, F. A. O.	387	4	7
Randall, J. A.	162	13	4
Reis, M. O. dos	293	8	9
Rodrigues, C. A.	240	0	0
Shiwoku, E. A.	131	12	0
Simplice, E. A.	84	13	3
Scott, E. C. Nelson- Shodeinde, Y. P. O.	111	11	7
Silva, D. da	241	14	0
Sashi, M. O. K.	281	16	5
Silva, D. da	236	1	6
Sholanke, V. A.	311	2	6
Sikuade, Keyinde	250	0	0
Taylor, E. J. E.	14	11	0
Tejuoso, A.	182	17	2
Thomas, E. A.	176	0	1
Thomas, S. D.	38	15	6
Tubi, J.	222	4	11
Turton, J. R.	358	18	6
Taylor, E. O. A.	169	15	11
Thomas, E. A. G.	189	15	7
Tubi, J. L.	140	0	0
Williams, M. A.	163	8	2
Willoughby, A. E.	173	17	11
Wilson, G. C.	158	6	8
Williams, C. B.	61	15	2
Winful, J. E.	254	17	1
	21,550	2	2

	£	s.	d.
<i>Model Houses:—</i>			
Adams, I. O. B.	6	5	8
Ahadoo, J. A.	95	4	7
Akala, M. O.	61	19	2
Amosu, E. N.	95	4	7
Adeleye, S. A.	95	4	7
Amosu, E. A.	61	19	2
Asika, E. O.	141	13	1
Boyejo, A. A.	95	4	7
Coker, N. E.	84	5	4
Fajumobi, D. A.	95	4	7
Hamilton, G. N.	40	16	10
Idigo, A. N.	95	4	7
Isaacs, W. A.	12	10	8
Johnson, A. W.	95	4	7
Kuku, A.	6	5	8
Luther, J. O.	38	4	9
Mosunya, V. F.	96	18	6
Martins, F. G. A.	96	18	6
Neye, J. O.	64	3	8
Otiiong, L. A. E.	38	4	3
Carried forward	22,967	0	0

Model Houses—continued

Brought forward			
Ogundipe, S. S.			
Omar, H.			
Oguntolu, A. J.			
Okuyiga, A. M.			
Onojobi, E. A.			
Palmer, E. A. D.			
Paulissen, J. F.			
Senbaujo, O.			
Savage, C. W. B.			
Shyllon, C. W.			
Taylor, H. W.			
Thorpe, J. B.			
Williams, L. A.			

Carried forward

Financial Return No. 10 of 1936-37—continued.

AFRICAN STAFF HOUSING SCHEME continued.

£	s.	d.
13,698	2	10
194	11	7
157	4	6
199	19	11
177	0	11
162	6	6
288	11	2
288	4	2
478	8	0
106	11	7
230	3	7
336	8	2
225	2	8
387	4	7
162	13	4
293	8	9
240	0	0
131	12	0
84	13	3
111	11	7
211	14	0
281	16	5
236	1	6
311	2	6
250	0	0
14	11	0
182	17	2
176	0	1
38	15	6
222	4	11
358	18	0
169	15	11
189	15	7
140	0	0
163	8	2
173	17	1
158	6	8
61	15	8
254	17	1
21,550	2	2
6	5	8
95	4	7
61	19	2
95	4	7
95	4	7
61	19	2
141	13	1
95	4	7
84	5	4
95	4	7
40	16	10
95	4	7
12	10	8
95	4	7
6	5	8
38	4	9
96	18	6
96	18	6
64	3	8
38	4	9
22,967	0	0

Model Houses—continued:—	£	s.	d.
Brought forward ...	22,967	0	0
Ogundipe, S. S. O. ...	95	4	7
Ogbar, H. ...	95	4	7
Oguntolu, A. A. ...	24	14	9
Olayiga, A. M. ...	95	4	7
Osojobi, L. A. ...	95	4	7
Palmer, E. A. D. ...	6	5	8
Paulissen, J. P. S. ...	150	0	5
Sobunjo, O. ...	95	4	7
Savage, C. W. B. ...	95	4	7
Seyllon, C. W. ...	96	18	6
Taylor, H. W. ...	73	9	7
Thorne, J. B. ...	80	8	2
Williams, L. A. ...	96	18	6
Carried forward ...	£24,067	3	1

Deduct:—	£	s.	d.
Brought forward ...	24,067	3	1
New Buildings:—			
d'Almeida, Q. A. M. ...	75	0	0
Rhodes, I. K. ...	70	0	0
Tabi, D. B. ...	70	0	0
Penalties from Contractors ...	195	18	0
	1,019	18	0
	£23,047	5	1

ADVANCES MISCELLANEOUS—MOTOR VEHICLES
AND BICYCLES.

STATEMENT OF BALANCES AT 31ST MARCH, 1937—*continued.*

£ s.
974 9
4 10
5 4
2 0
1 8
5 8
14 0
10 8
19 9
1 4
19 5
0 0
6 0
11 3
14 0
9 10
4 3
8 6
8 8
9 8
4 9
6 4
4 0
3 3
4 4
0 0
3 0

	£	s.	d.		£	s.	d.
Brought forward	2,195	7	10	Brought forward	532	7	10
Ishola H.		10	10	Olaiya, J. A.		12	6
Bijola, Michael A.	3	6	8	Onovapiri, J.		10	0
Hiff, E.	82	10	6	Okilhe, Edmund		12	6
Isiakpona, I. M.	4	3	4	Oshodi, K. D.	1	7	11
Jones, I. W.	1	2	4	Odukoya, S. B.	1	0	0
Jawando, J.	1	6	8	Oti, E. N.	1	17	6
Joynt, P. R. Lane-	7	2	6	Ogunlade, E. B.	2	0	0
Johnson, Abegomi	2	10	0	Osifeso, D. S.	1	10	6
Johnston, H. A. S.	2	14	2	Okunowo, E. O.	2	13	4
Jones, Capt. A. B.	12	0	1	Onyejekwe, R. N.	23	6	8
Jackson, W. T.	40	15	6	Okocha, P. N.	21	10	0
Johnson, D. S.	57	2	6	Offa, Lawani	2	0	0
Jacks, H. J.	5	6	8	Oshia, James	2	10	0
Jones, J. M.	45	14	3	Okorodudu, A. O. E.	3	0	0
Jibo	7	0	0	Onyejekwe, J. O.	4	0	0
Kelly, E. J. G.	27	7	6	Okunbajo, O.	4	13	4
Kup, F. C.	17	5	4	Orioye, P. A.	2	18	4
Koya, I. O.	2	16	0	Oshin, M. O.	8	11	3
Keates, E. H. O.	19	8	6	Oshin, Thomas	3	10	0
Kibba, Aud.		5	0	Ogunlade, C. L.	4	13	4
King, W. T.		5	6	Okore	2	12	6
Konduga, Mustafa	5	4	2	Omi, J.	5	6	8
Lambert, D. E. R. M.	31	8	0	Obolo, G. A.	3	13	4
Longson, J. M.	12	0	1	Osunsanya, J. S.	3	15	0
Lanipekun, M. O.	3	0	0	Onyechi, A. B.	3	7	8
Long, S. W.	22	17	1	Okah, J. A.	3	15	0
Lindsay, A. W.	39	8	4	Okah, D. O.	3	15	0
Lück, A. C.	103	19	9	Ogunlana, C. T.	6	13	4
Limam, M.	3	13	6	Ofo, James	5	0	0
Lawani, S.	5	8	1	Ojekunle, Joseph	4	3	4
Laverick, R. W.	29	16	6	Oyewole, F. A.	7	6	8
Leith, J. L.	33	2	10	Obonna, Andrew	4	16	3
Lee, O. V.	50	0	0	Odigbo, R. A.	5	0	0
Lloyd, T. N.	85	0	0	Olivier, V. F. O.	59	0	0
Lloyd, F. G.	59	0	0	Pleass, C. J.	3	12	8
Milroy, A.		2	0	Pudney, H. J.	5	13	6
Mackintosh, P. K.	2	8	4	Pinheiro, S. M. F.	2	13	4
Momo Yok.	1	0	0	Pitt, Capt. P. F.	51	19	7
Momodu, M. O.	1	0	0	Parry, W. E.	9	3	4
McLetchie, J. L.	21	6	3	Phillips, W. J. M. D.	17	9	6
Musa VIII.	3	6	8	Pyne, C. O.	4	13	4
Minimah, A. A.	2	0	0	Parnaby, A. H.	31	8	4
Mofolorunso, Yesufu	4	0	0	Perry, E. F.	26	5	8
Mee, W. S.	22	17	1	Rafaa, G. O.		13	4
Myers, T.	28	11	3	Rothery, E. A.	3	7	11
Michelin, E. T.	50	5	8	Reid, F. P.	7	16	8
Murray, J.	41	8	6	Randoll, F. W.	41	8	6
Massey, A. B.	60	0	0	Reece, Captain H. M.	100	0	0
Maddocks, W. R.	27	8	7	Senbanjo, O.		8	4
Macarthy, A.	7	6	8	Shomade, K. M. D.		8	4
Mirams, R. A.	50	0	0	Saunders, A.		8	10
Muhammad.	5	10	0	Sogbanmu, E. S.	1	6	8
Martins, P. J. B.	7	6	8	Shorter, R. B.	20	11	0
McAleer, T. B.	34	4	9	Sapele, M.	1	17	6
McEwen, J. R. P.	49	5	4	Sykes, R. C.	21	19	4
Macfoy, C. J.	3	6	8	Scott, R. O.	2	0	0
Nwabara,		8	4	Saint, W. B.	11	2	8
Norwood, R. O.	69	13	0	Scale, H. A.	2	13	4
Nzekwesi, A. C.	1	0	0	Sutton, R. J.	56	10	8
Nwamu, G. C.	3	10	0	Surr, C. H. W.	11	0	0
Nkedrum, J. Y.	7	6	8	Seidu, R. S.	1	13	4
Carried forward	£3,532	7	10	Carried forward	£1,152	16	2

