

Public Record Office

CLASS TITLE CO 583/256430037

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Date - 13-4-1991

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CLOSED
UNTIL

Nigeria

1941

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No.

30037

CLOSED
UNTIL
1972

SUBJECT.

Estimates 1941-42.

CO/583/256

Previous

1940

Subsequent

1942

Reference:

CO 583/256/30037 PT 1

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C.I. Financial.

1 Nigeria 229
2 Nigeria 230

10.4.41.

10.4.41.

2

In No. 1 on 30037/6/41 ^a the possible deficit of £50,000 on the working of 1940/41 was anticipated in February. In paragraph 6 of No. 2 on this file a surplus of £16,150 is expected, so that the general financial position is somewhat better than we thought it would be. Against this has to be set ~~the estimate~~ which Nigeria is borrowing from the reserves of Native Administrations (£215,000 per annum for three years), indirect subsidy to the Colony from H.M.G. in the marketing arrangements for certain primary exports and the restriction of Nigeria's military contribution to the 1939 expenditure figure plus 25%. When these factors are taken into account, together with the fact that of its surplus balances £600,000 is locked up in working capital advances of the railway, etc., the nearness of Nigeria to insolvency becomes apparent and even the estimated deficit of £400,000 referred to in paragraph 5 is something of an understatement.

It is, however, gratifying that for the moment at any rate Nigeria need not go on to the Treasury books and ~~if~~ budgetary anticipations are fulfilled it may, with the possible £1,175,000 surplus in hand at the 31st of March, 1942, even be able to weather 1942/43, on its own resources. After that it is difficult to forecast the position beyond saying that with the cessation of borrowings from Native Administration reserves and ^{any} withdrawal of the indirect assistance by H.M.G. at present given, a grant-in-aid would certainly be necessary.

The policy to be adopted in the preparation of these estimates was laid down in No. 22 on 30037/6/40^x (in circulation) a copy of the telegram is attached for reference. It ~~has~~ therefore to be considered whether that policy has in fact been carried out as is stated in paragraph 2 of No. 2 on this file. The main points of that policy were:-

- (a) to maintain existing services as far as possible
- (b) to examine the possibility of increasing revenue by increasing taxation, especially direct taxation, e.g. on tin and other industries.
- (c) to secure any economies which might be practicable.
- (d) to meet ~~the~~ deficit from surplus.

As to (a), from a reference to the summary of expenditure on page 16^x it will be seen that provision for the following services is higher than in 1940/41. Agriculture, education, medical services, Secretariat, while provision is also made under a new head for the Governors' Conference machinery. Provision for the Provincial Administration and forestry are lower, while that for Veterinary Services remains unaltered. It is, therefore, fair to say that the main services are being properly maintained. The reduction in the provision for Provincial Administration is inevitable when the release of a considerable number of officers for military service is taken into account.

As to (b), direct taxation is expected to produce £1,142,000 against the approved estimate of £1,070,000 for 1940/41. This includes increased income.

x was attached.

x of the printed estimate

Reference:-

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income tax and mining revenue is expected to go up from £212,000 in 1940/41 to £345,000 in 1941/42. ~~So far as the increase in mining royalties has been imposed, and the estimated increase in revenue is due to higher prices and increased quota. There is an inevitable further setback in Customs revenue of about £500,000 with the result that the total estimated ordinary revenue for 1941/42 of £6,144,710 shows only a modest increase of £45,180 over the approved figure of ordinary revenue for 1940/41. After making, however, allowance for a change in the method of accounting for the relief to the railways for interest charges, the revenue total is actually some £150,000 lower than the approved figure for 1940/41. That situation was, however, I think, to be expected. High freights, increased prices of imported goods and scarcity of tonnage are bound to take in each year of the war an increasing toll of Customs revenue, and in all circumstances I think it is satisfactory to see that revenue anticipations are as good as they are.~~

(c). Turning to the question of economies in expenditure. From the summary on page 16 of the printed estimates it will be seen that ~~the~~ substantial economies have been secured under the following heads:

Head 9. Colliery,
 Head 12. Forestry,
 Head 19. Marine,
 Head 21. Medical (Sleeping Sickness), (*due to slowing down of work*)
 Head 28. Printing and stationery, (*is now being done by hand)*
 Head 30. Provincial Administration,
 Head 33. Public Works Recurrent,
 Head 34. Public Works Extraordinary,

while provision for the Port Department disappears on re-organisation. The above economies total £199,670 which with lesser reductions amounting in all to £17,600 makes a total reduction of £217,270 on ~~total~~ expenditure, exclusive of C.D. and W. expenditure and assistance to the railway for capital works. This is, I think, a by no means inconsiderable achievement on estimates which have already been very severely cut during the last few years in the face of heavily increasing deficits.

(d) The Deficit will be met from surplus.

I think ^{therefore} it can be agreed that the Governor has faithfully carried out the policy which the Secretary of State laid down.

It is unnecessary, I think, to enter into any great detail on the several heads of the estimates. The printed memorandum calls attention to and explains all changes of importance. and the Governor's Address forms a useful background for the financial picture and is well worth reading. I attach a separate note marked **2A** on some points of detail in the estimates.

Some changes in the arrangement of the heads have been made subsequent to the Debate in Council with the result that the numbering of heads in the printed Memorandum does not coincide with the ~~42~~ in the Approved Estimates from Head 22 onwards.

In

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In general it is clear that the Estimates have been prepared with great care. As to the provision under Public Works Extraordinary, see my separate note herewith Head 34. In the very modest provision made, part of which is really expenditure directly arising out of the war, I find nothing that calls for criticism. There are only two important items which call for particular comment in this minute:-

(a) As regards revenue, please see my note under Head 13. In view of the terms of No. 3 on 33511/1/40, it appears to me that it would be quite unwise to put the revenue estimate higher than £50,000. Nigeria last year got £40,825 out of the Board's ordinary profits plus £81,650 out of the proceeds of a War Risks Insurance claim for loss of currency in the m.v. "Accra". This latter contribution was clearly fortuitous and I should, therefore, be inclined to advise the Governor by despatch that, in the above circumstances, it would seem desirable to anticipate a reduction of the £100,000 which has been provided for this head to a figure not in excess of £50,000.

2 agree
over

(b) I do not think that we have been previously consulted about expenditure Head 19 item 26: a contribution to the Marine Renewals Fund which has been arbitrarily reduced from £70,000 to £10,000 only. That Fund at the 31st of March, 1940 stood at £233,410. The 1940-41 contribution was maintained at £70,000, while estimated expenditure for that year was £34,754. This year (1941-42) expenditure is put at £33,360. While it would do no harm to reduce the contribution for this year, I should prefer, before agreeing to any further reduction next year, to have a proper appreciation of the position of this Fund and the likely calls upon it, such as was given us when we agreed to the raiding of the Railway Renewals Fund last year in connection with the Railway Estimates. In our despatch on these Estimates I should like to ask for such an appreciation in the case of the Marine Renewals Fund.

~~(c) I suggest that we should like to see the general financial position, reference No. 12 on 30037/40.~~
In general I think we can telegraph approval at once, and subsequently recirc. for the Estimates to be seen by Advisers, etc. and for the preparation of a despatch. At a later stage we can consider whether it is necessary to say anything further to Mr. Syers at the Treasury on the general financial position, reference No. 12 on 30037/40. I pass through Sir John Campbell in case he has any comments, especially as regards the revenue anticipations under Head 3 - Mining, items 5 and 6 (separate action is required on 30009/41 and 30268/1/41, which should be recirculated).

and include approval of the alterations in Establishment there in No. 1.

(I have kept back a mass of the very same.)

J. R. S. Williams
29.4.1941.

Reference:-	
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I agree generally with the preceding minute.
Minin. revenue Head 3: item 6. Royalty on gold.
 This calls for no comment; the estimated revenue is practically identical with the 4th-41 revised estimate.
Item 5. Royalty on tin. I make the actual exports for 1940-41 11,780 tons. At 130% quota--we have fixed this to the end of 1941, and agreed to fix it till July 1942, if tin control be renewed--Nigeria's exports in 1941-42 should be roughly 14,200 tons. Nigeria is now in a position to work at a quota of 130%--this is due to very important technical improvements, and the installation of modern machinery, by the largest Co: working there; and doubtless to advances, though minor, in the same direction by other leading Cos.: Taking the estimated (revised) revenue for 40-41 at £ 200,000--as in the attached papers--on this tonnage basis the 41-42 royalty should run about £ 240,000, as against the £ 200,000 estimated. Nigeria may however produce at a higher rate than 130%; and the 1940-41 figure may also be under-estimated, to some extent. I would therefore accept the estimate for 1941-42. It ought to be very near the probable actuals.

Revenue from currency board. I do not know enough as to current developments to hazard an opinion as to the probable 41-42 revenue. I suggest that we might ask the Secretary--giving him an extract showing the details under head 13--if he would be good enough to give us, without prejudice as it were, an indication of what he thought the probable Nigerian receipts might be, in 41-42, from this source. We have no desire except to find out what a reasonable budget estimate would be, so far as this can be judged at present--and this solely for budget purposes. Hedged something like this, I think we could count on getting a reasonable figure, probably fairly close to the actuals:

Head 19. Marine. Item 26. I agree with the suggestion in the preceding minute. The Govt: is, I think obviously, intending to rely on existing accumulations for renewals; and this may prove desirable, or even essential, in fact. But we ought to have a conspectus of the position to go on.

I have no comments as to the general structure of the budget. I think Nigeria lost its opportunity of securing additional revenue, easily and unobjectionably, when it refused to arrange for further taxation on tin. Tin has been doing enormously well; and will continue to do extremely well till mid-1942 (if control is renewed), and anyhow till the end of 1941. The practical effect is that, probably for almost all the Cos., the whole of the receipts above the E P T standard--and they must be very considerable--have been swept into the Exchequer. The Governor is obsessed by the Niger Co's right to half the royalties; but half a loaf is proverbially better than no bread; and his main reason for rejecting royalty increases--the improvement of the capital value of the Niger Co's right--does not seem to me of much validity in these days, when the purchase of that right is clearly impracticable at present, and looks like being equally impracticable in any near future.

Broadly, in times like these, all that the C O can do is to see that the main lines of the budget are kept right; to give such information as we have, and the local Govt: does not have, affecting the estimates; and to accept local estimates--as being closer in time and experience to the probable facts--except where they are demonstrably incorrect. We can deal usefully

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with major issues only. I agree to the action it is proposed to take.

The 1st: May, 1941.

*Amended
1/5/41*

As Mr. Siddekin has shown in his minute, the actual position is rather worse than appears at first sight owing to the extent to which Nizami is dependent on drawing on Native ^{Administration} reserve funds & is helped by concealed subsidies from U.M.C. As time goes on we may expect restrictions on imports to affect Customs revenue even more severely.

It may be noted that the estimate for Income Tax on Companies is based on a tax of 4/- a £. The Gov. has recently asked for approval to raise this to 5/- which will make a slight increase in the estimate.

Diary takes up the question of revenue from the Currency Board separately. The receipts last year were partly fortuitous as a large part represented the issuance of currency last year. We did not explain this to Gov. & it looks as if Nizami has rather assumed the normal distribution of the reserves was to the ~~currency~~ Board was no longer having expenditure on replacing the old coins by the new.

As proposed
O.G.R.W. 2.5.41

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The approving let. can go
off.

Let me see this again
with the dft. desk...

(1 time)

U.P.D.

4.5

DESTROYED UNDER STATUTE
Review 22

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against Nigeria Tel. no. 435 5/5/41
I now enclose this file for ^{comments of} Advisers
with the dft. as under. before a dft. is
prepared

Head 5 to Temporary base.

Head 7 to B. 99 " "

Head 11 to lot to see

Head 20 to Smart " "

" 22 to P. (accounts) base

" 32 to Keith } base (see 2A attached)
" to hard }
" to Gray 15/5 }
" 37 to J. Smith base.

As well as the estimates
this file. Address to the council is with
reading for a general background.

J. B. Smith
6/5/41

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As the Department knows there has been considerable discussion between the Director of Agriculture and the Nigerian Government regarding inadequacy of provision under Other Charges. We have already been told that the Government has conceded Captain Mackie's principles and these estimates represent implementation of it. There is an increase of £6,230 under Personal Emoluments and £17,350 under Other Charges.

There would appear to be provision for an additional botanist, one of whom seems to be supernumerary. If the oil palm experiment station develops he will no doubt be wanted.

The ^{HC} increases in Personal Emoluments do not appear to call for any particular comment. Under Other Charges important increases are seen under transport, government experimental farms and oil palm research. New votes are for the experimental work of the fishing industry, upkeep of Dodowa Farm and a block vote of £10,000 for agricultural development. Captain Mackie's point was that bearing in mind the very considerable expenditure under Personal Emoluments ~~the~~, for efficiency and utility of the Department there would be appear be insufficient provision under Other Charges; there is, I think, no doubt that this contention was correct. The additional provision should go far to remove these objections. At the present time considerable developments are taking place in Nigeria tending particularly towards the greater development of ~~the~~ internal resources and further lessening a dependence on imported products.

The future of Nigeria largely depends on agriculture and we can agree that in existing circumstances the additional expenditure ^{that} is fully warranted. It is satisfactory to me to see the strong case which was put up by Captain Mackie for increased provision has been met ^{adequately}.

[Handwritten signature]

7.5.41.

See. I have no comment on Head 7 except to say that the Net Expenditure may have been revised when the reorganisation which is now in contemplation is completed.

[Handwritten signature]
7/5

The increase in the Education Head of £21,840 is more than accounted for by the increase of £26,000 in the Grant-in-Aid Provision to enable the salaries of teachers in assisted schools, who have in many cases received no increments for years past, to be raised to the points on the salary scales which they would now have reached if the Grant-in-Aid Provision in past years had enabled increments to be paid at the time that they fell due. (The explanatory memorandum speaks loosely of this non-payment of increments as having resulted in mission teachers being on lower scales of salary than Govern-

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ment School teachers; the mission salary scales are, of course, in any case lower than those in Government Schools.) The matter is being dealt with on another file and it is a great pity that the position has been allowed to become so desperate and so many teachers have been lost to other work.

Otherwise, the Provision under the Education Head, already relatively low percentage (4.3 according to the last Education Report) in the annual expenditure is being further decreased this year. This is due to the number of education officers seconded to other duties, but there is no doubt that Nigerian education is now on a care and maintenance basis all along the line. The reference in the Governor's speech to the taking over of many educational buildings suggests that this process has gone further than we had realised.

C. W. Cox
8.5.41.

The estimates show 21 Medical Officers and 3 Health Officers seconded for military service, but this number has increased and now includes 32 Medical or Health Officers out of a total strength of 116, in addition to Sanitary Superintendents, Sleeping Sickness Control Officers and considerable numbers of African staff; there is a reduction on this account. Work has also been reduced on the sleeping sickness campaign after reference here.

There is an increase by 3 in the African Medical Officers establishment, and the increased cost of drugs (and presumably the need for maintaining reserves) has necessitated an increase of £9,000 under this item. Special expenditure has been included in connection with the three main aerodromes.

There is a net decrease in Medical services under Head 20 of £1,090. Under the exigencies of war the reduction might have been greater; and the medical Dept. is not badly served.

William S. Jones
9/5/41

L. G. Smeant
9/5/41

J. L. Keith 14/5. Head 36 Item 23
As the Colonial Agricultural Service Fund was wound up on 31 March 1941 this part is now unnecessary.
L. Ford 15/5/41

K. L. ...
15/5/41

The principal items which call for comment - provision for African training & education of the port supplies - have been dealt with elsewhere. There is nothing further which calls for comment. *J. Smith* 19/5/41

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Mr. Sidatka

10

The question whether any estimate could be given to the Nigerian Government of contribution to be expected from the West African Currency Board during 1941-42 was discussed at the meeting of the Board today. The Chairman said that he had always taken the line that the contributions from the Board's profits were entirely fortuitous and that it was not really proper that a West African Government should make provision in its revenue estimates in anticipation of such receipts. If any was received, it should be treated as a casual windfall and credited to Miscellaneous revenue. It was agreed that it should be explained to the Nigerian Government ~~that~~ in view of the uncertainty of the outlook and the casual nature of such contributions, it was not possible to make any estimate and the £100,000 provided by the Nigerian Government in their Estimates should accordingly be deleted.

O.G.R.W.

9.5.41.

See Keep for estimates file to be

Wm.

JBS.
10/5/41

D/K Wm.

JBS.
20/5/41

Nigeria Saw. Tel. 121

Appointments - Mr. Tooy see Had 36 items 25
It will be in minutes - brackets a

reply to 4 in the Estimates dep

D/K Wm. Can you please indicate

this terms of the reply for inclusion
accordingly on this point.

JBS.
23/5/41

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no fixed annual contribution to the colonial
 service clubs in Oxford and Cambridge has, in fact,
 been called for for a number of years. Nigeria's
 share of the expenses has been included in the
 general cost of the instruction and supervision
 of the Cadets for which provision is made under
 Head 24(c) Items 7 and 8.

11

Any share of the cost of maintenance of the club
 premises which falls to Nigeria in 1941-42 should
 be amply covered by the provision made under the
 latter head, and item 25 of Head 36 can be deleted

J. T. T. 24.5.41

para added to 571.

J. B. Smith
 24/5.

A. M. 28.5

5 To Nigeria 154 ————— 29/5/41

Rec'd re draft of 5

6 Nigeria 224 ————— 8.4.41.

(Spares to Library)

7 Nigeria 3 p.m. ————— 15.4.41.

- 1 Copy Mr. Sidebottom
- 1 .. Mr. Williams
- 1 .. R98
- 1 .. for D.C.A.
- 7 Copies to Library

93 Rodinace in 6.

✓ Put by no 7.

~~11 Sub (Am)~~
~~to Mr. Williams~~
 (2) Return of 4 X

X review of 29.4.

J. B. Smith
 28/5 above

Notes
 To No 166 (6 and) 4/3 21/5/41

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Mr. Williams.

Reference X of my minute of 29/4. I think you may like to let Mr. Syers know (with reference to correspondence on the 1940 file ending with No.14) that the prospects are a bit brighter and that it will not be necessary to approach the Treasury in the matter, just yet at any rate.

2. I put up a ~~very~~ short draft for conson.

J. B. Lushington

5th June, 1941.

*BCP to take
copies of No 2 + No 3
& list of letters
(Venning)*

9 C.G.L. Syers. ————— 9.6.41.

*Copies of 2 + 5 + Estimates
taken*

*A. J. Harding
DCA*

12-6-41

orig on 33662/11/41 W.A.
10 D.A.G.C. Sec. Saving. tel 29/11/31 — 28.5.41

11 C.G.L. Syers ————— 13.6.41.

*show. So dt. for his bill. am. sig
reading copies of previous
copies to his Syers (many) as
desired*

*J. B. Lushington
28/6 above*

12 C.G.L. Syers
DESTROYED UNDER STATUTE

*W.C. Co letters 24.6.41
19.4.40
5.8.40*

MM

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13. Nigeria Tel. 1067.

1. 11. 41.

13

In order to balance the budget for 1940/41 the Nigerian Government were forced to borrow from the reserves of the Native Administrations a sum of £215,000, and to arrange for a similar borrowing for the years 1941/42 and 1942/42.

The statement in the memorandum on the 1940/41 Estimates was as follows:-

"Native Administrations derive practically the whole of their revenue from direct taxation and consequently whilst they have not been entirely exempt from the effects of the depression of the last two years they have suffered far less than the Central Government and their reserves to-day are practically intact except in so far as they have been expended on development. In view of the very heavy drains on the country's surplus balances it is considered equitable that Native Administrations should contribute something and they have been asked to agree to hand over a portion of their reserves. All have agreed to do so. The accumulated total of these reserves is estimated to be about £1,400,000 and out of these contributions totalling £645,000 over a period of three years have been undertaken. The amount included in the Estimates for 1940/41 is made up as follows:-

Northern Provinces	135,000
Western Provinces	45,000
Eastern Provinces	35,000

In accepting these contributions to revenue Government undertakes a definite obligation to replenish Native Administration reserves as soon as its own financial position permits."

The approved Estimates for 1940/41 were as follows:-

Revenue	£ 6,333,920
Expenditure	6,357,698
Deficit....	23,778.

* Includes £215,000 Contribution from N.A. Reserves C.A.G.

It is now found that at the close of 1940/41 there was a surplus of revenue over expenditure of £234,000, so the Governor proposes to return to the Native Administrations the first £215,000 borrowed. This is a welcome surprise and although we haven't particulars of how this change of fortune came about ? we can readily approve the Governor's proposal.

Nigeria's finances, although slightly improved are still in a serious position. The Estimates for 1941/42 provide for a deficit of £133,960, after including in revenue a contribution of £215,000 from the Native Administration reserves in the current year. The true deficit for the year is therefore in the order of £348,000, to which must be added a sum of £60,000 in respect of arbitrary and non-recurrent reduction in the contribution to the Marine Renewals Fund which Government was forced to make.

The revised estimated balance of assets over liabilities at the 1st of April, 1941 is now £1,313,492.

C.A. G. Smith.

3. 11. 1941.

(Dashed lines to recent letter to)

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Mr. Syers about the proposed C-D. 80 part
 for the Revenue notes with Commission so as to
 cover 13 which pro tanto releases the 14
 Nigerian financial position:
 ? as proposed.
 O. G. R. 5, U. 41

14 To Nigeria - Tel No 1070 - 6-11-41
 DESTROYED UNDER STATUTE

15 Nigeria Tel. 1085 Conf — 5. 11. 41.

S.C.A.

Ref. No 15: I am afraid that
 the audit implications in the
 proposal in No 13 escaped me.
 In any case the political
 considerations are, I think,
 paramount and justify a
 relaxation of the relevant
 Colonial Regulation.

C. Grossmith -
 7/11/41

File No: 3179/27.

Mr. Grossmith.

The "fundamental basic principle" to which the
 Auditor refers (in No.15) is, no doubt, that set out in
 Colonial Regulation No.245. The sum of £215,000 was
 included in the Revenue Estimates for 1940/41 under
 Head 18 as "Native Administrations: Special Contribu-
 tions to Revenue", and when those contributions were
 taken to Revenue they became part of the "public funds"
 within the meaning of that regulation.

The

Reference -

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The Governor's proposal "to adjust the amount of £215,000 by revenue debit to deposit account" is contrary to the last sentence of Colonial Regulation 232 and evades the observance of Colonial Regulation 245, and the Auditor will have to draw attention to this in his Annual Report in accordance with Departmental Instructions No.38(3) and (6), and I propose so to inform him in reply to his telegram at No.15 herein.

From the wording of the Governor's telegram (No.13), especially the penultimate sentence, it seems that what he sought to do was not to repay the Native Administrations' contributions (as is approved in the reply to his telegram at No.14 herein) but to transfer them from Revenue to a deposit account so that they might be included in the Balance Sheet at the 31st of March, 1941, as a deposit liability rather than as part of the surplus for the year 1940/41. As it was in any case necessary, for the carrying out of this proposal, to re-open the accounts for the year it is not evident why the proper course could not have been followed (or indeed could not be followed now), i.e. a vote of the Legislature for a supplementary charge against the expenditure of the year could have been taken, thus securing the requisite authority for removing the sum out of Revenue and putting it on deposit.

J. Fisher
 Director of Colonial Audit.

12. 11. 41.

Mr Williams

Draft telegram herewith as a result of our talk with S.C.A

C. Ross with

I agree. I am afraid but originally I had assumed that the intention was to vote the money - but after discussion on further course, I think it must be agreed in view of 15-

Reference:-

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that (probably for political reasons) Gov. wants to avoid this, if possible.

O.G.R.W

18.4.41

16. To Nigeria tel. no. 1122 Comp - 18/4/41.

17. To D.C.A. (w/c 16 comps) 19/4/41.

81c

18. To Nigeria - Tel 1170 - 24/4/41

Subject: The money will now be properly noted.

Copy to D.C.A. Ref 17.

C.A. G. Smith - 25/4/41

It is not my business why this shd. not have been done at the outset. Possibly Gov. was afraid awkward questions might be asked about central bank Co. of N. Africa
O.G.R.W 25.4.41 aton

19 to DCA (w/c 18) - stamp 26.11.41.

81c

20 Nigeria Tel. 1212. Secret. 2.12.41
(Orig. on 15204/14/41. Econ).

Registered for record

fully. C.A. G. Smith
at on

18.12.41.

21. To. Abrahamall.

in white
15204/14/41
21 81c
reg. on 15204/14/41

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22 To Syeds Co 4/2/12.
(Draft on 30037/6/11)

Mr. Walsby, to inform of
You will take copies of Estimates

at (2)

J. Winter

Taken from Library

H. Wilson

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92

18

Draft on
30037/6/41.

4 February, 1942.

My dear Syers,

You will remember that in your letter of the 27th of January, 1941, you asked that the financial position of Nigeria might be reviewed towards the end of the next financial year. You will have learned from my letter of the 7th of June last that the prospective outcome for the year 1940/41 showed some signs of improvement and since then we have learned that the 1940/41 account closed with a surplus of £19,000 instead of the small deficit that had been expected and that this surplus was exclusive of the contribution to revenue of £215,000 from Native Administration Reserve Funds which had been borrowed in order to close the expected gap between revenue and expenditure for that year.

I am afraid that this is at present all the definite information that I can give you as to the position because doubtless owing to great pressure of work arising out of the war on a staff seriously depleted by the absence of men on military service we have not been receiving from the Nigerian Government the monthly statements of approximate revenue and expenditure. However, I wrote to Nigeria in December last pointing out how inconvenient it is for us to be left so much in the dark and asking if in future a short telegram could be sent at the end of each quarter (or more frequently if circumstances seemed to justify it) stating the revised estimates of revenue and expenditure for the year with a brief explanation of any important changes. I hope therefore to be able, before very much longer, to let you have

C.G.L. SYERS, ESC., C.V.O.

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have more definite and up-to-date information as to the present financial position of Nigeria.

Yours sincerely,

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C.D.
R 17 DEC
D 17-

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C. O.

Mr. GROSSMITH. 16.12.41.

Mr. Williams 19.12.41

Mr.

Sir A. Burns.

Mr. G. L. M. Clauson.

Mr. C. J. Jeffries.

Cancel 16

Mr. A. J. Dawe.

Sir J. Shuckburgh.

Permt. U.S. of S.

Parly. U.S. of S.

Secretary of State.

Downing Street,
December, 1941.

Dear Hoskyns-Abrahall,

This is just a line about two matters which caused us a little worry. First, Nigeria telegram No: 1067 of the 1st November. This telegram was really the first intimation we had had that the financial results of 1940/41 were so ^{much better than has been expected} good. As you know, we have to give the Treasury a statement of the finances of a territory with any application for a grant under the Colonial Development and Welfare Act. The welcome news in the telegram referred to caused a certain amount of ^{last minute} re-hashing of the ~~financial~~ ^{which we had prepared} statement and it would be a great help ^{if} in future you could send us a short telegram at the end of each quarter (or more frequently if circumstances seem to justify it) stating the revised estimates of revenue and expenditure for the year, with a brief explanation of any important changes

DRAFT.

T. HOSKYNs-ABRAHALL ESQ.,
SECRETARIAT,
NIGERIA.

(No 13)

FURTHER ACTION.

Copy to
30022/133/41

No 15
30022/133/41

No 12

The other matter concerns Dobbie's Parliamentary Question of the 26th November - see Colonial Office despatch No: ~~538~~ ⁵³⁸ of 28th November. I had hoped that our telegram No: 1129 would have given you ample time to get together the relevant information. Parliamentary Questions are answered in the ^{morning} and the draft replies have to be /in

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in the Secretary of State's hands at least by the evening before, thus it was necessary for us to resort to the "most immediate" reminder telegram No:1153. In the ^{event} ~~and~~ it only became possible for us to get a draft reply to the Secretary of State a few hours before it had to be answered. We could, of course, have given an interim reply, but as we had held off Dobbie on two previous occasions, the time had come to make every effort to give him the information for which he asked.

No 13
30022/133/41

I know how busy you are, ~~but I feel sure that you will~~ ^{all} ~~understand our difficulty~~ ^{and I feel sure that you will} ~~explain why it was necessary to resort to the unusual expedient of a "most immediate" telegram.~~ ^{explain why it was necessary to resort to the unusual expedient of a "most immediate" telegram.} ^{Very sincerely}

The point suggestion about the quality of the telegram is really important from our point of view and I also understand the points

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NIGERIA

No. 2 of 1941

RESOLUTION AND ORDER

MADE UNDER

**THE TOBACCO AND CIGARETTES EXCISE DUTIES
ORDINANCE, 1933**

(No. 23 of 1933)

Under section 3 of the Tobacco and Cigarettes Excise Duties Ordinance, 1933, it is hereby resolved by the Legislative Council, in so far as this Resolution relates to the Colony and to the Southern Provinces, and ordered by the Governor in so far as this Order relates to the Northern Provinces, as follows:—

1. This Resolution and Order may be cited as the Cigarettes (Excise Duties) Resolution and Order, 1941, and shall come into force at the commencement of business in the Customs Department on the 22nd day of September, 1941.

2. An excise duty is hereby imposed on tobacco made up in Nigeria in the form of cigarettes, hereinafter referred to as cigarettes, as follows:—

- (a) where the weight of 1,000 cigarettes does not exceed 3 lbs., at the rate of 11s. per 1,000 cigarettes; and
- (b) where the weight of 1,000 cigarettes exceeds 3 lbs., at the rate of 4s. 6d. per pound of cigarettes.

3. Resolution and Order No. 1 of 1940 is hereby rescinded so far as the same applies to the Colony and to the Southern Provinces and revoked so far as the same applies to the Northern Provinces.

RESOLVED by the Legislative Council, in so far as this Resolution and Order relates to the Colony and Southern Provinces, and ordered by the Governor in so far as it relates to the Northern Provinces this 22nd day of September, 1941.

P. F. CAMPBELL,
Clerk of the Legislative Council.

By His Excellency's Command,

C. C. WOOLLEY,
Chief Secretary to the Government.

Printed and Published by the Government Printer, Lagos. 2522/41 2d. per copy.

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Orig. no H8 on 15204/14/41 Econ.

20
23

Cypher Telegram

FROM NIGERIA

FROM: Governor (Sir B. Bourdillon)
TO: Secretary of State for the Colonies.

D. 2nd December, 1941.
R. 2nd " " 16.15 hrs.

No. 1212 Secret.

450-152-414/41

Your secret telegram No. 1090.

Excise duty on cigarettes.

Question further examined in Executive Council in the light of your instructions, and I have decided provisionally to fix alignment between ex-factory price of higher and lower grade cigarettes respectively at 22/6d. per thousand net, as originally suggested in paragraph 5 of my savingram No. 35099 dated 17th September, at 21/-d.

160-15204/14/41

2. The present issue price exclusive of duty of lower grade cigarettes is 21/3d. net per thousand. It is estimated that issue price exclusive of duty of the higher grade will be approximately 25/5d. net per thousand.

3. The higher grade cigarettes will bear the names of two popular imported brands which the British American Tobacco Company propose to copy in local manufacture. For this reason it would be undesirable in the first instance to set this duty on such a level as would compel manufacturers to raise the retail price of locally manufactured varieties above existing retail prices of corresponding imported brands, and I am reasonably satisfied that an excise duty of 16/-d. per thousand is the maximum which can be imposed initially if existing retail prices are to be preserved.

4. I propose therefore that excise duty on locally manufactured cigarettes, the ex-factory price of which exceeds 22/6d. per thousand, shall be at the rate of 16/-d. per thousand, as compared with 11/-d. on lower grade cigarettes.

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30037/41 18

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COPY FOR REGISTRATION

Cypher Telegram

FROM NIGERIA

FROM: Governor (Sir B. Bourdillon)
TO: Secretary of State for the Colonies.

D. 24th November, 1941.
R. 24th " " 16.00 hrs.

No. 1170.

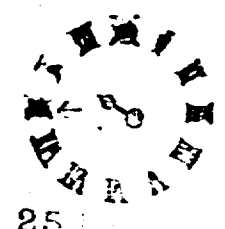
1940/41 accounts.

Your confidential telegram

No. 1122.

After full consideration I have come to the conclusion that the proper and best course is to adopt the second alternative which you have suggested.

Received
in
Registry



Copy to DCA 26.11.41.

Reference:-

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30037/41.

C. O.

Mr. Grossmith. *8/11*

Mr. Williams *18.4* *Jone*

Mr.

Sir W. Battershill.

Mr. G. L. M. Clouston.

Mr. C. J. Jeffries.

Mr. A. J. Dawe.

Sir J. Shuckburgh.

Permt. U.S. of S.

Parly. U.S. of S.

Secretary of State.

18 NOV 1941
D 111 -

Pl 16
Recyphered 25
sent 20.30 hrs
18/11/41
gw.

2 2
17msd18

No. 1122 Confidential.

DRAFT.

CONF. CODE TELEGRAM.

GOVERNOR,
NIGERIA.

← 1940-41 ~~Surplus~~ *Account.*

(14)

My telegram No. 1070 which was sent *(Confidential)*

(15)

before your telegram No. 1085 was seen

(13)

overlooked that accounting proposal in your telegram No. 1067 was contrary to Colonial Regulations and if carried out would involve report by Auditor. Please consider alternatives

(a) Inset to Revenue Balance Account in *Statement of Assets and Liabilities*
Surplus Revenue £19,000

Revenue Loan Native

Administrations £215,000

Total £234,000

OR

(b)/

FURTHER ACTION.

Copy to DCA

11/5.8.8.9/17

Reference -

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(b) Vote of Legislative Council to charge
£215,000 as expenditure for Deposit
Account.

Secs

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COPY FOR REGISTRATION

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Conf. Code Telegram

Received
in
Registry



FROM NIGERIA

FROM: Governor (Sir B. Bourdillon)
TO: Secretary of State for the Colonies.

D. 5th November, 1941.
R. 6th " " 00.15 hrs.

No. 1085 Confidential.

Following for Director of Colonial
Audit from Auditor. Begins.

300 37/413 Essential that you see the
Governor's confidential telegram to the
Secretary of State No. 1067 of 1st November,
as proposal in my view contrary to
fundamental basic principle of Colonial
Regulations.

Advance External Distribution

Sir J. Harding.

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Conf. Code Telegram

FROM NIGERIA

Received
in
Registry



FROM: Governor (Sir B. Bourdillon)
TO: Secretary of State for the Colonies.

D. 1st November, 1941.
R. 1st " " 20.00 hrs.

No. 1067

See 1 on 1942

1940-41 account now already closed and shows surplus of £19,000, exclusive of Revenue Head XVIII - Contribution to Revenue of £215,000 from Native Administration. I regard as very undesirable politically and financially, especially at this time, to show large surplus of £234,000 derived almost entirely from native administration and subject to your approval propose to adjust the amount of £215,000 by revenue debit to deposit account of native administration in 1940-41 account. The native administration contribution to revenue will continue to be available to supplement general revenue over a period of three years, but only if so required. Grateful for telegraphic reply.

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Your Reference _____

Treasury Reference S. 47834.



30037/41 // 29
TREASURY CHAMBERS,
GREAT GEORGE STREET,
LONDON, S.W.1.
13th June, 1941.

My dear Williams,

9 Thank you very much for your letter of the 7th June (30037/41) about Nigeria's finances. It is satisfactory that things are better and that, after all, you will not have to come to us for assistance yet awhile.

I am sorry to find that our correspondence of last summer on this subject is among the treasures which October's bomb took from us. I wonder if you would mind getting your people to let me have a copy for record?

Yours sincerely,

O.C.R. Williams, Esq., C.M.G.,
Colonial Office.

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Your Reference _____

Treasury Reference S. 47834.



30037/41 // 29
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13th June, 1941.

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O.G.R. Williams, Esq., C.M.G.,
Colonial Office.

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Orig. on 33662/1/41

Air Mail.

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10

Savings Telegram

From Deputy Chairman, West African Governors Conference

To Under Secretary of State for the Colonies

No. 29/11/31

Date 28th May, 1941

SECRET

With reference to the comments in the second paragraph of your secret memorandum of the 13th of May, on Item 7 of the minutes of the last Conference, the following is the present staff of the Conference Secretariat.

6
33662/1/41

- a. Mr. W.J.A.Jones, C.M.G. - Deputy Chairman
- b. Major R.W.Wingate, C.I.E.- Economic Adviser
- c. Mr. R. de S.Stapledon - Secretary
- d. Major R.G.Wharton - Defence Security Officer
- e. Major E.C.F.Whitehead - Military Supplies
- f. Captain R.S. Jones - Salvage & Military Supplies
- g. Two lady typists
- h. Pte. D.G.Panter - European clerk
- i. One African clerk

2. The salaries of Mr. Jones, Mr. Stapledon and the African clerk are met from the Conference Secretariat funds; that of Major Wingate is paid by the Franck Mission and those of Major Wharton, Major Whitehead, Capt. Jones and Pte Panter by the Military. The lady typists at present receive no remuneration.

3. In addition, two officers of the Nigeria Secretariat assist in the preparation of the Wapic bulletins.

4. I enclose a copy of the Secretariat's estimates. The expenditure is divided among the four Colonies in the following agreed proportions,

Nigeria	60%
Gold Coast	30%
Sierra Leone	8%
The Gambia	2%
	<u>100%</u>

WAGON

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EXPENDITURE

31

HEAD 39 WEST AFRICAN GOVERNORS' CONFERENCE, SECRETARIAT..

Item No.	Estab-lish-ment 1940/41	Details of Expenditure	Esti-mate 1941-1942	Approved Estimate 1940-41	Increase	Decrease
			£	£	£	£
1 (1)	-	1 Deputy Chairman at £1800	1920	...	1,920	...
(2)	-	Special Allowance to Mr. W.J.A.Jones at £360 p.a.	360	...	360	...
(3)	-	1 Officer in charge, Economic Branch ... ..	...	...	...	...
(4)	-	1 Administrative Officer at £400 - 1,000	810	...	810	...
(5)	-	1 Confidential Assistant	240	...	240	...
(6)	-	2 Second and Third-class Clerks at £36 - 128	200	...	200	...
(7)	-	1 Messenger at £18-24	20	...	20	...
(8)	-	Temporary Clerical Assistance	100	...	100	...
Total Personal Emoluments			£ 3650	...	3650	...
Net Increase ...			...	...	3650	...

	Actual Expenditure 1939-40			
	£			
2 Other Charges	...			
2 Transport and passages ...	2000	...	2000	...
3 Travelling Allowances ...	300	...	300	...
4 Cablegrams ...	3000	...	3000	...
5 Telephones ...	100	...	100	...
6 Stationery ...	250	...	250	...
7 Books and Periodicals ...	30	...	30	...
8 Contingencies ...	20	...	20	...
9 Rent of Offices and Quarters ...	300	...	300	...
Total, Other Charges	6000	...	6000	...
Net Increase	...	...	6000	...

Summary				
Personal Emoluments	...	3650	...	3650
Other Charges	...	6000	...	6000
Total		9650	...	9650
Less Reimbursements by other West African Governments +	...	3860	...	3860
Total, West African Governors' Conference Secretariat.		5790	...	5790
Net Increase	...	...	...	5790

+ Reimbursements - Gold Coast 30%. Sierra Leone 8%. Gambia 2%. 1(1) Holder of office is on a personal salary of £1,600 plus £320 duty allowance.

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EXPENDITURE

31

HEAD 39 WEST AFRICAN GOVERNORS' CONFERENCE, SECRETARIAT..

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			£	£	£	£
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(3)	-	1 Officer in charge, Economic Branch
(4)	-	1 Administrative Officer at £400 - 1,000	810	...	810	...
(5)	-	1 Confidential Assistant	240	...	240	...
(6)	-	2 Second and Third-class Clerks at £36 - 128	200	...	200	...
(7)	-	1 Messenger at £18-24	20	...	20	...
(8)	-	Temporary Clerical Assistance	100	...	100	...
Total Personal Emoluments			£ 3650	...	3650	...
Net Increase	3650	...

	Actual Expenditure 1939-40			
	£			
2 Other Charges	...			
2 Transport and passages ...	2000	...	2000	...
3 Travelling Allowances ...	300	...	300	...
4 Cablegrams ...	3000	...	3000	...
5 Telephones ...	100	...	100	...
6 Stationery ...	250	...	250	...
7 Books and Periodicals ...	30	...	30	...
8 Contingencies ...	20	...	20	...
9 Rent of Offices and Quarters ...	300	...	300	...
Total, Other Charges	6000	...	6000	...
Net Increase	6000	...

Summary				
Personal Emoluments	...	3650	...	3650
Other Charges	...	6000	...	6000
Total		9650	...	9650
Less Reimbursements by other West African Governments +	...	3860	...	3860
Total, West African Governors' Conference Secretariat.	...	5790	...	5790
Net Increase	5790

+ Reimbursements - Gold Coast 30%. Sierra Leone 8%. Gambia 2%. 1(1) Holder of office is on a personal salary of £1,600 plus £320 duty allowance.

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30037/41.

NIGERIA.

32

C. O.

Mr. Sidebotham. *MS. 5/6*
 Mr. Williams *6.6/8*
 Mr.
 Sir A. Burns.
 Mr. G. L. M. Clauson.
 Mr. C. J. Jeffries.

Mr. A. J. Dawe.
 Sir J. Shuckburgh.
 Permt. U.S. of S.
 Parly. U.S. of S. *82.*
 Secretary of State.

C.D.
 R 6-JUN
 D 6-

For Mr. Williams' Signature.

DRAFT. *enios*

C.G.L. SYERS, Esq. *Evo*

(Presmy)

Ans'd II

Downing Street,
June, 1941.

~~Dear Syers,~~

You will remember our correspondence last summer about the deterioration in the position of Nigeria's finances. We have ^{recently} ~~just~~ been dealing with the Nigeria Estimates again and I am glad to say that owing to the improved prospective outcome for the Financial Year 1940/41, the surplus balances were expected at the 31st March ^{last} to stand at a figure which would enable the ^{expected} deficit on the working of the year 1941/42 to be ^{met} ~~made~~ from that source without difficulty. If, therefore, things go on as they are at present, we shall not have to approach you officially in regard to this matter, just yet at any rate.

FURTHER ACTION.

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RECEIVED
28 MAY 1941
OO REG

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NIGERIA.

The Chief Secretary to the Government of Nigeria presents his compliments to the Under Secretary of State for the Colonies and, with reference to paragraph 1 of the Governor's despatch No.230 of the 10th of April, has the honour to forward herewith eleven copies of the estimates and memorandum for the year 1941-42.

Nigerian Secretariat,
Lagos, 14 April, 1941.

D.

Reference:-

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NIGERIA.

NO. 224

Government House,
Nigeria.
8 April, 1941.

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34

RECEIVED
28 MAY 1941
O.O. REG
Dupl.

My Lord

I have the honour to transmit herewith, for the signification of His Majesty's pleasure with respect thereto, two authenticated and ten ordinary copies of Ordinance No.34 of 1941, entitled "An Ordinance to appropriate the sum of nine million, two hundred and sixty-five thousand, nine hundred pounds to the service of the year ending on the thirty-first day of March, one thousand nine hundred and forty-two" together with the usual report thereon by the Attorney-General.

I have the honour to be,
My Lord,
Your Lordship's most obedient, humble Servant,

B. H. Dunder

G O V E R N O R .

THE RIGHT HONOURABLE
LORD MOYNE, P.C., D.S.O.,
SECRETARY OF STATE FOR THE COLONIES,
LONDON, S. W. 1.

ans (8)

194

Reference:-

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R E P O R T

on

A BILL FOR AN ORDINANCE TO APPROPRIATE THE SUM OF NINE MILLION, TWO HUNDRED AND SIXTY-FIVE THOUSAND, NINE HUNDRED POUNDS TO THE SERVICE OF THE YEAR ENDING ON THE THIRTY-FIRST DAY OF MARCH, ONE THOUSAND NINE HUNDRED AND FORTY-TWO.

The short title of this Bill is the 1941-42 Appropriation Ordinance, 1941, and in my opinion the assent of His Excellency may properly be given thereto.

2. This Bill appropriates funds for the services of Nigeria for the year 1941-42; it follows the normal form of the annual Appropriation Ordinance: in this case the total appropriated being £9,265,900 of which £2,697,400 is appropriated to the use of the Railway.

[Signature]
Attorney-General.

Attorney-General's Chambers,
Lagos, Nigeria.
28th March, 1941.

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C. O.

- Mr. Sidebotham. 20/5.
- Mr. ~~Cox~~ 21/5
- Mr. Williams 24.5

Sir A. Burns.

Mr. G. L. M. Clauson.

Mr. C. J. Jeffries. (2)

X Mr. A. J. Dawe. 28.5

Sir J. Shuckburgh.

Permt. U.S. of S.

Parly. U.S. of S. (3)

Secretary of State.

DRAFT. *emin*

NIGERIA.

NO.

GOVERNOR.

(Conf. tel. 102 of 24th January on 30037/6/40)

Sir,

I have etc. to refer to your despatch No. 230 of the 10th of April transmitting the general estimates of revenue and expenditure of Nigeria for the year 1941-42, and to confirm my telegram No. 435 of the 5th of May which read as follows:-

"Your despatch 229 and your despatch 230. Estimates approved generally, also alterations in Establishment. Despatch follows."

2. I have noted with satisfaction the manner in which, in the framing of the Estimates, the policy laid down in earlier correspondence has been carried out, and I have read your Address to the Legislative Council at the *opening of the* Budget Session with interest.

3. I have been gratified to learn of the greatly improved prospects for the out-turn for the financial year 1940-41 with the result that surplus balances at the 31st of March last were expected to be approximately £1,300,000, *a sum* from which the deficit for the current year ~~1941-42~~ can be met without difficulty. I am glad *to* observe from paragraph 7 of your despatch that the gravity of the general financial position is generally appreciated by the Unofficial Members of

FURTHER ACTION.

*Recie ask to
by minial
9/29/4
[Signature]*

C.D.
R 29 MAY
D 29 -

29 May, 1941.

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the Legislature. ~~In~~ In this connection, it is important that the extent to which the Dependency is ^{being} assisted by concealed subsidies from His Majesty's Government in connection with the marketing of its principal export crops should not be over-looked in ^{forming} framing a picture of ~~the seriousness of~~ the situation

4. It is ^{much} with particular satisfaction that I have noted the extent to which it has been found possible generally to maintain existing services and in certain instances to make increased provision as compared with that approved for 1940-41.

5. ~~As regards the details of the Estimates, I need only make the following comments~~ ^{I have} to make a detailed ^{hints:-} A. Revenue.

Head 12. Direct Taxes. Item 9, Companies Income Tax.

The anticipated revenue of £210,000 is based on the collection of tax at the rate of 4s. in the £. ~~By~~ ^{In separate correspondence} telegram No. ~~of~~ of I have approved of the rate being increased to 5s. in the £ and the estimated receipts should be correspondingly increased.

Head 13. West African Currency Board. Item 1.

I note that a sum of £100,000 has been included as Nigeria's share of currency revenue. At a recent meeting of the Board, the question whether any estimate could be given of the contribution to be expected from Currency Board profits was discussed and it was decided that, in view of the uncertainty ~~of the~~ outlook and the casual nature of such contributions, it was not possible to make any estimate. In these circumstances, the provision made should be deleted from the Estimates and any receipts from this source should be credited to Miscellaneous Revenue. ~~In this connection,~~ I should explain that of the distribution of £122,475 made to Nigeria during 1940-41, a sum of £81,650 represented Nigeria's share of the sum received

by

(26) on (1) is quite recently the great improved prospects of selling W.A. Cocoa & the demand for palm products have rather altered the position some 7/11 night - 8/11/41

(tel 365) sent 9/19/41 April ho 4 on 3 025/41

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by the West African Currency Board on account of a claim in respect of the loss of currency by enemy action during transit to West Africa. The fortuitous character of such distributions will, therefore, be appreciated.

B. Expenditure.

Head 5. Agriculture.

am glad to note
I ~~have learnt~~ with satisfaction of the additional provision which has been made both under "Personal Emoluments" ~~sub-heads~~ and under "Other Charges" on this head, more particularly as I regard any step in the development of the internal resources of Nigeria with a resultant decrease in its dependence on imported products as a matter of first ^{the} importance at ~~the~~ present time.

Head 7. Aviation.

I realise that the provision made under this head may require revision when the reorganisation of the Meteorological Service, which is now under consideration, has been finally approved, and I ^{shall be obliged if you will} ~~should be glad to be fully~~ informed ^{me} in due course of any changes which may become necessary.

Head 11. Education.

I note that provision has been made in Item 10 for additional grants of £26,000 to enable the salaries of teachers in assisted schools to be raised to the levels in their salary scales which they would have reached had the grant-in-aid provision in past years been properly

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properly maintained. I realise that the circumstances of the war have in general necessitated a substantial ~~revision~~ ^{reduction} in educational activity in Nigeria, but I trust ~~that the opportunity has been taken~~ ^{to see as practicable steps will be} taken to prepare plans for a considerable expansion of educational work as soon as the war is over. I ~~shall be~~ ^{am} addressing you by separate despatch on this subject ~~in due course~~ ^{in the near future}.

[Handwritten signature]

3/8/41 sent on cert. 6/5/41

Head 19. Item 32.

I am informed by the Crown Agents for the Colonies that the construction of a new launch for which provision is made under this item has, at the request of the Admiralty, had to be suspended after consultation with you and it appears, therefore, that the expenditure in question may not be incurred during the year 1941-42.

Item 36.

With reference to the decreased provision for the contribution to the Renewals Fund, I have addressed you in my despatch No. 127 of 12th of May on the general basis on which the Railway Renewals Fund should be built up and the considerations which should determine the amount of the annual contribution to it. While I am prepared in the special circumstances to agree to a reduction of the contribution to the Marine Renewals Fund to £10,000 only for the year 1941-42, I should wish to be furnished with a proper appreciation of the position of that Fund in relation to the calls already made or likely to be made upon it over a series of years, before I should feel able to agree to any reduction of the normal contribution of £70,000 per annum in future.

(3 on 30046/7/41).

Head 26. Police.

I am addressing you ^{separately about} ~~by separate despatch in respect~~ of the abolition of four posts of British Inspector.

(Papers in circulation).

Head 36.

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Head 36. Subventions. Item 23.

As the Colonial Agricultural Service Fund was wound up on the 31st of March of this year, the provision under this item can be deleted from the Estimates.

~~Head 39. West African Governors' Conference Secretariat.~~

I understand that in accordance with the conclusions of the recent West African Governors' Conference, two additional officers are to be appointed to the Conference Secretariat for work on the co-ordination of supplies. Some additional expenditure will, therefore, arise under this head.

6. In conclusion, I desire to express my appreciation for the careful manner in which the Estimates have been prepared and presented to me at a time when, owing to shortage of staff and ~~other~~ preoccupations arising out of the war, all concerned must have already been fully occupied.

I have, etc.,

(signed) MOYNE,

Item 25.

(4) I take this opportunity to acknowledge the receipt of your comm-telegram no 121 of the 10th inst regarding ~~arrangements for the~~ the provision made under this item for assistance to Clubs at Oxford & Cambridge for Colonial Service Candidates. As any share of the cost of maintenance of the clubs premises which falls to Nigeria in 1941-42 should be amply covered by the provision made under Head 24(c) Items 7 & 8, the provision under item 25 of Head 36 can be deleted.

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AIR MAIL.

SAVING.

From : Governor, Barbados.
To : The Secretary of State for the Colonies.
Date : 10th May, 1941.
No. : 121 Saving.

Please advise whether the sum of £450 provided under Head 36, Item 25 of 1941-42 Estimates for assistance to Oxford and Cambridge Clubs should be paid.

GHPZX

30057/41

acc.

41

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2A

NOTE.

Revenue

42

Head 3. Mining. Item 5. Royalty on tin has a further substantial increase of £130,000 on the approved estimates for 1940/41, but this is stated to be due to high quota and

increased prices. Royalties have not been increased; the gov dislikes the idea of putting more into the pockets of the U.A. Company. see no 7 on 30364/40. But taxation on the profits of companies which was last year raised to 4% has now been raised to 5% see no 15 on 30251/41 memo last pp (nicie)

4/41 files Sum

Head 4. Customs duties have been increased, see ^{coms} memo on 15 204/14/41 but these are insufficient to offset the anticipated short-fall on import and export duties. The ^{previous actual} extent to which this will materialise in the case of the latter is of course dependent on the extent to which H.M.G. finds it necessary to take increased supplies of primary products from Nigeria to meet this country's food requirements and on the size of this year's crop ^{in Nigeria}. Last year's crop was exceptionally large so it is reasonable to expect some reduction in revenue.

Head 9. Colliery. Item 1. Sale of coal. A cautious figure is justified as revenue depends largely on railway needs and these are dependent in turn on the freight to be moved, ^{ie. the size of the crop.}

Head 10. Item 5. The revised arrangements for accounting for relief to the railway for interest charges were ^{announced} by the Secretary of State in No. 6 on 30046/7 which will be circulated with the railway estimates. ^{Attach an extract from the first dispatch on these estimates which explains the position more fully.}

20 X

Head 13. Item 1. I feel somewhat doubtful whether the figure of £100,000 is justified. Part of this year's receipts were fortuitous, see No. 3 on 33511/1/40 W. Africa

9 of the cover

Head 14. Item 21. See footnote. The liquidation work of the Custodian of Enemy Property is practically complete.

Head 16. should be seen by Mr. Boyse.

Expenditure.

Head 5. Agriculture. The increase of £24,230 largely in connection with food production and experimental work is, I think, justified as part of Nigeria's effort to make herself increasingly independent of external supplies, and to improve her staple products on which this country is so largely dependent. No less than £10,000 of this increase is allocated to general agricultural development (item 22).

Item 22. While a substantial increase is provided for palm oil research under item 15. Dr. Tempny should see this head.

Head 7. Aviation. This should be seen by Mr. Bigg.

The Meteorological Service is brought under this head from lands and surveys and considerable increased provision is necessary to meet war time requirements for

aerodrome

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aerodrome equipment, etc. A number of meteorological officers are on loan to the Air Ministry. The re-organisation was which *approved in No. 2 on 34095/41. The cost of existing aerodrome stations is estimated to be £34,000/41.*

Head 9. Colliery. A substantial increase in expenditure (see items 9 and 10 and 21/26 under special expenditure) required for the safety and welfare of mine workers, as recommended in Major Orde Browne's Report. (33636/40 W.A. in inc.)

Head 11. Education. Decreases are mainly due to employment of officers with H.M. Forces under other charges. Provision has been made as directed in No. 22 in 30037/6 (copy attached for reference) — for the increased grant for salaries of teachers in Mission Schools. Mr. Cox should see this head.

Head 12. Forestry. Here the reduction in expenditure is considerable. Several officers are on service with the R.W.A.F.F. and their posts have not been filled as an economy measure. The present policy, with a serious depletion of timber reserves in sight, is to concentrate rather on local utilisation of timber and the demarcation of forest reserves. Provision for a forest engineer and a forest botanist appear for the first time, while under item 26 there is special expenditure for the development of the local saw milling industry.

Head 16. Meteorological staff have been transferred to the Aviation Head, see above.

Head 19. Marine. As to items 1 (6), (23), (33), (35) and (36); ~~was~~ the re-organisation approved in No. 2 on 30009/41/

The ~~Head~~ in general has been swollen by a number of posts, and items under other charges, transferred from the former Port Department head, but shows a considerable decrease in expenditure on the 1939/40 estimates. This is due to an arbitrary reduction of £60,000 in the contribution to the Renewals Fund, item 26, and of £6,943 under item 27.

There is a new item of expenditure in item 32 for a Customs launch. The position is that last year the Admiralty ^{see 10457/40} requisitioned a new Customs launch which was approaching completion and repaid to Nigeria the cost. The Crown Agents tell me that the Admiralty have now asked Nigeria to suspend completing the replacement for which provision is now included under item 32, and Nigeria has agreed to do so, so that the £12,000 may not be used at all.

Head 20. Medical Services. Under item 23 Medical Officers, it should be noted that 24 medical officers are in service with the forces as well as 16 nurses and 3 health officers (items 42 and 53). Dr. Smart should see this head.

Head 22. Military and Defence. Mr. Palmer to check the calculation under items 1 and 7. Other items appear to be in order.

Head 24. Miscellaneous. Item 19. This does not include provision for 'Wagon' cables for which £3,000 is included under Head 39. The provision may appear heavy but on the excess expenditure schedules for 1940/41 we have already had to approve additional expenditure of £9,000 (see No. 20 on 30065/40 ^{in inc}) Nigeria) bringing the total provision for 1940/41, which presumably includes the Governors' Conference telegrams for that year, up to £12,000.

Items 51 and 52. With the increased difficulty of getting

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The calculation
are correct
on basis of
present situation.
H.P. 10/5

getting officers away on leave overseas extensions to the local leave facilities are essential, and in a recent s.o. letter the Governor has referred to this being made available for Gold Coast officers also.

Head 25. Pensions and Gratuitites. Item 10. Under the new Ordinance a large number of lower paid staff who were outside the Provident Fund have been brought within its scope (see on 2003/4 A *Personal (not available)*)

Head 29. Prisons. Substantial savings have been effected under this head ~~about the~~ economy measures under 'Other charges'. The provision for rations has been much curtailed, see note in printed memo.

Head 30. Provincial Administration. It may be noted that no less than 122 Administrative Officers, classes iii and iv are on service with H.M. Forces.

Head 34. Public Works Extraordinary. New works are very strictly rationed. Apart from ^{the large sum provided for} minor works the only important undertakings are in connection with aerodrome improvement - war necessity - improvement of Jos water supply, see comment under head 24, items 21 and 22, above, and the construction of a tuberculosis ward at Yaba, I find no need to criticise this modest programme.

Head 36. Subventions. Mr. Keith to see that the grants to the International Institute of African Languages and Culture and to the Victoria League have been exercised. Mr. Lord to note contributions to Agriculture Bureaux and Veterinary Scholarship Scheme etc.. Mr. Gray to note contributions to Medical Bureaux etc.

Head 37. Veterinary. Provision is made for a new Veterinary School at Vom, see on 36473/41 *(in line)*

Head 39. West African Governors' Conference Secretariat. There will be additional expenditure under this head as the Conference Secretariat is to be enlarged by two officers for co-ordination of supply works in accordance with the conclusions of the recent conference. A reference could be made to this in our despatch on the estimates.

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2 B. 45

30037/6/40

CODE TELEGRAM

TO Governor NIGERIA

Sent 24th January, 1941. 12.30 hrs.

IMPORTANT.

No.102 Confidential.

Your confidential saving telegram No.161 of 1940. I regret delay; but it is peculiarly difficult in present conditions to determine problems of long-term policy which you raise. But as regards paragraph 6 of your telegram I can say that it is certainly the present intention of H.M.G. to implement new development policy after the war or earlier if circumstances should permit. It would however be idle for me to attempt a firm and conclusive answer to your questions when by some turn of events situation may be transformed in few months. I must confine myself therefore to indicating what your immediate course should be in preparing draft estimates for next financial year.

2. I consider that you should adopt the first course referred to in paragraph 4 of your telegram, i.e. you should maintain existing services and standards as near pre-war as shortage of staff and material will permit, and meet the deficit from reserve funds. My only rider to this is that every practical step should be taken to ensure that full value is being obtained for money spent. Where economy in this sense is possible every endeavour should be made to achieve it. My impression is that it would be possible to subject many of the Departments to some pruning with gain in efficiency, e.g. economies in railway working and your recent proposed reforms in Port Department. But I am anxious that there should be no reduction in the social services which might impair the existing structure and make it difficult to build up again. You should consult me about any major economies proposed before draft estimates are put before Council.

3. Under above policy expenditure for Mission teachers' increments (see your undated despatch received 25th November, 1940) will fall to be met from local funds. Provision should be made accordingly in estimates. I will communicate separately on other proposals in that despatch.

4. You should examine possibility of increasing revenue by additional taxation, particularly direct taxation, e.g. on tin and other industries, see my circular telegram No.252 of 27th December, 1940.

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Extract from a despatch from the Governor of Nigeria
No. 232 of the 10th of April, 1941 to the Secretary
of State for the Colonies.

* * *

3. With regard to the provision for interest charges Your Lordship will observe that there is a considerable apparent increase in the amount payable during 1941-42; this is due to the fact that I have decided to adopt the procedure referred to in Mr. J.H. Thomas' despatch No. 326 of the 9th of March, 1936, and to vote as a subvention from Government revenues an amount approximately equal to the relief previously afforded in respect of interest charges on the Enugu-Kafanchan line and the Benue Bridge and to show on the expenditure side of the Railway Estimates interest charges on the full amount of the Railway Capital; this subvention will then become subject to review annually, by the Legislature. This procedure necessitates an additional revenue item in the Railway account to which the Government subvention of £200,000 will be credited. The reason why the provision for interest charges is not £200,000 more than in 1940-41 is due to the further relief from interest charges afforded by the write down of Railway Capital by the sum of £583,411 in respect of obsolete assets which was approved in principle in your telegram No. 1648 of the 30th of November, 1940, and was fully reported in my despatch No. 153 of the 27th of February, 1941.

* * *

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AIR MAIL.

NIGERIA.

NO. 230

RECEIVED
24 APR 1941
O. O. REGY

Government House,
Nigeria. 47

10 April, 1941.

My Lord,

I have the honour to transmit herewith a copy of the general estimates of revenue and expenditure for the year 1941-42, as approved by the Legislative Council on the 26th of March, together with one copy of the explanatory memorandum on the draft estimates, to which has been added an additional note on the estimates as finally approved by the Council. My address to the Council, copies of which have already been sent to you, is also attached for easy reference. The remaining eleven copies of the estimates and memorandum are being forwarded by ocean mail.

2. The estimates contain no unusual features, and in accordance with the policy laid down in your telegram No.102 of the 24th of January, they represent an extension of the estimates of the preceding year, after allowing for a substantial reduction of customs revenue on account of war conditions and controls, and after making such reductions of expenditure as are practicable without serious detriment to essential and social services.

3. The financial position of Nigeria at the time of the preparation of the estimates is explained fully in the printed memorandum which needs no elaboration in this despatch. The total of the revenue estimates, after making allowance for the change of method

THE RIGHT HONOURABLE
LORD MOYNE, P.C., D.S.O.,
SECRETARY OF STATE FOR THE COLONIES,
LONDON, S.W.1

30037/4)

introduced
yes

no. 22 on
30037/6/40.

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method of accounting for the relief to the Railway from interest charges, shows a net reduction of approximately £150,000 compared with the estimate for 1940-41. The estimated revenue from customs duties, harbour dues and interest on investments is reduced by more than £400,000, but there are substantial increases amounting to over £250,000 from mining revenue, income tax and Currency Board profits.

4. The total of the expenditure estimates, after making the same allowance for the Railway subvention, is £40,000 less than the estimate for the preceding year, but this is not a true index of reductions actually achieved, for allowance must be made for the special increases provided for under the Agriculture, Aviation, Education and Governors' Conference Heads, and for the increased refund of mining Royalties under the Miscellaneous Head, which together amount to more than £100,000. The estimates of Public Works Extraordinary and departmental special expenditure have been reduced to minimum figures, representing little more than minor works and completion of works in progress.

5. As was foreseen, in view of declining customs revenues, it is impossible to maintain essential services at or near to the pre-war level without drawing on reserves, and the estimates show a deficit for 1941-42 of £134,000, after taking to revenue a second contribution of £215,000 from Native Administration reserve funds, and after having made an arbitrary and non-recurrent reduction of £60,000 in the contribution to the Marine Renewals Fund; the true estimated deficit is thus of the order of £400,000.

6. The revised estimates of revenue and expenditure for 1940-41 show a small surplus for that year, so that surplus balances are expected to be just over

£1,300,000

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£1,300,000 (exclusive of appreciation of investments) at 31st March 1941. Available reserves are thus ample to withstand the deficit envisaged for the ensuing year, and from the financial statement at the beginning of the estimates it will be seen that surplus balances are not expected to fall below £1,175,000 by 31st March 1942.

49

7. The debate in the Legislative Council on the budget was of an unusually high order from both sides of the House and Unofficial Members showed their appreciation of the gravity of the position and of the generous support of the markets for Colonial primary products afforded by His Majesty's Government, and expressed their readiness to support even higher levels of taxation if need be, in the cause of the Empire. At the same time the necessity for the strictest economy in the departmental expenditure was emphasised and efforts to this end will certainly not be relaxed, though the opportunity for further substantial economy is small, as is explained in the memorandum on the estimates, in view of the pressure which has been applied for several years and of the necessity of maintaining essential and revenue earning services.

8. Your approval of the various minor increases and changes of establishment has been sought in my despatch No. 229 of the 10th of April.

9. I shall be grateful to receive your Lordship's approval of the estimates at the earliest possible date.
A separate despatch is being addressed to you on the subject of the Nigerian Railway estimates.

I have the honour to be,

My Lord,

Your Lordship's most obedient, humble Servant,

B. H. Thurston

G O V E R N O R .

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(5 on 30037/1/1/1)

Air Mail.

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N I G E R I A.

NO. 229

RECEIVED
24 APR 1941
C. O. REGZ

Government House,
Nigeria.

10 April, 1941.

My Lord,

I have the honour to request your approval of the alterations in the establishment shown in the enclosed schedule for which provision has been made in the Estimates of Expenditure for 1941-42.

The remaining alterations in establishment have formed the subject of separate despatches.

I have the honour to be,

My Lord,

Your Lordship's most obedient, humble Servant,

R. H. Anderson

G O V E R N O R.

THE RIGHT HONOURABLE

LORD MOYNE, P.C., D.S.O.,

SECRETARY OF STATE FOR THE COLONIES,

LONDON, S.W.1.

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ALTERATIONS TO ESTABLISHMENT PROPOSED FOR 1941-42.

51

Office	Existing Establishment	Addition proposed	Explanation
<u>Accountant-General.</u>			
Second and Third-class Clerks at £36; £42-6-72; £80-8-128	118	2	One for work in connection with Stamp Duties, with a corresponding reduction in the Administrator-General's Office, and one for duties in connection with the Government Servants' Provident Fund (expenses reimbursible).
<u>Administrator-General.</u>			
Chief Clerk at £300-15-400	-	1	Creation of Chief Clerkship in place of the post of Assistant Chief Clerk in view of the duties and responsibilities of the post.
Second and Third-class Clerks at £36; £42-6-72; £80-8-128	8	2	} Required to deal with the increasing volume of work in the department.
Messengers at £18-1-24	2	1	
<u>Agriculture.</u>			
First-class Clerks at £140-10-220	6	1	} Required to deal with the increased volume of clerical work consequent on the expansion of the department.
Temporary Clerks at £36-3-72	3	14	
Assistant Agricultural Officers, Grade I at £240-15-375	4	2	} Increase in establishment rendered necessary by the extension of the Agricultural programme.
Assistant Marketing Officer (Cadet) at £200-20-240	-	1	

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Office	Existing Establish-ment	Addition proposed	Explanation
<u>Agriculture (contd.)</u>			
Assistant Agricultural Officers, Grades II and III at £88-8-128; £140-10-220	16	3	Increases in establishment rendered necessary by the extension of the Agricultural programme.
Technical Assistants, Grade I, at £140-10-220	4	4	
Technical Assistants, Grades II and III, at £36; £42-6-72; £80-8-128	115	6	
Field Overseers and Artisans at various rates not exceeding £66	79	5	
Sub-Inspectors of Produce at £140-10-220	7	4	
Temporary Messengers at rates not exceeding £24	-	2	
<u>Audit</u>			
Assistant Chief Clerks at £240-12-300	3	2	Required for duty at the Audit offices at Kaduna and Port Harcourt so as to release the Assistant Auditors at these stations for touring.
<u>Aviation</u>			
Temporary Meteorological Observers at £36-6-66	2	10	Additional personnel required as a result of the large increase in Aviation activities and the expansion of the department.

Reference:-

CO 583/256/30037 PT 1

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Office	Existing Establish-ment	Addition proposed	Explanation
<u>Aviation (contd.)</u>			
Messengers at rates not exceeding £24	9	3	Additional personnel required as a result of the large increase in Aviation activities and the expansion of the department.
<u>Colliery</u>			
Women Welfare Workers at £24-2-36	-	2	} To provide staff for the development of Womens' Welfare Work at the Colliery.
Dressers at £24-3-36; £36-3-66	1	1	
Overseers, Electric Motor Drivers, Camp Masters and Gangers at £24-3-36; £36-3-66	-	31	Provision transferred from "Other Charges" vote for Labour.
<u>Customs</u>			
Cadet Collectors at £200, £200, £200-20-400	2	3	Offset by a decrease of one in the grade of Senior Customs Officers and three in the grade of First-class Customs Officers. New appointments required for special duties in connection with the "jerking" of documents.
Carpenter at £60	-	1	Provision transferred from "Other Charges" vote.

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Office	Existing Establish- ment	Addition proposed	Explanation
<u>Land and Survey.</u>			
Office Assistant at £160-10-220; £240-15-375	-	1	To undertake the duties previously performed by the Accountant, the latter post having been abolished. Provisional scale, following proposed extension of the Intermediate Division to non-technical services.
Second and Third-class Clerks at £36; £42-6-72; £80-8-128	36	1	Required to replace an officer at present on service with His Majesty's Forces.
Litho Pressmen and Plategrainers, Grade III, at rates not exceeding £24	4	3	Offset by decrease of six in the grade of Chainmen, Grade III.
Carpenter at £36-3-66	-	1	Transfer of provision from "Other Charges" vote.
<u>Marine</u>			
Marine Officers at £400, £400, £450-25-600; £660-30-840	24	1	Offset by abolition of post of Pilot.
Clerks (non-pensionable) at £24-2-36 and £36-3-66	-	8	Transfer of provision from "Other Charges" vote.
Assistant Lighthouse Keepers; 2 at £80-8-128 and 1 at £36-3-66	2	1	Offset by corresponding decrease in the grade of Lighthouse Attendants.
Boats Crews and Headmen of Barges; 20 Canoe Boys not exceeding £15; 61 Boat Boys and Headmen of barges not exceeding £24 and 5 Coxwains not exceeding £36 per annum.	76	10	Transfers from Customs Department "Other Charges" vote.

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Office	Existing Establish- ment	Addition proposed	Explanation
<u>Medical (contd.)</u>			
Attendants, Grade I, at £24-2-36	26	19	} Transfer of provision from "Other Charges" vote.
Attendants, Grade II, at £18-1-24	18	40	
<u>Health</u>			
Senior Sanitary Inspectors at £240-12-300	1	1	} Increases in the higher grades of Sanitary Inspectors for the purpose of providing an additional number of senior posts commensurate with the duties and responsibilities which devolve upon the staff and to relieve stagnation in the lower grades. Offset by corresponding reductions in the grades of Second and Third-class Sanitary Inspectors and Sub-Inspectors of Sanitation and Vaccinators.
First-class Sanitary Inspectors at £140-10-220	8	8	
Laboratory Superintendents, Grades I and II, at £400-12-496; £508-12-580-20-600	6	1	} Transferred from Head 21 Sleeping Sickness Service to replace officers on service with His Majesty's Forces.
Second and Third-class Technical Assistants at £30; £36-6-72; £80-8-128	21	2	
Masters at £88-8-128; £160-10-220	1	2	} Offset by corresponding reduction in the establishment of Dispensers, Grade II. Intermediate Division post.
<u>Medical - Sleeping Sickness Service.</u>			
Sleeping Sickness Medical Officers at £660, £660, £660-30-840-40-1,000	2	1	} To replace one officer temporarily seconded to Sierra Leone. Corresponding reduction in the grade of Medical Officers discontinued under this Head.

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Office	Existing Establish-ment	Addition proposed	Explanation
<u>Medical - Sleeping Sickness Service (contd.)</u>			
Sanitary Superintendents at £400-12-496; £508-12-580-20-600	-	2	Additional personnel for new Sleeping Sickness work on the minesfields.
Third-class Sanitary Inspectors at £36-6-72	-	6	
Motor Drivers at various rates not exceeding £48	4	3	
<u>Mines</u>			
Assistant Chief Clerk at £240-12-300	-	1	New post in lieu of the post of Chief Clerk now abolished on revision of the duties involved.
<u>Police</u>			
Second and Third-class Clerks at £36; £42-6-72; £80-8-128	61	1	Increases of establishments required for additional duties in the Camerouns.
Sergeants at £66-3-78	117	2	
Corporals at £48-3-60	158	5	
Lance-Corporals at £42	196	11	
First-class Constables at £36-3-39	994	35	
Second-class Constables at £33	828	29	
Third-class Constables at £24-3-30	892	32	

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Office	Existing Establish- ment	Addition proposed	Explanation
<u>Posts and Telegraphs.</u>			
Telephone Operators at £36-6-78	50	6	Required for additional duties consequent on the continued expansion of the telephone service.
Inspectors, Grade I, at £310-15-400	1	1	Offset by corresponding reduction in the grade of Telegraph Inspectors.
Chief Linemen at £72-8-128	22	2	Required for duties at Aeronautical Wireless Stations in view of the increase in aviation activities.
Linemen, Grade I at £48-6-66	41	2	
Linemen, Grade II at £33-3-42	94	5	
Assistant Linemen at various rates not exceeding £30	292	6	
Driver Mechanics at rates not exceeding £72	8	1	
Wireless Monitors and Announcers at £36; £42-6-72; £80-8-128	3	1	Continued expansion of the Radio re-diffusion service.
Artisans at £24-3-33; £36-6-66	9	7	Transfer of provision from "Other Charges" vote.
Gatemen at rates not exceeding £24	-	2	
First-class Clerks and Postal Clerks and Telegraphists at £140-10-220	88	2	Required for the expansion and extension of the telegraph service.
Second and Third-class Clerks and Postal Clerks and Telegraphists at £36; £42-6-72; £80-8-128	589	10	

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Office	Existing Establish-ment	Addition proposed	Explanation
<u>Public Works - Electricity Branch</u> Engineer Cadet at £220-20-240	-	1	Provision for one Engineer Cadet offset by decrease by one in the grade of Assistant Electrical Engineers. Local appointment.
Charge Hands and Linesmen at rates not exceeding £96	9	7	Provision transferred from "Other Charges" vote.
Power Station Attendants, Grade II, at £72-8-120	26	4	
<u>Secretariat, Nigerian.</u>			
Secretariat Assistants at £160-10-220; £240-15-375	-	2	Provisional scale, following the proposed extension of the Intermediate Division to non-technical services. There is a reduction of one in the number of Assistant Secretaries. Object of relieving superior posts of routine duties, and training of staff.
Hall Porters at £36-3-66	-	2	Required to patrol and guard the Secretariat Buildings and precincts, throughout the day and the night.
<u>Veterinary.</u>			
Veterinary Officers at £630, £630, £630-30-840	10	1	Corresponding reduction of one Stockman.
Veterinary Education Officer at £720-30-840-40-1,000	-	1	For duties in connection with the new Veterinary School.
Second and Third-class Clerks at £36; £42-6-72; £80-8-128	7	1	

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30037

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UNTIL
1972

1942

NIGERIA

30037

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ESTIMATES 1942 - 43

CO/583/256

Previous

1941

Subsequent

H. 342

27/11

V. 420

(Mr. Somerton)

16/11

H. 342

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C.I.
Memorial

1. Nigeria — 137 sub — 7.3.42

2

Mr Williams

? copy to Mr Syers (w/c) your comps

FJ Pedler

3/3

at once

O.G.R.W

2.4.42

2. To Syers — w/c (1) — Comps — 4.4.42

3. Secretariat — s/o — 9.2.42

Put by FJP 2/4 at once

4. Nigeria — 174 — 17.6.42

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These Estimates are well presented. The despatch, with paragraphs 1 to 11 and 30 to 36 of the Memorandum, set out clearly and briefly the policy of the Estimates and their main features.

The policy as set out by the Acting Governor seems to accord with the circumstances of the time and should I think be accepted.

There is only one change of importance in the form of the Estimates. This relates to the Colliery Estimates, Expenditure Head 9 and Appendices D and E. The reasons for the new method of presentation are explained in para. 44 of the Memorandum.

With regard to Expenditure Head 38, I wish that the "Cypher Office" and "Information Office" could be taken out of the heading of War Measures and put on a permanent basis. These clearly are branches of Government which have come to stay. But it would be inappropriate to take up these questions on the Estimates.

I would invite attention to Revenue Head 12 Items 1 to 7 from which it will be seen that increases in native taxation are budgeted for amounting to about £22,000. These are I believe accounted for by raising the rate in several districts and by increased assessments.

X Various factors which could not have been foreseen when these Estimates were prepared seem likely now to affect them. A decision by the Secretary of State is now awaited as to whether the increase in individual income tax, which was budgeted to yield £25,000, is to be maintained. The decision will not, however, affect the budget result, since any reduction under Revenue Head 12/8 will be balanced by a corresponding reduction under Expenditure Head 24/54.

Increased revenue is probable under Head

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3/10 from the proposed royalty on columbite and though half of this will be payable to Nigerian Properties Limited under Head 24/35 it will be a useful new source of revenue.

The decision to destroy the small crop of cocoa will mean a loss of revenue under Head 4 Item 2(d).

A considerable number of European staff are being recruited, many of them supernumerary to establishment. These will cause increased expenditure, and for African employees there is likely to be a further cost of living bonus, as noted in para. 10 of the Memorandum. The decision to work the port on a twenty four hour basis will cause increased expenditure and possibly some loss of revenue under Head 4/3. It is expected that the advance under Head 34 Item 20 in respect of the Colliery Housing Scheme will be refunded from the Colonial Development and Welfare Vote. My impression is that recent events are likely to cause supplementary provisions under the war measures Head, ~~but~~ though there may be some corresponding additional revenue e.g. under Revenue Head 14/18. It is to be hoped that another windfall will come from the Currency Board (Head 15/12). While it is impossible to give figures for any of these new factors, my general impression is that on balance they seem likely to affect the budget position adversely.

In Mr. Caine's absence, I think we can telegraph approval at once, and include approval of the alterations in establishment shown in No. 5 on 30136/42. At the same time you will no doubt wish to send a letter to Mr. Syers' successor at the Treasury summarising the financial position.

After that the Estimates should be recirculated to be seen by advisers etc., and for the preparation of a despatch.

FJPedler
5. 5. 42.

*subject to any comment we may have to make in the light of the decision referred to at X above
FJP

I agree with Mr. Pedler. So far as we can forecast the outlook is likely to be less favorable than had appeared from his Dept's extracts, because of various commitments arising from war conditions, the financial effect of which cannot really be estimated yet. Taking a longer view Nigeria may have to face the choice of reducing the existing standards of administration which (see para 30 of memo) are being maintained & for a

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possible at present levels, or of finding
some adequate outside source of
revenue. Sir B. Boardman
wants to try to find some way of doing
this without Nigeria having to submit
to the shackles of Treasury Control.

It seems doubtful whether there is any
real alternative, but it is, I understand,
proposed to discuss this with Sir Bernard
at the meeting of the Duffin's Office on
14 May.