Financial Return No. 11 of 1936-37—continued.

ADVANCES MISCELLANEOUS—MOTOR VEHICLES AND BICYCLES.

STATEMENT OF BALANCES AT 31ST MARCH 1937—continued.

	£	s.	d.		£	s.	d.
Brought forward	1,152	16	2		5,223	16	
Smith, D. E.	24	5	6	Deduct:			
Simpson, J. M.	46	2	6				
Somerville, Capt. B. A.	38	17	0				
Standage, D. L. M.	21	5	6	Ayewoh, A. O.	15	0	
Sanushi, H.	2	18	1	Adeduntan, J. A.	4	2	
Stephens, R. W.	49	14	2	Brazier, P. G.	1	0	0
Salihu	5	16	8	Brown, W.	1	9	0
Sada, Mallam	5	0	0	Bradshaw, S. E.	1	0	0
Steven, R. M.	11	2	10	Brown, J. A.	5	11	
Skinner, W.	45	11	3	Chadwick,			
Trevor, A. D. B.	3	2	4	Major F.	2	14	6
Trumble, A. T. G.	3	19	1	Chifford, G. M.	2	3	0
Taylor, H. A.	24	5	6	Cohen, A. Neville	5	0	
Trinieck, Comdr. G. W.	72	16	6	Cran, Dr. D. L.	17	6	
Tessawa, Momo	3	10	0	Douglas, Capt.			
Tay, R. D.	4	6	8	E. J.	4	7	0
Taylor, E. J. E.	6	13	1	Dennis, A. L. E.	1	2	8
Tsenzuul	5	12	6	Griffith, Capt.			
Tristram, C. M. G.	137	2	9	R. S.	15	0	
Tod, Capt. R. J. F.	91	8	6	Hawkesworth,			
Turner, N.	100	11	1	E. G.	4	7	3
Udeh, S. N. O.	1	0	0	Jones, D. L.	1	19	4
Usuman	2	13	1	Kester, Dr. T. A.	1	9	0
Usuman Mallam	2	0	0	Martindale, M. H.	1	7	0
Uboma, C. O.	3	10	0	Mackie, Capt.			
Woodham, A. W.	5	2	6	J. R.	4	7	0
Wilson, T. C.	1	3	4	Mumme, P. R. T.	2	9	0
Wabuko, D. A.	3	6	8	Millichamp,			
Walters, J. P.	15	19	11	B. H.	1	3	0
Wilcox, R. T. E.	23	19	7	Norman, Capt.			
Webster, C. C.	29	2	6	A. W. de	2	4	0
Warman, J. St. G.	4	0	0	Robertson,			
Webster, C. A.	19	8	6	H. P. P.	1	12	0
Williams, M. A. O.	3	18	9	Shute, G. G.	4	7	0
Wainwright, Miss M. U.	31	10	6	Vernon, J. R.	1	0	
Wilkins, R. E. G.	37	2	9	Warran, Capt.			
Worthington, R.	26	10	2	W. S. E.	2	5	0
Woodhouse, F. M.	45	11	4	Wilson, T. H.	1	12	0
Wilson, K.	35	0	0				
Wilson, T. T.	36	11	5				
Yahaya, Mallam	1	10	0				
Yakubu, Mallam	4	13	1				
	£5,223	16	0		49	1	
					£5,174	14	

NATIVE ADMINISTRATION

- Abuja
- Ajamaw
- Bauchi
- Bedde
- Bida
- Bornu
- Dabai
- Dass
- Daura
- Fika
- Gombe
- Gumel
- Gwandu
- Gwari
- Hadejia
- Idom
- Ilo
- Jama
- Kano
- Kano Electric
- Supply Ma
- nce
- Katam
- Katama
- Ko ngora
- La gi
- La
- M a
- M i
- N man
- P egi
- S andam
- S koto
- uri
- ria
- bakali
- ikpo
- hoad
- ro
- Awgu
- Awka
- Bamen
- Bende
- Benin
- Bette-
- Calab
- Centr
- Ad
- Fu
- Pr
- Egba
- Ezza
- Iba
- Ife
- Ijek
- Iko
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Financial Return No. 13 of 1936-37.

STATEMENT OF DEPOSITS BALANCES AT 31st.
MARCH, 1937.

Title of Account.	Amount.			Total.		
	£	s.	d.	£	s.	d.
British Empire Cancer Campaign ... ..	...	...	...	0	11	6
British Council Scholarship, &c. ... ..	...	...	...	72	0	0
Chief Inspector of Mines ... ..	...	...	...	85	6	6
Commissioner of Lands and Surveyor-General ... ..	...	...	...	5	6	0
Christopher Ubara Wosu ... ..	...	...	...	0	15	0
Companies Liquidation Account (Industrial and Commercial Bank, Ltd.) ... ..	...	...	...	144	0	0
Crown Agents ... ..	...	...	...	180	9	4
Cotton Marketing Scale Fees ... ..	...	...	...	4,730	15	0
COURT DEPOSITS.						
Chief Registrar	15	5	10			
Police Magistrate, Lagos	129	4	10			
do. do. Ebutu Metta	61	19	9			
do. do. Calabar	0	5	0			
Provincial Registrars	460	12	6			
Supreme Court, Lagos and Colony	2,074	3	5			
Court Account 'A'	303	12	7			
do. do. 'B'	675	1	2			
do. do. 'C'	278	16	5			
do. do. 'D'	286	4	9			
do. do. 'E'	42	9	6			
Deputy Sheriffs	501	12	10			
				4,829	8	7
CUSTOMS DUTIES.						
Lagos	24,929	11	1			
Calabar	1,700	8	0			
Degema	26	4	0			
Burutu	1,122	11	0			
Opobo	40	9	0			
Port Harcourt	928	8	0			
Sapele	75	16	0			
Victoria	50	15	8			
Warri	127	8	3			
Tiko	24	6	10			
				29,025	17	10
Colonial Development Fund ... ..	...	...	...	770	4	0
Central Film Library, Northern Provinces ... ..	...	...	...	18	0	0
Chief Veterinary Officer ... ..	...	...	...	10	0	0
Coronation Celebration Appeal Fund ... ..	...	...	...	778	8	0
Domestic Science Centre - Queen's College, Lagos ... ..	...	...	...	36	2	0
ESTATES ACCOUNTS.						
Estates, Europeans	1,460	7	0			
do. Africans and Others	572	10	5			
				2,032	17	5
Forestry Department Royalties ... ..	...	...	...	1,351	18	6
Games Subscriptions, Government College, Ibadan ... ..	...	...	...	101	13	4
Games Fund, Government College, Umuahia ... ..	...	...	...	1	0	0
Hospital Patients' Property ... ..	...	...	...	4	2	6
Hussey Charity Fund ... ..	...	...	...	69	13	10
Immigrants ... ..	...	...	...	1,440	0	0
Kiug's College Memorial Fund ... ..	...	...	...	13	10	0
Kaduna College ... ..	...	...	...	15,549	5	8
London University ... ..	...	...	...	105	14	6
Local Fees, London Matriculation Examinations ... ..	...	...	...	36	3	6
Leases of Plots in Native Towns, S.P. ... ..	...	...	...	668	5	7
Carried forward ... ..	...	...	...	62,081	8	7

Financial Return, No. 13 of 1936-37—continued.