So long as our existing policy as regards
maintaining standards - & even improving them
to some moderate extent - remains held in
field, we must face the prospect of
an increasingly unbalanced budget -
masked at present by receipts of
revenue arising from peculiar conditions
created by the demands of the war.

? as proposed by Mr. Redden
O.G.R.H. 6.5.42

Attnce
A.P.O.
7.5

5. To O.A.G. Nigeria Tel. no. 587 secret 8/5/42.

6 To Syers — 12/5/42

I now circulate this file for comments
of Advisers and Office Depts before

5

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a despatch is prepared .

6

To ~~Mr. Cox~~

FJ Peadar
12.5.42

Mr. C. Cox

Dr. Jempang

Dr. Smart

Mr. J. Smith

Accounts Dept

Mr. Cummings (for Head 36/19940)

Mr. Boyse ~~Advisors~~

Mr. Grossmith (is it really still necessary to provide Head 36/24 & 30?)

Mr. Bigg

Mr. Megson (any comment on Head 36 from standpoint of the C'te on Subventions?)

Yes. No decision has been reached regarding the possibility of financing the ACC. + CAME from UK funds. Grossmith. 23/5/42

The Nigerian Education is, in effect, on a care and maintenance basis. Head 36 of the Estimates presents few striking features.

It is true that the estimates show a net increase of £3070 but when account is had of the fact that the transport bill is increased by £2000 owing to increased railway fares, that laboratory equipment for Yaba (£1150) is receivable from the S. Africa Govt. and that the increase in the grants in aid figure (£3400) merely represents an obligation which was not met in previous years, the net result is not impressive.

Moreover, the statistics indicate that a very considerable proportion of the male curriculum staff are serving with His Majesty's Forces or seconded for duty as Aero-engine Control Officers & the like. We have just learnt, too, that the process of commencing educational buildings is continuing apace. In all the circumstances, therefore, it seems doubtful whether the policy of maintaining previous educational standards is being worked out.

Perhaps the most interesting feature of the Estimates is the provision of new posts of responsibility for Africans; thus, two posts have been created for Masters, Grade 1, and three for Assistant Agricultural-Education Officers.

Annandale
13.5.42.

A rather depressing picture educationally - though this is up to a point inevitable in present circumstances. Let us hope that the next year's estimates may contain the beginnings of development with C.D.W. help. C. D. W.

14/5

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Provision has been made for continuing the very successful work on butter & bacon production.

Not only is this of importance in the general war effort, I was able, when the D.C.S. was on leave last year, to have verbally the effect upon the African stock market. The work should form the basis for considerable development of stock industries in the future.

The provision for teaching & for further experimental work in connection with ticks, an progressive steps.

The estimates of the Vet. Dept. are comprehensive. Not only have I no adverse comments, I think they demonstrate a progressive outlook which is reasonable & proper now that a satisfactory stage has been reached in the control of some of the major diseases.

Smith
25/4/42

The agricultural estimates show a considerable increase amounting to £25,450 this is to be expected as a result of the drive now being made to increase production and is amply justifiable.

There ~~have been~~ is considerable additional provision for staff especially native staff, while a new post of Deputy Director at £1400 p.a. is provided this has already formed the subject of separate correspondence.

Under other charges the largest individual increases are provided under the subheads development of the rice industry (11) and development of the cotton industry (10). A considerable increase is also provided under the subhead Oil Palm - Research.

The department is doing work of first class importance and it is satisfactory that apparently adequate provision of funds is being made.

H. J. ...

19.5.42.

Twenty-one out of a complement of 74 medical officers and three out of twelve M.O.H.s are on service with the Forces. Provision is made for 3 more M.O.s on the scale £400 to 720. This is the scale for Africans with U.K. qualifications. The number of posts has increased from 14 in 1939 to 24 in these Estimates.

There have been considerable increases in the higher established posts for nurses to allow for more promotion.

William ...
21-5-42

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Nigeria will probably also have to make extra provision for ^{native} nurses trained in the U.K. (Reference our recent correspondence)

The reference Head 21 to provision for "wards" in the "Hospitals & Dispensaries" is related only to payment for staff recorded for such work!

Ayob Seemant
21/5/42

There is some increase in the aviation expenditure arising from the increased air activity, but most of it is on the provision of staff or equipment which is likely to be required in postwar days. No special comment seems called for.

W. H. G. G.
23/5

It has been decided not to base on the Treasury the recommendation of the Committee on Colonial Contributions that the colonies should be relieved of these contributions - so the provision in Head 36 should stand.

J. H. G.
25/5/42

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7. To Nigeria 169. (4 encl) 30.5.42

D. C. A

Please take copy of
w04 + encl + w07 attached

JW/Asst

9/6/42

Copies taken

J. C. Fisher
12.6.42

Mr Sandford has seen this file.

I have sent a copy of the
in wire Estimates to Mrs Bird, Ty.

Pl. send her a copy of the
Rly Ests, if this has not been
done, & mark up that file
acc'ly

JJP

25/6

at once

this has 30037/11
been done.

Adelton

8. D. O. Trade

29.5.42.

In view of the very small amount involved we need
not refer to Nigeria. Should they raise any questions we
can refer to ^{our} Bond & Trade Dept - but this is most
unlikely.

Copies of 8 with enclosure to C. A. asking them to credit
amount to ^{our} ledger - Overseas Trade Dept. and to
debit to Nigeria funds. Say that Nigeria will
be informed.

Copies of above - with copies of 8 - to Nigeria.

Arthur Hughes

Boomer.
26-6-42

DESTROYED UNDER STATUTE A.

W/ (copy's w/ orig. encl.) 30.6.42

10. To Nigeria 208 (w/c 8 & 9) LF. 30.6.42

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11. CA

2.7.42.

10

12. To G.O. Cong.

6.7.42

13. Nigeria - 206

7.5.42

13. Direct reply to query on 30065/42 re G.O. Cong. Ordinance for 1940-41 - which will help to elucidate the Railway in particular figures - Schedule D - which I cannot at present verify. Put by B.O. on 14-8-42. Put by 15-7-42

~~14. 70~~

14. 70

14.7.42.

? Write to Crown Agents endorsing action proposed in (11).

H.B. Lawrence

Put by B.O. on 18-7-42.

18.7.42.

18-7-42.

DESTROYED UNDER STATUTE A.

15. To G.O. A.

22. 7. 42.

16. Nigeria

518 cas - 8.8.42

16 is re: cas copy out of file by fistel no 1266 of 22 aug & copy of which see to regd on this file for record. Put by store

O.G.R.U

4.9.42

Action taken 17. Nigeria Tel. 1266 Secret (Orig. m 33669/42) 22.8.42 on 33669/42

18. Mrs Bird Put by B.O. on 12-9-42

12-9-42

Put by B.O. on 18-9

2/k

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19. Nigeria - 698 saving 16.10.42 11
 Transferred to 20 Nigeria - 686 " 9.10.42
 R121.
 Accounts Dept.

As we have your
 comment on usages in
 the next slip below!
 (See 14 previous ones)

H. A. ...
 4/11/42

I am quite prepared to write to my opposite
 number at the F.O. (his netting) about this but,
 before I do so I should be glad if you would
 clear up the following points:-

as the F.O. are usually
 difficult to move in
 these cases,

(a) In what circumstances would the Secretariat
 at Lagos send telegrams to Ankara for the
 Turkish Ambassador in London. It appears from
 No. 114 that the F.O. know nothing about this.

I should imagine
 that the Ambassador
 had the message
 sent when he
 was passing through
 Lagos on his
 way from here
 to Turkey
 vice versa

(b) If the cost of the telegrams is recoverable from
 the Turkish Ambassador in London and his
 J.D. Greenway personally then, of course, Nigeria
 is quite correct to claim for them and the
 charges should be at full rates. It is also
 correct to put the recovery action in the
 hands of the F.O. On the other hand, if the
 F.O. vote is to bear these charges (see second
 enclosure to (11)) don't you think Nigeria might

and raised any
 question of recovery.

have met the charges. It is not unusual,
 in these days for one Govt. to assist another
 in this way & I feel sure that we should

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not ask Nigeria to pay if we were asked to pass
on by telegraph an official message. 12

Perhaps it would be as well to ask
someone in the Lagos Secretariat for further
info. and for copies of the telegrams. I expect
the F.O. would like to see them.

S. Smith 5/11

Mr. Spieth

We spoke & you said
this was not with the F.O.
under the lines which we agreed.

Letter herewith
S. Smith 5/11

Hamer
5/11

19/11. 21 To Wetting (4-0) Cons. 5.11.42.
action on 13 3x

no reply to No. 21.
E. Knoff
19.11.42.

B.U. is a week
19/11/42

B.U. as directed
E. Knoff
26.11.42.

S. Smith

an development

Hamer
26/11
19.12.42

22 F.O.
It has just reached me S. Smith 12/11

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I am afraid this has got buried. I am sorry.
You will see that the F.O. are claiming refund
of £104:16:8 & on its receipt will pay over
to the C.A.

13

? you will advise C.A.

On the general question raised by F.O. you
will see that in my earlier minute I suggested
that Nigeria might waive recovery in the case of
official telegrams. It would be a tremendous affair
if every Govt. and Dept. commenced this recovery
business. There is a good deal of give and take
these days, so far as official messages are concerned,
of course messages sent on behalf
of private individuals or on private
business should be recovered at full rate.

S. Smith 9/2

The Attorney

Can you say whether this
question of the recovery of cost

'A' of telegrams sent by Col. Goss
on behalf of Govt. Dept's here
has been raised in the case
of other Colonies? I understand
that the file about the

"general arrangement" referred
to in the second para. of
No. 22 is #28532/34 Estab.

'B' Was it ever contemplated that
that arrangement should
apply to Colonies?

I should be grateful for
your views.

Harcourt 17/4/43

X This is not
the file after all

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Mr Farmer

14

Your minute of 14/2/43. We have no record of the point at 'A', and as you will see from the papers attached, the arrangement at 'B' was confined to private individuals and companies. It might be worth while asking Mr Arkwright whether he knows anything of the extension.

H.W. Armstrong
18/2/43

I fear that we are getting at cross purposes. The files referred to by Mr. Armstrong deal only with managers sent on behalf of private individuals & companies. This is not the point at issue. What I want to know is whether the arrangements made with the F.O. (and other Govt Dept.) that whereby each Dept bears the cost of lib. sent at the request of the other ~~and~~ ~~and~~ has been extended so as to include lib. sent by Colonial Govts on behalf of Govt Depts in their country, or if not, whether this point has ever been considered.

Can you direct any light on this?

Farmer 19/2

My enquiries have failed to reveal any previous

x. hummaltg
in 1934 -
v. para 2 of
No. 22

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previous papers. For my part, I agree entirely with the penultimate para. of (22) and Mr Smith's minute of the 9th February, i.e. that recoveries should be waived. That is the present practice, although no specific authority can be quoted. If any colony found itself the victim of a considerable one way traffic that position could be dealt with on ad hoc lines without disturbing the general arrangement. There is no evidence of that here.

X

The ultimate decision should be noted in the precedents book, and by the Tel. Section (per Home).

H. F. Ashworth
13/3/43.

noted also in Telecommunications *QUARTERS* 14/8/43
wh. ref 25/8/43.

See later on
30/09/331/43

23. Nigeria 3p.n. ————— 4. 2. 43.

No. 13 seems to have got unaltered.
Signify use of allowance of the Ordinance of

added
HFB

since repairs 3/4
express request for the delay

Recurisali

Home
25/3/43
alms

copy of 13
made 24
to the sealed
Logos

24 To Nigeria No 79 - 93 ————— (13 and) — 26/3/43
Noted to
February 24/43

AN

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Mr. Watson.

16

? You will take copies of estimates
at (4).

J. Winter

Taken in Library.

H. Nelson.

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RECEIVED
15 FEB 1943
C. O. L. BY

No. 14260/Vol. XVI/30.

17

The Chief Secretary to the Government of Nigeria presents his compliments to the Under Secretary of State for the Colonies and, with reference to Sir Alan Burns' despatch No. 206 of the 7th of May, 1942, is directed to enquire if His Majesty has signified his pleasure with respect to Ordinance No. 1 of 1942, entitled "An Ordinance to appropriate the sum of nine million, nine hundred and seventy-six thousand, four hundred and forty pounds to the service of the year ending on the thirty-first day of March, one thousand nine hundred and forty-three."

Nigerian Secretariat,
Lagos, 4 February, 1943.

PC

(13)
see also
30065/42

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22.
18

FOREIGN OFFICE, S.W.1.

(X 10728/233/501)

19th December, 1942.

Dear Smith,

(2)

Your letter 30037/42 of the 5th November to netting about the incidence of cost of telegrams sent in March last by the Secretariat at Lagos to Ankara. As a result of the information now furnished by the Governor of Nigeria we are claiming a refund of the expenditure involved and on its receipt will make an appropriate transfer to the Crown Agents.

As regards the general arrangement whereby the department sending the telegram bears the cost (see Foreign Office letter of the 2nd March 1934 to the Dominions Office of which a copy was sent to the Colonial Office), we have always interpreted "Department" to include Dominion and Colonial Governments. In this connexion you may care to see the enclosed extract from a letter of the 11th May, 1937 (9373A/34) from the Dominions Office to the Foreign Office.

A.
28532/34
55/26
Adm. Sa 30109/231/43.

Under this general arrangement the cost of telegrams sent by our Legation at Jeddah to the Sudan, Nigeria, Malaya, etc., dealing in the main with Pilgrimage affairs is met from Foreign Office funds.

We have just received a further claim amounting to £7.14.2d. from the Crown Agents under their reference P/GC/Nigeria 4 of the 18th November and I enclose a copy of the extract from a Saving telegram from Lagos dated the 3rd September which they sent in support thereof. With regard to (a) and (b) both messages were on official business but had we sent them we should have met the cost from Foreign Office funds.

/(c)

S.W. Smith, Esq.,
Colonial Office.

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(c)(d) and (e) are all on Foreign Office business. If we meet the above claim and any future similar claims we should presumably recover the expenditure incurred at Jedda on behalf of the Nigerian authorities but in present circumstances it would seem simpler in each case for the sender to bear the cost except, as in the present instance (telegrams from Lagos to Angora), in those cases in which the cost is recoverable from third parties.

Would you let me know whether you can agree to this?

Yours sincerely,

J.K. O'Donoghue

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9373A/344 20. 20

Extract from letter to Mr. Dunbar
from Mr. Stephenson, of the 11th
May, 1937.

.....
9. A suggestion that we should
ask a Dominion to refund the cost of
telegrams from His Majesty's
Representatives abroad, even if the
telegrams deal exclusively with the
affairs of that Dominion, seems to
us to raise an entirely different
question. The position is that we
permit Dominion Governments to make
use of United Kingdom diplomatic
machinery without a suggestion of
any contribution to the cost.
The cost of telegrams sent by
Missions abroad to or on behalf of
Dominion Governments is an incidental
cost of the machine.

10. The question that then arises
is whether the Foreign Office or the
Dominions Office should pay for them.
Under the standing arrangement, the
cost would seem to fall on the
Foreign Office.

.....

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21

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P/G.O./Nigeria 4.

EXTRACT FROM SAVINGRAM FROM THE
CHIEF SECRETARY, LAGOS TO THE
ACCOUNTANT GENERAL, LAGOS. | 7.

Dated 3rd Sept., 1942.

No. 24100/111.

XXX XXX XXX XXX XXX

3.(a) £2.5s.10d. being the cost of the
Governor's telegram No. L/784 of 27.7.42
to His Majesty's Minister, Addis Ababa
being a message from Mr. Tomlin, Posts
and Telegraphs Officer to the Ethiopian
Government.

(b) 9s. 8d. being the cost of the
Governor's telegram L.791 of 28.7.42.
to H. M. Minister, Addis Ababa being
another message from Mr. Tomlin.

(c) 19s. 4½d. being the cost of the
Governor's telegram No. L/809 of
30.7.42. to the Governor Bathurst,
resulting from the instructions from
the Foreign Office that Mr. P. G.
Dalton should proceed to Bissau.

(d) (£2.11.11½d. being the cost of the
Governor's telegram No. L/812 of
30.7.42. to the British Vice Consul,

/ Bissau

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Bissau in connection with Mr. Dalton.

(e) 7s. 11d. being the cost of the Governor's telegram No. 1090 of 20.7.42. to the Secretary of State in connection with the passage for Mr. DALTON.

(f) 19s. 4 $\frac{1}{2}$ d. being the cost of the Governor's telegram No. 1128 of 4.8.42. to the Secretary of State being a message from Mr. Dalton to the Foreign Office.

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Draft Mr. Smith. 6/11/42

AS

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23

Am d. 22

30037/42

5th November, 1942.

Dear Netting,

I spoke to you on the telephone about the claim which the Government of Nigeria is making for £104.16.8 for the cost of two telegrams which were encyphered and despatched to Ankara by the Secretariat at Lagos on behalf of the Turkish Ambassador in London and £2.12.6 for a telegram which was despatched to Cairo for Mr. J.D. Greenway, who is said to be a Foreign Office Official. You were good enough to say that, if I sent details to you, you would look into the matter.

I enclose a copy of a saving telegram No. 698 of the 15th October which we have now received from the Governor of Nigeria. I also enclose, for convenience of reference, a copy of the statement from Nigeria which gives the dates of the telegrams and the amount claimed for each. The previous correspondence on this subject is under Foreign Office references X6589/233/501 and X5167/124/501.

We assume that the Turkish Ambassador and Mr. Greenway were travelling by air and landed in West Africa.

We are not quite clear to what arrangement the Foreign Office were referring when the Crown Agents were informed that in accordance with normal procedure governing such expenditure, a claim for a refund of the cost of such telegrams should not have been submitted to this department. If the reference is to the arrangement whereby Government Departments do not claim from one another the cost of official telegrams I am afraid there is some misapprehension on the matter. The cost of telegrams sent

from

E. A. NETTING, ESQ.

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from Lagos is met from Nigerian funds, and not from United Kingdom funds and consequently this arrangement does not really apply.

I understand that the Foreign Office would prefer that we should not communicate with the Turkish Ambassador direct.

Would you please consider whether, in view of the further information given above, you are prepared to ask the Turkish Ambassador to pay £104.16.8 for the first two telegrams and whether the Foreign Office are prepared to pay £2.12.6 for the third telegram. If, on the other hand, you think that there are good grounds for asking the Nigerian Government not to press their claim perhaps you would let me know.

Yours sincerely,

(Sd/-) J. W. SMITH

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SAVING.

Air Mail.

From the Governor of Nigeria, Lagos.

To the Secretary of State, London.

Date: 15th October, 1942.

No. 698 Saving.

In March two cables to Turkey costing £104;16;8d were encyphered and despatched by the Nigerian Secretariat on behalf of His Excellency Rauf Orbay, the Turkish Ambassador in London, and in April one cable was encyphered and despatched on behalf of Mr. J.D. Greenway, a Foreign Office Official. It was understood that the cost of the cables would be paid by the Foreign Office.

2. The Accountant-General accordingly submitted a claim on the Foreign Office for £107;9;2d through the Crown Agents. The claim has been rejected by the Foreign Office who informed the Crown Agents that "in accordance with normal procedure governing such expenditure, a claim for a refund of the cost of such telegrams should not have been submitted to this department."

3. On the analogy of Colonial Regulation 285 it has hitherto been considered appropriate to obtain recovery of amounts due from public departments in the United Kingdom through the Crown Agents but, if this is inapplicable in the cases under consideration, I shall be grateful if I may be informed of the normal procedure in order that the matter of a refund may be pursued.

GHPZX.

(See No. 14
of 1942)

x This is the
first time
we have been
able to do this
was sent
on behalf
of a F.O.
Official
in London.

30037/42

19
25

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~~Draft on~~
33647/1/42.

26 18.
COLONIAL OFFICE,
Downing Street.

12th September, 1942.

Dear Mrs. Bird,

With reference to my letter to
Chance 33693/42 of the 24th of
August regarding the cost of
living allowance in Nigeria and
your subsequent telephone enquiry
I now enclose a statement of
Nigeria's financial position on
the 22nd August, 1942.

Yours sincerely,

(Sgd.) A.C. Talbot Edwards.

MRS. BIRD.

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NIGERIA.

27

Revised Estimate of Financial Position on August 22nd, 1942.

Actual Balance of Assets over Liabilities on April 1st, 1941.	£	1,309,923
Revenue for 1941-42	£7,636,051	
Expenditure " "	<u>£7,501,000</u>	
Surplus " " "	£ 135,051	135,051
Actual Balance of Assets over Liabilities on April 1st, 1942		1,444,974
Revised Estimated Revenue for 1942-43	£7,725,850	
Revised Estimated Expenditure 1942-43	<u>£7,208,060</u>	
Revised Estimated Surplus for 1942-43	£ 517,790	<u>517,790</u>
Revised Estimated Balance of Assets over Liabilities on April 1st, 1942.		1,962,764
Deduct contingent liability:-		
One year's contribution to Supplementary Sinking Fund		<u>260,000</u>
Therefore Revised Estimated Balance of Assets over Liabilities on April 1st, 1942.		1,802,764

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AIR MAIL.

16.

S A V I N G.

28

From the Governor of Nigeria, Lagos.
To the Secretary of State for the Colonies, London.
Date :- 8th August, 1942.
No. 518. Saving.

21st 1941

Mr.O.G.R. Williams' demi-official letter 30037/41
of 18/12/41. I submit the attached estimate of the
financial position at 20th July, 1942. This Statement
was prepared to enable the Executive Council, when
considering the award of Cost of Living Allowance, to
gaug~~ve~~e how the Colony stood and what the financial
implications of the award proposed would be.

2. The estimate of the cost of cost of living allowance
is a mere approximation and the proposals regarding the
disposal of some part of the 1941/42 surplus are tentative
only.

GHPZX

JEI.

?

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Original on 33669/42 29 11

Action taken
on 33669/42

Cypher Telegram

FROM NIGERIA

FROM: Governor (Sir B. Bourdillon)
TO: Secretary of State for the Colonies.

D. 22nd August, 1942.
R. 23rd " " 01.00 hrs.

No. 1266 Secret.

My secret telegram No. 1064, paragraph 4 and your telegram No. 1082, paragraph 2.

Figures throughout this telegram are in thousands of pounds.

Cost of C.O.L.A. for full year excluding railway is 817 made up of

- (a) Government servants including second class township employees - 485.
- (b) Mission teachers - 80.
- (c) Native administrative employees - 237.
- (d) Grant to Lagos Town Council - 15.

(Note. (b) is approximate figure only. Missions can afford nothing, and as rates of pay are very low, and teachers are performing what is really public service, Government is accepting obligation in respect of all teachers, certified or uncertified, in this country already, as well as assistants for school holidays. Arrears will be paid with effect from 1st April 1942 only.

(c) is maximum figure, and N.A.A. are being consulted as to whether full Government rates of C.O.L.A. should be paid.

(d) Total obligation is 27, and Council is being pressed to provide 12 by additional rates. Arrears for last financial year being met from Council balance).

2. Arrears in respect of the last six months of 1941/1942 amounted to 361, being half of (a) and (c) above; plus possible further debit of 200 referred to in my telegram No. 1190 of 12th August.

3. For clarity and convenience the two financial years are being treated separately.

4. 1941/1942. Owing to the very heavy customs receipts, end of year accounts now show surplus for the year of 916. I propose to make normal payments of 260 and 60 to supplement the Sinking Fund, and the Marine Renewals Fund, and to restore to reserve the 100 gift to H.M.G. Addition of 361 C.O.L.A. arrears gives total additional expenditure of 781, still leaving surplus of 135 which will become deficit of 65, if debit of 200 referred to in paragraph 2 stands.

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5. 1942/1943. Original estimate was for deficit of 31. Revised figures in view of this year's experience to date give additions of 550 import duties, 80 export duties, 36 marine and harbour revenue, 36 posts and telegraphs, total 702. Figure for import duties is on the safe side as receipts for the first four months would justify increase of 800. Add 40 for anticipated savings, and deduct 193 for supplements approved or envisaged, and present anticipation is surplus of 518. C.O.L.A. being 817, 300 must be raised by taxation, if we preserve the previous intention of contributing nothing to supplement the sinking Fund and only 10 to Marine Renewals. I suggest that we do this, but make full or partial contribution if actual surplus eventually permits.

6. Taxation proposed is steep increase in import duties on cotton piece goods and in excise and import duties on cigarettes. Former will fall most heavily on expensive and luxury types, and most lightly on cheapest, and the latter will increase price of cheap local cigarettes from two a penny to three for twopence, and of more expensive cigarettes proportionately. Increase can easily be borne and should produce little, if any, decrease in consumption. Both measures appear to me to be in full accord with principles laid down in paragraph 2 of your No. 1082. To revive proposals for increased income tax to meet C.O.L.A. expenses would cause outcry amongst Europeans and would not be popular with Africans.

7. Anticipated receipts for full year are cotton goods 350 cigarettes 220. Yield for remainder of this year 336 which will leave surplus of 36.

8. Estimated result of two financial years on above basis is surplus 171 or deficit 29, depending on debit of 200 referred to in paragraph 2.

9. Full details of proposed taxation follow immediately, but in the meantime I seek your telegraphic approval in principle. Am sure you will agree that proper policy is to confine ourselves to measures which not only fully in accord with principles laid down by you, but will bring in really substantial sums.

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Estimated Surplus Revenue Balance at 1st April, 1942.	...	£1,588,553	
Actual " " " "	...	£2,225,974	(a)
Surplus Revenue Balance carried forward to 1942/43	...	...	£2,225,974
A. Revised Estimate of Revenue 1942/43	...£7,675,850	Increase	£652,000
B. Revised Estimate of Expenditure 1942/43	...£7,633,060	Increase	£578,000
Estimated Balance of Revenue on Expenditure	...£ 42,790	(b)	...
C. Deduct Contingent liabilities :-			
Two years contributions to Supplementary Sinking Fund	...	£520,000	
Repayment to Reserve Fund of ^{9.44} loan to His Majesty's Government	...	100,000	
Restoration of full contribution to Marine Renewals	...	60,000	
		£680,000	
Revised Estimate of Surplus Revenue Balance at 31.3.43	...	...	£1,588,764
Original Estimate	...	£1,557,343	

Notes:-

- (a) The actual surplus on the working of the year 1941/42 was £916,051.
- (b) The original estimate for the outturn of the year 1942/43 was a deficit of £31,000.

FOR DETAILS of A, B, C, see Memo. attached.

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A. Revenue Increases.

32.

Import Duties + £500,000
 Export Duties + 80,000
 Marine & Harbour + 36,000
 Revenue
 Posts & Telegraphs + 36,000
 Revenue £652,000

B. Expenditure Increases.

Cola Excluding Railway) £425,000 ? Lagos
 and L.T.C. <) Total
 Supplimentaries approved £130,000
 " Envisaged 63,000
£618,000 Correct

Deduct:-

Estimated Savings on Passages £14,000
 " Small Savings 26,000 £40,000.

Nett Estimated Increase £578,000

A. Increase in Import duties as estimated by Comptroller of Customs and Excise on basis of this year's experience to date. Marine and Harbour and Posts and Telegraphs similarly estimated by Director of Marine and Postmaster-General. Some £15,000 additional revenue is anticipated from Telegrams despatched by the military who now pay full rates.

Export Duties:-

Palm Oil. Estimate of exports revised from 120,000 tons to 170,000 tons. Increase 50,000 tons and £27,000 duty.

Palm Kernels. Estimate of exports revised from 340,000 tons to 380,000 tons. Increase 40,000 tons and £22,000 duty.

Rubber. Estimated exports 5,000 tons and duty £100,000. Rate of duty is now frozen at 2d per lb. Increase in duty of £30,000.

Cocoa. No change. Exports are entirely dependent on shipping space provided and there is no indication that space will be made available for exports in excess of 85,000 tons shown in estimates if, indeed, even that space is allotted.

Ground nuts. No change from 220,000 tons in estimate. Crop is dependant on the weather. In any case the maximum quantity that can be cleared by the end of March in the most favourable circumstances is 250,000 tons.

B. Expenditure Increases. The cost (including arrears) of Cola to Government in this financial year is estimated at roughly £225,000 in Lagos only. The addition of £215,000 for the Protectorate is a mere guess since no figures are available on which to base an estimate. The cost to the Railway and L.T.C. is not included.

Approved Supplimentaries (£130,000) Mainly devoted to the war effort.

Important items have been:-

Reserve stock of quinine	£18,500	
Purchase of foodstuffs	10,000	
Air Raid Precaution	5,000	
Harbour Protection patrol	6,600	
Plant for Aro quarry	12,500	
Motor Transport Control (W.P.)	5,000	
2nd Interim award for Cola	15,000	(not drawn but included in £225,000 supra)

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Supplementaries Envisaged.

Air Raid Precaution £43,000.

Savings. Passages. Estimated at £94,800. Revised in the light of 1941/42 actual expenditure to £80,000. Saving £14,800.

Small Savings. Miscellaneous small savings on the estimates have averaged £26,000 over the last four years. Credit is taken for this saving in 1942/43.

C. Contingent Liabilities:-

Supplementary Sinking Fund. The approved contribution is £260,000 per annum. In each of the last 3 financial years only the token sum of £100 have been voted and the same figure appears in the Estimates for 1942/43. The arrears of contributions on the Fund since its inception in 1936/37 amount to £1,039,600 and it is proposed to vote 1941/42 and 1942/43 contributions (£520,000) from the Surplus Balance.

Reserve Fund:-

Founded in 1936/37 to provide against an unforeseen calamity. Approved figure £500,000. The sum of £100,000 was donated in 1940 to H.M.G. for the prosecution of the war. It is proposed to restore the Fund to £500,000 by voting £100,000 from the Surplus Balances.

Marine Renewal Fund. Fixed contribution is £70,000. £10,000 only was voted in 1941/42 and the same figure appears in the 1942/43 Estimates. The intention was expressed in the memorandum on the Estimates to meet the full contribution, by supplementary provision, should the financial position allow.

CLIVE WATTS
ACTING FINANCIAL SECRETARY.

Lagos, 20th July, 1942.

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In any further communication
on this subject, please quote

No. 76589/23/5016 JUL 1942

and address—

not to any person by name—

but to—

"The Under-Secretary of State,"
Foreign Office,
London, S.W.1.

Foreign Office.
S. W. 1.

14th July, 1942.

Sir,

With reference to your letter
of the 6th instant (30037/42) 12.
regarding a claim made on this
department by the Crown Agents for
the Colonies on behalf of the
Government of Nigeria in respect of
cablegrams, I am directed by Mr.
Secretary Eden to forward herewith a
copy of the communication (with
enclosure) received from the Crown
Agents for the Colonies and to
inform you that this department has
no further information.

I am,

Sir,

Your obedient Servant.

F. Ashimiforun

The Under-Secretary of State,
Colonial Office.

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(X 5167/124/501)
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GO.NIG.4.

OFFICE OF THE CROWN AGENTS FOR THE
COLONIES,
4, MILLBANK,
S. W. 1.

19th May, 1942.

TO
The Under Secretary of State,
Foreign Office,
S. W. 1.

On behalf of the
Government of Nigeria.

Service.	Amount.		
	£.	s.	d.
Cost of cablegrams sent on behalf of the Foreign Office.	107.	9.	2.

(A.G's letter No. 7/3588 of 22.4.42)

Sir,

We have been instructed to recover the above-mentioned amount in respect of the transaction specified, and I have the honour to request that you will arrange that the amount is either remitted to this office, or placed to the credit of our account at the Bank of England.

I have, etc.,

(Sgd.)

For the Crown Agents.

Reference:-

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NIGERIA.

No. 206

Government House,

Nigeria.

7th May, 1942.

By letter 13
RECEIVED
9 JUL 1942
O. O. REQX

13
36

My Lord,

I have the honour to transmit herewith, for the signification of His Majesty's pleasure with respect thereto, two authenticated and ten ordinary copies of Ordinance No. 1 of 1942, entitled "An Ordinance to appropriate the sum of nine million, nine hundred and seventy-six thousand, four hundred and forty pounds to the service of the year ending on the thirty-first day of March, one thousand nine hundred and forty-three." together with the usual report thereon by the Attorney-General.

I have the honour to be,
My Lord,
Your Lordship's most obedient,
humble Servant,

Alan Brown

OFFICER ADMINISTERING THE GOVERNMENT.

THE RIGHT HONOURABLE
LORD CRANBORNE, P.C.,
SECRETARY OF STATE FOR THE COLONIES,
LONDON, S. W. 1.

A

Cloned by (24)

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Assented to in His Majesty's name in so far as the provisions hereof relate to the Colony and to the Southern Provinces of the Protectorate, and enacted by me in so far as the provisions hereof relate to the Northern Provinces of the Protectorate this 15th day of April, 1942.

ALAN BURNS,
Officer Administering the Government.

(L.S.)

No. 1



1942

Colony and Protectorate of Nigeria.

IN THE SIXTH YEAR OF THE REIGN OF
HIS MAJESTY KING GEORGE VI.
SIR ALAN BURNS, K.C.M.G.
Officer Administering the Government.

AN ORDINANCE TO APPROPRIATE THE SUM OF NINE MILLION, NINE HUNDRED AND SEVENTY-SIX THOUSAND, FOUR HUNDRED AND FORTY POUNDS TO THE SERVICE OF THE YEAR ENDING ON THE THIRTY-FIRST DAY OF MARCH, ONE THOUSAND NINE HUNDRED AND FORTY-THREE. Title.

[1st April, 1942.]

Date of commencement.

BE IT ENACTED by the Governor of the Colony and Protectorate of Nigeria, with the advice and consent of the Legislative Council so far as the provisions hereof relate to the Colony and to the Southern Provinces, as follows:—

Enactment.

14260

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Short title. 1. This Ordinance may be cited as the 1942-43 Appropriation Ordinance, 1942.

Expenditure of £7,189,480 authorised out of the revenue and funds of Nigeria. First Schedule. Third Schedule. 2. The Accountant-General may on the warrant of the Governor pay out of the revenue and other funds of Nigeria during the year ending on the thirty-first day of March, one thousand nine hundred and forty-three, any sums not exceeding the sum of seven million, one hundred and eighty-nine thousand, four hundred and eighty pounds, being the total of the amounts set forth opposite Heads 1 to 39 in the First Schedule hereto and Heads 1 to 5 in the Third Schedule hereto.

Expenditure of £2,786,960 authorised out of the revenue of the Nigerian Railway. Second Schedule. Fourth Schedule. 3. The General Manager of the Nigerian Railway may on the warrant of the Governor pay out of the revenue and other funds of the Nigerian Railway during the year ending on the thirty-first day of March, one thousand nine hundred and forty-three, any sum or sums not exceeding in the whole the sum of two million, seven hundred and eighty-six thousand, nine hundred and sixty pounds set forth in the Second and Fourth Schedules hereto.

Appropriation of £9,976,440. 4. The said sums in the whole not exceeding the sum of nine million, nine hundred and seventy-six thousand, four hundred and forty pounds, shall be appropriated to the purposes and in the manner expressed in the Schedules annexed to this Ordinance.

Balance unissued to lapse. 5. The monies granted by this Ordinance are intended for the services in respect of which monies will become payable within the year ending on the thirty-first day of March, one thousand nine hundred and forty-three and any balance thereof unissued at the end of the month of March of that year shall lapse and not be available for making payments in any subsequent month:

Proviso. Provided that any such balance of monies authorised hereunder for the services of the Nigerian Railway may be utilised before the accounts of the said period are closed for the discharge of liability incurred during the said period.

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FIRST SCHEDULE.

Head of Expenditure.

	£
1. Public Debt	1,389,000
2. Governor	12,760
3. Accountant-General	44,310
4. Administrator-General	2,870
5. Agriculture	188,550
6. Audit	26,650
7. Aviation	28,150
8. Chemistry	3,010
9. Colliery	166,150
10. Customs and Excise	83,870
11. Education	293,690
12. Forestry	63,730
13. Geological Survey	8,070
14. Inland Revenue	6,450
15. Judicial	60,770
16. Land and Survey	49,840
17. Legal	11,710
18. Legislature	2,160
19. Marine	329,050
20. Medical	443,790
21. Medical—Sleeping Sickness Service	29,740
22. Military and Defence	410,390
23. Mines	10,530
24. Miscellaneous	479,030
25. Pensions and Gratuities	609,420
26. Police	256,380
27. Posts and Telegraphs	247,440
28. Printing—with Central Stationery Depot	34,020
29. Prisons	118,730
Carried forward ...	£5,410,260

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		£
	Brought forward ...	£5,410,260
30.	Provincial Administration ...	409,110
31.	Public Works ...	201,650
32.	Public Works—Electricity Branch ...	140,240
33.	Public Works Recurrent ...	334,140
34.	Public Works Extraordinary ...	40,500
35.	Secretariat, Nigerian ...	35,960
36.	Subventions ...	248,230
37.	Veterinary ...	43,660
38.	War Measures ...	175,190
39.	West African Governors' Conference Secretariat ...	16,120
	Total ...	£7,055,060

SECOND SCHEDULE.

Railway, Total Expenditure ...	£2,688,920
--------------------------------	------------

THIRD SCHEDULE.

		£
1.	Marine Renewals Fund ...	106,910
2.	Public Works Electricity Supply Renewals Fund ...	23,080
3.	Public Works Water Supplies Renewals Funds ...	950
4.	Colliery Renewals Fund ...	850
5.	Colliery Development Redemption Fund ...	2,630
	Total ...	£134,420

FOURTH SCHEDULE.

		£
Railway Renewals Fund ...	51,930	
Railway Capital Account Expenditure ...	46,110	
Total ...	£98,040	

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This printed impression has been carefully compared by me with the Bill which has passed the Legislative Council, and in so far as the provisions thereof relate to the Colony and to the Southern Provinces of the Protectorate, is found by me to be a true and correctly printed copy of the said Bill.

P. F. CAMPBELL,
Clerk of the Legislative Council.

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REPORT
on

A Bill for an Ordinance to appropriate the sum of nine million, nine hundred and seventy-six thousand, four hundred and forty pounds to the service of the year ending on the thirty-first day of March, one thousand nine hundred and forty-three.

This Bill comes within category "A".

2. The short title of this Bill is the 1942-43 Appropriation Ordinance, 1942, and in my opinion His Excellency may properly give his assent thereto.

3. The Bill provides for the service of Nigeria for the year 1942-43.

G. L. Howr

Acting Attorney-General.

Attorney-General's Chambers,
Lagos, Nigeria.
28th March, 1942.

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[11707] Wt. 24251/165 1m 9.41 C.N.L. 748
[11932] Wt. 32122/180 9m. 10.41 C.N.L. 748

C.D.
3-JUL
D U

12
30037/42

43

C. O.

- Mr. Hughes 7-5
3-7-42
- Mr.
- Mr.
- Sir W. Battershill.
- Mr. G. L. M. Clauson.
- Mr. C. J. Jeffries.

- Mr. A. J. Dawe.
- Sir J. Shuckburgh.
- Permt. U.S. of S.
- Parly. U.S. of S.
- Secretary of State.

Handwritten signature/initials

Handwritten note

Handwritten initials

Handwritten note

DRAFT.

Sir

7 am etc. to refer to Foreign Office letter X 5167/124/501 dated 4-6-42 to the Consul Agent for the Colonies regarding a claim from Nigeria for refund of the cost of cablegrams said to have been despatched by the Government of Nigeria on behalf of the Foreign Office.

(2) Lord Cranborne will be obliged if information can be supplied to him regarding the cablegrams in question. Information of any correspondence regarding them having passed through the Colonial Office he would be glad to be supplied with the reference numbers and dates.

Under Secretary of State
Office
Foreign Affairs

FURTHER ACTION.

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CO 583/2556/30037 PT 2

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P/G.O./Nigeria 4.

West African Department,
COLONIAL OFFICE.

11
44

The attached voucher for return was forwarded to us by the Accountant General, Nigeria in support of a claim against the Foreign Office in respect of cablegrams and I enclose a copy of the Foreign Office reply.

We propose to send a copy of the Foreign Office reply to the Government without comment and shall be glad to know whether this is the correct course.

W. Anderson

Pay Department,
Crown Agents,
2nd July 1942.

vw *W*

g ag

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COPY.

45

Original in P/G.O./Nigeria 4.

To. Crown Agents Foreign Office,
for the Colonies. S.W.1.

Dated 4th June, 1942.
Recd. C.As. 5th June 1942.

X 57/124/501

Gentlemen,

With reference to your letter of the 19th May, P/G.O. Nig.4. regarding the cost of cablegrams despatched by the Government of Nigeria, I am directed by Mr. Secretary Eden to suggest that in accordance with the normal procedure governing such expenditure, a claim for a refund of the cost of such telegrams should not have been submitted to this department.

I am, Gentlemen,
Your obedient servant,
(SGD) ?

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NIGERIA

No. 56

Treasury 21

46

ADJUSTMENT

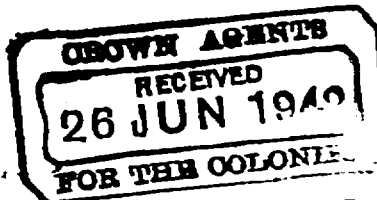
Month of Account April, 1942.

THIS IS TO CERTIFY that I have this day carried out the following adjustment:—

DR.

Advances - Non Personal

Foreign Office



CR.

General Ledger Account

Postmaster - General

£107. 9. 2

One hundred and seven pounds nine shillings and two pence being cost of cablegrams detailed below sent on behalf of the Foreign Office:—

FROM.	TO.	Date.	Cost.
P. F. Rana Orbay	Hariciye Vekaleti Ankara	19. 7. 42	£91. 16. 8
-do-	-do-	20. 7. 42	13. -- --
Governor	Ambassador Cairo	6. 7. 42	<u>2. 12. 6</u>
			<u>£107. 9. 2</u>

Refces: Acct.-Genl.'s File 3583 (1)

Signature
Assistant Treasurer
(CC. NIG. 4)

Assistant Treasurer
Advances.

Place L a g o s.

23rd April, 1942.

H.S.J./M.B.L.:

Signature
for Accountant-General

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47
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Ref.E.20119 / Finance.

Department of Overseas Trade,
Hawkins House, Dolphin Square,
~~35, Old Queen Street,~~

London, S.W. 1.

cc.

29 May 1942

Sir,

I am directed by Mr. Harcourt Johnstone

to transmit to you the Statement overleaf, supported as far as possible by Vouchers,
of Sums paid by this Office for Services chargeable to the Votes administered by
your Department; and I am to request that the necessary directions may be
given for the transfer of the Sum of Five shillings and ninepence

to the Credit of the Vote for the Department of Overseas Trade, at the
Office of His Majesty's Paymaster General.

I am,

Sir,

Your obedient Servant,

Sylvia Nash

for the Comptroller-General.

To The Officer of Colonial Accounts,

Colonial Office,

London, S.W. 1.

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Copy to Nigeria (10)

STATION.	Service.	Amount.			Observations.
		Currency.	Sterling.		
			£	s.		d.
H.V. Trade Commissioner, Melbourne.	Telegram Oct. 23rd. 1941 to Chief Secretary, Lagos as per voucher attached	7 1	-	5 9	

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C O P A

A/cs. Gen. 9a.
AGENTRY. Code 2-9-2

49

VOUCHER FOR PAYMENTS in the period to 31st December 1941

I certify that the following payments, amounting to the total sum of pounds Seven shillings and one pence, have been actually made by me for the expenses specified, and that they were necessarily disbursed by me solely on the public service.

Signature H. F. Gurney

H. M. Trade Commissioner

Date of Payment	Details of service on which the expenditure was incurred	Amount Paid	Signature in acknowledgment of Receipt
1941	Schedule No. 18 <u>Recoverable Expenditure</u> <u>Colonial Office, London</u>	£A. s. d.	
Oct. 23	Eastern Extension Telegraph Co. Oct. a/c (Chief Secretary, Lagos, quotation for balloons by Ansell Rubber Co., Melbourne)	<u>7. 1.</u> <u>7. 1.</u>	Receipt included in Schedule No. 7

at £100 = £A124. 17. 9.
= 5/9d.

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C. O.

Mr. Pedler 17 May, 1942.

Mr. Williams

Mr.

Sir W. Battershill.

Mr. G. L. M. Clouston.

Mr. C. J. Jeffries.

Sir A. Dawe.

Sir J. Shuckburgh.

Permt. U.S. of S.

Parly. U.S. of S.

Secretary of State.

Downing Street,
30 May, 1942.

DRAFT. DESPATCH

NIGERIA

No. 169

O.A.G.

(4)

(5)

Sir,

I have etc., to refer to your despatch No. 174 of the 17th April transmitting the general estimates of revenue and expenditure of Nigeria for the year 1942/43, and to confirm the general approval of these estimates which has been conveyed to you by telegram.

§28. I have noted with satisfaction the greatly improved prospects of the financial results for the year 1941/42 and I wish to express my complete agreement with the policy adopted in framing the estimates for 1942/43.

§31. I have the following comments to make on detailed points:-

Expenditure, Head 5, Agriculture. I note with satisfaction the provision of important additional funds for the agricultural department in view of the heavy responsibilities which fall on this department in connection with the increased production campaign.

Head 11, Education. I note that the estimates show a nett increase of £3,070, but when account is taken of the fact that the transport item is increased by

£2,050

FURTHER ACTION.

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£2,050 "owing to increased railway fares", that laboratory equipment for Yaba (£1,150) is recoverable from the Sir Alfred Jones' bequest, and that the increase in the grants in aid figure (£3,950) ~~WVA~~ represents an obligation which was not met in previous years, it appears doubtful whether provision has, in fact, been made to maintain the department on the footing of the ~~previous~~ ^{preceding} year. I note with interest the provision of new posts of responsibility for Africans, etc., two new posts for masters, grade 1, and three for assistant agricultural education officers. It is to be hoped that the estimates for next year may show the beginnings of development with assistance under the Colonial Development and Welfare Act.

Head 37 Veterinary. I am glad to note the progressive outlook reflected in the estimates of this department, which may develop with greater confidence now that a satisfactory stage has been reached in the control of some of the major diseases.

4. In conclusion I desire to express my appreciation of the careful manner in which the estimates have been prepared and presented to me at a time when owing to shortage of staff and much urgent work arising out of the war, all concerned must have been very fully occupied.

I have etc

(SIGNED) G. GARDNER

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c.o.

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82

REGISTERED No.

52

LETTER SENT

DATE

Colonial Office,
Downing Street,
London, S.W.1.

DRAFT ①

MR. Pedler
17/5/42.
MR. Dear Syers,
MR.

18th May, 1942.

In Williams' absence, I am writing to let you know the latest about the financial position of Nigeria. Although the final accounts are not yet available, it looks as though the results for 1941/42 are going to show a surplus of £278,630 as compared with an estimated deficit of £133,960 for that year. The improvement on the

Original estimates for 1941/42 is even greater than these figures since the estimated deficit was arrived at after allowing for a contribution from the native authorities of £215,000 whereas the surplus now expected for 1941/42 allows for the refund of these contributions.

The estimated revenue for 1942/43 at a total of £7,023,850 shows an increase of £638,800 over the approved estimates for 1941/42. This increase is expected to result largely from export duties, excise duties and royalty on tin which will automatically result from the production drive. Direct taxation accounts for an increase of £175,000, made up of £140,000 increase in the Companies tax and £35,000 increase in income tax. The revenue

Further action has been framed on conservative lines, particularly in the case of customs and excise, the estimates for which show a reduction of £500,000 on the latest figures available for 1941/42 import duties.

In the expenditure side there is an increase in the estimate of £536,050. War measures account for £151,000 of this. Provision has also been made for increased rates of pay of African employees in the lower grades and for paying the minimum wage rate fixed for labourers. In respect of social and development services generally, the estimates reflect the policy of keeping the Departments at their existing level.

The estimates show a deficit of £31,210. Provision has, however, been made for the subvention of £200,000 payable to/

C.G.L. SYERS, ES., C.V.O.

(8094) Wk. 25408-113 40,000 ea. 2 parts 9/40 T.S. 495

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SEARCHED

INDEXED

to the Nigerian Railway and for a contribution to the Marine Renewals Fund of £10,000. With regard to the former, the Railway estimates are this year self-balancing and on that basis the payment of the subvention in 1942/43 will, in fact, amount to contribution to railway reserves. It is felt that the contribution should be maintained in order to assist in building up any post-war recession and contribution has been made in the Estimates accordingly. It is, however, intended to defer the actual payment until the close of the financial year and to reduce it proportionately if the realised revenue, exclusive of any contributions by the native authorities, does not cover the grant in full without a deficit. This will ensure that the railway reserves are not increased at the expense of the surplus balance of the Colony or of the native authorities. Considerations of the same nature apply to the contribution to the Marine Renewals Fund.

Various factors which could not have been foreseen when these estimates were prepared seem likely now to affect them. While it is impossible to give figures for any of these new factors, our general impression is that on balance they seem likely to affect the Budget position adversely. Meanwhile our Secretary of State has approved the estimates as submitted, subject to the reservation of one item concerning the increased income tax which is still under discussion.

To sum up, Nigeria is budgeting for a deficit of £31,210 and it seems possible that the deficit may be larger. But if the revenue out-turn is disappointing or large items of special expenditure prove to be unavoidable, the present expenditure estimate can be reduced by £200,000 in respect of the railway contribution and native authority funds can be drawn up to augment revenue to the extent of £215,000 before the surplus revenue balance is depleted. Thus there is a safety margin of £415,000 on the estimates. The native authorities appreciate that although no revenue item in respect of 1942/43 contributions appears in the Estimate they/

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54

REGISTERED No.

LETTER SENT

-2-

DATE

DRAFT 

they will carry a contingent liability for that year.

MR. _____

MR. _____

MR. _____

We have at present only one copy of the printed estimates. When further copies arrive by surface mail, we will let you have one.

ENCLOSURES

FURTHER ACTION

To

ys
RIP

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30037/42

Unbladed & sent.
09.30 hrs.
8/5/42
J.R.

FJ Pedler 7/5
at once

Secret
No 587

(No 173 and)

Your despatches No 174. Estimates ^{generally} approved, also alterations in establishment. Despatch follows.

Code tel.

OAG

Nig

8-MAY 1942
8.1

2. I am not yet in a position to reply to your secret desp of April 4th re: income tax. If ~~the~~ Heads Revenue 12/8 and Expenditure 24/54 are affected by my decisions, it will be necessary to introduce the appropriate amending legislation.

3. ~~Your despatch No 173. Alterations in establishment approved.~~ take steps accordingly.

Secer.

Copy for 30/136/42.

Copy for Inf. Tax file.

Recirc for letter to Mr. Syers.

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Exceeding 1 year		Deaths in Custody	Escapes from Custody	Daily Average number of Prisoners	Daily average Sick	Total admissions to Hospitals.
68	16	8	8	180	8	104
74	-	3	318	511.17	24.73	167
20	-	1	242	272.58	14.42	124
-	-	-	1	37.07	.25	11
7	-	5	257	429	1.21	97
-	1	1	1	48.93	0.06	2
48	2	4	69	268	0.63	53
90	2	8	53	288	14.7	159
-	-	-	-	-	-	-
65	2	-	5	71	4.8	30
38	-	3	27	359	18.6	215
-	-	-	-	53	5.0	67
4	-	-	2	71	4.8	50
-	-	-	-	-	-	-
4	-	3	6	91	9.6	365
80	11	2	9	159	10.4	78
-	-	-	2	69	10.0	66
498	34	38	1000			1528

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AIR MAIL.

57 4

NIGERIA.

No. 174

Government House,
Nigeria.

17th April, 1942.

My Lord,

I have the honour to transmit herewith a copy of the general estimates of revenue and expenditure for the year 1942-43, as approved by the Legislative Council on the 24th of March, together with one copy of an explanatory Memorandum thereon, which has been prepared in accordance with paragraph 2(d) of Lord Moyne's circular despatch of the 7th of August, 1941. The remaining eleven copies of the estimates and memorandum are being forwarded by ocean mail. For reasons of security the details of special expenditure under Head 7, Aviation, have been excluded from the published Estimates.

2. The present financial position and the main features of the 1942-43 budget are set out in paragraphs one to eleven of the memorandum. The Estimates for 1942-43 show a deficit of £31,210 against which must be set the fact that the 1941-42 Estimates are now expected to yield a surplus of £278,630 as compared with an estimated deficit of £133,960 for that year. The improvement on the original estimates for 1941-42 is greater than these figures indicate since the estimated deficit was arrived at after allowing for a contribution from the Native Authorities of £215,000 whereas the surplus now anticipated in 1941-42 allows for the refund of these contributions.

3. The revenue estimates have been framed on conservative lines, particularly in the case of Customs and Excise, the estimates for which, including a reduction of £500,000 on the latest figures available for 1941-42 import duties, were accepted by the Unofficial Members of the Legislative Council as a reasonable forecast for the coming twelve months having regard to the supply position.

4. Two items in the Estimates appear to call for special comment, the subvention of £200,000 payable to the Nigerian Railway under Head 36, Item 13 and the contribution to the Marine Renewals Fund under Head 19, Item 26. With regard to the former Your Lordship will observe from the estimates of the Nigerian Railway, which are being forwarded under cover of a separate despatch, that on the basis of those estimates the payment of the subvention in 1942-43 will in fact amount to a contribution to Railway reserves. Sir Bernard Bourdillon was of the opinion, with which I concur, that the contribution should be maintained in order to assist in building up a liquid balance which can be drawn upon to tide over any post-war recession and provision has been made in the estimates accordingly. It is intended to defer the actual payment until the close of the financial year and to reduce it proportionately if the realised revenue, exclusive of any contributions by the Native Authorities, does not cover the grant in full without a deficit.

This

THE RIGHT HONOURABLE
LORD CRANBORNE, P.C.,
SECRETARY OF STATE FOR THE COLONIES,
LONDON, S.W.1.

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(1 on
30037/1/42)

Amended (7)

This will ensure that Railway reserves are not increased at the expense of the surplus balances of the Colony or of the Native Authorities. Considerations of the same order apply also to the contribution to the Marine renewals fund and I propose to ask the Legislature to increase the amount of the contribution to £70,000 at the close of the year if the realised surplus permits of this being done.

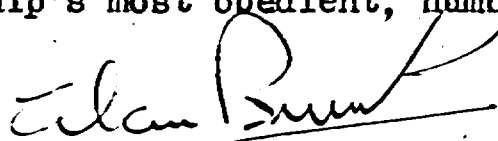
5. The procedure suggested in the preceding paragraph arises from the policy upon which the estimates of Nigeria are being framed during the war, namely, that provision should be made for essential services and that if revenue fails to meet the cost then the surplus balances of the Colony and, if need be, those of the Native Authorities should be drawn upon. The position may therefore be that contributions to Railway and Marine Reserves would resolve themselves into a question of transfer from one form of reserve to another and not to contributions from the revenue of the year. That being so, it is convenient that a final decision should be taken when the results of 1942-43 and prospects for 1943-44 are before us. In view of the policy regarding the estimates referred to above it is obviously desirable to conserve the revenue surplus balance as far as possible and the procedure now suggested would provide a safety margin of £415,000 on the Estimates; that is to say, if the revenue outturn is disappointing, or large items of special expenditure prove to be unavoidable, the present expenditure estimate can be reduced by £200,000 in respect of the Railway contribution and Native Authority funds can be drawn upon to augment revenue to the extent of £215,000 before the surplus revenue balance is depleted. The Native Authorities appreciate that although no revenue item in respect of a 1942-43 contribution appears in the Estimates they still carry a contingent liability for that year. The contributions made in 1940-41 and 1941-42 have now been refunded.

500
30366/42

6. Reference has been made in paragraph 32 of the memorandum to the improvement in the conditions of service of the African Staff which is reflected throughout the expenditure estimates and your approval of the alterations in the establishment consequent on these measures and on the expansion of essential services has been sought in my despatch No. 173 of April 17. The revision of the minimum salary of the standard pensionable scale for the clerical and technical services and the revised standard scales for artisans and other graded employees are in accordance with the terms of circular No.23/1941 of the 29th October, 1941, copies of which have already been transmitted to you.

7. I shall be grateful to receive Your Lordship's approval of the estimates at the earliest possible date.

I have the honour to be,
My Lord,
Your Lordship's most obedient, humble servant,



OFFICER ADMINISTERING THE GOVERNMENT.

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CIRCULAR
CHANGES IN SALARY CONDITIONS
OF AFRICAN STAFF

I am directed by the Governor to inform you of the approval of the following improvements and changes in the salary scales and terms of service of African staff and employees :

- (a) Raising of the minimum salary of the standard scale for the clerical and technical services to £48 per annum.
- (b) Raising of the minimum educational standard qualification for entry to those services.
- (c) Introduction of a sub-scale to the standard scale, for application in localities where there is difficulty in recruiting candidates with the requisite minimum educational qualifications.
- (d) Standardisation of terms of advancement of technical staff probationers in various departments.
- (e) Accelerated advancement beyond the first efficiency bar in the standard scale for candidates of exceptional merit and ability.
- (f) Point of entry in the standard salary scale of candidates appointed after a period of training during which they are in receipt of subsistence allowance.
- (g) Revised standard salary scales for artisans and other graded employees.

2. After consideration of the recommendations of the Finance Committee of the Legislative Council it has been decided that the minimum salary of the standard scale for the clerical and technical services shall be raised to £48 for the first two years, making the salary payable during the three years probationary period £48 - £48 - £54 per annum. This increase is effective from the 1st October, 1941, and any probationers whose salaries on 1st October were less than £48 will have their salaries adjusted to £48 per annum with effect from that date. Those converting from £36 per annum will be required to serve for two years on £48 per annum and those converting from £42, one year. The incremental dates of those concerned will thus be changed to 1st October, but their relative seniority will be preserved, and they will become eligible for confirmation on the third anniversary of the dates of their original appointments.

3. Paragraph 1(c) of Circular No. 1 of 1936 is now superseded, and, as has in fact been the practice for some time, the minimum educational qualification for entry to the establishment on the standard scale for the clerical and technical services is the possession of the Class VI Middle School Certificate endorsed by a Government Education Officer, or the Cambridge (or equivalent) School Certificate.

4. (1) In localities where there is difficulty in recruiting candidates with the requisite minimum educational qualification, entry to the standard scale may be gained through a subordinate preliminary grade, for which the following non-pensionable sub-scale is approved :

£30 (a)
£30
£36 (b)
£42
£48

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(2) Application of this sub-scale is limited to specified services and localities as follows :

- (i) In the Northern Provinces, for local candidates educated at Northern Provinces institutions, to all services except that entry below point (b) is permissible only for those services specified in (ii) below.
- (ii) In the Eastern and Western Provinces and the Colony ; to the following posts, subject to approved departmental rules : Nurses, Midwives, Leper and Lunatic Asylum Attendants, and Lithographers.

(3) The minimum educational qualification for appointment to this sub-scale is a First School Leaving Certificate or a Class II Middle Certificate, possession of which will qualify candidates for entry at the minimum point (a). Candidates with Class IV (Middle) Certificates may be appointed at point (b).

5. Technical staff probationers appointed on the standard scale for clerical and technical services who qualify with distinction in the departmental test held at the end of the first or second year's service will be eligible to be advanced two years instead of one year in the incremental scale. The tests to be applied will be subject to Government approval.

6. (1) All departments are required to hold departmental tests which candidates must pass before being eligible to pass the efficiency bar which is set at £72 per annum. The tests to be applied are subject to Government approval.

(2) Candidates who have been confirmed in their appointments and who, if appointed at the minimum of the scale have completed four years' service, may, if they show special ability and industry, be selected to undergo the departmental test before attaining a salary of £72 per annum, and if successful will be eligible to proceed to the minimum of Grade II.

7. (1) Technical staff in training who, on account of the nature of their training, are not admitted to the establishment until fully qualified and who during the period of training receive a uniform rate of subsistence allowance, may on appointment to the establishment be placed at a point in the scale one step above that which they would ordinarily have attained during the standard period of training had they entered the incremental scale at the minimum at the commencement of training ; for example, qualified dispensers for whom the standard period of training is three years are eligible for appointment at £66 per annum.

(2) The rate of subsistence allowance will remain at £36 per annum.

8. (1) In addition to the standard scales for the African staff, subordinate grades for employees are provided for in departmental establishments. Employees are not included in the pensionable establishment, but are required to become depositors in the Government Servants' Provident Fund. The following are the standard grades and scales for employees now approved for inclusion in the 1942-3 Estimates :

- (a) Foremen and Asst. Foremen and similarly graded posts :
£140 - 10 - 220. Efficiency bar at £180.
- (b) Mechanics, Artisans and Tradesmen, Produce Examiners, non-pensionable Clerks and Typists.
Grades I and II and similarly graded posts :
£36 - 6 - 66 ; £72 - 6 - 120. Efficiency bar at £66.
- (c) Apprentice Tradesmen at various rates not exceeding £36.
- (d) Timekeepers, Stores Attendants, Issuers, Checkers, Tally Clerks.
Grades I and II and similarly graded posts :
£18 - 3 - 36 ; £39 - 3 - 66. Efficiency bar at £36.
- (e) Telephone Attendants : £24 - 3 - 36.
- (f) Messengers, Grades I and II (special rates apply in the Northern Provinces) :
£18 - 2 - 24 ; £27 - 3 - 36. Efficiency bar at £24.
- (g) Watchmen and Gatekeepers at various rates not exceeding £24.

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(2) The salary scales and rates of pay indicated above are subject to variation in departmental establishments and appointments thereto are not necessarily incremental, except where so shown in the Estimates, and then only in accordance with departmental standards and requirements. Ungraded employees may be provided for at fixed rates of pay.

(3) The wages of employees are usually payable monthly; their engagement at approved rates and the termination of their engagement is within the discretion of heads of departments, subject to one month's notice of termination of engagement, and in accordance with General Order No. 177.

(4) Increments falling due to mechanics, etc., in the lower half of the standard scale in Class (b) above, between 1st October and 31st March, 1942, may be granted at the rate of £6, instead of at £3, as provided in the current estimates.

9. Heads of Departments are requested to amend their draft Estimates for 1942-3 in accordance with the changes authorised in this Circular, and with reference to Circular No. 17/1941.

10. The revision of the salaries of Native Administration Employees is under active consideration.

C. C. WOOLLEY,
Chief Secretary to the Government.

Nigerian Secretariat,
Lagos, 29th October, 1941.

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RECEIVED
25-APR-1942
O. S. [unclear]

62 3

Nigerian Secretariat,
Lagos, 9 February, 1942.

Dear Williams

21st 1942.

Thank you for your letter of the 18th
December.

Arrangements have been made for sending the
quarterly financial telegram as you suggest or more
frequently if anything unexpected occurs to justify it.

I am sorry we caused you to send us a "most
immediate" re the Parliamentary Question on railway
accidents. The reason is indicated in our telegraphic
reply. The trouble was that the figures were not
available in the form required at headquarters.
Reference had therefore to be made to outstations for
further particulars and a regrettable delay resulted
before they were complete.

Yours sincerely
H. O. K. [unclear]

O.G.R. Williams, Esq., C.M.G.

Wait
FIP

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AIR MAIL.

SAVING.

30037/42
63
End.

From : Officer Administering the Government, Nigeria.
To : Secretary of State for the Colonies, London.
Date : 7th March, 1942.
No. 137. Saving.

Dep. I submit for Your Lordship's information the following brief summary of the present financial position as shown in the draft Estimates for the year 1942-43 :-

	<u>Original Estimate</u> 1941-42.	<u>Revised Estimate</u> 1941-42.	<u>Estimate</u> 1942-43.
	£	£	£
Revenue ...	6,385,050	(a) 6,727,330	(a) 6,961,270
Expenditure	<u>6,519,010</u>	<u>6,720,000</u>	<u>6,969,120</u>
Surplus or Deficit ...	-£ 133,960	+£ 7,330	-£ 7,850

(a) Exclusive of 'Native Administrations Special Contributions to Revenue' - £215,000 (Revenue Head 18 in 1941-42 approved Estimates.) It is hoped that it will not be necessary to draw upon this source of revenue in either year. The contributions in respect of the year 1940-41 have been refunded to the Native Administrations. My confidential telegram No.1067 of 1st November, 1941, refers. *13 or 1941.*

2. The main reason for the marked improvement reflected in the above figures is that an increase over the approved Estimates of £417,000 from Customs and Excise is anticipated during the current year. This is due to the maintenance of a more favourable level of trade than was anticipated when the Estimates were framed. An increase of some £117,000 is also expected under 'Direct Taxes'. The increased expenditure figures reflect essential wartime expansion, the increased cost of materials and improvement in the conditions of service of African Staff.

GNPZX

*Copy to Sykes (2).
All.*

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NIGERIA

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UNTIL
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ESTIMATES
1943 - 1944

CO/583/256

Previous <u>1942</u>				
Subsequent <u>1944</u>				

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C.L. Financial Nigeria 143

15.4.43

2

Trans. to 30109/331/2 F.O. (X 10728/233/501) 24.4.43

These papers were returned to me from Mr. Farmer on 26th May.

Having so recently come into the Department, I regret I am not able to add much useful comment to the memorandum on the estimates and the points covered by the despatch.

33647/1

To the estimated surplus of £360,000 must be added the windfall of some £200,000 representing the refund by Service Departments of arrears of C.O.L.A. paid to workers employed on works carried out for the Service Departments; a decision on this matter had not been reached at the time the estimates were prepared.

The increase anticipated in the revenue is due largely to additional import duties on cotton goods and excise duty on cigarettes, both of which were approved in this Office before their introduction last year (albeit with reluctance in view of their "spiral" tendencies). An increase of £250,000 is anticipated for companies tax; this is not commented upon in the memorandum but the 1942/43 figure was apparently under-estimated. An increase of £200,000 from earnings of Government Departments is largely off-set by corresponding increases in expenditure; due partly to the inclusion in the estimates of local production schemes formerly financed under advance accounts and to the expansion of certain schemes; and partly to the bulk indenting procedure whereby stores are purchased for subsequent delivery to non-Government institutions.

There has been no change in the policy regarding expenditure; the increases which appear under almost all heads being due in most cases not to any expansion in activity (except in certain services, e.g. Agricultural, Medical, Posts and Telegraphs and Veterinary), but to C.O.L.A., increased wages on all labour, cost of materials etc.,

With reference to paragraph 10 on page 3 of the memorandum, the expansion of a Department merely to provide opportunity for promotion of officers from the junior grades hardly seems justified in war-time.

We might ask for more info. about this? Be

It will be noted the Education Department estimates do not reflect the 10-year plan proposals still under consideration.

The Governor is anxious to have the estimates approved as early as possible. May approval be conveyed forthwith by telegram? The estimates can then be recirculated as usual for the comments of Advisers and for the preparation of a despatch.

W. A. M. 31.5.43.

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I agree that we might approve the estimates. As indicated in the despatch and memorandum, the expenditure side is pretty well governed by necessities of war, and the possibilities of finding materials and staff for development. The revenue side is more interesting. There I think we can fairly safely assume the continuance of considerable activity in most economic fields during the coming year, but I am passing through Mr. Carstairs as he is more in touch with the prospects for Nigerian products. If that is the case I think the duty of the Government is to extract as much as possible of the money which is put into circulation, for Government purposes. I rather feel that the Governor's attitude as indicated by the phrasing of the second sentence of paragraph 2 of the despatch is not good enough. We want not a rather contemptuous acceptance of a small measure of taxation for taxation's sake, but a clear recognition of the fact that present conditions at once impose an obligation on Government to mop up surplus purchasing power by every available means and furnish an opportunity of building up Government reserves for post-war use. It seems impossible to preach that lesson too frequently to Colonial Governments, and I suggest that we should say it again to Nigeria in approving the estimates. There is one other point; I find the matter of direct taxation and the exact position of the native administrations referred to in paragraphs 18 - 21 of the memorandum by no means entirely clear, and I should be very grateful if the West African Department could explain in more detail just what is the relation between native administration Treasuries and the Central Government. I am particularly interested in the extent to which the native administration Treasuries may be building up reserves which from the general public point of view is just as good as if the Central Government itself were doing so.

It may be hoped that the "Black market" will - on 1954/55/56, may help: a ref. to which might be included in the despatch.

A

EC

2.6.43.

As to X/, all that Nigeria can produce in the way of oils and oilseeds will be eagerly taken up, not only during the next year, but so far as one can see for many years to come. As regards cocoa, the total crop will continue to be bought by the West African Produce Control Board as hitherto. These are the main "employers" among the exports.

In addition, tin production will

continue

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continue at a high level, for Athel's work
needs.

4

In general, no slackening in the demand
for Nigerian experts need be feared: quite
the contrary.

O. C. Cairns
2/6/42

Sir A. J. J. J.

I suggest that we should reply
immediately as in the month approaching.

I will then take up the points in

Mr. Cairns's ~~letter~~ minute and obtain

the views of advisers. Then an

reply regarding the judicial department and

municipal administration which also had

looking into. I will also write to the

Treasurer to give them the position.

A. J. J. J.
5/6

* I have found this
point is covered:
23, 25 on 30319/42

* has also been approved
in 30311

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24.5.43

This file is now circulated for comments
of Advisors and other Depts. before a
dispatch is prepared.

Alarson
7.6.43

Mr. Karrentz
Mr. Company
Mr. Davidson
Mr. H.A. Robinson
Mr. J. Smith
Accounts Dept.
Mr. Boyse
Mr. Brigg

I have checked over the medical estimates
and do not find anything requiring special comment.
The newly created post of Lecturer in Bio-Chemistry
is being dealt with on a separate paper. I am glad
to see that the post of Officer in Charge of Medical
Stores has been raised in status; that a post of
Midwife Tutor has been created and an additional ^{post} for
Lymph Production Officer has been made. It would be
of interest to see how far the Malaria Control Unit
will prove of assistance in anti-malarial measures as
it may well form a model for the establishment of
additional Units in other parts of West Africa.

M.W. Karrentz

8.6.43.

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Half the increase is due to changes in accounting.

It is a very remarkable thing that under other charges the total expenditure should have very nearly doubled (it has increased from £62,000 to £116,000) and in the memorandum there is only the most general comment. It is partly due to increased labour costs but more to expansion. I am very glad to see it since for years the comment has been made that the department has been kept short of funds while the balance between expenditure on p.e. and o.c. was badly distributed. Now this has been redressed and the balance is much better. The most notable increase is under subhead 7 o.c. which has risen by close on £16,000. compared with expenditure last year. Certain increases are due to the transfer to the estimates of schemes formerly run under suspense accounts.

I am also glad to see the increase by two of the number of posts of senior agricultural officer

[Signature]
8.6.43.

The Education Estimates present a brighter picture than those of last year. Provision is made for an appreciable proportion of the additional staff required (in consequence of expansion) as set out in Appendix III to the Governor's despatch No 485 of 19/11/42 embodying the 10 year plan.

not available

The proposal to post Chief Inspectors to the Headquarters of each group of Provinces at Kachua, Madam & Lunge respectively, the provision for an officer to deal with the increasing volume of work in connection with examinations, the increased establishment for the improvement of girls' education and the creation of new posts of supervising teachers are to be welcomed.

I assume that the proposal to raise the status of the Training Centre is due to the demand on the part of N.T.S. for central schools (with needle classes) to be fed by their satellite elementary schools.

It is satisfactory that the Nigerian authorities contemplate the re-opening of Unuabia College during the year or have provided accordingly.

Part from item (18) that of the 60 Education officers on the establishment, 20 are serving with H.M. forces. This seems an excessive proportion & it is to be hoped that steps are being taken to recover some, at least, of those so serving, for Civil duties.

[Signature]
11.6.43.

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I have no personal knowledge of Nigeria but I cannot help thinking on the analogy of other countries that the estimate for subordinate staff is out of proportion low as compared with the superior staff.

The estimate under travelling allowances can only mean that officers cannot get out often enough to the forests to look after them and the estimate for the improvement of the forests such as regeneration, survey and demarcation, working Plans etc seem to me to be quite inadequate as compared with that for Timber Production.

I get the impression that the forests are being left to look after themselves which will be a very costly mistake for the colony in the long run.

W. B. Robertson

17/6/43.

I think these estimates are the most stimulating which I have seen for some time.

The extra provision for the school for training Africans at Ibadan, the employment of a Livestock Education Officer, Hunter & Game Skins Inspector, are all most desirable progressive moves. The increased provision for African subordinate staff as Stockman, in the laboratory for work in connection with birds, dusts the appreciation of the work which Natives can undertake.

I regret, however, that a reduction of one field 1/0 has been made to offset the app't of an additional research Officer. Work of an important nature, of great potential work, has increased enormously during the war years. Its further retention is more than justified. I trust this will not be affected by the reductions mentioned.

James
18/6

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In view of the Governor's desire for assistance under
the ~~aid~~ Act there seems to have been scope in the
proposals included in the State, e.g. Education, for applications
for financial assistance. In view of the necessity for assistance
is less by reason of the estimated surplus for the year.

8

W. B. Boyce
21/11

There will be some change under
Head 7 as the Am are taking over the
whole of the Med Service but are asking
for Nigeria to contribute towards the cost.
The effect of the change will not therefore
be very great.

I have no comments on the remainder of
Head 7 as it is too early to say what
provision will be necessary to prepare for
postwar civil aviation needs

W. B. Boyce
21/11

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Mr. Caine.

30149/2
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/4.

With reference to the query in your minute of 2.6.43 regarding the relations between Native Administration Treasuries and the Central Government, I attach the latest financial statements for the Northern, Western and Eastern Provinces. The following summary sets out the position for the financial year 1942/43:-

	Estimated Revenue	Estimated Expenditure	Estimated Surplus funds. 31.3.43.
NP	1,021,523	1,127,959	948,931
WP	1,461,230	381,973	358,732
EP	213,142	240,579	156,652
	<u>1,695,895</u>	<u>1,750,511</u>	<u>1,464,315</u>

It will be seen from the statements that the N.A.'s expend considerable sums to supplement the Central Government's departmental activities, e.g. Veterinary, Education, Medical, Health, Agriculture. The C.O. has not hitherto attempted to exercise control over N.A. finances (c.f. Mr. William's minute of 12.7.41 below (7) in 30149/2). The legal position regarding the allocation of N.A. revenues is discussed in 30149 in (8) on which the Governor has asked for the position to be regularised when opportunity arises.

As regards the proceeds of direct taxation Government had previously appropriated a fixed proportion not exceeding 50% of the tax collected. It is now intended to limit the demand to a lump sum (based on the actual amount credited to Government in 1941/42) and allow the N.A. to keep any surplus they may be able to raise in excess of the previous total.

The N.A. total surplus of £1,464,315 compares very favourably with the Central Government's estimated balance of assets over liabilities on 1.4.43 of £1,550,449, the former being approximately

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83% of the total N.A. expenditure estimate while the latter is only 17% of the Central Government's revised estimate for 1942/43 expenditure. The N.A. reserves were raided by the Government in 1940/41 to the tune of some £215,000 but it was found possible to refund this sum in the following financial year.

Do you consider any reference to N.A. finances should be included in the Estimates despatch?

[Signature]
7.7.43

Mr. Parkinson.

What I was primarily interested in was the possible growth of balances in the hands of the native authorities. Is it possible to extract figures showing how far their cash balances have increased of late years and particularly during the war? I am not sure whether it is necessary to say anything in the Estimates despatch, but the point may be of some practical significance in the ^{any} general discussion of Nigeria's financial position, which is brought up from time to time in connection with various suggestions for Treasury assistance, since, if the native authorities are improving their financial positions, it might be not unfair to suggest that the central government in Nigeria could properly improve its own position by some adjustment of its relations with the native authorities.

(Delayed as the file was misplaced away from me & returned yesterday) *[Signature]* 13.7.43.

R.S.O.

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5. Note on Financial Position of N.A. Prisons.

Then attached, as 5, a note on the financial position of the N.A.s from which it appears that there has been no general improvement over the last five years. It is possible, ^{however,} that the new system of division of the proceeds of direct taxation may prove profitable and then accordingly embodied the substance of Mr. Cairns's remarks, in his minute of 13.7.43, in the dft. despatch now submitted for comment.

11

W. J. ...

On return will submit dft. letter 19.7.43
to the Prisons & comment. etc.

It would perhaps be unwise to say anything to Nigeria on the lines of para. 4 of the dft. as I have suggested a less provocative, but I hope useful, alternative.

Recd. for the above
SA W. J. ... Tel. 1334
in A. J. ...

LC 20/7 21.7.43

Mr. Cairns & Mr. East agree to this, but
in margin, with the comment to ask for a brief
explanation of the duty on cement. ABC 22/7

Reference:-

CO 583/256/30037 PT3

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- 23/10 6 Governor Nigeria - Tel no 1083
 - 7 Res. Min. W. Africa - Tel no 935
 - 8 Nigeria 3pu. _____ 16.4.43.
 - 9 Nigeria 167 _____ 3.5.43
- 4 pages to Secretary
2 pages to Secretary

23/11/43.

Dft despatch on the Estimates rebranded
 common. Since Mr. Caine saw the dft I have
 revised the beginning of para. 3 to include
 a reference to the recent means indirect
 taxation recently approved. I have also taken
 the opportunity to add a paragraph approving
 the 1943/44 Appropriation Act. Transmitted
 with (9). The legal Admin has not seen
 this yet and I am through Sir Sidney Abrahams
 accordingly.

Abrahams
 26.7.43

no objection.

S. S. Abrahams 26/7/43

Rec'd in dft. 10 To Nigeria No 236 _____ 30/7/43

Action outstanding
 on 3007/2/43
 see (3) memo
 copy of which should
 be on 3007/2/43
 & on 3007/2/43

Mr. Caine

Dft. letter to the Treasury

Abrahams
 2/8/43

Mr. Caine.

I should like you to see the attached draft of a
 letter to Mr. Wilcox summarising the present financial
 position in Nigeria. It does not look too bad on a
 very short-term basis, but I think it important to
 counteract that impression by dealing briefly with the
 more long-term financial problems of the country. Do
 you think that what I have said will do?

ABC
 13. 8. 43

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Library legal
to take sealed
copy of 99 note
para. 7/10

To Wallace W/ 1943/44 Estimates & memo. 17/8/43

13

Notes to.
Library 24/8/43.

Put by
J. [unclear]
20.8.43
at [unclear]

to reply to No. 6.
E. Knoff
27.10.43.

12 Nigeria 339 _____ 27.8.43

~~Revised estimate~~

I think this can be regarded as dispelling
the doubts, suggested by the wording of para. 2 of
(1), as to whether Nigeria was taking the
problem of taxation versus inflation sufficiently
seriously. Put by.

We have not yet received the report
on the cement duty asked for in para. 2 of
(6). Think it is time a reminder was sent.

[Signature]
23.10.43

Datta Bageer
A.E. 25/11

SC 25

Simply para 10 is in context. P. 2. V
Nigeria / Govt - with - V.K. I.T. at
to / and Nigeria I.T. at -
However it doesn't affect the main ^{argument in the} ~~proposition~~
of a suitable dispatch pt. ^{his} ~~the~~ noting his
was a with a mill ^{about} ~~at~~ ^{Amst}
AC 24/10/43

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I agree with Mr. Cohen's comment on paragraph 10 that an increase in the Nigerian rate of tax from 5/- to 10/- would not divert any additional money from the U.K. Exchequer to the Nigerian Treasury. The other reason for maintaining the rate at 5/- is, in my view, equally fallacious. I doubt very much whether additional income tax would deter local African enterprise. The present position is that to this extent local companies are favoured as against U.K. controlled companies. I do not, however, suggest that we should make any comment.

EC
30.10.43.

ABG/11

5/12/43 2/12 13^{To} Nigeria no 366 — 12 Am d — com — 5/11/43
LW

to reply to No. 6. (see para 2 of 13).

S. Knoff
31.12.43.

By 5.2.43
1/12/43

Q.

14 Nigeria S.T. 1064 — 20.12.43

? Put by

Shannon
7.1.44

SC 2/4

ABG
Shannon

Q.

15 Circular Savings Tel. — 15.12.43
(Draft on 16353/43 Com)

16 Nigeria Tel. 382. — 9.3.44

ABG
14/3
14/3
? Put by Shannon
13.7.44

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My *Trigona* *del 1387* *del* — *KAMMAY* 15

~~Mr Watson.~~

? You will take copies of Estimates
at ①.

J. Winter.

Taken in *Swamy*.

H. Watson

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Copy 4 in 10353/44

30037/43 16
16

INWARD TELEGRAM

COPY FOR REGISTRATION

Code

FROM NIGERIA (Sir A. Richards)

TO S. OF S., COLONIES.

D. 9th March, 1944.

R. 9th " " 20.25 hrs.

No. 382.

15

Your circular savingram of 15th December 1943, paragraph 6.

Report for December 1943 quarter.

The latest statement of assets and liabilities available from the Treasury is at 30th September 1943. The financial position at 31st March 1944 has recently been estimated and I feel that these figures will be more useful to you than an estimate as at 31st December.

2. Latest estimate for the year ending 31st March 1944 shows surplus of £1,454,000 as compared with surplus originally estimated at £360,000. Details are:-

- (a) Net increase in Revenue £1,590,000 mainly Customs, Excise and Companies' Income Tax.
- (b) Net increase in Expenditure £495,000
- (c) Increase in public departments nil.
- (d) Cash balance in Nigeria at 31st December, 1943 £548,000.

Copy sent to:-

Bank of England - Mr. J.L. Fisher.

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Copy used on 1635-3/4
 COPY FOR REGISTRATION 16
 17
 Poo 37/43

Code

FROM NIGERIA (Sir A. Richards)

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D. 9th March, 1944.
 R. 9th " " 20.25 hrs.

No. 382.

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*Draft No 16353/119 Sent 15
 Annex No 17. on 1944 file. 18*

From the Secretary of State for the Colonies.
 To the Officer Administering the Government of
 Circular Telegram Saving
 15th December, 1943.

I am experiencing difficulties in ascertaining the current financial position of Colonial Governments. The latest exact information is now generally found only in the annual accounts of the Dependency concerned, and as these accounts are received in the Colonial Office many months after the close of the Dependency's financial year, the information available can easily become as much as eighteen months out of date.

2. I recognise the difficulties in compiling really accurate statements of revenue and expenditure until some considerable time after the end of the financial year, owing particularly to the delay in notification of Crown Agents expenditure. I believe, however, that it should normally be possible to make reasonably close estimates within say two months of the end of the financial year which would not normally vary from the true figure by more than a small percentage of the total. As I am concerned with total revenue and expenditure rather than the classification between heads of the estimates, an arrangement with the Crown Agents to telegraph a statement of the total expenditure incurred by them since the date of the last account received in the Dependency might surmount many of these difficulties and enable approximate statements of the total expenditure to be compiled much earlier. I hope therefore that it would normally be possible to compile provisional statements approximating sufficiently closely to the precise figures within two months after the close of the financial year.

3. The headings under which information is desired are as follows:-

- (a) Total (i) Revenue for past year
 (ii) Expenditure for past year.

The Revenue should exclude grants from His Majesty's Government in aid of administration, and grants and loans in respect of Development and Welfare and other schemes, and the corresponding amount of expenditure.

- (b) Surplus, including Reserve Fund.

The surplus should for this purpose include any sums due, but not received from His Majesty's Government in respect of Development and Welfare schemes, or other schemes which are being financed from United Kingdom funds.

- (c) Amount outstanding of any Development and Welfare Loans, and any other loans from United Kingdom funds.

- (d) (i) Public Debt of a Dependency (excluding (c) above) and (ii) amount of any related sinking funds.

(e)

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- (e) Circulating total of (i) all interest-free loans, (ii) all gifts to His Majesty's Government to end of year.

4. I should be obliged if the above information could be sent to me by telegram within two months of the close of a Dependency's financial year, beginning with the end of the current financial year (i.e. 1943 or 1943/44). I would emphasise again that it is fully appreciated in the Colonial Office that statements compiled in this way cannot be relied upon for complete accuracy and the information will be treated with all due reserve.

5. Where a Dependency's financial year ends on a date other than the 31st December and the accounts of the last year have not yet been despatched or are unlikely to have reached me, information as above in respect of the last financial year should be telegraphed as soon as possible.

6. Information as to the financial position of a Dependency subsequent to the end of the financial year can generally be obtained only by reference to the current year's estimates. The actual revenue and expenditure are nowadays however subject to large variations from the provision in estimates. It would accordingly be useful if you could notify me by telegram within one month after the close of each of the first three quarters of the Dependency's financial year, of the total variations expected in the approved estimates of revenue and expenditure for the whole year. The information given in respect of the second quarter and of the third quarter should supersede the information given in the previous quarter and thus each telegram should be complete in itself without reference to previous telegrams. In addition it will be useful to know the exact cash balances held locally at the close of the quarter. Information as to the cash balances held by the Crown Agents can be obtained in London, and these figures combined with other information will be an additional guide to the progress of the Dependency's financial fortunes. I would emphasise again that it is appreciated in the Colonial Office that such indications may on occasion be misleading but they may none the less, if used with care, afford useful guidance. This quarterly information should be under the following heads:

- (a) Net increase or decrease in "local" revenue (i.e. excluding loans or grants from His Majesty's Government) now estimated as compared with approved estimates, giving very brief indication of the more important factors.
- (b) Similar information regarding expenditure, showing separately any interest free loans (or grants) to His Majesty's Government made or to be made during the financial year, not provided for in estimate.
- (c) Increases in Public Debt expected during year.
- (d) Total cash balances held in the Dependencies at the end of the quarter which has just closed.

7. It should be emphasised that the estimates referred to in the above statement should be entirely objective. It is only natural that a Government, when considering new demands

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made upon it during a financial year should take a very guarded view of its probable resources in the near future, but for the present purpose such caution would be out of place, and the estimate should be as objective as possible.

8. In the case of a Dependency in receipt of a grant-in-aid of the expenses of administration, the information asked for in paragraph 3 of circular despatch of 22nd May, 1936, and circular despatch (2) of 3rd January, 1936, should continue to be forwarded separately as it is required for the special purpose of assessing the amount of the grant likely to be required in the coming financial year.

9. While I regret adding to the burdens of Colonial administrations, I feel that the information requested in this telegram ought in any case to be available to the Colonial Governments themselves if they are to exercise proper care in the determination of financial policies.

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SAVINGRAM

30037 14
21

From: Governor of Nigeria, Lagos.
To: Secretary of State, London.
No: 1064 saving.

Date: 20th December, 1943.

dup 13

Your despatch No.366 of the 5th of November, paragraph 2. the estimated yield for a full year of the increase in cement duty from 6d. to 1/- per 100 lbs. is £10,000.

2. It is learnt from importers that the increased duty has not affected sales in the least. Indeed the demand is much in excess of the supply.

3. there is therefore no reason to suppose that the increase in the duty will interfere with essential building operations.

GNPZK

78

AKAU.

RECEIVED
SECRETARY OF STATE

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C. O.

Mr. Parkinson. 28 10.43.

Mr. Caine
Mr. Cohen.

Mr.

Mr. G. E. J. Gent.

Mr. G. L. M. Clauson.

Mr. C. J. Jeffries.

30037/43.

Sir A. Dawe.

Sir W. Battershill.

Permt. U.S. of S.

Parly. U.S. of S.

Secretary of State

Downing Street.

October, 1943.

DRAFT. DESPATCH

NIGERIA

NO

O.A.G.

Sir,

I have the honour to acknowledge the receipt of your despatch No. 339 of the 27th August, 1943, and to thank you for your ~~comprehensive~~ ^{full} ~~expectation~~ ^{statement} of the various increases in direct and indirect taxation ~~which have been~~ ^{imposed} imposed in Nigeria in order to control inflation and, if possible, to build up reserves for post-war requirements.

I note ~~with satisfaction~~ ^{imposing such} that the possibility of further increases ~~in the~~ ^{as may} ~~rates of taxation~~ ^{from time to time appear justified} is being kept ~~constantly~~ in view and I welcome ~~in~~ ~~particular~~ the appointment of an informal/

FURTHER ACTION.

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C. O.

Mr. Parkinson. 28 10.43.

Mr. Caine 20
Mr. Cohen.

Mr.

1/11 ps
Mr. G. E. J. Gent.

Mr. G. L. M. Clauson.

Mr. C. J. Jeffries.

Sir A. Dawe.

Sir W. Battershill.

Permi. U.S. of S.

Parly. U.S. of S.

Secretary of State

Downing Street.

October, 1943.

DRAFT. DESPATCH

NIGERIA

NO

O.A.G.

(12)

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FURTHER ACTION.

informal Standing Committee on Taxation.

2. I take this opportunity to refer to the second paragraph of my telegram No. 1083 of the 23rd of July and to enquire when the report on the nature of the incidence and the estimated proceeds of the increased duty on cement may be expected.

I have, etc.

(Sgd) OLIVER STANLEY.

(6)

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NIGERIA.

NO. 339

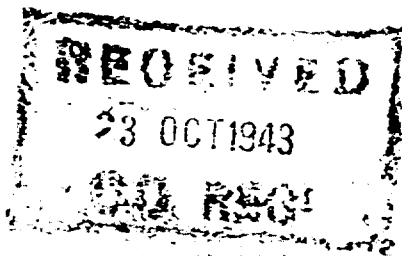
30037
GOVERNMENT HOUSE.

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24

NIGERIA

27th August, 1943.



Sir,

10 I have the honour to refer to paragraph 3 of your despatch No. 236 of the 30th of July, 1943, in which you mention the need for measures to control inflation and express the hope that I will satisfy myself that the burden of taxation at present imposed on the people of Nigeria is as great as they can reasonably be expected to bear.

2. I can assure you that the possibility of further increasing the rates of taxation in Nigeria in order to control inflation by absorbing surplus spending power (and also in order to build up reserves for post-war requirements, if possible) is already being kept constantly in view by this Government. In order to ensure that a constant watch should be kept on that possibility I appointed, last May, an informal standing Committee on Taxation, consisting of the Financial Secretary, the Comptroller of Customs and Excise, the Deputy Chief Secretary (or in his absence a Principal Assistant Secretary) and the Deputy Director of Supplies. The Committee co-opts other members whenever the need arises; in particular it regularly co-opts the Commissioner of Labour whenever any proposal to increase taxation appears likely to affect the cost of living of the fixed-wage earning classes.

SA 9
6 3. The increases in taxation recommended in my telegram No. 1337, and approved in your telegram No. 1083, were the first results of the Taxation Committee's deliberations. Since then the Committee has had several other possible measures under consideration, but has not yet made any further recommendations to the Government.

Amal (13) 4. But although it may be possible for further increases in taxation to be made, I cannot at present foresee that they are likely to be very large, partly because the rates of taxation in Nigeria, especially the rates of import duties, have already been raised very nearly to the practicable limit, and partly because of the possible reactions of further increases on the cost of living. It would obviously be useless to take money out of circulation by increased taxation if the cost of living of the fixed-wage earning classes would be increased thereby to such an extent as to compel the Government

to

THE RIGHT HONOURABLE
OLIVER STANLEY, M.C., M.P.,
SECRETARY OF STATE FOR THE COLONIES,
&c. &c., &c.

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to increase the rates of the Cost-of-living Allowances; for if that happened, the net result would almost certainly be an increase in the amount of money in circulation. It is unlikely, therefore, that further increases in indirect taxation on any but non-essential and "luxury" articles will be possible.

5A 5. So far as can be foreseen at present, it is also unlikely that even non-essential and "luxury" articles can be made to yield any further large increases in revenue, owing to the height at which taxation on such articles already stands. Import duties in general were raised in December, 1939, and again in September, 1941. Steep increases in the import and excise duties on cigarettes were made in September, 1942; and in March, 1943, the import duty on unmanufactured tobacco was considerably increased. Finally, as a result of my telegram No. 1337, already referred to, the duties on cigarettes and tobacco were once again increased.

6. As a result of these successive increases in duty, the prices of cigarettes and tobacco in Nigeria now stand not far below those ruling in the United Kingdom. The price of beer is quite as high as in the United Kingdom. The prices of whisky, gin and brandy are admittedly several shillings per bottle below the home price; but an increase in the duties on these spirits would not in any case have the effect on checking inflation, since they are not consumed in any quantity by the classes into whose hands the surplus spending power has gone.

7. It seems doubtful, therefore, whether any further large increases in the duties on non-essential articles would achieve the desired result: they might very well have the contrary effect of reducing consumption and causing an actual reduction in revenue. The possibility of increasing these duties will, however, continue to be kept under constant review.

8. Very considerable increases have also been made in the rates of taxation under the Direct Taxation Ordinance in the Provinces, both in 1942/43 and in 1943/44, and the rate of "jangali", the cattle head-tax mainly applicable to the Northern Provinces, has also been raised this year. It is estimated that these increases in taxation will absorb a further £280,000 per annum approximately. The Chief Commissioners will be asked to consider whether further increases can be made in 1944/45; but it seems unlikely at present that increases as great as those made in the present and preceding financial years will be possible in future.

9. The possibility of increasing the rates of income tax on

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individuals and on companies has of course not been overlooked. I am doubtful, however, whether any such increases will be proposed by this Government in the near future. You are aware that a Bill to increase the rates of income tax on individuals was passed by the Legislative Council in March, 1942, but was eventually refused assent by the Governor, and I think it might be unwise for this Government to re-open that question until it can be shown that the income tax imposed in the Gold Coast and Sierra Leone is comparable in severity with that in force in Nigeria. In any case the raising of the rates of income tax in Nigeria would have little if any effect on the inflationary tendencies present in the country, since the vast majority of those with surplus spending power in their hands are not affected by income tax.

10. As regards the Companies' income tax, an increase of the rate from 5/- to 10/- in the £ was considered early this year when the new Income Tax Ordinance was introduced, but it was decided not to alter the existing rate. It was strongly represented by African Unofficial Members of the Legislative Council that a tax of 10/- in the £ would be a serious obstacle to the progress and development of the African firms; while in regard to the large European firms which are subject to United Kingdom income tax the main effect of an increase in the rate of tax would have been to divert money from the Imperial Exchequer to the Nigerian Treasury without reducing surplus spending power in Nigeria in the least. There is no reason to suppose that these objections will not continue to hold good.

11. Apart from import duties, excise duties, direct taxation in the Provinces, and income tax, with all of which I have already dealt, I do not think there are any forms of taxation that are capable at present of taking really large sums of money out of circulation in Nigeria. But moderate increases may be possible in postal rates, stamp duties, etc., and perhaps in certain carefully selected export duties, and the Taxation Committee will consider all of these.

12. Since the sole object of this despatch is to give you an indication of the possibility of checking inflation by means of further increases in the rates of taxation, I do not propose to describe here the various other measures which this Government has taken to that end.

I have the honour to be,
Sir,
Your most obedient, humble Servant,

M. Hanthorn

OFFICER ADMINISTERING THE GOVERNMENT.

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30037/43

27

C. O.

Mr. Cohen

Mr. *Carr*

Mr.

Mr. G. E. J. Gent.

Mr. G. L. M. Clauson.

Mr. C. J. Jeffries.

13/8/43
13/8/43

Str A. Dawe.

Str W. Battershill.

Permt. U.S. of S.

Parly. U.S. of S.

Secretary of State.

Downing Street,
S. W. 1.

17 August, 1943.

for Mr. Cohen's signature

DRAFT. S.O. LETTER.

G.H.M. WILCOX, ESQ.,
TREASURY.

S/S
Dear Wilcox

I am afraid that we are rather late this year in letting you have our ^{Annual} ~~short~~ review of Nigeria's financial position. ^{Central African} As ~~preparation of the estimates~~ ^{work less than three months ago.} I now enclose copies of the printed estimates for 1943/44 with a memorandum on them by the Acting Financial Secretary.

Not a very business-like exercise!

It may be useful to you to have a short statement of the main financial developments in Nigeria since Pedler wrote to Syers on the 12th May, 1942. These developments can be summarised as follows:-

1. When the revised estimates for 1941/42 were made a surplus of £278,000 was expected for that year. Actually, owing to very heavy customs receipts, the surplus amounted to £916,000. It was therefore decided, as against this surplus for 1941/42, to make the normal payment of £260,000 to the Supplementary Sinking Fund, to make up the contribution to the Marine Renewals Fund to the normal figure of £70,000 (only £10,000 had been provided in the estimates) and to restore to the statutory Reserve Fund

the

FURTHER ACTION.

Rec'd by me 17/8/43

2 copies to Secy. to Govt.

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the £100,000 which had previously been given to H.M.G. for the prosecution of the war. The Supplementary Sinking Fund and Marine Renewals Fund payments, although they were actually made in 1942/43, were intended to represent contributions for the previous year. In addition £561,000 had to be found to meet arrears of Cost of Living Allowance for the period from the 1st October, 1941, the date from which it was decided that this allowance should run. These payments, which although made in 1942/43 were set against the 1941/42 surplus, had the effect of ~~reducing that surplus~~ to a deficit of £65,000, but £200,000 of the £561,000 ~~representing~~ Cost of Living Allowance arrears was in respect of works carried out for the military, and was expected to be recouped from them. It has now been decided that it shall be recouped as I ~~shall~~ *will* explain later.

2. These ~~decisions~~ ^{steps} were taken last August when the out turn for 1941/42 became known. The 1942/43 position was reviewed at the same time and ~~allowing~~ for an expected increase in revenue based on the out turn for the previous year, it was considered necessary, in order to cover the increased expenditure on Cost of Living Allowances during the year and certain other supplementary expenditure, to raise an additional £300,000 by taxation. The import duties on cotton piece goods were increased as were the excise and import duties on cigarettes. These increases were estimated to bring in £570,000 in a full year and £336,000 in 1942/43, and it was then expected that there would be a surplus of £36,000 for the year, not allowing for the arrears payments of Sinking Fund and Marine Renewals contributions and Cost of Living Allowances, which, as I have said, ~~made for~~ ^{although made during} the year really related to 1941/42.

3. As you will see from the estimates and memorandum, the revised estimates for ~~the year~~ ^{1942/43} are considerably more

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ent of account items & others of 25 or
 more favourable. In spite of the back
 payments for 1941/42, amounting in all to
 £981,000, the deficit on the years working
 so is now expected to be only £675,000.
 4. No provision for Supplementary Sinking
 Fund and Marine Renewals contribution
 actually relating to 1942/43 (apart from
 the £10,000 Marine Renewals contribution
 provided in the estimates) has, so far as
 we know, yet been made. The intention was
 to leave this question for decision until
 the out-turn of the year was known. No
 doubt we shall shortly be hearing what is
 proposed on this point.
 5. The estimates for 1943/44 provide for
 a surplus of £360,000 on the years working.
 No detailed comment on them is, I think,
 necessary. The revenue estimate has been
 cautiously framed, but there is no reason to
 expect any slackening of economic activity
 in Nigeria under present conditions. In the
 immediate past revenue results have been
 considerably better than was originally
 anticipated. Since the estimates were drawn up the
 military authorities have agreed to refund
 the arrears of Cost of Living Allowance to
 £200,000 relating to the works carried out by the
 Government on their behalf to which I have
 referred above. The exact amount which will
 be paid back is not yet known, but it should
 not be less than £200,000. On the other
 hand, it has been necessary to approve an
 increase in the subsidy payable by Government
 to missions in respect of their teachers

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so as to enable a small increase in the salaries of these teachers. to be made ~~there~~ and to ^{check the} preventing the drift of teachers to other jobs which had been causing considerable

anxiety in Nigeria. This is expected to cost an additional £30,000 per annum. At the same time the Government has made further increases in the import and excise duties ^{with a view} expected to bring in an additional £360,000 in a full year and £240,000 during the current year. On the basis of these figures therefore the actual surplus for the year should be between £700,000 and £800,000 if the estimates are realised.

7. The Railway surplus for the year 1942/43 is now expected to be £800,000, of which £540,000 is to be devoted to the establishment of ~~the~~ a Reserve Fund. The need for such a fund is clear, since the increased revenue which the Railway is now receiving ~~in war time~~ is attributable to military and other traffic arising directly out of the war there and is likely to be a big drop in receipts in the post-war period. The Railway cannot, however, look for a corresponding fall in its running costs and it must consequently face the possibility of a series of deficits in post-war years. The Government therefore proposes to build up the Reserve to at least £1,000,000, and it may even be necessary to contemplate a figure of £1,500,000. Until the Reserve has reached a satisfactory figure the contribution of £200,000 being made from Government revenue to Railway funds in respect of uneconomic portions of the line in the Eastern Provinces will be continued. The Railway is budgeting for a surplus of £540,000 for the current year. All arrears of Renewal Fund contributions have now been paid up and provision has been made for the full contribution this year.

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As you will see, the present financial position both of the Government generally and of the Railway is not unsatisfactory, but we must, I think, face the fact that the long-term prospects are by no means rosy. Although the main primary products of Nigeria are likely to be in heavy demand in the immediate post-war period, the maintenance of revenue after the war at its present high level will depend on the availability of consumption goods and the speed with which the Government can get going with development works to replace the present purely military and war-time activities. On the expenditure side it seems unlikely that the cost of living bonuses granted during the war will be able to disappear entirely, although the Secretary of State's policy is to limit wage increases as much as possible so as to avoid a situation in which ^{a too marked} the difference between the incomes of salaried employees and ~~those of~~ the mass of the people interferes with the ^{necessary expansion of the} ~~appointment of the many additional officers required for social and economic development work.~~ ^{services.} ~~At the same time the need~~ ^{for expansion,} particularly in the education, health and agricultural spheres, ^{is acute.} ~~are enormous.~~ The country is very backward and ^{very} ~~exceedingly~~ large sums of money would be required to provide ^{from the bare minimum of these} ~~for these~~ services throughout the country, ~~even on the minimum scale which appears adequate.~~ It seems quite certain therefore that Nigeria will be faced with a very difficult financial situation in the post-war years. All this is perhaps rather obvious, but I thought it as well just to mention

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mention the long-term financial problems of the country, as I see them, in order that the present comparatively satisfactory cost figures may not give an unduly optimistic impression. I think, facing the fact that the long-term prospects are by no means rosy. Although the main primary products of Nigeria are likely to be heavily demanded in the immediate post-war period, the maintenance of revenue after the war at its present high level will depend on the availability of consumption goods and the speed with which the Government can get going with development works to replace the present purely military and war-time activities. On the expenditure side it seems unlikely that the cost-of-living bonuses granted during the war will be able to disappear entirely, although the Secretary of State's policy is to limit wage increases as much as possible so as to avoid a situation in which the difference between the incomes of salaried employees and those of the mass of the people interferes with the normal functioning of the economy. In addition, the need for social and economic development work is enormous, particularly in the education, health and agricultural spheres. The country is very backward and an enormous sum of money would be required to provide for these services throughout the country even on a minimum scale which appears realistic. It seems quite certain therefore that Nigeria will be faced with a very difficult financial situation in the post-war years. All this is perhaps rather obvious, but I thought it as well to mention

Yours sincerely
A. B. Cohen

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30037/43. Nigeria.

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[11707] Wt. 24251 165 1m 9.41 C.N.L.d. 748
[11932] Wt. 32122 180 9m. 10.41 C.N.L.d. 748

C. O.

Mr. Parkinson. 19/7.

Mr. A. J. Dawe.

Mr. Caine. 20/7.

Sir J. Shuckburgh.

Mr. Cohen. 21/7 ps

Permt. U.S. of S.

Sir W. Battershill.

Parly. U.S. of S.

Mr. G. L. M. Clauson.

Secretary of State.

Mr. C. J. Jeffries.

Downing Street.

30th July, 1943.

DRAFT. DESPATCH. N^o 236

Sir,

O.A.G.,

NIGERIA.

(3)

I have the honour to confirm my telegram No. 798 of the 5th of January, 1943, which read as follows:-

(1)
answ

"Your despatch No. 143. Estimates approved generally, also changes in establishment. Despatch will follow on certain points of detail".

2. I consider that in present circumstances the financial position of Nigeria, as reflected in the Estimates, gives reasonable ground for satisfaction, particularly in view of the heavy liabilities which have had to be met in respect of Cost of Living allowances, Air Raid Precautions and other war measures. I fully appreciate that ~~under present conditions no expenditure on major works of development can be undertaken, and that~~ caution must be maintained in framing estimates of revenue, although there seems no reason to anticipate any slackening in the demand for Nigerian produce either during the next twelve months, or, so far as one can see, for some years to come.

3. I am glad to observe that the need for measures to control inflation ^{has been} recognised and, in this connection, I take the opportunity to confirm my telegram No. 1083 of the 23rd July approving your further proposals for additional ~~increase~~

FURTHER ACTION.

Recirc. *for letter to Ministry*

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increases in indirect taxation contained in your telegram No. 1337 of the 21st July. I particularly welcome these ^{additional} ~~proposals~~ ^{in fact,} since I had been in some doubt ~~as to~~ whether the original increases referred to in the Estimates were in themselves adequate to meet the seriousness of the position, the dangers of which were set out in detail in my circular despatch of 22nd March, 1943, regarding price control.

Present conditions ~~at once~~ impose an obligation on Governments ^{to mop up} ~~to mop up~~ surplus purchasing power by every available means and ~~at the same time furnish an opportunity of building up reserves to meet the heavy expenditure which will be required to give effect to the various plans for post war development now under preparation.~~ I hope, therefore, that you will continue to keep these two objects constantly in view and will satisfy yourself that the burden of taxation, both direct and indirect, is in fact as great as the people of Nigeria can reasonably be expected to bear.

4. I note with interest the proposed change in the system by which the proceeds of direct taxation are divided between the Central Government and the Native Authorities. In view of the large and probably increasing part played by these bodies in the general finances of Nigeria and the substantial sums at their disposal, it would be convenient if a general review of their financial situation could be submitted each year simultaneously with the Estimates.

~~My Forestry Adviser has expressed some misgivings in regard to the Forestry Estimates. He pointed out, that while he himself has no personal knowledge of Nigeria, comparison with other Colonies appears to indicate that the provision for subordinate staff is small in proportion to that for superior staff. Furthermore the provision for travelling allowances ^{hardly seems} ~~hardly seems~~ sufficient to enable officers to maintain adequate supervision over the forests~~

and ^{while}

*Hamilton K
para. 5, below K
Subpara Education*

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~~mentioned~~ ^{while} the Estimates for improvement work such as regeneration, survey and demarcation, working plans, etc., appear ~~inadequate~~ ^{low} as compared with that for timber production.

~~It is appreciated that~~ production is of paramount importance in wartime. to leave the forests to look after themselves would be likely to prove a costly mistake for Nigeria in the long run, and I shall accordingly be glad to have your comments on my Adviser's criticisms of the ~~present policy of the Forestry Department.~~

⁵ I append the substance of comments ~~by others of my Advisers on~~ ^{Medical, Agricultural, Education, Forest & Veterinary} individual heads of expenditure ~~which particularly concern them:~~

Medical. The ~~raise in~~ ^{raising of the} status of the post of Officer in Charge of Medical Stores; the creation of a post of Midwife tutor, and the addition of a second Lymph Production Officer are all welcomed. It will be of interest to see how far the Malaria Control Unit will prove of assistance in anti-malarial measures, as it may well form a model for the establishment of additional units in other parts of West Africa.

Agriculture.

The remarkable increase in expenditure under Other Charges is noted ~~and the fact that~~ ^{this is regarded as satisfactory} the balance between Personal Emoluments and Other Charges, ~~which has hitherto been badly distributed,~~ has now been redressed, ~~is regarded as~~ ^{satisfactory}, although it is appreciated that this is due in part to changes in accounting

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~~and~~ ^{while} the Estimates for improvement work such as regeneration, survey and demarcation, working plans, etc., appear ~~inadequate~~ ^{low} as compared with that for timber production.

~~It is appreciated that~~ production is of paramount importance in wartime. to leave the forests to look after themselves would be likely to prove a costly mistake for Nigeria in the long run, and I shall accordingly be glad to have your comments on my Adviser's criticisms of the ~~present policy of the Forestry Department.~~

⁵ I append the substance of comments ~~by others of my~~ ^{Ministry of Education, Forests and Veterinary} Advisers on individual heads of expenditure ~~which~~ ^{concern them:}

Medical. The ~~raise in~~ ^{raising of the} status of the post of Officer in Charge of Medical Stores; the creation of a post of Midwife tutor, and the addition of a second Lymph Production Officer are all welcomed. It will be of interest to see how far the Malaria Control Unit will prove of assistance in anti-malarial measures, as it may well form a model for the establishment of additional units in other parts of West Africa.

Agriculture.

The remarkable increase in expenditure under Other Charges is noted ~~and the fact that~~ ^{it is regarded as satisfactory} the balance between Personal Emoluments and Other Charges, ~~which has hitherto been badly distributed,~~ has now been redressed, ~~is regarded as~~ ^{satisfactory}, although it is appreciated that this is due in part to changes in accounting

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accounting procedure. The increase by two ⁱⁿ of the number of posts of Senior Agricultural Officer is welcomed.

Education. The estimates present a brighter picture than last year. It is noted that provision has been included for an appreciable portion of the additional staff required (irrespective of expansion) as set out in Appendix XII to Sir B. Bourdillon's despatch No. 485 of ¹⁵ 19th November, 1942, embodying the 10 year plan.

The proposal to post Chief Inspectors to the Headquarters of each group of Provinces, the provision for an officer to deal with the increasing volume of work in connection with examinations, the increased establishment for the improvement of girls' education and the creation of new posts of supervisory teachers are all welcomed.

It is assumed that the proposal to raise the status of ^{Uy} Training Centre is due to the demand on the part of Native Authorities for central schools (with middle classes I and II) to be fed by their satellite Elementary Schools.

The fact that the reopening of Umushia College is contemplated during the year is regarded with satisfaction.

FORESTRY →

Veterinary. The extra provision for the training school at Vom, the employment of a Livestock Education Officer and of a Hides and Skins Inspector are all most desirable and progressive moves. The increased provision for African subordinate staff as stockmen, in the laboratory, and for work in connection with hides, shows the progress which has been made in the employment of Native ~~subordinate posts~~ subordinate technical posts ~~can understand.~~

It is noted, ~~with regret~~ that a reduction of one field Veterinary Officer has been made to offset the appointment of an additional research officer. ~~Work of~~ ~~an important nature~~ ~~of great importance~~ ~~has~~ ~~increased~~

increased

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The ~~importance~~ ^{pull} importance of the ~~work~~ ^{work} of the
 Veterinary Department has
 increased ~~enormously~~ ^{very greatly} during the war years
 and it is hoped that this reduction in staff
 will not ~~affect~~ ^{prevent} ~~the possibility of its~~ ^{any}
 extension ~~which is more than justified.~~ ^{if it may be needed.}
 & ~~never, etc.,~~

37

7. In conclusion I take this
 opportunity to refer to your Sir Bernard
 Bondillon's despatch of no. 167 of 15
 3rd May transmitting copies of 15
 1943/44 Appropriation Ordinance and
 to inform you that His Majesty's
 power of disallowance will not
 be exercised in regard ~~to~~ ^{to}
 the latter.

Yours etc.
 (Sgd) OLIVER STANLEY

(9)

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NIGERIA.

NO. 167

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GOVERNMENT HOUSE,
NIGERIA.

3rd May, 1943. 38

Sir,

I have the honour to transmit herewith, for the signification of His Majesty's pleasure with respect thereto, two authenticated and ten ordinary copies of Ordinance No.4 of 1943, entitled "An Ordinance to appropriate the sum of twelve million, four hundred and fifty-nine thousand, nine hundred and fifty-seven pounds to the service of the year ending on the thirty-first day of March, one thousand nine hundred and forty-four", together with the usual report thereon by the Attorney-General.

I have the honour to be,
Sir,
Your most obedient, humble Servant,

B. H. Audin

G O V E R N O R .

THE RIGHT HONOURABLE
OLIVER STANLEY, M.C., M.P.,
SECRETARY OF STATE FOR THE COLONIES,
etc., etc., etc.

KS

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14260

R E P O R T

39

on

A BILL FOR AN ORDINANCE TO APPROPRIATE THE
SUM OF TWELVE MILLION, FOUR HUNDRED AND
FIFTY-NINE THOUSAND, NINE HUNDRED AND
FIFTY-SEVEN POUNDS TO THE SERVICE
OF THE YEAR ENDING ON THE THIRTY-
FIRST DAY OF MARCH, ONE
THOUSAND NINE HUNDRED
AND FORTY-FOUR.

The short title of this Bill is the 1943-44 Appropriation Ordinance, 1943, and in my opinion the assent of His Excellency may properly be given thereto.

2. This is the annual Appropriation Bill and appropriates for the service of Nigeria for the financial year 1943-44 the sum of twelve million, four hundred and fifty-nine thousand, nine hundred and fifty-seven pounds for the purposes detailed in the Schedules.

[Signature]
Attorney-General.

Attorney-General's Chambers,
Lagos, Nigeria,
30th. March, 1943.

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Assented to in His Majesty's name in so far as the provisions hereof relate to the Colony and to the Southern Provinces of the Protectorate, and enacted by me in so far as the provisions hereof relate to the Northern Provinces of the Protectorate this 24th day of April, 1943.

B. H. BOURDILLON,
Governor.

(L.S.)

No. 4

1943



Colony and Protectorate of Nigeria

IN THE SEVENTH YEAR OF THE REIGN OF
HIS MAJESTY KING GEORGE VI
SIR BERNARD BOURDILLON, G.C.M.G., K.B.E.
Governor and Commander-in-Chief

AN ORDINANCE TO APPROPRIATE THE SUM OF TWELVE MILLION, FOUR HUNDRED AND FIFTY-NINE THOUSAND, NINE HUNDRED AND FIFTY-SEVEN POUNDS TO THE SERVICE OF THE YEAR ENDING ON THE THIRTY-FIRST DAY OF MARCH, ONE THOUSAND NINE HUNDRED AND FORTY-FOUR.

[29th April, 1943.]

Date of commencement.
Enactment.

BE IT ENACTED by the Governor of the Colony and Protectorate of Nigeria, with the advice and consent of the Legislative Council so far as the provisions thereof relate to the Colony and to the Southern Provinces, as follows:—

14260/Vol XVI/32-35

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Short title. 1. This Ordinance may be cited as the 1943-44 Appropriation Ordinance, 1943.

Expenditure of £9,025,587 authorised out of the revenue and funds of Nigeria. First Schedule. Second Schedule. Third Schedule. Fourth Schedule.

2. The Accountant-General may on the warrant of the Governor pay out of the revenue and other funds of Nigeria during the year ending on the thirty-first day of March, one thousand nine hundred and forty-four, any sums not exceeding the sum of nine million, twenty-five thousand, five hundred and eighty-seven pounds, being the total of the amounts set forth opposite Heads 1 to 41 in the First Schedule hereto, Head 2 in the Second Schedule hereto, Heads 1 to 4 in the Third Schedule hereto and Head 3 in the Fourth Schedule hereto.

Expenditure of £3,434,370 authorised out of the revenue of the Nigerian Railway. Second Schedule. Fourth Schedule.

3. The General Manager of the Nigerian Railway may on the warrant of the Governor pay out of the revenue and other funds of the Nigerian Railway during the year ending on the thirty-first day of March, one thousand nine hundred and forty-four, any sum or sums not exceeding in the whole the sum of three million, four hundred and thirty-four thousand, three hundred and seventy pounds, being the total of the amounts set forth opposite Head 1 of the Second Schedule hereto and Heads 1 and 2 of the Fourth Schedule hereto.

Appropriation of £12,459,957

4. The said sums in the whole not exceeding the sum of twelve million, four hundred and fifty-nine thousand, nine hundred and fifty-seven pounds, shall be appropriated to the purposes and in the manner expressed in the Schedules annexed to this Ordinance.

Balance unissued to lapse.

5. The monies granted by this Ordinance are intended for the services in respect of which monies will become payable within the year ending on the thirty-first day of March, one thousand nine hundred and forty-four and any balance thereof unissued at the end of the month of March of that year shall lapse and not be available for making payments in any subsequent month:

Proviso. Provided that any such balance of monies authorised hereunder for the services of the Nigerian Railway may be utilised before the accounts of the said period are closed for the discharge of liability incurred during the said period.

FIRST SCHEDULE.

Head of Expenditure.

Head of Expenditure.	£
1. Public Debt	1,389,600
2. Governor	13,160
3. Accountant-General	50,670
4. Administrator-General	4,380
5. Agriculture	262,630
6. Audit	28,420
7. Aviation	22,640
8. Chemistry	3,220
9. Colliery	—
10. Customs and Excise	112,470
11. Education	410,970
12. Forestry	112,290
13. Geological Survey	8,600
14. Inland Revenue	10,530
15. Judicial	70,060
16. Labour	8,800
17. Land and Survey	60,090
18. Legal	11,860
19. Legislature	2,860
20. Marine	478,010
21. Medical	638,820
22. Medical—Sleeping Sickness Service	33,460
23. Military and Defence	410,990
24. Mines	16,010
25. Miscellaneous	558,400
26. Nigeria Supply Board	74,700
27. Pensions and Gratuities	611,920
28. Police	335,220
29. Posts and Telegraphs	356,620
30. Printing—with Central Stationery Depot	47,570
31. Prisons	139,870
Carried forward	£6,284,840

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	£
Brought forward ...	6,284,840
32. Provincial Administration ...	438,510
33. Public Works ...	246,280
34. Public Works—Electricity Branch ...	166,170
35. Public Works Recurrent ...	583,800
36. Public Works Extraordinary ...	134,110
37. Registrar of Co-operative Societies ...	9,370
38. Secretariat, Nigerian ...	32,070
39. Subventions ...	511,310
40. Veterinary ...	54,650
41. War Measures ...	161,750
Total ...	£8,622,860

SECOND SCHEDULE.

	£
1. Railway, Total Expenditure ...	3,291,830
2. Colliery, Total Expenditure ...	260,580
Total ...	£3,552,410

THIRD SCHEDULE.

	£
1. Marine Renewals Fund ...	100,430
2. Public Works Electricity Supply Renewals Fund ...	32,262
3. Public Works Water Supplies Renewals Fund ...	900
4. Public Works Ijora Sawmill and Workshops Renewals Fund ...	955
Total ...	£134,547

FOURTH SCHEDULE.

	£
1. Railway Renewals Fund ...	80,180
2. Railway Capital Account Expenditure ...	62,360
3. Colliery Development Redemption Fund ...	7,600
Total ...	£150,140

This printed impression has been carefully compared by me with the Bill which has passed the Legislative Council, and in so far as the provisions thereof relate to the Colony and to the Southern Provinces of the Protectorate, is found by me to be a true and correctly printed copy of the said Bill.

K. P. MADDOCKS,
Clerk of the Legislative Council.

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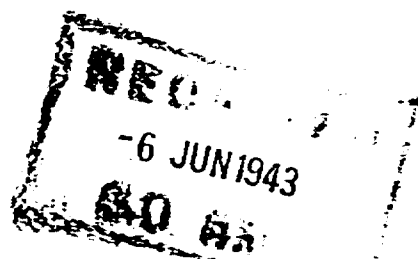
NIGERIA.

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The Chief Secretary to the Government of Nigeria presents his compliments to the Under Secretary of State for the Colonies and, with reference to the Governor's Despatch No.143 of the 15th of April, is directed to forward herewith the eleven additional copies of the Estimates of Revenue and Expenditure for the year 1943-44 together with eleven copies of the memorandum thereon.

Nigerian Secretariat,
Lagos, 16 April, 1943.

AD/.



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[13702] Wt. 32385/242 10m. 10.42 C.N.Ld. 748
[13966] Wt. 39977/249 50m. 12.42 C.N.Ld. 748

C. O.

Mr. Parkin 22/7

Mr. Cohen 22/7

Mr.

Mr. G. E. J. Gent.

Mr. G. L. M. Clauson.

Mr. C. J. Jeffries.

X Sir A. Dawe. 23.7

Sir W. Battershill.

Permt. U.S. of S.

Parly. U.S. of S.

Secretary of State.

30037/43 6/7
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Sent

1600 hrs

23/7/43

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23 JUL 1943
6 23/7

J22.SU2EO
DRAFT. IMMEDIATE

Cypho telegram

O.A.P.

Nigeria

R. Rebin

Achimota

Addressed Gov. Nigeria

no. 1083

Repeated Res. Minister, Accra N^o 935

Tom telegram no. 1337.

All incidents in
2. I presume increased duties approved.

duty on cement will not
interfere with essential building
operations. ~~and~~ ~~later~~

LATER ~~later~~ I shall
be glad of a brief report on
the nature of the ~~incidence~~ incidence and
estimated proceeds of this duty.

FURTHER ACTION.

Copy to the Board
(D.S.)

Rebin.

I welcome this
action to
increase the
Revenue.

Reference:-

CO 583/256/30037 PT3

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[13702] Wt. 32385/242 10cm. 10-42 C.N.Ld. 748
[13966] Wt. 39977/249 50cm. 12-42 C.N.Ld. 748

C. O.

Mr. Parkin 22/7

Mr. Cohen 22/7

Mr.

Mr. G. E. J. Gent.

Mr. G. L. M. Clauson.

Mr. C. J. Jeffries.

X Sir A. Dawe. 23.7 *At me*

Sir W. Battershill.

Permt. U.S. of S.

Parly. U.S. of S.

Secretary of State.

23 JUL 1943

U 23/7

30037/43 *6/7* *keyphered*

Sent

1600 hrs

23/7/43

b

44

DRAFT.

J22. SUZEO
IMMEDIATE

Cypher telegram

O.A.P.

Nigeria

R. Resin

Achimota

Addressed Gov. Nigeria

no. 1083

Repeated Res. Minute, Accn N^o 935

Low telegram no. 1337

All incidents in
2. duties assumed.

2. I presume increased
duty on cement will not
interfere with essential building
operations.

LATER ~~later~~ I should

be glad of a brief report on
the nature of the ~~probable~~ incidence and
estimated proceeds of this duty.

FURTHER ACTION.

Copy to Mr. Bunt
(D.S.)

Revised

I welcome his
action to
increase the
Revenue.

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Cypher Telegram

45

FROM NIGERIA (O.A.G.)

TO S. OF S., COLONIES.

D. 21st July, 1943.

R. 21st " " 14.50 hrs.

IMMEDIATE

No. 1337

Addressed to the S. of S.
Repeated to the Resident Minister, West Africa 2.515.

Your despatch No.55 of 9th February, paragraph 2

Following measures of indirect taxation were approved in the Executive Council today with the object of absorbing surplus spending power in the hands of producers, traders and middlemen, and stimulating essential production:-

<u>Article</u>	<u>Present duty</u>	<u>Proposed New Duty</u>
<u>A. Import Duties</u>		
(1) Cement, per 100 lbs.	od.	1s. Od.
(2) Matches, per gross boxes	4s. Od.	6s. Od.
(3) Perfumery, ad valorem	33 1/3%	65 2/7%
(4) Tobacco unmanufactured, per lb. (not for local cigarettes)	4s. Od.	4s. 6d.
(5) Tobacco, per lb. other kinds.	8s. Od.	12s. Od.
(6) Cigarettes	3s. 6d. per 100	46s. Od. per 1000
(7) Wines sparkling, per gallon.	40s. Od.	50s. Od.
(8) Wine still, per gallon	12s. Od. to 30s. Od.	15s. Od. to 37s. 6d.

Reference:-

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<u>Article</u>	<u>Present duty</u>	<u>Proposed new duty</u>
----------------	---------------------	--------------------------

B. Excise Duties

Cigarettes (Pirate) per 1000 whose published wholesale price exceeds 22s. 6d. per 1000.	32s. 0d.	44s. 6d.
--	----------	----------

2. Total estimated additional revenue £360,000 sterling per annum.

3. The proposed increases in Customs and Excise Duties on cigarettes have been discussed with B.A.T. representatives and accord with the present state of the market.

4. I propose to bring the new duties into force on Monday 26th July unless I receive instructions to the contrary. They will be submitted to the Legislative Council for approval on 2nd August.

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Note on financial position of N.A. Fisheries.

47 5

	TOTAL SURPLUS (beginning of financial year)	REVENUE	EXPENDITURE	SURPLUS/DEFICIT
1939/40 NP	1,198,927	917,789	897,501	+ 20,288
EP	252,923	232,531	246,068	- 13,537
WP	333,975	355,894	370,455	- 14,561
TOTAL	1,785,825	1,506,214	1,514,024	- 7,810
1940/41 NP	1,235,107	938,980	995,482	- 56,512
EP	240,330	223,164	254,428	- 31,264
WP	319,441	368,985	396,925	- 27,940
TOTAL	1,894,878	1,531,129	1,646,835	- 115,716
1941/42 NP	1,174,495	1,209,686	1,121,584	+ 88,102
EP	209,104	241,982	244,401	- 2,419
WP	290,661	373,084	384,270	- 11,186
TOTAL	1,674,260	1,824,752	1,750,255	+ 74,497
1942/43 NP	1,262,146	1,021,523*	1,127,959*	- 106,436*
EP	206,685	213,142*	240,579*	- 27,437*
WP	279,475	461,230*	381,973*	+ 78,257*
TOTAL	1,748,306	1,695,895	1,750,511	- 55,616

* Estimated

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NIGERIA.

NO. 143

AIR MAIL.

GOVERNMENT HOUSE,
NIGERIA.

RECEIVED
29 APR 1943
C. O. REGY

15th April, 1943.

48

Sir,

I have the honour to transmit herewith a copy of the general estimates of revenue and expenditure for the year 1943-44, as approved by the Legislative Council on the 27th of March, together with a copy of the explanatory memorandum thereon. The remaining eleven copies of the estimates and memorandum are being forwarded by ocean mail.

2. Save for the inclusion of the Cost of Living Allowance factor the Expenditure Estimates represent no more than a continuation of the financial policy of the preceding year and reflect a situation in which, finance apart, neither staff nor materials are available for major works of development. The revenue side of the budget is coloured by a tincture of taxation for taxation's sake represented by the maintenance of a high rate of import duty designed to ease, in some measure, the inflationary position which exists. The increased duty on unmanufactured tobacco is also inspired by this motive. It will be clear, however, from the relatively small size of the estimated surplus, £360,000, that the general rise in costs due to war conditions leaves little of the proceeds of this policy available for reserves for post war development.

3. As I informed the Legislative Council in my Address I regard the estimated outturn of the financial year 1942-43 as decidedly satisfactory. But for the payment during that year of £561,000 for arrears of Cost of Living Allowance and the devotion of £420,000 to Reserve and Renewals Funds, appropriations, in effect, of the 1941-42 surplus, the estimated expenditure would now have been £8,219,000 against estimated revenue of £8,524,000. We thus have a true surplus of £305,000 in prospect, despite the heavy commitments on Air Raid Precautions and War Measures which it has been necessary to meet.

4.

THE RIGHT HONOURABLE
OLIVER STANLEY, M.C., M.P.,
SECRETARY OF STATE FOR THE COLONIES,
ETC., ETC., ETC.

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4. The Memorandum on the Estimates covers all important variations in both sides of the budget but there are a couple of points which I may elaborate with advantage. The references are to the paragraphs of the Memorandum:-

18-21. Direct Taxation. Since any increases made in taxation under the Direct Taxation Ordinance during 1943-44 will be imposed only to counter the inflationary tendency I have decided that the whole proceeds of such increases shall accrue to Native Administration Treasuries. Government revenue, therefore, will not benefit but the funds of the Native Administrations available for post-war development will be augmented. Since the Memorandum was printed I have also decided in consultation with the Chief Commissioners that in the matter of the allowance for a margin between revenue and recurrent expenditure all three groups of provinces should receive similar treatment and I have therefore fixed the margin at 5%. In reaching this decision I have been influenced by the fact that Government itself is able only to budget for a surplus of 4% of its revenue for the strengthening of its reserves. I feel, and have so informed the Chief Commissioners, that in assuming the whole burden of Cost of Living Allowance and a great part of the cost of increased wages and salaries Government is affording the Native Administrations generous treatment.

24. Colliery. The estimates for 1942-43 were cast in a new form designed to give a clear and detailed picture of the financing of this undertaking. This year the process has been taken a step further and in accordance with the principle underlying Mr. Amery's despatch Nigeria Miscellaneous dated the 13th August, 1926 the anticipated outcome of the year's working is shown as a single item of revenue while the supporting details are relegated to an appendix to the main Estimates.

39/12/25

1752/2

4/3005/47

5. In my despatch No.174 dated the 17th April, 1942, I referred, in forwarding the Estimates, to the maintenance of the payment of £200,000 to the Railway in remission of interest charges on uneconomic sections of the line. The

financial

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END

financial position did not require any diminution in this payment last year and full provision has again been made in the current year. I have attached no conditions to the continued payment of this charge but it may well be that the buoyancy of the Railway revenue will lead to the position being re-examined later in the year. I shall in any case be addressing you shortly regarding Railway Reserve Fund policy and it will be more convenient to deal with the question in that despatch.

6. I shall be glad to receive your approval of the Estimates at the earliest possible date.

I have the honour to be,
Sir,
Your most obedient, humble servant,

H. Chamberlain
GOVERNOR'S DEPUTY.

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CLOSED
UNTIL

1992

No. 30037/1

SUBJECT.

Nigeria

1941

1

Railway Estimates 1941-2.

Previous

1940

Subsequent

Reference -

CO 583/256/30037/1 PT1

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C.F.
Financial

Nigeria Tel. 141 Conf. — 6. 2. 41.

This has been delayed for reasons which could not be stated at the time.

On the working for the year 1940/41 a deficit of £389,630 was anticipated (see paragraph 4 of No. 1 on the 1940 file below), though it was hoped that some reduction of this might be effected. For the coming year 1941/42, a deficit of £100,000 only is being estimated for - a very substantial reduction, if realised, and it will be exceedingly interesting to see in what particular departments of expenditure savings have been secured to make this reduction possible. I am glad to see that the renewals contribution is being, at any rate, provisionally, maintained. As to the deficit on the 1940/41 working of £200,000, it is proposed to finance this temporarily from the Renewals Fund. We approved of this arrangement last year and, on the basis of the information in No. 3 on 30046/7/40 below, we need, I think, offer no objection to a similar arrangement in respect of the 1940/41 deficit. As to how the deficit for 1941/42 is to be financed, no indication is at present given. The proposal strongly urged by Mr. Frederick Smith in his Report (see paragraphs 84 to 88) for a revision of the Railway rating structure has been abandoned for the duration of the war. This I regard as a regrettable step. It is high time that this question was faced up to, war or no war, and to go on putting off the evil day when already a lot of work has been done (see paragraph 13 of (2) on 30396/1/40) seems to be a very weak line. It may, of course, be dictated by actual necessity in the shape of shortage of staff, but I think we might ask the reason.

I should acknowledge receipt by saving telegram; note with regret the decision to defer a revision of the rating structure, in connection with which a comprehensive review has, it is understood, already been completed and enquire the reason for this decision; say that the S. of S. will offer no objection to the 1940/41 deficit being financed in the manner proposed and will await the Governor's recommendations for financing the deficit for 1941/42.

(I doubt if we need refer this to Sir J. Campbell.)
B. Robertson
15.2.1941.

For my case to see.

O. G. R. W. 15.2.41

*(All done
18.2)*

in the unestimated deficit of £200,000 for 1940-41

C.E. report - that it has been necessary etc. W.M.

Reference: -

CO 583/256/30037/1 PT1

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to My Working Tel (2/8) (bony) — 27/5 — 28/3/41

3

My

3 Nigeria Unnumbered — undated
Despatch has been entered on duplicate schedule, which is sent back to Nigeria, as Unnumbered and undated.
W. Martin
7/4

Para 3 is interesting.
This Dept. sd to be linked up by reference to the Com. mentioned at A-3
Ken - P. Kelly atone OBRN
4.4/41

- 4 Nigeria Conf. 3 p.m. — 25.3.41
- 5 Nigeria 232 — 10.4.41

It is exceedingly gratifying to find that the Railway which, when its Estimates were approved a year ago, anticipated a deficit of £389,630, now hopes for a surplus on 1940-41 of £50,000 at least, see para.2 of No.5 (the financial statement on page 1 of the printed estimates, allow for a surplus of £5,000 only), The crop for the past year has been a

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a bumper one. In the Kano area alone, which is the most important one from the point of view of railway revenue, the crop has, I understand, been in the neighbourhood of 235,000 tons as against somewhere about 140,000 tons in the previous year. ~~The Estimates for 1941-42 are based on an estimated tonnage to be moved of 170,000 tons (see para.5 of the printed memo.), and in para.5 of his despatch the Governor seems to think that there may be a deterioration in the shipping position, which would affect the Estimates seriously. Mr.Melville, however, with whom I have discussed this inclines to the view that with increasing shipping difficulties the Ministry of Supply are more likely to concentrate on obtaining additional supplies from West Africa, since this is much the shortest haul and that shipping is likely to be concentrated rather than otherwise on the West Coast to U.K. route. In his view, the tonnage of 170,000 for removal by rail is certainly a conservative figure.~~

On the outturn of 1941-42 a surplus of £370 only is budgeted for, and if the above anticipation is correct this may be considerably improved upon.

Any surplus for 1940-41-1941-42 is to be transferred to the Renewals Fund. - A wise move, in view of the extent to which the Fund has been raided to meet deficits recently. Paragraphs 8 and 9 of the printed memo. are out of date, see additional memo. on page XIII. On the Revenue side the most important change is perhaps the appearance of an item of £200,000, see Statement A. Revenue, item 10 on page 2 of the Estimates, as the Government subvention towards interest payments on non profitable assets. See also para.3 of the Governor's covering despatch No.76 on 30046/7/36 flagged below. The new arrangement has been reflected in the Colony's General Estimates (sent on separately) and on the Expenditure side of the Railway Estimates, see page 49,(iv) interest on Capital (a), though the 1936 despatch referred to did not actually require this as I read it.

Revenue:

Expenditure

Turning to the Expenditure side, there have been savings under :-

	£.
A. Civil Engineering ...	37,070
B. Mechanical " ...	29,740
D. Administration ...	2,180
G. Wharves and Quays ...	5,610
	<u>£74,600</u>

There are increases, however, under

C. Traffic & Commercial ..	£150
E. Special Expenditure ...	£1,100
F. General Charges , , ,	<u>£180,320</u>
	<u>£181,570</u>

leaving

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leaving a net increase of £106,970. This, however, is wholly accounted for by the provision under the item on page 49 (iv) Interest on Capital, to which reference is made above, and as this is offset on the Revenue side, ~~of~~ the Expenditure estimate, really shows a substantial reduction.

The engine mileage on which the Expenditure estimate is based is £4,600,000, an increase of 100,000 miles above the 1940-41 figure.

manpower requirements

So far as I can see economies have been made were possible, and reductions in staff have also been effected, though these, in some measure, have been dictated by the war's Subordinate supervision cost considerably less this year, both under Heads II and IV, of Abstract B., while under the Running Section there is a decrease of £36,364 representing the first stage of the policy of replacing European by African drivers. In general, a number of vacancies due to officers being seconded for military duties have been left unfilled with resultant economy. These reductions will, I hope, bring about some realisation of the rather excessive staff which seems to have been employed in peace time.

The memorandum on the Estimates this year does not unfortunately include a summary of the Personal Emoluments position as given on p.iii of last year's memorandum, but the figures for 1941-42 are I calculate as follows :-

Personal Emoluments.

Abstract A	...	£63,950
" B	...	£105,390
" C	...	£146,420
" D	...	£73,480
" G	...	£16,470
		£405,710

as compared with an approved total of £450,760 for 1940-41 and an actual expenditure of £406,080 for 1938-39. Towards further possible economies, the increased employment of African for European staff should help. From para.7 of No.5 it will be seen that we may expect a separate report on this shortly.

Capital Expenditure.

Under this Head is provided a total of £18,610 from Capital resources and £45,610 from the Renewals Fund. This compares favourably with last year's provision of £30,788 and £73,817 respectively. Of this year's provision a large proportion, viz: £26,260 and £12,300 respectively represent revotes, see page xii of the printed memo. I find nothing to criticise in the new provision made.

Renewals Fund.

In this connection ^{see also} ~~see last year's~~ minute on No.1 on 30046/7/41 below (separate bundle). On p.49 of the Estimates, Abstract F, last item, provision is made for a full Renewals contribution of £430,000, but in No.1 on 30046/7/41 the Governor suggests

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suggests that this should be reduced to £300,000. On the basis of a surplus of £50,000 instead of the £5,000 allowed for in these Estimates, the total Receipts, Statement B, on p.3 of the Estimates should read £234,742, while the contribution to Renewals is reduced. The estimated expenditure for 1941-42 will be correspondingly reduced and the surplus balance to be voted to reduction of the Railways indebtedness to the Renewals Fund correspondingly augmented.

by telegram
follow by a
conf: mem, drop

Subject to approval of the proposals in No.1 on 30046/7/41, we can, I think, approve the Estimates as a whole, expressing satisfaction at the improvement in the railways earnings during 1940-41, and the hope that, in spite of the war, these will be substantially maintained during 1941-42; go on to express the S. of S's satisfaction of the measure of economy which has already been secured in spite of rising costs and his hope that the possibility of making further economies will be carefully watched, provided that these can be made ~~done~~ without jeopardising efficiency; and conclude by saying that the S. of S. will await with interest the report promised in the penultimate paragraph of the Governor's despatch. A separate despatch should be sent dealing with the proposals on 30046/7/41, if these are approved.

I pass through Sir John Campbell to see, and also for his views on 30046/7/41 below.

J.R. Swinton
3.5.41.

I agree generally, and have no comments. In war-time, we must, I think, as a general principle, accept the estimates of the local authorities--unless there are facts known to us which militate against that--and worry them as little as possible. There seems no major issues here which call for comment or criticism.

I have noted on 30046/7/41 below, as regards the Govr's renewals fund proposals. I would accept:-- but not for the reasons which the Govr: adduces in support of them.

The 3th: May, 1941.

Amplified
5/5/41

The outlook is of course very uncertain but for the moment things are a little better than one expected. I agree to action proposed. O.G.R.W. 5-5-41
Attn: AGP 5-5

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6 To Nigeria. Tel 440 - 6/1/41
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7 To No 9 123 ————— 9/9/41

MM

8 Nigerian 3p.m. ————— 29. 3. 41.

Schedule & despatch have been amended.

Publy. 16/5 done

? Put by
DESTROYED UNDER STATUTE

Rem'd No reply to No 2 15. 4. 41.

1 copy Mr W. Williams
Mr Sebastian
R98.
D.C.A.
7 copies Libby

W. K. Morington 3/5

I should wait another 2 months then re-consider if setting in

J. M. Swickham
3/5 absence

Copies of Nos. 5 and 7 and Estimates taken.

E. Allen Smith

for Deputy Director of Colonial Audit.

17 JUN 1941

Copy of 5 & 7 and estimates to DCA

MM

Remind re the Sebastian's mis of 3/6
Now remind

W. K. Morington 4/8

10 To Nigeria Conf. — A.2 Cons
Mg

15/10

8/8/41

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II Nigeria Soc. 325 ————— 24. 9. 41. 8
see minutes on 300467/41
? Put by C. J. ...
8/10/41.
E.K.

15

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9 //

SAVING.

FROM:- GOVERNOR OF NIGERIA
 TO:- SECRETARY OF STATE FOR THE COLONIES
 DATE:- 24th September, 1941.
 No. 325.

RECEIVED

20/9/41

² Reference to your telegram No. 49 Saving of
 10 28th February and subsequent reminder.

³ The reasons which led me to defer the general
 revision of Railway Tariff rates are given in my despatch
 No. 205 of 25th March having reference to late Lord
 Lloyd's despatch No. 419 of 9th July, 1940.

³ As I have advised you in my Saving No. 307
 of 10th September there was a substantial surplus in
 the Railway account for 1940-41. Present indications
 are that there will be a surplus in 1941-42 also.
 Traffic receipts to date are over £300,000 in excess
 of last year.

GOVERNOR.

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RECEIVED
8- MAY 1941
O.O. REG^L

NIGERIA.

3

The Chief Secretary to the Government of Nigeria presents his compliments to the Under Secretary of State for the Colonies, and is directed to inform him that a despatch on the subject of the proposals for a revision of the Railway rating structure has been addressed to the Secretary of State for the Colonies and forwarded without a number, and to request him to be so good as to number the despatch as No.205 of the 25th of March, 1941 accordingly.

587

Nigerian Secretariat,
Lagos, 29th March, 1941.

Reference:-

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4252-150 WL 35813-61 10,000 12/39 I.S. 695
5444-150 WL 45767-68 30,000 2/40 I.S. 695

C. O.

Mr. Sidebotham.

Mr. Williams

Mr.

Sir A. Burns.

Mr. G. L. M. Clauson.

Mr. C. J. Jeffries.

Mr. A. J. Dawe.

Sir J. Shuckburgh.

Permt. U.S. of S.

Parly. U.S. of S.

Secretary of State.

8/15
C.D.
R 8-MAY
D 8-

85

Downing Street.

9 May, 1941.

Sir,

With reference to your despatch No. 232 of the 10th of April, I have the honour to confirm my telegram No. 440 of the 6th of May which read as follows:-

"Your despatch No. 232.

Railway estimates approved. Despatch follows".

2] I ^{have} learned with satisfaction of the improvement in the earnings of the Nigerian Railway during the year 1940/41 and I trust that, in spite of the war, these will be substantially maintained during the current financial year.

3. I appreciate the measure of economy which has already been secured, in spite of rising costs, and I feel confident that the possibility of making further economies will be carefully watched, provided that these can be secured without jeopardising efficiency.

4. With reference to paragraph 4 of your despatch, I am addressing you separately in reply to your despatch No. 231 of the 10th of April.

5. I shall await with interest the separate report on the opportunities afforded by the railway for the employment of African officials in positions of greater responsibility, which is promised in paragraph 7 of your/

DRAFT DESPATCH

NIGERIA

NO. 123

GOVERNOR

FURTHER ACTION.

10046/1/41

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your despatch.

12

I have etc.

W. J. MOYNEY

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AIR MAIL.

5
13

NIGERIA.

NO. 232

RECEIVED
24 APR 1941
C. O. REGY

Government House,
Nigeria.

10 April, 1941.

My Lord,

I have the honour to transmit herewith one copy of the Nigerian Railway Estimates for the financial year 1941-42 as approved at the March session of the Legislative Council. The remaining eleven copies will be forwarded by ocean mail.

no. 1 on 30046/4

2. I have already informed you in the sixth paragraph of my despatch No. 231 of the 10th of April, 1941, of the satisfactory results on Railway working for the year 1940-41 and, with the exception of an alteration in the method of accounting for interest charges, to which I make further reference below, the Estimates for 1941-42 show little variation from the revised figures for 1940-41 as set out in Statement A on page 2 of the Estimates. Since the Estimates were printed the anticipated surplus for 1940-41 has been further revised and is now estimated to be at least £50,000.

no 6 on 30046/7/36

3. With regard to the provision for interest charges Your Lordship will observe that there is a considerable apparent increase in the amount payable during 1941-42; this is due to the fact that I have decided to adopt the procedure referred to in Mr. J.H. Thomas' despatch No. 326 of the 9th of March, 1936, and to vote as a subvention from Government revenues an amount approximately equal to the relief previously afforded in respect of interest charges

THE RIGHT HONOURABLE
LORD MOYNE, P.C., D.S.O.,
SECRETARY OF STATE FOR THE COLONIES,
LONDON, S.W. 1.

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charges on the Enugu-Kafanchan line and the Benue Bridge and to show on the expenditure side of the Railway Estimates interest charges on the full amount of the Railway Capital; this subvention will then become subject to review annually, by the Legislature. This procedure necessitates an additional revenue item in the Railway account to which the Government subvention of £200,000 will be credited. The reason why the provision for interest charges is not £200,000 more than in 1940-41 is due to the further relief from interest charges afforded by the write down of Railway Capital by the sum of £583,411 in respect of obsolete assets which was

12 on 30046/7/40 approved in principle in your telegram No.1648 of the 30th of November, 1940, and was fully reported in my despatch No.153 of the 27th of February, 1941.

1 on 30046/7/40 4. As indicated in the sixth paragraph of my despatch No. 231 of the 10th of April, 1941, the Estimates allow for a contribution to the Renewals Fund of £430,000; if, however, you approve the proposals in that despatch the contribution will be reduced to £300,000 and the estimated surplus will be increased to £130,000.

5. In considering the Estimates of Railway Revenue you will appreciate that while they represent a fair forecast of probable results based on conditions at the time the Estimates were approved in Council, circumstances are such as to render any forecast of future performances most uncertain, and any marked deterioration in the shipping position would have a serious effect on railway traffic and might entirely alter the anticipated financial results on the year. The Estimates of expenditure after allowing for increased interest charges already explained show a considerable saving on the original estimate for 1940-41, and in spite of rising costs, approximate closely to the revised estimate for that year.

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6. A new feature of the printed Estimates is the Appendix giving an analysis of receipts from the various commodities carried on the Railway.

7. In the course of the debate in Legislative Council references were made to the opportunities afforded by the Railway for the employment of African officials in positions of greater responsibility and assurances were given that this is a matter on which the management is actively engaged. A separate report on this subject is being prepared and will shortly be forwarded to you, as stated in my despatch No. 205 of the 25th of March, in reply to the late Lord Lloyd's despatch No.419 of the 9th of July, 1940.

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3 on 30037/1/40

8. I have the honour to request your early approval of these Estimates.

I have the honour to be,

My Lord,

Your Lordship's most obedient, humble Servant,

B. H. Bhanu

G O V E R N O R.

Reference:-

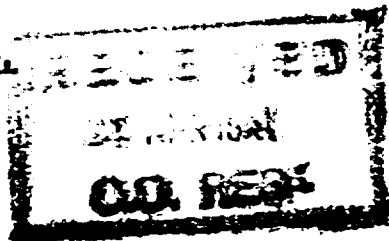
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AIR MAIL



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CONFIDENTIAL.

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The Chief Secretary to the Government of Nigeria presents his compliments to the Under Secretary of State for the Colonies and, with reference to the Governor's despatch No. 205 of the 25th of March, is directed to say that the previous correspondence referred to in the third line of paragraph one of the above despatch, is contained in the Governor's confidential telegram No. 141 of the 6th of February on the subject of the preparation of the Railway Estimates for 1941-42.

det

Nigerian Secretariat,
Lagos, 25th March, 1941.

Reference:-

CO 583/256/30037/1 PT1

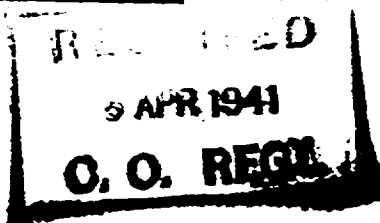
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NIGERIA,
NO. 205

AIR MAIL.



Government House,
Nigeria.

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25 March, 1941.

My Lord,

30037/1/40
A

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With reference to Lord Lloyd's despatch No.419 of the 9th of July, 1940, I have the honour to inform Your Lordship that, as indicated in previous correspondence, after considering proposals for a revision of the Railway rating structure I have come to the conclusion that in present circumstances any comprehensive revision would be inadvisable since it would suffer from the disadvantage that it would be liable to further alteration in post-war conditions. I have accordingly decided not to proceed with the proposals but every opportunity will be taken to effect such improvements as may seem to be immediately desirable.

2. A separate report will be forwarded regarding the replacement of Europeans by Africans in the service of the Railway, which was raised in the third paragraph of your despatch under reference.

3. I take this opportunity of informing Your Lordship that the latest revised Estimate by the General Manager of the Railway indicates that there will be a small surplus on the year 1940-41 which is largely due to unexpectedly heavy ground nut shipments in recent weeks.

4. I regret the delay which has occurred in replying to the despatch.

I have the honour to be,

My Lord,

Your Lordship's most obedient, humble Servant,

P. H. ...

G O V E R N O R.

THE RIGHT HONOURABLE
LORD MOYNE, P.C., D.S.O.,
SECRETARY OF STATE FOR THE COLONIES,
1CHDCN, S.W.1.

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30037/6/40

COPY FOR REGISTRATION

CODE TELEGRAM

FROM

Governor

NIGERIA

D. 6th February, 1941.
R. 6th " " 19.30 hrs.

No. 141 Confidential.

No. 22 on 30037/6/40 Your telegram No. 102. Railway estimates 1941/42 are expected to show deficit of approximately £100,000. Working expenditure estimates show progressive reductions during two years as a result of staff and general economy. I am satisfied that working expenditure is as economical as can reasonably be expected having regard to economic and strategic importance of efficient maintenance of the track and rolling stock. Renewals contribution maintained at £430,000 provisionally. Proposals for revision of the terms of interest on capital debt are being submitted to you but do not propose to include in the estimates. These proposals will include reference methods of financing deficit. General revision of tariff rates structure postponed during the war without prejudice to the possibility of imposing war time increases if circumstances so require. (a) Simplified revised edition of railway tariffs is about to be prepared based on existing rates. Revised estimates for the current year show probable deficit of about £200,000 which it is proposed to finance temporarily from renewals fund bringing the estimated total thus borrowed to £700,000 at 31st March 1941.

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APPROVED



NIGERIAN RAILWAY

ESTIMATES 1941-42

EBUTE METTA:
Printed by the Railway Printer
1941

Reference:-

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APPROVED



NIGERIAN RAILWAY

ESTIMATES 1941-42

EBUTE METTA:
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NIGERIAN RAILWAY

Memorandum on the Estimates of Revenue and Expenditure for the Financial Year 1941-42

Any estimate of Railway revenue, even when good crops are anticipated, must be largely a matter of conjecture and the difficulty is accentuated when shipping is scarce, controlled and may be diverted for other more essential commodities. Moreover, it is by no means easy to foresee, when estimates are under preparation, any local difficulties which may arise. It will be appreciated, therefore, how unlikely it is that any estimate of revenue will correspond with the actual sum realized.

2. Another feature that must be taken into consideration is the fluctuating "carry over" of uncleared stocks of commodities of the harvest year to the following financial year. We now know that the last Nigerian groundnut crop has been exceptionally good and, had shipping facilities been normal, the tonnage exported and, consequently, revenue would have shown a considerable increase on that of the previous year. Shipping conditions have, owing to war conditions, been far from normal and it is indeed disappointing to have to report the prospect of a further heavy but unavoidable deficit on working when increased traffic during the year and a good groundnut crop had indicated that revenue might be expected to exceed, or at least, balance total expenditure, including renewals contributions and payment of interest charges for the financial year ending 31st March 1941.

3. Railway revenue for the current year, apart from groundnut traffic, shows a considerable increase over the corresponding period of last year; this is due to improvement in local trade and to exceptional haulage undertaken under the head of "emergent traffic," and at one time it appeared likely that this year's revenue might result in a figure approaching £2,500,000, but, because of curtailed shipping space, the attainment of this figure is no longer possible. Assuming, however, evacuation of only 145,726 tons of the present season's crop of groundnuts plus 20,174 tons of last season's crop carried during the current financial year (making the year's traffic total of this commodity 165,900 tons only) the total revenue for the year is estimated at £2,263,300.

This estimate represents an increase of £125,800 over the original estimate and £117,504 over the actual sum realized during 1939-40.

4. The estimated expenditure for the current year 1940-41 has been revised to £2,425,000, representing a reduction of £102,130 on the original estimate. Assuming, therefore, that revenue of £2,263,300 is realized, there would be a deficit on the year's total working of £161,700. It is recommended that, subject to the sanction of the Secretary of State, this sum should be met by further borrowing from the Renewals Fund.

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5. The forecast for 1941-42 is as uncertain as that for the previous year; revenue will again depend to a large extent on what shipping facilities are available. There should be a considerable increase in the tonnage of groundnuts carried forward for shipment during 1941-42, and it is considered that if shipping space is available, the tonnage of groundnuts which will be moved during the year will amount to at least 170,000 tons (as compared with the revised figure of 165,900 tons during the current year) for which reason a total revenue of £2,300,000 has been estimated for the year 1941-42. Details of the freight receipts are shown in an appendix to the estimates at page 58.

6. To obtain this revenue it will be necessary to run approximately 4,600,000 engine-miles and the expenditure estimate relating to locomotive operation has been framed accordingly.

7. Attention is drawn to a change in the form in which interest charges on the capital expenditure of the Railway are being shown.

Hitherto the relief afforded by Government (amounting to £198,124 per annum) in respect of the unremunerative section of the eastern line between Enugu and Kafanchan, including the cost of the Benue Bridge, has been shown as a deduction from the sum payable upon the unredeemed portion of the loans. It is considered that the estimates should indicate clearly the total liability for interest and, on the other side of the accounts, as a revenue item, a subvention by Government of £200,000.

8. Expenditure for 1941-42 is estimated at £2,632,950 which, after allowing for the increase in the interest charges of £198,124 referred to in the preceding paragraph, represents a decrease of £92,304 on last year's figures. It is also a reduction of £37,441 on the actual expenditure for 1939-40 and an increase of £9,826 on the revised figure for the current year.

9. On these figures a deficit of £132,950 would be realized (after providing for all charges) which, it is recommended should, subject to the sanction of the Secretary of State, be met also by temporary borrowing from the Renewals Fund. The total sum thus borrowed to the 31st March 1942 would then be £791,099.

10. Comparison between estimated expenditure for 1940-41 and 1941-42, in respect of the separate abstracts, is as follows:—

ABSTRACT A—CIVIL ENGINEERING

Estimate	1940-41	...	...	£239,020
Estimate	1941-42	...	...	201,950
			Decrease	£37,070

The revised estimate for 1940-41 is £208,000. Principal decreases occur under the following sections:—

I.—GENERAL SUPERINTENDENCE. Net decrease £9,210, due to vacancies remaining unfilled during the present emergency and reduction in provision for passages.

II.—PERMANENT WAY. Net decrease £17,560, due to reduction in requirements for new permanent way material, consumable stores and labour; decreased provision required for repairs to formation and revision of the ballast programme, the latter being

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financed from renewals, in so far as complete replacement is to be undertaken, resulting in a reduction against maintenance expenditure of £4,680.

IV.—STATION BUILDINGS, ETC. Net decrease £7,230, due to curtailment in the programme of repairs to buildings. Actual expenditure under this head in 1939-40 was £18,033, last year's estimate £21,760 and for 1941-42 £14,890.

ABSTRACT B—MECHANICAL ENGINEERING

Estimate	1940-41	...	...	£551,990
Estimate	1941-42	...	...	522,250
			Decrease	£29,740

The revised estimate for 1940-41 is £510,000. Of the total net decrease of £29,740, that relating to the Workshops section is £12,770 and to the Running section £16,940, the difference being a small net decrease of £30 under General Superintendence. Under Workshops the principal decreases are as follows:—

II.—MAINTENANCE OF LOCOMOTIVES. £4,890. The number of repairs provided for are:—

	1941-42	1940-41
<i>Ebute Metta</i>		
General Overhaul	40	22
Service	49	61
Accident	2	2
Miscellaneous	6	6
<i>Enugu</i>		
Service	28	24
Miscellaneous	6	6
<i>Zaria</i>		
Service	2	4
	<u>133</u>	<u>125</u>

There is a gross increase of 8 repairs and 18 more general overhauls are provided for than in 1940-41. Modification of the standard of repair, particularly in regard to service repairs, has resulted in a reduction in the average cost of labour and spares as indicated below:—

Details	No.	1941-42				No.	1940-41				
		Labour		Stores			Labour		Stores		
		Unit Cost	Total	Unit Cost	Total		Unit Cost	Total	Unit Cost	Total	
EBUTE METTA		£	£	£	£		£	£	£	£	
General Overhaul	40	275	11,000	351	14,030	22	268	5,887	448	9,864	
Service	49	170	8,310	248	12,130	61	196	11,933	315	19,238	
Accident	2	170	340	280	560	2	229	458	336	672	
Miscellaneous	6	40	240	40	240	6	27	162	28	168	
ENUGU											
Service	28	163	4,580	236	6,620	24	190	4,572	274	6,596	
Miscellaneous	6	50	300	50	300	6	20	120	34	204	
ZARIA											
Service	2	60	120	50	100	4	35	140	74	296	
		<u>133</u>	<u>187</u>	<u>24,890</u>	<u>256</u>	<u>33,980</u>	<u>125</u>	<u>186</u>	<u>23,272</u>	<u>296</u>	<u>37,038</u>

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Savings occur under subordinate supervision, £2,120, while there is a reduction of £1,400 under the item for electric power and light partly due to revision of charges by the Public Works Department and to the 1940-41 figure being over-estimated. There is a further reduction on net expenditure of £1,000 through the recoverable programme being estimated at £33,450 against £32,450 in 1940-41.

III.—MAINTENANCE OF MACHINERY. Net decrease £1,730. Reduction is mainly in respect of stores required in the upkeep of machines, £4,000 being provided as against £5,660 in 1940-41 and £3,947 actually spent in 1939-40.

IV.—MAINTENANCE OF COACHING AND GOODS STOCK. Net decrease £4,830.

The maintenance programme for which provision is required is as follows:—

Workshops	1941-42			1940-41		
	Coaches	Wagons	Re-tyring Wheels	Coaches	Wagons	Re-tyring Wheels
Ebute Metta ...	120	437	360	125	424	565
Enugu ...	8	551	380	6	582	365
Zaria ...	...	12	...	...	12	...
	128	1,000	740	131	1,018	930

The comparative costs of labour and stores with 1940-41 are as follows:—

Details	No.	1941-42				1940-41				
		Labour		Stores		Labour		Stores		
		Unit	Total	Unit	Total	Unit	Total	Unit	Total	
COACHING STOCK										
Ebute Metta ...	120	98-0	11,800	62-0	7,430	125	63-0	7,850	43-0	5,348
Enugu ...	8	20-0	160	15-0	120	6	48-0	286	35-0	212
	128	93-5	11,960	59-0	7,550	131	62-1	8,136	42-4	5,560
WAGON STOCK										
Ebute Metta ...	437	16-0	7,010	20-3	8,890	424	18-2	7,710	22-5	9,535
Enugu ...	551	10-5	5,760	13-5	6,890	582	11-3	6,578	15-5	9,059
Zaria ...	12	11-0	130	12-0	140	12	11-0	132	21-0	252
	1,000	12-9	12,900	15-9	15,920	1,018	14-1	14,420	18-5	18,846
SUNDRIES										
RE-TYRING WHEELS, ETC.										
Ebute Metta ...	...	...	2,460	...	4,440	...	...	1,665	...	7,065
Enugu	380	...	3,420	365	...	3,285
	2,840	...	7,860	2,030	...	10,350
Total	27,700	...	31,330	24,586	...	34,756

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Reduction in subordinate supervision accounts for £1,050, due partly to vacancies not being filled during the present emergency. There is a net increase in labour of £510 and a decrease of £5,160 in stores the latter being attributed mainly to the reduction of 190 in the number of wheels to be re-tyred and decreased cost of stores and timber on wagon repairs amounting to £2,926—for the lesser number of 18 repairs.