STATEMENT OF DEPOSITS BALANCES AT 31st
MARCH, 1937—continued.

Total.

s. d.

0 11 6

2 0 0

5 6 6

6 0 0

15 0

0 0

9 4

15 0

Title of Account.		Amount			Total.		
		£	s.	d.	£	s.	d.
Brought forward		...			62,061	8	7
LOCAL TREASURERS.							
Pon Harcourt Centre	...	1	0				
Lagos Centre	...	0	0				
Calabar Centre	...	1	11				
Kaduna Centre	...	0	3		2	15	2
Lagos Town Council	...				76	5	4
Mining and Registration Fees	...				5,408	12	2
Serna Dennis M'Carthy	...				39	3	2
Nigeria Regiment	...				7	4	10
NATIVE ADMINISTRATIONS.							
Egba	...	1,000	0				
Idiare	...	540	0				
Combined Renewals Fund	...	1,373	0				
Ondo	...	400	0				
Shendam	...	2	0				
Daura	...	1,500	0				
Ijebu Ode	...	506	0		5,321	15	0
Occupancy, Certificate of	...				1,014	18	3
Official Receiver	...				98	8	2
Passport Renewal Fees	...				7	4	6
Park Lander Memorial	...				27	19	11
PRISONERS' PROPERTY.							
Lagos Colony	...	27	13	1			
Abeokuta Province	...	38	5	3			
Adunmawa do.	...	0	3	7			
Benin do.	...	25	13	9			
Benue do.	...	0	12	0			
Calabar do.	...	53	17	0			
Cameroons do.	...	23	10	11			
Ijebu Ode do.	...	6	2	0			
Kaduna do.	...	6	11	7			
Kano do.	...	11	2	2			
Plateau do.	...	4	11	0			
Oroja do.	...	23	6	10			
Ondo do.	...	7	12	6			
Orlitsha do.	...	59	11	10			
Owerri do.	...	88	9	8			
Oyo do.	...	18	4	0			
Warri do.	...	37	5	8			
Zaria do.	...	26	4	9			
Niger do.	...	0	19	8	460	2	3
PRINCIPALS OF GOVERNMENT COLLEGES.							
Principal, King's College Scholars, Native Administration	...	13	18	11			
Principal, King's College, Admission	...	484	13	4			
Principal, King's College, Games Subscriptions	...	103	5	10			
Principal, Queen's College, Admission	...	12	0	0			
Carried forward	...	613	18	1	74,525	17	9

Financial Return No. 13 of 1936-37—continued.

STATEMENT OF DEPOSITS BALANCES AT 31st
MARCH, 1937—continued.

Title of Account.	Amount.			Total.		
	£	s.	d.	£	s.	d.
Brought forward	613	18	1	74,525	17	9
Principal Queen's College, Games Subscriptions	228	3	10			
Principal, Yaba High College, Games Fund	19	2	9			
Principal, Umuahia Government College	1	0	0	862	4	8
Pilgrims to Mecca				527	0	0
Public Custodian Cameroons				229	17	10
Repatriation Fund Nigerian Pilgrims				167	13	7
STATION ACCOUNTS.						
Lagos, Local	220	6	8			
Calabar Centre	95	10	5			
Ibadan do.	111	7	2			
Jos do.	20	19	7			
Kaduna do.	5	15	6			
Kano do.	2	18	3			
Port Harcourt Centre	249	18	3			
Warri Centre	69	16	11			
Enugu do.	54	19	10			
Lagos do.	282	3	10			
Cameroons Centre	42	0	7	1,155	17	0
Survey Department				499	6	3
Securities, Unpaid Bailiffs				185	0	0
Surveyors' Fees, Marine Department				27	12	0
Subsistence, Pupils, Katsina Elementary Training Centre				0	5	0
Subsistence, Pupils, Bauchi Elementary Training Centre				20	5	0
Survey Fees, Northern Provinces				9,461	6	9
Secretary, Lagos Town Council				62	11	4
Senior Accountant, Marine Department				14	9	3
Sale of Eba Sawmill				200	0	0
TOWNSHIPS.						
Kaduna	111	5	10			
Aba	830	7	0			
Kano	0	4	0			
Calabar	0	1	0			
Sapele	0	1	6			
Ibadan	0	19	4	912	18	8
Yaba Estate, Purchase of Freehold Plots				306	1	8
Yaba Houses, Purchase Suspense Account				2,542	18	11
Yellow Fever Investigation				77	10	11
Deduct:—				91,808	16	7
Disabled Soldiers' Fund	0	6	6			
Drumming and Pound Fees	0	11	11			
Native Administration Igbirra (Loan Works)	493	11	0			
Repatriation of E. E. Davies	3	19	0			
Township Zaria	0	6	0			
Township Enugu	1	17	4			
Testing Fees	1	0	0	501	11	9
Total				91,307	4	10

SCH

Tanganyika
Palestine
British Guiana
Cyprus
Ceylon
Jamaica
Trinidad
Gold Coast
Sierra Leone
Gambia
Kenya
Leeward Islands
Mauritius
Northern Rhodesia
Nyasaland
Sudan
West Africa

Financial Return No. 14 of 1936

SCHEDULE OF ACCOUNTS WITH OTHER GOVERNMENTS.

ued.
AT 31st

Total

£ s. d.
74,525 17 9

862 4 8

527 0 0
229 17 0
167 13 7

155 17 0

199 6 3
85 0 0
27 12 0

0 5 0

20 5 0
1 6 9
2 11 4
1 9 3
7 0 0

8 8

1 8
3 11
0 11

7

	Due from.			Due to.		
	£	s.	d.	£	s.	d.
Tanganyika	152	15	4	—	—	—
Palestine	171	8	8	—	—	—
British Guiana	5	18	6	—	—	—
Cyprus	—	—	—	0	2	10
Ceylon	12	8	7	—	—	—
Jamaica	22	13	9	—	—	—
Trinidad	24	6	3	—	—	—
Gold Coast	—	—	—	8,418	19	0
Sierra Leone	—	—	—	5,106	12	9
Gambia	812	2	5	—	—	—
Kenya	84	13	4	—	—	—
Edward Islands	10	2	2	—	—	—
Mauritius	21	4	3	—	—	—
Northern Rhodesia	18	14	1	—	—	—
Nyasaland	—	—	—	22	9	9
Madagascar	—	—	—	37	16	9
Net Amount due to other Governments	12,249	13	9	—	—	—
Total	£ 13,586	1	1	£ 13,586	1	1

Financial Return No. 15 of 1936-37.

POST OFFICE SAVINGS BANK.

ACCOUNT OF DEPOSITS AND WITHDRAWALS FOR THE PERIOD 1ST JANUARY, 1936, TO 31ST MARCH, 1937.

DEPOSITS.		£	s.	d.	WITHDRAWALS.		£	s.	d.
To Balance at credit of Depositors 1st January, 1936	...	90,255	2	4	By Withdrawals	...	78,925	15	2
„ Deposits received	...	116,060	1	9	„ Balance to the credit of Depositors at 31st March, 1937	...	130,254	19	6
„ Interest credited to depositors on Closed Accounts February and March, 1936*	...	11	18	8					
„ Interest credited to Depositors on Closed Accounts April, 1936-March, 1937	...	141	3	3					
„ Interest capitalised and credited to Depositors 1st January, 1936-31st March, 1937	...	2,712	8	8					
		<u>2,865</u>	<u>10</u>	<u>7</u>			<u>£209,180</u>	<u>14</u>	<u>8</u>
		£209,180	14	8			£209,180	14	8

* This amount was paid from 1935-36 Nigerian Revenue.