Provision for repairs to coaching stock has had to be increased owing to the advancing age of the stock and because normal maintenance was reduced during the previous depression period. The average cost of labour and stores allowed is, therefore, £152-5 per coach against £104-5 per coach in 1940-41.

VII.—MISCELLANEOUS. Net decrease £740.

The reduction under this heading is mainly due to provision for a reduced number of passages.

RUNNING SECTION. Net decrease £16,940. The main decreases fall under the following heads:—

Locomotive Staff. Net decrease £3,630. There is a reduction in the number of European drivers from 38 to 29 which represents the first stage of a policy for the gradual replacement of European drivers by Africans. The saving is £4,790 against an increase under the items for African drivers and allowances of £970. Normal increments account for the remaining difference.

Running Sheds. Net decrease £1,760. The reduction is principally due to vacancies in the subordinate supervisory grades not being filled, the net reduction under personal emoluments being £1,340.

Carriage and Wagon Repairs, etc. Net decrease £1,360. The reduction, again, is mainly due to vacancies not being filled and a reduced provision by £480 in respect of stores.

Fuel. Net decrease £4,800. The reduction is due, primarily, to further improvement in the rate of fuel consumption per locomotive, the estimate being based upon an average rate of 73 lb per engine-mile, compared with 74 lb in 1940-41.

Water. Net decrease £1,350. Reduced provision is made in respect of fuel and stores for pumping stations in the Western District amounting to £410 and for water supplied direct by the Public Works Department—£710.

Miscellaneous. Net decrease £1,570. The reduction under this head is mainly on account of passages—£1,300.

The total estimated cost of the running section—£315,420—is based upon 4,600,000 engine-miles at 16-45 pence per engine-mile, which compares with actual cost of 16-50 pence in 1938-39 and 15-88 pence in 1939-40.

ABSTRACT C—TRAFFIC AND COMMERCIAL

Estimate 1940-41	£221,100
Estimate 1941-42	221,250
Increase	<u>£150</u>

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Principal increases and decreases occur as follows:—

I.—SUPERINTENDENCE. Net decrease £1,560. Saving of £420 in respect of one Assistant Traffic Officer seconded for military service; reduction by one of the establishment of Assistant Chief Clerks shows a saving of £300. This is partially offset by an increase by one in the number of first-class clerks. Change in holders and increments make up the difference, while under Other Charges there is a saving of £790 in respect of passages.

II.—STATION STAFF. Net increase £1,250. The increase is mainly accounted for by normal increments; the increase would have been higher but for the net reduction of eighteen in the number provided for station staff.

IV.—TRAIN STAFF. Net decrease £50. Increments are nearly balanced by the saving in respect of one European guard seconded for military service.

VII.—ELECTRIC LIGHT AT STATIONS. Net decrease £300. Reduction is due to the recent revision of charges for electrical energy.

XII.—ROAD TRANSPORT SERVICES. Net increase £930. The increase is primarily due to the anticipated rise in cost of petrol and fuel oil, tyres and spares for maintenance.

ABSTRACT D—ADMINISTRATION

Estimate 1940-41	...	...	£87,380
Estimate 1941-42	...	...	85,200
		Decrease	£2,180

The principal decreases are as follows:—

I.—MANAGEMENT. Net decrease £850. Saving has been effected by leaving one vacancy unfilled in the grade of Administrative Assistant, Grade II—£480—and a saving of £100 in Grade I due to a change in the holder of the post; also by a reduction in the establishment of first-class clerks from eight to seven and subordinate grade clerks from nine to six.

II.—ACCOUNTS AND STATISTICS. Net decrease £800. There is a net saving under the provision for accounting officers of £730 (due to six officers being seconded for military service and one vacancy being left unfilled) against the normal increase for increments and the additional provision made for one African accounting officer. There is, however, an offset against the latter increase by the reduction in the provision for chief clerks from two to one.

Provision for passages is reduced from £1,830 to £1,400. Increases under the clerical section, amounting to £1,080, are for normal increments.

III.—STORES. Net increase £120. Normal increments are almost balanced by vacancies not being filled and decreased provision required under Other Charges for passages and sundry items.

IV.—PRINTING. Net decrease £650. There is a net increase of £380 under personal emoluments due to normal increments but a reduction of £1,030 under Other Charges. Strict economy in the use of paper, curtailment of a large number of forms and closer estimating has enabled a reduction of £1,200 on the amount provided last year for printing materials, mainly paper—although the cost of printing paper has increased considerably.

ABSTRACT E—SPECIAL EXPENDITURE

Estimate 1940-41	...	...	£6,700
Estimate 1941-42	...	...	7,800
		Increase	£1,100

New items for which provision is sought amount to £6,450 compared with £4,750 in 1940-41. The balance required is for revotes from 1940-41 in regard to items which will not be completed during the current year. Particulars of the items are as follows:—

ITEM 518. MINOR WORKS—£2,000

Provision for urgent and unforeseen minor works necessary during the year.

ITEM 519. STATION-MASTER'S QUARTERS AT AGBESI—£70

As an economy measure it is proposed to replace, in mud, the existing concrete buildings which, erected in 1914, must be renewed as the foundations have failed.

ITEM 520. IBADAN WATER SUPPLY—£150

Provision is required to connect the town mains of the new Public Works supply to the Railway system and locomotive tank.

ITEM 521. MINNA-BARO LINE—£1,000

Provision is required to complete the stone pitching of the trestle pier abutments and raising the footings where necessary.

ITEM 522. REST HOUSE AT JOS—£50

Provision is required to erect, in mud, a two-room rest house at Jos to accommodate the guard and travelling ticket collector on the Bauchi Light train which stables at Jos every alternate day.

ITEM 523. REST HOUSE AT ENUGU—£40

Provision is required to replace a S.G. wagon in the goods shed sidings now used for the purpose of a guard's rest house.

ITEM 524. LIFTING JACKS FOR CARRIAGE AND WAGON SHOPS—£90

Provision is required to replace ten lifting jacks, which have become inefficient through ordinary wear and tear.

ITEM 525. REWIRING OF QUARTERS—£300

Further provision is required to bring up to the standard laid down by the Electricity Ordinance the wiring of a number of quarters at Ebute Metta, Zaria, Minna and Kaduna Junction.

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ITEM 526. LOCOMOTIVE ELECTRIC HEADLIGHT GENERATORS—£150

Provision is required to obtain spare armatures and regulator gear for three existing headlight sets, due for replacement, to enable a quicker return of sets to service.

ITEM 527. MISCELLANEOUS DEFENCE EXPENDITURE—£2,500

To make provision for emergent expenditure arising out of the war.

ITEM 528. STEEL OFFICE FURNITURE—£100

To make provision for steel cabinets to safeguard the wasting assets re-assessment cards, job cost cards at the Workshops and confidential correspondence.

ABSTRACT F—GENERAL CHARGES

Estimate 1940-41	...	...	£1,370,420
Estimate 1941-42	...	...	1,550,740
		Increase	£180,320

Particulars of the principal increases and decreases under this Abstract are as follows:—

I.—MISCELLANEOUS. Net decrease £1,310. Furniture and Fittings show a reduction of £300. Crown Agents' commission on Stores—a reduction of £1,500, as it is anticipated that the increased rate of provision sought last year will not be required in 1941-42 owing to reduced importation of stores and material.

Interest on Advances by Crown Agents—a reduction of £900 on last year's estimate—a nominal figure of £100 only being provided.

Crown Agents' Insurance Charges, on the other hand, are increased by £600 to £3,000 to provide for additional war risk insurance charges.

Provision of £1000 is made for Workmen's compensation to meet any liability that may occur under the new Ordinance.

II.—GOVERNMENTAL DEPARTMENTAL CHARGES. Net decrease £330. Under this section there is a decrease in regard to medical services of £940, due to reduction in the total number of staff and employees and an increase in the proportionate cost of Audit services by £580.

III.—PENSIONS, PROVIDENT FUND AND GRATUITIES. Net increase £1,800. Increased provision is made under the head of Pensions—£500; Provident Fund—£500; Provident Fund Gratuities—£1,000 and on the other hand there are reductions of £100 each in the provision required for compassionate allowances and compensation for injuries.

IV.—INTEREST ON CAPITAL. Net increase £180,160. As explained in paragraph 7 the item for interest on unredeemed loans now excludes the relief formerly shown as a deduction in respect of the Enugu-Kafanchan section and the Benue Bridge and, therefore, this item shows an increase of £198,120.

Under the item for interest on redeemed loans, there is a reduction of £18,160 owing to the decision to write down capital expenditure in respect of obsolete assets.

V.—RENEWALS CONTRIBUTION £430,000. The contribution remains the same and is in accordance with the recommendation of the Committee which recently reported upon the position arising from the re-assessment of the service lives and revised replacement costs of the Railways' wasting assets.

ABSTRACT G—WHARVES AND QUAYS

Estimate 1940-41	...	...	£49,370
Estimate 1941-42	...	...	43,760
		Decrease	£5,610

Decreases occur under the section for civil engineering where £1,670 less is required in respect of the maintenance of sheds and buildings and roads and drains, but a new item has been included to make provision for the upkeep of the wharf and quay service, the estimated cost of which is £420. This work had been performed, hitherto, by the Port Engineering Department.

The other main decrease occurs in the provision required for the cargo handling contractors, £19,000 being asked for as against £22,000 in 1940-41. Actual expenditure in 1939-40 was £18,997.

Under expenditure required to operate the cranes at Apapa, there is a reduction of £800 due to the recent revision in the rates charged by the Public Works Department for electrical energy.

CAPITAL AND RENEWALS EXPENDITURE

STATEMENT F.

Provision is sought for a total of £64,220 on capital expenditure account in continuation of existing programmes, new items and in replacement of withdrawn assets. The sum of £45,610 is chargeable to the Renewals Fund, the balance of £18,610 being an addition to the railway's capital account. The latter sum will be financed from the balance of capital receipts over expenditure held by the Railway which, at the 1st April 1940, amounted to £77,833.

Of the total expenditure for which authority is sought, £4,200 is in respect of the replacement programmes of galvanized iron culverts by concrete culverts, of which £2,100 represents addition to capital and £2,100 withdrawal from the renewals fund.

A sum of £21,460 is required in respect of new items, either for replacement of assets to be withdrawn or for addition to capital, the respective proportion being Renewals £17,250 and Capital £4,210.

Particulars of these items are as follows:—

ITEM 3. REPLACEMENT OF POINTS AND CROSSINGS RENEWALS—£1,680

Makes provision for 33 sets of turnouts due for replacement.

ITEM 4. REPLACEMENT OF TIMBER SLEEPERS FOR POINTS AND CROSSINGS—RENEWALS—£2,570

Provides for the complete replacement of 132 sets of life expired crossing timbers for turnouts.

ITEM 5. REPLACEMENT OF TIMBER SLEEPERS FOR BRIDGES—RENEWALS—£1,990

To provide for the complete replacement of bridge timber sleepers where due.

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ITEM 6. REPLACEMENT OF FOREMAN PLATELAYER'S
REST HOUSE AT TARAKU—RENEWALS—£150
NEW CAPITAL 620
£770

This item makes provision for the replacement in concrete of the Foreman Platelayer's Rest House at Taraku. The present building, of mud construction, is in such a dilapidated condition that it is no longer habitable. The existing building was erected in 1926 and was assessed at £150 with an estimated service life of 12 years.

ITEM 7. REPLACEMENT OF 2' x 2' CONCRETE CULVERT
AT MILE 30 $\frac{1}{4}$ —RENEWALS—£160
NEW CAPITAL 50
£210

The condition of the above culvert, which in places is cracked, is considered to be approaching the dangerous. It is required to replace it with one 3' x 3' box concrete culvert, the existing one being of insufficient bore. The existing culvert was built in 1902.

ITEM 8. ADDITIONAL CULVERTS—WESTERN AND JOS LINES.
NEW CAPITAL—£480

This item provides for the construction, in concrete, of additional culverts at the mileages shown below. Washouts have occurred at the mileages mentioned, the cause of which is attributed to insufficient openings.

Western District			£
Mile 616	plus 5 poles	... 3' x 3'	75
616 $\frac{1}{4}$	" 4 "	... "	75
616 $\frac{1}{2}$	" "	... "	75
616 $\frac{3}{4}$	" 1 $\frac{1}{2}$ "	... "	75
617 $\frac{1}{4}$	" "	... "	75
Jos Line 36 $\frac{1}{4}$		... 4' x 3'	105
			<u>480</u>

ITEM 9. RAISING LINE AT MILE 278 $\frac{1}{4}$ AND REGRADING AT
MILE 279. NEW CAPITAL—£430

The formation at these mileages is low which results, during rains, in frequent washouts and flooding of the line. Two washouts occurred during 1940, each resulting in traffic delays. Washouts have also been recorded in previous years. It is proposed to raise and regrade this formation to a maximum height of 3' 4".

ITEM 10. RE-BALLASTING LINE—INCLUDING BARO LINE.
RENEWALS—£8,700

This item provides for the renewal of ballast at various mileages throughout the line. An amount of £2,700 is included for the estimated cost for the ten years ballast renewal programme on the Baro line.

The re-assessment Committee recommended that Ballast should be classified as wasting and be replaced every fifty years. An annual programme will, therefore, be undertaken as a charge against the Renewals Fund.

ITEM 11. GOODS SHED AT KAUGAMA STATION.
NEW CAPITAL—£300

It has been found necessary to have a goods shed at this station, and provision for a 30' x 20' concrete structure to standard type is therefore sought.

ITEM 12. CONCRETE PIPES FOR TRACK DRAINAGE.
NEW CAPITAL—£700

This item provides for 18' re-inforced concrete pipes to improve track drainage on the Offa, Markurdi and Ibadan sections. 139 pipes are required at an estimated cost of £5 each.

ITEM 27. ONE CHURCHILL JOURNAL GRINDER.
RENEWALS—£2,000
NEW CAPITAL 750
£2,750

The existing axle journal lathe in the Carriage and Wagon Shop is very old and inefficient and is not capable of giving the required output. It is necessary to deal with carriage and wagon journals on another machine in the Tender Shop in order to expedite delivery of wheels for wagons and coaches under repair.

It is recommended that this machine is replaced by a "Churchill" Journal Grinder similar to that recently purchased.

The original machine, No. EB. 120, was purchased in 1914 and had been given a service life of 27 years.

ITEM 28. PLANT FOR REPAIRING ALCONUM BATTERY CELLS
AND THE DECARBONIZATION OF ELECTROLYTE.
NEW CAPITAL—£250

There are in service 312 batteries for coach lighting purposes. Maintenance consists of removing the partially exhausted acid (electrolyte), washing out the cells and replenishing with fresh electrolyte. We have no means of removing and cleaning the cell plates, nor of re-conditioning the electrolyte. It is proposed to purchase plant for this purpose consisting of a grinding machine for opening the covers or bases of the cells, a washing vat and welding equipment for replacing the covers. It is estimated that during the past five years £300 per annum has been spent on battery replacement. Repairing plant will allow of a general overhaul of cell plates resulting in an appreciable saving in replacements.

ITEM 29. ELECTRIC MOTOR TO REPLACE DIESEL ENGINE
AT JEBBA—NEW CAPITAL—£130

As a result of the installation of the Public Works Electricity Supply at Ibadan, a number of changes are made possible in regard to our own electric supply installations at other sheds. It will now be possible to dispense with the uneconomic steam engine unit at Minna which will be replaced by the Diesel engine released from Jebba, a motor only being required to operate the machinery in the Running shed at the latter place.

ITEM 31. ONE 30 B.H.P. ELECTRIC MOTOR.
NEW CAPITAL—£380

An electric motor is required to replace the 20 h.p. Hornsby engine in the motor workshops at Zaria. Public Works electricity supply is now available at Zaria and, therefore, the Hornsby engine, which has completed its useful life, can be replaced. The latter engine was placed in service in 1911 and had been given a service life of 30 years.

Capital is being written down by withdrawal from the Renewals Fund of the original cost of the displaced engine, viz. £300.

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STATEMENT A. NIGERIAN RAILWAY-FINANCIAL STATEMENT-1941-42

Revenue	Actual 1939-40	Approved Estimate 1940-41	Revised Estimate 1940-41	Estimate 1941-42	Expenditure	Actual 1939-40	Approved Estimate 1940-41	Revised Estimate 1940-41	Estimate 1941-42
EARNINGS :-					ABSTRACTS :-				
1. Coaching, Public ...	922,474	210,000	245,000	245,000	A.—Ways and Works ...	225,126	239,020	208,000	201,950
2. Coaching, Government ...	59,255	50,000	93,000	80,500	B.—Mechanical, Workshops & Running ...	525,970	551,990	510,000	521,950
3. Goods, Public ...	1,587,713	1,613,500	1,792,800	1,830,700	C.—Traffic and Commercial ...	235,026	221,100	210,000	221,250
4. Goods, Government ...	45,847	50,000	90,000	70,000	D.—Administration ...	82,230	87,380	80,000	85,180
5. Telegraphs ...	1,273	2,000	1,200	1,800	E.—Special ...	33,315	7,850	25,500	7,800
6. Sundries ...	35,820	40,000	40,000	40,000	F.—General Charges :-				
7. Freight on Coal ...	86,531	80,000	93,000	90,000	i.—Miscellaneous ...	18,452	15,760	14,000	14,450
8. Road Services ...	18,803	17,000	25,000	20,000	ii.—Government Departmental Charges ...	35,760	34,170	34,500	33,840
9. Interest on and Profit on Sales of Investments ...	88,080	45,000	50,000	55,000	iii.—Pensions, Provident Fund and Gratitudes ...	111,363	112,500	113,000	114,300
10. Subvention by Government towards Interest Payments on non-profitable Assets	...	...	...	200,000	iv.—Interest on Capital ...	775,025	777,390	760,000	858,150
					v.—Renewals Contribution ...	430,000	430,000	430,000	430,000
					vi.—Wharves and Quays ...	...	49,370	40,000	43,780
					Total, Expenditure ...	2,472,267	2,527,130	2,425,000	2,632,630
11. Surplus or Deficit (after charging full Renewals Contribution)	-326,471	-389,630	+5,000	+370					
	2,145,796	2,137,500	2,430,000	2,633,000					

* Includes revenue 8,800.

Details of Freight Receipts are shown in Appendix I on page 68.

STATEMENT B. RENEWALS FUND ACCOUNT, 1941-42

Expenditure	Amount	Receipts	Amount	Remarks
To Revised Estimated Expenditure, 1940-41 ...	33,940	By Balance at 1st April 1940 ...	1,394,372	
.. Estimated Expenditure, 1941-42 ...	46,160	.. Contribution, 1940-41 ...	430,000	
.. Estimated Balance at 31st March 1942 ...	2,179,642	.. " " 1941-42 ...	430,000	
		.. Estimated Surplus, 1940-41 ...	5,000	} Forming part repayment of withdrawals made in 1938-39 and 1939-40 to meet the deficits of those years.
		.. " " 1941-42 ...	370	
	2,259,742		2,259,742	

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STATEMENT C. RENEWALS EXPENDITURE 1941-42

ITEM No.	1940-41		1941-42		Particulars of item to be replaced (or capital written down)	Total amount to be withdrawn in replacement of like asset or to write down capital	Actual Expenditure 31-3-40	Actual Expenditure 1-10-40 to 31-3-41	Estimated Expenditure to 31-3-41	Amount to be withdrawn in 1941-42	Withdrawal Certificate No.	Remarks
	Renew-able	Special Works	Renew-able	Special Works								
1					CIVIL ENGINEERING					£		
2					Galvanized Iron Culverts—Programme No. 1	64,636	45,271	1,085	48,121	1,550	...	
3					" " " " " " " " " " " "	14,334	3,566	...	3,566	550	...	
4					Points and Crossings, various sections	1,680	...	...	...	1,680	...	
5					Timber Sleepers for Points and Crossings	2,570	...	...	...	2,570	...	
6					" " " " " " " " " " " "	1,990	...	...	...	1,990	...	
7					Rest House at Tharaki	150	...	...	...	150	...	
8					Concrete Culvert—2' X 2' at mile 30½	160	...	...	...	160	...	
9					Ballast	8,700	...	...	...	8,700	...	
10					Station-master's Quarters, Agbesi	250	...	...	...	250	...	
11					Motor Lorries	1,300	...	...	...	1,300	...	Original cost, asset being replaced in mind construction.
12						95,770	48,837	1,085	51,087	18,900	...	
13					MECHANICAL ENGINEERING							
14					One Pin Hole Grinding Machine EB. 330	2,000	...	...	...	2,000	...	
15					One Centre Lathe " " " " " " " " " " " "	1,060	...	...	...	1,060	...	
16					One Carriage & Wagon Wheel Lathe EB. 185	2,750	...	...	...	2,750	...	
17					Sixty-six Bodies for H.G. vehicles	13,860	...	4,155	6,500	7,360	...	
18					Twenty-eight Bodies for S.G. vehicles	8,380	...	5	10	8,370	...	
19					Seventy Station Weighing Machines	2,450	...	...	...	2,450	...	
20					Nine Steam Pumps	720	...	...	...	720	...	
21					One Axle Journal Lathe (C. & W. shop) EB. 1210	2,000	...	...	...	2,000	...	
22						33,220	...	4,161	6,510	26,710	...	
23					TRAFFIC & COMMERCIAL (ROAD TRANSPORT)							
24					One Milling Machine ... Reg. 137	250	...	...	...	250	...	
25					One 20-h.p. Hornsby Engine Reg. 139	300	...	...	...	300	...	
26					Total sum to be withdrawn on assets to be replaced or capital written down	550	...	...	...	550	...	Original cost, asset being replaced by Electric Motor.
27						46,160	...	

STATEMENT D.

DEPRECIATION ON WASTING ASSETS AND CONTRIBUTIONS TO THE RENEWALS FUND 1941-42

Item	Revised replacement cost as at 1-4-39	Additions at cost 1939-40	Revised basis of contribution at 1-4-40	ANNUAL DEPRECIATION		Contribution to Renewals Fund	Remarks
				Average rate %	Amount		
RAILWAY :-							
Permanent Way	5,766,090	...	5,766,090	3.02	174,535	£	
Ballast	761,224	...	761,224	2.00	15,224	...	
Points and Crossings	138,969	...	138,969	8.33	11,581	...	
Timber Sleepers for Points and Crossings and Bridges	62,353	...	62,353	16.25	10,136	...	
Signals	60,545	104	60,649	3.23	1,960	...	
Fencing	31,787	...	31,787	3.33	1,059	...	
Bridges	1,863,111	...	1,863,111	1.45	26,971	...	
Culverts	714,063	11,194	725,257	2.29	16,621	...	
Buildings	1,880,838	6,581	1,887,419	1.89	35,835	...	
Machinery and Plant	741,797	1,824	743,621	4.29	31,961	...	
Locomotives	2,003,339	2,966	2,006,305	3.00	60,223	...	
Locomotive Boilers	311,650	...	311,650	2.94	9,161	...	
Rolling Stock :-							
Vehicles	2,409,862	7,218	2,417,080	2.62	63,350	...	
Vehicle Bodies	189,446	...	189,446	2.44	4,628	...	
Coaches	1,093,276	12,612	1,105,888	2.53	27,968	...	
Coach Bodies	319,143	...	319,143	2.48	7,920	...	
Motor Cars and Lorries	3,005	...	3,005	11.21	337	...	
Water Supplies	179,671	3,288	182,959	2.64	4,832	...	
Wharves	14,167	...	14,167	2.50	354	...	
Locomotive and Coach Lighting Equipment	59,390	...	59,390	6.52	3,870	...	
Total, Railway	18,603,726	45,597	18,649,323	2.73	508,526	...	
ROAD TRANSPORT :-							
Lorries and Trailers	31,244	...	31,244	10.22	3,196	...	
Plant	1,783	...	1,783	3.81	68	...	
Total, Road Transport	33,027	...	33,027	9.88	3,264	...	
Grand Total	18,636,753	45,597	18,682,350	2.74	511,790	£	* Equated figure.

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STATEMENT E.—Recurrent Expenditure
 ABSTRACT A. Maintenance of Way and Works CIVIL ENGINEERING DEPARTMENT

Item	Actual Expenditure 1939-40	ESTIMATE 1941-42		APPROVED ESTIMATE 1940-41		Increase	Decrease	Explanatory Notes
		No.	£	No.	£			
SUMMARY								
I.—GENERAL SUPERINTENDENCE	70,433	...	71,860	...	81,170	630	9,840	
II.—PERMANENT WAY	111,432	...	93,380	...	110,940	410	17,970	
III.—BRIDGES & CULVERTS	7,147	...	4,780	...	6,110	...	1,330	
IV.—STATIONS & BUILDINGS, ROADS & DRAINS AND WATER SUPPLIES	20,823	...	18,080	...	25,310	...	7,230	
V.—SIGNALLING INSTALLATIONS	3,449	...	2,810	...	3,800	...	990	
VI.—WATCHMEN, GATEMEN AND CARETAKERS	2,012	...	2,200	...	2,210	...	10	
VII.—SANITATION	7,137	...	7,220	...	7,770	...	550	
VIII.—MOTOR LORRIES	583	...	640	...	650	40	50	
IX.—TOOLS AND PLANT	...	...	880	...	1,060	...	180	
X.—TYPEWRITER REPAIRS	...	...	...	...	...	...	...
Total	223,076	...	201,850	...	239,020	1,080	38,150	Net decrease £37,070.
Personal Emoluments	63,397	...	64,150	...	68,800	...	...
Other Charges	159,679	...	137,800	...	170,220	...	...
Total	223,076	...	201,850	...	239,020	...	...

STATEMENT E.—Recurrent Expenditure
 ABSTRACT A. Maintenance of Way and Works CIVIL ENGINEERING DEPARTMENT

ITEM No.	Item	Salary Scale	Actual Expenditure 1939-40	ESTIMATE 1941-42		APPROVED ESTIMATE 1940-41		Increase	Decrease	Explanatory Notes
				No.	£	No.	£			
1	I.—GENERAL SUPERINTENDENCE	£	£	No.	£	No.	£	£		
2	• Chief Engineer	1,400	1,300	1	1,300	1	1,300	...	...
3	• Senior Engineers	1,100	2,030	2	2,000	2	2,000	...	...
4	• Section Engineers, Grade I	1,000	2,960	3	3,000	3	3,000	...	...
5	" " " " III	880-40-920	...	3	2,730	3	2,760	...	30	
6	• Senior Foremen Platelayers	475-475-500-25-600; 630, 660-30-840	10,579	10	6,490	14	8,730	...	2,240	Temporary reduction to 10.
7	• Foremen Platelayers, Grades I & II	400-12-496; 508-12-544-500	19,771	53	24,770	7	1,970	...	1,350	Reduction of 5.
8	Assistant Foremen Platelayers, Grade I	140-10-180	432	3	440	3	460	...	20	
9	" " " " II	72-8-128	951	8	500	8	900	...	400	Provision for 5 only, 3 vacancies not to be filled in 1941-42.
10	Gaugers	36-6-66	824	14	870	14	860	10	...	
11	• Chief Foreman of Works	600	600	1	600	1	600	...	...
12	• Foremen of Works, Grades I & II	400-12-496; 508-12-544-500	1,600	12	5,760	3	1,640	...	...
13	• Foremen of Works	3,925	429	1	450	1	440	...	...
14	• Foreman of Works, Electric Welding Plant	400-12-496; 508-12-544-500	711	3	820	3	840	...	20	
15	Assistant Foremen of Works, Grade I	240-12-300	332	2	300	2	330	...	50	
16	" " " " II	140-10-220	...	17	1,550	18	1,970	...	420	Provision for 14 only. Reduction of 1 and 3 vacancies not to be filled in 1941-42.
17	Head Artizans	72-8-128	...	...	...	...	...	...	...
18	Artizans	36-6-66	...	6	380	6	310	70	...	
19	• Chief Signal Inspector	600	600	1	600	1	600	...	...
20	• Signal Foremen, Grades I & II	400-12-496; 508-12-544-500	932	2	860	2	970	...	...
21	Overtime to Officers the maximum of whose Salaries is less than £500 per annum	...	74	...	100	...	200	...	100	
22	Acting Allowances	...	515	...	70	...	110	...	40	
23	Duty Pay and Seniority Pay	...	...	...	400	...	530	...	130	
Total, Supervision			54,338	142	54,280	152	58,970	120	4,800	

(a) Increments. (b) New hol-ers. (c) Over-estimated in 1940-41. (d) Under-estimated in 1940-41. (e) In-rease due to enhanced cost of stores and material.

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STATEMENT E.—Recurrent Expenditure
ABSTRACT A. Maintenance of Way and Works CIVIL ENGINEERING DEPARTMENT—(Contd.)

ITEM No.	Item	Salary Scale	Actual Expenditure 1939-40	ESTIMATE 1941-42		APPROVED ESTIMATE 1940-41	Increase	Decrease	Explanatory Notes
				No.	£				
24	CERKERIAL STAFF								
25	Personal Emoluments								
26	Assistant Chief Clerks	240-12-300	589	2	600	600	...	...
27	First-class Clerks	140-10-220	1,172	6	1,160	1,170	...	20	
28	Second- and third-class Clerks	30, 30, 30.	3,761	36	3,720	3,990	...	270	
29	Subordinate Grade Clerks	36-6-72; 80-8-128.	1,851	47	2,360	2,120	240	...	Six at £30 per annum, personal.
30	Messengers	30, 36-6-72	411	21	440	460	...	...
31	TECHNICAL STAFF								
32	Senior Draughtsman	240-12-300	264	1	280	280	10	...	
33	Junior Technical Staff, Grade I	140-10-220	196	1	220	200	...	...
34	Grades II and III	72-8-128	248	7	600	320	10	...	
35	Quantity Surveying Clerk	36, 36, 36, 42-6-66	300	1	80	70	10	...	
36	Sign Printer	36, 42, 48-6-78	48	1	50	50	...	...
37	Tracer	48	44	1	50	50	...	...
38	Acting Allowances	36	...	2	70	...	70	...	
39	Temporary Draughtsmen	36	...	30	30	...	10	...	
40	Shorthand Allowances	...	21	...	...	...	...	...
41	Total, Clerical Staff		8,977	126	9,660	9,630	300	330	
42	Other Charges								
43	Transport Allowances	...	204	...	140	250	...	110	
44	Transport—General	...	182	...	100	50	...	...
45	Travelling and Committed Allowances	...	1,947	...	2,000	2,000	...	...
46	Rush Allowances	...	78	...	80	80	...	...
47	Passages	...	3,787	...	4,520	8,500	...	3,980	
48	Camp Equipment and Outfit Allowances	...	25	...	50	200	...	170	
49	Stationery	...	173	...	180	200	...	20	
50	Drawing Office Materials and Repairs to Instruments	...	102	...	150	150	...	...
51	Carried forward		6,504		7,220	11,450	50	4,280	

STATEMENT E.—Recurrent Expenditure
ABSTRACT A. Maintenance of Way and Works CIVIL ENGINEERING DEPARTMENT—(Contd.)

ITEM No.	Item	Salary Scale	Actual Expenditure 1939-40	ESTIMATE 1941-42		APPROVED ESTIMATE 1940-41	Increase	Decrease	Explanatory Notes
				No.	£				
45	Other Charges—(Contd.)								
46	Telephones and Telephone Calls	...	6504	...	7,220	11,450	50	4,280	
47	Maintenance and Replacement of Typewriters	...	410	...	420	420	...	...
48	Upkeep of Equipment in Foremen Platelayers' Rest Houses	...	27	...	90	120	...	30	
49	Crown Agents Charges	...	18	...	30	30	...	...
50	Contingencies	...	33	...	100	250	...	150	
51	Railway Boundary Survey	...	168	...	150	50	100	...	
52	Total, Other Charges		78	...	...	250	...	250	
53	Total, General Superintendence		7,178	...	8,010	12,570	150	4,710	
54	II.—MAINTENANCE OF PERMANENT WAY								
55	Subordinate Supervision and Labour	...	69,740	...	70,600	79,010	...	1,410	Additional provision made for working new act, see item 52
56	Electric Welding Plant	...	...	...	410	200	210	...	
57	Permanent Way Materials	...	11,792	...	4,770	11,840	...	7,070	
58	Permanent Way Track, Tools and Consumable Stores	...	2,684	...	2,270	3,930	...	1,660	
59	Permanent Way Track, Electric Welding Plant	...	...	...	460	260	200	...	Provision made for employing an additional set.
60	Ballast	...	7,719	...	2,350	7,030	...	4,680	
61	Clearing	...	1,949	...	1,460	2,030	...	570	
62	Repairs to Formation	...	16,575	...	8,060	10,640	...	2,580	
63	Repairs of Damage through Derailments and Washouts, etc.	...	973	...	3,000	3,000	
64	Total, Maintenance of Permanent Way		111,432	...	93,380	110,940	410	17,970	

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STATEMENT E.—Recurrent Expenditure
 ABSTRACT A. Maintenance of Way and Works CIVIL ENGINEERING DEPARTMENT—(Contd.)

ITEM No.	Item	Salary Scale	Actual Expenditure 1939-40	ESTIMATE 1941-42		APPROVED ESTIMATE 1940-41	Increase	Decrease	Explanatory Notes
				No.	£				
60	III.—MAINTENANCE OF BRIDGES & CULVERTS								
61	Painting ...	£	7,117	...	2,030	...	£	570	
	Repairs ...	...		...	2,750	...	...	760	
	Total, Maintenance of Bridges and Culverts	...	7,117	...	4,780	...	...	1,330	
62	IV.—MAINTENANCE OF:—								
63	Stations and Buildings	...	18,033	...	14,880	...	...	6,870	
64	Institutes ...	...	17	...	200	...	...	...
65	Roads, Drains and Fencing	...	1,448	...	1,520	...	...	100	
	Water Supplies ...	...	1,325	...	1,470	...	...	200	
	Total, Maintenance of Signals	...	20,823	...	18,080	...	...	7,230	
66	V.—MAINTENANCE OF SIGNALS								
67	General Labour ...	...	1,806	...	1,700	...	...	20	
	Stores and Materials ...	...	1,643	...	1,110	...	...	970	
	Total, Signalling	...	3,449	...	2,810	...	...	990	
68	VI.—WATCHMEN, GATEMEN, CARETAKERS								
	Labour ...	...	2,012	...	2,200	...	...	10	
69	VII.—SANITATION								
70	General Labour ...	...	7,137	...	6,760	...	...	350	
	Stores and Materials ...	...		...	480	...	...	200	
	Total, Sanitation	...	7,137	...	7,220	...	...	550	

STATEMENT E.—Recurrent Expenditure
 ABSTRACT A. Maintenance of Way and Works CIVIL ENGINEERING DEPARTMENT—(Contd.)

ITEM No.	Item	Salary Scale	Actual Expenditure 1939-40	ESTIMATE 1941-42		APPROVED ESTIMATE 1940-41	Increase	Decrease	Explanatory Notes
				No.	£				
71	VIII.—UPKEEP OF MOTOR LORRIES								
72	Head Artizan	72-8-128	...	...	130	...	£	...	
73	Drivers' Wages	...	237	...	130	...	...	...
74	Petrol, Oil, Grease and Tyres	...	164	...	220	...	...	50	
75	Repairs and Replacements	...	109	...	140	...	...	...
	Licence Fees	...	73	...	70	...	...	...
	Total, Upkeep of Motor Lorries	...	583	...	640	...	...	40	
76	IX.—UPKEEP OF HEAVY TOOLS AND PLANT								
77	General Labour	...	...	...	520	...	...	100	
	Stores and Materials	...	...	...	380	...	...	80	
	Total, Upkeep of Heavy Tools and Plant	...	...	...	880	...	...	180	
78	X.—TYPEWRITER REPAIR DEPOT								
79	Artizan	36-6-66	66	...	70	...	...	...
80	Fitter	...	24	...	30	...	...	...
	Stores	...	42	...	40	...	...	20	
	Total, Typewriter Repair Depot	...	132	...	140	20	
	Less chargeable to Abstracts	...	132	...	140	20	

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STATEMENT E.—Recurrent Expenditure
 Maintenance—Workshops and Running

MECHANICAL ENGINEERING DEPARTMENT

ABSTRACT E.

Item	Actual Expenditure 1939-40	ESTIMATE 1941-42		APPROVED ESTIMATE 1940-41	Increase	Decrease	Explanatory Notes
		No.	£				
SUMMARY							
A.—GENERAL SUPERINTENDENCE	3,027	...	3,480	3,810	80	410	Net decrease £330.
B.—WORKSHOPS							
I.—Direct Superintendence	15,292	...	15,590	16,150	380	940	
II.—Locomotives	105,383	...	97,450	102,340	440	5,330	
III.—Machinery	14,507	...	15,070	16,800	720	2,450	
IV.—Coaching and Wagon Stock	77,269	...	70,380	75,210	1,840	6,670	
V.—Points and Crossings Factory	...	...	...	...	...	...
VI.—Electric Light Installation	540	...	570	...	10	30	
VII.—Miscellaneous	4,067	...	3,990	4,730	100	840	
Total, Workshops	218,058	...	203,050	215,820	3,490	16,260	Net decrease £12,770.
C.—RUNNING							
I.—Direct Superintendence	20,275	...	20,020	20,650	1,330	1,960	
II.—Locomotive Staff	61,181	...	59,620	63,250	1,490	5,120	
III.—Running Sheds	66,340	...	68,470	70,230	260	2,020	
IV.—Coaching and Wagon Stock	22,006	...	22,770	24,130	10	1,370	
V.—Fuel	87,828	...	99,320	104,120	...	4,800	
VI.—Water	18,508	...	18,960	20,310	...	1,350	
VII.—Oil and Consumable Stores	8,249	...	10,690	10,690	...	...
VIII.—Train Lighting	5,203	...	5,200	5,900	30	730	
IX.—Outdoor Machinery	5,173	...	4,690	5,830	1,420	2,560	
X.—Miscellaneous	5,435	...	5,680	7,250	20	1,590	
Total, Running	300,198	...	315,420	332,300	4,560	21,500	Net decrease £16,940.
Total	521,283	...	521,950	551,990	8,130	38,170	Total net decrease £30,040.
Personal Emoluments	141,121	...	137,020	147,730	...	...
Other Charges	380,162	...	384,930	404,260	...	...
Total	521,283	...	521,950	551,990	...	...

STATEMENT E.—Recurrent Expenditure
 Maintenance—Workshops and Running

MECHANICAL ENGINEERING DEPARTMENT

ABSTRACT E.

(Section A.)

ITEM No.	Item	Salary Scale	Actual Expenditure 1939-40	ESTIMATE 1941-42		APPROVED ESTIMATE 1940-41	Increase	Decrease	Explanatory Notes
				No.	£				
81	A. I.—GENERAL SUPERINTENDENCE								
82	Personal Emoluments								
	• Chief Mechanical Engineer	1,400	1,400	1,400	...	1,400	...	...
	• Research Officer	475, 475, 500-95-600; 630, 660-30-840, 880, 920	749	810	780	...	30	...	a
83	• Office Assistant	400, 400, 450-25-600	315	520	490	30	...	...	a
84	Technical Clerk	140-10-220	190	210	200	10	...	...	a
85	Second-class Clerk	80-8-128	114	130	120	10	...	...	a
92	Shorthand Allowances	...	...	10	10	...	...	...
	Total, Personal Emoluments		2,768	3,080	3,000	80	...	...
86	Other Charges								
87	Transport Allowances		25	50	50	...	...	...
88	Transport—General		...	10	10	...	...	...
89	Travelling Allowances		16	30	30	...	...	...
90	Passages		164	240	350	...	110	...	
91	Stationery		11	20	20	...	...	...
92	Telephones		43	50	50	...	...	...
93	Research		...	...	300	...	...	...
	Total, Other Charges		259	400	810	...	410	...	
	Total, Section A.		3,027	3,480	3,810	80	410	...	Net decrease £330.

(a) Increments. (b) New holders. (c) Over-estimated in 1940-41. (d) Under-estimated in 1940-41. (e) Increase due to enhanced cost of stores and material.

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STATEMENT E.—Recurrent Expenditure
MECHANICAL ENGINEERING DEPARTMENT—(Contd.)

ABSTRACT B. (Section B.)

ITEM No.	Item	Salary Scale	Actual Expenditure 1939-40	ESTIMATE 1941-42		APPROVED ESTIMATE 1940-41	Increase	Decrease	Explanatory Notes
				No.	£				
SECTION B.—WORKSHOPS									
<i>Personal Emoluments</i>									
B. I. (a)—DIRECT SUPERINTENDENCE									
94	Superintendent of Workshops	1,100	1,100	1	1,100	1	1,100		
95	Assistant Mechanical Officers, Grades I & II	475-475, 500-25-600; 630, 600-30-840; 880, 920	2,471	4	2,760	4	120		a
96	Chief Draughtsman	400, 400, 450-25-600, 660-30-810	680	1	710	1	30		a
97	Draughtsman and Instructor	400, 415, 430; 450-25- 600; 630-30-720	421	1	430	1		430	Seconded for military service.
98	Boiler Inspector	600	600	1	600	1			
99	Acting Allowances	...	65	...	40	...	30		
96	Seniority Pay	...	...	...	140	...	140		
	Total, B. I. (a)	...	5,337	8	5,530	8	320	430	
B. I. (b)—CLERKS AND DRAUGHTSMEN									
<i>Personal Emoluments</i>									
100	Assistant Chief Clerks	240-12-300	588	2	600	2			
101	First-class Clerks	140-10-220	880	4	880	4			
102	Second- and third-class Clerks	36, 36, 36-6-72	3,632	54	5,050	55	20		a. One transferred to item 120. Reduction of ten.
103	Subordinate Grade Clerks	80-8-128	1,041	27	1,330	37		420	
104	Overtime	30, 30-6-72	1,725	...	1,750	...			
105	Messengers	£15-12-£24	331	15	370	15			
106	Draughtsman, Grade I	150-10-220	220	1	220	1			
107	Draughtsman, Grade II	88-8-128	255	2	260	2			
108	Tracers	48-6-78	387	6	420	6	40		a
109	Printer	36-6-60	60	1	60	1			
110	Acting Allowances	...	10	...	20	...		10	
107	Shortland Allowances	...	...	...	30	...			
	Total, B. I. (b)	...	9,189	112	9,320	123	60	430	
	Total, Personal Emoluments	...	14,526	120	14,850	131	380	860	

STATEMENT E.—Recurrent Expenditure
MECHANICAL ENGINEERING DEPARTMENT—(Contd.)

ABSTRACT B. (Section B.)

ITEM No.	Item	Salary Scale	Actual Expenditure 1939-40	ESTIMATE 1941-42		APPROVED ESTIMATE 1940-41	Increase	Decrease	Explanatory Notes
				No.	£				
B. I. (c) Other Charges									
109	Fire Patrol and Appliances	...	621	...	620	...			
110	Drawing Office Supplies	...	81	...	150	...		50	
111	Replacement of Typewriters	...	46	...	30	...		30	
	Maintenance of Typewriters	...	18	...	20	...			
	Total, Other Charges	...	766	...	740	...		80	
	Total, Direct Superintendence	...	15,292	...	15,590	...	380	940	Net decrease £560.
B. II.—MAINTENANCE OF LOCOMOTIVES									
<i>Personal Emoluments</i>									
112	Chief Workshops Inspector	600	600	1	600	1			
113	Inspecting Driver	530	530	1	560	6	20		a
114	Workshop Foremen, Grades I and II	500-12-500	3,035	31	14,250	25			a. Provision for twenty-nine.
115	Workshop Foremen, Grade II	400-12-500; 508-12-544-500	11,892	3	570	3		220	Provision for two.
116	Assistant Shop Foremen, Grade I	240-12-300	662	3	700	3		120	Provision for three.
117	Assistant Shop Foremen, Grade II	200-10-220	293	1	290	1		770	Reduction of three, thirty-two, thirty-four, twenty-four.
118	Assistant Shop Foremen, Grade III	140-10-180	514	4	630	4		430	Transferred from item 99.
119	Chargemen	88-8-128	4,794	35	3,990	38		120	Reduction of one, thirty-one, thirty-one.
120	Artizans	55-5-80	2,117	26	1,850	31		430	
121	Timekeepers, Grade I	80-8-128	...	1	110	...			
122	Timekeepers, Grade II	36-6-72	...	3	150	...			
123	Subordinate Grade Clerks	30, 36-6-72	1,497	34	1,340	35		120	
124	Overtime Allowances	...	194	...	110	...		20	
124	Acting Allowances	...	78	...	80	...		40	
	Total, Personal Emoluments	...	25,706	140	24,340	148	170	2,290	

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STATEMENT E.—Recurrent Expenditure
MECHANICAL ENGINEERING DEPARTMENT—(Contd.)

ABSTRACT B. (Section B.)

ITEM No.	Item	Salary Scale	Actual Expenditure 1939-40	ESTIMATE 1941-42		APPROVED ESTIMATE 1940-41	Increase	Decrease	Explanatory Notes
				No.	£				
129	Other Charges								
130	Lower Subordinate Staff		38,335	35,940	600	35,750	190		Increased output.
131	Overtime		348	480	440	440	40		" "
132	Runners		245	300	250	250	40		" "
133	Stores		57,650	55,140	770	55,150	10		" "
133	Fuel		1,924	2,070	2,200	2,200	130		Reduction in rate of charges and over-estimated 1940-41.
134	Electric Light and Power		12,010	11,420	1,700	12,830	1,400		
135	Water		1,051	1,200	1,700	1,700	500		
136	Depreciation of Stores		...	10	10	10	...		
	Total, Other Charges		111,563	106,560	600	108,330	270	2,040	
	Gross Total		137,269	130,900	440	134,730	440	4,330	
	Less Recoverable		30,886	33,450	380	32,450	...	1,000	
	Net Total		106,383	97,450	440	102,340	440	5,330	Net decrease £4,890.
B. III.—MAINTENANCE OF MACHINERY									
Personal Emoluments									
137	Inspector of Electrical Equipment	600	600	600	1	600	...	...	b
138	Mechanic	400-12-496; 508-12-544-560	426	440	1	440	...	...	a
139	Workshops Foreman, Grades I & II	400-12-496; 508-12-544-560	2,980	3,180	7	3,110	70	...	b
140	Chargemen	88-8-128	758	730	6	770	...	...	a
141	Artizans	55-5-80	270	310	4	290	20	...	a
142	Subordinate Grade Clerks	30, 35-6-72	150	180	4	160	20	...	
143	Overtime allowances	...	427	350	...	380	...	...
144	Acting allowances	...	8	20	...	10	...	...
	Total, Personal Emoluments		5,019	5,780	23	5,760	120	100	

STATEMENT E.—Recurrent Expenditure
MECHANICAL ENGINEERING DEPARTMENT—(Contd.)

ABSTRACT B. (Section B.)

ITEM No.	Item	Salary Scale	Actual Expenditure 1939-40	ESTIMATE 1941-42		APPROVED ESTIMATE 1940-41	Increase	Decrease	Explanatory Notes
				No.	£				
145	Other Charges								
146	Lower Subordinate Staff, Mechanical		4,023	3,630	...	3,840	...	210	c
147	Lower Subordinate Staff, Electrical		392	1,120	...	940	180	...	d
148	Overtime		221	270	...	500	...	230	e
149	Maintenance of Lorries		3,947	260	...	260	...	...
150	Stores, Upkeep of Machinery		626	4,000	...	5,660	...	1,660	c
151	Stores, Electrical		372	700	...	950	...	250	c
152	Electric Light and Power		67	400	...	280	120	...	d
	Depreciation of Stores in Stock		10,248	10	...	10	...	...
	Total, Other Charges		10,248	10,390	...	12,440	300	2,350	
	Gross Total		15,867	16,170	...	18,200	420	2,450	
	Less Recoverable		1,360	1,100	...	1,400	300	...	
	Net Total		14,507	15,070	...	16,800	720	2,450	Net decrease £1,730.

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STATEMENT E.—Recurrent Expenditure
MECHANICAL ENGINEERING DEPARTMENT—(Contd.)

ABSTRACT B. (Section B.)

ITEM No.	1940-41	1941-42	Item	Salary Scale	Actual Expenditure 1939-40	ESTIMATE 1941-42	APPROVED ESTIMATE 1940-41	Increase	Decrease	Explanatory Notes
				£	£	No.	£	£	£	
SECTION B.—WORKSHOPS										
B. IV.—MAINTENANCE OF COACHING AND GOODS STOCK										
<i>Personal Emoluments</i>										
153	149	150	• Chief Workshops Inspector	600	600	1	600	...	...	"
154	150	151	• Workshop Foremen, Grades I & II	400-12-496; 508-12-544-560	524	6	2,980	70	...	"
155	151	152	• Workshop Foremen	240-12-300	2,377	2	560	...	...	No provision made.
156	151	152	Assistant Workshop Foremen, Grade I	200-10-220	639	4	630	...	...	Provision for three.
157	152	153	Assistant Workshop Foremen, Grade II	140-10-180	520	4	1,150	...	210	Reduction of one due to re-organization. Provision for nine.
158	153	154	Chargemen	88-8-128	1,480	10	730	...	...	Provision for eight.
159	155	160	Artizans	55-5-80	681	10	620	...	...	Reduction of one.
160	161	162	Tinkeepers, Grade I	80-8-128	...	4	180	...	...	...
161	162	163	Tinkeepers, Grade II	36-6-72	...	27	1,070	...	...	...
162	163	164	Subordinate Grade Clerks	30, 36-6-72	1,274	...	450	...	...	...
163	164	165	Overtime Allowances	...	505	...	20	...	...	...
164	165	166	Acting Allowances	...	...	...	...	...	...	...
165	166	167	Total, Personal Emoluments	...	8,600	64	7,580	80	1,130	...
<i>Other Charges</i>										
166	160	161	Lower Subordinate Staff	...	30,256	...	31,890	...	210	c
167	161	162	Overtime	...	2,662	...	4,170	750	...	d, Increased output.
168	162	163	Runners	...	177	...	230	40	...	d
169	163	170	Stores	...	39,860	...	44,680	...	5,160	e
170	164	171	Fuel	...	499	...	470	...	60	e
171	165	172	Electric Light and Power	...	3,386	...	3,150	90	...	d and allowing for revision of charges.
172	166	173	Water	...	359	...	390	...	80	e
173	167	174	Depreciation of Stores in Stock	...	...	...	10	...	...	...
Total, Other Charges										
Gross Total										
Less Recoverable										
Net Total										
Total, Personal Emoluments										
Other Charges										
Gross Total										
Less Recoverable										
Net Total										
Net decrease £4,830.										

STATEMENT E.—Recurrent Expenditure
MECHANICAL ENGINEERING DEPARTMENT—(Contd.)

ABSTRACT B. (Section B.)

ITEM No.	1940-41	1941-42	Item	Salary Scale	Actual Expenditure 1939-40	ESTIMATE 1941-42	APPROVED ESTIMATE 1940-41	Increase	Decrease	Explanatory Notes
				£	£	No.	£	£	£	
B. V.—POINTS AND CROSSINGS FACTORY										
<i>Personal Emoluments</i>										
174	168	169	• Foreman Plater	400-12-496; 508-12-544-560	...	1	460	10	...	"
175	169	170	Artizan	55-5-80	60	1	70	10	...	"
Total, Personal Emoluments										
<i>Other Charges</i>										
176	170	171	Lower Subordinate Staff	...	242	...	280	...	20	c
177	171	172	Stores, Consumable	...	13	...	30	...	...	...
178	172	173	Stores, Permanent Way	...	1,316	...	900	...	...	...
179	173	174	Electric Power	...	36	...	50	...	...	...
Total, Other Charges										
Gross Total										
Less Points & Crossings chargeable to A. II.										
Net Total										
Net decrease £20.										
B. VI.—MAINTENANCE OF ELECTRIC LIGHTING AT EBUTE METTA, IDDO AND AFAPA										
<i>Personal Emoluments</i>										
180	174	175	Electrical Chargeman	88-8-128	105	1	120	10	...	"
181	175	176	Overtime	...	6	...	10	...	...	...
Total, Personal Emoluments										
<i>Other Charges</i>										
182	176	177	Lower Subordinate Staff	...	268	...	220	...	30	...
183	177	178	Stores	...	161	...	220
Total, Other Charges										
Net Total										
Net decrease £20.										

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STATEMENT E.—Recurrent Expenditure
MECHANICAL ENGINEERING DEPARTMENT—(Contd.)

ABSTRACT B. (Section B.)

ITEM No.	Item	Salary Scale	Actual Expenditure 1939-40	ESTIMATE 1941-42		APPROVED ESTIMATE 1940-41	Increase	Decrease	Explanatory Notes
				No.	£				
184	B. VII.—MISCELLANEOUS	£							
178	Transport Allowances ...	...	74	80	80	...	...	...
179	Transport—General ...	...	269	200	160	40	...	...
180	Travelling Allowances ...	...	65	70	90	...	20	c	
181	Passages ...	...	3,036	2,900	3,700	...	800	...	
182	Stationery ...	...	166	200	200	...	...	...
183	Contingencies ...	...	227	230	250	...	20	c	
184	Uniforms ...	...	2	50	20	30	...	d	
185	Telephone ...	...	86	90	90	...	...	...
186	Upkeep of Mess Room ...	...	68	80	80	...	...	...
187	Night Allowances ...	...	24	30	30	...	...	...
188	Outfit Allowances ...	...	50	30	30	...	...	...
189	Instructional Class Allowances ...	...	...	30	...	30	...	...	To make provision for instructional fees.
	Total, Miscellaneous ...	...	4,067	3,990	4,730	100	840	...	Net decrease £740.
	Total, Abstract B. Section B.	218,068	203,050	215,820	3,490	16,260	...	Net decrease £12,770.

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STATEMENT E.—Recurrent Expenditure
MECHANICAL ENGINEERING DEPARTMENT—(Contd.)

ABSTRACT B. (Section C.)

ITEM No.	Item	Salary Scale	Actual Expenditure 1939-40	ESTIMATE 1941-42		APPROVED ESTIMATE 1940-41	Increase	Decrease	Explanatory Notes
				No.	£				
196	SECTION C.—RUNNING	£							
197	C. I. (a)—DIRECT SUPERINTENDENCE	£							
198	<i>Personal Emoluments</i>	...							
190	*Superintendent of Motive Power & Equipment	1,100	1,117	1	1,200	1,200	...	1,200	Seconded for military service.
191	*District Running Superintendents	1,000	2,916	3	2,920	2,920	...	...
192	*Assistant Mechanical Officers, Grades I & II ...	475,475,500-25-6000; 630,650-30-840; 880,920	3,099	4	2,930	3,160	...	230	b
193	*Outdoor Machinery and Weighbridge Inspector	600	658	1	600	600	...	...
194	*Chief Running Inspectors	600	1,159	2	1,200	1,200	...	...
195	*Locomotive Inspectors	500-12-580	3,165	7	3,740	3,670	70	...	a
196	<i>Locomotive Inspector</i>	...	742	...	...	...	...	...	d
197	Acting allowance	...	707	...	...	...	320	...	
198	Duty and Seniority Pay	...	296	...	...	...	...	...
	Excess of civil over military Salaries for Staff on military Service	...	...	...	...	...	...	290	
	Total, Personal Emoluments ...	...	13,259	18	12,980	13,440	1,260	1,720	
199	<i>Other Charges</i>	...							
200	Fire Patrol and Appliances	...	227	...	280	20	...	...
201	Office, Furniture and Fittings	...	18	...	40	...	...	...
202	Replacement of Typewriters	...	75	...	30	...	...	...
	Maintenance of Typewriters	...	8	...	20	...	...	...
	Total, Other Charges	328	...	390	20	
	Total, Direct Superintendence, C. I. (a)	13,587	...	13,810	1,280	1,720	...	

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STATEMENT E.—Recurrent Expenditure
 MECHANICAL ENGINEERING DEPARTMENT—(Contd.)

ABSTRACT B. (Section C.)

ITEM No.	Item	Salary Scale	Actual Expenditure 1939-40	ESTIMATE 1941-42		APPROVED ESTIMATE 1940-41	Increase	Decrease	Explanatory Notes
				No.	£				
210	C. I. (b)—Clerical Staff and Offices								
	<i>Personal Emoluments</i>								
203	Assistant Chief Clerk ...	240-12-300	300	1	300	1	300	...	
204	First-class Clerks ...	140-10-220	936	5	1,030	5	1,020	10	"
205	Second- and third-class Clerks ...	36-6-72; 80-8-128	3,728	40	3,940	41	4,030	90	Reduction of one.
206	Subordinate Grade Clerks ...	30, 36-6-72	1,438	22	1,050	26	1,190	140	Reduction of four.
207	Overtime ...	...	...	...	50	...	10	40	d
208	Messengers ...	£15-12-6-£24; £23-1-36	286	12	270	12	280	10	b
209	Acting Allowances ...	...	...	...	10	...	10	...	
	Total, Personal Emoluments ...		6,688	80	6,650	85	6,840	50	240
	Total, Direct Superintendence ...		20,275	...	20,020	...	20,550	1,330	1,960

STATEMENT E.—Recurrent Expenditure
 MECHANICAL ENGINEERING DEPARTMENT—(Contd.)

ABSTRACT B. (Section C.)

ITEM No.	Item	Salary Scale	Actual Expenditure 1939-40	ESTIMATE 1941-42		APPROVED ESTIMATE 1940-41	Increase	Decrease	Explanatory Notes
				No.	£				
218	C. II.—RUNNING SHED LOCOMOTIVE STAFF								
	<i>Personal Emoluments</i>								
210	*Locomotive Drivers ...	400-12-500	17,643	29	13,810	38	18,000	4,190	Reduction of nine.
211	Assistant Locomotive Inspector, Grade I ...	325-15-400	400	1	400	1	400	...	
212	Assistant Locomotive Inspector, Grade II ...	240-12-300	288	1	300	1	300	...	
213	Locomotive Drivers, Grade I ...	200-10-220	1,255	6	1,310	6	1,300	10	"
214	Locomotive Drivers, Grade II ...	140-10-180	2,234	14	2,420	14	2,380	40	"
215	Locomotive Drivers, Grade III ...	72-8-128	6,550	65	7,070	65	6,930	140	"
216	Allowances to Locomotive Drivers ...	...	7,168	...	7,200	...	7,800	600	Due to reduction in number of Drivers.
217	Outfit allowances ...	...	...	...	100	...	100	...	
	Total, Personal Emoluments ...		35,538	116	32,610	125	37,210	190	4,790
	<i>Other Charges</i>								
218	Engine Drivers, Firemen, Ashpan Boys and Cleaners in training ...	...	18,562	...	19,350	...	18,780	570	Increase against reduction in Locomotive Drivers.
219	Allowances to Drivers and Firemen ...	...	7,026	...	7,600	...	7,200	400	Increase against reduction in Locomotive Drivers' allowances.
220	Overtime Allowances to Cleaners ...	...	55	...	50	...	60	...	
	Total, Other Charges ...		25,643	...	27,010	...	26,040	970	...
	Total, Running Shed Locomotive Staff		61,181	...	59,620	...	63,250	1,160	4,790

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STATEMENT E.—Recurrent Expenditure
MECHANICAL ENGINEERING DEPARTMENT—(Contd.)

ABSTRACT B. (Section C.)

ITEM No.	Item	Salary Scale	Actual Expenditure 1939-40	ESTIMATE 1941-42		APPROVED ESTIMATE 1940-41	Increase	Decrease	Explanatory Notes	
				No.	£					
230	C. III.—RUNNING SHED MAINTENANCE OF LOCOMOTIVES <i>Personal Emoluments</i> *Senior Locomotive Foreman ... *Running Shed Foreman, Grades I & II ... *Running Shed Foreman, Grade II ... *Shed Filers, Grades I & II ... *Boilermakers, Grades I & II ... *First-class Clerks ... *Second-class Clerks ... *Storekeepers, Grade I ... *Storekeepers, Grade II ... *Timekeepers, Grade I ... *Timekeepers, Grade II ... *Subordinate Grade Clerks ... *Assistant Locomotive Foreman, Grade I ... *Assistant Locomotive Foreman, Grade II ... *Assistant Locomotive Foreman, Grade III ... *Chargemen ... *Artizans ... *Overtime allowances ... *Outfit allowances ... *Acting allowances ... Total, Personal Emoluments ... <i>Other Charges</i> Lower Subordinate Staff ... Overtime allowances ... *Temporary Clerical Assistance ... *Rammers ... *Caretakers, Stewards, etc., and Upkeep of Drivers' Rest Houses ... <i>Carried forward</i>	£	£	£	£	£	£	£		
231		600	600	1	600	1	600	...	...
232		400-12-496; 508-12-544-560	4,291	14	6,980	8	4,250	...	110	
233		400-12-496; 508-12-544-560	2,695	5	1,680	6	2,740	...	400	
234		400-12-496; 508-12-544-560	1,973	6	2,320	5	2,080	...	470	
235		140-10-220	2,546	2	350	6	2,790	...	60	
236		80-8-128	410	9	1,100	2	440	...	20	
237		36-6-72	1,001	4	340	8	1,120	...	...
238		36-6-72	...	9	580	4	330	...	10	
239		80-8-128	...	1	80	9	620	...	40	
240		36-6-72	...	6	410	7	480	...	70	
241		30-16-6-72	3,897	62	2,920	73	3,210	...	290	
242		240-12-300	300	1	300	1	300	...	...
243		200-10-220	220	1	220	1	220	...	...
244		140-10-180	674	4	720	4	630	...	30	
245		88-8-128	1,744	15	1,780	15	1,800	...	20	
246		55-5-80	621	13	980	13	930	...	...
247		...	700	...	700	...	700	...	...
248		...	25	...	40	...	...	...	...
249		...	78	...	...	...	...	...	...
250		...	21,805	153	22,130	163	23,470	170	1,510	
251		...	23,415	...	23,900	...	24,250	...	350	
252		...	3,510	...	3,200	...	3,110	90	...	
253	...	2	...	350	...	100	...	700		
254	...	288	...	880	...	350	...	...
255	...	860	...	880	...	880	...	...
256	...	28,075	...	28,330	...	28,690	90	450		
257	16,000	...	16,060	...	60		
258	2,000	...	2,000	...	...
259	- 10	...	10	...	...
260	...	44,535	...	46,340	...	46,750	90	510		
261	...	66,340	...	68,470	...	70,230	260	2,020		
262	3,620	...	1,620	...	180		
263	...	1,601	8	680	4	700	...	20		
264	...	2,087	4	350	3	380	...	30		
265	...	617	3	120	2	150	...	30		
266	...	374	6	270	6	260	...	...
267	...	1,38	...	140	...	180	...	40		
268	...	307	...	5,080	23	5,670	10	600		
269	...	174	...	1,380	...	1,440	...	50		
270	...	5,218	23	200	...	200	...	...
271	...	1,346	...	6,840	...	7,080	...	140		
272	...	188	...	670	...	750	...	80		
273	...	6,808	...	9,200	...	9,470	...	270		
274	...	1,029	...	...	...	...	...	...
275	...	9,371	...	...	...	...	...	...

STATEMENT E.—Recurrent Expenditure
MECHANICAL ENGINEERING DEPARTMENT—(Contd.)

ABSTRACT B. (Section C.)

ITEM No.	Item	Salary Scale	Actual Expenditure 1939-40	ESTIMATE 1941-42		APPROVED ESTIMATE 1940-41	Increase	Decrease	Explanatory Notes
				No.	£				
255	C. IV.—CARRIAGE AND WAGON REPAIRS AND CLEANING EXPENSES <i>Personal Emoluments</i> *Carriage and Wagon Inspectors, Grades I & II ... *Carriage and Wagon Examiners ... *Carriage and Wagon Charge-men, Grade I ... *Carriage and Wagon Charge-men, Grade II ... *Artizans ... *Subordinate Grade Clerks ... *Overtime allowances ... Total, Personal Emoluments ... <i>Other Charges</i> Carriage Cleaning Staff ... Overtime allowances ... Lower Subordinate Staff ... Overtime Allowances ... <i>Carried forward</i>	£	£	No.	£	No.	£	£	£
256		400-12-496; 508-12-544-560	28,075	...	28,330	...	28,690	90	450
257		400-12-496; 508-12-544-560	14,830	...	16,000	...	16,060	...	60
258		140-10-180	1,630	...	2,000	...	2,000	...	...
259		55-5-80	...	...	- 10	...	10	...	...
260		30-16-6-72	...	...	46,340	...	46,750	90	510
261		...	66,340	...	68,470	...	70,230	260	2,020
262		...	...	...	3,620	...	1,620	...	180
263		...	1,601	8	680	4	700	...	20
264		...	2,087	4	350	3	380	...	30
265		...	617	3	120	2	150	...	30
266		...	374	6	270	6	260	...	...
267		...	1,38	...	140	...	180	...	40
268		...	307	...	5,080	23	5,670	10	600
269		...	174	...	1,380	...	1,440	...	50
270		...	5,218	23	200	...	200	...	...
271		...	1,346	...	6,840	...	7,080	...	140
272		...	188	...	670	...	750	...	80
273		...	6,808	...	9,200	...	9,470	...	270
274		...	1,029
275		...	9,371

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STATEMENT E.—Recurrent Expenditure
MECHANICAL ENGINEERING DEPARTMENT—(Contd.)

ITEM No.	Item	Salary Scale	Actual Expenditure 1939-40	ESTIMATE 1941-42		APPROVED ESTIMATE 1940-41		Increase	Decrease	Explanatory Notes
				No.	£	No.	£			
260	<i>Brought forward</i> <i>Other Charges.—Contd.</i> Temporary Clerical Assistant ... Runners ... Water for cleaning Cattle Wagons at A papa ... Stores ... Oil, Grease and Cleaning Materials ... Depreciation of Stores ... Total, Other Charges ... Total, Carriage & Wagon Repairs ...	£	9,371	9,200	9,470	...	£	270		
261		...	56	...	...	...	...	...
262		...	62	...	...	...	...	...
263		...	53	...	...	...	...	...
264		...	5,942	...	...	...	...	...
265		...	1,288	...	...	...	...	...
266	<i>Other Charges</i> Wages, Coolmen ... Overtime Allowances ... Fuel, Coal and Stores, Western District ... Fuel, Coal and Stores, Northern and Eastern Districts ... Charges on Fuel (Contractors) ... Loss of Fuel in Stock ... Electric Current, Coaling Plant ... Stores, Coaling Plant ... Total, Fuel ...	...	16,758	3,470	4,120	...	...	...	650
267		...	22,006	56,750	56,210	...	...	...	4,100
268		...	...	78,084	41,390	...	...	...	...
269		...	...	5,606	1,500	...	...	...	...
270		...	...	...	250	...	...	...	...
271		...	...	...	30	...	...	...	...
272		...	...	...	20	...	...	...	...
273		...	...	...	20	...	...	...	...
274		...	...	...	20	...	...	...	...
275		...	...	87,828	89,320	104,120	...	...	4,800

Provision for 1941-42 is based upon an estimated mileage being run of 4,600,000.

STATEMENT E.—Recurrent Expenditure
MECHANICAL ENGINEERING DEPARTMENT—(Contd.)

ITEM No.	Item	Salary Scale	Actual Expenditure 1939-40	ESTIMATE 1941-42		APPROVED ESTIMATE 1940-41		Increase	Decrease	Explanatory Notes
				No.	£	No.	£			
284	<i>C. VI.—WATER</i> <i>Other Charges</i> Pumpmen and Drivers ... Fuel and Stores, Western District ... Fuel and Stores, Northern & Eastern Districts ... Water (P.W.D. supplies) ... Electric Current ... Total, Water ...	£	5,604	5,630	5,680	...	...	...	50
285		...	5,424	2,000	2,410	...	...	...	410
286		...	7,283	3,530	3,530	...	...	...	...
287		...	197	7,800	8,510	...	...	...	...
288		...	...	...	180	...	...	...	...
289	<i>C. VII.—OIL AND OTHER CONSUMABLE STORES</i> <i>EXPENDED IN SHEDS</i> Oil and Grease (other than cylinder engine and axle Oil and Grease for Locomotives) and other Consumable Stores ... Oil, cylinder, engine and axle Oil and Grease used for lubricating Locomotives only ... Total, Oil, etc. ...	...	5,102	6,730	6,730	...	...	...	...
290		...	3,147	3,960	3,960	...	...	...	...
291	<i>C. VIII.—TRAIN LIGHTING</i> <i>Personal Emoluments</i> Electrician ... Electrical Chargehand ... Artizans ... Subordinate Grade Clerks ... Overtime ... Total, Personal Emoluments ...	...	137	180	170	10	...	...	...
292		...	115	130	120	10	
293		...	120	140	130	10	
294		...	94	90	130	
295		...	53	60	60	
296	...	539	600	610	30		

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STATEMENT E.—Recurrent Expenditure
MECHANICAL ENGINEERING DEPARTMENT—(Contd.)

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ITEM No.	Item	Salary Scale	Actual Expenditure 1939-40	ESTIMATE 1941-42		APPROVED ESTIMATE 1940-41	Increase	Decrease	Explanatory Notes
				No.	£				
296	<i>Other Charges</i>								
297	Lower Subordinate Staff		1,847	1,800	1,820	£	20		
298	Overtime Allowances		106	80	120		40		
299	Allowances to Train Electricians		173	170	180		10		
300	Maintenance of Engine Headlights		352	400	500		100		
301	Stores		923	1,100	1,160		60		
302	Replacement of Equipment		1,038	800	1,250		450		
	Electric Current (Power)		225	250	260		10		
	Total, Other Charges		4,661	4,600	5,200		600		
	Total, Train Lighting		5,203	5,200	5,900		700		
C. IX—MAINTENANCE OF OUTDOOR MACHINERY AND MISCELLANEOUS PLANT									
303	<i>Personal Emoluments</i>								
304	*Weighbridge Fitter	100-12-496; 508-12-544-500	500	510	500		10		
305	Electrician	140-10-180	150	160	160		20		
	Overtime Allowances		4	10	20		10		
	Total, Personal Emoluments		654	680	680		10		
	<i>Other Charges</i>								
306a	Lower Subordinate Staff		...	1,400	...		1,400		
307	Upkeep of P.S. <i>Morris</i> Train Ferry		209	200	360		160		Labour previously included in block votes as shown below.
308	Repairs to Weighing Machines & Weighbridges		240	20	270		250		See item 290
309	Operation and Maintenance of Electric Light Plants at Jebba and Minna		1,904	1,100	2,240		1,140		P.W.D. now supply electricity for Jabba and see item 290
	Maintenance of Lighting at Sheds, Stations and Quarters		726	220	650		430		See item 290
310	Maintenance of Condensers		103	100	90		10		
	<i>Carried forward</i>		3,182	3,040	3,610		1,410		

STATEMENT E.—Recurrent Expenditure
MECHANICAL ENGINEERING DEPARTMENT—(Contd.)

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ITEM No.	Item	Salary Scale	Actual Expenditure 1939-40	ESTIMATE 1941-42		APPROVED ESTIMATE 1940-41	Increase	Decrease	Explanatory Notes
				No.	£				
311	<i>Brought forward</i>								
312	Upkeep of Ice Plant, Kaduna Junction		3,182	3,040	3,610	£	1,410	1,980	
313	Repairs to Milliken Cars		246	90	240		150		See item 290.
314	Repairs to Running Shed Machinery		112	100	140		40		
	Reconditioning of, and Repairs to Pumps and Boilers		299	300	450		150		
315	Repairs to Turntables		575	230	460		230		See item 290.
316	Repairs to Breakdown Cranes		16	100	100		...		
317	Repairs to Hand Cranes and Gantries		84	130	130		...		
	Total, Other Charges		5	20	20		...		
	Total, Maintenance of Outdoor Machinery		4,519	4,010	5,150		1,410	2,550	
			5,173	4,690	5,830		1,420	2,560	
C. X.—MISCELLANEOUS									
318	Transport Allowances		106	110	110		...		
319	Travelling Allowances		350	350	450		100		
320	Passages		3,605	3,500	4,800		1,300		
321	Telephones		365	430	560		130		
322	Transport—General		129	130	170		40		
323	Night Allowances		146	160	160		...		
324	Stationery		235	200	200		...		
325	Contingencies		140	200	500		...		
326	Uniforms and Caps for Drivers		355	500	500		...		
327	Bush Allowance		4	10	10		...		
328	Instructional Course Allowances		...	90	70		20		
	Total, Miscellaneous		5,435	5,680	7,250		20	1,510	
	Total, Abstract B, Section C.		300,198	315,420	332,360		4,560	21,500	Not decrease £16,940.

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STATEMENT E.—Recurrent Expenditure
TRAFFIC AND COMMERCIAL DEPARTMENT

ABSTRACT C.

ITEM NO.	Item	Actual Expenditure 1939-40	ESTIMATE 1941-42		APPROVED ESTIMATE 1940-41	Increase	Decrease	Explanatory Notes
			No.	£				
SUMMARY								
...	I.—SUPERINTENDENCE	37,519	...	38,850	£ 40,410	370	1,930	
...	II.—STATION STAFF	106,966	...	114,210	£ 112,960	-1,950	710	
...	III.—WHARVES AND QUAYS	...	...	...	£ ...	...	...	Transferred to Abstract G.
...	IV.—TRAIN STAFF	22,063	...	23,410	£ 23,460	420	470	
...	V.—WATER	109	...	130	£ 130	...	...
...	VI.—GENERAL STORES	3,076	...	4,130	£ 4,280	...	150	
...	VII.—ELECTRIC LIGHT	2,570	...	2,000	£ 2,300	...	300	
...	VIII.—CLOTHING	1,958	...	2,200	£ 2,200	...	...
...	IX.—STATIONERY AND TICKETS	837	...	1,000	£ 1,000	...	...
...	X.—MISCELLANEOUS	16,041	...	16,640	£ 16,610	240	210	
...	XI.—LAGOS DEPOT	1,860	...	2,070	£ 2,070	70	70	
...	XII.—ROAD TRANSPORT SERVICES	15,004	...	16,610	£ 15,680	1,200	270	
...	Total	208,003	...	221,250	£ 221,100	4,260	4,110	Net increase £150.
...	Personal Emoluments	137,929	...	146,380	£ 145,710	...	...
...	Other Charges	70,074	...	74,870	£ 75,390	...	...
...	Total	208,003	...	221,250	£ 221,100	...	...

STATEMENT E.—Recurrent Expenditure
TRAFFIC AND COMMERCIAL DEPARTMENT

ABSTRACT C.

ITEM NO.	Item	Actual Expenditure 1939-40	Salary Scale	ESTIMATE 1941-42		APPROVED ESTIMATE 1940-41	Increase	Decrease	Explanatory Notes
				No.	£				
329	C. I.—SUPERINTENDENCE	£		No.	£	£			
330	<i>i.—Supervision</i>								
331	• Chief Traffic Superintendent	1,400	1,400	1	1,500	1,500	...	...	Personal to present holder who is required to deputize for the General Manager when necessary.
332	• Senior Traffic Assistant	1,133	1,100	1	1,100	1,100	...	...
333	• District Traffic Superintendents	3,047	1,000	3	3,000	3,000	...	...
334	• Assistant Traffic Officers	7,144	400, 400, 450-25-500, 660-30-840	12	7,710	8,130	...	420	<i>a</i> and <i>b</i> . Two on scale £400, 415, 430, 450-30, 720-60-920 and Seniority Pay on £72. Five on scale £400, 415, 430, 450-30-720-40-840 and Seniority Pay £72. Provision for eleven as one seconded for Military Service.
335	• Traffic Inspectors, Grades I and II	8,519	100-12-400; 508-12-544-560 and 2 at £310-15-100	17	8,630	8,850	120	...	<i>a</i> and <i>b</i> . Two on grade £315-15-425, personal to themselves.
336	Seniority Pay	315	...	...	330	290	40	...	
337	Acting Allowances	178	...	...	100	310	...	210	
338	Total, Supervision	21,736	...	34	22,370	22,840	160	630	
339	<i>ii.—Clerical</i>								
340	Assistant Chief Clerks	1,652	240-12-300	5	1,430	1,730	...	300	Reduction of one, see item 322.
341	First-class Clerks	1,928	140-10-220	7	1,360	1,260	100	...	Increase by one, see item 321.
342	Second- and third-class Clerks and Probationers	8,238	36, 42-6-72, 80-8-128, 136-8-176 { 140-10-180 } 200-10-220	72	8,590	8,740	...	150	
343	First-class Station Staff	351	48-6-78; 88-8-128 (halt for 3 yrs. at £78) 20 at £15-12s-424 4 at £25-1-36	1	200	220	...	20	<i>a</i> , <i>b</i> , <i>c</i> . Seconded for duty as Training School Instructors.
344	Second- and third-class Station Staff	682	...	2	150	150	...	...
345	Messengers	...	...	24	680	670	10	...	
346	Acting Allowances	...	...	...	140	40	100	...	
347	Short-hand Allowances	9	...	...	40	70	...	30	
348	Total, Clerical	12,160	...	111	12,590	12,880	210	500	
349	Total, Personal Emoluments	33,896	...	145	34,960	35,720	370	1,130	

† Non-portionable. (a) Increments. (b) New holders. (c) Over-estimated in 1940-41. (d) Under-estimated in 1940-41. (e) Increase due to enhanced cost of stores and material.

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STATEMENT E.—Recurrent Expenditure
TRAFFIC AND COMMERCIAL DEPARTMENT—(Contd.)

ABSTRACT C.

ITEM No.	Item	Salary Scale	Actual Expenditure 1939-40	ESTIMATE 1941-42		APPROVED ESTIMATE 1940-41	Increase	Decrease	Explanatory Notes
				No.	£				
344	Transport Allowances	...	167	...	220	...	£	£	
345	Travelling Allowances	...	479	...	500	...	...	10	
346	Bush Allowances	...	2	...	10	...	...	...
347	Passages	...	2,658	...	2,810	...	...	790	
348	Transport—General	...	317	...	350	...	...	...
	Total, Other Charges	...	3,623	...	3,890	...	...	800	
	Total, Superintendence	...	37,519	...	38,850	...	370	1,930	
C. II.—STATION STAFF									
<i>Personal Emoluments</i>									
349	Senior Station-master, Grade I	...	500	...	...	1	400	...	400
350	Senior Station-masters	240-12-300	1,908	9	2,440	8	2,290	150	...
351	First-class Station Staff	{200-10-220 {140-10-180	9,015	211 37	10,420	211 31	9,680	740	...
352	Second- and third-class Station Staff	48-6-78 88-8-128 (halt for 3 yrs. at £78)	44,053	755	72,280	779	71,290	990	...
353	Clock and Watch Repairers	{88-8-104 {48-6-78	338	1 3	340	1 3	...	...	...
354	Subordinate Grade Clerks	30, 36-6-72	846	17	830	18	810	20	...
355	Messengers at Rates not exceeding	£15-12s-£24	1,154	40	1,080	44	1,180	...	100
356	Overtime Allowance, Subordinate Grade Clerks	20	...	20
	Total, Personal Emoluments	...	81,289	883	87,410	906	86,010	1,900	500

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Post abolished, holder promoted to Grade of Traffic Inspector.
a. Increase of one against reduction in Grade I.
a and b. Increase of six.

a and b. Reduction of 24.

a. Reduction of one.
Reduction of four.

STATEMENT E.—Recurrent Expenditure
TRAFFIC AND COMMERCIAL DEPARTMENT—(Contd.)

ABSTRACT C.

ITEM No.	Item	Salary Scale	Actual Expenditure 1939-40	ESTIMATE 1941-42		APPROVED ESTIMATE 1940-41	Increase	Decrease	Explanatory Notes
				No.	£				
357	Other Charges	...	...	...	...	...	...	...	...
358	Lower Subordinate Staff	...	24,995	1,065	26,000	1,108	...	200	a. Reduction of forty-three.
359	Traffic Training School Allowances	...	200	...	220	...	60	...	One session of twenty learners in 1941-42 as against fifteen in 1940-41.
360	Watchmen	...	146	...	140	...	...	...	...
360	Relieving Allowances	...	336	...	440	...	...	10	...
	Total, Other Charges	...	25,677	1,065	26,800	1,108	60	210	...
	Total, Station Staff	...	106,966	...	114,210	...	1,960	710	...
C. III.—TIDEWATER TERMINALS									
		Shown separately under Abstract G.

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STATEMENT E.—Recurrent Expenditure
TRAFFIC AND COMMERCIAL DEPARTMENT—(Contd.)

ABSTRACT C.

ITEM No.	Item	Salary Scale	Actual Expenditure 1939-40	ESTIMATE 1941-42	APPROVED ESTIMATE 1940-41		Decrease	Explanatory Notes
					No.	£		
361	C. IV.—TRAIN STAFF							
362	Head Guards	400-12-160	2,596	5	1,830	5	2,250	420
363	Senior Guards	4 @ 200-10-220 7 " 140-10-180	1,599	11	1,990	11	2,000	10
364	Second- and third-class Guards	48-6-78, 88-8-128 (halt for 3 yrs. at £78)	7,776	141	13,710	144	13,410	270
365	Excess of civil over military Salaries for Staff on military Service		4,811					
366	Total, Personal Emoluments		16,782	157	17,680	160	17,690	420
367	Other Charges		16		30		30	
368	Upkeep of Guards' Rest Houses		4,744		5,000		5,000	
369	Allowances to Guards		...		200		200	
370	Night Allowances (Train Porters)		500		500		500	
371	Sleeping Car Attendants Allowances		27		...		...
372	Outfit Allowances		5,281		5,730		5,770	40
373	Total, Other Charges		22,063		23,410		23,460	420
374	C. V.—WATER		109		130		130	
375	Water Supplies & Equipment at Iddo, Oshodi, Agege, Ave, Lafeywa, Abeokuta, Zaria, Kano & Port Harcourt including Meter for Oshogbo		1,802		2,000		2,000	
376	C. VI.—GENERAL STORES		804		1,500		1,500	
377	Stations and Offices		464		600		750	150
378	Wagon Covers and Ropes		6		30		30	
379	Offices & Stations Furniture & Equipment		3,076		4,130		4,280	150
380	Supply of Seat Covers for Coaches		2,570		2,000		2,300	300
381	Total, General Stores		1,958		2,200		2,200	
382	C. VII.—ELECTRIC LIGHT AT STATIONS, ETC.		837		1,000		1,000	
383	Electric Light Charges at Stations, Depot and Offices		...		...		...	Revision of charges.
384	C. VIII.—CLOTHING (UNIFORMS)		...		...		...
385	C. IX.—STATIONERY AND TICKETS		...		...		...

STATEMENT E.—Recurrent Expenditure
TRAFFIC AND COMMERCIAL DEPARTMENT—(Contd.)

ABSTRACT C.

ITEM No.	Item	Salary Scale	Actual Expenditure 1939-40	ESTIMATE 1941-42	APPROVED ESTIMATE 1940-41		Decrease	Explanatory Notes
					No.	£		
376	C. X.—MISCELLANEOUS							
377	Claims and Compensation		93		350		400	
378	Stationery		164		200		200	
379	Contingencies		92		150		200	
380	Advertising		137		150		150	
381	Maintenance of Signalling Apparatus, Telegraphs		13,680		13,630		13,630	
382	Telephones—Offices and Stations, Miscellaneous		1,633		1,670		1,730	
383	Circuits and Alarm Bells, etc.		70		130		70	
384	Typewriters and Spares and Maintenance		...		10		10	
385	Depreciation of Stores		57		100		70	
386	Handling Charges at Railway Stations		40		50		50	
387	Gratuities—Language		15		50		100	
388	First Aid Equipment		...		150		150	
389	Ice for Cold Store Van		16,011		16,640		16,610	
390	Total, Miscellaneous		200	1	210		200	
391	C. XI.—COLLECTION AND DELIVERY SERVICE, LAGOS DEPOT							
392	Personal Emoluments		59	4	340		290	
393	First-class Station Staff	£140-10-180, £200-10-220	164		40		30	
394	Second- and third-class Station Staff	£48-6-78, £88-8-128 (halt for 3 yrs. at £78)	33	2	40		30	
395	Messengers	£15-12-224	456	7	590		520	
396	Total, Personal Emoluments		255	14	250		320	
397	Other Charges		1,146		1,200		1,200	
398	Porters		...		20		20	
399	Motor Transport		3		10		10	
400	Telephone		1,404	14	1,480		1,550	
401	Electric Lights		1,860		2,070		2,070	
402	Total, Other Charges		
403	Total, Collection and Delivery Service		

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STATEMENT E.—Recurrent Expenditure
TRAFFIC AND COMMERCIAL DEPARTMENT—(Contd.)

ITEM No.	Item	Salary Scale	Actual Expenditure 1939-40	ESTIMATE 1941-42		APPROVED ESTIMATE 1940-41	Increase	Decrease	Explanatory Notes
				No.	£				
1940-41	1941-42								
	C. XII.—ROAD TRANSPORT SERVICES								
	<i>i.—General Superintendence</i>								
	<i>Personal Emoluments</i>								
395	• Road Transport Officer	720-30-84(0-10-920)	920	1	920	1	920	...	
396	Duty Pay	72	36	...	70	...	...	30	e
397	• Assistant Road Transport Officer	400-400-150-25-600-30-660	631	1	660	...	...	...
398	Acting Allowance	...	45	...	20	...	...	...
399	Second- and third-class Clerks and Probationers	36-42-6-72	517	4	530	...	...	...
400	Messengers	80-8-128, 136-8-176 £15-12-6-21	20	1	20	...	...	...
	Total, Personal Emoluments	...	2,169	7	2,190	...	20	30	
	<i>Other Charges</i>								
401	Passages	...	368	...	340	...	...	10	
402	Contingencies	...	12	...	10	...	...	...
	Total, Other Charges	...	380	...	350	...	...	10	
	Total, General Superintendence	...	2,549	...	2,540	...	20	40	
	<i>ii.—Running Expenses</i>								
	<i>Personal Emoluments</i>								
403	Motor Drivers	36-6-72	294	4	310	...	...	...
404	Booking and Transport Clerks	48-6-78, 88-8-128 (halt for 3 yrs. at £78)	696	8	750	...	30	...	a
405	Subordinate Grade Clerks	30, 36-6-72	150	5	190	...	...	...
406	Overtime—Subordinate Grade Clerks	...	...	...	30	...	...	...
	Total, Personal Emoluments	...	1,140	17	1,280	...	30	...	

STATEMENT E.—Recurrent Expenditure
TRAFFIC AND COMMERCIAL DEPARTMENT—(Contd.)

ITEM No.	Item	Salary Scale	Actual Expenditure 1939-40	ESTIMATE 1941-42		APPROVED ESTIMATE 1940-41	Increase	Decrease	Explanatory Notes
				No.	£				
1940-41	1941-42								
	<i>ii.—Running Expenses—(contd.)</i>								
	<i>Other Charges</i>								
407	53 Daily-paid Motor Drivers and Apprentice Drivers	9d to 3/4d per day	1,010	...	1,150	...	150	...	d
408	Allowances to Drivers	...	279	...	250	...	...	...
409	Bush Allowances	...	1	...	10	...	...	...
410	Travelling Allowances	...	29	...	40	...	...	...	e
411	Transport Allowances	...	50	...	50	...	...	...
412	Transport, General	...	220	...	260	...	...	...
413	Overtime Allowances	...	...	...	50	...	...	...
414	Fuel (Petrol and Diesel Oil)	...	3,215	...	3,300	...	...	...
415	Tyres	...	402	...	850	...	...	...	f
416	Handling Charges	...	117	...	120	...	...	...	g
416a	Relieving Allowances	...	...	...	10	...	...	...	d. Anticipated additional through traffic.
	Total, Other Charges	...	5,323	...	6,090	...	730	50	
	Total, Running Expenses	...	6,463	...	7,370	...	760	50	
	<i>iii.—Maintenance and Repairs</i>								
	<i>Personal Emoluments</i>								
417	• Head Mechanic, Grades I & II	400-12-406-508-12-544-560	1,348	3	1,330	...	...	...	b
418	Assistant Foreman—(Motor)	140-10-180	150	1	170	...	...	...	a
419	Chargeman	88-8-128	128	1	130	...	...	...
420	Artizans	36-6-78, 88-8-128	322	3	350	...	...	...
421	Saltmaker	36-6-66	66	1	70	...	...	...
422	Head Blacksmith	36-6-78, 88-8-128	120	1	130	...	...	...
423	Head Turner	36-6-78, 88-8-128	72	1	80	...	...	...
424	Carpenter	(halt for 3 yrs. at £78) 36-6-66	...	1	50	
	Total, Personal Emoluments	...	2,206	12	2,310	...	10	70	

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STATEMENT E.—Recurrent Expenditure
TRAFFIC AND COMMERCIAL DEPARTMENT—(Contd.)

ABSTRACT C.

ITEM NO.	Item	Salary Scale	Actual Expenditure 1939-40	ESTIMATE 1941-42	APPROVED ESTIMATE 1940-41	Increase	Decrease	Explanatory Notes
425	<i>Other Charges</i>							
411	Lower Subordinate Staff	£	884	950	850	100	...	d
412	Labourers and Porters	...	85	90	120	...	30	b
427	Watchmen	...	78	80	70	...	...	a
428	<i>Outfit Allowance</i>	...	...	...	...	...	...	...
429	Tools and Furniture	...	8	40	60	...	20	...
430	Maintenance and Repairs	...	1,622	2,000	1,700	300	...	f
415	Licence Fees (Motor Vehicles and Drivers)	...	1,076	1,070	1,080	...	10	c
431	Wagon Covers	...	33	150	200	...	50	e
417	Ferry Toll Charges	...	...	10	10	...	...	...
418		...	...	...	...	...	...	...
	Total, Other Charges	...	3,786	4,390	4,090	410	110	
	Total, Maintenance and Repairs	...	5,992	6,700	6,460	420	180	
	Total, Road Transport Services	...	15,004	16,610	15,680	1,200	270	

STATEMENT E.—Recurrent Expenditure
ABSTRACT D. ADMINISTRATION

Item	Actual Expenditure 1939-40	ESTIMATE 1941-42	APPROVED ESTIMATE 1940-41	Increase	Decrease	Explanatory Notes
SUMMARY						
I.—MANAGEMENT	7,619	9,730	10,530	190	1,050	
II.—ACCOUNTS AND STATISTICS	46,176	45,000	45,810	2,140	2,950	
III.—STORES	17,950	18,890	18,770	650	530	
IV.—PRINTING	10,485	11,560	12,210	610	1,260	
Total	82,230	85,180	87,380	3,590	5,790	Net decrease, £2,200.
Personal Emoluments	72,032	73,480	73,770	...	...
Other Charges	10,198	11,700	13,610	...	...
	82,230	85,180	87,380	...	...

ABSTRACT D. ADMINISTRATION (MANAGEMENT)

ITEM No.	Item	Salary Scale	Actual Expenditure 1939-40	ESTIMATE 1941-42		APPROVED ESTIMATE 1940-41	Increase	Decrease	Explanatory Notes
				No.	£				
434	i.—MANAGEMENT.—Personal Emoluments								
435	i.—Supervision								
436	• General Manager ...	2,000	1,800	1	2,000	1	200	...	
437	• Principal Administrative Assistant ...	1,050	1,050	1	1,050	1	...	...
438	• Administrative Assistant, Grade I ...	650-30-840	800	1	680	1	140	...	b
439	• Administrative Assistant, Grade II ...	400, 400, 450-25-600 630-30-720	803	3	910	3	107	...	Provision for two only.
440	Acting Allowance ...	...	323	...	200	...	110	...	
441	Total, Supervision ...	...	4,776	6	4,850	6	730	...	
442	ii.—Clerical								
443	Assistant Chief Clerks ...	240-12-300	263	2	570	2	550	20	
444	First-class Clerks ...	140-10-220	713	7	1,340	8	1,510	...	Reduction of one.
445	Second- and third-class Clerks ...	30, 30, 30, 36-6-72; 80-8-128	764	18	1,240	18	1,230	10	
446	Subordinate Grade Clerks ...	30, 36-6-72	149	6	290	9	380	...	
447	Head Messenger and Messengers ...	£15-12s-£24; £25-1-36	182	8	240	8	240	...	Reduction of two and one transferred to item 453.
448	Motor Drivers at rates not exceeding 3/- per day	...	95	1	40	2	30	...	£32 per annum personal to one.
449	Shorthand Allowances ...	...	24	...	80	...	...	...	Reduction of one.
450	Total, Clerical ...	...	2,190	42	3,800	47	4,080	30	
451	Total, Personal Emoluments ...	...	6,956	48	8,650	53	9,660	30	1,040
452	Other Charges								
453	Transport—General ...	...	20	...	30	...	...	...
454	Transport Allowances ...	...	4	...	10	...	...	...
455	Traveling Allowances ...	...	17	...	20	...	...	...
456	Passages ...	...	316	...	550	...	160	...	
457	Stationery ...	...	49	...	80	...	...	...
458	Contingencies ...	...	89	...	200	...	...	...
459	Maintenance of Telephones ...	...	120	...	140	...	...	...
460	Maintenance of Typewriters ...	...	13	...	20	...	...	...
461	Lithography ...	...	...	...	70	...	...	...	70
462	Newspapers and Periodicals ...	...	17	...	20	...	...	...
463	Watchmen ...	...	8	...	10	...	...	...
464	Total, Other Charges ...	...	653	...	1,080	...	930	160	10
465	Total, Management ...	...	7,619	...	9,730	...	10,520	190	1,050

(a) Increments. (b) New holders. (c) Under-estimated in 1940-41.

STATEMENT E.—Recurrent Expenditure ADMINISTRATION (ACCOUNTS AND STATISTICS)

ITEM No.	Item	Salary Scale	Actual Expenditure 1939-40	ESTIMATE 1941-42		APPROVED ESTIMATE 1940-41	Increase	Decrease	Explanatory Notes
				No.	£				
466	ii.—ACCOUNTS AND STATISTICS								
467	i.—Supervision								
468	• Chief Accountant ...	1,300	1,300	1	1,300	1	...	...
469	• Principal Assistant to Chief Accountant ...	1,050	1,050	1	1,050	1	...	...
470	• Senior Accountants ...	750-30-840-40-920	4,040	5	2,020	5	3,420	...	1,100
471	• Accountants and Assistant Accountants ...	400, 400, 450-25-600; 600, 630-30-720; & 300-30-400-25-600	8,073	18	6,960	17	7,550	...	590
472	• Stock Verifiers ...	400, 400, 450-25-600; 630-30-720	1,240	2	1,290	2	1,270	20	...
473	Seniority Pay ...	...	...	...	70	...	20	...	...
474	Acting Allowances ...	...	64	...	70	...	100	...	30
475	Excess of civil over military and home Salaries of Staff on military and special Services ...	...	...	...	800	...	900	...	...
476	Total, Supervision ...	...	15,767	27	13,750	26	14,710	1,060	2,020
477	ii.—Clerical								
478	Chief Clerks ...	310-15-400	400	1	400	2	710	...	310
479	Assistant Chief Clerks ...	240-12-300	3,007	9	2,600	9	2,560	...	...
480	First-class Clerks ...	140-10-220	6,952	38	7,420	38	7,340	80	...
481	Second- and Third-class Clerks ...	30, 30, 30; 36-6-72; 80-8-128	14,714	163	15,470	163	14,670	800	...
482	Subordinate Grade Clerks ...	30, 36-6-72	1,467	35	1,700	34	1,540	160	...
483	Messengers ...	£15-12s-£24	604	21	560	21	570	...	10
484	Acting Allowances ...	...	83	...	50	...	...	...	...
485	Shorthand Allowances ...	...	...	...	30	...	...	...	...
486	Total, Clerical ...	...	27,227	267	28,230	267	27,470	1,080	320
487	Total, Personal Emoluments ...	...	42,994	294	41,980	293	42,180	2,140	2,340

a. Provision for three only, two officers accounted for Military service. Increase in Establishment of one Asst. Accountant against decrease in one Chief Clerk, item 449. Provision for 13 officers only, four officers accounted for Military service; one vacancy not being filled in 1941-42.

Excess in respect of items 443 and 444.

Reduction of one against increase of one in grade of Asst. Accountants.

Increase of one against similar reduction in item 457.

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STATEMENT E.—Recurrent Expenditure
ADMINISTRATION (ACCOUNTS AND STATISTICS—Contd.)

ITEM No.	Item	Salary Scale	Actual Expenditure 1939-40	ESTIMATE 1941-42		APPROVED ESTIMATE 1940-41	Increase	Decrease	Explanatory Notes
				No.	£				
475	<i>iii.—Other Charges</i>	£							
476	Transport Allowances ...	...	33	40	40	...	£		
477	Transport—General ...	...	137	70	70	...	...
478	Travelling, Bush & Committed Allowances ...	...	184	150	150	...	...
479	Passages ...	...	1,830	1,400	1,830	...	430		
480	Stationery ...	...	244	200	220	...	20		
481	Furniture and Fittings ...	...	52	50	80	...	30		
482	Contingencies ...	...	59	150	150	...	...
483	Telephones ...	...	254	240	250	...	...
484	Watchmen and Caretakers ...	...	30	30	30	...	...
485	Maintenance of Typewriters ...	...	27	40	40	...	...
	Replacement of Typewriters ...	...	67	40	40	...	...
	Total, Other Charges ...	...	2,659	2,410	2,910	...	500		
487	<i>iv.—Mechanical Accounting</i>								
488	Upkeep and Incidental Charges ...	...	31	100	150	...	50		
489	Cards and Forms ...	...	483	500	500	...	...
490	Accounting Machines ...	...	1	10	50	...	40		
	<i>Instruction of Officers at Powers-Samas' London School</i>		8	...	20	...	20		
	Total, Mechanical Accounting ...	...	523	610	720	...	110		
	Total, Accounts and Statistics ...	...	46,176	45,000	45,810	...	2,140	2,950	Net decrease £810.

STATEMENT E.—Recurrent Expenditure
ADMINISTRATION (STORES)

ITEM No.	Item	Salary Scale	Actual Expenditure 1939-40	ESTIMATE 1941-42		APPROVED ESTIMATE 1940-41	Increase	Decrease	Explanatory Notes
				No.	£				
491	III.—STORES	£							
492	<i>(i)—Supervision</i>								
493	*Stores Superintendent ...	1,100	1,100	1,100	1,100	...	£		
494	*Senior Storekeeper ...	750-30-810	770	810	800	...	10		
495	*Storekeepers ...	400, 400, 450-25-600 ; 630-30-720	3,610	3,350	3,080	...	270		a. Two seconded for Military service. Provision for 5 only.
496	Acting allowance ...	...	91	50	10	...	40		
497	Excess of civil over military Salaries of Staff on military Services ...	...	...	80	...	...	80		
498	Total, Supervision ...	...	5,571	5,390	4,990	...	400		
499	<i>(ii)—Clerical</i>								
500	Assistant Chief Clerks ...	240-12-300	600	600	600	...	...
501	First-class Clerks ...	140-10-220	1,236	1,340	1,450	...	110		a. Provision for 7 only.
502	Second- and third-class Clerks and Probationers ...	30, 30, 30, 36-6-72 £80-8-128	5,540	5,810	5,560	...	250		a. Provision for 55 only.
503	Messengers ...	£15-12s-£24	207	230	230	...	...
504	Subordinate Grade Clerks ...	30, 36-6-72	524	560	500	...	...		a. Five at £30 per annum, personal. One on scale £18-3-30, personal.
505	Acting Allowances ...	...	63	10	10	...	...
506	Total, Clerical ...	...	8,170	8,550	8,416	...	250	110	
507	Total, Personal Emoluments ...	...	13,741	13,940	13,400	...	650	110	

STATEMENT E.—Recurrent Expenditure
ADMINISTRATION (STORES—Contd.)

ITEM No.	1940-41	1941-42	Item	Salary Scale	Actual Expenditure 1939-40	ESTIMATE 1941-42	APPROVED ESTIMATE 1940-41	Increase	Decrease	Explanatory Notes
				£	£	No.	£	£	£	
			<i>Other Charges</i>							
501	482		Labourers, Storemen, Stores Issuers, Time-keepers and Carpenters	...	2,312	2,410	2,510	...	100	
502	483		Transport Allowances	...	60	40	30	...	50	
503	484		Transport—General	...	27	30	30	...	...
504	485		Passages	...	507	600	800	...	200	
505	486		Stationery	...	61	80	90	...	10	
506	487		Contingencies	...	44	70	70	...	...
507	488		Maintenance of Lorries and Lister Trucks	...	384	400	450	...	50	
508	489		Maintenance of Telephones	...	153	150	150	...	...
509	490		Watchmen	...	168	190	190	...	...
510	491		Travelling Allowance	...	2	20	20	...	...
511	492		Maintenance of Typewriters	...	2	10	20	...	10	
512	493		Electric Light and Power (Stores Buildings)	...	46	50	50	...	...
513	494		Scrap Reclamation	...	122	350	350	...	...
514	495		Labour (Daily-paid and Contractual)	...	27	100	100	...	...
515	496		Consumable Stores and Plant	...	...	20	20	...	...
516	497		Use of Crane	...	80	250	250	...	...
517	498		Expenses on Sale of Scrap	...	162	180	180	...	...
			Lorry Drivers	...	4,209	4,950	5,370	...	420	
			Total, Other Charges	...	17,950	18,890	18,770	650	530	Net increase £120.
			Total, Stores	...						

STATEMENT E.—Recurrent Expenditure
ADMINISTRATION (PRINTING)

ITEM No.	1940-41	1941-42	Item	Salary Scale	Actual Expenditure 1939-40	ESTIMATE 1941-42	APPROVED ESTIMATE 1940-41	Increase	Decrease	Explanatory Notes
				£	£	No.	£	£	£	
			IV.—PRINTING							
			<i>Personal Emoluments</i>							
518	499		* Railway Printer	600-30-720	630	720	720	...	...
519	500		* Assistant Railway Printer	400-12-496; 508-12-544-560	500	510	500	...	...
520	501		Acting allowance	...	51	50	...	...	...
521	502		Technical Staff, Grade I	140-10-220	1,158	1,220	1,190	...	...
522	503		Technical Staff, Grades II, III and Probationers	30; 36; 42-6-72; 80-8-128	5,320	5,750	3,280	280	...	
523	504		Assistant Stereotyper	48-6-78	62	70	70	...	...
524	505		Artizan	36-6-66	66	70	70	...	...
525	506		Roller Caster	36-6-66	37	50	40	...	...
526	507		Assistant Storekeeper	88-8-128	131	150	140	...	...
527	508		Second-class clerks	80-8-128	286	300	290	...	...
528	509		Overtime	...	30	20	40	...	...
			Total, Personal Emoluments	...	8,331	8,910	8,530	400	20	
			<i>Other Charges</i>							
529	510		Warehousemen	...	174	180	120	...	...
530	511		Stationery	...	1	10	10	...	...
531	512		Contingencies	...	2	10	10	...	...
532	513		Upkeep and Running Expenses	...	122	100	140	...	...
533	514		Printing Materials	...	1,614	2,000	3,200	...	...
534	515		Passages	...	193	320	170	...	...
535	516		Telephones	...	23	20	20	...	...
536	517		Transport, General	...	25	10	10	...	...
			Total, Other Charges	...	2,154	2,650	3,680	210	1,240	
			Total, Printing	...	10,485	11,560	12,210	610	1,260	Net decrease £650.

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Item No.	Particulars	Estimated Total Cost (Revised)		Actual Expenditure 1939-40	Estimated Expenditure to 31st March 1941	Provision 1941-42	Explanatory Notes
		£	£				
537	NEW ITEMS					£	
	CIVIL ENGINEERING						
518	Minor works	2,000	...	...	...	2,000	
519	Station-master's Quarters at Agbesi	70	...	...	...	70	
520	Ibadan Water Supply—Piping in respect of	150	...	...	...	150	
521	Minna-Baro Line, Completion of Stone Pitching of the Trestle	1,000	...	...	...	1,000	
522	Pier Abutments and raising Footings where necessary	50	...	...	...	50	
523	Rest House at Jos	40	...	...	...	40	
	MECHANICAL ENGINEERING						
524	10 Lifting Jacks—Carriage and Wagon Shops (Two 10-ton and eight 15-ton capacity)	90	...	...	...	90	
525	Re-wiring of Quarters	300	...	...	...	300	
526	3 Sets Electric Head-light Armature and Regulator Gears	150	...	...	...	150	
	GENERAL						
527	Miscellaneous Defence Expenditure	2,500	...	...	...	2,500	
528	Steel Office Furniture	100	...	...	...	100	
	Total, New Items	6,450	...	...	...	6,450	
	REVOTES						
538	CIVIL ENGINEERING						
530	Experimental use of Timber Sleepers	1,160	...	...	500	660	
	Additional Track Equipment for Security of Facing Points	1,800	...	106	1,494	200	
	MECHANICAL ENGINEERING						
531	Portable Electric Blower	110	...	...	...	110	
532	Contact Gear for Planing Machine	200	...	...	...	200	
533	Engine Electric Head-lights	1,110	...	320	50	140	
	TRAFFIC AND COMMERCIAL						
534	Portable Telephones	350	...	144	166	40	
	Total, Revotes	4,750	1,170	2,210	1,350		
	Total, Special Expenditure	...	...	...	...	7,800	

STATEMENT E.—Recurrent Expenditure
ABSTRACT F. GENERAL CHARGES

Item	Actual Expenditure 1939-40	ESTIMATE 1941-42	APPROVED ESTIMATE 1940-41	Increase	Decrease	Explanatory Notes
SUMMARY						
I.—MISCELLANEOUS	18,452	14,450	15,760	1,700	3,010	
II.—GOVERNMENT DEPARTMENTAL CHARGES	35,760	33,840	34,170	610	940	
III.—PENSIONS, PROVIDENT FUND AND GRATUITIES	111,363	114,300	112,500	2,000	200	
IV.—INTEREST ON CAPITAL	775,025	958,150	777,990	198,320	18,160	
V.—RENEWALS CONTRIBUTION	430,000	430,000	430,000	...	...
Total	1,370,600	1,550,740	1,370,420	202,630	22,310	Net increase £180,320.

Reference—
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ITEM No.	Item	Actual Expenditure 1939-40	ESTIMATE 1941-42	APPROVED ESTIMATE 1940-41	Increase	Decrease	Explanatory Notes
<i>General Charges</i>							
I.—MISCELLANEOUS							
556	Furniture and Fittings	991	900	1,200	£	£	
557	Upkeep of Motor Cars	229	150	250	...	300	
558	Deterioration, Breakages and Loss of Stores	1,073	100	100	...	100	
559	Obsolete and Redundant Stores	...	450	450	...	...
560	Cablegrams	45	100	100	...	...
561	Fire Alarms	...	40	40	...	...
562	Upkeep of Rest Houses	128	200	200	...	...
563	Postages	31	100	250	...	150	
564	Crown Agents' Insurance Charges	1,063	3,000	2,400	600	...	
565	Crown Agents' Drawing Office Charges	237	500	500	...	...
566	Electric Light—Offices and Compound (P.W.D. supply)	546	600	650	...	50	
567	Crown Agents' Commission on Stores	1,321	2,000	3,500	...	1,500	
568	Interest on Advances by Crown Agents	133	100	1,000	...	900	
569	Refunds, Miscellaneous	1,721	2,000	2,000	...	...
570	<i>Illustrations for Annual Report</i>	7	...	10	...	10	
571	Cost of Remittances	1,628	3,000	3,000	...	...
572	Harbour Dues on Materials sent to England	6	10	10	...	...
573	Freight on Petrol for Officers in Outstations	59	100	100	...	...
—	Loss on Sale of Investments	459	100	...	100	...	
—	Workmen's Compensation	...	1,000	...	1,000	...	
—	<i>Stray Items, Adjustment of Capital, etc.</i>	8,775	...	...	...	...
Total, I.—Miscellaneous		18,452	14,450	15,760	1,700	3,010	

STATEMENT E.—Recurrent Expenditure
ABSTRACT F. GENERAL CHARGES—(Contd.)

ITEM No.	Item	Actual Expenditure 1939-40	ESTIMATE 1941-42	APPROVED ESTIMATE 1940-41	Increase	Decrease	Explanatory Notes
II.—GOVERNMENT DEPARTMENTAL CHARGES							
574	Medical Services	21,128	18,640	19,580	£	£	
575	Police	7,832	7,880	7,860	...	940	
576	Legal	400	400	400	...	...
577	Audit	5,400	5,300	5,000	...	...
578	" (Share of Home Expenditure)	1,000	280	...	...	...
579	Town Council Rates	...	1,330	...	...	...
Total, II.—Government Departmental Charges		32,760	33,840	34,170	610	940	
III.—PENSIONS, PROVIDENT FUND AND GRATUITIES							
579	Pensions	77,307	78,500	78,000	500	...	
580	Gratuities	8,903	10,000	10,000	...	...
581	Compassionate Allowances	1,481	1,600	1,700	...	100	
582	Bonus on Old Pensions	495	600	600	...	...
583	Provident Fund—Bonus	17,486	17,500	17,000	500	...	
584	Provident Fund—Special Gratuities	5,671	6,000	5,000	1,000	...	
585	Compensation for Injuries	20	100	200	...	100	
Total, III.—Pensions, Provident Fund and Gratuities		111,363	114,300	112,500	2,000	200	
IV.—INTEREST ON CAPITAL							
586	(a) On Unredeemed loans at 5% £15,297,333	566,743	764,870	566,750	198,120	...	
587	(b) On Redeemed loans at 3%	76,883	58,720	76,880	...	18,160	
588	(c) On Advances from Colony's surplus balances at 3%	122,649	125,810	125,610	200	...	
589	(d) On Advances for Working Capital, £350,000 at 2½%	8,750	8,750	8,750	...	...
Total, IV.—Interest on Capital		775,025	958,150	777,990	198,320	18,160	
V.—RENEWALS CONTRIBUTION							
590		430,000	430,000	430,000	...	...

Exclusion relief in respect of Engh-Kadmelan section and the Benue Bridge, formerly shown as a deduction, Revenue is increased by a subvention of £200,000 by Government to offset.
Reduction in capital expenditure in respect of obsolete assets.

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STATEMENT E.—Recurrent Expenditure
ABSTRACT G. WHARVES AND QUAYS

Item	Actual Expenditure 1939-40	ESTIMATE 1941-42		APPROVED ESTIMATE 1940-41	Increase	Decrease	Explanatory Notes
		No.	£				
SUMMARY							
CIVIL ENGINEERING							
I.—Permanent Way	1,105	...	1,870	...	£	£	
II.—Bridges and Culverts	6	...	20	...	50	20	
III.—Sheds and Buildings and Drains	404	...	1,340	...	420	1,670	
IV.—Water Supplies	...	...	80	...	60	...	
V.—Watchmen, Gatemen and Caretakers	12	...	40	...	40	...	
VI.—Sanitation	523	...	600	...	...	80	
	2,050	...	3,950	...	530	1,770	
MECHANICAL ENGINEERING							
VII.—Cranes, Apsara	4,257	...	4,720	...	130	950	} Cost transferred to Main Coal Account.
VIII.—Transporters, Idlo	...	...	...	...	...	...
IX.—Coal Conveyor, Port Harcourt	...	...	...	...	...	...
	4,257	...	4,720	...	130	950	
TRAFFIC AND COMMERCIAL							
X.—Supervision and other charges	27,023	...	35,080	...	2,800	6,440	
Total	33,330	...	43,760	...	3,550	9,160	Net decrease £5,610.
	7,532	...	14,680	...	...	...
Other Charges	25,798	...	28,170	...	...	...
	33,330	...	43,760	...	...	...
ITEMS TRANSFERRED TO COAL MAIN ACCOUNT							
Personal Emoluments	1,728	...	1,880	
Other Charges	3,257	...	6,580	
	4,985	...	8,460	

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STATEMENT E.—Recurrent Expenditure
ABSTRACT G. WHARVES AND QUAYS

ITEM No.	Item	Salary Scale	Actual Expenditure 1939-40	ESTIMATE 1941-42		APPROVED ESTIMATE 1940-41	Increase	Decrease	Explanatory Notes
				No.	£				
CIVIL ENGINEERING EXPENSES									
<i>Other Charges</i>									
I.—MAINTENANCE OF PERMANENT WAY									
591	Permanent Way Labour	...	830	...	970	...	...	...
592	Permanent Way Material	...	218	...	760	...	...	20	
593	Ballast	...	2	...	40	...	10	...	
594	Consumable Stores	...	42	...	70	...	...	...
595	Repairs to Formation	...	13	...	40	...	40	...	
			1,105	...	1,870	...	50	20	
596	II.—BRIDGES AND CULVERTS	...	6	...	20	...	...	...
III.—REPAIRS TO SHEDS AND BUILDINGS									
597	Maintenance of Sheds and Buildings	...	341	...	1,980	...	...	1,230	
598	Upkeep of Roads and Drains	...	63	...	610	...	420	440	
	Upkeep of Wharf and Quay Surface	...	...	...	...	...	...	...
			404	...	1,340	...	420	1,670	
599	IV.—WATER SUPPLIES	...	...	...	80	...	20	...	
582	V.—WATCHMEN, GATEMEN AND CARETAKERS	...	12	...	40	...	40	...	
600	VI.—SANITATION	...	523	...	600	80	
	Total Civil Engineering Expenses	...	2,050	...	3,950	...	530	1,770	Net decrease £1,240.

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(a) Increments.

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STATEMENT E.—Recurrent Expenditure
 ABSTRACT G. WHARVES AND QUAYS—(Contd.)

Revision of and reduction in rate of charges under the amended regulations No. 50 of 1940.

ITEM No.	Item	Salary Scale	Actual Expenditure 1939-40	ESTIMATE 1941-42		APPROVED ESTIMATE 1940-41	Increase	Decrease	Explanatory Notes
				No.	£				
601	MECHANICAL ENGINEERING EXPENSES								
602	VII.—CRANES, APAPA								
603	Personal Emoluments	400-12-496; 508-12-544-500	500	1	520	1	20		"
604	Electrician, Relief for	400-12-496; 508-12-544-500	250	1	280	1	10		"
605	Head Fitter	140-10-180	157	1	180	1	10		"
606	Electrical Chargeman	88-8-128	125	1	130	1	10		"
607	Crane Drivers (Quays and Transit Sheds)	36-6-66	684	15	710	15	10		"
608	Subordinate Grade Clerks	30, 36-6-72	60	1	70	1	10		"
609	Overtime		172	1	250	1	60		"
610	Total, Personal Emoluments		1,948	19½	2,120	19½	50		
611	Other Charges								
612	Lower Subordinate Staff		605	...	700	...	30		
613	Overtime		103	...	160	...	50		
614	Stores		232	...	400	...	70		
615	Electric Power and Light		1,369	...	1,200	...	800		
616	Passages		...	...	110	...	10		
617	Transport Allowances		...	...	20	...	10		
618	Telephone		...	...	20	...	...
619	Total, Other Charges		2,309	...	2,600	...	80		
620	Total, Cranes, Apapa		4,257	...	4,720	...	130		

Revision of, and reduction in, rate of charges under the amended regulations No. 50 of 1940.

STATEMENT E.—Recurrent Expenditure
 ABSTRACT G. WHARVES AND QUAYS—(Contd.)

ITEM No.	Item	Salary Scale	Actual Expenditure 1939-40	ESTIMATE 1941-42		APPROVED ESTIMATE 1940-41	Increase	Decrease	Explanatory Notes
				No.	£				
621	VIII.—TRANSPORTERS, IDDO								
622	Personal Emoluments								
623	Electrician, Relief for	400-12-496; 508-12-544-500	478	1	500	1	10		"
624	Head Fitter	400-12-496; 508-12-544-500	250	1	280	1	10		"
625	Subordinate Grade Clerks	140-10-180	157	1	180	1	10		"
626	Overtime	30, 36-6-72	32	1	40	1	10		"
627	Total, Personal Emoluments		932	3½	1,020	3½	20		
628	Other Charges								
629	Lower Subordinate Staff		709	...	760	...	40		
630	Overtime		19	...	60	...	20		
631	Handling Charges		46	...	250	...	50		
632	Stores		462	...	440	...	40		
633	Electric Power		955	...	700	...	500		
634	Passages		...	...	30	...	100		
635	Telephone		...	...	20	...	...
636	Maintenance, Track and Wharf and Buildings, Civil Engineering		...	...	160	...	10		
637	Total, Other Charges		2,191	...	2,370	...	40		
638	Total, Transporters, Iddo		3,123	...	3,380	...	60		
639	Transferred to Coal Main Account		3,123	...	3,380	...	60		

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STATEMENT E.—Recurrent Expenditure
ABSTRACT G. WHARVES AND QUAYS—(Contd.)

ITEM No.	1940-41		1941-42		Actual Expenditure 1939-40	ESTIMATE 1941-42	APPROVED ESTIMATE 1940-41	Increase	Decrease	Explanatory Notes
	No.	£	No.	£						
	IX.—COAL CONVEYOR, PORT HARCOURT									
	<i>Personal Emoluments</i>									
628	611	500	1	510	500	1	500	10	...	"
629	612	157	1	180	157	1	170	10	...	"
630	613	75	1	80	75	1	80	...	...
631	614	22	1	40	22	1	40	...	...
632	615	42	...	40	42	...	40	...	...
—	616	...	...	10	...	...	...	10	...	
		795	4	880	795	4	830	30	...	
	Total, Personal Emoluments ...									
	<i>Other Charges</i>									
633	617	448	...	470	448	...	450	20	...	
634	618	69	...	50	69	...	40	10	...	
635	619	50	...	1,870	50	...	60	...	...
636	620	...	...	100	...	...	1,710	...	40	Handling 200,000 tons to Conveyor @ 2d per ton.
637	621	305	...	250	305	...	140	...	40	
638	622	194	...	80	194	...	500	...	250	
639	623	...	...	20	...	...	90	...	...
640	624	...	...	20	...	...	30	...	...
641	625	...	...	20	...	...	20	...	...
642	626	...	...	1,230	...	...	1,400	...	170	
643	627	...	...	280	...	...	320	...	60	
		1,065	...	4,210	1,065	...	4,750	30	580	
	Total, Conveyer, Port Harcourt									
	Transferred to Coal Main Account ...									
		1,862	...	5,070	1,862	...	5,590	60	580	
		1,862	...	5,070	1,862	...	5,590	60	580	

STATEMENT E.—Recurrent Expenditure
ABSTRACT G. WHARVES AND QUAYS—(Contd.)

ITEM No.	1940-41		1941-42		Actual Expenditure 1939-40	ESTIMATE 1941-42	APPROVED ESTIMATE 1940-41	Increase	Decrease	Explanatory Notes
	No.	£	No.	£						
	X.—TRAFFIC & COMMERCIAL, QUAY EXPENSES									
	<i>Personal Emoluments</i>									
659	628	...	1	1,000	...	1	950	40	...	"
"	629	...	1	820	...	1	580	40	...	"
"	—	...	...	...	...	...	550	...	2,270	New item— <i>vide</i> above.
"	630	...	5	2,460	...	5	2,270	2,460	...	
		...	7	4,080	...	8	4,360	2,540	2,820	
659	631	...	1	220	...	1	220	...	...
644	632	...	10	1,230	...	10	1,180	50	...	"
645	633	180	1	180	180	1	180	...	...
	634	4,741	50	5,110	4,741	52	4,080	130	...	"
659	635	...	6	180	...	6	180	...	...
646 & 647	636	...	...	20	...	...	130	...	110	
659	637	663	...	320	663	...	950	60	...	
658	638	...	...	740	...	...	350	40	...	
647	639	...	10	390	...	9	350	...	...
		5,584	78	8,380	5,584	79	8,130	280	320	One transferred from item 337.
		5,584	...	12,470	5,584	...	12,790	2,820	3,140	
648	640	1,108	...	1,360	1,108	...	1,360	20	...	
649	—	18,997	...	19,000	18,997	...	22,000	...	3,000	
650	641	878	...	700	878	...	700	...	...
651	642	268	24	450	268	25	510	...	60	Reduction of one.
652	643	188	...	360	188	...	310	50	...	
653	644	...	...	70	...	...	70	...	...
654	645	...	...	20	...	...	20	...	...
655	646	...	...	160	...	...	160	...	...
656	647	...	...	470	...	...	650	...	190	
657	648	...	...	10	...	...	10	...	...
658	649	21,439	...	22,820	21,439	...	25,850	70	3,300	
		27,023	...	35,090	27,023	...	38,640	2,890	6,440	Net decrease £3,550

Reference:—
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STATEMENT F. CAPITAL EXPENDITURE

Table with columns: ITEM No., 1940-41, 1941-42, Particulars, Estimated Total Cost, Revised Estimated Total Cost, Actual Expenditure to 31-3-40, Actual Expenditure to 30-9-40, Estimated Expenditure to 31-3-41, Total Estimated Expenditure to 31-3-40, From Renewals Fund, From Special Expenditure, From Capital (Railway resources), Total

X—Continuation of Programme. Y—Reverts. Z—New item.

STATEMENT F. CAPITAL EXPENDITURE—Contd.

Table with columns: ITEM No., 1940-41, 1941-42, Particulars, Estimated Total Cost, Revised Estimated Total Cost, Actual Expenditure to 31-3-40, Actual Expenditure to 30-9-40, Estimated Expenditure to 31-3-41, Total Estimated Expenditure to 31-3-40, From Renewals Fund, From Special Expenditure, From Capital (Railway resources), Total

X—Continuation of Programme. Y—Reverts. Z—New item. Revoted, New items.

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Small table with 6 columns and 2 rows, likely a form or index table.

Item No.	Description	Actual Revenue 1939-40		ESTIMATE 1941-42		APPROVED ESTIMATE 1940-41		REVISED ESTIMATE 1940-41		INCREASE		DECREASE	
		Tons	£	Tons	£	Tons	£	Tons	£	Tons	£	Tons	£
1	Beers and Wines	844	4,029	560	2,500	750	3,500	560	2,500	2,000	10,000	100	1,000
2	Building Materials	20,589	30,290	20,000	37,000	18,000	28,000	18,000	34,000	2,000	10,000	...	...
3	Cotton Goods	5,402	31,023	6,000	30,000	4,500	25,000	3,800	15,000	1,500	5,000	...	...
4	Gin and Spirits	255	1,208	1,200	1,200	250	1,000	1,000	1,000	...	...	...	...
5	Hardware	5,826	15,386	5,800	16,000	3,800	10,000	5,500	15,000	1,800	6,000	...	...
6	Kerosene and Petrol	9,704	47,065	11,180	49,800	6,300	27,000	13,800	60,000	4,800	26,300	...	...
7	Machinery	991	3,146	800	2,000	600	1,500	700	2,700	6,000	20,000	...	...
8	Miscellaneous	10,860	40,940	18,000	60,000	12,000	40,000	18,100	60,300	6,000	20,000	...	...
9	Provisions	2,973	11,188	2,100	8,000	3,100	11,000	2,100	8,000	...	...	...	...
10	Salt	19,304	76,355	20,000	80,000	20,000	80,000	25,380	92,000	...	...	...	...
11	Stock Fish	932	3,889	...	...	1,000	1,000	100	100	...	...	...	...
12	Mineral Oils	2,001	9,566	2,000	9,500	...	...	100	100	2,000	3,500	...	...
		79,701	277,645	88,280	295,500	70,290	230,000	94,730	331,890	18,180	70,500	2,150	5,000
13	EXPORTS AND OTHER												
14	Agricultural Products	57,614	83,371	49,500	112,000	35,600	48,500	48,500	111,000	13,500	31,000	...	...
15	Bananas	1,106	1,529	780	1,800	1,060	1,500	750	1,500	...	...	...	...
16	Coal	164,549	86,531	180,000	90,000	140,000	80,000	164,000	93,000	20,000	10,000	...	...
17	Cocoa	32,070	20,989	59,800	30,000	40,000	30,000	74,800	62,050	19,800	20,800	...	...
18	Colombite Ore	602	3,300	150	1,500	600	4,000	150	1,500	...	...	...	...
19	Cotton Ginned	6,853	18,954	3,400	10,200	9,250	23,000	4,400	13,200	...	...	...	...
20	Cotton Seed	4,027	4,430	8,000	12,000	12,000	10,000	10,000	14,300	...	...	...	...
21	Cotton Unginned	6,953	2,858	4,100	2,800	6,000	3,000	4,100	2,500	...	...	...	...
22	Garbanos	13,380	14,464	16,370	21,250	12,400	12,800	15,370	21,300	2,970	8,450	...	...
23	Ginger	480	935	450	1,500	600	1,500	450	1,000	...	...	...	...
24	Groundnuts	161,677	562,727	200,000	698,150	200,000	603,000	170,000	580,750	...	...	...	...
25	Gum	723	3,127	800	3,800	800	3,000	600	2,500	...	...	...	...
26	Hide	5,845	23,023	5,700	23,000	5,600	22,800	5,500	19,200	10	200	...	...
27	Kola Nut	24,205	235,210	22,000	210,000	21,000	211,000	25,500	250,000	3,800	1,200	...	...
28	Larrito	10,800	40,940	15,000	60,000	12,000	40,000	18,100	60,300	2,920	20,000	...	...
29	Miscellaneous	50,008	31,573	48,500	29,600	46,770	30,000	46,500	29,600	...	...	...	...
30	Palm Oil	2,786	27,263	21,800	24,600	28,350	26,000	21,800	21,500	...	...	...	...
31	Peanut	2,774	7,310	2,700	7,100	2,700	7,000	2,700	7,100	...	...	...	...
32	Shea Nut	7,772	6,608	3,500	26,000	4,000	6,000	3,000	20,800	...	...	...	...
33	Skins	4,285	28,227	6,000	3,000	6,000	3,000	3,370	3,000	...	...	...	...
34	Stone	7,141	3,459	17,600	197,600	12,000	122,000	17,200	195,000	5,600	75,600	...	...
35	Tin Concentrates	15,489	131,700	800	4,800	780	4,300	800	4,600	20	...	...	...
36	Tobacco Products	807	4,611	6,000	6,000	6,000	6,000	6,000	6,000	...	...	...	...
37	Yam	6,279	5,595	74,000	74,000	30,000	70,000	38,560	77,000	...	...	...	...
38	Live Stock	20,808	65,543	31,560	8,000	14,600	8,000	14,640	8,000	1,600	3,000	...	...
39	Sundries	10,411	5,674	14,630	18,000	...	18,000	...	18,000	...	...	...	...
40	Haulage	...	18,025	...	...	...	18,000	...	18,000	...	...	...	...
	SUMMARY												
	Imports	632,385	1,442,446	705,680	1,695,200	651,500	1,543,500	703,700	1,644,000	71,000	177,500	26,980	25,800
	Exports and Other	79,701	277,645	88,280	295,500	70,290	230,000	94,730	331,890	18,180	70,500	2,150	5,000
	Total	632,385	1,442,446	705,680	1,695,200	651,500	1,543,500	703,700	1,644,000	71,000	177,500	26,980	25,800
	Imports	79,701	277,645	88,280	295,500	70,290	230,000	94,730	331,890	18,180	70,500	2,150	5,000
	Exports and Other	632,385	1,442,446	705,680	1,695,200	651,500	1,543,500	703,700	1,644,000	71,000	177,500	26,980	25,800
	Total	712,087	1,720,091	791,960	1,990,700	731,890	1,773,500	804,490	1,975,800	80,240	218,000	29,170	30,800

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No. 30037/1

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SUBJECT.

Railway Estimates 1942-3

CO 583
256

Previous

30037/1/41

Subsequent

1943

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Mr Pedler

Mr O & R Williams.

1A

I attach to file a note on the Estimates.
Passed through Mr Pedler - with ref. to para 6 & 9 each
of my note and for such other comments as he may
wish to make.

In Mr Cairns' absence there seems to be no finance
committee to whom we can refer.

Mr Williams.

? If you agree with the generally favourable
conclusions recorded in my note -

(i) Telegraph approval of the Estimates (which have
been passed by Leg. Council) and also
approval of special item referred to in para 8
of my note -

(ii) Paper dispatch following Dispatch - expressing
general satisfaction and referring to points mentioned
in para 3 & 6 of my note.

And subsequently to D.C.A ref. para 3 & 10 of my note.

Atkinson
5.5.62

1 copy sent to Mrs Bisset. - 9.9.62.

The Note is
a really great
help. UJG

I am very grateful to Mr. Mayhew for
undertaking the examination of these Estimates. I
have nothing to add to the comments which he has made
above except to note that factors which could not
have been foreseen when these Estimates were prepared
seem likely now to result in considerable increases of
expenditure, both capital and recurrent, and in a big
increase of receipts from military traffic.

? as proposed.

FJ Pedler

5.5.62.

Subject to any views of C.S.D. as to

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para 5 of despatch? is proposed

3

As regards A in para 6 of
Mr. Mayhew's memo. I think we might
ask how the matter stands, if nothing
comes in during the next few days. It's
a matter ⁱⁿ which I know that Mr. Roche takes
an ~~profound~~ interest & W.A.D. had
a good deal of discussion with him about it when
he was last on leave.

As regards B in para 9 of memo, the
provision is that £200,000 be ~~been~~ inserted
in the Colony's estimates for 1942-3, but
on the understanding that the actual amount
paid out will be proportionately reduced
if the realised revenue of Nigeria does not
cover the grant in full without a deficit.

The point is that while the Rly ~~maintains~~ remains
at present buoyant financially, the subvention
from general revenue will in effect be a
contribution to Rly reserves. I see
no reason to question this policy.

O.G.R.W. 6,542

Para 5 of 1. This is not the sort of salary
scale improvement that need come under
the wartime ban. It is designed to
eliminate an anomaly & as such is not
objectionable.

The proposal introduces a new
maximum into the scales for subordinate

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A

appropriation on the 1941-42 Railway account, estimated at £678,660.

5

3. As regards the proposed revision of the Railway Estimates to which reference is made in the opening paragraphs of the General Manager's Memorandum, the Auditor made reference to the matter, and to certain consequential alterations in the Railway accounts, in paragraphs 4 and 5 of his Annual Report on the accounts of the Railway for the year 1940-41, and I do not anticipate that the changes will cause any difficulty in audit.

J. C. Fisher
Director of Colonial Audit.
19.8.42

A in above minute -

The 4.17's proposal will be considered when the closing balance for '41-42 is finally known and when its appropriation is under consideration.
P. C. H.

Arthur Hughes
20.5.42
At once.

4/4

4	<i>Nigeria</i>	—	350,500	—	15.6.42
5	"	—	356	"	17.6.42
6	"	—	365	—	20.6.42
7	"	—	366	—	"

D.C.A. Subject to your comments we can give covering approval on 4-5-6? You will not think we interested in 7- but please comment if you are concerned.

Arthur Hughes
1-7-42

MR. MAYHEW.

I have no comments.

J. C. Fisher
Director of Colonial Audit.

4.5.6.7.
Covering Approval to all subject to final approval by Legislative Council.
(in one covering letter).
Arthur Hughes
Approved 5-7-42

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9.	Nigeria	—	397500	—	2.7.42.
9.	"	—	421 "	—	10.7.42.
10.	"	—	425 "	—	" 6
11.	"	—	542 "	—	14.8.42.
12.	"	—	553 "	—	21.8.42.

D.C.A. Can you elucidate 11 from — and also comment if you regard the matters with your finance? If any reference files are needed perhaps you could get them direct from R-98?

At the moment
9-9-52

Mr. Mayhew.

No. 4074/4.

Until I see the Nigeria Railway Accounts for 1941/42 and the Auditor's report thereon I cannot be absolutely sure of what the adjustment referred to in the Governor's Saving at No. 11 really is. But it looks as though it was decided that certain of the Assets which were written off as being obsolescent during 1940/41, and which were discussed in Sir John Harding's minute No. 3975/20 of the 26th of November 1940 on 30046/1940 (Nigeria), were found to be of further service to the Railway, and the effect of the charge of £4141. against Head 42 of Colony Expenditure will be to increase the amount which appears in the Railway Balance Sheet under "Advances by Government on Redeemed Loans", on which the Railway pays the Government interest at the rate of 3% per annum.

2. I think the reasons why the Governor asks for the Secretary of State's approval are (a) that the sum involved is in excess of the Governor's limit under Colonial Regulation 265(1)(a) - and, therefore, strictly speaking, prior approval should have been sought, and (b) it is customary for Nigeria to obtain the Secretary of State's approval of adjustments of this nature in the Railway Capital Account.

3. In conveying approval of the item of additional provision in No. 11 it might be as well to add that you assume that it represents a re-capitalisation of a portion

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portion of the Assets which were written off in 1940-41
to a total of £605,549.

C. Fisher
Director of Colonial Audit.
16.9.42

13 Nilg. 632 Savings 17.9.42

⑧ 13 approve all subject
to sanction by Lec. C'ie. as
regards No. 11 comment as
at X of D.C.A.'s minute above

2 a
correction 99
195

Action also required on Nos 4-7
(I don't know when this has not
been taken before this. After
action perhaps Mr. Link
will look into this
matter.)

Harne
17/10/42
alin

14 To Nigeria Saw Tel 382 ——— 21/10/42

15 To Nigeria Saw Tel 383 ——— 21/10/42

16. Nigeria — Tel. #91. Sav. — 1.8.42

17. " ——— Saw 685 ——— 9.10.42

16. ^{Comm} Approval in respect of this item
which has not already been
approved.

1) approve, subject to final approval
of Lec. C'ie.

Harne
21/10/42
alin

DESTROYED UNDER STATUTE
To Nigeria Saw Tel 390

DESTROYED UNDER STATUTE
To Nigeria Saw Tel 391

23/10/42

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20 案 Nigeria - Tel. 764500 - 10.11.42 8
Convey approval by saving sum
of those items which have not
already been approved
H. A. H. 25/11/42
21 To Nigeria Law Tel 453 — 5/12/42
W

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22. Nigeria ————— 781 sav. — 17.11.42 5
 23. " 837 sav. — 9.12.42 ③
 24. " 874 " 22.12.42

D.C.A.

No. 23. This is the £350,000 referred to in para. 2 of your minute of 19/5/42 below No. 3 in the file. I subject to any further comments which you may have to make, the expenditure

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expenditure may be approved.

No 24. This may also be approved.

No. 22. This is very satisfactory.

NOT only has the unappropriated balance on the year's ~~budget~~ working increased from £185,000 (estimated) to £281,000, but - far more important - the Gov. has at long last been persuaded that the renewals ^{contribution} fund should be maintained at a high level (despite the fact that the amount put aside each year cannot be spent in full during war time) in order to catch up with deferred renewals after the war. We reluctantly agreed to his proposal, made in 1941, to reduce the renewals contributions from £430,000 to £300,000 annually (see No. 1-7 on 30046/7/42); he now proposes not only to restore the contribution to its original figure, but also to restore the whole of the reductions made since the 1st April, 1939!

I approve the Gov's proposal by signature, expressing satisfaction

The Com. to me.

James
29/1/41

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File No: 4091/8.

11

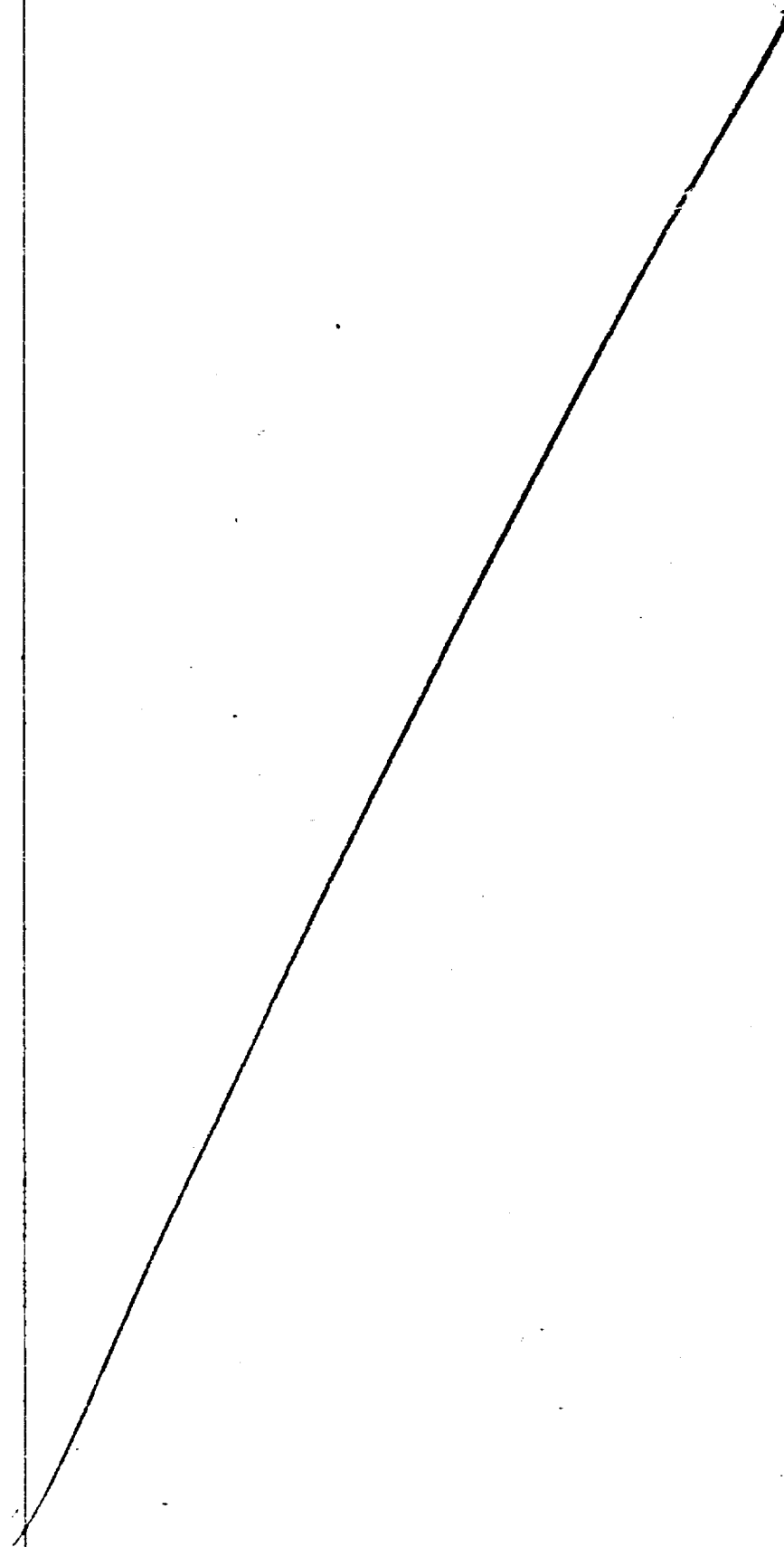
Mr. Caine.

I have no comments.

J. C. Fisher
Director of Colonial Audit.
27.1.43

1 agree

SL 27/1/43



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25 ~~DESTROYED UNDER STATUTE~~ Nigeria - Tel. 196 - 5.2.43.

dt. Recife 6 12
The Magazine for action
on Nos. 23 + 24

See Adverse

Use was taken to
see No. 22 among
minutes of 20/1 before
this lit. inces.

Hammer
4/4/43.
AJM
4.2

26 ~~DESTROYED UNDER STATUTE~~ Nigeria - Tel. No. 168 - 5/2/43.

27 ~~DESTROYED UNDER STATUTE~~ To Nigeria Saw Tel 56 - (23 and) - 13/2/43

28 ~~DESTROYED UNDER STATUTE~~ To Nigeria Saw Tel 57 - (24 and) - 13/4/43

29 Nigeria - 34 Saw - 11.1.43
above Hammer 13/4/43 -
above

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30 To Nigeria Saw Tel 58 - (29 and) - 16/2/43
DESTROYED UNDER STATUTE

13

31 Nigeria - "Saw - 9.2.43
Spurs to Library
above as in (16)
Hanna 11/3/43

32 To Nigeria Saw Tel 101 - (31 and) - 13/3/43

33 Nigeria 163
33 hrs. to 1943 file.

30.4.43.

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SAVING.

From Governor of Nigeria, Lagos.
To Secretary of State, London.
Date: 9th February, 1943.
No. 117 Saving.

1 - MAR 1943

RECEIVED

31

14

1941-42:
No. "R" 17

1942-43:
No. "R" 7
" "R" 8
" "R" 9
" "R" (Renewals) 4
" "R" (Renewals) 5

With reference to my saving telegram No. 764 of (20)
the 10th of November, 1942, I transmit herewith six
copies each of schedules of supplementary provision, as
noted in the margin, relating to the estimates of the
Nigerian Railway for the years 1941-42 and 1942-43 for
the quarter ending 31st December, 1942, which have been
passed by the Finance Committee at the meetings held on
the 30th October, 27th November and 18th December, 1942.
The schedules will be submitted for approval of the
Legislative Council at the next session and the Resolu-
tion of the Council thereon will be reported to you in
due course.

2. All items in excess of £15,000 in cases of
expenditure not connected with war effort, and of
£30,000 in respect of war effort have been reported to
you separately, and references to the relevant saving
telegrams are shown in the remarks column.

3. I shall be glad to receive your sanction in respect
of those items which have not already received your
approval.

GNPZX.

And (32)

h

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COLONY AND PROTECTORATE OF NIGERIA

Schedule No. "R" 17
Year of Account, 1941-42

SCHEDULE OF ADDITIONAL PROVISION, 1941-42

(NIGERIAN RAILWAY)

Passed by the Finance Committee of Legislative Council on the 27th November, 1942

Item No.	Head and description of Items	Original Estimation	Previous additional provision	Additional provision now required	Total additional provision for the year	SOURCE OF SAVINGS			Remarks
						Head	Sub-head	Amount	
	NIGERIAN RAILWAY	£	£	£	£				
	<i>Net Receipt Account</i>								
346	Appropriation to Working Capital Account at the close of the 1941-42 Account			350,000	350,000				To replace the £350,000 advance made to the Railway for working Capital, refunded to Government. <i>Governor's S.T. 837 of 9-12-42 (No 23)</i>

Special Warrant No. "R" 17 of the 3rd December, 1942, £350,000

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COLONY AND PROTECTORATE OF NIGERIA

Schedule No. "R" 7
Year of Account, 1942-43

SCHEDULE OF ADDITIONAL PROVISION, 1942-43
(NIGERIAN RAILWAY)

Passed by the Finance Committee of Legislative Council on the 30th of October, 1942.

Item No.	Head and description of Items	Original Estimates	Previous additional provision	Additional provision now required	Total additional provision for the year	SOURCE OF SAVINGS			Remarks
						Head	Sub-head	Amount	
	NIGERIAN RAILWAY <i>Schedule of Additions and Improvements</i> <i>(Net Revenue Account),</i> <i>Permanent Way.</i>	£	£	£	£			£	
158	70. Two Spur Siding, Apapa ...	...	...	260	260	...	...	...	Urgently required to serve the new dump at Apapa. Underestimated.
159	13. Re-wiring African Staff Quarters, Enugu, and Quarters, Running Shed and Station Buildings, Ibadan	490	...	380	380	...	...	...
160	23. Equipment Store for Catering Services, Kaduna Junction	...	...	100	100	...	...	...	For the erection at Kaduna Junction of a small store for bedding and crockery required to meet "rush" conditions when, as now frequently happens, Railway is called on at short notice to transport large numbers of passengers.
161	28. Three Bush Houses for additional Ports Staff	...	...	1,800	1,800	...	...	...	To accommodate two Cargo Inspectors and one Electrician whose services are essential for the 24-hour working at Apapa Wharf.
162	29. Rest-houses of local materials for Locomotive Firemen and Ashpanners	...	...	880	880	...	...	...	In order to speed up the turn-round of engines. Necessary owing to increased traffic.
163	30. Temporary Additional Crossing Stations	...	...	9,490	9,490	Net Revenue Account	...	6,200	To increase the scope of the original programme by the construction of three more stations to meet increased traffic.
164	31. Increased Accommodation Locomotive Stores	...	...	165	165	...	...	...	For the erection of a wooden platform to accommodate larger stocks of materials than usual to meet war-time conditions.
	<i>Statement "E"</i> <i>Recurrent Expenditure</i> <i>Abstract "B"</i> <i>(Section B-Workshops.)</i> <i>Mechanical Engineering Department</i> <i>II.-Maintenance of Locomotives.</i> <i>Personal Emoluments</i>								
165	212. 720 Artizans, Grades I and II, at £36-6-66: £72-6-120	36,570	...	...	...	...	...	...	In October 1941 proposals were put forward for the improvement of conditions of the African Technical Staff of the Railway, which were approved by the Secretary of State. The following items are in accordance with that policy and were inadvertently omitted from the estimates. Reduction by nine. Alteration in establishment to correspond with present requirements.
166	213. 81 Apprentices at rates not exceeding £36 per annum	1,810	...	...	...	...	...	...	Increase by four to meet present requirements. Additional funds not required.
167	214. 124 Other Tradesmen at rates not exceeding £48 per annum	3,750	An increase by twenty-six to meet present requirements. Additional funds not required.
	Carried forward ...	£	...	13,075	13,075	6,200	

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SCHEDULE OF ADDITIONAL PROVISION, 1942-43—contd.

3

Item No.	Head and description of Items	Original Estimates	Previous additional provision	Additional provision now required	Total additional provision for the year	SOURCE OF SAVINGS			Remarks
						Head	Sub-head	Amount	
		£	£	£	£			£	
	Brought forward ... ..	...	...	13,365	13,365	...	...	6,290	
	NIGERIAN RAILWAY.—contd.								
	<i>Statement "E"</i>								
	<i>Recurrent Expenditure</i>								
	<i>Abstract "B"</i>								
	<i>(Section C—Running)</i>								
	<i>Mechanical Engineering Department</i>								
	<i>IX.—Maintenance of Outdoor Machinery and Miscellaneous Plant</i>								
	<i>Personal Emoluments</i>								
180	428. 25 Artizans, Grades I and II, at £36-6-66 : £72-6-120 per annum	1,160	...	...	...	...	...	...	An increase by one to meet present requirements. Additional funds not required.
	<i>X.—Miscellaneous</i>								
181	455A. Outfit Allowances ... ..	...	...	300	300	...	...	...	To provide for outfit allowances to seven officers who will be employed in the Mechanical Engineering Department during 1942-43.
	<i>XI.—Wharves</i>								
	<i>(a) Cranes, Apapa</i>								
	<i>Personal Emoluments.</i>								
182	460. 8 Artizans, Grades I and II, at £36-6-66 : £72-6-120 per annum	400	...	...	...	...	...	...	An increase by one to meet present requirements. Additional funds not required.
183	461. 13 Other Tradesmen at rates not exceeding £48 per annum	400	...	...	...	...	...	...	An increase by two to meet present requirements. Additional funds not required.
184	462. 15 Crane Drivers at £36-6-66 per annum	920	...	...	...	...	...	...	A reduction by two to meet present requirements.
	<i>b) Transporters, Iddo</i>								
	<i>Personal Emoluments</i>								
185	478. 9 Artizans, Grades I and II, at £36-6-66 : £72-6-120 per annum	640	...	...	...	...	...	...	A reduction by one to meet present requirements.
186	479. 8 Other Tradesmen at rates not exceeding £48 per annum	260	...	...	...	...	...	...	An increase by one to meet present requirements. Additional funds not required.
	<i>(c)—Coal Conveyor, Port Harcourt</i>								
	<i>Personal Emoluments</i>								
187	497. 2 Other Tradesmen at rates not exceeding £48 per annum	...	...	...	...	...	...	...	Creation of two posts to meet present requirements. Additional funds not required.
188	498. Apprentice at rate not exceeding £36 per annum	20	...	...	...	...	...	...	The one apprentice under this item withdrawn to meet present requirements.
	<i>(d) Training Schemes</i>								
	<i>Personal Emoluments</i>								
189	517A. Cost of Living Allowance ...	...	...	150	150	...	...	...	<i>Gazette Notice No. 857 of 25th July, 1942. For formal approval. Authority of Legislative Council has already been obtained.</i>
190	517B. Overtime Allowance	100	100	For payment to candidates in training whose duties entail work after normal hours. Provision was inadvertently omitted from the Estimates.
	Carried forward	£	...	13,915	13,915	6,290	

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4 SCHEDULE OF ADDITIONAL PROVISION. 1942-43—contd.

Item No.	Head and description of Items	Original Estimates	Previous additional provision	Additional provision now required	Total additional provision for the year	SOURCE OF SAVINGS			Remarks
						Head	Sub-head	Amount	
	Brought forward ... ..	£	£	£	£	...	...	£
	NIGERIAN RAILWAY—contd. <i>Statement "E"</i> <i>Recurrent Expenditure.</i> <i>Abstract "C"</i> <i>Section C—Running.</i> <i>Traffic and Commercial Department</i> <i>XII. Road Transport Services</i> <i>(iii). Maintenance and Repairs</i> <i>Other Charges</i>			13,915	13,915	...	...	6,290	
191	650. Tools and Furniture	40	...	250	250	...	...	...	To purchase additional cutters for the milling machine, which cannot at present be used to full capacity for lack of sufficient tools.
	<i>Statement "F"</i> <i>Capital Expenditure.</i> <i>Civil Engineering</i>								
192	23B. African Staff Quarters, Apapa	...	2,400	1,920	4,320	...	...	...	To save staff time in travelling from quarters to work. Increased demands on staff make travelling from Lagos to Apapa a strain on the labour. Increased traffic has rendered it necessary to put back into service a number of buildings etc. previously discarded. In order to save imported materials in reconstruction, the discarded assets will be patched and re-conditioned.
193	23P. Recapitalization of Assets previously disused and now returned to service	...	...	5,310	5,310	...	...	...	To replace three old lorries withdrawn from Capital Account. Expenditure will be met from balance of receipts over expenditure on Capital Account.
194	23R. Two Motor Lorries ... ..	...	...	680	680	...	...	...
	Total	£	2,400	22,075	24,475	6,290	

Special Warrant No. "R" 7 of the 6th of November, 1942. £22,075

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COLONY AND PROTECTORATE OF NIGERIA

Schedule No. "R" 8
Year of Account, 1942-43SCHEDULE OF ADDITIONAL PROVISION, 1942-43
(NIGERIAN RAILWAY)

Passed by the Finance Committee of Legislative Council on the 27th November, 1942.

Item No.	Head and description of Items	Original Estimates	Previous additional provision	Additional provision now required	Total additional provision for the year	SOURCE OF SAVINGS			Remarks
						Head	Sub-head	Amount	
	NIGERIAN RAILWAY	£	£	£	£			£	
	<i>Net Revenue Account</i>								
195	Write-off of Dead Assets	5,000	..	810	810	..	..	..	To withdraw from Capital Account those assets which reached the end of their service lives or fell into desuetude during the half-year ended 30-9-42.
	<i>Schedules of Additions and Improvements</i>								
196	32. Increased Traffic Facilities ..	..	..	10,000	10,000	..	..	..	To create a block vote to which certain urgent work essential to the war effort may be charged to avoid delays.
197	33. Motor Ramp, Lafenwa .. ..	..	..	110	110	..	..	..	A new motor ramp is urgently required at another site as the present one is interfering with shunting operations at the goods shed.
198	34. Improved Water Supply on Restaurant Cars.	..	..	110	110	..	..	..	To meet the need of increased water supply in restaurant cars.
	<i>Statement "E"—Recurrent Expenditure</i>								
	<i>Abstract A</i>								
	<i>Maintenance of Way and Works</i>								
	<i>Civil Engineering Department</i>								
	<i>I.—Personal Emoluments</i>								
	<i>Ia.—Administrative and Engineering</i>								
199	7. Higher Cost of Living Bonus <i>I (b).—Clerical Staff</i>	50	..	80	80	..	..	..	Gazette Notice No. 857 of 25-7-42.
200	13. Higher Cost of Living Bonus <i>I (c).—Technical Office</i>	120	..	1,780	1,780	..	..	..	do. do.
201	18. Higher Cost of Living Bonus ..	40	..	160	160	..	..	..	do. do.
	<i>I (d).—Direct Supervision and Classified Permanent Way—Labour</i>								
202	29. Higher Cost of Living Bonus <i>Signals</i>	2,580	..	3,420	3,420	..	..	..	do. do.
203	35. Higher Cost of Living Bonus ..	110	..	230	230	..	..	..	do. do.
	<i>Works and Services</i>								
204	46. Higher Cost of Living Bonus ..	360	..	3,140	3,140	..	..	..	do. do.
	<i>II.—Maintenance and Minor Renewals</i>								
	<i>Permanent Way</i>								
205	61. Higher Cost of Living Bonus ..	21,520	..	8,880	8,880	..	..	..	do. do.
	<i>III.—Bridges and Culverts</i>								
206	66. Higher Cost of Living Bonus ..	510	..	330	330	do. do.
	Carried forward	£	..	29,050	29,050	

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SCHEDULE OF ADDITIONAL PROVISION, 1942-43—contd.

Item No.	Head and description of Items	Original Estimates	Previous additional provision	Additional provision now required	Total additional provision for the year	SOURCE OF SAVINGS			Remarks
						Head	Sub-head	Amount	
	Brought forward	£ ..	£ ..	£ 29,050	£ 29,050	..	..	£ ..
	NIGERIAN RAILWAY—contd								
	<i>Statement "E"—Recurrent Expenditure Abstract A</i>								
	<i>Maintenance of Way and Works</i>								
	<i>Civil Engineering Department</i>								
	<i>IV.—Structures and Works</i>								
207	73. Higher Cost of Living Bonus ..	1,910	..	3,090	3,090	..	..	..	Gazette Notice No. 857 of 25.7.42
	<i>F.—Signals</i>								
208	76. Higher Cost of Living Bonus ..	250	..	300	300	..	..	..	do. do.
	<i>VI.—Transport Vehicles, Tools and Plant</i>								
209	81. Higher Cost of Living Bonus ..	90	..	60	60	..	..	..	do. do.
	<i>VII.—General Services</i>								
210	85. Higher Cost of Living Bonus ..	3,500	..	800	800	..	..	..	do. do.
	<i>VIII.—Typewriter Repair Depot</i>								
	<i>Personal Emoluments</i>								
211	86A. Higher Cost of Living Bonus ..	..	10	40	50	..	..	..	do. do.
	<i>IX.—Training Schemes—Scheme I</i>								
	<i>Personal Emoluments</i>								
212	90A. Cost of Living Allowance ..	..	140	20	160	..	..	..	do. do.
	<i>XI.—Wharves</i>								
	<i>i.—Personal Emoluments</i>								
	<i>Permanent Way</i>								
213	119. Higher Cost of Living Bonus ..	30	..	130	130	..	..	..	do. do.
	<i>Works and Services</i>								
214	120A. Higher Cost of Living Bonus ..	..	10	20	30	..	..	..	do. do.
	<i>ii.—Maintenance and Minor Rentals</i>								
	<i>Permanent Way</i>								
215	129. Higher Cost of Living Bonus ..	430	..	290	290	..	..	..	do. do.
	<i>IV.—Structures and Works</i>								
216	140. Higher Cost of Living Bonus ..	270	..	290	290	..	..	..	do. do.
	<i>vi.—General Services</i>								
217	147. Higher Cost of Living Bonus ..	200	..	470	470	..	..	..	do. do.
	<i>Abstract B</i>								
	<i>(Section A.—General Superintendence)</i>								
	<i>Mechanical Engineering Department</i>								
	<i>I.—General Superintendence</i>								
	<i>Personal Emoluments</i>								
218	174. 3 Draughtsmen, Grade I, at £140-10-220 per annum.	360	..	60	60	One additional with effect from 1st November, 1942. Employment of one qualified draughtsman whose services are urgently required in the Drawing office.
	Carried forward	£ ..	160	34,620	34,780	

Reference:-

CO 583/256/30037/1 PT2

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SCHEDULE OF ADDITIONAL PROVISION, 1942-43—contd.

Item No.	Head and description of Items	Original Estimates	Previous additional provision	Additional provision now required	Total additional provision for the year	SOURCE OF SAVINGS			Remarks
						Head	Sub-head	Amount	
	Brought forward ...	£	£	£	£				
	NIGERIAN RAILWAY—contd.		160	34,620	34,780				
	Statement "E"—Recurrent Expenditure								
	Abstract B								
	(Section A—General Superintendence)								
	Mechanical Engineering Department								
	I.—General Superintendence								
	Personal Emoluments								
219	180. Higher Cost of Living Bonus ...	20	..	180	180	..	..	..	Gazette Notice No. 857 of 25-7-42.
	I.—Direct Superintendence								
	Personal Emoluments								
220	197. 21 Subordinate Grade Clerks at £36-6-66 ; £72-6-120.	1,240	..	30	30	..	..	..	One additional. To relieve Officers-in-Charge, Mileage Examinations, at Running Sheds of clerical duties to enable them to effect increased engine mileage.
	(Section B—Workshops)								
	I.—Direct Superintendence								
	Personal Emoluments								
221	202. Higher Cost of Living Bonus ...	120	..	2,280	2,280	..	..	..	Gazette Notice No. 857 of 25-7-42.
	II.—Maintenance of Locomotives								
	Personal Emoluments								
222	218. 22 Subordinate Grade Clerks at £36-6-66 ; £72-6-120.	1,130	..	30	30	..	..	..	One additional. To relieve Officers-in-Charge, Mileage Examinations, at Running Sheds of clerical duties to enable them to effect increased engine mileage.
223	222. Higher Cost of Living Bonus ...	2,390	..	19,610	19,610	..	..	..	Gazette Notice No. 857 of 25-7-42.
	Other Charges								
224	224. Higher Cost of Living Bonus ...	1,010	..	1,950	1,950	..	..	..	do. do.
	III.—Maintenance of Machinery								
	(a) Mechanical								
	Personal Emoluments								
225	240. Higher Cost of Living Bonus ...	170	..	1,430	1,430	..	..	..	do. do.
	Other Charges								
226	242. Higher Cost of Living Bonus ...	130	..	290	290	..	..	..	do. do.
	(b) Electrical								
	Personal Emoluments								
227	258. Higher Cost of Living Bonus ...	150	..	690	690	..	..	..	do. do.
	Other Charges								
228	260. Higher Cost of Living Bonus ...	50	..	80	80	do. do.
	Carried forward ...	£	..	160	61,190	61,350

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4 SCHEDULE OF ADDITIONAL PROVISION, 1942-43—contd.