Note. This account covers fifteen months, in accordance with Ordinance No. 4 of 1936, in order to effect coincidence with the financial year.

124

Financial Return No. 16 of 1936-37.

POST OFFICE SAVINGS BANK.

OPERATION ACCOUNTS FOR THE YEAR 1936-37—REVENUE AND EXPENDITURE ACCOUNT.

EXPENDITURE.		INCOME.	
	£ s. d.		£ s. d.
To Interest paid to Depositors on Closed Accounts	141 3 3	By Interest on Investments	* 2,199 16 0
.. .. capitalised and credited to Depositors accounts on 31st March, 1937, in respect of the period 1st January, 1936 to 31st March, 1937	2,734 8 8	.. Fees on issue of duplicate Deposit Book on Accelerated withdrawals at Lagos	14 14 6
.. Payments to the Treasurer of Nigeria (Rev. Head 14, item 9):—		.. Forfeited deposits	4 1
.. .. £ s. d.		.. Balance transferred from Colonial Revenue (Exp. Head 23, item 76):— £ s. d.	
(a) Salaries	1,376 19 7	(a) Interest received on Post Office Savings Bank Investments	921 14 10*
(b) Indirect charges and services rendered by Sundry Departments	798 11 8	(b) Difference between Expenditure and Income	2,566 8 7
(c) Leave and Salary, Prospective pension liability and transport facilities, on leave	413 1 7		3,458 3 5
(d) Rent	50 0 0		
(e) Stationery	210 13 3		
	2,819 6 1		
Total	£ 5,702 18 0	Total	£ 5,702 18 0

* The actual amount received in interest on Post Office Savings Bank investments during 1936-37 was £3,121 10s. 10d. Of this amount £221 14s. 10d. which represents the proportionate amount of interest earned by the securities concerned prior to 1st April, 1936, was transferred to Revenue Head 10, item 3. It is now shown as part of the "Balance transferred from Colonial Revenue" because the date of receipt of dividends, instead of the incidence of the revenue-earning periods of securities, should be the determining factor.

* NOTE.—Capitalised interest is in respect of fifteen months whereas interest on investments is that received during twelve months.

Financial Return No. 18 of 1936-37.

TOWNSHIP OFFICERS' PROVIDENT FUND.

SUMMARY OF TRANSACTIONS FOR THE YEAR ENDED 31ST MARCH, 1937.

<u>RECEIPTS.</u>		£	s.	d.	<u>PAYMENTS.</u>		£	s.	d.		
Amount at Credit of Contributors' Accounts at 1st April, 1936		544	17	4	Payments made to Contributors on leaving the service		50	13	7		
	£ s. d.				Refund to Township on dismissal of Contributors from the service		12	2	6		
Contributions, 1936-37	600	7	11		Amount standing to the credit of contributors at 31st March, 1937:—						
Divs. 1936-37	582	1	10		Contributions, Bonus and Interest		1,695	16	3		
Interest received	31	5	3								
		1,213	15	0							
		<u>£1,758</u>	<u>12</u>	<u>4</u>					<u>£1,758</u>	<u>12</u>	<u>4</u>

INTEREST ACCOUNT.

<u>DEBIT.</u>		£	s.	d.	<u>CREDIT.</u>		£	s.	d.		
To Interest distributed on Contributions		15	7	4	By Interest received:—						
" " " " Bonus		15	17	11	From Townships		31	5	3		
				31	5	3			31	5	3
				<u>£31</u>	<u>5</u>	<u>3</u>			<u>£31</u>	<u>5</u>	<u>3</u>

BALANCE SHEET.

<u>LIABILITIES.</u>		£	s.	d.	<u>ASSETS.</u>		£	s.	d.
Amount standing to the credit of Contributors' Accounts		1,695	16	3	Such balances of the Fund as are unclaimed		1,695	16	3
Number of Contributors during the year	115								
" " Accounts closed	4								
" " Contributors at 31st March, 1937	111								
				<u>£1,695</u>	<u>16</u>	<u>3</u>			

Financial Return No. 19 of 1936-37.

NIGERIAN RAILWAY GENERAL BALANCE SHEET AT 31ST MARCH, 1937.

ASSETS.

Amount.

Total.

Financial Return No. 20 of 1936-37.

**NIGERIAN RAILWAY PROVIDENT FUND—SUMMARY OF TRANSACTIONS
FOR THE YEAR ENDED 31st MARCH, 1937.**

Dr.

Cr.

Receipts.	Details.	Total.	Payments.	Details.	Total.
	£ s. d.	£ s. d.		£ s. d.	£ s. d.
BALANCE AT 31st MARCH, 1936:—			CONTRIBUTORS' ACCOUNT:—		
Compulsory Contributions, Bonuses and Interest	365,444 12 4		Compulsory Contributions, Bonuses and Interest in respect of retired, resigned and deceased depositors withdrawn	21,787 0 8	
Voluntary Contributions and Interest	10,940 7 10		Voluntary Contributions withdrawn	11,530 4 7	33,317 5 3
Withheld Bonuses	773 16 4		BONUSES OR GRATUITIES PAID OR DISALLOWED:—		
Interest undistributed	18,161 5 0		Under paragraph 24 of the Regulations	32 18 2	
Profit on Sales of Investments	12,920 11 9		25 (per contra)	65 6 4	
Appreciation of Investments	42,137 10 1	450,387 3 4	Gratuitous Bonuses under section 8 of the Ordinance (per contra)		
CONTRIBUTORS' ACCOUNT:—			Special Gratuities paid to retired contributors under sections 39 (1) and 40 of the Regulations (per contra)	3,980 14 5	4,177 17 3
Compulsory	16,256 17 0		ADVANCES TO CONTRIBUTORS:—		
Voluntary	11,530 7 5		Under Regulation 16	243 12 6	
Repayment of withdrawals	260 4 2		Under section 11 (21) of the Ordinance	30 0 0	273 12 6
Interest on closed accounts during the year	£364 4 7		INTEREST ACCOUNT:—		
open	14,409 11 8		Distributed to Contributors on closed Accounts	364 4 7	
Bonuses, 1st six months under Regulations 21 and 22	14,773 16 3		Distributed to Contributors on open Accounts	14,409 11 8	
2nd	60 16 11		Cost of Administration	901 15 2	
Refund of withheld Bonuses (vide C.S.G.'s letter No. 1935 P/S. 162/50 of April, 1935)	56 8 7		Payment to Railway on withheld Bonuses under Regulation 25 (4)	33 11 3	15,709 3 2
Gratuitous Bonuses under section 8 of the Ordinance (per contra)	231 11 5		PROFIT AND LOSS ACCOUNT:—		
Special Gratuities under sections 39 (1) and 40 of the Regulations (per contra)	98 18 1		Loss on sales of Investments		161 19 7
Bonuses, 1st six months under Regulation 7	3,980 14 5		APPRECIATION/DEPRECIATION OF INVESTMENTS ACCOUNT:—		
2nd	7,972 2 2		Net depreciation of investments on revaluation at end of the year	11,701 11 6	
8	8,084 10 10	63,308 7 6	Net appreciation to 31st March, 1936 on investments sold during 1936-37, transferred to Profit and Loss Account	4 10 3	11,706 1 9
INTEREST ACCOUNT:—			BALANCE AT 31st MARCH, 1937:—		
Interest received during the year	18,951 7 4		Compulsory Contributions, Bonuses and Interest	390,717 18 6	
PROFIT AND LOSS ACCOUNT:—			Voluntary Contributions and Interest	11,206 11 2	
Profit on sales of Investments	136 7 4		Withheld Bonuses	839 2 7	
WITHHELD BONUSES ACCOUNT:—			Interest undistributed	21,403 9 2	
Bonuses withheld during the year under paragraph 25 of the Regulations (per contra)	65 6 0		Profit on sales of Investments	12,903 11 9	
			Appreciation of Investments	30,131 3 4	167,502 12 4

Number of Depositors on 1st April, 1936	1,911
Accounts opened	102
closed	86
Number of Depositors on 31st March, 1937	1,930
Contingent liability for gratuitous bonuses	£2,310 8s. 8d.

Balance as above	£167,502 12 4
Less net amount outstanding in reconciliation with Railway account	358 10 2
Balance as per Railway (General D.)	