Item No.	Head and description of Items	Original Estimates	Previous additional provision	Additional provision now required	Total additional provision for the year	SOURCE OF SAVINGS			Remarks
						Head	Sub-head	Amount	
	Brought forward	£	£	£	£				
	NIGERIAN RAILWAY—contd.		160	61,190	61,350				
	Statement "E"—Recurrent Expenditure.								
	Abstract B (Section B—Workshops)								
	Mechanical Engineering Department								
	IV.—Maintenance of Coaching and Goods Stock								
	Personal Emoluments								
229	279. Higher Cost of Living Bonus ..	1,840	..	13,660	13,660	..	..	..	Gazette Notice No. 857 of 25-7-42.
	Other Charges								
230	281. Higher Cost of Living Bonus ..	900	..	2,400	2,400	..	..	..	do. do.
	V.—Points and Crossings Factory								
	Personal Emoluments								
231	292. Higher Cost of Living Bonus ..	20	..	80	80	..	..	..	do. do.
	Other Charges								
232	294. Higher Cost of Living Bonus ..	20	..	80	80	..	..	..	do. do.
	(Section C—Running)								
	I (b).—Clerical Staff and Offices								
	Personal Emoluments								
233	331. Higher Cost of Living Bonus ..	80	..	1,520	1,520	..	..	..	do. do.
	II.—Running Shed Locomotive Staff								
	Personal Emoluments								
234	337b. Temporary Locomotive Drivers.	..	..	140	140	..	..	..	Re-employment of two African Drivers who have recently left the Service. The full strength of Locomotive Drivers has been weakened by sickness, death and vacation leave at a time when it is essential to have the maximum number possible.
235	341. Higher Cost of Living Bonus ..	1,270	..	8,730	8,730	..	..	..	Gazette Notice No. 857 of 25-7-42.
	Other Charges								
236	343. Higher Cost of Living Bonus ..	90	..	1,010	1,010	..	..	..	do. do.
	III.—Running Shed								
	Maintenance of Locomotives								
	Personal Emoluments								
237	352. 63 Subordinate Grade Clerks at £36-6-66; £72-6-120.	3,540	..	30	30	..	..	..	One additional. To relieve Officers-in-charge, Mileage Examinations, at Running Sheds of clerical duties to enable them to effect increased engine mileage.
238	363. Higher Cost of Living Bonus ..	1,560	..	7,560	7,560	..	..	..	Gazette Notice No. 857 of 25-7-42.
	Other Charges								
239	367. Higher Cost of Living Bonus ..	2,430	..	2,370	2,370	do. do.
	Carried forward	£	160	98,770	98,930	

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SCHEDULE OF ADDITIONAL PROVISION, 1942-43—continued

Item No.	Head and description of Items	Original Estimates	Previous additional provision	Additional provision now required	Total additional provision for the year	SOURCE OF SAVINGS			Remarks
						Head	Sub-head	Amount	
	Brought forward	£	£ 160	£ 98,770	£ 98,930				
	NIGERIAN RAILWAY—contd.								
	<i>Statement "E"—Recurrent Expenditure</i>								
	<i>Abstract B</i>								
	<i>(Section C—Running)</i>								
	<i>Mechanical Engineering Department</i>								
	<i>IV.—Carriage and Wagon</i>								
	<i>Repairs and Cleaning Expenses</i>								
	<i>Personal Emoluments</i>								
240	381. Higher Cost of Living Bonus..	510	..	2,190	2,190	..	..	..	Gazette Notice No. 857 of 25-7-42.
241	382b. Acting Allowance .. ..	..	..	20	20	..	..	..	To provide for allowance for an acting Chief Carriage and Wagon Inspector.
	<i>Other Charges</i>								
242	389. Higher Cost of Living Bonus..	830	..	1,170	1,170	..	..	..	Gazette Notice No. 857 of 25-7-42.
	<i>V.—Fuel</i>								
	<i>Personal Emoluments</i>								
243	393. Higher Cost of Living Bonus..	140	..	310	310	..	..	..	do. do.
	<i>Other Charges</i>								
244	396. Higher Cost of Living Bonus..	880	..	720	720	..	..	..	do. do.
	<i>VI.—Water</i>								
	<i>Personal Emoluments</i>								
245	403. Higher Cost of Living Bonus..	120	..	720	720	..	..	..	do. do.
	<i>Other Charges</i>								
246	405. Higher Cost of Living Bonus..	590	..	360	360	..	..	..	do. do.
	<i>VIII.—Train Lighting</i>								
	<i>Personal Emoluments</i>								
247	417. Higher Cost of Living Bonus..	260	..	1,240	1,240	..	..	..	do. do.
	<i>Other Charges</i>								
248	420. Higher Cost of Living Bonus..	60	..	90	90	..	..	..	do. do.
	<i>IX.—Maintenance of Outdoor Machinery and Miscellaneous Plant</i>								
	<i>Personal Emoluments</i>								
249	432. Higher Cost of Living Bonus..	10	..	770	770	..	..	..	do. do.
	<i>Other Charges</i>								
250	434. Higher Cost of Living Bonus..	40	..	40	40	..	..	..	do. do.
	<i>XI.—Wharves</i>								
	<i>(a)—Cranes Apapa</i>								
	<i>Personal Emoluments</i>								
251	461A. 16 Temporary Other Tradesmen at £33-3-48 per annum.	..	..	590	590	..	..	..	Essential for 24-hour working of the ports.
252	462A. 18 Temporary Crane Drivers at £36-6-120 per annum.	..	..	660	660	..	..	..	do. do.
253	466. Higher Cost of Living Bonus..	50	..	850	850	Gazette Notice No. 857 of 25-7-42.
	Carried forward	£	160	108,500	108,660	

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SCHEDULE OF ADDITIONAL PROVISION, 1942-43—contd.

Item No.	Head and description of Items	Original Estimates	Previous additional provision	Additional provision now required	Total additional provision for the year	SOURCE OF SAVINGS			Remarks
						Head	Sub-head	Amount	
		£	£	£	£				£
	Brought forward .. .. .	..	160	108,500	108,660	..	..	..	..
	<i>NIGERIAN RAILWAY—contd.</i>								
	<i>Statement "E"—Recurrent Expenditure</i>								
	<i>Abstract B</i>								
	<i>(Section C—Running)</i>								
	<i>Mechanical Engineering Department</i>								
	<i>Other Charges</i>								
254	468. Higher Cost of Living Bonus ..	30	..	220	220	..	..	..	Gazette Notice No. 857 of 25-7-42.
	<i>(b)—Transporters, Iddo</i>								
	<i>Personal Emoluments</i>								
255	479A. 2 Temporary Other Tradesmen at £33-3-48 per annum.	..	..	70	70	..	..	..	Essential for 24-hour working of the port.
256	484. Higher Cost of Living Bonus ..	60	..	310	310	..	..	..	Gazette Notice No. 857 of 25-7-42.
	<i>Other Charges</i>								
257	486. Higher Cost of Living Bonus ..	90	..	180	180	..	..	..	do. do.
	<i>(c)—Coal Conveyor, Port Harcourt</i>								
	<i>Personal Emoluments</i>								
258	502. Higher Cost of Living Bonus ..	60	..	280	280	..	..	..	do. do.
	<i>Other Charges</i>								
259	504. Higher Cost of Living Bonus ..	70	..	70	70	..	..	..	do. do.
	<i>E.—Special Expenditure</i>								
260	520A. Part cost of replacement of Assets.	..	..	60	60	..	..	..	In respect of wagon H.V.G. 4124 which was accidentally destroyed by fire in December, 1941.
261	520B. Small Tools .. .. .	..	..	650	650	..	..	..	To provide for the purchase of essential small machine tools which cannot be charged to capital as the individual cost in all cases is less than £100.
	<i>Abstract C</i>								
	<i>Traffic and Commercial Department</i>								
	<i>I.—Superintendence</i>								
	<i>Personal Emoluments</i>								
262	537. Higher Cost of Living Bonus ..	120	..	1,370	1,370	..	..	..	Gazette Notice No. 857 of 25-7-42.
	<i>II.—Station Staff</i>								
	<i>Personal Emoluments</i>								
263	556. Higher Cost of Living Bonus ..	2,510	..	15,780	15,780	..	..	..	do. do.
	<i>Other Charges</i>								
264	558. Higher Cost of Living Bonus ..	2,660	..	3,540	3,540	do. do.
	Carried forward	£	..	160	131,030	131,190

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SCHEDULE OF ADDITIONAL PROVISION, 1942-43—contd.

Item No.	Head and description of Items	Original Estimates	Previous additional provision	Additional provision now required	Total additional provision for the year	SOURCE OF SAVINGS			Remarks
						Head	Sub-head	Amount	
	Brought forward	£ ..	£ 160	£ 131,030	£ 131,190	..	..	..
	<i>NIGERIAN RAILWAY—contd.</i>								
	<i>Statement "E"—Recurrent Expenditure</i>								
	<i>Abstract C</i>								
	<i>Traffic and Commercial Department</i>								
	<i>XI.—Collection and Delivery Services—Lagos Depot</i>								
	<i>Personal Emoluments</i>								
265	603. Higher Cost of Living Bonus ..	10	..	50	50	..	..	..	Gazette Notice No. 857 of 25-7-42
	<i>Other Charges</i>								
266	609. Higher Cost of Living Bonus ..	60	..	130	130	..	..	..	do. do.
	<i>XII.—Road Transport Services</i>								
	<i>i.—General Superintendence</i>								
	<i>Personal Emoluments</i>								
267	617. Higher Cost of Living Bonus ..	10	..	60	60	..	..	..	do. do.
	<i>ii.—Running Expenses</i>								
	<i>Personal Emoluments</i>								
268	630. Higher Cost of Living Bonus ..	200	..	520	520	..	..	..	do. do.
	<i>iii.—Maintenance and Repairs</i>								
	<i>Personal Emoluments</i>								
269	647. Higher Cost of Living Bonus ..	160	..	490	490	..	..	..	do. do.
	<i>Other Charges</i>								
270	657. Higher Cost of Living Bonus ..	10	..	90	90	..	..	..	do. do.
	<i>XIII.—Wharves</i>								
	<i>Personal Emoluments</i>								
271	671. Higher Cost of Living Bonus ..	50	..	1,280	1,280	..	..	..	do. do.
	<i>Other Charges</i>								
272	674. Higher Cost of Living Bonus ..	200	220	580	800	..	..	..	do. do.
	<i>Abstract D</i>								
	<i>Administration (Management)</i>								
	<i>I.—Management</i>								
	<i>Personal Emoluments</i>								
273	705. Higher Cost of Living Bonus ..	20	..	940	940	..	..	..	do. do.
	<i>II.—Accounts and Statistics</i>								
	<i>Personal Emoluments</i>								
274	727A. 1 Typist .. .. .	..	..	30	30	..	..	..	Necessitated by the steadily increasing volume of work due to the war.
275	732. Higher Cost of Living Bonus ..	100	..	4,900	4,900	Gazette Notice No. 857 of 25-7-42.
	Carried forward	£ ..	£ 380	£ 140,100	£ 140,480	

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SCHEDULE OF ADDITIONAL PROVISION, 1942-43—continued

Item No.	Head and description of Items	Original Estimates	Previous additional provision	Additional provision now required	Total additional provision for the year	SOURCE OF SAVINGS			Remarks
						Head	Sub-head	Amount	
	Brought forward	£	£	£	£				
	NIGERIAN RAILWAY—contd.		380	140,100	140,480				
	Statement "E"—Recurrent Expenditure								
	Abstract D								
	Administration (Management)								
	III.—Stores								
	Personal Emoluments								
276	757. Higher Cost of Living Bonus Other Charges	190	..	1,810	1,810	..	..	..	Gazette Notice No. 857 of 25-7-42
277	779. Higher Cost of Living Bonus IV.—Printing Personal Emoluments	510	..	1,490	1,490	..	..	..	do. do.
278	793A. Higher Cost of Living Bonus Statement "F"—Capital Expenditure Civil Engineering	..	30	1,330	1,360	..	..	..	do. do.
279	23s. Extension to Kola Shed Platform, Iddo.	..	..	280	280	..	..	..	Urgently required in connection with increased traffic. Expenditure will be met from surplus of receipts over expenditure on Capital Account.
280	23r. Additional Siding and Extension to Shunting Neck, Iddo. Mechanical Engineering	..	..	510	510	..	..	..	do. do.
281	35r. Conversion of Vans for Refrigeration Purposes.	..	..	150	150	..	..	..	Capitalization of expenditure involved in respect of the conversion.
	Total	£	410	145,670	146,080	

Special Warrant No. "R" 8 of the 3rd December, 1942, £145,670

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COLONY AND PROTECTORATE OF NIGERIA

Schedule No. "R" 9
Year of Account, 1942-43

SCHEDULE OF ADDITIONAL PROVISION, 1942-43

NIGERIAN RAILWAY

Passed by the Finance Committee of Legislative Council on the 18th December, 1942

Item No.	Head and description of Items	Original Estimate	Previous additional provision	Additional provision now required	Total additional provision for the year	SOURCE OF SAVINGS			Remarks
						Head	Sub-head	Amount	
		£	£	£	£			£	
	NIGERIAN RAILWAY <i>Schedule of Additions and Improvements</i> <i>(Net Revenue Account)</i>								
282	38. Electric Lighting, Bukuru Station	...	...	120	120	...	...	...	To facilitate loading and unloading of wagons during the hours of darkness.
	<i>Statement "E"—Recurrent Expenditure</i> <i>Abstract "B"</i> <i>(Section B—Workshops)</i> <i>Mechanical Engineering Department</i> <i>II.—Maintenance of Locomotives</i> <i>Personal Emoluments</i>								
283	220. Overtime Allowances	240	...	7,160	7,160	...	...	...	For payment of overtime allowances necessitated by Public Holidays, reduced output during the period of agitation for cost of living allowance, and underestimate of labour on mileage examination repairs. Steps are being taken to increase output generally and to reduce overtime to the minimum.
	<i>Other Charges</i>								
284	225. Overtime	50	...	600	600	...	...	...	do.
	<i>III.—Maintenance of Machinery</i> <i>(a)—Mechanical</i> <i>Personal Emoluments</i>								
285	230. Overtime Allowances	600	...	450	450	...	...	...	do.
	<i>(b)—Electrical</i> <i>Personal Emoluments</i>								
286	256. Overtime Allowances	40	...	360	360	...	...	...	do.
	<i>Other Charges</i>								
287	261. Overtime	10	...	40	40	...	...	...	do.
	<i>IV.—Maintenance of Coaching and Goods Stock</i> <i>Personal Emoluments</i>								
288	277. Overtime Allowances	5,400	...	3,000	3,000	do.
	Carried forward	£	...	11,730	11,730	

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SCHEDULE OF ADDITIONAL PROVISION, 1942-43—contd.

Item No.	Head and description of Items	Original Estimates	Previous additional provision	Additional provision now required	Total additional provision for the year	SOURCE OF SAVINGS			Remarks
						Head	Sub-head	Amount	
		£	£	£	£			£	
	Brought forward ... ..	...	...	11,730	11,730	...	...	...
	NIGERIAN RAILWAY—contd.								
	<i>Statement "E"—Recurrent Expenditure</i>								
	<i>Abstract "B."</i>								
	<i>(Section C—Running)</i>								
	<i>Mechanical Engineering Department</i>								
	<i>V.—Fuel</i>								
	<i>Other Charges</i>								
289	397. Coal and Stores	116,600	...	32,400	32,400	...	...	...	Necessitated by greatly increased engine mileage.
	<i>VI.—Water</i>								
	<i>Other Charges</i>								
290	407. Water (P.W.D. Supplies) ...	8,200	...	2,000	2,000	...	...	...	do.
	<i>VII.—Oil and Other Consumable Stores Expended in Sheds.</i>								
	<i>Other Charges</i>								
291	408. Oil and Grease, etc.	5,400	...	1,100	1,100	...	...	...	do.
292	409. Oil cylinder, Engine and Axle Oil and Grease for Locomotives	5,200	...	4,800	4,800	...	...	...	do.
	<i>E.—Special Expenditure</i>								
293	520. Minor Works	400	...	200	200	...	...	...	The provision of £400 in the Estimates has proved to be inadequate under the unusual conditions at present prevailing. There are many small additions and improvements to works and equipment which in peace-time might be postponed for lack of funds, but which in war-time must not be delayed.
	<i>Abstract "D."</i>								
	<i>Administration</i>								
	<i>I.—Management</i>								
	<i>Personal Emoluments</i>								
294	699A. 3 Typists at £36-6-66; £72-6-120	...	...	50	50	Abstract "D."	698 699	50	Urgently required for service in the General Manager's Office. One vacancy due to retirement not to be filled.
	<i>III.—Stores</i>								
	<i>Personal Emoluments</i>								
295	754A. Four Temporary Additional Clerks	50	50	Necessitated by the great expansion in office work under war-time conditions.
	Carried forward	£	...	52,330	52,330	50	

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SCHEDULE OF ADDITIONAL PROVISION, 1942-43—contd.

Item No.	Head and description of Items	Original Estimates	Previous additional provision	Additional provision now required	Total additional provision for the year	SOURCE OF SAVINGS			Remarks
						Head	Sub-head	Amount	
	Brought forward	£	£	£	£			£	
	NIGERIAN RAILWAY—contd.			52,330	52,330			50	
	Statement "F"—Capital Expenditure								
	Civil Engineering								
296	23k. Sleeper Conversion Plant		11,500	1,360	12,860				To meet cost of installing the plant and other incidental expenses. Expenditure will be met from Surplus of Receipts over Expenditure on Capital Account. Purchase of the plant was approved by Finance Committee in June, 1942.
297	23w. Buildings at Ebute Metta and Enugu to House Sleeper Conversion Plant			2,200	2,200				To accommodate the sleeper conversion plant. Expenditure will be met from Surplus of Receipts over Expenditure on Capital Account.
	Total	£	11,500	55,890	67,390			50	

Special Warrant No. "R" 9 of the 24th December, 1942, £55,890

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COLONY AND PROTECTORATE OF NIGERIA

Schedule No. "R" (Renewals) 4.
Year of Account, 1942-43

SCHEDULE OF ADDITIONAL PROVISION, 1942-43

(NIGERIAN RAILWAY RENEWALS FUND)

Passed by the Finance Committee of Legislative Council on the 30th October, 1942

Item No.	Head and description of Items	Original Estimates	Previous additional provision	Additional provision now required	Total additional provision for the year	SOURCE OF SAVINGS			Remarks
						Head	Sub-head	Amount	
	NIGERIAN RAILWAY <i>Statement "C"</i> <i>Renewals Expenditure</i> <i>Civil Engineering</i>	£	£	£	£				
4	7A. Withdrawal of Dead Assets	...	819	700	1,519	Statement of Renewals	3	700	Withdrawal of two motor lorries from Capital Account.
5	15B. Replacement of body of wagon H.V.G. 4124	...	110	110	...	...	...	...	To replace body of wagon accidentally destroyed by fire.
	Total	£	...	829	810	1,519	...	...	700

Railway Renewals Special Warrant No. 4/1942-43 of the 6th of November, 1942, £810

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COLONY AND PROTECTORATE OF NIGERIA

Schedule No. "R" (Renewals) 5.
Year of Account, 1942-43

SCHEDULE OF ADDITIONAL PROVISION, 1942-43

NIGERIAN RAILWAY RENEWALS FUND

Passed by the Finance Committee of Legislative Council on the 27th November, 1942

Item No.	Head and description of Items	Original Estimates	Previous additional provision	Additional provision now required	Total additional provision for the year	SOURCE OF SAVINGS			Remarks
						Head	Sub-head	Amount	
	NIGERIAN RAILWAY <i>Statement "C"</i> <i>Renewals Expenditure</i>	£	£	£	£			£	
6	7A. Withdrawal of Dead Assets	...	1512	15,291	16,810	...	...	...	Withdrawal from Capital Account of those assets which reached the end of their service lives or fell into desuetude during the half-year ended 30th September, 1942. <i>General S.T. 974 of 22-12-42 (No 2H)</i>

Railway Renewals Special Warrant No. 5 of 1942-43, of the 3rd December, 1942. £15,291

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SAVING.

From Governor of Nigeria.
To Secretary of State for the Colonies, London.
Date: 11th January, 1942.
No. 34 Saving.

Finance Committee approved on the 18th December, 1942, additional provision of £32,400 in the 1942-43 account under Nigerian Railway "Statement E", "Abstract B" "(Section C - Running)", "V. - Fuel", "Other Charges" Item 397 "Coal and Stores". The expenditure is due to the greatly increased engine-mileage necessitated by increased traffic.

2. I shall be grateful to receive your covering approval to this expenditure in due course.

GNPZX

la.

Amend by (SO)
h

RECEIVED
20 JAN 1943
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SAVING.

From Governor of Nigeria.
To Secretary of State for the Colonies, London.
Date: 11th January, 1942.
No. 34 Saving.

Finance Committee approved on the 18th December, 1942, additional provision of £32,400 in the 1942-43 account under Nigerian Railway "Statement E", "Abstract B" "(Section C - Running)", "V. - Fuel", "Other Charges" Item 397 "Coal and Stores". The expenditure is due to the greatly increased engine-mileage necessitated by increased traffic.

2. I shall be grateful to receive your covering approval to this expenditure in due course.

GNPZX

Ola.

RECEIVED
25 JAN 1943
29
33

Amended by (30)

to

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SAVINGRAH.

From: Governor of Nigeria, Lagos.
To: Secretary of State, London.
Date: 22nd December, 1942.
No. 874. Saving.

Finance Committee approved on the 27th November, 1942, additional provision of £15,291 in the 1942-43 account under Nigerian Railway "Statement C", "Renewals Expenditure", "Civil Engineering", Item 7A, "Withdrawal of Dead Assets". The expenditure is in respect of the withdrawal from Capital Account of those assets which reached the end of their service lives or fell into disuse during the half-year ended 30th September, 1942.

2. I shall be glad to receive your covering approval to this expenditure in due course.

GHPZX

P
Amend 5(28)

1a.

REC
6 JAN 1943

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SAVING.

From: Governor, Nigeria.
To: Secretary of State, London.
No: 837. Saving.
Date: 9th December, 1942.

29 DEC 1942

35

Finance Committee approved on the 27th of November, 1942, the appropriation at the close of the 1941-42 account of £350,000 from the Nigerian Railway 'Net Revenue Account' to the "Working Capital Account" to replace the £350,000 advance made to the Railway for Working Capital, refunded to Government.

2. I shall be grateful to receive your covering approval to this expenditure in due course.

GMPZX

*W
Amndy (27)*

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AIR MAIL.

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8-DEC-1942

CO 583/256/30037/1

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SAVING.

From: Governor of Nigeria, Lagos.

To: Secretary of State for the Colonies, London.

Date: 17th November, 1942.

No. 781. Saving.

(3) Referring to your despatch No. 146 of the 12th of May, the balance of the surplus on 1941/42 working which remains unappropriated after the completion of the repayments referred to in paragraph 4 of the Memorandum on the Railway Estimates for 1942/43 is £281,000.

2. As I informed you in my telegram No. 1457 of the 22nd of September, re-examination of the Renewals Fund position has convinced me that contributions must be restored to £430,000 per annum and in view of the very heavy wear and tear which the Railway is now undergoing and the progressive deferment of renewals necessitated by war conditions I regard it as prudent and logical to restore the whole of the reductions made in the current quinquennium (i.e. since 1st April, 1939) which amount to £520,000. This procedure appears to me to accord with your telegram No. 649 of the 8th of July, 1941.

3. You have previously expressed agreement with my view that the reconstitution of a Reserve Fund is a measure much to be desired and in considering the disposal of these unappropriated funds it would normally be necessary to balance the advantages of a fully paid up Renewals Fund and no Reserve Fund against a partly paid up Renewals and a small Reserve Fund. In present circumstances this problem does not arise since abnormal conditions are for the moment affording the Railway substantial traffic increases and the prospects are that it will be possible both to re-establish the Renewals Fund in full and reconstitute the Reserve Fund at the 31st March, 1943.

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4. My proposals therefore are that £281,000 should be appropriated to the Renewals Fund now, the outstanding balance of deductions, £239,000, being restored later in the current financial year from the surplus on 1942/43 working. Any surplus remaining - and a substantial sum may be anticipated - being appropriated to a Reserve Fund, having regard to considerations of working capital. Your approval to these proposals is sought.

GNPZX

Ola.

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c.o.

DRAFT AND RECORD COPY

21

38

REGISTERED No.

LETTER SENT

DATE
5 December, 1942

DRAFT SAVINGRAM.

MR. Brearley *4/12/42. above* No. 453

MR.

MR.

.....

.....

.....

ENCLOSURES

FURTHER ACTION

To
NIGERIA.

Your saving telegram No. 764 of the 10th November, forwarding copies of schedules of supplementary provision relating to the estimates of the Nigerian Railway for the years 1941-42 and 1942-43 for the quarter ending 30th September, 1942. I approve those items which have not already received my approval.

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DRAFT AND RECORD COPY

21

38

REGISTERED No.

LETTER SENT

DATE
5 December, 1942

DRAFT SAVINGRAM.

MR. Brearley *4/12/42. above* No. 453

MR.

MR.

.....

.....

.....

ENCLOSURES

FURTHER ACTION

To NIGERIA.

Your saving telegram No. 764 of the 10th November, forwarding copies of schedules of supplementary provision relating to the estimates of the Nigerian Railway for the years 1941-42 and 1942-43 for the quarter ending 30th September, 1942. I approve those items which have not already received my approval.

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AIR MAIL.

30046/2

SAVING.

to

Spence
Secretary

From :- Governor, Lagos.

39

To :- Secretary of State for the Colonies, London.

Date : 10th November, 1942.

No. 764 SAVING.

23 No. 116)

With reference to my SAVING Telegram No.491 of the 1st of August, I transmit herewith six copies each of schedules of supplementary provision, as noted in the margin, relating to the estimates of the Nigerian Railway for the years 1941-42 and 1942-43 for the quarter ending 30th September, 1942, which have been passed by the Finance Committee at the meetings held on the 31st July, 28th August and 25th September, 1942. The schedules will be submitted for the approval of the Legislative Council at the next session and the Resolution of the Council thereon will be reported to you in due course.

1941-42:

No. "R"15

" "R"16

1942-43:

No. "R" (Renewals) 3

" "R"4

" "R"5

" "R"6

2. All items in excess of £3,000 included in the schedules have been separately reported to Your Lordship.

3. I shall be glad to receive your sanction in respect of those items which have not already received your approval.

GNPZX

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COLONY AND PROTECTORATE OF NIGERIA

Schedule No. "R" 15.
Year of Account. 1941-42

SCHEDULE OF ADDITIONAL PROVISION. 1941-42

(NIGERIAN RAILWAY)

Passed by the Finance Committee of Legislative Council on the 31st of July, 1942

Item No.	Head and description of Items.	Original Estimates.	Previous additional provision.	Additional provision now required.	Total additional provision for the year.	SOURCE OF SAVINGS			Remarks
						Head	Sub-head	Amount	
	NIGERIAN RAILWAY.	£	£	£	£			£	
	Statement "F"—Capital Expenditure.								
	Civil Engineering.								
287	14E. Concrete Culvert at Mile 20 1/4 Eastern	...	...	140	140	...	Statement "F" Item 1	140	New item. Capitalisation of the cost of replacing one 6' x 3' x 15' galvanised iron culvert by two concrete culverts.
	Mechanical Engineering.								
288	29D. Conversion of Vans for Refrigeration purposes	833	833	...	Statement "F" Item 16	833	New item. Capitalisation of expenditure incurred under Abstract E. Item 533A (S.W. No. 4/41-42) on permanent improvements to the wagons.
	Total ...	£	...	973	973	973	

Special Warrant No. "R" 15 of the 6th of August, 1942, £ 973

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COLONY AND PROTECTORATE OF NIGERIA

Schedule No. "R" 16
Year of Account, 1941-42SCHEDULE OF ADDITIONAL PROVISION, 1941-42
(NIGERIAN RAILWAY)

Passed by the Finance Committee of Legislative Council on the 28th of August, 1942.

Item No.	Head and description of Items	Original Estimates	Previous additional provision	Additional provision now required	Total additional provision for the year	SOURCE OF SAVINGS			Remarks
						Head	Sub-head	Amount	
	NIGERIAN RAILWAY	£	£	£	£				
	Statement "E"—Recurrent Expenditure								
	Abstract A								
	Maintenance of Way and Works								
	Civil Engineering Department								
	I.—General Superintendence								
	Supervision								
289	21E. Cost of living allowance Clerical Staff Personal Emoluments	.. .. .	1,600	4,920	6,520	.. .. .	.. .. .	.. .. .	For the period 1st October, 1941 to 31st March, 1942. Circular No. 27/1941.
290	26A. Cost of living allowance II.—Maintenance of Permanent Way	.. .. .	80	840	920	.. .. .	.. .. .	.. .. .	do. do.
291	56A. Cost of living allowance III.—Maintenance of Bridges and Culverts	.. .. .	10,750	24,800	35,550	.. .. .	.. .. .	.. .. .	do. do.
292	58A. Cost of living allowance IV.—Maintenance of:—	.. .. .	250	570	820	.. .. .	.. .. .	.. .. .	do. do.
293	62A. Cost of living allowance V.—Maintenance of Signals	.. .. .	950	3,400	4,350	.. .. .	.. .. .	.. .. .	do. do.
294	63A. Cost of living allowance VI.—Watchmen, Gatemen, Caretakers	.. .. .	120	270	390	.. .. .	.. .. .	.. .. .	do. do.
295	65A. Cost of living allowance VII.—Sanitation	.. .. .	380	600	980	.. .. .	.. .. .	.. .. .	do. do.
296	66A. Cost of living allowance IX.—Upkeep of Heavy Tools and Plant	.. .. .	1,350	230	1,580	.. .. .	.. .. .	.. .. .	do. do.
297	73A. Cost of living allowance Abstract B—(Section B) Mechanical Engineering Department B. I. (b) Clerks and Draughtsmen Personal Emoluments	.. .. .	50	30	80	.. .. .	.. .. .	.. .. .	do. do.
298	106A. Cost of living allowance	60	760	820	do. do.
	Carried forward	£	15,590	36,420	52,010	

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SCHEDULE OF ADDITIONAL PROVISION, 1941-42—contd.

Item No.	Head and description of Items	Original Estimates	Previous additional provision	Additional provision now required	Total additional provision for the year	SOURCE OF SAVINGS			Remarks
						Head	Sub-head	Amount	
		£	£	£	£				
	Brought forward .. ..	..	15,590	36,420	52,010	..	..	..
	<i>NIGERIAN RAILWAY—contd.</i>								
	<i>Statement "E."—Recurrent Expenditure.</i>								
	<i>Abstract B—(Section B)</i>								
	<i>Mechanical Engineering Department.</i>								
	<i>B. I. (c) Other Charges</i>								
299	109A. Cost of living allowance .. ..	..	30	70	100	..	..	..	For the period 1st October, 1941 to 31st March, 1942. Circular No. 27/1941.
	<i>B. II.—Maintenance of Locomotives</i>								
	<i>Personal Emoluments</i>								
300	122A. Cost of living allowance .. ..	..	1,050	7,070	8,150	..	..	..	do. do.
	<i>Other Charges</i>								
301	132A. Cost of living allowance .. ..	..	390	1,130	1,520	..	..	..	do. do.
	<i>B. III.—Maintenance of Machinery</i>								
	<i>Personal Emoluments</i>								
302	138A. Cost of living allowance .. ..	..	170	510	680	..	..	..	do. do.
	<i>Other Charges</i>								
303	148A. Cost of living allowance .. ..	..	100	210	310	..	..	..	do. do.
	<i>Section B.—Workshops</i>								
	<i>B. IV.—Maintenance of Coaching and Goods Stock</i>								
	<i>Personal Emoluments</i>								
304	157A. Cost of living allowance .. ..	..	910	5,230	6,140	..	..	..	do. do.
	<i>Other Charges</i>								
305	167A. Cost of living allowance .. ..	..	480	1,270	1,750	..	..	..	do. do.
	<i>B. VI.—Maintenance of Electric Lighting at Ebute Metta, Iddo and Apapa</i>								
	<i>Personal Emoluments</i>								
306	174C. Cost of living allowance .. ..	..	10	40	50	..	..	..	do. do.
	<i>B. VII.—Miscellaneous</i>								
307	186A. Cost of living allowance .. ..	..	10	20	30	..	..	..	do. do.
	<i>Section C.—Running</i>								
	<i>C. I. (a)—Direct Superintendence</i>								
	<i>Other Charges</i>								
308	199A. Cost of living allowance	30	10	40	do. do.
	Carried forward	£	18,800	51,980	70,780	

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SCHEDULE OF ADDITIONAL PROVISION, 1941-42—contd.

Item No.	Head and description of Items	Original Estimates	Previous additional provision	Additional provision now required	Total additional provision for the year	SOURCE OF SAVINGS			Remarks
						Head	Sub-head	Amount	
		£	£	£	£				
	Brought forward .. ..	..	18,800	51,980	70,780	..	..	..
	<i>NIGRIAN RAILWAY—contd.</i>								
	<i>Statement "E"—Recurrent Expenditure</i>								
	<i>Abstract B.—(Section C)</i>								
	<i>Mechanical Engineering Department</i>								
	<i>C. I. (b)—Clerical Staff and Offices</i>								
	<i>Personal Emoluments</i>								
309	208A. Cost of living allowance .. ..	..	20	300	326	..	..	..	For the period 1st October, 1941 to 31st March, 1942. Circular No. 27/1941.
	<i>C. II.—Running Shed Locomotive Staff</i>								
	<i>Personal Emoluments</i>								
310	215E. Cost of living allowance .. ..	..	640	5,160	5,800	..	..	..	do. do.
	<i>Other Charges</i>								
311	218A. Cost of living allowance .. ..	..	50	260	310	..	..	..	do. do.
	<i>C. III.—Running Shed Maintenance of Locomotives</i>								
	<i>Personal Emoluments</i>								
312	236D. Cost of living allowance .. ..	..	780	3,790	4,570	..	..	..	do. do.
	<i>Other Charges</i>								
313	242A. Cost of living allowance .. ..	..	1,220	2,490	3,710	..	..	..	do. do.
	<i>C. IV.—Carriage and Wagon Repairs and Cleaning Expenses</i>								
	<i>Personal Emoluments</i>								
314	250A. Cost of living allowance .. ..	..	260	1,130	1,390	..	..	..	do. do.
	<i>Other Charges</i>								
315	256A. Cost of living allowance .. ..	..	420	410	830	..	..	..	do. do.
316	260B. Cost of living allowance .. ..	..	70	150	220	..	..	..	do. do.
	<i>C. V.—Fuel</i>								
	<i>Other Charges</i>								
317	261A. Cost of living allowance .. ..	..	440	1,060	1,500	..	..	..	do. do.
318	268B. Cost of living allowance .. ..	..	60	60	120	..	..	..	do. do.
	<i>C. VI.—Water</i>								
	<i>Other Charges</i>								
319	269A. Cost of living allowance .. ..	..	300	900	1,200	..	..	..	do. do.
	<i>C. VIII.—Train Lighting</i>								
	<i>Personal Emoluments</i>								
320	278A. Cost of living allowance	130	480	610	do. do.
	Carried forward	£	23,190	68,170	91,360	

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4 SCHEDULE OF ADDITIONAL PROVISION, 1941-42—contd.

Item No.	Head and description of Items	Original Estimates	Previous additional provision	Additional provision now required	Total additional provision for the year	SOURCE OF SAVINGS			Remarks
						Head	Sub-head	Amount	
		£	£	£	£			£	
	Brought forward .. ..	..	23,190	68,170	91,360	..	..	..
	NIGERIAN RAILWAY—contd.								
	<i>Statement "E"—Recurrent Expenditure</i>								
	<i>Abstract B—(Section C.)</i>								
	<i>Mechanical Engineering Department</i>								
	<i>C. VIII.—Train Lighting</i>								
	<i>Other Charges</i>								
321	280A. Cost of living allowance .. ..	..	30	30	60	..	..	..	For the period 1st October, 1941 to 31st March, 1942. Circular No. 27/1941.
	<i>C. IX.—Maintenance of Outdoor Machinery and Miscellaneous Plant</i>								
	<i>Personal Emoluments</i>								
322	288D. Cost of living allowance .. ..	..	10	290	300	..	..	..	do. do.
	<i>Other Charges</i>								
323	290A. Cost of living allowance .. ..	..	20	50	70	..	..	..	do. do.
	<i>Abstract C</i>								
	<i>Traffic and Commercial Department</i>								
	<i>C. I.—Superintendence</i>								
	<i>Personal Emoluments</i>								
	<i>ii.—Clerical</i>								
324	326A. Cost of living allowance .. ..	..	60	740	800	..	..	..	do. do.
	<i>C. II.—Station Staff</i>								
	<i>Personal Emoluments</i>								
325	340E. Cost of living allowance .. ..	..	1,220	9,700	10,920	..	..	..	do. do.
	<i>Other Charges</i>								
326	343A. Cost of living allowance .. ..	..	1,210	4,700	5,910	..	..	..	do. do.
	<i>C. XI.—Collection and Delivery Service, Lagos Depot</i>								
	<i>Personal Emoluments</i>								
327	375A. Cost of living allowance .. ..	..	10	50	60	..	..	..	do. do.
	<i>Other Charges</i>								
328	376A. Cost of living allowance .. ..	..	40	40	80	..	..	..	do. do.
	<i>C. XII.—Road Transport Services</i>								
	<i>i.—General Superintendence</i>								
	<i>Personal Emoluments</i>								
329	385A. Cost of living allowance .. ..	..	10	30	40	..	..	..	do. do.
	<i>ii.—Running Expenses</i>								
	<i>Personal Emoluments</i>								
330	391D. Cost of living allowance	130	500	630	do. do.
	Carried forward	£	25,930	84,300	110,230	

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SCHEDULE OF ADDITIONAL PROVISION, 1941-42—contd.

Item No.	Head and description of Items	Original Estimates	Previous additional provision	Additional provision now required	Total additional provision for the year	SOURCE OF SAVINGS.			Remarks
						Head	Sub-head	Amount	
		£	£	£	£			£	
	Brought forward .. ..	..	25,930	84,300	110,230	..	..	..
	NIGERIAN RAILWAY—contd								
	<i>Statement "E."—Recurrent Expenditure</i>								
	<i>Abstract C</i>								
	<i>Traffic and Commercial Department</i>								
	<i>C. XII.—Road Transport Services</i>								
	<i>iii.—Maintenance and Repairs</i>								
	<i>Personal Emoluments</i>								
331	410D. Cost of living allowance .. ..	..	40	240	280	..	..	..	For the period 1st October, 1941 to 31st March, 1942. Circular No. 27/1941.
	<i>Other Charges</i>								
332	413A. Cost of living allowance .. ..	..	30	50	80	..	..	..	do. do.
	<i>Abstract D</i>								
	<i>Administration (Management)</i>								
	<i>I.—Management</i>								
	<i>Personal Emoluments</i>								
	<i>ii.—Clerical</i>								
333	429B. Cost of living allowance .. ..	..	30	280	310	..	..	..	do. do.
	<i>(Accounts and Statistics)</i>								
	<i>II.—Accounts and Statistics</i>								
	<i>Personal Emoluments</i>								
	<i>ii.—Clerical</i>								
334	454A. Cost of living allowance .. ..	..	50	1,800	1,850	..	..	..	do. do.
	<i>(Stores)</i>								
	<i>III.—Stores</i>								
	<i>Personal Emoluments</i>								
	<i>ii.—Clerical</i>								
335	481E. Cost of living allowance .. ..	..	110	660	770	..	..	..	do. do.
	<i>Other Charges</i>								
336	498A. Cost of living allowance .. ..	..	270	950	1,220	..	..	..	do. do.
	<i>(Printing)</i>								
	<i>Personal Emoluments</i>								
337	509B. Cost of living allowance	600	600	do. do.
	Carried forward	£	26,460	88,880	115,340	

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SCHEDULE OF ADDITIONAL PROVISION, 1941-42—contd.

Item No.	Head and description of Items	Original Estimates.	Previous additional provision.	Additional provision now required	Total additional provision for the year	SOURCE OF SAVINGS.			Remarks.
						Head	Sub-head	Amount	
	Brought forward .. ..	..	26,460	88,880	115,340	..	..	..
	NIGERIAN RAILWAY—contd								
	<i>Statement "E."—Recurrent Expenditure</i>								
	<i>Abstract G</i>								
	<i>Wharves and Quays</i>								
	<i>Civil Engineering Expenses</i>								
	<i>Other Charges</i>								
	<i>I.—Maintenance of Permanent Way</i>								
338	576A. Cost of living allowance .. ..	..	200	270	470	..	..	..	For the period 1st October, 1941 to 31st March, 1942. Circular No. 27/1941.
	<i>III.—Repairs to Sheds and Buildings</i>								
339	580A. Cost of living allowance .. ..	..	100	90	190	..	..	..	do. do.
	<i>V.—Watchmen, Gatemen and Caretakers</i>								
340	582A. Cost of living allowance .. ..	..	10	10	20	..	..	..	do. do.
	<i>VI.—Sanitation</i>								
341	583A. Cost of living allowance .. ..	..	90	30	120	..	..	..	do. do.
	<i>Mechanical Engineering Expenses</i>								
	<i>VII.—Cranes, Apapa</i>								
	<i>Personal Emoluments</i>								
342	589A. Cost of living allowance .. ..	..	30	270	300	..	..	..	do. do.
	<i>Other Charges</i>								
343	591A. Cost of living allowance .. ..	..	20	10	30	..	..	..	do. do.
	<i>X.—Traffic and Commercial, Quay Expenses</i>								
	<i>Personal Emoluments</i>								
	<i>ii.—African Staff</i>								
344	639B. Cost of living allowance .. ..	..	50	560	610	..	..	..	do. do.
	<i>Other Charges</i>								
345	643A. Cost of living allowance .. ..	..	90	670	760	..	..	..	do. do.
	Total .. £	..	27,050	90,790	117,840	

Special Warrant No. "R" 16 of the 2nd September, 1942, £90,790

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COLONY AND PROTECTORATE OF NIGERIA

Schedule No. "R" (Renewals) 3
Year of Account, 1942-43

SCHEDULE OF ADDITIONAL PROVISION, 1942-43

(NIGERIAN RAILWAY RENEWALS FUND)

Passed by the Finance Committee of Legislative Council on the 31st of July, 1942

Item No.	Head and description of Items	Original Estimates.	Previous additional provision.	Additional provision now required.	Total additional provision for the year.	SOURCE OF SAVINGS			Remarks
						Head	Sub-head	Amount	
	NIGERIAN RAILWAY <i>Statement "C"</i> <i>Renewals Expenditure</i> <i>Civil Engineering</i>	£	£	£	£			£	
3	7A. Withdrawal of Dead Assets, Office Building, Kakuri	...	...	819	819	...	...	...	New item. Withdrawal from Renewals fund of contributions previously made in respect of this asset.

Railway Renewals Special Warrant No. 3/1942-43 of the 6th of August, 1942. £819.

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COLONY AND PROTECTORATE OF NIGERIA

Schedule No. "R" 4
Year of Account, 1942-43SCHEDULE OF ADDITIONAL PROVISION, 1942-43
(NIGERIAN RAILWAY)

Passed by the Finance Committee of Legislative Council on the 31st of July, 1942.

Item No.	Head and description of Items	Original Estimate	Previous additional provision	Additional provision now required	Total additional provision for the year	SOURCE OF SAVINGS			Remarks
						Head	Sub-head	Amount	
		£	£	£	£			£	
	NIGERIAN RAILWAY								
	<i>Net Revenue Account</i>								
110	Miscellaneous Defence Expenditure	2,000	...	8,000	8,000	...	...	...	For construction of Air Raid shelters and anti-blast walls and to provide additional Railway Police at principal stations and workshops, and for other projects not envisaged when original estimate was prepared.
	<i>Additions and Improvements</i>								
	<i>(Net Revenue Account)</i>								
111	18. Strong rooms for protection of vital documents	...	1,300	700	2,000	...	...	...	Increased cost of material and labour.
112	21. Construction of hard surface over stacking ground, Port Harcourt Wharf	...	...	2,430	2,430	...	...	...	For surfacing the stacking ground for handling heavy military traffic.
113	22. Construction of two garages for mobile cranes, Port Harcourt Wharf	...	...	135	135	...	...	...	To deal with increased traffic.
	<i>Statement "E"</i>								
	<i>Recurrent Expenditure</i>								
	<i>Abstract "B" Section B—Workshops.)</i>								
	<i>Mechanical Engineering Department</i>								
	<i>B. II.—Maintenance of Locomotives</i>								
	<i>Personal Emoluments</i>								
114	209. 12 Assistant Shop Foremen, Grade I, at £240-12-300	1,510	...	...	...	...	...	...	} <i>General Application.</i> To overtake arrears in locomotive and wagon inspection and repairs due to increased mileage in order to provide a reserve of locomotives and wagons for the heavy traffic of the produce season. Increase of six and seven in the establishments of Assistant Shop Foremen, Grades I and II respectively. Re-allocation under the Codified powers of the General Manager of funds required.
115	210. 17 Assistant Shop Foremen, Grade II, at £140-10-220	1,610	...	...	...	...	...	...
	<i>B. III.—Maintenance of Machinery</i>								
	<i>(b) Electrical</i>								
	<i>Personal Emoluments</i>								
116	250. 2 Assistant Shop Foremen, Grade II, at £140-10-220	140	Increase of one. Re-allocation under the Codified powers of the General Manager of funds required.
	Carried forward	£	...	1,300	11,265	12,565

Reference -

CO 583/256/30037/1 PT2

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SCHEDULE OF ADDITIONAL PROVISION, 1942-43—contd.

Item No.	Head and description of Items	Original Estimate	Previous additional provision	Additional provision now required	Total additional provision for the year	SOURCE OF SAVINGS			Remarks
						Head	Sub-head	Amount	
		£	£	£	£				
	Brought forward		1,300	11,265	12,565				
	NIGERIAN RAILWAY—contd.								
	<i>Statement "E"</i>								
	<i>Recurrent Expenditure</i>								
	<i>Abstract "B" (Section B—Workshops)</i>								
	<i>Mechanical Engineering Department</i>								
	<i>B. IV.—Maintenance of Coaching and Goods Stock</i>								
	<i>Personal Emoluments</i>								
117	267. 3 Assistant Shop Foremen, Grade I, at £240-12-30	480							Increase of one. Re-allocation under the Codified powers of the General Manager of funds required.
118	268. 10 Assistant Shop Foremen, Grade II, at £140-10-220	880		40	40				Increase of four. Re-allocation under the Codified powers of the General Manager of the balance of funds required.
119	269. 29 Chargemen at £88-8-128	2,610		40	40				Increase of three. Re-allocation under the Codified powers of the General Manager of the balance of funds required.
	<i>Abstract "B" (Section C—Running)</i>								
	<i>C. VIII.—Train Lighting</i>								
	<i>Personal Emoluments</i>								
120	409z. 1 Assistant Electrician, Grade I			160	160		Abstract "B" It. 412	40	New item. Reduction of one artisan under item B. 412.
	<i>C. IX.—Maintenance of Outdoor Machinery</i>								
121	426A. 1 Assistant Electrician, Grade I, at £240-12-300			160	160				New item
122	426B. 1 Assistant Electrician, Grade II, at £140-10-220			90	90				do.
	<i>C. XI.—Wharves</i>								
	<i>(c)—Coal Conveyer, Port Harcourt</i>								
	<i>Personal Emoluments</i>								
123	433z. 1 Assistant Shop Foreman, Grade I, at £240-12-300			160	160		Abstract "B" It. 494	120	New item. Reduction of one Assistant Shop Foreman, Grade II, under item B. 494.
	<i>Abstract "C"</i>								
	<i>Traffic and Commercial Department</i>								
	<i>II.—Station Staff</i>								
	<i>Personal Emoluments</i>								
124	545A. 35 Temporary Additional Staff			2,100	2,100		Abstract "C" It. 545	1,980	New item. £120 new money. Provision was originally authorised by S.W. 2/42-43 for 33 Second and Third Class Station Staff for 24-hour working of ports and for new crossing stations, but as it was not possible to obtain fully qualified staff for appointment to permanent establishment, retired officials and others have been engaged at fixed salaries, plus two additional.
	Carried forward	£	1,300	14,015	15,315			2,140	

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SCHEDULE OF ADDITIONAL PROVISION, 1942-43—contd.

3

Item No.	Head and description of Items	Original Estimates	Previous additional provision	Additional provision now required	Total additional provision for the year	SOURCE OF SAVINGS			Remarks
						Head	Sub-head	Amount	
		£	£	£	£			£	
	Brought forward ... ..	...	1,200	14,015	15,315	...	...	2,140	
	<i>NIGERIAN RAILWAY—contd.</i>								
	<i>Statement "E"</i>								
	<i>Recurrent Expenditure</i>								
	<i>Abstract "C"</i>								
	<i>Traffic and Commercial Department.</i>								
	<i>XIII.—Wharves</i>								
	<i>Personal Emoluments</i>								
125	664A. 10 Temporary Additional Staff	...	...	600	600	...	Abstract "C" It. 664	600	New item. Re-allocation. Provision was originally authorised by S.W. 2/42-43 for 10 Second and Third Class Station Staff for 24-hour working of ports, but as it was not possible to obtain fully qualified staff for appointment to permanent establishment retired officials and others have been engaged at fixed salaries.
	<i>Abstract "D"</i>								
	<i>Administration (Management)</i>								
	<i>I.—Management</i>								
	<i>Personal Emoluments</i>								
126	691A. Deputy General Manager at £1,500 per annum	...	...	1,350	1,350	...	...	...	From 23rd May, 1942.
127	694A. Office Assistant at £300-20-400-25-475.	...	...	300	300	...	...	...	New item. For one temporarily suppressed post of Administrative Assistant, Grade II.
	<i>Administration (Accounts and Statistics)</i>								
	<i>III.—Stores</i>								
	<i>Personal Emoluments</i>								
128	761. Overtime	20	...	80	80	...	...	...	For payment of overtime allowance in respect of loading and unloading wagons outside normal hour for speedy release of wagons.
	<i>Other Charges</i>								
129	774. Overtime	30	...	90	90	...	...	...	do.
	<i>Abstract "D". Administration (Stores)</i>								
	<i>III.—Stores</i>								
	<i>Other Charges</i>								
	<i>Scrap Reclamation</i>								
130	775. Labour (Daily paid and Contractual)	350	...	350	350	For extension of scrap reclamation. Expenditure will be offset by increased revenue from sale of scrap.
	Carried forward	£	...	1,300	16,845	18,145	2,800

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SCHEDULE OF ADDITIONAL PROVISION, 1942-43—contd.

Item No.	Head and description of Items	Original Estimates	Previous additional provision	Additional provision now required	Total additional provision for the year	SOURCE OF SAVINGS			Remarks
						Head	Sub-head	Amount	
	Brought forward ...	£	1,300	16,845	18,145	...	...	2,800	
	NIGERIAN RAILWAY—contd.								
	<i>Statement "F"</i>								
	<i>Capital Expenditure</i>								
	<i>Civil Engineering</i>								
131	1. Concrete Culverts. Programme No. 1	...	...	650	650	...	...	...	Revote of unexpended balance of 1941-42 provision. To complete work.
	<i>Mechanical Engineering</i>								
132	35c. Welding Plant for Zaria Workshop	...	...	300	300	...	...	...	New item. To provide essential welding plant for Zaria Workshops to avoid engines being out of service for unnecessarily long period while parts are sent 600 miles for welding. Expenditure will be met from the balance of receipts over expenditure on Capital Account.
133	35g. Cross-cutting and Trenching Machine	...	...	250	250	...	...	...	New item. Essential machinery to deal with increased wagon repair output.
134	35h. 16" Single Dimension Saw ...	...	...	400	400	...	...	...	do.
135	35i. Pendulum Cross-cut Saw ...	...	...	150	150	...	...	...	do.
136	35k. Moulding and Shaping Machine	...	...	400	400	...	...	...	do.
137	35l. Surface Planer...	...	...	300	300	...	...	...	do.
138	35m. Milling Machine	...	...	350	350	...	...	...	New item. For manufacture of pattern core-box for locomotive parts not now obtainable from United Kingdom.
139	35n. Portable Electric Welding Plant	...	...	500	500	...	...	...	New item. To deal with increased amount of welding necessary for wagon and coach repairs.
140	35p. Annealing Furnace	...	...	350	350	...	...	...	New item. Present equipment insufficient for increased work thereby causing delay to wagon repair output. This expenditure will be met from the surplus of receipts over expenditure on Capital Account.
	Total ...	£	1,300	20,495	21,795	2,800	
	Special Warrant No. "R" 4 of the 6th of August, 1942.								£20,495

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CO 583/2556/30037/1 PT2

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COLONY AND PROTECTORATE OF NIGERIA

Schedule No. "R" 5
Year of Account, 1942-43SCHEDULE OF ADDITIONAL PROVISION, 1942-43
(NIGERIAN RAILWAY)

Passed by the Finance Committee of Legislative Council on the 28th of August, 1942.

Item No.	Head and description of Items	Original Estimation	Previous additional provision	Additional provision now required	Total additional provision for the year	SOURCE OF SAVINGS			Remarks
						Head	Sub-head	Amount	
		£	£	£	£			£	
	NIGERIAN RAILWAY <i>Schedule of Additions and Improvements</i> (Net Revenue Account).								
141	7c. Alterations to Track Layout, Apapa	...	...	250	250	...	...	...	To accelerate shunting operations.
142	24. Fencing, Apapa Wharf	...	...	350	350	...	...	...	For removing and re-erecting fencing at Apapa to embrace five new sheds and stacking ground.
	<i>Statement "E"</i> <i>Recurrent Expenditure</i> <i>Abstract "A."</i> <i>Maintenance of Way and Works</i> <i>Civil Engineering Department</i> <i>IX.—Training Schemes—</i> <i>Scheme I.</i> <i>Personal Emoluments</i>								
143	90A. Cost of Living Allowance	...	...	140	140	Abstract "A"	90	120	Gazette Notice No. 857 of the 25th July, 1942.
	<i>Abstract "B" (Section B—</i> <i>Workshops.)</i> <i>Mechanical Engineering Department</i>								
144	206A. 1 Inspecting Driver	...	...	120	120	...	...	...	To provide for the leave salary of Mr W. Skinner who was granted extension of leave up to 17th June, 1942, prior to retirement.
	<i>Abstract "B" (Section C—Running)</i> <i>I. (a)—Direct Superintendence</i> <i>Personal Emoluments</i>								
145	312. 4 District Running Superintendents at £1,000	2,920	...	1,000	3,920	...	...	...	To provide for one supernumerary post owing to the indefinite secondment of Mr. H. K. Bostock, Superintendent of Motive Power, for war service.
	<i>Abstract "C."</i> <i>Traffic and Commercial Department</i> <i>IV.—Train Staff</i> <i>Personal Emoluments</i>								
146	573c. Cost of Living Allowance	2,200	2,200	Gazette Notice No. 857 of the 25th July, 1942.
	Carried forward	£	...	4,060	6,980	120	

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2 SCHEDULE OF ADDITIONAL PROVISION, 1942-43—contd.

Item No.	Head and description of Items	Original Estimates	Previous additional provision	Additional provision now required	Total additional provision for the year	SOURCE OF SAVINGS			Remarks
						Head	Sub-head	Amount	
	Brought forward	£	£	£	£			£	
	NIGERIAN RAILWAY—contd. <i>Statement "F"</i> <i>Capital Expenditure</i> <i>Civil Engineering</i>	...	...	4,000	6,980	...	...	120	
147	23D. Additional Siding Accommodation and Service Roads, Apapa	...	800	1,500	2,300	...	...	...	For the construction of sidings and roadways to meet increased traffic. Expenditure will be met from surplus of receipts over expenditure on Capital Account.
148	23M. Additional Siding Accommodation, Bukuru <i>Mechanical Engineering</i>	...	...	770	770	...	...	...	To meet increased traffic.
149	35R. Ice Plant, Kaduna Junction...	...	..	2,000	2,000	...	...	...	To replace existing plant which has broken down through age. Essential for maintaining an adequate supply of ice to preserve fresh food. Expenditure will be met from the surplus of receipts over expenditure on Capital Account.
	Total	£	800	8,390	12,110	120	
	Special Warrant No. "R" 5 of the 2nd of September, 1942, £8,390								

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COLONY AND PROTECTORATE OF NIGERIA

Schedule No. "R" 6.
Year of Account, 1942-43SCHEDULE OF ADDITIONAL PROVISION, 1942-43
(NIGERIAN RAILWAY)

Passed by the Finance Committee of Legislative Council on the 25th of September, 1942

Item No.	Head and description of Items.	Original Estimate.	Previous additional provision.	Additional provision now required.	Total additional provision for the year.	SOURCE OF SAVINGS			Remarks
						Head	Sub-head	Amount	
	NIGERIAN RAILWAY.	£	£	£	£			£	
	<i>Schedule of Additions and Improvements (Net Revenue Account)</i>								
	<i>Buildings</i>								
150	25. Additional watering and coal-ing facilities for Locomotives	...	...	530	530	...	...	...	To provide for certain essential improvements in the running sheds at Jebba, Ibadan and Ofa to expedite the handling of additional traffic.
151	26. Brick Factory Extension, Enugu Workshops	...	...	110	110	...	...	...	To meet increased output. Brickmaking facilities at Enugu are inadequate.
152	27. Garage for three mobile Cranes, Apapa Wharf	...	...	300	300	...	...	...	To provide shelter for three cranes recently ordered.
	<i>Statement "E."—Recurrent Expenditure.</i>								
	<i>Abstract "A."</i>								
	<i>Maintenance of Way and Works</i>								
	<i>Civil Engineering Department</i>								
	<i>X.—General and Miscellaneous Charges</i>								
153	115A. Awards to Permanent Way Inspectors on passing Test in the Re-alignment of curves by the Stringlining method	...	...	100	100	...	...	...	To provide for a bonus of £10 to Inspectors who become proficient in the technique.
	<i>Abstract "B" (Section C—Running)</i>								
	<i>Mechanical Engineering Department</i>								
	<i>II.—Running Shed Locomotive Staff</i>								
	<i>Personal Emoluments</i>								
154	333. 76 Firemen (passed Drivers) at £54 per annum.	860	...	3,240	3,240	Abstract "B"	330	2,880	60 additional. Apprentices are being given intensive training to meet urgent demand.
	<i>Abstract D.—Administration (Stores)</i>								
	<i>III.—Stores.</i>								
	<i>Personal Emoluments.</i>								
155	700A. 2 Truck Drivers at £24-3-36	...	...	70	70	Abstract "D"	762	70	Transfers to the establishment in accordance with Railway policy.
	<i>Statement "F."—Capital Expenditure</i>								
	<i>Civil Engineering</i>								
156	23x. 2 Additional Inspection pits, Jebba	...	...	280	280	...	...	...	To accelerate the movements of trains to cope with additional traffic. Expenditure will be met from surplus of receipts over expenditure on Capital Account.
	<i>Mechanical Engineering</i>								
157	35x. One Water Cooled Steel Tank Rectifier	...	...	5,700	5,700	...	...	...	To replace existing plant which is inefficient and within one year of end of service life.
	Total	£	...	10,330	10,330	2,950	
	Special Warrant No. "R" 6 of the 30th of September, 1942.							£10,330	

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AIR MAIL

30037/1/102

17

SAVING.

From: The Governor of Nigeria, Lagos.

To: The Secretary of State for the Colonies, London.

55

Date: 9th October, 1942.

No: 685 SAVING.

Finance Committee approved on the 25th September, 1942, additional provision of £3,240 and £5,700 in the 1942-43 account under Nigerian Railway, Statement 'E', Recurrent Expenditure, Abstract 'B', Mechanical Engineering Department, II. Running Shed Locomotive Staff, Personal Emoluments, Item 338, and Statement 'F', Capital Expenditure, Mechanical Engineering, Item 35.S. respectively, due to the urgent need for additional engine drivers to meet increased railway traffic, and the necessity to replace an inefficient plant which was within one year of service life.

2. I shall be glad to receive your covering approval in due course.

GHPZX.

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30046/3/42
56

Air Mail

From :- Governor, Lagos
To :- Secretary of State for the Colonies, London
Date :- 1st August, 1942
No. 491 Saving

G on 30046/3/42

With reference to Your Lordship's despatch No. 180 of the 6th June, I transmit herewith six copies each of schedules of supplementary provision, as noted in the margin, relating to the estimates of the Nigerian Railway for the years 1941-42 and 1942-43 for the quarter ending the 30th June, 1942, which have been passed by the Finance Committee at meetings held on the 17th of April, 29th of May and the 26th of June, 1942. The schedules will be submitted for the approval of the Legislative Council at the next session and the Resolution of the Council thereon will be reported to you in due course.

1941-42:
No. "R"12
" "R"13
" "R"(Renewals)5
" "R"14

1942-43:
No. "R"1
" "R"2
" "R"(Renewals)1
" "R"3
" "R"(Renewals)2

2. All items in excess of £3,000 included in the schedules have been separately reported to Your Lordship.

3. I shall be glad to receive your sanction in respect of those items which have not already received your approval.

GNPZX

See.

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C. O.

Mr. Brearley. 19/10/42. *done* Sir A. Dawe.

Mr. Sir J. Shuckburgh.

Mr. Permt. U.S. of S.

Sir W. Battershill. Parly. U.S. of S. 21 OCT 1942

Mr. G. L. M. Clauson. Secretary of State.

Mr. C. J. Jeffries.

No. 383 Saving.

DRAFT. SAVINGRAMS

GOVERNOR,
NIGERIA.

Your Saving telegram No. 397

(8) of the 2nd July, No. 421 of the 10th
(9-13). July, No. 542 of the 14th August, No. 553

of the 21st August and No. 553 of the

21st August and No. 632 of the 17th

September, reporting additional

provision in respect of the year 1941-42

of £8,430 under Nigerian Railway, Net

Revenue Account, Depreciation of

Renewals Fund Investments, and £4,141

under Head 42 'Railway Capital Works -

Redeemed Loans'; *N.R.L.* As regards your

Saving telegram No. 542 I assume that

the sum therein referred to represents

a recapitalisation of a portion of the

assets which were written off in 1940-41

to a total of £605,549. *and* In respect of

the year 1942-43 under *and* Statement "F"

Capital Expenditure Nigerian Railway,

Civil Engineering, 23K-Plant for

converting Lug-type Steel Sleepers to

clip and bolt type, £11,500; and 23L.-

Storage accommodation for bulk salt at

Apapa, £4,850; and Mechanical Engineering,

35F. - One Locomotive Boiler, 501-506

Class, £3,900; and of £8,000 under

Nigerian

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FURTHER ACTION.

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Nigerian Railway 'Net Revenue Account', 'Miscellaneous
Defence Expenditure' and, under Nigerian Railway

Statement "E" 'Recurrent Expenditure' of the following amounts -

Abstract 'A' - 'Civil Engineering Department'

- I. - 'General Superintendence, Item 21E, 'Cost of living allowance' - £4,920.
- II. - 'Maintenance of Permanent Way', Item 56A, 'Cost of living allowance' - £24,800.
- IV. - 'Maintenance of', Item 62A, Cost of living allowance - £3,400.

Abstract 'B' 'Mechanical Engineering Department'

- B. II. - 'Maintenance of Locomotives', Personal Emoluments', Item 122A, 'Cost of living allowance' - £7,070.
- B. IV. - 'Maintenance of Coaching and Goods Stock', Personal Emoluments, Item 157A, 'Cost of living allowance' - £5,230.
- C. II. - 'Running Shed Locomotive Staff', Personal Emoluments, Item 215E, 'Cost of living allowance' - £5,160.
- C. III. - 'Running Shed Maintenance of Locomotives', Personal Emoluments, Item 236D, 'Cost of living allowance' - £3,790.

Abstract 'C' - 'Traffic and Commercial Department'

- C. I. 'Superintendence', Personal Emoluments, Item 340E, 'Cost of living allowance' - £9,700; 'Other Charges', Item 343A, 'Cost of living allowance' - £4,700;

All additional expenditure approved subject to
final approval of Legislative Council.

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30037/1/42. Nigeria.

14
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C. O.

- Mr. Brea rley. *17/10/42. alone*
- Mr.
- Mr.
- Sir W. Battershill.
- Mr. G. L. M. Clauson.
- Mr. C. J. Jeffries.

Sir A. Dawe.
 Sir J. Shuckburgh.
 Permt. U.S. of S.
 Parly. U.S. of S. 21 OCT 1942
 Secretary of State.

No. ~~382~~ Saving.

2 DRAFT. SAVINGRAMS

GOVERNOR,
NIGERIA.

(4)
(5)
(6)
(7)

Your Saving telegrams No. 350 of the 15th June, No. 356 of the 17th June and Nos. 365 and 366 of the 20th June reporting additional provision in respect of the year 1941-42 ~~and~~ of respectively £7,544 under Nigerian Railway Statement "C" 'Renewals Expenditure' Mechanical Engineering, Item 14A "Withdrawal of Capital Assets", ~~and~~ £984,491 under the Nigerian Railway "Net Revenue Account, Additions and Improvements", and in respect of the year 1942-43, additional provision of £4,155 under Nigerian Railway, Statement "F" Capital Expenditure, Railway Capital Works, Civil Engineering Department, Item 23F, "Storage accommodation, Ebute Metta Junction", and £6,200 under Nigerian Railway "Net Revenue Account" Temporary Additional Crossing Stations ~~and~~ ; under Statement 'E' 'Recurrent Expenditure' Abstract "C" Traffic and Commercial Department. II - Station Staff. Personal Emoluments. Item 545. £3,230, and Item 554, £7,100 and Head XIII. - Wharves. Personal Emoluments Item 675, £8,110, and under Abstract "E" General

FURTHER ACTION.

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General Charges. I. - Miscellaneous, Item 815A,

£5,000.

All provisions in Budget
~~Additional expenditure~~ approved subject

to final approval of Legislative Council.

60

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AIR MAIL.

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31 AUG 1942
CO. REC'D

SAVING.

From the Governor of Nigeria, Lagos.
To the Secretary of State for the Colonies, London.
Date :- 21st August, 1942.
No. 553. Saving.

Finance Committee approved on the 31st July, 1942, additional provision of £8,000 in the 1942-43 account, Nigerian Railway, under 'Net Revenue Account', 'Miscellaneous Defence Expenditure' for the construction of air raid shelters and anti-blast walls and to provide additional Railway police at principal stations and workshops, and for other projects not envisaged when the original estimate was prepared.

2. I shall be glad to receive your covering approval in due course.

GNPZX

JEI.

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by 20033/4A (14-7 20033/4A)

AIR MAIL.

63
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SAVING.

From the Governor of Nigeria, Lagos.

To the Secretary of State for the Colonies, London.

Date: 14th August, 1942.

No. 542. Saving.

D

Finance Committee approved on the 31st July, 1942, additional provision of £4,141 in the 1941-42 account under Head 42 'Railway Capital Works - Redeemed Loans' being an adjustment in respect of the re-capitalization of assets written-off in 1940-41.

2. I shall be glad to receive your covering approval in due course.

GNPZX

JGOA.

Ad

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AIR MAIL.

SAVING.

From: Officer Administering the Government, Nigeria.
To : Secretary of State, London.
Date: 10th July, 1942.
No. 426. Saving.

64

Finance Committee approved on the 26th of June the following additional provision under Statement "F" Capital Expenditure, in the Nigerian Railway Estimates 1942-43 :-

Civil Engineering.

- (a) 23 K.- Plant for converting Lug-type Steel Sleepers to clip and bolt type. £11,500

The amount is required for the purchase of plant to convert sleepers with worn and damaged lugs and thus make them fit for further service.

(b). Civil Engineering.

- 23L.- Storage accommodation for bulk salt at Apapa. £ 4,850

For erection of a transit shed for salt imported in bulk, necessitated by the reduction in supplies of bagged salt.

(c). Mechanical Engineering.

- 35F. - One Locomotive Boiler, 501-506 Class. £ 3,900

To provide a spare boiler for the 501-506 Class Locomotives, in order to accelerate repairs in workshops and to obtain greater service from available Locomotives.

2. I shall be grateful to receive your covering approval in due course.

LBZLE

30037/1/45¹⁰
W.D.

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OK

AIR MAIL.

SAVING.

From : Officer Administering the Government,
Nigeria.
To : Secretary of State, London.
Date : 10th July, 1942.
No. 421. Saving.

Finance Committee approved on the 26th of June additional provision of £8,430 under Nigerian Railway, Net Revenue Account, Depreciation of Renewals Fund Investments in the 1941-42 Estimates, to meet depreciation of investments on revaluation at the mean market price in London on the 31st March, 1942.

2. I shall be grateful to receive your covering approval in due course.

LBZLE

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23 JUL 1942

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AIR MAIL

REC'D

28 JUL 1942

REGY

SAVING.

From : Officer Administering the Government
of Nigeria
To : Secretary of State for the Colonies
Date : 2nd July, 1942.
No. 397. Saving.

7 66

My Saving Telegram No. 366 of 20th
June, reporting approval of Finance
Committee of additional provision in excess
of £3,000 in the Nigerian Railway 1942-43
Estimates :-

(a) "Schedule of Additions and Improve-
ments (Net Revenue Account)".

Item 19. Temporary Additional Crossing
Stations ... £6,200"
should read

"Net Revenue Account

Temporary Additional Crossing
Stations ... £6,200".

LBZLE

Qe

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CO 583/256/30037/1 PT2

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A V I N G.

AIR MAIL.

From the Officer Administering the Government, Nigeria
to the Secretary of State for the Colonies, London.
Date: 20th June, 1942.
No. 366 Saving.

30046/3/02
REC'D
28 JUN 1942
67

7 Finance Committee approved on the 29th of May,
following additional provision in the Nigerian Railway
1942-43 Estimates :-

(a) "Schedule of Additions and Improvements
(Net Revenue Account)"

Item 19, Temporary additional crossing
Stations. £6,200

Amount required for reconditioning nine
closed stations to be used as crossing
stations to meet increase in traffic
necessitated by war conditions.

(b) "Statement 'E', Recurrent Expenditure"
Abstract "C" Traffic and Commercial
Department. II - Station Staff.
Personal Emoluments.

Item 545. 812 Second and Third class
Station Staff at £48-6-72-
8-96; £104-8-£128. ... £3,230

" 554. Overtime Allowances. ... £7,100

XIII.- Wharves. Personal Emoluments.

Item 675. Cargo Handling Contractors ... £8,110

These amounts are required to meet
expenditure in respect of additional
staff for new crossing stations and for
24-hour working of the port.

(c) Abstract "E" General Charges.

I.- Miscellaneous.

Item 815A. Police Patrols for Prevention
of theft of Sleeper Keys,
Eastern. £5,000

The amount is required to meet expenditure
in respect of salaries and transport of the
special police enlisted for prevention of
theft of railway sleeper keys in the
Eastern District. 50% of the amount will be
reimbursed by Government.

2. I shall be grateful to receive your covering approval
in due course.

LBZLE

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29 JUN 1942

AIR MAIL.

SAVING.

From the Officer Administering the Government, Nigeria.
To the Secretary of State for the Colonies, London.
Date :- 20th June, 1942.
No. 365 Saving.

Finance Committee approved on the 29th of May, additional provision of £4,155 under Nigerian Railway, Statement "F" Capital Expenditure, Railway Capital Works, Civil Engineering Department, Item 23F, "Storage accommodation, Ebute Metta Junction" in the 1942-43 Estimates, being a revote of the balance of funds provided for this work in 1941-42 by Special Warrant No. "R" 11.

2. I shall be grateful to receive your covering approval in due course.

LBZLE

Handwritten signature/initials

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Saving.

Air Mail.

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24 JUN 1942

O. G. REGIA

From the Officer Administering the Government, Nigeria
To the Secretary of State for the Colonies, London.

Date : 17th June, 1942.

No. : 356 Saving.

Finance Committee approved on the 29th of May, provision of £984,491 under the Nigerian Railway, "Net Revenue Account, Additions and Improvements" required for the creation of the necessary items in the Net Revenue Account in respect of the year 1941-42. As will be seen from Statements "A" and "B" attached, this transaction reflects the change in accounting procedure, with retrospective effect from the 1st of April, 1941, whereby the Net Revenue Account is charged with loan interest charges, expenditure on improvements of a non-recurring nature, loss on sale of investments and other extraneous items not directly associated with railway operations. Additional expenditure is not involved.

2. I shall be grateful to receive your covering approval in due course.

LBZLE

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STATEMENT "A"
NET REVENUE ACCOUNT.
APPLICATION FOR FINANCIAL PROVISION.

70

	£	Item from which transferred.	Original Authority.
Loan Interest Charges :-			
(a) On unredeemed Loans	764,870	T.567	Approved Estimates.
(b) On Redeemed Loans	58,720	F.568	-ditto-
(c) On Advances from Surplus Balances of the Colony	125,810	F.569	-ditto-
Depreciation of Stores	736	(B.189A & C.418A F.537	S.Ws 3 & 7/41-42 Approved Estimates.
Scrap Salvage Scheme :-			
(a) Purchase of Scrap Metal	2,000	D.497A	S.W.5/41-42
(b) Donation to War Relief Fund	500	D.497B	-ditto-
Addition and Improvements (as detailed in Statement B.)	8,931	Abstract E.	See Statement B.
Miscellaneous Defence Expenditure	2,500	T.527	Approved Estimates.
Replacement of Assets not chargeable to Renewals Fund	110	E.531	-ditto-
Loss on sale of Investments	100	F.552	-ditto-
Write-off Dead Assets	20,214	F.553A	S.Ws 3 & 7/41-42.
Total	£984,491		

70

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**STATEMENT "B"
ADDITIONS AND IMPROVEMENTS.
(NET REVENUE ACCOUNT).**

71

No.	Item ^s	ESTIMATES 1941-42. £	Item from which trans- ferred. Abst:E.	Original Authority.
1.	Ibadan Water Supply	150	520	Appvd. Ests.
2.	Minna-Baro Line, Completion of Stone Pitching, etc. ...	1,000	521	-ditto-
3.	Signalling, KBJ: North End ...	126	523A	S.7.2/41-42.
4.	Permanent Way Material for Traders' siding	500	523B	S.7B.3&7/41- 42.
5.	Workshops Dispensary, E.B.	471	523C	S.7.3/41-42.
6.	Dismantling Coal Tip, P. Harcourt	382	523E	S.7.7/41-42.
7.	Repairs to Bank, Mile 30 $\frac{1}{2}$, Western.	740	523F	-ditto-
8.	Purchase of Tools and Plant.	673	523C	S.7.10/41-42
9.	Improvements, Coal Stage, E.B.	530	523H	
10.	Re-wiring of Quarters ...	300	525	Approved Est.
11.	Three sets Electric Head-light Armatures, etc.	150	526	-ditto-
12.	Protection of Workshops, Machinery	426	526A	S.7.8/41-42
13.	Alterations to Locomotive 153	125	526B	S.7.9/41-42
14.	Experimental use of Timber Sleepers	660	529	Apprvd. Ests.
15.	Additional Track Equipment for Facing Points	200	530	-ditto-
16.	Engine Electric Head-lights	140	533	-ditto-
17.	Conversion of Van for Refrigerating Purposes ...	750	533A	S.7.4/41-42
18.	Conversion of 6 Covered Goods Wagons for Perishable Traffic	450	533B	S.7.6/41-42
19.	Three Engines for Albion Lorries	650	534A	S.7.3/41-42
20.	Alterations to Drivers' Rest House, Ebute Metta.	165	518	Apprvd. Ests.
21.	Loading Gauges ...	108	518	-ditto-
22.	Extension of Shell Coy. Siding, Apapa	100	518	-ditto-
23.	Reservation of Trains	135	518	-ditto-
		<u>£8,931</u>		

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Air Mail.

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JUN 1942

REGD

From the Officer Administering the Government, Nigeria.
To the Secretary of State for the Colonies, London.

Date : 15th June, 1942.

No. : 350 Saving.

Finance Committee approved on the 29th of May additional provision of £7,544 under Nigerian Railway Statement "C" 'Renewals Expenditure' Mechanical Engineering, Item 14A "Withdrawal of Capital Assets" in the 1941-42 accounts being proportion chargeable to the Renewals fund in respect of disused and obsolete assets withdrawn from service and not replaced during the half year ended the 31st of March, 1942.

2. I shall be grateful to receive your covering approval in due course.

LBZLE

Call

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30037/1/52

3 73

C. O.

Mr. *Mogher* 11-5-52

Mr.

Mr.

Sir W. Battershill.

Mr. G. L. M. Clauson.

Mr. C. J. Jeffries.

Mr. A. J. Dawe.

Sir J. Shuckburgh.

Permt. U.S. of S.

Parly. U.S. of S.

Secretary of State.



[Signature]

12 May 1942

DRAFT. *Despatch No. 146*

O. A. 8

Nigeria

Sir

I h. etc. to confirm my approval of the Nigeria Railway Estimates, and of item 333 in those estimates, conveyed in my telegram No. 593 of May 9th last.

(2) I am grateful for the clear summary of the financial position given in your Despatch No. 175 of April 11th and I appreciate the care that has been taken in the preparation and presentation of the estimates. There has been, as you point out, substantial improvement in the financial position during 1939-50 and 1950-51, for which credit is due to the Railway Administration, who have taken advantage of certain factors which have been more favourable than was expected and who have also shown a due regard for economy. I am glad that the need for continued economy has been borne in mind in preparing the current year's estimates, which, as you note, in view of many uncertain factors, have been prepared in a spirit of caution.

(3) I note that the provision for Government Subvention is subject to review at a later date with reference to the general financial position of the Colony.

(4) I shall await the results of consideration, which I understand is being given locally, of the question of substitution of ~~an~~ African ^{personnel} ~~personnel~~ ^{possible}.