E. J. SMITH.

Examined
H. W. DRAKE,
Auditor.

plus funds Invested:—
British Corporation Redef
British Virginia Inscribed
British Inscribed Stock,
Commonwealth of Austr
Consolidated Loan, 19
Inscribed of Canada R
Inscribed County Cou
Pit Inscribed Stock,
Funding Loan, 1906-6
1900-1
Gold Coast Inscribed
India Stock, 1909-52
1950-55
1958-68
1942-47
Jananica Inscribed
Kenya Government

Natal Consols
New South Wales
New Zealand Ins
Nigeria Inscribed
Northern Rhodes
Queensland Ins
Sierra Leone
Southern Rhodes
Trinidad Inscri
Uganda Inscri
Ulster Loan,
Union of South

Deceased Office
Nigeria

Printed at
India

Financial Return No. 21 of 1936-37.

Statement of Investments on 31st March, 1937.

E. J. SMITH

Description of Stock.	Rate of Interest.	Mean Market Price.	Face Value.			Book Value.			Market Value as at 31st March, 1937.		
			£	s.	d.	£	s.	d.	£	s.	d.
<i>plus Funds Invested in—</i>											
Bristol Corporation Redeemable Stock, 1958-63	3	New Issue	10,000	0	0	9,910	15	8	9,940	15	8
British Guiana Inscribed Stock, 1949-69	5	115	4,364	13	7	5,106	13	6	5,019	7	7
Ceylon Inscribed Stock, 1965	4	119	44,762	9	4	52,819	14	3	53,267	6	8
1960-70	5	121	16,692	10	1	20,197	18	7	20,197	18	7
Commonwealth of Australia Registered Stock, 1941-43	2	98	11,619	14	3	11,503	10	4	11,387	6	4
1939-41	3	100	8,182	2	2	8,345	15	0	8,182	2	2
1955-58	3	91	24,843	11	11	23,975	12	8	22,607	12	5
1937-38	3	100	16,191	7	5	16,494	19	2	16,191	7	5
1948-53	3	101	18,382	8	2	19,101	1	8	18,566	4	8
1943-48	4	102	57,081	0	4	59,364	5	2	58,222	12	9
1945-75	5	108	17,914	0	11	19,871	11	4	19,347	3	5
Consolidated Loan, 1957 or after	4	109	15,000	0	0	17,234	17	6	16,350	0	0
Dominion of Canada Registered Stock, 1930-50	3	101	4,084	8	6	4,145	14	3	4,105	1	5
Dumfriesshire Council Redeemable Stock, 1958-63	3	New Issue	28,500	0	0	28,357	10	0	28,357	10	0
Fiji Inscribed Stock, 1946-53	5	115	30,000	0	0	34,800	0	0	34,500	0	0
Funding Loan, 1937-61	2	88	119,014	6	4	110,088	14	5	101,732	12	0
1930-39	4	110	100,000	0	0	116,501	0	0	110,500	0	0
Gold Coast Inscribed Stock, 1956	4	115	6,007	15	0	6,968	19	10	6,908	18	3
1960-70	4	117	57,337	12	8	67,085	0	7	67,085	0	7
India Stock, 1949-52	3	98	25,000	0	0	24,169	15	0	24,500	0	0
1950-55	4	111	100,473	3	5	114,982	6	2	111,525	4	5
1958-58	4	113	15,000	0	0	17,662	16	0	16,950	0	0
1942-47	5	112	2,000	0	0	2,310	0	0	2,250	0	0
Jamaica Inscribed Stock, 1941-71	4	105	4,021	18	2	4,303	8	10	4,223	0	1
Kenya Government Inscribed Stock, 1950	4	110	65,378	11	11	75,159	15	8	71,916	9	1
1961-71	4	115	13,985	11	5	16,363	2	4	16,083	8	2
1948-58	5	113	26,389	4	6	30,875	7	11	29,819	16	6
1946-56	6	119	10,000	0	0	12,400	0	0	11,900	0	0
Natal Consolidated Inscribed Stock, 1937	4	101	14,950	12	11	15,323	6	4	15,100	4	1
New South Wales Inscribed Stock, 1917-57	5	112	18,607	3	5	21,398	4	11	20,840	0	8
New Zealand Inscribed Stock, 1952-55	3	92	35,000	0	0	34,650	0	0	32,200	0	0
1944	4	104	36,827	19	4	39,774	4	1	38,301	1	8
1945	4	105	31,848	3	7	34,396	0	8	33,440	11	9
1947	4	105	89,717	2	10	98,688	17	1	94,203	0	0
1948-58	4	104	21,381	16	3	23,306	3	6	22,237	1	8
1946	5	107	85,254	16	6	97,190	10	0	91,222	13	3
1949	5	110	64,163	8	4	73,787	18	7	70,579	15	2
Nigeria Inscribed Stock, 1955	3	97	14,362	15	6	14,506	8	1	13,931	17	10
1963	4	110	21,750	6	2	24,580	10	10	23,925	6	10
1947-57	5	113	73,141	16	9	84,697	0	0	82,050	5	6
1950-60	5	116	206,469	19	2	264,459	11	8	255,505	3	0
Northern Rhodesia Inscribed Stock, 1955-65	3	103	11,517	8	3	12,438	16	1	11,862	18	8
Queensland Inscribed Stock, 1940-60	5	104	28,486	12	7	30,480	13	11	29,626	1	11
Sierra Leone 1955	4	114	26,100	0	0	29,754	0	0	29,754	0	0
Southern Rhodesia Inscribed Stock, 1958-68	4	115	15,000	0	0	17,100	0	0	17,250	0	0
Trinidad Inscribed Stock, 1958-68	3	105	20,000	0	0	21,800	0	0	21,000	0	0
Uganda Inscribed Stock, 1954-71	5	116	10,200	3	5	12,138	4	1	11,832	4	0
Ulster Loan, 1917-29	4	108	5,997	14	0	6,552	6	5	6,477	10	4
Union of South Africa Inscribed Stock, 1955-75	4	113	11,687	3	11	13,674	0	5	13,206	10	8
1940-60	5	107	19,973	2	0	21,970	8	2	21,371	4	4
1945-75	5	112	145,831	3	11	132,348	7	6	129,730	18	10
1950-70	5	116	11,745	3	6	14,211	13	3	13,624	8	1
West Bromwich Corporation Redeemable Stock, 1955-65	4	112	10,185	14	9	11,917	6	3	11,408	0	6
West Ham Corporation Redeemable Stock, 1948-63	5	112	12,000	0	0	13,980	0	0	13,500	0	0
Total			1,981,406	18	2	2,195,851	17	8	2,129,417	17	11

Deceased Officers' Educational Grant Fund:

Nigeria Inscribed Stock, 1963	4	110	6,668	0	8	7,534	17	6	7,334	16	9
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Disabled Soldiers' Fund:

India Loan, 1950-55	4	111	7,171	19	7	8,391	4	4	7,960	17	11
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12,903 19 6
30,431 8 4
167,502 3 1
532,848 11 7

Balance as above
Less net amount outstanding in reconciliation
with Railway account
Balance as per Railway account

1914
1916
1930
1937
1939

Number of Depositors on 31st March, 1937

Contingent liability for gratuitous bonuses

£2,319 8s. 8d.

	No.	Min.	Per	Face value		1937
Gold Coast Inscribed Stock, 1950-51	6	117		3,000 0 0	3,630 0 0	3,510 0 0
India Stock, 1950-55	4 1/2	111		20,000 0 0	22,537 16 0	22,200 0 0
Kenya Government Inscribed Stock, 1950	4 1/2	110		5,000 0 0	5,750 0 0	5,500 0 0
Natal Consolidated Inscribed Stock, 1937	4	101		2,806 8 10	2,876 6 1	2,834 10 1
New Zealand Inscribed Stock, 1949-54	3 1/2	99		5,000 0 0	4,924 16 0	4,950 0 0
" " " " 1940	3 1/2	102		3,000 0 0	3,090 0 0	3,060 0 0
" " " " 1955-60	3 1/2	99		1,000 0 0	1,050 0 0	990 0 0
" " " " 1943-63	4	101		2,031 7 1	2,079 16 0	2,051 13 4
Nigeria Inscribed Stock, 1947	5	113		10,000 0 0	11,375 0 0	11,300 0 0
Union of South Africa Consolidated Inscribed Stock, 1943-63	4	104		11,600 0 0	12,151 9 4	12,064 0 0
Total investments				98,506 14 3	107,176 15 5	105,934 12 0

To: Investments 19,597 0 11. 3,207 2 8 8

European Officers' Provident Fund:

Funding Loan, 1956-61	2 1/2	88		1,651 8 9	1,535 15 11	1,453 5 4
New South Wales Inscribed Stock, 1945-65	5	108		1,792 3 3	1,974 17 5	1,935 10 9
Nigeria Inscribed Stock, 1955	3	97		2,386 9 6	2,412 10 4	2,314 17 7
Straits Settlements Inscribed Stock, 1937-67	3 1/2	101		4,077 13 7	4,150 1 3	4,118 9 1
Total				9,907 15 1	10,082 4 11	9,822 2 9

Kenneth Walford Merchant Memorial Fund:

Nigeria Inscribed Stock, 1955	3	97		300 0 0	303 0 0	291 0 0
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Federated Malay
Funding Loan, 19
Gold Coast Inscr
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" " 1950
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Statement of Investments on 31st March, 1937—continued.

Rate of Interest	Mean Market Price	Description of Stock	Value at 31st March, 1937		
			Face Value.	Book Value.	Market Value as at 31st March, 1937.
£			£ s. d.	£ s. d.	£ s. d.
<i>Marine Renewals Fund:</i>					
	5	Belfast Corporation Redeemable Stock, 1945	2,750 0 0	3,055 4 9	3,052 10 6
	3 1/2	Ceylon Inscribed Stock, 1950	4,679 1 11	4,913 1 0	4,632 8 1
	4	" " " " 1939-50	472 3 2	436 6 6	476 17 7
	2 1/2	Commonwealth of Australia Registered Stock, 1911-43	610 19 3	661 17 1	598 14 10
	3 1/2	" " " " 1937-38	1,206 0 10	1,242 4 5	1,206 0 10
	4	Consolidated Loan, 1957 or after	32,592 7 10	35,525 12 5	35,525 14 1
	3 1/2	Dominion of Canada Registered Stock, 1950-55	10,900 0 0	10,112 10 0	10,100 0 0
	4	" " " " 1940-60	5,000 0 0	5,159 16 2	5,150 0 0
	1	" " " " 1953-58	10,000 0 0	10,890 10 0	10,700 0 0
	3	Federated Malay States Inscribed Stock, 1960-70	5,000 0 0	5,631 5 0	4,850 0 0
	2 1/2	Funding Loan, 1956-61	25,000 0 0	23,438 10 0	22,000 0 0
	4 1/2	Gold Coast Inscribed Stock, 1956	5,000 0 0	5,756 5 0	5,750 0 0
	3	India Stock, 1949-52	10,000 0 0	10,312 10 0	9,800 0 0
	3 1/2	" " " " 1931 or after	3,791 11 0	3,496 15 3	3,855 10 5
	4 1/2	" " " " 1950-55	10,000 0 0	11,425 4 0	11,100 0 0
	4 1/2	Kenya Government Inscribed Stock, 1950	5,825 18 5	6,599 16 2	6,408 10 3
	4 1/2	" " " " 1961-71	5,000 0 0	5,331 5 0	5,750 0 0
	6	" " " " 1946-56	3,426 5 0	4,225 10 0	4,077 4 9
	4	Natal Consolidated Inscribed Stock, 1937	1,362 2 9	1,346 3 10	1,375 15 2
	3 1/2	New South Wales Inscribed Stock, 1930-50	5,000 0 0	5,331 5 0	5,000 0 0
	5 1/2	" " " " 1947-57	1,418 16 9	1,623 17 6	1,589 2 0
	3 1/2	New Zealand Inscribed Stock, 1940	14,026 19 1	14,109 17 9	14,307 9 10
	3 1/2	" " " " 1949-54	5,000 0 0	4,831 10 0	4,950 0 0
	4	" " " " 1947-63	395 9 9	415 7 3	399 8 10
	4 1/2	" " " " 1944-50	4,653 0 11	5,025 5 10	4,830 3 4
	5	" " " " 1956-73	776 12 9	897 10 0	893 2 8
	3	Nigeria Inscribed Stock, 1955	5,000 0 0	5,131 5 0	4,850 0 0
	4	" " " " 1963	783 1 2	903 1 3	861 7 4
	3 1/2	Northern Rhodesia Inscribed Stock, 1955-65	2,504 5 8	2,705 4 11	2,579 8 3
	5	Nottingham Corporation Redeemable Stock, 1943-52	700 0 0	778 17 0	752 10 0
	3	Queensland Inscribed Stock, 1922-47	6,249 6 9	6,150 13 1	5,999 7 3
	5	" " " " 1940-60	930 5 10	995 8 3	967 10 1
	3	Sheffield Corporation Redeemable Debenture Stock, 1944	5,000 0 0	5,056 5 0	4,850 0 0
	3 1/2	Straits Settlements Inscribed Stock, 1937-67	14,621 1 0	14,913 9 5	14,767 5 2
	3	Union of South Africa Inscribed Stock, 1954-61	10,000 0 0	10,087 10 0	9,800 0 0
	4	Union of South Africa Consolidated Inscribed Stock, 1943-63	5,000 0 0	5,243 19 0	5,200 0 0
	4 1/2	Union of South Africa Inscribed Stock, 1955-75	10,000 0 0	11,300 12 0	11,300 0 0
	5	West Hartlepool Corporation Redeemable Stock, 1943-53	1,100 0 0	1,226 8 7	1,188 0 0
		Total Investments	234,875 9 10	246,183 10 11	241,002 18 9
		Joint Colonial Funds—Deposit at Call	10,800 0 0	10,800 0 0	10,800 0 0
		Crown Agents—Cash in hand	6 8	6 8	6 8
		Total	245,675 16 6	256,983 17 7	251,803 5 5
<i>Post Office Savings Bank:</i>					
	3	Cardiff Corporation Redeemable Stock, 1956-58	3,511 8 10	3,544 13 0	3,455 16 7
	5	Ceylon Inscribed Stock, 1960-70	5,197 5 5	6,288 13 11	6,288 13 11
	3	Commonwealth of Australia Registered Stock, 1939-41	2,000 0 0	2,040 0 0	2,000 0 0
	3 1/2	" " " " 1956-61	1,987 7 9	1,987 7 9	1,907 17 10
	4	Consolidated Loan, 1957 or after	9,189 19 0	10,000 0 0	10,017 0 11
	3 1/2	Dominion of Canada Registered Stock, 1950-55	6,982 7 11	7,100 8 6	7,052 4 5
	2 1/2	Funding Loan, 1956-61	4,295 4 2	4,000 0 0	3,779 15 8
	4 1/2	Gold Coast Inscribed Stock, 1956	8,528 5 7	9,892 16 1	9,807 10 5
	3 1/2	India Stock, 1931 or after	4,364 6 1	4,255 3 11	3,862 8 2
	4 1/2	" " " " 1958-68	5,068 12 9	6,000 9 0	5,727 11 2
	4 1/2	Kenya Government Inscribed Stock, 1950	5,836 0 0	6,713 14 0	6,421 16 0
	3	New Zealand Inscribed Stock, 1952-55	1,756 0 10	1,738 9 8	1,615 11 2
	3 1/2	" " " " 1940	2,094 13 11	3,084 10 9	3,054 11 10
	3 1/2	" " " " 1955-60	2,047 18 9	2,150 6 8	2,027 9 2
	4 1/2	" " " " 1948-58	1,659 3 5	1,808 9 11	1,725 10 9
	3 1/2	Northern Rhodesia Inscribed Stock, 1955-65	3,482 11 9	3,761 3 11	3,587 1 4
	3	Queensland Inscribed Stock, 1922-47	3,164 12 8	3,132 19 9	3,088 1 0
	4	Sierra Leone Inscribed Stock, 1938-63	2,139 0 9	2,181 16 5	2,181 16 5
	3 1/2	Straits Settlements Inscribed Stock, 1937-67	15,831 18 8	16,148 11 5	15,000 5 0
	3	Swansea Corporation Redeemable Stock, 1955-65	2,992 10 4	2,992 10 4	2,887 15 7
	3	Trinidad Inscribed Stock, 1965-70	6,000 0 0	6,000 0 0	5,820 0 0
	3	Union of South Africa Inscribed Stock, 1954-64	3,965 6 1	4,600 0 0	3,885 19 11
	3 1/2	War Loan, 1952 or after	5,142 10 7	5,489 13 0	5,271 1 10
		Total	108,172 3	114,311 9 0	111,405 19 1

Statement of Investments on 31st March, 1937--continued.