FURTHER ACTION.

D.C.A. to see
with ref to last
para. of my minute
of 4-5-52

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for Europe staff in some branches of the Railways Administration. Obviously this has an important bearing on the financial position.

- (5) The Director in his introductory memorandum to the Estimates refers to the possible need for establishment of a Reserve Fund. Reference to such a need was also made in Sir Bernard Brundage's Survey Telegram No 307 of September 10th 1941. You will no doubt bear this possibility in mind and will address me on the subject in due course.

(SIGNED) GRANBORNE

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75
1A

Note on Nigeria Railway Estimates 1942-3.

1. The Governor's covering despatch states clearly the financial position and prospects. Read with the Manager's prefatory memorandum it shows that the improvement begun in 1939-40, despite the very gloomy Estimates for that year, was maintained throughout '40-'41, and that there is at present no need for anxiety regarding '42-'43. The surplus as forecast in the latest revised estimate for '41-'42 is likely to be exceeded. The Revenue Estimate for '42-'43 is very cautious and on the expenditure side the need for continued economy and caution has been recognised, with due reference at the same time to war needs, stimulation of local food produce markets, and necessary improvement in conditions of service consequent on war conditions for local African staff. There is in fact plentiful evidence that the warning note frequently sounded by the Secretary of State in correspondence on the '39-'40 and '40-'41 Estimates has been effective. The advances from the Renewals Fund have been repaid in full. Contribution to that Fund remains at the reduced figure of £300,000 which has been sanctioned, with regret, by the Secretary of State. The time has not yet come, it seems, for insisting on a return to the previous amount of £430,000, but the possibility of such a return will need watching, unless an alternative proposal - establishment of a Reserve Fund - (see below) is eventually preferred.

2. The following summary of Revenue Expenditure and Surpluses, taken from Statements A1 and A2 in Estimates, supports above conclusions.

	Accounts '40-'41	Estimates '41-'42	Revised Estimates '41-'42	Estimates '42-'43
Operating Revenue.	2,435,728*	2,633,000*	2,974,000*	2,664,900*
Operating Expenditure	1,503,083+	1,674,480+	1,590,490+	1,727,030+
Operating Surplus	932,695	703,520	1,384,420	937,870
Net Surplus	223,230	370	678,660	261,080

inclusion
(on Net Revenue Account after ~~deduction~~ of Loan Interest charges and Capital charges on Expenditure side and after inclusion of Government subvention on Revenue side).

3. Appropriation of 1941-42 Surplus.

From Revised Estimate Net Surplus 678,660⁰⁰ Last instalment of debt to Renewal Fund (£143219) will be paid, and also the advance received from Government in past years "for working Capital" will be completely repaid by a last instalment of £350,000.

N.B./

* Excludes Government Subvention of £200,000 first given in '40-'41.

+ Excludes Interest Charges on Loans etc.

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X | /N.B. I am not quite clear about this latter item, regarding which I have failed so far to trace supporting papers. I will make further enquiries and consult D.C.A. In any case it affects only Accounts for 1941-2 and not the '42-'43 Estimates with which we are immediately concerned/.

The Surplus Balance, still available, in Revised Estimates, for appropriation is £185,441. Proposals for such appropriation will follow when final amount is known. It is likely to exceed the Revised Estimate, according to the Governor's views, by about £70,000. We might, in this connection draw his attention to the question of establishing a Reserve Fund. The need for such a Fund was mentioned in 31 on 30048/7/41 and is emphasised in paragraph 9 of Manager's Memorandum in the '42-'43 Estimates with special reference to the inevitable increase in Personal Enrolments consequent on improved conditions of service (with higher maximum salaries) for African staff (see below under expenditure).

4. Renewal Fund.	April 1941	£1,869,564	} including appropriation from Surplus for contribution of £300,000.
	" 1942	£2,152,914	
Estimated for	" 1943	£2,544,203	

Estimated expenditure from the Fund	1942-43	£51,430
Revised Estimate	" " " "	
	1941-42	£57,716

In view of the care which is evidently being taken now for this Fund and its improved position there seems to be no reason for modifying consent already given by the Secretary of State to consideration of return to previous contribution of £430,000 being postponed till after the war. Meanwhile establishment of Reserve Fund can perhaps be considered. (See paragraph 3 above).

5. Revenue-'42-'43. For figures see paragraph 2. A cautious Estimate as pointed out by Governor. It falls short of Revised Estimate for '41-'42 (which represents the highest Revenue in the decade 1932-1942 - and which is likely to be exceeded by about £70,000) by £310,000. Caution is necessitated by number of uncertain factors, particularly extent of ground nut crop and shipping facilities (which were in fact far better in 1941-42 than had been expected), and war conditions generally. General Tariff Revision (in upward direction) has been postponed, with consent of Secretary of State, till after the war. But during '41-'42 some rates (for Passenger Traffic only) have been increased - (see 30046/9/42). The Manager claims that special concessions for carriage of local food produce, which have had the desired effect of stimulating production and marketing, have not prevented an increase in Traffic receipts.

6. Operating Expenditure. For figures see paragraph 2. Excess of '42-'43 Estimate over Revised Estimate '41-'42 by £174,000 is accounted for mainly by improved scale of pay and cost of living bonus for local African staff, and to less extent by increase in

fuel/

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x for Personal Emolument

fuel charges and by some increase in service mileage consequent on war requirements. Provision also made for a Welfare Officer and slight increase in Stores subordinate staff. Some of this increase, occurred - but only for portion of year - in '41-42. Improved conditions of service involve excess over approved estimates of 1941-'42 of £54,000 in Revised Estimate '41-42 and of £123,000 in '42-'43 Estimates.

Generally - there are no signs of extravagance and considerable evidence of insistence on economy.

No reference is made to report on further staff economy which may be possible through substitution of African for European Personnel. Separate references in various files to this subject indicate that a report has been under preparation and is awaited. I have not been able to trace its receipt. Mr. Pedler may be able to add something on this subject.

A. |

The Annual Report for 1940-41 showed that general recommendations for reorganisation made by an outside expert (of Lever staff) were under consideration but suggested that action for the most part would not be possible till after the war.

7. Capital Expenditure. Estimate '42-'43 of £97,740 is less than Revised Estimate '41-'42 of £120,233, and calls for no special comment.
8. One item of Expenditure under Personal Emoluments in '42-'43 estimates requires, as pointed out by Governor in paragraph 5 of his Despatch, separate approval by the Secretary of State. This relates to slight improvement in conditions of service for European guards and engine drivers. In view of reasons given in paragraphs 5 and 6 of Despatch, and of substantial improvements in conditions of African Staff, this seems to deserve sanction.
9. Government Subvention. Since 1940-41 a lump sum grant in aid from the Government towards total expenditure has been substituted for the previous complicated system of Government assistance for capital expenditure on "non profitable" schemes. This grant in aid is voted annually by the Legislative Council. Credit has been taken provisionally in the '42-'43 Estimates for the same subvention (£200,000) as has been given in the two preceding years. The Governor points out that this is subject to reconsideration in connection with survey of general position of the Colony's finances. Mr. Pedler may have something further to say on this point.
10. Form of Estimates. Some important changes in the form are explained by the Manager at the beginning of his Memorandum. They seem to me to make the general financial position of the Railway more clear and to bring the Estimates more into line with the account of the finances given in the Annual Report. D.C.A. should perhaps see, with reference to their possible bearing on Annual Accounts and Audit.

B. |

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AIR MAIL.

30037/1/42

1.

Government House,
Nigeria.

78

NIGERIA.

No. 175

RECEIVED
27 APR 1942
O. O. RECYL

17th April, 1942.

My Lord,

I have the honour to transmit herewith one copy of the Nigerian Railway Estimates for the financial year 1942-43 as approved by the Legislative Council on the 24th of March. The remaining eleven copies will be forwarded by ocean mail.

2. The General Manager's memorandum sets out very clearly the present financial position of the Railway and the prospects for 1942-43, the appreciation of which is facilitated by the new method of presentation of the financial statement to which reference is made in paragraph 1 of the memorandum. Your Lordship will observe from the statement given in paragraph 4 of the memorandum that the surplus available for appropriation at the close of the 1941-42 account is estimated at £678,660, of which £143,219 is to be utilised to repay to the Renewals Fund the balance due on previous withdrawals in accordance with paragraph 2 of my saving telegram No. 307 of the 10th of September, 1941. A further £350,000 will be utilised to repay to Government the balance of the advance made to the Railway for Working Capital. Proposals for the disposal of the estimated balance of £185,441 will be submitted when the exact amount available is known. The estimated surplus of £678,660 is based on an estimated revenue from working of £2,974,900. Later, but not final, figures now available indicate that revenue will be about 5½ million pounds; after allowing for an increase in operating costs this will result in a surplus of some £750,000.

9 on 30046/2/41

3. The estimates of revenue for 1942-43 have been framed on a conservative basis and a margin of £310,000 has been allowed between the revised estimate for the year 1941-42 (£2,974,900, exclusive of the subvention from the central Government and interest on investments) and the corresponding figure (£2,664,900) for the year 1942-43. Figures now available indicate that in fact this margin is nearer £580,000. As I have informed Your Lordship in paragraph 4 of my despatch No. 174 of the 17th of April on the subject of the general estimates it is intended to fix the actual amount to be paid over to the Railway in respect of the subvention from Government, shown in the estimates as £200,000, when the result of the year's working in the accounts of the Colony is known: it is sufficient to note here that the Railway has been able to budget for a surplus of £61,080 for the year 1942-43 exclusive of the Government subvention, and after making full allowance for the cost of the improved conditions of service which were reported to Your Lordship's predecessor in the Governor's Confidential despatch of the 1st of November, 1941.

sent to the Rediff
30037/4

11 on 30046/2/41

4.

THE RIGHT HONOURABLE
LORD GRANBORNE, P.C.,
SECRETARY OF STATE FOR THE COLONIES,
LONDON, S.W.1.

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4. The expenditure estimates are dealt with in paragraphs 6 to 10 of the memorandum and it will be observed that over \$100,000 of the increase in recurrent expenditure is attributable to the introduction of the new conditions and to the payment of a higher rate of cost of living bonus. The remaining increases are for the most part directly accounted for by the increased mileage which is anticipated as a result of service requirements and the drive for the maximum export of primary products. The estimates of revenue and expenditure were approved in Council without amendment.

5. There is one alteration to a salary scale to which I would seek Your Lordship's approval in this despatch. I refer to the scale attached to the post of Locomotive Drivers, item 333 in the 1942-43 Estimates. In paragraph 3 of his Confidential despatch of the 11th of January, 1941, Sir Bernard Bourdillon expressed the view that no further improvement in the emoluments attached to posts of European Guard and Engine Driver was necessary. Further representations from the personnel concerned have, however, since been received and while the General Manager is satisfied that there is no reasonable ground for complaint in the case of Guards, he agrees that the present salary scale of \$400-500 for European Locomotive Drivers places them at a disadvantage in comparison with Foreman Platelayers whose maximum salary was previously lower than that approved for Locomotive Drivers. The argument that Drivers earn in many cases substantial mileage allowance is to some extent discounted if the allowance is regarded, as it should be, in the nature of compensation for overtime and the particularly arduous conditions in which they work. The General Manager has accordingly recommended an increase in the maximum of the scale for Locomotive Drivers from \$500 to \$520 per annum and in doing so has assured me that this small concession should remove the last reasonable grievance of the subordinate Railway European Staff.

6. I appreciate that there are objections to the proposal but having regard to the General Manager's representations, the importance of a contented staff and to the fact that it will not involve any repercussions so far as other Government Departments are concerned I recommend the increase for Your Lordship's approval which I have so far anticipated as to allow the necessary provision to be included in the Railway Estimates for 1942-43.

7. I have the honour to request your early approval of these Estimates.

I have the honour to be,
 My Lord,
 Your Lordship's most obedient, humble servant,

Alain Burn

OFFICER ADMINISTERING THE GOVERNMENT

7/1
 33505/6/41
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APPROVED



NIGERIAN RAILWAY

ESTIMATES 1942-43

EBUTE METTA:
Printed by the Railway Printer
1942

Reference:-

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APPROVED



NIGERIAN RAILWAY

ESTIMATES 1942--43

EBUTE METTA:
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1942

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NIGERIAN RAILWAY

Memorandum on the Estimates of Revenue and Expenditure for the Financial Year 1942-43

In presenting the Railway Estimates for 1942-43, attention is drawn to the manner in which the financial position is set out. In previous years a summary of receipts and expenditure had been shown in the form of a financial statement which included on the receipts side extraneous items such as interest and appreciation on investments, sales of scrap and, latterly, the subvention by Government towards interest on the capital cost of non-profitable assets, and, on the expenditure side, the loan interest charges, expenditure on improvements of a non-recurring nature, loss on sale of investments and other extraneous items not directly associated with railway operation.

Here it is necessary to explain that whereas from April 1936 up to March 1940 the interest on Capital (Debt Charges) was reduced to represent an offset for construction of an unremunerative part of the line, from April 1941 this was changed and the full debt charges shown against expenditure; at the same time an amount equivalent to previous reduction was shown in revenue as a subvention.

In the Railway's Annual Reports for the past few years operating receipts and expenditure have been shown in a Revenue Account the balance of which, representing the operating surplus, has been transferred to a Net Revenue Account to which was debited and credited the extraneous entries referred to above. Because it is considered desirable that the Estimates should be submitted in similar form, steps have been taken to present them accordingly.

Special expenditure which before had been shown in a separate Abstract is now classified as follows:—

(a) To Working Account chargeable to the appropriate expenditure abstract when the cost of the unit is less than the prescribed financial limit of £100. Such items will include minor replacements as well as additions and improvements. When, however, the additions or improvements form part of a general plan and is applicable to a number of units, although the cost per unit is small, the aggregate cost of such work is adopted in relation to the limit prescribed.

Reference:-	PUBLIC RECORD OFFICE												
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(b) To Net Revenue Account will be debited or credited the following classes of expenditure and receipts :—

- (1) The difference, if any, between the original cost of capital assets withdrawn from service and not replaced and the amount which can be withdrawn from the Renewals Fund.
- (2) When capital assets which have been destroyed by accident, or retired through obsolescence and have not been catered for in the Renewals Fund, and are to be replaced, Net Revenue Account will be charged with the difference between the estimated or actual cost of replacement in kind, depending on whether or not actually replaced in kind, and the amount contributed by the Renewals Fund in respect thereof, provided such difference is not less than the prescribed financial limit, otherwise to Working Account.
- (3) Loan interest charges, cost of additions and improvements in excess of the prescribed limit (unless forming additions to Capital) net depreciation and net losses on sales of investments, and reduction in the value of stores due to obsolescence and depreciation.
- (4) Credits in respect of all material recovered from assets which are withdrawn from service, less the cost of retrieving such material, as well as in respect of all scrap and material recovered in the course of ordinary maintenance, but the cost of retrieving the material in the latter case is borne by Working Account.
- (5) Net Revenue Account will receive credit in respect of the net appreciation and net profit on sales of Investments.

2. One other change to which attention is drawn is the reversion to the appropriate expenditure abstracts of the direct cost of operating the wharves. Separation was made when the control of the wharves came under the Transport Directorate. There is no case now for such separation and, in fact, as supervision is divided between the Chief Engineer, the Chief Mechanical Engineer and the Chief Traffic Superintendent it is desirable that corresponding expenditure should be shown again under the respective Abstracts.

3. The revenue estimate for the current year, as amended in Council, was £2,633,000 including the subvention of £200,000 in respect of loan interest charges. The carry over of groundnuts has proved to be larger than the estimate, amounting to 86,000 tons, and the total tonnage to be moved, which will come into the 1941-42 accounts, is now expected to reach 240,000 tons.

Improvement in a number of other commodities has been maintained throughout the year and consequently the estimate for revenue is now put at £2,974,900, excluding interest on investments, and the subvention.

4. Revised expenditure for the current year, including the cost of the improved conditions of service and the higher cost of living bonus referred to in paragraph 7, is estimated at £1,590,490.

X The balance on the Revenue Account, representing the operating surplus, is estimated at £1,384,410. From this sum has to be deducted the loan interest charges less the subvention and after allowing for extraneous debits and credits, including interest on investments, the net surplus available for appropriation is estimated at £678,660.

From this surplus the following repayments will be made :—

	£
To the Renewals Fund, the balance due on previous withdrawals ...	143,219
To Government, the advance made to the Railway for Working Capital appropriating a like sum to the Railway's Capital Account for a similar purpose ...	350,000
	493,219

The appropriation of the balance of the surplus will be considered when the exact amount available is known.

5. The forecast for 1942-43 is again uncertain, depending upon two important factors, namely, the tonnage of groundnuts from the 1941-42 crop available for transport in 1942-43, the size of the new crop and the extent of shipping facilities. It is not expected that there will be any considerable carry over of groundnuts into 1942-43, as was the case this year from 1940-41. The tonnage of groundnuts therefore is shown at 180,000 for the year.

It is anticipated that other traffic, generally, will continue buoyant and, in consequence, the revenue estimate has been fixed at £2,664,900, excluding interest on investments and the subvention.

6. To obtain this revenue it will be necessary to run approximately 5,000,000 engine-miles and the expenditure estimate relating to operation has been framed accordingly.

7. During the current year additional expenditure to a considerable amount has been sanctioned and incurred to improve the conditions of service of the Railway's servants. In most cases improved conditions came into force as from the 1st October 1941 and the cost for six months to the end of the financial year is estimated at £27,000 and in the full year, 1942-43, £68,000.

In addition to the foregoing, a higher cost of living bonus is being paid to all those railway servants as from the 1st October 1941, whose maximum emoluments, including the bonus, are £48 per annum or less. It is estimated that this bonus will cost £27,000 during the six months of the current financial year and £55,000 for the full year 1942-43.

The improvement in the conditions of labour working at the Colliery means, also, an increase in the cost of production of coal which in turn has necessitated raising the selling price of coal by 1/- at the pit's mouth. This increase is reflected in the cost of fuel for locomotive running and pumping under the Mechanical department's estimate of expenditure.

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8. Recurrent expenditure for 1942-43, excluding interest charges now shown in the Net Revenue Account, is estimated at (£1,727,030 which is an increase of £173,800 over the corresponding figure for 1941-42.

Improved conditions of service, the higher cost of living bonus, and increased cost of fuel, account for this increase as shown below:—

Improved Conditions	...	...	£47,700
Higher Cost of Living Bonus	...	...	54,920
Additional Provident Fund	...	...	13,500
Pensions and Gratuities	...	...	10,500
Training Scheme	...	...	5,670
Special Expenditure	...	...	3,080
Additional Cost Fuel	...	...	23,100
Moderate Expansion	...	...	3,280
Passages	...	...	5,000
Printing Material	...	...	1,000
Welfare Officer	...	...	800
Handling at Apapa	...	...	5,320
			<u>£173,870</u>

9. On the foregoing figures the operating surplus will be £937,870. After allowing for loan interest charges, less the subvention, and extraneous debits and credits including interest on investments, the latter estimated at £80,000, the net surplus available for appropriation will amount to £261,080.

It must be pointed out that the cost of improved conditions of service of Railway servants will increase progressively until a peak is reached in about ten years time when it is calculated the additional sum required will amount to £250,000 per annum. It is very desirable therefore that a specific reserve should be built up during the years when traffic allows in an endeavour to ensure that the Railway's budget may be balanced during those years when, through adverse conditions, total expenditure may exceed revenue.

10. Comparison between estimated expenditure for 1942-43 and that approved for 1941-42 in respect of the various abstracts is as follows:—

ABSTRACT A—CIVIL ENGINEERING

Estimate 1941-42	...	...	£205,900
Estimate 1942-43	...	...	255,190
			<u>£49,290</u>

The principal increases are:—

Improved Conditions	...	...	£6,000
Higher Cost of Living Bonus	...	...	31,990
Training Scheme	...	...	830
Special Expenditure	...	...	2,680
Moderate Expansion	...	...	600
Passages	...	...	2,000
			<u>£44,100</u>

Normal increase, increments, etc. £5,190

ABSTRACT B—MECHANICAL ENGINEERING

Estimate 1941-42	...	...	£526,670
Estimate 1942-43	...	...	602,620
			<u>£75,950</u>

The principal increases are:—

Improved Conditions	...	...	£35,300
Higher Cost of Living Bonus	...	...	16,120
Moderate Expansion	...	...	460
Training Scheme	...	...	1,290
Special Expenditure	...	...	400
Increase Cost Fuel	...	...	23,100
Passages	...	...	1,940
			<u>£78,610</u>

Decrease in Stores and Overtime on modified programmes allowing for difference in recoverable, but excluding any diminution in labour 16,710

Normal increase, increments, etc. £14,050

ABSTRACT C—TRAFFIC AND COMMERCIAL

Estimate 1941-42	...	...	£256,340
Estimate 1942-43	...	...	287,640
			<u>£31,300</u>

The principal increases are:—

Improved conditions	...	...	£6,400
Higher Cost of Living Bonus	...	...	5,990
Training Scheme	...	...	2,690
Handling—Apapa	...	...	5,320
Moderate Expansion	...	...	610
Passages	...	...	280
			<u>£21,290</u>

Normal increase, increments, etc. ... £10,010

ABSTRACT D—ADMINISTRATION

Estimate 1941-42	...	...	£85,180
Estimate 1942-43	...	...	93,240
			<u>£8,060</u>

The principal increases are:—

Higher Cost of Living Bonus	...	...	820
New Appointment, Welfare Officer	...	...	800
Training Schemes	...	...	380
New Appointments, Stores Assistants	...	...	480
Printing Materials	...	...	1,000
Moderate Expansion	1,610
Passages	780
			<u>£5,870</u>

Normal increase, increments, etc. ... £2,190

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ABSTRACT E—GENERAL CHARGES

I.—MISCELLANEOUS			
Estimate 1941-42	£14,450
Estimate 1942-43	16,660
Increase	...	...	£2,210

The principal increases are:—

Excess Civil over Military Pay	...	...	£2,000
Cost of Remittances	...	...	1,000
	...	...	£3,000

II.—GOVERNMENT DEPARTMENTAL CHARGES

Estimate 1941-42	...	...	£33,840
Estimate 1942-43	...	...	33,330
Decrease	...	...	£510

III.—PENSIONS, PROVIDENT FUND, ETC.

Estimate 1941-42	...	...	£114,300
Estimate 1942-43	...	...	138,350
Increase	...	...	£24,050

The principal increases are:—

Pensions	...	...	£5,500
Gratuities	...	...	5,000
Provident Fund	...	...	11,500
Provident Fund Gratuities	...	...	2,000
	...	...	£24,000

11. STATEMENTS C AND F—CAPITAL AND RENEWALS EXPENDITURE

Provision is sought for the expenditure of £98,040 on capital and renewals account in continuation of existing programmes, new items and in replacement of withdrawn assets.

A sum of £51,930 is to be withdrawn from the Renewals Fund, the balance of £46,110 being additional capital expenditure.

It is proposed to finance the latter from the balance of capital receipts over expenditure which, at the 30th November 1941 amounted to £107,885.

12. RENEWALS FUND

Statement 'B' shows the estimated position of the Renewals Fund as at the 31st March 1943, if effect is given to the recommendations made in this memorandum, when, it is estimated, the credit balance will be £2,544,203.

C. E. ROOKE
General Manager

Railway Headquarters
Ebute Metta
March 1942

STATEMENT A. REVENUE ACCOUNT

Expenditure	Actual 1940-41	Approved Estimate 1941-42	Revised Estimate 1941-42	Estimate 1942-43	Earnings	Actual 1940-41	Approved Estimate 1941-42	Revised Estimate 1941-42	Estimate 1942-43
ABSTRACTS:—									
A.—Way and Works—Recurrent	191,582	201,950	204,000	252,510	1. Coaching, Public	244,972	245,000	270,000	250,000
" " —Special	...	...	4,110	2,650	2. Coaching, Government	96,116	80,500	130,000	130,000
B.—Mechanical, Workshops & Running	496,924	521,950	550,000	602,220	3. Goods, Public	1,838,098	1,830,700	2,198,100	1,830,100
—Recurrent	...	...	90	400	4. Goods, Government	92,980	70,000	240,000	200,000
" " —Special	...	...	204,000	288,400	5. Telegraphs	1,193	1,800	1,800	1,800
C.—Traffic and Commercial	193,452	204,640	204,000	288,400	6. Sundries	34,796	40,000	25,000	25,000
" " Road Services	17,476	16,510	16,000	19,240	7. Freight on Coal	101,791	90,000	112,000	110,000
D.—Administration	80,915	85,180	81,000	93,240	8. Road Services	25,802	20,000	18,000	18,000
E.—Special Expenditure	2,779	7,800	...	...			
E.—General Charges:—									
i.—Miscellaneous	11,401	14,450	20,000	16,660					
ii.—Government and Departmental Charges	34,046	33,840	34,000	33,330					
iii.—Pensions, Provident Bonuses and Gratuities	123,923	114,300	120,000	136,350					
iv.—Interest on Working Capital	9,690	8,750	7,290	...					
v.—Wharves and Quays	40,895	42,760	50,000	...					
Total, Ordinary Working Expenditure	1,203,083	1,244,480	1,290,490	1,427,030					
Renewals Fund Contribution	300,000	430,000	300,000	300,000					
Total	1,503,083	1,674,480	1,590,490	1,727,030					
Balance Net Earnings carried to Net Revenue Account	932,695	703,520	1,384,410	837,870					
	2,435,778	2,378,000	2,974,900	2,564,900					

* In the revised Estimate for 1941-42 Special Expenditure has been apportioned between Abstracts A and B and the Net Revenue Account.
† In the 1942-43 Estimates expenditure on Wharves and Quays has been apportioned between Abstracts A, B and C.
‡ Loan Interest Charges have been taken to Net Revenue Account in all years.

Reference:—

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NET REVENUE ACCOUNT

Dr.

Particulars	Actual 1940-41	Approved Estimate 1941-42	Revised Estimate 1941-42	Estimate 1942-43	Particulars	Actual 1940-41	Approved Estimate 1941-42	Revised Estimate 1941-42	Estimate 1942-43
Loan Interest Charges :-									
(a) On unredeemed Loans @ 5%	566,743	764,870	764,870	764,870	Balance from Revenue Account	932,635	694,770	1,384,410	937,870
(b) On redeemed Loans @ 3%	58,717	58,720	58,720	58,720	Subvention from Government in respect of	...	...	...	...
(c) On advances from the Colony's Surplus	125,813	125,810	125,810	125,810	Interest on Capital expended on improvable Sections	...	...	...	200,000
Balances @ 3%	...	...	...	...	Subvention from Government for Redemption of Capital	605,549	...	70,000	80,000
Capital Redemption	751,273	949,400	949,400	949,400	Interest on Investments of the Renewals Fund	52,419	...	...	100
Loss on Sales and Depreciation of Investments	605,549	...	...	...	Profit on Sales and Appreciation of Investments	2,067	...	...	...
Write-off of Dead Assets	648	...	200	100	Re-capitalization of Assets written off in previous years but now in Service	2,314	...	...	...
Transfer of Assets	3,534	...	20,250	5,000	Sale of Capital Assets	...	...	...	...
Purchase of Capital Assets	...	...	...	...	Released and retrieved Material	...	...	...	...
Additions and Improvements	1,772	...	7,800	4,970	Sale of Scrap	5,291	...	5,000	5,000
Replacement or part Replacement of Assets or part Assets not chargeable to the Renewals Fund	2,633	...	...	...		
Demolition of Assets	11,834	...	650	200					
Conservation of Stores, Re-examination of discarded Material	...	...	...	120					
Depreciation of Stores	762	...	550	100					
Miscellaneous Defence Expenditure	...	...	2,000	2,000					
Balance—Not Surplus for the Year	1,378,005	949,400	980,850	961,890					
Appropriation Account	223,230	370	678,660	261,080					
	1,601,235	949,770	1,659,510	1,222,970					

SCHEDULE OF ADDITIONS AND IMPROVEMENTS
(Net Revenue Account)

Item No.	Item	ESTIMATE 1942-43
	PERMANENT WAY	£
1	Permanent Way Material Yard, Ibadan, Filling and Draining	250
2	Re-alignment North Points, Kwaki (Part of Programme of Improvements)	90
3	Permanent Way Material for Traders' Sidings	100
4	Beaconing and Re-alignment of Curves	700
5	Re-conditioning Udi Branch to proposed Cattle Ramp	240
6	Track Betterment, Minna—Baro	220
7	Permanent Way Training School	500
	DRAINS	
8	Concreting Main Drain, Port Harcourt Old Station	180
	WATER SUPPLIES	
9	Wells at various Stations	200
	BUILDINGS	
10	Improvements to third-class Waiting Room, Kaduna Junction	100
11	Buildings of local materials for Engineering Permanent Way Staff	1,500
12	Buildings of local Materials for Traffic and Running Staff	400
13	Re-wiring African Staff Quarters, Enugu, and Quarters, Running Shed and Station Buildings, Ibadan	490
		4,970

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STATEMENT D.

DEPRECIATION ON WASTING ASSETS AND CONTRIBUTIONS TO THE RENEWALS FUND 1942-43

Item	Revised basis of contribution at 1-1-40	ADDITIONS DURING 1940-41		DEDUCTIONS DURING 1940-41		Revised basis of contribution at 1-1-41	ANNUAL DEPRECIATION		Contribution to Renewals Fund	Remarks
		Amount	Per Cent.	Amount	Per Cent.		Average rate %	Amount		
RAILWAY :-										
Permanent Way	5,766,090	£	£	£	£	£	£	£	£	
Ballast	761,224	...	...	...	...	...	3.02	174,535	...	
Points and Crossings	138,969	...	...	...	...	...	2.00	15,224	...	
Timber Sleepers for Points and Crossings and Bridges	62,353	...	...	1,262	42	...	8.33	11,581	...	
Signals	60,649	...	...	...	...	...	16.25	10,136	...	
Fencing	31,787	...	...	...	...	...	3.23	1,918	...	
Bridges	1,863,111	...	...	...	...	...	3.33	1,059	...	
Culverts	725,277	...	...	1,284	86	...	1.45	26,971	...	
Buildings	1,887,219	...	...	826	22	...	2.28	16,602	...	
Machinery and Plant	743,621	...	...	752	31	...	1.89	35,826	...	
Locomotives	2,006,305	...	...	6,150	64	...	4.30	32,005	...	
Locomotive Boilers	311,650	...	...	...	...	...	3.00	60,159	...	
Rolling Stock :-							3.02	9,679	...	
Vehicles	2,417,080	...	...	7,930	210	...	2.62	63,155	...	
Vehicle Bodies	189,446	...	...	...	...	...	2.41	4,628	...	
Coaches	1,105,888	...	...	...	...	...	2.63	27,968	...	
Coach Bodies	319,143	...	...	...	...	...	2.48	7,920	...	
Motor Cars and Lorries	3,005	...	...	...	...	...	11.21	337	...	
Water Supplies	182,969	...	...	2,000	45	...	2.64	4,787	...	
Wharves	14,167	...	...	...	...	...	2.60	354	...	
Locomotive and Coach Lighting Equipment	59,390	...	...	...	...	...	6.62	3,870	...	
Total, Railway	18,649,323	15,410	688	20,204	500	18,644,529	2.73	508,714	...	
ROAD TRANSPORT :-										
Lorries and Trailers	31,244	1,367	273	...	...	32,611	10.64	3,469	...	
Plant	1,783	740	74	...	...	2,523	5.63	142	...	
Total, Road Transport	33,027	2,107	347	...	...	35,134	10.28	3,611	...	
Grand Total	18,682,350	17,517	1,035	20,204	500	18,679,653	2.74	512,325	...	

* Equated figure £430,000 reduced on authority of S. of S. telegram No. 400 of 24-4-41.

STATEMENT E.-Recurrent Expenditure
ABSTRACT A Maintenance of Way and Works CIVIL ENGINEERING DEPARTMENT

Item	Actual Expenditure 1940-41	ESTIMATE 1942-43		APPROVED ESTIMATE 1941-42	Increase	Decrease	Explanatory Notes
		No.	£				
SUMMARY							
I.-PERSONAL EMOLUMENTS	63,800	...	92,180	64,080	81,210	53,110	
II.-PERMANENT WAY	87,740	...	103,580	93,380	86,270	76,060	
III.-BRIDGES AND CULVERTS	4,157	...	4,380	4,780	510	910	
IV.-STRUCTURES AND WORKS	15,346	...	16,660	18,080	3,600	5,020	
V.-SIGNALS	2,318	...	2,400	2,810	250	660	
VI.-TRANSPORT VEHICLES, TOOLS AND PLANT	1,006	...	1,360	1,390	320	350	
VII.-GENERAL SERVICES	8,476	...	13,620	9,420	4,300	200	
VIII.-TYPEWRITER REPAIR DEPOT	...	...	...	...	...	...
IX.-HIGHER TRAINING SCHEME	...	...	830	...	830	...	
X.-GENERAL AND MISCELLANEOUS CHARGES	8,739	...	10,180	8,010	2,190	20	
XI.-WHARVES	1,655	...	7,410	3,950	3,600	140	
Total, Recurrent	193,237	...	252,610	205,960	183,080	136,470	
XII.-SPECIAL EXPENDITURE	...	...	2,630	...	2,680	...	
Total, Abstract A.	193,237	...	255,180	205,960	185,760	136,470	Net increase £49,290.
Personal Emoluments	63,866	...	97,270	64,150	...	...
Other Charges	129,371	...	157,920	141,750	
Total, Recurrent	193,237	...	255,180	205,900	

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STATEMENT E.—Recurrent Expenditure

ABSTRACT A Maintenance of Way and Works

CIVIL ENGINEERING DEPARTMENT

ITEM No.	1941-42	1942-43	Item	Salary Scale	Actual Expenditure 1940-41	ESTIMATE 1942-43		APPROVED ESTIMATE 1941-42		Increase	Decrease	Explanatory Notes
						No.	£	No.	£			
1			I.—Personal Emoluments									
2			I. (a)—ADMINISTRATIVE AND ENGINEERING:									
3			• Chief Engineer	1,400	1,300	1	1,400	1	1,300	100	...	
4			• Assistant Chief Engineer	1,100	1,100	1	1,100	...	...	1,100	...	
5			• Senior Engineers, Grade I	1,000	2,200	...	...	...	2,200	...	2,200	
6			• Section Engineers, Grade II	880-40-920	2,113	...	...	...	3,000	...	3,000	
7			• " " " III	475, 475, 500-25-600, 630, 600-20-840	10,531	...	...	...	6,490	...	6,490	Change of Designation, Re-organization of Department.
8			• District Engineers	1,000	...	3	3,000	...	...	3,000	...	
9			• Senior Assistant Engineers	880-40-920	...	4	3,680	...	...	3,680	...	
10			• Assistant Engineers	475, 475, 500-25-600, 630, 600-20-840	...	10	6,260	...	...	6,260	...	
11			Chaimen	Rates not exceeding £48	...	11	330	...	...	330	...	Previously provided for under "Other Charges."
12			Higher Cost of Living Bonus	...	...	...	50	...	...	50	...	
13			Total, I. (a)	...	16,114	30	15,820	19	15,720	1,500	14,220	
14			I. (b)—CLERICAL STAFF									
15			Assistant Chief Clerks	240-12-300	600	2	600	2	600	...	...
16			First-class Clerks	140-10-220	1,088	14	2,470	6	1,150	1,320	...	Increase of eight
17			Second- and third-class Clerks	48, 48, 54-6-72, 80-8-128	3,481	32	3,700	36	3,720	...	20	14 transferred from item 11 and two additional
18			Subordinate Grade Clerks	36-6-66; 72-6-120	2,042	53	1,880	47	2,360	...	470	Fourteen promoted to Standard Grade.
19			Messengers	18-2-24 and 27-3-36	426	21	500	21	440	...	...	a. New scales.
20			Higher Cost of Living Bonus	...	...	...	120	...	...	120	...	
21			Total, I. (b)	...	7,637	122	8,280	112	8,270	1,500	490	
22			I. (c)—TECHNICAL OFFICE									
23			Senior Draughtsman	240-12-300	276	1	300	1	290	...	...	Change of Designation, see item 14.
24			Senior Technical Staff, Grade II	240-12-300	...	...	380	...	...	...	...	Increase of one
25			Junior Technical Staff, Grade I	140-10-220	220	2	380	1	290	160	...	Includes one Quantity Surveying Clerk; two duty-paid Draughtsmen promoted to Establishment and one additional
26			" " " Grades II and III	48, 48, 54-6-72, 80-8-128	582	11	710	7	600	110	...	
27			Quantity Surveying Clerk	36, 42, 48-6-78	75	...	...	...	...	...	80	
28			San Printer	48	48	1	50	1	50	...	...
29			Tracer	48	42	...	...	...	...	...	...
30			Temporary Draughtsmen	...	...	...	...	...	...	...	...
31			Higher Cost of Living Bonus	...	...	...	40	...	...	40	...	Provided for under Junior Technical Staff, Grade III.
32			Total, I. (c)	...	1,243	15	1,480	14	1,360	610	490	

(a) Increments.

(b) New Holders.

(c) Over-estimated 1941-42.

(d) Under-estimated 1941-42.

(e) Increase due to higher cost of Stores.

(f) Under-estimated 1941-42.

(g) Increase due to higher cost of Stores.

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STATEMENT E.—Recurrent Expenditure
ABSTRACT A Maintenance of Way and Works
CIVIL ENGINEERING DEPARTMENT—(Contd.)

ITEM No.	1941-42	1942-43	Item	Salary Scale	Actual Expenditure 1940-41	ESTIMATE 1942-43		APPROVED ESTIMATE 1941-42		Increase	Decrease	Explanatory Notes
						No.	£	No.	£			
6			I. (d)—DIRECT SUPERVISION & CLASSIFIED LABOUR									
7			• Foremen Platelayers, Grades I & II	400-12-406; 508-12-544-500	24,555	49	23,270	53	24,770	...	24,770	
8			• Permanent Way Inspectors, Grades I & II	400-12-406; 508-12-544-500	...	...	...	...	...	...	...
9			• Assistant Foremen Platelayers, Grade I	140-10-220	279	3	470	3	440	...	...
10			• Sub-Permanent Way Inspectors, Grade I	72-8-128	781	7	670	8	500	...	...
11			• Assistant Foremen Platelayers, Grade II	80-8-128	...	...	...	...	...	...	...
12			• Gaugers	36-6-66	821	...	...	...	...	...	...
13			• Sub-Permanent Way Inspectors, Grade III	36-6-66	...	...	...	...	...	...	...
14			• Overseers	Rates not exceeding £66	...	...	...	...	...	...	...
15			• Headmen	Rates not exceeding £48	...	...	...	...	...	...	...
16			• Foremen of Works, Electric Welding Plant	400-12-406; 508-12-544-500	440	...	...	...	...	...	...
17			• Inspectors of Works—Welding	400-12-406; 508-12-544-500	...	...	...	...	...	...	...
18			• Artizans, Grades I and II	400-12-406; 508-12-544-500	...	...	...	...	...	...	...
19			• Permanent Way Apprentices	36-6-66; 72-6-120	...	...	...	...	...	...	...
20			• Timekeepers	Rates not exceeding £36	...	...	...	...	...	...	...
21			• Higher Cost of Living Bonus	18-3-36; 39-3-66	...	...	...	...	...	...	...
22			SIGNALS									
23			• Chief Signal Inspector	600	26,826	724	46,780	79	27,030	46,780	27,030	
24			• Signal Foremen, Grades I & II	400-12-406; 508-12-544-500	600	1	600	1	600	...	...
25			• Sub-Inspector, Grade II	400-12-406; 508-12-544-500	927	2	980	2	960	...	...
26			• Artizans, Grades I & II	88-8-128	...	...	...	...	...	...	...
27			• Apprentice Signal Artizans	36-6-66; 72-6-120	...	...	...	...	...	...	...
28			• Higher Cost of Living Bonus	Rates not exceeding £36	...	...	...	...	...	...	...
29			WORKS AND SERVICES									
30			• Chief Foreman of Works	600	600	1	600	1	600	...	...
31			• Chief Inspector of Works	600	5,720	12	5,750	12	5,760	...	...
32			• Foremen of Works, Grades I & II	400-12-406; 508-12-544-500	...	...	...	...	...	...	...
33			• Inspectors of Works, Grade I & II	400-12-406; 508-12-544-500	831	3	850	3	820	...	...
34			• Assistant Foremen of Works, Grade I	240-12-300	...	...	...	...	...	...	...
35			• Sub-Inspectors of Works, Grade I	140-10-220	352	...	...	...	...	...	...
36			• Assistant Foremen of Works, Grade II	140-10-220	7,512	16	7,200	18	7,180	7,200	7,480	
37			Carried forward									

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STATEMENT E.—Recurrent Expenditure
 CIVIL ENGINEERING DEPARTMENT—(Contd.)

ABSTRACT A Maintenance of Way and Works

ITEM No.	1941-42		1942-43		Item	Salary Scale	Actual Expenditure 1940-41	ESTIMATE 1942-43		APPROVED ESTIMATE 1941-42		Increase	Decrease	Explanatory Notes
	1941-42	1942-43	No.	£				No.	£	No.	£			
15 & 68	39	—	16	7,200	Sub-Inspectors of Works, Grade II	140-10-220	7,512	7,200	18	7,480	7,200	7,480	Change of Designation.	
—	—	—	3	480	Lead Artizans	72-8-128	2,001	480	18	1,680	480	1,680	Change of Designation.	
10	40	—	10	1,230	Sub-Inspectors of Works, Grade III	88-8-128	286	1,230	6	380	1,230	380	See item 41.	
—	—	—	170	8,850	Artizans, Grades I & II	36-6-66; 72-6-120	...	8,850	...	...	8,850	...	Increase of one hundred and sixty-four
—	—	—	9	360	Motor Drivers	Rate not exceeding £48	...	360	...	...	360	...	Previously provided for under "Other Charge".
—	—	—	10	240	Timekeepers	18-3-36; 39-3-66	...	240	...	...	240	...	
—	—	—	9	210	Storemen	18-3-36; 39-3-66	...	210	...	...	210	...	
—	—	—	12	380	Headmen	Rate not exceeding £48	...	380	...	...	380	...	
—	—	—	...	360	Higher Cost of Living Bonus	...	...	360	...	...	360	...	
—	—	—	239	19,290	Gross Total	...	9,798	19,290	42	9,540	19,290	9,540		
—	—	—	...	4,000	Loss Recoverable	...	...	4,000	...	...	4,000	...	
—	—	—	...	15,290	Net Total	...	9,798	15,290	...	9,540	15,290	9,540		
19	47	—	...	300	I.(e)—ALLOWANCES	...	57	300	...	100	200	...		
20	48	—	...	150	Overtime	...	80	150	...	70	80	...		
21	49	—	...	220	Acting Allowances	...	464	220	...	400	...	...
34	50	—	...	30	Seniority Pay	...	24	30	...	30	...	...
—	—	—	...	700	Shortland Allowances	...	625	700	...	600	280	180		
—	—	—	...	92,180	Total, I.—Personal Emoluments	...	63,800	92,180	...	64,080	81,210	53,110	Net increase £28,100.	
48	51	—	...	80,000	II.—MAINTENANCE AND MINOR RENEWALS	...	67,808	80,000	...	70,600	60,000	70,600	Promotions to fixed Establishment.	
50	53	—	...	7,510	PERMANENT WAY	...	4,454	7,510	...	4,770	2,740	...		
51	53	—	...	1,330	Subordinate Supervision and Labour	...	1,507	1,330	...	2,270	260	...		
—	—	—	...	1,200	Track Gangs and Trolley men	...	...	1,200	...	...	...	...
—	—	—	...	70,040	Permanent Way Material	...	73,269	70,040	...	77,640	63,000	70,600		
—	—	—	...	70,040	Track Tools	...	...	70,040	...	...	...	...
—	—	—	...	21,520	Consumable Stores	...	...	21,520	...	...	...	...
—	—	—	...	103,590	Carried forward	...	87,740	103,590	...	93,380	86,270	76,000		

STATEMENT E.—Recurrent Expenditure
 CIVIL ENGINEERING DEPARTMENT—(Contd.)

ABSTRACT A Maintenance of Way and Works

ITEM No.	1941-42		1942-43		Item	Salary Scale	Actual Expenditure 1940-41	ESTIMATE 1942-43		APPROVED ESTIMATE 1941-42		Increase	Decrease	Explanatory Notes
	1941-42	1942-43	No.	£				No.	£	No.	£			
53	55	—	...	73,269	II.—MAINTENANCE AND MINOR RENEWALS	...	73,269	70,040	...	77,640	63,000	70,600		
64	56	—	...	5,545	PERMANENT WAY—Contd.	...	1,015	4,100	...	2,350	1,750	...		
55	56	—	...	6,573	Brought forward	...	6,573	2,940	...	8,060	...	...
56	57	—	...	859	Bullst—Material only	...	859	2,000	...	3,000	...	...
49	58	—	...	203	Clearing	...	276	2,120	...	410	...	...
52	59	—	...	276	Repairs to Formation—Labour	...	...	410	...	460	...	...
—	60	—	...	...	Repairs to Formation—Material	...	...	21,520	...	...	21,520	...	
—	61	—	...	87,740	Repairs to Formation—Labour	...	87,740	103,590	...	93,380	86,270	76,000	Net increase £10,210.	
—	—	—	...	1,149	Repairs to Formation—Material	...	1,149	1,100	...	2,030	...	600		
57	62	—	...	3,008	Repairs to Formation—Labour	...	3,008	1,320	...	2,750	...	310	Promotion of Artizans to Establishment.	
58	63	—	...	...	Repairs to Formation—Material	...	...	1,120	...	...	...	...
—	64	—	...	4,157	Higher Cost of Living Bonus	...	4,157	510	...	4,780	510	910	Net decrease £400.	
—	65	—	...	12,787	III.—BRIDGES AND CULVERTS	...	12,787	4,380	...	4,780	510	910		
61	66	—	...	1,443	Painting—Labour	...	1,443	1,100	...	2,030	...	600		
62	67	—	...	1,116	Material	...	1,116	330	...	2,750	...	310		
—	68	—	...	...	Repairs—Labour	...	...	1,120	...	...	...	...
—	69	—	...	15,346	Repairs—Material	...	15,346	5,400	...	15,090	...	5,020	Promotion of Artizans etc., to Establishment.	
59 & 60	70	—	...	1,581	Buildings—Labour	...	1,581	4,670	...	15,090	...	5,020		
61	71	—	...	737	Material	...	737	2,300	...	1,520	1,360	...		
62	72	—	...	...	Roads, Platforms, Drains and Fencing—Labour	...	...	580	...	1,470	330	...	
—	73	—	...	2,318	Material	...	2,318	1,380	...	...	1,910	...	
—	—	—	...	...	Water Supply Installations—Labour	...	...	420	...	...	...	...
—	—	—	...	...	Material	...	...	1,910	...	...	...	...
63	74	—	...	1,220	Higher Cost of Living Bonus	...	1,220	1,660	...	18,080	3,600	5,020	Net decrease £1,420.	
64	75	—	...	830	IV.—STRUCTURES AND WORKS	...	830	1,220	...	1,700	...	480		
—	76	—	...	250	Buildings—Material	...	250	830	...	1,110	...	180		
—	—	—	...	2,400	Labour	...	2,400	250	250	...		
—	—	—	...	2,318	Material	...	2,318	250	...	2,810	250	600	Net decrease £410.	

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STATEMENT E.—Recurrent Expenditure
 ABSTRACT A Maintenance of Way and Works CIVIL ENGINEERING DEPARTMENT—(Contd.)

ITEM NO.	Item	Salary Scale	Actual Expenditure 1940-41	ESTIMATE 1942-43		APPROVED ESTIMATE 1941-42	Increase	Decrease	Explanatory Notes
				No.	£				
69	VI.—TRANSPORT VEHICLES, TOOLS AND PLANT								
70	Drivers' Wages	£	119	...	...	120	£	130	Promotions to Establishment.
71	Fuel, Oil, Grease and Tyres	...	153	...	...	170	...	...
72	Repairs and Replacements	...	91	...	...	140	...	...
73	Other Material	...	167	...	...	360	...	...
74	Labour	...	403	...	...	520	...	...
75	Licence Fees	...	73	...	...	70	...	...
76	Higher Cost of Living Bonus	...	...	...	...	90	...	...
77			1,006	...	...	1,390	320	350	Net decrease £30.
78	VII.—GENERAL SERVICES								
79	Watchmen and Caretakers	...	2,080	...	...	2,200	...	200	
80	Sanitation—Labour	...	6,220	...	...	6,760	...	...
81	" Material	...	176	...	...	460	...	...
82	Higher Cost of Living Bonus	...	...	...	...	3,500	3,500	...	
83			8,476	...	...	9,420	4,300	200	Net increase £4,100.
84	VIII.—TYPEWRITER REPAIR DEPOT								
85	Personal Emoluments	72-6-120	66	1	80	70	10	...	"
86	Artizan, Grade I	...	...	...	...	...	...	...
87	Other Charges	...	30	...	30	...	...	...
88	Labour	...	30	...	50	...	...	...
89	Material	...	...	...	10	...	...	...
90	Higher Cost of Living Bonus	...	...	...	...	...	...	...
91	Total, Other Charges	...	60	...	80	70	20	...	
92	Total, Typewriter Repair Depot	...	126	...	170	140	30	...	
93	Less Chargeable to Abstracts	...	126	...	170	140	30	...	

STATEMENT E.—Recurrent Expenditure
 ABSTRACT A Maintenance of Way and Works CIVIL ENGINEERING DEPARTMENT—(Contd.)

ITEM NO.	Item	Salary Scale	Actual Expenditure 1940-41	ESTIMATE 1942-43		APPROVED ESTIMATE 1941-42	Increase	Decrease	Explanatory Notes
				No.	£				
94	IX.—TRAINING SCHEMES.—SCHEME I								
95	Personal Emoluments	£	...	...	...	...	...	...
96	Technical Assistants in Training	48	...	8	390	...	390	...	
97	Other Charges	...	...	...	...	...	...	...
98	Instruments, Equipment and Subvention to P.W.D. Technical School	...	...	...	100	...	100	...	
99	Total	...	...	...	490	...	490	...	
100	SCHEME II								
101	Personal Emoluments	...	...	...	...	...	...	...
102	School Clerk and Timekeeper	66	...	1	70	...	70	...	
103	Attendant and Caretaker	24	...	1	30	...	30	...	
104	Total, Personal Emoluments	...	...	2	100	...	100	...	
105	Other Charges	...	...	...	...	...	...	...
106	Fees to part-time School Teacher	...	...	...	100	...	100	...	
107	Fees to Lecturers	...	...	...	20	...	20	...	
108	Allowances to Employees taking the Course	...	...	...	50	...	50	...	
109	Stationery and Books	...	...	...	50	...	50	...	
110	Light and Water	...	...	...	10	...	10	...	
111	Subscription to Permanent Way Institute	...	...	...	10	...	10	...	
112	Total	240	...	240	...	
113	Total, Scheme II	340	...	340	...	
114	Total, Training Schemes	830	...	830	...	

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STATEMENT E.—Recurrent Expenditure
 ABSTRACT A Maintenance of Way and Works CIVIL ENGINEERING DEPARTMENT—(Contd.)

ITEM NO.	Item	Salary Scale	Actual Expenditure 1940-41	ESTIMATE 1942-43		APPROVED ESTIMATE 1941-42	Increase	Decrease	Explanatory Notes
				No.	£				
35	Transport Allowances	£	100	140	140	140	£		
36	Transport—General	..	75	100	100	100	..	..
37	Travelling and Commuted Allowances	..	2,021	2,000	2,000	2,000	..	..
38	Bush Allowances	..	18	80	80	80	..	..
39	Passages	..	5,463	6,500	4,520	1,980	..	..
40	Camp Equipment and Outfit Allowances	..	206	50	50	50	..	..
41	Stationery	..	112	160	180	180	..	..
42	Drawing Office Consumable Stores	..	56	130	150	20	..	..
43	Drawing Instruments, Supply and Repair	..	12	40	30	20	..	..
44	Rest Houses—Upkeep of Equipment	..	407	50	420	30	..	..
45	Telephones	..	82	90	90	90	..	..
46	Typewriters, Repairs and Replacements	..	..	80	100	..	..	..
47	Water supplied by Public Services	..	42	100	150	..	..	..
48	Crown Agencies' Charges	..	100	150	150	..	..	..
49	Contingencies	..	45	..	..	..	..	..
50	Railway Boundary Survey	..	..	60	..	..	..	..
51	Furniture	..	..	..	..	..	..	..
52		..	8,739	10,180	8,010	2,190	..	..	Net increase £2,170.

STATEMENT E.—Recurrent Expenditure
 ABSTRACT A Maintenance of Way and Works CIVIL ENGINEERING DEPARTMENT—(Contd.)

ITEM NO.	Item	Salary Scale	Actual Expenditure 1940-41	ESTIMATE 1942-43		APPROVED ESTIMATE 1941-42	Increase	Decrease	Explanatory Notes
				No.	£				
116	Sub-Permanent Way Inspector, Grade II	£	..	1	80	..	£		
117	Overseers	80-8-128	..	2	80	..	80	..	
118	Headmen	Rates not exceeding £108	..	6	140	..	140	..	
119	Higher Cost of Living Bonus	"	..	..	30	..	30	..	
120	Artizans, Grades I and II	36-6-66; 72-6-120	..	8	340	..	340	..	
	Total, Personal Emoluments	..	..	3	180	..	180	..	
	Total, Personal Emoluments	..	..	11	520	..	520	..	
121	Labour	..	808	..	1,160	..	190	..	} Heavy Renewals of Tract.
122	Material	..	72	..	1,510	..	740	..	
123	Truck Tools	..	..	..	20	..	20	..	
124	Consumable Stores	..	..	..	50	..	..	..
125	Ballast—Material only	..	..	..	100	..	..	..
126	Repairs to Formation—Labour	..	..	..	10	..	..	..
127	Repairs to Formation—Material	..	..	..	20	..	..	..
128	Repairs to Damage by Accident	..	..	..	100	..	100	..	
129	Higher Cost of Living Bonus	..	..	..	430	..	430	..	
	Total, Maintenance and Minor Renewals	..	914	..	3,400	..	1,870	30	
130	Painting—Labour	..	..	..	..	..	..	..
131	Material	
132	Repairs—Labour	..	4	..	10	
133	Material	10	
572		20	
573		
574		
575		
576		
577		

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STATEMENT E.—Recurrent Expenditure
 ABSTRACT A Maintenance of Way and Works CIVIL ENGINEERING DEPARTMENT—(Contd.)

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ITEM No.	1911-12	1912-13	Item	Salary Scale	Actual Expenditure 1940-41	ESTIMATE 1942-43		APPROVED ESTIMATE 1941-42		Increase	Decrease	Explanatory Notes
						No.	£	No.	£			
			<i>v.</i> —STRUCTURES AND WORKS									
	578	{	Buildings—Labour ...	...	141	...	310	...	750	...	110	
		135	Material ...	...	...	...	330	...	...	...	...
	579	{	Roads, Platforms, Drains and Fences—Labour	...	102	...	710	...	500	820	...	Renewal of Wharf Surfaces.
	& 580	{	Material	...	...	...	700	...	...	...	...
		137	Water Supply Installations—Labour	...	...	...	50	...	80	...	...
	581	{	Material	...	85	...	30	...	...	...	...
		139	Higher Cost of Living Bonus ...	...	...	...	270	...	...	270	...	
		140		...	228	...	2,400	...	1,420	1,090	110	
			<i>v.</i> —SIGNALS									
			Labour ...	...	...	...	40	...	...	40	...	
			Material ...	...	...	...	20	...	...	20	...	
			Higher Cost of Living Bonus ...	...	...	...	10	...	...	10	...	
			<i>v.</i> —GENERAL SERVICES									
			Watchmen and Caretakers	...	...	...	50	...	40	10	...	
	582	{	Sanitation—Labour ...	...	409	...	580	...	600	...	...
		583	Material	...	...	...	20	...	...	...	...
			Higher Cost of Living Bonus	...	...	...	200	...	...	200	...	
				...	409	...	850	...	610	210	...	
			<i>v.</i> —WATER SUPPLY BY PUBLIC SERVICES									
			Total, Wharves	150	150	...	
				...	1,655	...	7,410	...	3,950	3,600	140	Not increase £3,400.

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STATEMENT E.—Recurrent Expenditure
 ABSTRACT A CIVIL ENGINEERING DEPARTMENT

ITEM No.	1911-12	1912-13	Item	Salary Scale	Actual Expenditure 1940-41	ESTIMATE 1942-43		APPROVED ESTIMATE 1941-42		Increase	Decrease	Explanatory Notes
						No.	£	No.	£			
			<i>xii.</i> —SPECIAL EXPENDITURE									
			Minor works ...	...	...	...	2,000	...	...	2,000	...	Previously provided for under a separate Abstract.
			Latrine and Wash-house for Boys at Locomotive Foreman's Quarters, Ibadan ...	...	...	...	30	...	...	30	...	
			Latrine and Wash-house for Boys at Locomotive Inspector's Quarters, Ibadan ...	...	...	...	30	...	...	30	...	
			Interlock and Signal Level-crossing Gate at mile 150, Eastern District	...	...	...	50	...	...	50	...	
			Fencing Umuhia Water Supply ...	...	...	...	40	...	...	40	...	
			Fencing, Kajawla ...	...	...	...	30	...	...	30	...	
			Band at Bridge No. 16, mile 145 $\frac{1}{2}$, Eastern District	...	...	...	60	...	...	60	...	
			Labour Camp at Iva Valley for Track Gang ...	...	...	...	50	...	...	50	...	
			Domestic Water Supply to Quarters at Jos ...	...	...	...	60	...	...	60	...	
			Extension to Kitchen, Ilorin ...	...	...	...	20	...	...	20	...	
			Enclosing verandah to Goods Shed, Gwagwala Gate at Main Entrance and alteration to fencing, Port Harcourt ...	...	...	...	50	...	...	50	...	
			Extension to Platform, Enugu ...	...	...	...	20	...	...	20	...	
			Cattle Ramp, Enugu ...	...	...	...	70	...	...	70	...	
			Cattle Ramp, Bukuru ...	...	...	...	40	...	...	40	...	
			Cattle Ramp, Jos, Improvement	40	40	...	
			Bush House with Boys' Quarters, Mai Inchi	40	40	...	
				50	50	...	
				2,680	2,680	...	

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STATEMENT E.—Recurrent Expenditure
MECHANICAL ENGINEERING DEPARTMENT
Maintenance, Workshops and Running

Item	Actual Expenditure 1940-41	ESTIMATE 1942-43		APPROVED ESTIMATE 1941-42	Increase	Decrease	Explanatory Notes
		No.	£				
SUMMARY							
A.—GENERAL SUPERINTENDENCE							
...	5,447	...	7,330	5,320	3,400	1,300	Net increase £2,010.
B.—WORKSHOPS							
I.—Direct Superintendence	13,279	...	17,530	13,750	7,300	4,120	
II.—Locomotives	85,802	...	99,820	97,450	47,300	44,830	
III.—Machinery	13,240	...	16,010	15,070	7,300	6,940	
IV.—Conching and Wagon Stock	66,399	...	81,560	70,380	43,940	32,760	
V.—Points and Crossings Factory	523	...	...	570	...	570	
VI.—Electric Light Installation	3,069	...	5,550	3,990	1,750	190	
VII.—Miscellaneous	182,312	...	220,570	201,210	108,790	89,430	Net increase £19,360.
Total, Workshops							
C.—RUNNING							
I.—Direct Superintendence	19,198	...	20,620	20,020	6,510	5,910	
II.—Locomotive Staff	58,154	...	73,460	59,620	50,170	36,330	
III.—Running Sheds	67,137	...	73,350	68,470	32,820	27,940	
IV.—Conching and Wagon Stock	20,754	...	24,810	22,770	10,810	8,770	
V.—Fuel	100,465	...	124,750	99,320	26,240	810	
VI.—Water	18,550	...	20,080	18,300	4,490	3,370	
VII.—Oil and Consumable Stores	9,517	...	10,600	10,690	1,240	1,350	
VIII.—Train Lighting	4,512	...	8,000	5,290	5,050	2,250	
IX.—Outdoor Machinery	4,889	...	5,100	4,630	2,330	1,920	
X.—Miscellaneous	5,959	...	7,090	5,680	3,330	230	
XI.—Wharves	4,214	...	5,170	4,720	1,590	1,140	
Total, Running	313,379	...	373,039	320,140	142,890	90,000	Net increase £52,890.
D.—TRAINING SCHEME							
...	...	...	1,290	...	1,290	...	
E.—SPECIAL EXPENDITURE							
Total	501,138	...	602,620	526,670	256,770	180,820	Net increase £75,350.
Personal Emoluments	138,100	...	327,050	141,020	...	...
Other Charges	363,038	...	275,570	385,650	
Total, Section A.	501,138	...	602,620	526,670	

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STATEMENT E.—Recurrent Expenditure

ABSTRACT B (Section A—General Superintendence) MECHANICAL ENGINEERING DEPARTMENT

ITEM No.	1941-42	1942-43	Item	Salary Scale	Actual Expenditure 1940-41	ESTIMATE 1942-43		APPROVED ESTIMATE 1941-42	Increase	Decrease	Explanatory Notes
						No.	£				
78	166	167	I.—GENERAL SUPERINTENDENCE	£	1,400	1	1,400	1	1,400	...	
79	—	—	Personal Emoluments	1,200	...	...	1,200	...	...	...	New post
92	168	—	Chief Mechanical Engineer	475,475, 500-55,000;	627, 600-50-50, 50, 020	...	...	...	...	...
93	169	—	Assistant Chief Mechanical Engineer	400, 400, 450-55-000;	...	...	...	...	...	...
80	170	—	Chief Draughtsman	400, 415, 420, 450-25-	...	...	...	...	...	...
81	171	—	Draughtsman and Instructor	600, 630-50-750	...	...	...	...	...	...
82	172	—	Office Assistant	400, 400, 450-25-000	...	...	...	...	...	...	Holder on Military Service.
83	173	—	Senior Workshop Foreman	600	...	...	...	...	...	...
103	174	—	Chief Clerk	310-15-400	...	...	...	...	...	...
104	175	—	Technical Clerk	140-10-220	...	...	...	...	...	...
105	176	—	Second-class Clerk	80-8-125	...	...	...	...	...	...
106	177	—	Draughtsman, Grade I	140-10-220	...	...	...	...	...	...
88	178	—	Draughtsman, Grade II	88-8-125	...	...	...	...	...	...
85	181	—	Tracers	48-6-78	...	...	...	...	...	...
86	182	—	Printer	18-3-36; 39-3-66	...	...	...	...	...	...
87	183	—	Messengers	18-2-24; 27-3-36	...	...	...	...	...	...
89	185	—	Shortland Allowances	...	...	...	...	...	...	...
88	186	—	Acting Allowances	...	...	...	...	...	...	...
110	187	—	Higher Cost of Living Bonus	...	...	...	...	...	...	...
			Total, Personal Emoluments		4,811	23	6,350	17	4,820	1,360	Net increase £2,010.
			Other Charges								
			Transport—General		3	...	40	...	10	...	
			Transport Allowances		4	...	40	...	...	...
			Travelling Allowances		14	...	30	...	...	...
			Passages		275	...	710	...	470	...	
			Telephones		50	...	60	...	10	...	
			Stationery		13	...	20	...	...	...
			Drawing Office Supplies		59	...	80	...	...	...
			Research		218	...	...	...	...	...
			Total, Other Charges		636	...	980	...	510	30	
			Total, Section A.		5,447	...	7,330	...	3,400	1,390	

19

(n) Increments, (o) New holders, (p) Over-estimated in 1941-42, (q) Under-estimated in 1941-42, (r) Increase due to higher cost of stores

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STATEMENT E.—Recurrent Expenditure
MECHANICAL ENGINEERING DEPARTMENT—(Contd.)

ABSTRACT B (Section B—Workshops)

ITEM No.	1941-42	1942-43	Item	Salary Scale	Actual Expenditure 1940-41	ESTIMATE 1942-43	APPROVED ESTIMATE 1941-42	Increase	Decrease	Explanatory Notes
				£	£	No.	£	£	£	
SECTION B.—WORKSHOPS										
I.—DIRECT SUPERINTENDENCE										
Personal Emoluments										
188	—	—	• Works Manager	1,100	1,100	1	1,100	1,100	—	Change of Designation.
90	—	—	• Superintendent of Workshops	1,100	—	—	—	—	7,100	Change of Designation.
91	—	—	• Assistant Mechanical Officers, Grades I & II	475, 475, 500-55-600; 620-660-50-840; 880-10-020	2,753	—	2,880	—	2,880	Change of Designation. New posts
189	—	—	• Assistant Works Managers, Grade I	475, 475, 500-55-600; 630-30-840-40-920 630-30-720	—	4	—	2,990	—	Change of Designation. New posts
190	—	—	• Assistant Works Managers, Grade II	600	—	3	—	1,890	—	
94	—	—	• Boiler Inspector	600	600	1	600	600	—	
95	—	—	Acting Allowances	—	—	140	70	70	—	
96	—	—	Seniority Pay	—	—	120	140	—	20	
191	—	—	Assistant Chief Clerks	—	4,479	8	4,790	6,050	4,000	
194	—	—	First-class Clerks	240-12-300	600	3	600	200	—	Increase of one
195	—	—	Second- and third-class Clerks	140-10-220	880	8	880	520	—	Increase of four
196	—	—	Subordinate Grade Clerks	48, 48, 54-6-72; 80-8-128	4,803	65	5,050	130	—	Increase of four. Promotion of 7 from sub-grade. Previously included as Sub-grade Clerks Workshops.
100	—	—	Worktakers	36-6-66; 72-6-120	1,566	20	1,330	640	—	Three transferred from item 127 of 1941-42 and one additional
101	—	—	Overtime	36-6-66; 72-6-120	—	17	50	50	—	
198	—	—	Messengers, Grades I & II	18-2-24; 27-3-36	353	19	370	150	—	
199	—	—	Acting Allowances	—	—	20	10	10	—	
102	—	—	Sharehand Allowances	—	—	—	30	—	—	
107	—	—	Higher Cost of Living Bonus	—	—	—	—	—	—	
108	—	—	Total, Personal Emoluments	—	8,204	132	8,320	1,770	120	
—	—	—		—	12,683	—	13,110	7,820	4,120	

STATEMENT E.—Recurrent Expenditure
MECHANICAL ENGINEERING DEPARTMENT—(Contd.)

ABSTRACT B (Section B—Workshops)

ITEM No.	1941-42	1942-43	Item	Salary Scale	Actual Expenditure 1940-41	ESTIMATE 1942-43	APPROVED ESTIMATE 1941-42	Increase	Decrease	Explanatory Notes
				£	£	No.	£	£	£	
Other Charges										
109	—	—	Fire Patrol and Appliances	—	577	—	620	20	—	
204	—	—	Higher Cost of Living Bonus	—	—	50	—	50	—	
111	—	—	Maintenance of Typewriters	—	19	30	20	10	—	
—	—	—	Total, Other Charges	—	596	—	640	80	—	
—	—	—	Total, Direct Superintendence	—	13,279	—	13,750	7,900	4,120	Net increase £3,780.
II.—MAINTENANCE OF LOCOMOTIVES										
Personal Emoluments										
206	—	—	• Senior Workshop Foreman	600	—	1	600	600	—	New post
112	—	—	• Chief Workshops Inspector	600	600	—	600	—	600	
113	—	—	• Inspiring Driver	500-12-560	542	—	560	—	560	
207	—	—	Trial Driver	140-10-220	—	1	140	140	—	New post in lieu of item 113 of 1941-42.
114	—	—	• Workshop Foremen, Grades I and II	400-12-496; 508-12-544-560	13,808	26	12,620	—	1,130	Reduction of three and one promoted, item 171, one transferred to item 515
115	—	—	Assistant Shop Foremen, Grade I	240-12-300	552	6	570	940	—	Increase of three
210	—	—	Assistant Shop Foremen, Grade II	140-10-220	—	10	1,610	1,610	—	Five from old grades II and III, and five additional
116	—	—	Assistant Workshop Foremen, Grade II	200-10-220	220	—	220	—	220	
117	—	—	Assistant Workshop Foremen, Grade III	140-10-180	500	—	510	—	510	
118	—	—	Chargemen	88-8-128	4,211	61	3,990	2,590	—	Increase of twenty-six
119	—	—	Artizans	55-5-80	1,951	—	1,850	—	1,850	
212	—	—	Apprentices	36-6-66; 72-6-120	—	729	36,570	36,570	—	Previously provided for under "Other Charges."
213	—	—	Other Tradesmen	Rates not exceeding £38	—	77	1,810	1,810	—	
214	—	—	Timekeepers, Grade I	Rates not exceeding £48	—	98	3,750	3,750	—	
215	—	—	Timekeepers, Grade II	80-8-128	105	3	150	150	—	
120	—	—	Second- and third-class Clerks	48, 48, 54-6-72; 80-8-128	1,399	21	1,130	110	—	Promotions from Sub-grade.
121	—	—	Subordinate Grade Clerks	36-6-66; 72-6-120	—	11	280	—	210	Ten transferred to items 196 and 197.
122	—	—	Messengers	18-2-24; 27-3-36	207	—	110	—	—	Previously provided for under "Other Charges."
123	—	—	Acting Allowances	—	25	—	80	—	—	
124	—	—	Higher Cost of Living Bonus	—	—	—	—	—	—	
—	—	—	Total, Personal Emoluments	—	24,120	1,047	24,340	50,930	5,620	

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STATEMENT E.—Recurrent Expenditure
 ABSTRACT B (Section B—Workshops) MECHANICAL ENGINEERING DEPARTMENT—(Contd.)

ITEM No.	Item	Salary Scale	Actual Expenditure 1940-41	ESTIMATE 1942-43		APPROVED ESTIMATE 1941-42	Increase	Decrease	Explanatory Notes
				No.	£				
125	II.—MAINTENANCE OF LOCOMOTIVES—Contd.								
126	Other Charges								
127	Lower Subordinate Staff	£	33,229	...	4,950	...	35,940	30,390	Artizans, Apprentices and other Tradesmen transferred to fixed Establishment.
128	Higher Cost of Living Bonus	...	...	...	1,010	...	...	...
129	Overtime	...	...	...	50	...	...	...
130	Stores	...	...	...	47,750	...	...	...	Transferred to fixed Establishment. Changes in method of repairs.
131	Electric Light and Power	...	...	...	2,050	...	...	...
132	Water	...	...	...	11,800	...	...	...
133	Depreciation of Stores	...	...	...	1,120	...	...	...
134	Total, Other Charges	...	95,955	...	68,750	...	104,560	39,210	
135	Gross Total	...	120,075	...	138,400	...	130,900	44,830	
136	Less Recoverable	...	34,273	...	38,480	...	33,450	...	
137	Net Total	...	85,802	...	99,920	...	97,450	44,830	Net increase £2,470.
138	III.—MAINTENANCE OF MACHINERY								
139	(a)—MECHANICAL								
140	Personal Emoluments								
141	Inspector of Electrical Equipment	600	600	...	...	...	600	600	Included under item 231.
142	Mechanic	400-12-400; 208-12-544-500	139	...	...	...	410	410	
143	Workshop Foreman, Grades I & II	400-12-400; 608-12-544-500	3,077	...	3,190	...	3,150	...	
144	Assistant Shop Foreman, Grade II	140-10-220	669	...	140	...	140	...	
145	Chargehand	88-8-128	294	...	450	...	730	...	
146	Artizans, Grades I & II	55-5-80	62	...	3,140	...	310	...	
147	Apprentices	36-6-66; 72-6-120	...	...	120	...	...	...
148	Other Tradesmen	Rates not exceeding £36	...	...	40	...	...	...
149	Subordinate Grade Clerks	31-6-66; 72-6-120	144	...	150	...	...	...
150	Messenger	18-2-24; 27-3-36	373	...	600	...	350	...	Previously provided for under "Other Charges".
151	Overtime Allowances	...	...	...	170	...	...	...	One transferred to B. III (b).
152	Acting Allowances	...	...	...	...	...	...	...
153	Higher Cost of Living Bonus	...	...	...	...	...	...	...
154	Total, Personal Emoluments	...	5,296	84	8,030	23	5,780	3,900	1,650

STATEMENT E.—Recurrent Expenditure
 ABSTRACT B (Section B—Workshops) MECHANICAL ENGINEERING DEPARTMENT—(Contd.)

ITEM No.	Item	Salary Scale	Actual Expenditure 1940-41	ESTIMATE 1942-43		APPROVED ESTIMATE 1941-42	Increase	Decrease	Explanatory Notes
				No.	£				
141	III.—MAINTENANCE OF MACHINERY								
142	(a)—MECHANICAL—Contd.								
143	Other Charges								
144	Lower Subordinate Staff, Mechanical	£	3,500	...	680	...	3,630	2,950	Artizans, Apprentices and other Tradesmen transferred to fixed Establishment.
145	Lower Subordinate Staff, Electrical	...	872	...	...	1,120	...	1,120	See B. III. (b).
146	Higher Cost of Living Bonus	...	...	...	130	...	...	...
147	Overtime	...	...	...	100	...	270	170	See B. III. (b).
148	Maintenance of Lorrys	...	308	...	190	...	260	70	Two men transferred to fixed Establishment.
149	Stores, Upkeep of Machinery	...	3,440	...	3,500	...	4,000	500	
150	Stores, Manufactured in Workshops	...	...	...	500	...	...	...
151	Stores, Electrical	...	264	...	...	700	...	700	See B. III. (b).
152	Electric Light and Power	...	314	...	400	...	400	...	
153	Depreciation of Stores in Stock	...	...	...	10	...	10	...	
154	Total, Other Charges	...	9,136	...	5,510	...	10,390	630	5,510
155	Gross Total	...	14,432	...	13,540	...	16,170	4,530	7,160
156	Less Recoverable	...	1,192	...	900	...	1,100	200	...
157	Net Total	...	13,240	...	12,640	...	15,070	4,530	6,960

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STATEMENT E.—Recurrent Expenditure
 ABSTRACT B (Section B—Workshops) MECHANICAL ENGINEERING DEPARTMENT—(Contd.)

ITEM No.	Item	Salary Scale	Actual Expenditure 1940-1941	ESTIMATE 1942-43		APPROVED ESTIMATE 1941-42	Increase	Decrease	Explanatory Notes
				No.	£				
1941-42	1942-43								
	III.—MAINTENANCE OF MACHINERY (b)—ELECTRICAL								
	<i>Personal Emoluments</i>								
249	Workshop Foreman ...	400-12-496; 508-12-544-560	...	1	430	...	430	...	Transferred from B. III (a). New post Two transferred from B. III (a), and two additional
250	Assistant Shop Foreman, Grade II ...	140-10-220	...	1	140	...	140	...	
251	Chargemen ...	88-8-128	...	4	440	...	440	...	
252	Artizans, Grades I and II ...	36-6-66; 72-6-120	...	28	1,310	...	1,310	...	
253	Apprentices ...	Rates not exceeding £36	...	14	360	...	360	...	
254	Other Tradesmen ...	Rates not exceeding £48	...	...	...	...	...	...
255	Subordinate Grade Clerk ...	36-6-66; 72-6-120	...	1	80	...	80	...	
256	Overtime Allowances ...	...	...	...	40	...	40	...
257	Acting Allowances ...	...	...	...	10	...	10	...
258	Higher Cost of Living Bonus ...	...	...	...	150	...	150	...
	Total, Personal Emoluments		...	49	2,940	...	2,940	...	
	<i>Other Charges</i>								
259	Lower Subordinate Staff	260	...	260	...	Transferred from B. III (a).
260	Higher Cost of Living Bonus ...	...	...	...	50	...	50	...
261	Overtime ...	...	...	...	10	...	10	...
262	Stores ...	...	...	...	500	...	500	...
263	Electric Light and Power ...	...	...	...	...	...	...	...
264	Depreciation of Stores in Stock ...	...	...	...	10	...	10	...
	Total, Other Charges		...	...	830	...	830	...
	Gross Total		...	...	3,770	...	3,770	...
	Less Recoverable		...	...	400	...	400	...
	Net Total, B. III (b)		...	...	3,370	...	3,370	...
	Net Total, B. III, Maintenance of Machinery ...		13,240	...	16,010	15,070	7,900	6,960	Net increase £940.

STATEMENT E.—Recurrent Expenditure
 ABSTRACT B (Section B—Workshops) MECHANICAL ENGINEERING DEPARTMENT—(Contd.)

ITEM No.	Item	Salary Scale	Actual Expenditure 1940-41	ESTIMATE 1942-43		APPROVED ESTIMATE 1941-42	Increase	Decrease	Explanatory Notes
				No.	£				
1941-42	1942-43								
	IV.—MAINTENANCE OF COACHING AND GOODS STOCK								
	<i>Personal Emoluments</i>								
265	Senior Workshop Foreman ...	600	...	1	600	...	600	...	New post
149	Chief Workshops Inspector ...	600	600	1	600	600	...	...
150	Workshop Foremen, Grades I & II ...	400-12-496; 508-12-544-560	2,808	6	2,980	2,980	...	...
151	Assistant Shop Foreman, Grade I ...	240-12-300	188	2	480	...	480	...	
162	Assistant Workshop Foreman, Grade II ...	200-10-220	...	...	...	...	...	...
163	Assistant Shop Foreman, Grade II ...	140-10-220	500	6	880	...	880	...	
164	Assistant Workshop Foreman, Grade III ...	140-10-180	1,275	26	2,610	1,150	1,460	510	
165	Chargemen ...	88-8-128	610	...	...	620	...	...
270	Artizans ...	55-5-80	...	583	28,950	...	28,950	...	
271	Artizans, Grades I & II ...	36-6-66; 72-6-120	...	45	1,050	...	1,050	...	
272	Apprentices ...	Rates not exceeding £36	...	64	2,490	...	2,490	...	
273	Other Tradesmen ...	Rates not exceeding £48	...	4	200	180	20	...	
156	Timekeepers, Grade II ...	36-6-72	120	...	...	...	...	...
274	Second- and third-class Clerks ...	48-48-64-6-72; 80-8-128	...	1	60	...	60	...	
157	Subordinate Grade Clerks ...	36-6-66; 72-6-120	1,089	17	870	1,070	...	200	
276	Messengers ...	18-2-24; 27-3-36	...	8	170	...	170	...	
168	Overtime Allowances ...	...	517	...	5,400	450	4,950	...
278	Acting Allowances ...	...	...	...	20	20	...	...
159	Higher Cost of Living Bonus ...	...	...	...	1,340	...	1,840	...
279	Total, Personal Emoluments		7,806	761	48,580	7,580	42,950	1,950	Previously provided for under "Other Charges," Reduction of provision under "Other Charges,"

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STATEMENT E.—Recurrent Expenditure
 ABSTRACT B (Section B—Workshops) MECHANICAL ENGINEERING DEPARTMENT—(Contd.)