Description of Stock.	Rate of Interest.	Mean Market Price.	Face Value.		Book Value.		Market Value at 31st March 1937.
			£	s. d.	£	s. d.	£ s. d.
Public Officers' Guarantee Fund:							
Cardiff Corporation Redeemable Stock, 1956-58	3	97½	1,519	0 10	1,519	2 8	1,481 1
Ceylon Inscribed Stock, 1959	3½	99	1,662	12 6	1,745	15 2	1,646 0
Dominion of Canada Registered Stock, 1930-50	3½	101	901	4 11	919	5 5	910 15
" " " " 1940-60	4	103	1,101	13 8	1,156	15 1	1,134 14
Federated Malay States Inscribed Stock, 1960-70	3	97	1,812	10 4	1,812	19 4	1,768 11
Gold Coast Inscribed Stock, 1954-59	3	98	3,061	15 11	3,092	8 3	3,000 11
Kenya Inscribed Stock, 1948-58	5	113	1,000	0 0	1,170	0 0	1,190 0
New Zealand Inscribed Stock, 1940	3½	102	724	12 9	746	7 6	739 2
" " " " 1955-60	3½	99	540	10 10	568	0 10	555 11
" " " " 1948-58	4½	164	2,044	19 1	2,229	0 0	2,126 15
Nigeria Inscribed Stock, 1963	4	110	870	10 3	1,000	0 0	957 11
" " " " 1950-60	5	116	3,533	11 7	4,204	19 2	4,098 19
Straits Settlements Inscribed Stock, 1937-67	3½	101	11,707	10 9	11,941	13 9	11,824 12
Total			30,481	11 5	32,106	7 5	31,343 15 9
Reserve Fund:-							
Ceylon Inscribed Stock, 1965	4½	119	25,000	0 0	29,500	0 0	29,750 0 0
" " " " 1960-70	5½	121	25,000	0 0	30,250	0 0	30,250 0 0
Commonwealth of Australia Registered Stock, 1964-74	3½	95	15,000	0 0	14,850	0 0	14,250 0 0
Gold Coast Inscribed Stock, 1956	4½	115	25,000	0 0	28,500	0 0	28,750 0 0
" " " " 1960-70	4½	117	25,000	0 0	29,750	0 0	29,250 0 0
India Stock, 1950-55	4½	111	25,000	0 0	28,875	0 0	27,750 0 0
Kenya Government Inscribed Stock, 1950	4½	110	25,000	0 0	28,250	0 0	27,500 0 0
" " " " 1961-71	4½	115	25,000	0 0	29,000	0 0	28,750 0 0
New South Wales Inscribed Stock, 1942-62	4	101	4,864	12 7	4,962	5 0	4,913 5 6
" " " " 1947-57	5½	112	25,000	0 0	28,500	0 0	28,000 0 0
New Zealand Inscribed Stock, 1946	5	107	25,000	0 0	28,000	0 0	26,750 0 0
" " " " 1949	5	110	25,000	0 0	28,250	0 0	27,500 0 0
Nigeria Inscribed Stock, 1963	4	110	25,000	0 0	28,250	0 0	27,500 0 0
" " " " 1950-60	5	116	12,289	18 4	14,625	0 0	14,256 6 1
Sierra Leone Inscribed Stock, 1955	4½	114	25,000	0 0	28,000	0 0	28,500 0 0
Southern Rhodesia Inscribed Stock, 1958-68	4½	115	25,000	0 0	29,250	0 0	28,750 0 0
Trinidad Inscribed Stock, 1958-68	3½	105	25,000	0 0	27,000	0 0	26,250 0 0
Union of South Africa Inscribed Stock, 1950-70	5	116	25,000	0 0	30,000	0 0	29,000 0 0
Western Australia Inscribed Stock, 1942-62	4	101	4,864	12 7	4,962	5 0	4,913 5 6
West Ham Corporation Redeemable Stock, 1948-68	5	112½	25,000	0 0	29,250	0 0	28,125 0 0
Total			437,019	3 6	500,024	10 0	490,707 17 1
Royal W.A.F.F. Reward Fund:-							
Uganda Inscribed Stock, 1951-71	5	116	2,055	6 11	2,445	17 3	2,384 4 0
Bank of British West Africa, Ltd. Deposit at Call			300	0 0	300	0 0	300 0 0
Total			2,355	6 11	2,745	17 3	2,684 4 0
Sir Alfred Jones' Bequest:-							
Federated Malay States Inscribed Stock, 1960-70	3	97	1,358	3 5	1,366	13 2	1,317 8 6
Gold Coast Inscribed Stock, 1956	4½	115	1,558	15 7	1,808	16 4	1,792 11 11
Kenya Government Inscribed Stock, 1961-71	4½	115	2,127	18 2	2,489	13 1	2,447 1 11
New Zealand Inscribed Stock, 1949	5	110	1,621	17 5	1,865	3 0	1,784 1 2
Sierra Leone Inscribed Stock, 1938-63	4	102	1,431	7 3	1,459	10 0	1,459 10 0
Uganda Inscribed Stock, 1951-71	5	116	1,466	8 7	1,745	1 0	1,701 1 2
Total			9,564	10 5	10,735	6 5	10,502 4 6
Stock Transfer Stamp Duty Fund:-							
British Guiana Inscribed Stock, 1940-69	5	115	2,006	12 4	2,347	14 10	2,307 12 3
Fiji Inscribed Stock, 1951-53	5	115	2,882	11 11	3,343	16 3	3,314 19 8
Kenya Government Inscribed Stock, 1957-67	3½	103	1,000	0 0	1,080	0 0	1,030 0 0
Nigeria Inscribed Stock, 1947-57	5	113	20,328	4 9	34,314	0 9	33,140 18 2
" " " " 1950-60	5	116	24,089	13 10	28,666	14 8	27,944 0 10
Total Investments			59,307	2 10	69,762	6 6	67,737 10 10
Westminster Bank, Ltd.—Deposit at Call			40	11 8	40	11 8	40 11 8
Total			59,347	14 6	69,792	18 2	67,778 2 6

Summary: Appropriation of
 Deceased Officers
 Disabled Soldiers
 Electricities Fund
 European Council
 Kenneth Waller
 Marine Hospital
 Post Office Staff
 Public Officers
 Reserve Fund
 Royal W.A.F.F.
 Sir Alfred Jones
 Stock Transfer

Supplementary
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 Community
 Derby Co
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Statement of Investments on 31st March, 1937--continued.

Market Value at 31st March 1937.	Description of Stock.	Rate of Interest	Mean Market Price.	Face Value.		Book Value.		Market Value as at 31st March, 1937.				
				£	s.	d.	£	s.	d.	£	s.	d.
	<i>Sinking Fund, Nigeria 5% Inscribed Stock, 1947-57 :-</i>											
	British Guiana Inscribed Stock, 1949-69	5	115	2,000	0	0	2,410	4	0	2,300	0	0
	Ceylon Inscribed Stock, 1960-70	5	121	20,473	16	4	23,720	9	1	24,410	6	4
	Cheshire County Council Mortgage Loan, 1950 or after	3	88	16,139	4	4	16,160	9	4	16,160	9	4
	Funding Loan, 1956	2½	88	27,046	2	8	25,382	4	11	23,800	11	11
	Gold Coast Inscribed Stock, 1960-70	4½	117	3,844	2	10	4,579	6	8	4,497	12	11
	Kenya Government Inscribed Stock, 1950	4½	110	13,120	12	8	14,121	14	2	14,762	13	11
	" " " " 1948-58	5	113	5,764	3	7	6,710	5	1	6,513	10	5
	" " " " 1946-56	6	119	20,032	11	0	22,185	17	8	23,828	14	8
	Newcastle-upon-Tyne Corporation Consolidated Stock, 1947-57	5	112½	1,558	1	8	1,756	19	4	1,752	16	10
	Newport (Mon.) Corporation Redeemable Stock, 1947-67	5	113	1,500	0	0	1,661	9	0	1,605	0	0
	New South Wales Inscribed Stock, 1947-57	5	112	12,267	16	1	13,971	15	5	13,739	18	10
	New Zealand Inscribed Stock, 1949-58	4	104	8,205	0	4	8,779	16	1	8,533	4	4
	Nigeria Inscribed Stock, 1947-57	5	113	181,779	8	2	200,195	17	2	205,410	14	7
	Rotherham Corporation Redeemable Stock, 1948-58	5	115	1,400	0	0	1,252	15	6	1,265	0	0
	Stoke-on-Trent Corporation Redeemable Stock, 1948-68	5	114	1,200	0	0	1,347	3	0	1,368	0	6
	Swansea Corporation Redeemable Stock, 1945-55	5	119	2,500	0	0	2,796	17	0	2,750	0	6
	Total Investments			318,530	19	8	347,042	3	5	352,798	14	1
	Joint Colonial Fund: Deposit at Call			600	0	0	600	0	0	600	0	0
	Crown Agents: Balance in hand			20	3	11	20	3	11	20	3	11
	Total			319,151	3	7	347,662	7	4	353,418	18	0
	<i>Sinking Fund, Nigeria 5% Inscribed Stock, 1950-60 :-</i>											
	British Honduras Direct Inter-Colonial Loan, 1969	3½	121	8,787	8	3	8,743	9	6	8,743	9	6
	Ceylon Inscribed Stock, 1960-70	5	121	5,433	5	10	6,387	10	3	6,574	5	8
	New South Wales Inscribed Stock, 1947-57	5	112	5,000	0	0	5,593	15	0	5,600	0	0
	New Zealand Inscribed Stock, 1949-54	3½	59	171	14	2	167	12	8	169	19	10
	" " " " 1949	5	110	5,986	1	9	6,850	10	10	6,584	13	11
	Nigeria Inscribed Stock, 1950-60	5	116	99,745	7	10	117,596	10	4	115,704	13	1
	St. Lucia Direct Inter-Colonial Loan, 1951	5	116	33,648	19	11	40,057	17	11	40,057	17	11
	Total			158,772	17	9	185,397	6	6	183,434	19	11
	<i>Sinking Fund, Nigeria 5% Inscribed Stock, 1949-79 :-</i>											
	Belfast Corporation Redeemable Stock, 1945	5	111	2,915	8	5	3,293	8	10	3,236	2	4
	British Guiana Inscribed Stock, 1949-69	5	115	40,749	1	4	44,440	13	0	46,861	8	6
	British Honduras Inter-Colonial Loan, 1967	4½	112	27,761	17	2	33,338	18	8	33,348	18	8
	Funding Loan, 1956-61	2½	88	30,399	19	5	28,500	0	0	26,751	10	6
	Gold Coast Inscribed Stock, 1956	4½	115	8,377	16	7	5,812	3	10	6,634	10	1
	" " " " 1945-70	6	117	59,301	5	0	69,521	5	11	69,382	9	3
	India Loan, 1950-55	4½	111	11,144	11	9	9,289	6	5	12,370	9	10
	Jamaica Direct Inter-Colonial Loan, 1949	3	111	98,250	9	11	97,219	3	4	97,219	3	4
	Kenya Government Inscribed Stock, 1950	4½	110	24,970	1	4	23,043	19	4	27,467	1	6
	" " " " 1948-58	5	113	40,961	3	1	46,508	5	2	45,608	2	1
	" " " " 1946-56	6	119	81,485	0	8	88,020	16	8	96,967	3	10
	Newcastle-upon-Tyne Corporation Redeemable Stock, 1945-55	4½	107½	7,302	19	6	6,728	7	6	7,850	14	0
	New South Wales Inscribed Stock, 1947-57	5	112	61,233	12	2	67,660	3	6	68,581	12	10
	New Zealand Inscribed Stock, 1946	5	107	16,645	3	2	17,831	6	3	17,810	6	5
	" " " " 1949	5	110	70,715	0	5	75,740	16	2	77,786	18	2
	Nigeria Inscribed Stock, 1949-79	6	123	392,928	0	0	456,075	15	5	483,302	2	4
	Northern Rhodesia Inscribed Stock, 1950-70	5	115	11,888	9	7	14,104	1	0	13,671	15	0
	Sierra Leone Direct Inter-Colonial Loan, 1954	3	111	8,102	16	7	8,120	10	0	8,120	10	0
	Stockton-on-Tees Corporation Redeemable Stock, 1946-66	5	112½	2,000	0	0	2,345	4	0	2,250	0	0
	Uganda Inscribed Stock, 1951-71	5	116	6,279	12	0	6,709	9	11	7,284	6	0
	Ulster Loans, 1950-66	5	114½	939	1	0	1,122	4	3	1,075	5	2
	Union of South Africa Inscribed Stock, 1950-70	5	116	23,490	13	0	27,065	19	8	27,249	3	10
	Total			1,027,243	1	7	1,132,501	18	10	1,183,830	3	5

Financial Return No. 22 of 1936-37.

Schedule of Colonial Development Fund Assisted Schemes in Nigeria.

Year.	SCHEME No. 51 (Veterinary Scholarships).			SCHEME No. 121 (Public Health Improvements).		SCHEME No. 123 (Regrading & Relaying Minna-Kaduna Railway).		SCHEME No. 426 (Forestry Probationers (Nigeria) Suspense A/c. 1936-37).		SCHEME No. 284 (Colonial Agricultural Scholarships).		
	Contri- bution from C. D. F.	Contri- bution from Nigeria.	Total Expenditure.	Contri- bution from C. D. F.	Total Expenditure.	Contri- bution from C. D. F.	Total Expenditure.	Contri- bution from C. D. F.	Total Expenditure.	Contri- bution from C. D. F.	Contri- bution from Nigeria.	Total Expenditure.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1930-31	105 0 0	325 0 0	430 0 0									
1931-32	270 0 0	615 0 0	885 0 0	11,525 0 0	7,091 9 1	11,221 0 0	10,500 2 5					
1932-33	338 0 0	680 0 0	1,018 0 0	18,820 0 0	23,504 15 7	21,000 0 0	24,720 17 7					
1933-34	207 0 0	414 0 0	621 0 0	19,371 0 0	9,811 18 3	14,500 0 0	14,800 0 0					
1934-35	126 0 0	253 0 0	379 0 0		8,237 13 6	13,100 0 0	13,100 0 0			333 0 0	66 0 0	399 0 0
1935-36	190 0 0	380 0 0	570 0 0	114 0 0	412 4 7	16,300 0 0	16,300 0 0			317 0 0	634 0 0	951 0 0
1936-37	190 0 0	380 0 0	570 0 0			16,300 0 0	16,300 0 0	500 0 0	500 0 0	352 0 0	704 0 0	1,056 0 0
Totals	1,426 0 0	3,047 0 0	4,473 0 0	43,830 0 0	49,688 1 0	92,721 0 0	92,721 0 0	500 0 0	500 0 0	1,002 0 0	2,004 0 0	3,006 0 0

Notes.

SCHEME 121.

- The amount recorded as "Contribution from Colonial Development Fund" includes a sum of £114, representing refunds of unexpended balances of grants made to Native Administrations, which has previously been accounted for both as a receipt and as expenditure, and also an amount of £2,500 which has, in fact (although not recorded in the Statement) been refunded to the Colonial Development Fund.
- The following amounts, unrecorded in this statement, appear as "Deposits" in the accounts of Nigeria:
 - £115 18s. 2d. representing unexpended balances of grants refunded by Native Administrations during 1936-37; five-sixths of which amount (viz. £296 14s. 4d.) is refundable to the Colonial Development Fund.
 - £250 which was contributed by the Colonial Development Fund during 1936-37.
- One-sixth of this expenditure is chargeable to Nigerian Funds. The Colonial Development Fund has therefore over-contributed £270 17s. 8d.
- An amount of £15,000 has also been contributed to this Scheme by the Rockefeller Yellow Fever Commission.

SCHEME 123.

The total capital cost of the Scheme is £554,479 8s. 4d. upon which amount the Colonial Development Fund will contribute interest at 5% for 7 years. Final adjustment of interest to the exact capital cost will be made in 1938-39.