ITEM No.	Item	Salary Scale	Actual Expenditure 1940-41	ESTIMATE 1942-43		APPROVED ESTIMATE 1941-42	Increase	Decrease	Explanatory Notes
				No.	£				
160	IV.—MAINTENANCE OF COACHING AND GOODS STOCK—Contd.	£	£	No.	£	£	£	£	
	<i>Other Charges</i>								
280	Lower Subordinate Staff	...	29,608	...	5,190	31,800	...	26,700	Promotions to fixed Establishment.
281	Higher Cost of Living Bonus	...	...	...	900	...	900	...	"
282	Overtime	...	1,373	...	930	4,170	...	3,240	"
283	Stores	...	187	...	...	230	...	230	"
284	Fuel	...	36,945	...	39,740	44,680	...	4,940	Reduction in recoverable Output.
285	Electric Light and Power	...	421	...	520	470	50	...	"
286	Water	...	3,124	...	3,000	3,150	...	150	"
287	Depreciation of Stores in Stock	...	309	...	350	390	...	40	"
	Total, Other Charges	...	161	...	50	10	40	...	"
	Gross Total	...	72,131	...	50,680	84,990	990	35,300	
	Less Recoverable	...	79,937	...	99,280	92,570	43,940	37,250	
	Net Total	...	13,538	...	17,700	22,190	...	4,490	Net increase £11,180.
		...	66,399	...	81,560	70,380	43,940	32,700	

STATEMENT E.—Recurrent Expenditure
 ABSTRACT B (Section B—Workshops) MECHANICAL ENGINEERING DEPARTMENT—(Contd.)

ITEM No.	Item	Salary Scale	Actual Expenditure 1940-41	ESTIMATE 1942-43		APPROVED ESTIMATE 1941-42	Increase	Decrease	Explanatory Notes
				No.	£				
168	V.—POINTS AND CROSSINGS FACTORY	£	£	No.	£	£	£	£	
	<i>Personal Emoluments</i>								
288	Foreman Placayer	...	460	1	500	460	40	...	" New post
289	Charpeman	400-12-496; 508-12-544-560	...	1	100	...	100	...	"
290	Artizans, Grades I and II	88-8-128	...	3	150	...	150	...	"
291	Other Tradesmen	55-5-80	...	1	40	...	40	...	"
292	Higher Cost of Living Bonus	36-6-66; 72-6-120	...	...	20	...	20	...	"
	Total, Personal Emoluments	Rates not exceeding £48	525	6	810	530	350	70	"
	<i>Other Charges</i>								
293	Lower Subordinate Staff	...	206	...	140	260	...	120	"
294	Higher Cost of Living Bonus	...	...	...	20	...	20	...	"
295	Stores, Consumable	...	16	...	30	...	...	...	"
296	Stoves, Permanent Way	...	748	...	600	900	...	300	"
297	Electric Power	...	40	...	50	...	...	...	"
	Total, Other Charges	...	1,010	...	840	1,240	20	420	"
	Gross Total	...	1,535	...	1,650	1,770	370	490	"
	Less Points & Crossings chargeable to A. II.	...	1,535	...	1,650	1,770	370	490	"
174	VI.—MAINTENANCE OF ELECTRIC LIGHTING AT EBUTE METTA, IDDO AND APAPA	£	£	No.	£	£	£	£	
	<i>Personal Emoluments</i>								
175	Electrical Chargehand	88-8-128	113	...	...	120	...	120	"
	Overtime	...	4	...	...	10	...	10	"
	Total, Personal Emoluments	...	117	...	...	130	...	130	"
	<i>Other Charges</i>								
176	Lower Subordinate Staff	...	215	220	...	220	"
177	Stores	...	191	220	...	220	"
	Total, Other Charges	...	406	440	...	440	"
	Total	...	523	570	...	570	"

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STATEMENT E.—Recurrent Expenditure
 ABSTRACT B (Section B—Workshops) MECHANICAL ENGINEERING DEPARTMENT—(Contd.)

ITEM No.	Item	Salary Scale	Actual Expenditure 1940-41	ESTIMATE 1942-43		APPROVED ESTIMATE 1941-42	Increase	Decrease	Explanatory Notes
				No.	£				
178	VII.—MISCELLANEOUS								
179	Transport Allowances ...	£ ...	35	60	80	20	£ ...	£ ...	Increase in fixed Establishment.
180	Transport—General ...	£ ...	112	1,000	2,000	800	£ ...	£ ...	
181	Travelling Allowances ...	£ ...	64	70	70	...	£ ...	£ ...	
182	Passages ...	£ ...	2,416	3,740	2,900	840	£ ...	£ ...	
183	Stationery ...	£ ...	56	100	200	100	£ ...	£ ...	
184	Contingencies ...	£ ...	164	230	230	...	£ ...	£ ...	
185	Uniforms ...	£ ...	31	40	50	10	£ ...	£ ...	
—	Telephone ...	£ ...	90	70	90	20	£ ...	£ ...	
—	Furniture and Fittings, Offices ...	£ ...	...	40	...	...	£ ...	£ ...
186	Upkeep of Mess Room ...	£ ...	79	110	80	30	£ ...	£ ...	
—	Higher Cost of Living Bonus ...	£ ...	...	20	...	20	£ ...	£ ...	
187	Night Allowances ...	£ ...	14	20	30	10	£ ...	£ ...	
188	Outfit Allowances ...	£ ...	...	50	30	20	£ ...	£ ...	
189	Instructional Class Allowances ...	£ ...	5	...	30	25	£ ...	£ ...	
	Total, Miscellaneous ...	£ ...	3,019	5,550	3,990	1,750	£ ...	£ ...	Net increase £1,560.
	Total, Section B.	£ ...	182,312	220,570	201,210	108,790	£ ...	£ ...	Net increase £19,360.

STATEMENT E.—Recurrent Expenditure
 ABSTRACT B (Section C—Running) MECHANICAL ENGINEERING DEPARTMENT—(Contd.)

ITEM No.	Item	Salary Scale	Actual Expenditure 1940-41	ESTIMATE 1942-43		APPROVED ESTIMATE 1941-42	Increase	Decrease	Explanatory Notes
				No.	£				
190	SECTION C.—RUNNING								
191	I. (a)—DIRECT SUPERINTENDENCE								
—	Personal Emoluments								
192	* Superintendent of Motive Power & Equipment	£ 1,100	2,905	2,920	2,920	...	£ ...	£ ...	Holder on Military Service.
—	* District Running Superintendents	£ 1,000	...	3	3	...	£ ...	£ ...	
—	* Assistant District Running Superintendents, Grade I	£ 475, 475, 500-25-600; 630, 650-30-840; 880-40-920	...	4	4	...	£ ...	£ ...	Change of Designation.
—	* Assistant Mechanical Officers	£ 475, 475, 500-25-600; 650, 660-30-840; 880-40-920	3,015	...	4	2,930	£ ...	£ ...	
193	* Assistant District Running Superintendents, Grade II	£ 630-30-720	...	2	2	...	£ ...	£ ...	New posts
194	* Outdoor Machinery and Weighbridge Inspector	£ 600	600	1,260	600	1,260	£ ...	£ ...	
—	* Chief Running Inspectors	£ 600	873	600	2	1,200	£ ...	£ ...	New post
195	* Chief Locomotive Inspector	£ 600	...	1	1	...	£ ...	£ ...	Reduction of one.
—	* Locomotive Inspectors	£ 500-12-560	3,543	6	7	3,740	£ ...	£ ...	New post
196	* Chief Electrician	£ 600	...	1	1	...	£ ...	£ ...	
197	Acting Allowance	£ ...	717	510	...	460	£ ...	£ ...	
198	Duty and Seniority Pay	£ ...	235	260	...	260	£ ...	£ ...	
—	Excess of civil over military Salaries for Staff on military Service	£ ...	768	...	...	870	£ ...	£ ...	Provided for under "General Charges".
	Total, Personal Emoluments	£ ...	12,656	13,020	13,020	5,530	£ ...	£ ...	
	Other Charges								
199	Fire Patrol and Appliances	£ ...	227	300	300	...	£ ...	£ ...	
200	Offices, Furniture and Fittings	£ ...	28	40	40	...	£ ...	£ ...	
201	Replacement of Typewriters	£ ...	...	30	30	...	£ ...	£ ...	
202	Maintenance of Typewriters	£ ...	11	20	20	...	£ ...	£ ...	
	Total, Other Charges	£ ...	266	390	390	...	£ ...	£ ...	
	Total, Direct Superintendence, C. I. (a)	£ ...	12,922	13,410	13,370	5,530	£ ...	£ ...	

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 ABSTRACT B (Section C—Running) MECHANICAL ENGINEERING DEPARTMENT—(Contd.)

ITEM No.	Item	Salary Scale	Actual Expenditure 1940-41	ESTIMATE 1942-43		APPROVED ESTIMATE 1941-42	Increase	Decrease	Explanatory Notes
				No.	£				
	I. (b)—CLERICAL STAFF AND OFFICES								
	<i>Personal Emoluments</i>								
203	325 Assistant Chief Clerk ...	240-12-300	300	2	480	1	300	180	Increase of one
204	326 First-class Clerks ...	140-10-220	895	10	1,530	5	1,030	500	Increase of five
205	327 Second- and third-class Clerks ...	48, 48, 54, 6-72 ; 80-8-128	3,488	49	4,120	40	3,940	180	Increase of nine
206	328 Subordinate Grade Clerks ...	36-6-66 ; 72-6-120	1,293	10	650	22	1,050	400	
207	329 Overtime ...	...	44	...	30	...	50	20	
208	330 Messengers ...	18-2-24 ; 27-3-36	256	12	310	12	270	40	
—	331 Higher Cost of Living Bonus ...	...	...	...	80	...	...	80	
209	332 Acting Allowances ...	...	...	...	10	...	10	...	
	Total, Personal Emoluments ...		6,276	83	7,210	80	6,650	980	
	Total, Direct Superintendence ...		19,198	...	20,620	...	20,020	6,510	Net increase £600.

STATEMENT E.—Recurrent Expenditure
 ABSTRACT B (Section C—Running) MECHANICAL ENGINEERING DEPARTMENT—(Contd.)

ITEM No.	Item	Salary Scale	Actual Expenditure 1940-41	ESTIMATE 1942-43		APPROVED ESTIMATE 1941-42	Increase	Decrease	Explanatory Notes
				No.	£				
	II.—RUNNING SHED LOCOMOTIVE STAFF								
	<i>Personal Emoluments</i>								
210	333 Locomotive Drivers ...	400-12-520	14,723	25	12,020	29	13,810	1,790	
211	334 Assistant Locomotive Inspector, Grade I ...	310-15-400	400	1	400	1	400	...	
212	335 Assistant Locomotive Inspectors, Grade II ...	240-12-300	300	5	1,200	1	300	900	
213	336 Locomotive Drivers, Grade I ...	140-10-220	1,100	20	3,440	6	1,310	290	a & b. Old grade II now combined with grade I.
214	337 Locomotive Drivers, Grade II ...	80-8-128	6,690	144	14,430	65	7,070	7,360	Regraded—old grade III now becomes grade II.
215	337a Locomotive Drivers, Grade III ...	60-6-72	...	84	5,880	...	...	5,880	Previously provided for under "Other Charges."
—	338 Firemen (Passed Drivers) ...	54	...	16	880	...	...	860	"
—	339 Apprentices (including Cleaners, Ashpanners and Firemen) ...	Rates not exceeding £48	...	468	17,010	...	...	17,010	"
216	— Allowances to Locomotive Drivers ...	...	6,495	...	16,400	...	...	7,200	"
—	340 Allowances to Engine Crews ...	...	...	...	1,270	...	...	1,270	"
—	341 Higher Cost of Living Bonus ...	...	...	...	...	...	...	...	"
217	— Outfit Allowances ...	...	75	...	...	...	...	100	"
	Total, Personal Emoluments ...		32,134	773	72,810	116	32,610	49,680	
	<i>Other Charges</i>								
218	— Engine Drivers, Firemen, Ashpanners and Cleaners in training ...	...	18,070	...	380	...	19,350	19,350	Promotion to fixed Establishment
—	342 Temporary Cleaners ...	...	...	...	90	...	...	90	"
219	— Higher Cost of Living Bonus ...	...	7,207	...	100	...	7,600	7,600	Provision under "Personal Emoluments".
220	— Overtime Allowances to Cleaners ...	...	83	...	...	...	...	40	"
	Total, Other Charges ...		26,020	...	550	...	27,010	490	
	Total, Running Shed Locomotive Staff ...		58,154	...	73,460	...	59,620	50,170	Net increase £13,840.

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STATEMENT E.—Recurrent Expenditure
(Section C—Running) MECHANICAL ENGINEERING DEPARTMENT—(Contd.)

ABSTRACT B

ITEM NO.	Item	Salary Scale	Actual Expenditure 1940-41	ESTIMATE 1942-43		APPROVED ESTIMATE 1941-42	Increase	Decrease	Explanatory Notes
				No.	£				
221	III.—RUNNING SHED MAINTENANCE OF LOCOMOTIVES								
—	Personal Emoluments								
345	•Senior Locomotive Foreman	600	690	3	1,800	600	1,800	600	Change of Designation and two additional Includes grade of Shed Fitter.
346	•Senior Running Shed Foreman	600	7,021	16	7,610	6,980	630	1,680	Reduction of one.
222	•Running Shed Foremen, Grades I & II	400-12-496; 508-12-544-560	1,871	5	2,380	2,320	60	380	Increase of three
223	•Shed Fitters, Grades I & II	400-12-496; 508-12-544-560	2,130	2	350	380	30	30	Change of scale.
224	•Boilermakers, Grades I & II	400-12-496; 508-12-544-560	422	12	1,220	1,100	120	840	Increase of sixteen
225	•First-class Clerks	140-10-220	999	7	570	580	10	720	Previously provided for under "Other Charges."
226	•Second- and third-class Clerks	48, 48, 54-6-72; 80-8-128	226	9	1,010	1,010	50	620	Previously provided for under "Other Charges."
227	•Stokers, Grade I	50-8-128	373	13	1,010	1,010	50	620	Previously provided for under "Other Charges."
228	•Stokers, Grade II	36-6-72	303	7	540	490	50	620	Previously provided for under "Other Charges."
229 & 230	•Shed Stokers, Grades I & II	36-6-72; 80-8-128	3,304	62	3,540	2,920	620	300	Change of scale.
231	•Subordinate Grade Clerks	36-6-66; 72-6-120	300	4	960	300	960	300	Increase of sixteen
232	•Assistant Locomotive Foreman, Grade I	240-12-300	220	1	220	220	220	720	Previously provided for under "Other Charges."
233	•Assistant Locomotive Foreman, Grade II	140-10-220	694	8	1,180	1,180	170	720	Previously provided for under "Other Charges."
234	•Assistant Locomotive Foreman, Grade III	140-10-220	1,697	31	2,890	1,780	1,110	980	Previously provided for under "Other Charges."
235	•Chargemen	88-8-128	880	206	9,790	980	9,790	980	Previously provided for under "Other Charges."
236	•Artizans, Grades I & II	55-5-80	...	50	1,440	...	1,440	...	Previously provided for under "Other Charges."
237	•Apprentices	Rates not exceeding £36	...	3	170	...	170	...	Previously provided for under "Other Charges."
238	•Steam Crane Drivers	36-6-66; 72-6-120	...	3	4,440	...	3,740	...	Previously provided for under "Other Charges."
239	•Overtime Allowances	Rates not exceeding £66	...	160	5,600	...	5,600	...	Previously provided for under "Other Charges."
240	•Other Tradesmen	18-2-24; 27-3-36	...	19	380	...	380	...	Previously provided for under "Other Charges."
241	•Acting Allowances	...	...	...	...	...	...	...	Previously provided for under "Other Charges."
242	•Messengers	...	...	...	...	...	...	...	Previously provided for under "Other Charges."
243	•Outfit Allowances	...	...	...	...	...	...	...	Previously provided for under "Other Charges."
244	•Higher Cost of Living Bonus	...	...	...	...	...	...	...	Previously provided for under "Other Charges."
245	Total, Personal Emoluments	...	22,067	601	46,910	22,130	30,220	5,440	

STATEMENT E.—Recurrent Expenditure
(Section C—Running) MECHANICAL ENGINEERING DEPARTMENT—(Contd.)

ABSTRACT B

ITEM NO.	Item	Salary Scale	Actual Expenditure 1940-41	ESTIMATE 1942-43		APPROVED ESTIMATE 1941-42	Increase	Decrease	Explanatory Notes
				No.	£				
239	III.—RUNNING SHED MAINTENANCE—Contd.								
240	Other Charges								
241	•Lower Subordinate Staff	...	24,151	8,250	23,900	23,900	...	15,650	Promotions to fixed Establishment.
242	•Overtime allowances	...	3,813	1,630	3,200	3,200	...	1,670	Reduction of Daily-paid Staff.
243	•Artizans	...	329	...	350	350	...	350	Replaced by Messengers provided for under Personal Emoluments.
244	•Caretakers, Stewards, etc., and Upkeep of Drivers' Rest Houses	...	826	1,050	880	880	170	...	Stores for Mileage Examination
245	•Higher Cost of Living Bonus	...	14,679	2,430	16,000	16,000	2,430	...	Repairs excluded.
246	•Stores	...	1,272	1,500	2,000	2,000	500	...	Net increase £4,880.
247	•Electric Light and Power in Sheds and Drivers' Rest Houses	...	...	10	10	10	...	...
248	•Depreciation of Stores	...	...	...	...	...	...	...
249	Total, Other Charges	...	45,070	26,440	46,340	46,340	2,600	22,700	
250	Total, Running Shed Maintenance of Locomotives	...	67,137	73,360	68,470	68,470	32,820	27,940	
251	IV.—CARRIAGE AND WAGON REPAIRS AND CLEANING EXPENSES								
252	Personal Emoluments								
371	•Chief Carriage and Wagon Inspector	600	3,441	600	3,520	3,520	600	...	New post
372	•Carriage and Wagon Inspectors, Grades I & II	400-12-496; 508-12-544-560	...	3,010	...	...	240	...	New post
373	•Assistant Carriage & Wagon Inspector, Grade I	240-12-300	...	240	...	...	680	...	
374	•Carriage and Wagon Charge-men, Grade I	140-10-220	...	480	...	...	480	...	
375	•Carriage and Wagon Charge-men, Grade II	88-8-128	...	580	...	...	580	...	
376	•Charge-men	88-8-128	...	680	...	...	680	...	
377	•Artizans	55-5-80	...	6,800	...	...	5,800	...	Previously provided for under "Other Charges."
378	•Apprentices	36-6-66; 72-6-120	...	290	...	...	290	...	Previously provided for under "Other Charges."
379	•Other Tradesmen	Rates not exceeding £66	...	440	...	...	440	...	Previously provided for under "Other Charges."
380	•Subordinate Grade Clerks	36-6-66; 72-6-120	...	310	...	...	310	...	Previously provided for under "Other Charges."
381	•Messengers	18-2-24; 27-3-36	...	40	...	...	40	...	Previously provided for under "Other Charges."
382	•Higher Cost of Living Bonus	...	...	510	...	...	510	...	Previously provided for under "Other Charges."
383	•Overtime Allowances	1,100	1,100	...	Previously provided for under "Other Charges."
251	Total, Personal Emoluments	...	4,977	13,400	5,080	5,080	9,980	1,660	

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STATEMENT E.—Recurrent Expenditure
 (Section C—Running) MECHANICAL ENGINEERING DEPARTMENT—(Contd.)

ITEM NO.	Item	Salary Scale	Actual Expenditure 1940-41	ESTIMATE 1942-43		APPROVED ESTIMATE 1941-42	Increase	Decrease	Explanatory Notes
				No.	£				
221	III.—RUNNING SHED MAINTENANCE OF LOCOMOTIVES								
345	Personal Emoluments		690	3	1,800	600	1,800	600	Change of Designation and two additional Includes grade of Shed Fitter.
222	•Senior Locomotive Foreman	600		16	7,610	6,380	630		a Reduction of one.
223	•Senior Running Shed Foreman	600		5	1,680	1,680			Increase of three
224	•Running Shed Foremen, Grades I & II	400-12-496; 508-12-544-560	7,021	13	1,010	1,010			a. Change of scale.
225	•Shed Fitters, Grades I & II	400-12-496; 508-12-544-560	1,871	7	540	490	50		
226	•Boilermakers, Grades I & II	400-12-496; 508-12-544-560	2,130	62	3,540	2,920	620		
227	•First-class Clerks	140-10-220	422	2	360	380			
228	•Second- and third-class Clerks	48, 48, 54-6-72; 80-8-128	999	12	1,220	1,100	120		
229 & 230	•Storekeepers, Grade I	80-8-128	226	4	340	340			
231	•Storekeepers, Grade II	36-6-72	373	9	580	580			
232	•Shed Storekeepers, Grades I & II	36-6-72; 80-8-128	303	7	490	490			
233	•Timekeepers, Grades I & II	36-6-72; 80-8-128	3,304	62	3,540	2,920	620		
234	•Subordinate Grade Clerks	240-12-300	300	4	960	960			
235	•Assistant Locomotive Foreman, Grade I	240-12-300	220	1	220	220			
236	•Assistant Locomotive Foreman, Grade II	140-10-220	694	4	720	720			
237	•Assistant Locomotive Foreman, Grade III	140-10-220	1,637	8	1,180	1,180			
238	•Charge-men	88-8-128	830	31	2,890	1,780	980		a. Increase of sixteen
239	•Artizans, Grades I & II	55-5-80		206	9,790	9,790			Previously provided for under "Other Charges."
240	•Apprentices	36-6-66; 72-6-120		50	1,440	1,440			
241	•Steam Crane Drivers	36-6-66; 72-6-120		3	170	170			
242	•Overtime Allowances		924		4,440	700	3,740		
243	•Other Tradesmen		25	160	5,600	40	5,600		
244	•Acting Allowances		28	19	380	380			
245	•Messengers	18-2-24; 27-3-36	128		1,560	1,560			Previously provided for under "Other Charges."
246	•Higher Cost of Living Bonus								
247	Total, Personal Emoluments		22,067	601	46,910	22,130	30,220	5,440	

STATEMENT E.—Recurrent Expenditure
 (Section C—Running) MECHANICAL ENGINEERING DEPARTMENT—(Contd.)

ITEM NO.	Item	Salary Scale	Actual Expenditure 1940-41	ESTIMATE 1942-43		APPROVED ESTIMATE 1941-42	Increase	Decrease	Explanatory Notes
				No.	£				
249	III.—RUNNING SHED MAINTENANCE—Contd.								
250	Other Charges								
251	•Lower Subordinate Staff		24,151		8,250	23,900		15,650	Promotions to fixed Establishment.
252	•Overtime allowances		3,813		1,530	3,200		1,670	Reduction of Daily-paid Staff.
253	•Cartmen		329			350		350	Replaced by Messengers provided for under Personal Emoluments.
254	•Drivers' Rest Houses		826		1,050	880	170		
255	•Higher Cost of Living Bonus				2,430	16,000	2,430	4,330	Stores for Mileage Examination
256	•Electric Light and Power in Sheds and Drivers' Rest Houses		14,679		11,970	16,000		500	Repairs excluded.
257	•Depreciation of Stores		1,272		1,500	2,000			
258	Total, Other Charges		45,070		28,440	46,340	2,600	22,500	Net increase £4,880.
259	Total, Running Shed Maintenance of Locomotives		67,137		73,350	68,470	32,820	27,940	
260	IV.—CARRIAGE AND WAGON REPAIRS AND CLEANING EXPENSES								
261	Personal Emoluments								
262	•Chief Carriage and Wagon Inspector	600		1	600	3,520	600		New post
263	•Assistant Carriage and Wagon Inspector, Grades I & II	100-12-496; 508-12-544-560	3,441	6	3,010	3,520		510	
264	•Assistant Carriage and Wagon Inspector, Grade I	240-12-300		1	240	680	240		New post
265	•Carriage and Wagon Charge-men, Grade I	140-10-220	651	3	480	680	480		
266	•Assistant Carriage and Wagon Inspector, Grade II	140-10-220	652	3	480	680	480		
267	•Carriage and Wagon Charge-men, Grade II	88-8-128	70	6	580	650	580		
268	•Artizans	36-6-60; 72-6-120		125	5,800	1,200	5,800		
269	•Artizans, Grades I and II			12	290		290		Previously provided for under "Other Charges."
270	•Apprentices			13	440		440		Previously provided for under "Other Charges."
271	•Other Tradesmen			6	310	270	40		
272	•Subordinate Grade Clerks		259	2	40		40		
273	•Messengers			2	510		510		
274	•Higher Cost of Living Bonus		204		1,100	140	960		Previously provided for under "Other Charges."
275	•Overtime Allowances								
276	Total, Personal Emoluments		4,977	175	13,400	5,080	9,980	1,660	

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STATEMENT E.—Recurrent Expenditure
 MECHANICAL ENGINEERING DEPARTMENT—(Contd.)

ABSTRACT B. (Section C—Running)

ITEM No.	Item	Salary Scale	Actual Expenditure 1940-41	ESTIMATE 1942-43	APPROVED ESTIMATE 1941-42	Increase	Decrease	Explanatory Notes
232	IV.—CARRIAGE AND WAGON, ETC.—Contd.	£	£	No. £	£	£	£	
253	Other Charges							
383	Carriage Cleaning Staff		1,326	...	1,390	...	290	Promotions to fixed Establishment.
384	Overtime Allowances ...		209	...	200	...	20	...
385	Lower Subordinate Staff		6,886	...	6,940	...	4,320	Promotions to fixed Establishment.
386	Overtime Allowances ...		868	...	670	...	450	...
387	Higher Cost of Living Bonus		32	...	50	...	50	Now provided for under Personal Emoluments.
388	Water for cleaning Cattle Wagons at Alapa		64	...	50	...	50	Provided for under Traffic and Commercial Department's vote.
389	Oil, Grease and Cleaning Materials		5,201	...	7,000	...	1,800	...
390	Depreciation of Stores ...		1,191	...	1,400	...	150	...
	Total, Other Charges ...		15,777	...	17,690	830	7,110	
	Total, Carriage and Wagon Repairs ...		20,754	...	22,770	10,810	8,770	Net increase £2,040.
	V.—FUEL							
391	Personal Emoluments							
392	Head Cookmen	Rates not exceeding £18	...	...	...	1,100	...	Previously provided for under "Other Charges"
393	Overtime Allowances ...		...	...	...	330	...	
	Higher Cost of Living Bonus		...	...	...	140	...	
	Total, Personal Emoluments		...	...	...	1,570	...	
	Other Charges							
394	Wages, Coolmen		3,120	...	3,470	...	760	
395	Overtime Allowances ...		660	...	550	...	50	
396	Higher Cost of Living Bonus		...	...	...	880	...	
397	Coal and Stores, Western District		49,400	...	56,750	23,100	...	
398	Coal and Stores, Northern & Eastern Districts		44,932	...	36,750	690	...	Provision for 1942-43 is based upon estimated Mileage of 5,000,000.
399	Charges on Fuel (Contractors)		2,032	...	1,500	...	...
400	Loss of Fuel in Stock ...		20	...	30	...	...
401	Electric Current, Cooling Plant		1	...	20	...	...
268	Stores ...		100,465	...	99,320	24,670	810	
	Total, Other Charges ...		100,465	...	99,320	26,240	810	Net increase £25,430.
	Total, Fuel ...		100,465	...	124,760	...	...

STATEMENT E.—Recurrent Expenditure
 MECHANICAL ENGINEERING DEPARTMENT—(Contd.)

ABSTRACT B (Section C—Running)

ITEM No.	Item	Salary Scale	Actual Expenditure 1940-41	ESTIMATE 1942-43	APPROVED ESTIMATE 1941-42	Increase	Decrease	Explanatory Notes
1941-42	VI.—WATER	£	£	No. £	£	£	£	
1942-43	Personal Emoluments							
402	Pump Drivers		...	74	...	3,380	...	
403	Higher Cost of Living Bonus	Rates not exceeding £65	...	...	...	120	...	
	Total, Personal Emoluments		...	74	...	3,500	...	
	Other Charges							
269	Pumpmen and Drivers		5,646	...	5,630	...	3,020	Transfers to fixed Establishment.
404	Higher Cost of Living Bonus		...	...	...	590	...	
405	Fuel and Stores		4,703	...	5,530	...	350	
270 & 271	Water (P.W.D. supplies)		8,102	...	7,800	...	...
272	Electric Current		99	...	...	...	...
	Total, Other Charges ...		18,550	...	18,960	990	3,370	
	Total, Water ...		18,550	...	18,960	4,490	3,370	Net increase £1,120.
	VII.—OIL AND OTHER CONSUMABLE STORES EXPENDED IN SHEDS							
	Other Charges							
273	Oil and Grease (other than cylinder engine and axle Oil and Grease for Locomotives) and other Consumable Stores		5,190	...	6,730	...	1,330	
274	Oil-cylinder, engine and axle Oil and Grease used for lubricating Locomotives only		4,357	...	3,960	1,240	...	
	Total, Oil, etc.		9,547	...	10,690	1,240	1,330	Net decrease £90.

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 ABSTRACT B (Section C—Running) MECHANICAL ENGINEERING DEPARTMENT—(Contd.)

ITEM No.	1941-42	1942-43	Item	Salary Scale	Actual Expenditure 1940-41	ESTIMATE 1942-43		APPROVED ESTIMATE 1941-42	Increase	Decrease	Explanatory Notes
						No.	£				
VIII.—TRAIN LIGHTING											
<i>Personal Emoluments</i>											
—	410	—	Assistant Electricians, Grade II ...	140-10-220	...	3	510	...	510	...	Regraded, increase of two
275	—	—	<i>Electrician</i> ...	140-10-180	170	—	—	780	...	180	...
276	—	—	Electrical Chargemen ...	88-8-128	123	4	400	120	270	...	Increase of three
277	—	—	<i>Artizans</i> ...	55-5-80	150	55	2,890	...	2,890	...	Previously provided for under "Other Charges,"
—	412	—	Artizans, Grades I & II ...	36-6-66; 72-6-120	...	14	380	...	380	...	Previously provided for under "Other Charges,"
—	413	—	Apprentices ...	Rates not exceeding £36	...	3	150	90	60	...	Increase of one
278	—	—	Subordinate Grade Clerks ...	36-6-66; 72-6-120	78	5	120	...	120	...	...
—	415	—	Messengers ...	18-2-24; 27-3-36	32	...	100	60	40	...	...
279	—	—	Overtime ...	...	...	...	260	...	260	...	...
—	417	—	Higher Cost of Living Bonus ...	...	...	...	...	...	...	...	...
—	—	—	Total, Personal Emoluments ...	...	533	84	4,810	600	4,530	320	...
<i>Other Charges</i>											
280	—	—	Lower Subordinate Staff ...	...	1,821	...	350	1,800	...	1,450	Promotions to fixed Establishment.
281	—	—	Overtime Allowances ...	...	59	...	20	80	...	60	...
—	420	—	Higher Cost of Living Bonus ...	...	...	...	150	170	...	20	...
282	—	—	Allowances to Train Electricians ...	...	373	...	660	400	200	...	...
283	—	—	Maintenance of Engine Headlights ...	...	1,180	...	1,300	1,100	200	...	...
284	—	—	Stores ...	...	208	...	400	800	...	400	...
285	—	—	Replacement of Equipment ...	...	207	...	250	250	...	...	...
286	—	—	Electric Current (Power) ...	...	3,979	...	3,190	4,600	720	1,930	...
—	—	—	Total, Other Charges ...	...	4,512	...	8,000	5,200	5,050	2,250	Net increase £2,800.
—	—	—	Total, Train Lighting ...	...	...	...	...	...	...	...	...

STATEMENT E.—Recurrent Expenditure
 ABSTRACT B (Section C—Running) MECHANICAL ENGINEERING DEPARTMENT—(Contd.)

ITEM No.	1941-42	1942-43	Item	Salary Scale	Actual Expenditure 1940-41	ESTIMATE 1942-43		APPROVED ESTIMATE 1941-42	Increase	Decrease	Explanatory Notes
						No.	£				
IX.—MAINTENANCE OF OUTDOOR MACHINERY AND MISCELLANEOUS PLANT											
<i>Personal Emoluments</i>											
287	—	—	Weightbridge Fitter ...	400-12-496; 608-12-544-500	500	1	520	510	10	...	...
288	—	—	<i>Electrician</i> ...	140-10-180	150	...	340	160	...	100	"Holder transferred to C. VIII.
—	427	—	Chargemen ...	88-8-128	...	24	1,160	...	340	...	Previously provided for under "Other Charges,"
—	428	—	Artizans, Grades I & II ...	36-6-66; 72-6-120	...	5	130	...	130	...	New grade
—	429	—	Apprentices ...	Rates not exceeding £36	...	6	290	...	290	...	...
289	—	—	Other Tradesmen ...	Rates not exceeding £66	11	...	100	10	90	...	...
—	431	—	Overtime Allowances ...	...	...	...	10	...	10	...	...
—	432	—	Higher Cost of Living Bonus ...	...	...	...	10	...	10	...	...
—	—	—	Total, Personal Emoluments ...	...	661	38	2,550	680	2,030	160	...
<i>Other Charges</i>											
290	—	—	Lower Subordinate Staff ...	...	...	...	170	1,400	...	1,230	Promotions to fixed Establishment.
291	—	—	Higher Cost of Living Bonus ...	...	...	...	40	...	40	...	...
292	—	—	<i>Upkeep of F.S. Judds</i> ...	...	305	...	40	200	...	200	No longer under Railway control.
293	—	—	Repairs to Weighing Machines & Weighbridges ...	...	273	...	40	20	...	...	...
294	—	—	Operation and Maintenance of Electric Light Plants at Jebba and Minna ...	...	1,636	...	900	1,100	...	200	Includes Stores previously charged to B. VI.
295	—	—	Maintenance of Lighting at Sheds, Stations and Quarters ...	...	1,052	...	380	220	160	...	...
296	—	—	Maintenance of Condensers ...	...	88	...	110	100	10	...	...
297	—	—	Upkeep of Ice Plant, Kaduna Junction ...	...	269	...	120	90	30	...	...
298	—	—	Repairs to Milliken Cars ...	...	120	...	120	100	20	...	...
299	—	—	Repairs to Running Shed Machinery ...	...	211	...	200	300	...	100	...
300	—	—	Reconditioning of, and Repairs to Pumps and Boilers ...	...	242	...	250	230	20	...	...
301	—	—	Repairs to Turntables ...	...	10	...	100	100	...	...	...
302	—	—	Repairs to Breakdown Cranes ...	...	14	...	100	130	...	30	...
—	—	—	Repairs to Hand Cranes and Gantries ...	...	8	...	20	20	...	...	...
—	—	—	Total, Other Charges ...	...	4,228	...	2,550	4,010	300	1,760	...
—	—	—	Total, Maintenance of Outdoor Machinery	4,889	...	5,100	4,680	2,330	1,920	Net increase £110.

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STATEMENT E.—Recurrent Expenditure
 ABSTRACT B (Section C—Running) MECHANICAL ENGINEERING DEPARTMENT—(Contd.)

ITEM NO.	Item	Salary Scale	Actual Expenditure 1940-41	ESTIMATE 1942-43		APPROVED ESTIMATE 1941-42	Increase	Decrease	Explanatory Notes
				No.	£				
303	X.—MISCELLANEOUS								
446	Transport Allowances ...	£	36	110	110	£	£		
447	Travelling Allowances ...		356	600	350	250			
448	Passages ...		4,289	4,600	3,500	1,100			
449	Telephones ...		429	450	430	20			
450	Transport—General ...		120	400	130	270			
451	Night Allowances ...		192	100	100		100	Included under Travelling Allowances.	
452	Stationery ...		157	130	200		70		
453	Contingencies ...		261	200	200				
454	Uniforms and Caps for Drivers ...		39	500	500				
455	Bush Allowance ...		...	10	10				
	Instructional Course Allowances ...		80	90	90				
	Total, Miscellaneous ...		5,959	7,090	5,680	1,640	230		Net increase £1,410.

STATEMENT E.—Recurrent Expenditure
 ABSTRACT B MECHANICAL ENGINEERING DEPARTMENT—(Contd.)

ITEM NO.	Item	Salary Scale	Actual Expenditure 1940-41	ESTIMATE 1942-43		APPROVED ESTIMATE 1941-42	Increase	Decrease	Explanatory Notes
				No.	£				
584	XI.—WHARVES								
585	(a)—CRANES, APAPA								
586	Personal Emoluments								
587	Electrician ...	400-12-406; 508-12-544-560	500	520	520	10			
588	Assistant Shop Foreman, Grade II ...	400-12-496; 508-12-544-560	250	270	250	190			
589	Head Fitter ...	140-10-220	...	180	...	...	780		New post in lieu of Head Fitter.
590	Artizans, Grades I & II ...	740-10-180	...	130	...	...	...
591	Other Tradesmen ...	88-8-128	128	400	130	400			
592	Crane Drivers ...	36-6-66; 72-6-120	...	400	...	400			
593	Subordinate Grade Clerk ...	Rates not exceeding £48	...	820	710	210			
594	Messengers ...	36-6-66; 72-6-120	63	80	70	10			
595	Overtime ...	18-2-24; 27-3-36	...	30	...	...	...
596	Higher Cost of Living Bonus ...		276	450	250	200			
597	Total, Personal Emoluments ...		2,045	3,440	2,120	1,500	180		
598	Other Charges								
599	Lower Subordinate Staff ...		636	100	700	30	600	Promotions to fixed Establishment.	
600	Higher Cost of Living Bonus ...		138	40	150	110			
601	Stores ...		223	250	400	150			
602	Electric Light and Power ...		1,112	1,100	1,200	100			
603	Passages ...		22	170	110	60			
604	Transport Allowances ...		18	20	20				
605	Telephone ...		20	20	20				
606	Total, Other Charges		2,169	1,730	2,600	90	960		
607	Total, Cranes, Apapa		4,214	6,170	4,720	1,590	1,140		Net increase £450.

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STATEMENT E.-Recurrent Expenditure

ABSTRACT B MECHANICAL ENGINEERING DEPARTMENT-(Contd.)

ITEM No.	Item	Salary Scale	Actual Expenditure 1940-41	ESTIMATE 1942-43		APPROVED ESTIMATE 1941-42		Increase	Decrease	Explanatory Notes
				No.	£	No.	£			
	D-TRAINING SCHEME									
	<i>Personal Emoluments</i>									
515	Technical Instructor ...	500-12-560	...	1	500	...	...	500	...	
516	Apprentices Welfare and Instruction Charge	88-8-128	...	1	90	...	...	90	...	
517	Candidates in Training ...	48-6-78	...	8	390	...	...	390	...	
	Total, Personal Emoluments ...		...	10	980	...	...	980	...	
	<i>Other Charges</i>									
518	Contingencies (Allowances, Books & Equipment)	...	...	...	150	...	...	150	...	
519	Lecturo Fees at 10/- per lecture ...	...	...	...	160	...	...	160	...	
	Total, Other Charges ...		...	...	310	...	...	310	...	
	Total, Training Scheme	1,290	1,290	...	Net increase £1,290.
	E-SPECIAL EXPENDITURE									
520	Minor Works	400	400	...	

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STATEMENT E.-Recurrent Expenditure

ABSTRACT C TRAFFIC AND COMMERCIAL DEPARTMENT

ITEM No.	Item	Actual Expenditure 1940-41	ESTIMATE 1942-43		APPROVED ESTIMATE 1941-42		Increase	Decrease	Explanatory Notes
			No.	£	No.	£			
	SUMMARY								
	I.-SUPERINTENDENCE ...	36,710	...	40,130	...	38,850	4,040	2,760	
	II.-STATION STAFF ...	108,765	...	130,720	...	114,210	30,100	13,590	
	III.-HIGHER TRAINING SCHEME ...	...	...	2,690	...	...	2,690	...	
	IV.-TRAIN STAFF ...	22,921	...	23,980	...	23,410	1,330	760	
	V.-WATER ...	120	...	180	...	130	50	...	
	VI.-GENERAL STORES ...	2,590	...	4,450	...	4,130	340	20	
	VII.-ELECTRIC LIGHT ...	1,687	...	1,800	...	2,000	...	200	
	VIII.-CLOTHING ...	1,982	...	2,100	...	2,200	...	100	
	IX.-STATIONERY AND TICKETS ...	762	...	900	...	1,000	...	100	
	X.-MISCELLANEOUS ...	16,361	...	16,710	...	16,640	340	270	
	XI.-LAGOS DEPOT ...	2,154	...	2,910	...	2,070	1,090	250	
	XII.-ROAD TRANSPORT SERVICES ...	17,476	...	19,240	...	16,610	6,040	3,410	
	XIII.-WHARVES ...	35,026	...	41,830	...	35,090	8,300	1,560	
	Total	245,954	...	287,640	...	256,340	54,320	23,020	Net increase £31,300.
	Personal Emoluments ...	161,440	...	198,740	...	169,010	
	Other Charges ...	84,514	...	88,900	...	87,330	
	Total	245,954	...	287,640	...	256,340	

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STATEMENT E.—Recurrent Expenditure
ABSTRACT C TRAFFIC AND COMMERCIAL DEPARTMENT

ITEM No.	1941-42		1942-43		Actual Expenditure 1940-41	Salary Scale	Item	ESTIMATE 1942-43		APPROVED ESTIMATE 1941-42		Increase	Decrease	Explanatory Notes
	1941-42	1942-43	No.	£				No.	£	No.	£			
							I.—SUPERINTENDENCE							
							<i>Personal Emoluments</i>							
314	521		1	1,400	1,500	1,400	Chief Traffic Superintendent	1	1,400	1	1,500	100	£	b
315	522		1	1,100	1,100	1,100	Senior Traffic Assistant	1	1,100	1	1,100	...	...
316	523		3	3,000	3,000	3,000	District Traffic Superintendents	3	3,000	3	3,000	...	...
317	524		12	7,890	7,471	7,471	Assistant Traffic Officers	12	7,890	12	7,710	180	...	
							400, 400, 450-25-600, 660-30-840							
318	525		4	2,250	8,131	8,131	Chief Traffic Inspectors	4	2,250	17	8,630	2,250	...	
							600 or 450† and †2 at 310-15-400							
319	526		13	6,230	...	...	Traffic Inspectors, Grades I and II	13	6,230	...	...	...	2,100	
							310-15-400							
321	527		...	300	292	292	Seniority Pay	...	300	...	330	30	...	
322	528		5	1,400	1,514	1,514	Chief Clerk	5	1,400	5	1,430	30	...	
323	529		11	1,900	1,189	1,189	Assistant Chief Clerks	11	1,900	7	1,360	540	...	
324	530		77	8,470	8,279	8,279	First-class Clerks	77	8,470	72	8,500	120	...	
325	531		1	140	220	220	Second- and third-class Clerks and Probationers	1	140	2	290	150	...	
326	532		2	170	143	143	First-class Station Staff	2	170	2	150	20	...	
327	533		24	780	674	674	Second- and third-class Station Staff	24	780	24	680	100	...	
328	534		...	290	77	77	Messengers	...	290	...	40	...	...
							18-2-24; 27-3-36							
							Acting Allowances							
							Short-hand Allowances							
							Higher Cost of Living Bonus							
							Total, Personal Emoluments	155	35,820	145	34,960	3,600	2,740	
							<i>Other Charges</i>							
329	538		...	200	45	45	Transport Allowances	...	200	...	220	20	...	
330	539		...	500	341	341	Transport—General	...	500	...	350	...	...
331	540		...	600	557	557	Travelling Allowances	...	600	...	500	100	...	
332	541		...	3,000	2,144	2,144	Rush Allowances	...	3,000	...	2,810	190	...	
							Passages							
							Total, Other Charges	...	4,310	...	3,890	440	20	
							Total, I.—Superintendence	...	40,130	...	38,850	4,040	2,760	
							Net increase	...	...	...	...	...	...	Net increase £1,280

† Non-pensionable, (a) Increments, (b) New holders, (c) Over-estimated 1941-42, (d) Under-estimated 1941-42, (e) Increase due to higher cost of stores.

STATEMENT E.—Recurrent Expenditure
ABSTRACT C TRAFFIC AND COMMERCIAL DEPARTMENT—(Contd.)

ITEM No.	1941-42		1942-43		Actual Expenditure 1940-41	Salary Scale	Item	ESTIMATE 1942-43		APPROVED ESTIMATE 1941-42		Increase	Decrease	Explanatory Notes
	1941-42	1942-43	No.	£				No.	£	No.	£			
							II.—STATION STAFF.— <i>Personal Emoluments</i>							
							<i>Senior Station-masters, Grade I</i>							
334	543		10	2,680	2,907	2,907	Senior Station-masters	10	2,680	9	2,440	240	...	a and b and one additional
335	544		69	11,970	9,264	9,264	First-class Station Staff	69	11,970	58	10,420	1,550	...	a and b and eleven additional
336	545		757	75,350	69,444	69,444	Second- and third-class Station Staff	757	75,350	755	72,280	3,070	...	One transferred to item 531, three to item 662, six absorbed into Subordinate Station Staff and twelve additional
337	546		4	370	331	331	Clock and Watch Repairers	4	370	4	340	30	...	New scales
338	547		17	890	668	668	Subordinate Grade Clerks	17	890	17	830	60	...	New scales
339	548		9	830	...	...	First-class Subordinate Station Staff	9	830	...	...	830	...	Six transferred from item 545 on personal scale, 4-8-6-72; 8-8-12-8 and three appointments from daily-paid Staff
340	549		20	1,240	...	...	Second-class Subordinate Station Staff, Grade I	20	1,240	...	...	1,240	...	New posts—previously provided for under Lower Subordinate Staff
341	550		104	4,700	...	...	Third-class Subordinate Station Staff	104	4,700	...	...	4,700	...	New scales, Four transferred to item 557.
342	551		412	12,350	...	...	Messengers	412	12,350	...	...	12,350	...	Previously provided under "Other Charges"
343	552		36	1,120	1,073	1,073	Acting Allowances	36	1,120	40	1,080	40	...	
344	553		...	50	46	46	Overtime Allowances, Subordinate Grade Clerks	...	50	...	...	50	...	
345	554		...	20	...	...	Relieving Allowances	...	20	...	20	...	...
346	555		...	500	435	435	Higher Cost of Living Bonus	...	500	...	440	60	...	
347	556		...	2,510	Total, Personal Emoluments	...	2,510	...	2,510	
							83,428	1,438	114,580	883	87,850	26,730	...	

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STATEMENT E.—Recurrent Expenditure

ABSTRACT C TRAFFIC AND COMMERCIAL DEPARTMENT—(Contd.)

ITEM No.	1941-42		Item	Salary Scale	Actual Expenditure 1940-41	ESTIMATE 1942-43		APPROVED ESTIMATE 1941-42		Increase	Decrease	Explanatory Notes
	1941-42	1942-43				No.	£	No.	£			
341	557		II.—STATION STAFF—Contd.	£	£							
			<i>Other Charges</i>									
			Lower Subordinate Staff at monthly rates not exceeding 50/-	...	21,945	...	12,550	...	26,000	...	13,450	See items 549, 550 and 551
			Higher Cost of Living Bonus	...	...	...	2,660	...	...	...	...
			Extra pay for public holidays	...	...	...	370	...	370	...	...
			Traffic Training School Allowances	...	...	...	540	...	220	...	...	One Session of fifty instead of twenty-five Now included in Lower Subordinate Staff.
			<i>Watchesmen</i>	...	141	...	...	...	140	...	140	For West Indian Traffic Inspector, Indian, previously paid from "Contingencies"
			Rent of Quarters	...	...	...	20	...	20	...	...
			Total, Other Charges	...	25,337	...	16,140	...	3,370	...	13,590	
			Total, Station Staff	...	108,765	...	130,720	...	114,210	30,100	13,590	Net increase £16,510
			III.—TRAINING SCHEME									
			<i>Personal Emoluments</i>									
			Selected Staff in Training	...	...	...	12	...	...	1,670	...	
			Reliefs for selected Staff in Training	...	...	...	12	...	...	580	...	
			Total, Personal Emoluments	...	...	...	24	...	...	2,250	...	
			<i>Other Charges</i>									
			Subsistence Allowance for 12 men at £2 per month for six months	...	...	...	140	...	...	140	...	See item 562.
			Lecture Fees for Instructors	...	...	...	100	...	...	100	...	
			Technical Books and Equipment	...	...	...	100	...	...	100	...	
			Travelling and Night Allowances	...	...	...	50	...	...	50	...	
			Contingencies	...	...	...	50	...	...	50	...	
			Total, Other Charges	...	...	...	440	...	...	440	...	
			Total, III.—Training Scheme	...	...	...	2,690	...	...	2,690	...	

STATEMENT E.—Recurrent Expenditure

ABSTRACT C TRAFFIC AND COMMERCIAL DEPARTMENT—(Contd.)

ITEM No.	1941-42		Item	Salary Scale	Actual Expenditure 1940-41	ESTIMATE 1942-43		APPROVED ESTIMATE 1941-42		Increase	Decrease	Explanatory Notes
	1941-42	1942-43				No.	£	No.	£			
345	569		IV.—TRAIN STAFF.— <i>Personal Emoluments</i>	£	£							
			<i>Head Guards</i>	400-12-160	2,077	4	1,380	5	1,830	...	450	Provision for three—two seconded for Military service and reduction of one. New post
			Train Inspector	240	...	1	240	...	...	240	...	a & b
			Senior Guards	140-10-180; 190-10-220	1,786	11	1,910	11	1,990	...	80	a and b and six additional
			Second- and third-class Guards	48-6-72-8-96; 104-8-128	12,974	147	14,800	141	13,710	1,090	...	Previously provided for under 'Other Charges'
			Allowances to Guards	...	4,853	...	5,000	...	5,000	...	...	Provided for under Abstract F.
			<i>Excess of Civil over Military Salaries for Staff on Military Service</i>	...	...	...	...	...	150	...	150	
			Total, Personal Emoluments	...	21,630	163	23,330	157	22,680	1,330	680	
			<i>Other Charges</i>									
			Upkeep of Guards' Rest Houses	...	9	...	30	...	30	...	...
			Night Allowances (Train Porters)	...	122	...	120	...	200	...	80	
			Sleeping Car Attendants Allowances	...	500	...	500	...	500	...	...
			Total, Other Charges	...	631	...	650	...	730	...	80	
			Total, IV. Train Staff	...	22,261	...	23,980	...	23,410	1,330	760	Net increase £570
			V.—WATER									
			Water Supplies and Equipment at various stations including Meter for Oshogbo	...	120	...	180	...	130	50	...	
			VI.—GENERAL STORES									
			Stations and Offices	...	2,246	...	2,200	...	2,000	200	...	
			Wagon Covers and Ropes	...	30	...	1,500	...	1,500	...	...
			Offices & Stations Furniture & Equipment	...	312	...	700	...	600	100	...	
			Seat Covers for Coaches	...	2	...	10	...	30	...	20	
			Fuel for Restaurant Cars and Coaches	...	...	...	40	...	...	40	...	Not previously charged for.
			Total, VI. General Stores	...	2,590	...	4,450	...	4,130	340	20	Net increase £320
			VII.—ELECTRIC LIGHT AT STATIONS, ETC.									
			Electric Light Charges at Stations, Depots and Offices	...	1,687	...	1,800	...	2,000	...	200	
			VIII.—CLOTHING (UNIFORMS)	...	1,982	...	2,100	...	2,200	...	100	£100 to new items G40 and G50.
			IX.—STATIONERY AND TICKETS	...	762	...	900	...	1,000	...	100	

1	2	3	4	5	6
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STATEMENT E.—Recurrent Expenditure
 ABSTRACT C TRAFFIC AND COMMERCIAL DEPARTMENT—(Contd.)

ITEM NO.	1941-42	1942-43	Item	Salary Scale	Actual Expenditure 1940-41	ESTIMATE 1942-43		APPROVED ESTIMATE 1941-42	Increase	Decrease	Explanatory Notes
						No.	£				
X.—MISCELLANEOUS											
361	586		Claims and Compensation	...	446	...	350	...	£	...	
362	587		Stationery	...	131	...	140	...	...	60	
363	588		Contingencies	...	154	...	120	...	...	30	
364	589		Advertising	...	80	...	100	...	...	50	c
365	590		Maintenance of Signalling Apparatus, Telegraphs	...	13,503	...	13,630	...	...	10	
366	591		Telephones—Offices and Stations, Miscellaneous	...	1,682	...	1,670	...	...	40	
367	592		Circuits and Alarm Bells, etc.	...	71	...	130	...	...	60	
368	593		Typewriters, Supply and Maintenance	...	10	...	10	...	...	...
369	594		Depreciation of Stores	...	246	...	100	...	...	100	d
370	595		Handling Charges at Railway Stations	...	38	...	50	...	...	...
371	596		Language—Gratuities	...	7	...	30	...	...	20	d
372	597		First Aid Equipment	...	...	...	150	...	...	...
—	598		Ice for Cold Store Vans	...	...	...	10	...	...	...
—	599		Cleaning Cattle Wagons at Malindi	...	...	...	20	...	...	...
—			Inspection of Catering Services on Limited Trains by Traffic Officers	...	...	...	20	...	...	...
—			Total, X.—Miscellaneous	...	16,361	...	16,610	340	270		Net increase £70
XI.—COLLECTION AND DELIVERY SERVICE, LAGOS DEPOT											
<i>Personal Emoluments</i>											
373	600		First-class Station Staff	£140-10-180;	117	1	220	10	...	...	a
374	601		Second- and third-class Station Staff	£190-10-220	316	4	380	40	...	...	a
375	602		Messengers	£18-6-72-8-96;	35	2	40	...	...	...
—	603		Higher Cost of Living Bonus	£104-8-128	...	...	10	...	...	...
—			Total, Personal Emoluments	£18-2-24;	468	7	650	60	...	...
—			Total, XI.—Collection and Delivery Service	£27-3-36	...	...	...	...	...	...

STATEMENT E.—Recurrent Expenditure
 ABSTRACT C TRAFFIC AND COMMERCIAL DEPARTMENT—(Contd.)

ITEM NO.	1941-42	1942-43	Item	Salary Scale	Actual Expenditure 1940-41	ESTIMATE 1942-43		APPROVED ESTIMATE 1941-42	Increase	Decrease	Explanatory Notes
						No.	£				
XI.—COLLECTION AND DELIVERY—Contd.											
<i>Other Charges</i>											
376	604		Porters	...	274	...	360	...	...	250	£
—			Lower subordinate staff at monthly rates not exceeding 50/-	...	...	...	10	...	...	...
—			Extra Pay for Work on Public Holidays	...	1,300	...	1,200	600	...	...	Increase of hire charges.
377	606		Motor Transport	...	18	...	20	...	...	...
378	607		Telephone	...	4	...	10	...	...	...
379	608		Electric Lights	...	...	...	60	...	...	...
—	609		Higher Cost of Living Bonus	...	...	...	...	...	...	...
—			Total, Other Charges	...	1,686	...	2,260	1,030	250	...	
—			Total, XI.—Collection and Delivery Service	...	2,164	...	2,910	1,090	250	...	Net increase £840
XII.—ROAD TRANSPORT SERVICES											
<i>General Superintendence</i>											
<i>Personal Emoluments</i>											
380	610		Road Transport Officer	720-30-840-40-920	920	1	920	...	...	...
381	611		Duty Pay	...	72	...	40	...	...	...
382	612		Assistant Road Transport Officer	400, 400, 450-25-600-30-600	658	1	660	...	...	...
383	613		Acting Allowance	...	...	...	20	...	...	...
—	614		First-class Clerk	140-10-220	...	...	20	...	...	...
384	615		Second- and third-class Clerks and Probationers	48, 48, 54-6-72-80-8-128	526	4	450	160	...	...
385	616		Messengers	18-2-24; 27-3-36	20	1	20	...	...	...	New post
—	617		Higher Cost of Living Bonus	...	...	...	10	...	...	...
—			Total, Personal Emoluments	...	2,196	8	2,280	170	80	...	
<i>Other Charges</i>											
386	618		Passages	...	205	...	400	60	...	...	Previously provided under item 587.
387	619		Stationery	...	...	...	10	10	...	...
—	620		Contingencies	...	75	...	10	...	...	...
—	621		Telephones	...	...	...	40	...	...	...	Previously provided under item 591.
—			Total, Other Charges	...	280	...	460	110	
—			Total, General Superintendence	...	2,476	...	2,740	280	80	...	

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STATEMENT E.—Recurrent Expenditure
 ABSTRACT C TRAFFIC AND COMMERCIAL DEPARTMENT—(Contd.)

ITEM NO.	1941-42	1942-43	Item	Salary Scale	Actual Expenditure 1940-41	ESTIMATE 1942-43		APPROVED ESTIMATE 1941-42	Increase	Decrease	Explanatory Notes
						No.	£				
			XII.—ROAD TRANSPORT SERVICES—Contd.								
			ii.—Running Expenses								
			Personal Emoluments								
388	—	—	Motor Drivers, Grade I	36-6-72	312	6	430	4	310	£	
—	622	—	Motor Drivers, Grade II	60-6-72	—	25	1,020	—	430	—	
—	623	—	Apprentice Drivers	36-6-54	—	31	610	—	1,020	—	
—	624	—	First-class Clerk, Booking and Transport	Rates not exceeding £36	—	—	—	—	610	—	
—	625	—	Second & third-class Booking & Transport Clerks	140-10-180; 190-10-220	—	1	140	8	140	—	
389	626	—	Subordinate Grade Clerks	48-6-72-8-96; 104-8-128	717	7	670	—	750	—	Reduction of one under item 626.
390	627	—	Overtime—Subordinate Grade Clerks	36-6-66; 72-6-120	152	4	160	5	190	—	
391	628	—	Relieving Allowances	—	3	—	10	—	30	—	
—	629	—	Higher Cost of Living Bonus	—	—	—	10	—	10	—	
—	630	—	Total, Personal Emoluments	—	1,184	74	3,250	17	1,280	2,410	
			Other Charges								
392	—	—	Daily-paid Motor Drivers and Apprentice Drivers	—	1,140	—	250	—	1,150	—	Placed on fixed establishment.
393	631	—	Allowances to Drivers	—	405	—	10	—	250	—	
394	632	—	Bush Allowances	—	8	—	40	—	40	—	
395	633	—	Travelling Allowances	—	45	—	50	—	50	—	
396	634	—	Transport Allowances	—	216	—	260	—	260	—	
397	635	—	Overtime—General	—	67	—	80	—	30	—	
398	636	—	Fuel (Petrol and Diesel Oil)	—	4,897	—	3,500	—	3,300	—	f. Increase in number of Petrol Lorries.
399	637	—	Tyres	—	647	—	850	—	850	—	d
400	638	—	Handling Charges	—	138	—	140	—	200	—	
401	639	—	Relieving Allowances	—	—	—	70	—	10	—	Now provided under Personal Emoluments. Previously provided for under C. VIII Clothing.
402	—	—	Uniforms and Equipment	—	—	—	5,250	—	320	—	
—	640	—	Total, Other Charges	—	7,595	—	8,500	—	7,370	2,730	
—	—	—	Total, Running Expenses	—	8,779	—	—	—	—	—	

STATEMENT E.—Recurrent Expenditure
 ABSTRACT C TRAFFIC AND COMMERCIAL DEPARTMENT—(Contd.)

ITEM NO.	1941-42	1942-43	Item	Salary Scale	Actual Expenditure 1940-41	ESTIMATE 1942-43		APPROVED ESTIMATE 1941-42	Increase	Decrease	Explanatory Notes	
						No.	£					
			XII.—ROAD TRANSPORT SERVICES—Contd.									
			iii.—Maintenance and Repairs									
			Personal Emoluments									
403	641	—	Head Mechanics, Grades I & II	400-12-496; 508-12-644-560	1,171	3	1,370	3	1,330	40		
404	642	—	Assistant Foreman—(Motors)	140-10-180; 190-10-220	160	1	180	1	170	10		
—	643	—	Artizans, Grades I & II	88-8-128	128	32	1,910	—	1,310	—		
406	—	—	Apprentice Artizans	36-6-66; 72-6-96; 102-6-120	—	3	60	—	350	—	a & b. Increase of twenty-nine, reduction under item 644	
407	—	—	Sailmaker	Rates not exceeding £36	—	—	—	—	60	—		
408	—	—	Head Blacksmith } Chargemen	36-6-66	66	—	—	—	70	—		
409	—	—	Head Turner	36-6-78; 88-8-128	128	—	—	—	130	—		
410	—	—	Carpenter	36-6-78; 88-8-128	78	—	—	—	80	—		
—	645	—	Timekeeper	36-6-66	48	1	40	—	50	—		
—	646	—	Store Issuer	18-3-36; 39-3-66	—	1	30	—	30	—	New post	
—	647	—	Higher Cost of Living Bonus	18-3-36; 39-3-66	—	—	160	—	160	—	New post	
—	—	—	Total, Personal Emoluments	—	2,125	41	3,750	12	2,210	2,250		
			Other Charges									
411	648	—	Lower Subordinate Staff	—	817	—	200	—	950	—	Transfers to fixed Establishment.	
—	412	—	Extra Pay for Work on Public Holidays	—	—	—	10	—	10	—		
—	413	—	Labourers and Porters	—	87	—	—	—	90	—		
—	—	—	Washmen	—	76	—	—	—	80	—		
—	—	—	Outfit Allowances	—	35	—	40	—	—	—		
414	650	—	Tools and Furniture	—	12	—	2,250	—	2,000	250		
415	651	—	Maintenance and Repairs	—	1,860	—	1,170	—	1,070	100		
416	652	—	Motor Licence Fees	—	1,165	—	150	—	150	—		
417	653	—	Wagon Covers	—	54	—	10	—	10	—		
—	654	—	Water supply	—	—	—	10	—	—	—		
—	655	—	Ferry Toll Charges	—	—	—	400	—	400	—		
—	656	—	Electric Light and Power Charges	—	—	—	10	—	10	—		
—	—	—	Higher Cost of Living Bonus	—	—	—	10	—	10	—		
—	—	—	Total, Other Charges	—	4,096	—	4,250	—	4,300	780		
—	—	—	Total, Maintenance and Repairs	—	6,221	—	8,000	—	6,700	3,030		
—	—	—	Total, Road Transport Services	—	17,476	—	19,240	—	16,610	6,040	3,410	Net increase £2,630

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STATEMENT E.—Recurrent Expenditure
 ABSTRACT C TRAFFIC AND COMMERCIAL DEPARTMENT—(Contd.)

ITEM No.	1941-42	1942-43	Item	Salary Scale	Actual Expenditure 1940-41	ESTIMATE 1942-43		APPROVED ESTIMATE 1941-42	Increase	Decrease	Explanatory Notes
						No.	£				
XIII.—WHARVES											
628	658		District Traffic Superintendent	840-40-1,000	...	1	1,000	1,000	...	...
629	659		Assistant Traffic Officer	400-400-460-25-600; 660-30-840	...	1	620	620	50	...	a and b
630	660		First-class Clerk	400-12-496; 508-13-544-600	...	5	2,460	2,460	70	...	b
631	661		Second- and third-class Clerks	140-10-220	...	10	1,230	1,230	...	...	Reduction of 4 transferred to Marine Dept. a and b—see items 661 and 664
632	662		Second- and third-class Station Staff	48-48-54-4-72; 80-8-128	180	3	550	180	370	530	a and b. Reduction of 1 by promotion, 3 addition by transfer from item 646
633	663		Messengers	140-10-180; 190-10-220	4,900	62	5,820	5,110	510	...	New scales
634	664		Messengers	48-6-78-88-8-96; 103-8-128	...	6	210	180	30	...	
635	665		Acting Allowances	18-2-24; 27-3-36	...	...	30	20	10	...	
636	666		Overtime, Railway	...	806	...	430	740	...	310	a and b
637	667		Subordinate Grade Clerks	36-6-66	323	10	440	390	50	...	Previously provided for under Lower Subordinate Staff
638	668		Artizans, Grade II	...	...	6	240	...	240	...	
639	669		Yard-masters in Training	80-8-128; 140-10-180	...	2	220	...	220	...	
640	670		Higher Cost of Living Bonus	...	...	...	50	...	50	...	
641	671		Total, Personal Emoluments	...	6,299	82	12,830	12,150	1,600	920	
Other Charges											
640	672		Lower Subordinate Staff	...	1,186	...	1,010	1,380	370	...	Five promoted to fixed establishment
641	673		Extra pay for work on public holidays	...	...	...	30	...	...	...
642	674		Higher Cost of Living Bonus	...	...	...	200	...	200	...	
643	675		Cargo Handling Contractors	...	20,587	...	24,320	19,000	5,320	...	d. Increased tonnage over that estimated 1941/42.
644	676		Lighting Quays and Sheds	...	417	...	450	700	...	250	Extension of busy season.
645	677		Temporary Tally Clerks	Daily Rates	298	...	580	450	110	...	Previously in Mechanical Dept's provision
646	678		Water Supplies & Equipment (Hose & Couplings)	...	260	...	380	360	...	20	d. Increase in fixed establishment.
647	679		Cleaning Cattle Wagons, Alapa	...	...	...	80	...	...	...
648	680		Transport—General	...	66	...	70	...	...	...
649	681		Transport Allowances	...	19	...	50	...	...	...
650	682		Travelling Allowances	...	...	...	30	...	...	...
651	683		Telephones	...	136	...	180	160	...	...
652	684		Stationery	...	179	...	500	470	...	...
653	685		Contingencies	...	...	...	10	...	...	...
654	686		Overtime, Shipping	...	2	...	10	...	...	...
655	687		Consumable Stores	...	...	...	1,080	320	760	...	
656	688		Office Furniture and Equipment	...	...	...	60	...	60	...	
657	689		Uniforms	...	...	...	10	...	10	...	
658	690		Total, Other Charges	...	23,150	...	29,000	22,940	6,700	640	
659	691		Port Staff as detailed in Government Estimates	...	5,067	...	41,830	...	...	...
660	692		Total, Wharves	...	35,926	...	41,830	35,090	8,300	1,560	Net increase £6,740

STATEMENT E.—Recurrent Expenditure
 ABSTRACT D ADMINISTRATION

Item	Actual Expenditure 1940-41	ESTIMATE 1942-43		APPROVED ESTIMATE 1941-42	Increase	Decrease	Explanatory Notes
		No.	£				
SUMMARY							
I.—MANAGEMENT	8,357	11,870	11,870	9,750	2,430	290	
II.—ACCOUNTS AND STATISTICS	42,359	47,930	47,930	45,000	5,840	2,910	
III.—STORES	17,673	20,460	20,460	18,890	5,280	3,710	
IV.—PRINTING	11,326	12,980	12,980	11,560	2,100	680	
Total	80,915	93,240	93,240	85,180	15,650	7,590	Net increase £8,060.
Personal Emoluments	70,509	79,860	79,860	73,480	
Other Charges	10,406	13,380	13,380	11,700	
Total	80,915	93,240	93,240	85,180	

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ITEM No.	1941-42		1942-43		Actual Expenditure 1940-41	Salary Scale	Item	APPROVED ESTIMATE 1941-42	Increase	Decrease	Explanatory Notes
	No.	£	No.	£							
419	691	2,000	1	2,000	2,000	...	1	...	...	...	...
420	692	1,050	1	1,050	1,050	...	1	...	...	...	...
421	693	683	1	720	683	610-30-840	1	30	...	...	...
422	694	513	3	950	513	400, 400, 420-25-610 630-30-720	3	40	...	...	...
423	695	...	1	800	...	810	1	800	...	...	...
424	696	...	1	310	...	310-15-400	1	310	...	...	...
425	697	...	2	600	...	240-12-300	2	570	...	...	...
426	698	...	8	1,540	1,252	140-10-220	8	1,340	200	...	...
427	699	...	26	1,840	1,294	48, 48, 54-6-72; 80-8-128	26	1,240	600	...	...
428	700	...	...	...	391	30, 36-6-72	...	...	...	...	...
429	701	...	8	240	252	18-2-24; 27-3-36	8	240	...	200	...
430	702	...	1	40	50	Rates not exceeding £18	1	40	...	...	...
431	703	...	1	200	...	Rate not exceeding £66	1	200	...	...	...
432	704	...	...	80	72	...	...	80	...	...	...
433	705	...	...	20	...	...	...	20	...	...	...
434	706	8,283	54	10,460	8,283	...	54	10,460	2,100	200	...
435	707	...	...	...	...	...	...	...	...	...	...
436	708	...	...	30	11	...	...	30	...	...	...
437	709	...	...	10	3	...	...	10	...	...	...
438	710	...	...	20	22	...	...	20	...	...	...
439	711	...	...	880	372	...	...	550	330	...	...
440	712	...	...	80	40	...	...	80	...	...	...
441	713	...	...	200	47	...	...	200	...	...	...
442	714	...	...	140	134	...	...	140	...	...	...
443	715	...	...	20	12	...	...	20	...	...	...
444	716	...	...	20	17	...	...	20	...	...	...
445	717	...	...	10	16	...	...	10	...	...	...
446	718	674	...	1,410	674	...	...	1,080	330	...	...
447	719	8,957	...	11,870	8,957	...	...	9,750	2,430	200	...
448	720	...	...	...	...	...	...	...	...	...	Net increase £2,140.

(a) Increments (b) New holders (c) Over-estimated in 1941-42 (d) Under-estimated in 1941-42 (e) Increase due to higher cost of motor.

STATEMENT E.—Recurrent Expenditure ADMINISTRATION (ACCOUNTS AND STATISTICS)

ITEM No.	1941-42		1942-43		Actual Expenditure 1940-41	Salary Scale	Item	APPROVED ESTIMATE 1941-42	Increase	Decrease	Explanatory Notes
	No.	£	No.	£							
441	716	1,300	1	1,300	1,300	...	1	...	...	...	...
442	717	998	1	1,050	998	...	1	50	...	...	...
443	718	2,463	5	2,550	2,463	750-30-840-40-920	5	530	...	...	...
444	719	7,288	19	7,550	7,288	400, 400, 450-25-600; 600; 630-30-720; & 300-20-400-25-600	18	6,960	590	...	...
445	720	1,265	2	1,320	1,265	400, 400, 450-25-600; 630-30-720	2	1,290	30	...	...
446	721	12	...	70	12	...	...	70	...	...	...
447	722	15	...	70	15	...	...	70	...	...	...
448	723	710	...	...	710	...	...	...	...	990	...
449	724	400	...	...	400	310-15-400	...	...	...	400	...
450	725	2,603	9	2,700	2,603	240-12-300	9	2,600	100	...	...
451	726	6,693	42	8,020	6,693	140-10-220	38	7,420	600	...	...
452	727	14,844	219	18,180	14,844	48, 48, 54-6-72; 80-8-128	163	15,470	2,710	...	...
453	728	...	...	200	...	...	...	...	200	...	...
454	729	1,489	4	240	1,489	36-6-66; 72-6-120	35	1,700	200	...	...
455	730	534	21	640	534	18-2-24; 27-3-36	21	560	80	...	...
456	731	6	...	50	6	...	...	50	...	...	...
457	732	...	...	30	...	...	...	30	...	...	...
458	733	...	...	100	...	...	...	100	...	...	...
459	734	40,620	323	44,120	40,620	...	294	41,980	4,990	2,850	...
460	735	...	...	...	...	...	...	...	...	...	...

a & b. Provision for three only, two on Military Service.
a. Provision for fourteen only, four on Military Service.

Provided for under "General Charges".

a & b. Provision for three only, two on Military Service.
a. Provision for fourteen only, four on Military Service.

Thirty-one promoted to Standard Grade.

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ITEM No.	Item	Salary Scale	Actual Expenditure 1940-41	ESTIMATE 1942-43		APPROVED ESTIMATE 1941-42	Increase	Decrease	Explanatory Notes
				No.	£				
1941-42									
1942-43									
457	<i>Other Charges—General</i>								
733	Transport Allowances ...	£	15	20	40	...	£	20	
458	Transport—General ...	...	61	70	70	...	...	...
459	Travelling, Bush & Commuted Allowances ...	...	106	150	150	...	...	...
460	Passages ...	...	1,324	1,850	1,400	...	...	450	
461	Stationery ...	...	134	200	200	...	...	...
462	Furniture and Fittings ...	...	25	50	50	...	...	...
463	Contingencies ...	...	50	150	150	...	...	...
464	Telephones ...	...	231	240	240	...	...	...
465	Watchmen and Caretakers ...	...	22	30	30	...	...	...
466	Maintenance of Typewriters ...	...	23	40	40	...	...	...
467	Replacement of Typewriters ...	...	...	...	...	...	...	40	
	Total ...	...	1,991	2,800	2,410	...	...	450	60
	<i>Other Charges—Mechanical Accounting</i>								
468	Upkeep and Incidental Charges ...	...	30	250	100	...	...	150	...
469	Cards and Forms ...	...	318	500	500	...	...	...	...
470	Accounting Machines ...	...	...	10	10	...	...	...	...
	Total ...	...	348	760	610	...	...	150	...
	Total, Other Charges ...	...	2,339	3,560	3,020	...	...	600	60
	TRAINING SCHEME								
	<i>Personal Emoluments</i>								
746	Accountants' Assistants in Training ...	88-8-128; 140-10-220	...	2	250	...	...	250	...
	Total, Accounts and Statistics ...	...	42,959	47,930	45,000	...	...	5,840	2,910
									Net increase £2,930.

Overhaul of Tabulators—spares.

Net increase £2,930.

STATEMENT E.—Recurrent Expenditure

ABSTRACT D ADMINISTRATION (STORES)

ITEM No.	Item	Salary Scale	Actual Expenditure 1940-41	ESTIMATE 1942-43		APPROVED ESTIMATE 1941-42	Increase	Decrease	Explanatory Notes
				No.	£				
1941-42									
1942-43									
471	III.—STORES								
472	<i>Personal Emoluments</i>								
747	Stores Superintendent ...	1,100	1,100	1,100	1,100	...	£	£	
748	Senior Storekeeper ...	750-30-810	800	810	810	...	...	...
749	Storekeepers ...	400, 400, 450-25-600; 630-30-720 240-12-300	3,174	2,920	3,350	...	...	430	
750	Stores Assistants, Grade I <i>Excess of civil over military Salaries of Staff on military Service</i>	...	...	2	480	...	...	480	
475	Assistant Chief Clerks ...	240-12-300	600	...	80	...	...	80	
751	First-class Clerks ...	140-10-220	1,257	840	600	...	...	240	
752	Second- and third-class Clerks and Probationers	48, 48, 54-6-72; 80-8-128	5,548	1,730	1,340	...	...	350	
478	Subordinate Grade Clerks	36-6-66; 72-6-120	537	5,300	5,810	...	...	510	
754	Messengers	18-2-24; 27-3-36	218	480	560	...	...	80	
755	Acting Allowances	...	...	280	230	...	...	50	
756	Higher Cost of Living Bonus	...	...	100	60	...	...	40	
757	Artizans, Grade II	36-6-66	...	190	...	...	...	190	
758	Storemen, Grades I & II	18-3-30; 39-3-66	...	160	...	...	...	160	
759	Motor Drivers	Rates not exceeding £48	...	790	...	...	...	790	
760	Overtime	...	...	190	...	...	...	190	
761	Total, Personal Emoluments	...	...	20	...	...	...	20	
474 & 481			13,234	15,390	13,940	...	...	2,550	1,100

a & b. Provision for five only. Two on Military service.

New posts

Provided for under 'General Charges'

Increase of one

a. See item 751.

a. Four promotions to first-class grade, 3 sub-grade Clerks absorbed.

Reduction of 3 promoted to standard grade.

New scales.

Previously provided for under 'Other Charges.'

STATEMENT E.—Recurrent Expenditure
ABSTRACT D ADMINISTRATION (STORES—Contd.)

ITEM NO.	Item	Salary Scale	Actual Expenditure 1940-41	ESTIMATE 1942-43	APPROVED ESTIMATE 1941-42	Increase	Decrease	Explanatory Notes
1941-42	1942-43							
482	<i>Other Charges</i>							
—	<i>Lower Subordinate Staff</i>		2,367	1,800	2,410	1,800	2,410	Changes of designation and promotions to fixed Establishment.
490	Skilled Labourers, Labourers and Truck Drivers		...	...	...	...	...
484	Watchmen		172	200	190	10	...	
483	Transport—General		21	30	30	...	...
491	Transport Allowances		43	30	40	...	10	
485	Travelling Allowances		13	20	20	...	...
486	Passages		334	600	600	...	...
487	Stationery		36	70	80	...	10	
488	Contingencies		56	70	70	...	...
489	Maintenance of Lorries and Lister Trucks		362	400	400	...	...
492	Telephones		151	150	150	...	...
493	Maintenance of Typewriters		1	10	10	...	...
498	Electric Light and Power (Stores Buildings)		49	50	50	...	...
—	<i>Lorry Drivers</i>		173	...	180	...	...	Placed on fixed Establishment.
—	<i>Over-time</i>		...	30	...	30	...	
494	Scrap Reclamation		...	350	...	...	...
495	Labour (Dully-paid and Contractual)		103	100	...	...	...
496	Consumable Stores and Plant		40	20	20	...	...
497	Use of Crane		...	500	250	...	...	Increased shipments.
498	Expenses on Sale of Scrap		518	510	...	...	...
—	Higher Cost of Living Bonus		...	...	...	...	...
—	Total, Other Charges		4,439	4,940	4,950	2,600	2,610	
TRAINING SCHEME								
<i>Personal Emoluments</i>								
780	Selected Stores Staff in Training	88-8-128; 140-10-220	...	130	...	130	...	
—	Total, Stores		17,673	20,460	18,890	5,280	3,710	Net increase £1,570.

STATEMENT E.—Recurrent Expenditure
ABSTRACT D ADMINISTRATION (PRINTING)

ITEM NO.	Item	Salary Scale	Actual Expenditure 1940-41	ESTIMATE 1942-43	APPROVED ESTIMATE 1941-42	Increase	Decrease	Explanatory Notes
1941-42	1942-43							
IV.—PRINTING:								
<i>Personal Emoluments</i>								
499	Railway Printer	600-30-720	720	720	720	...	...
500	Assistant Railway Printer	400-12-496; 508-12-544-560	500	530	510	20	...	
501	Acting allowance		...	50	50	...	...
784	Junior Assistant Railway Printer	240-12-300	...	240	...	...	...
502	Technical Staff, Grade I	140-10-220	1,187	1,150	1,320	240	70	New post a & b
503	Technical Staff, Grades II, III and Probationers	{ 48, 48, 54-6-72; 50-8-128	5,428	5,980	5,750	230	...	
604	Assistant Storekeeper	48-6-78	67	70	70	...	70	Transferred to item 787.
787	Ticket Printers	48-6-78	...	130	...	130	...	
505	Artizan	36-6-66; 72-6-120	66	80	70	10	...	New post, from items 504, 510 of 4/42.
506	Roller Caster	36-6-66	43	60	50	10	...	
507	Assistant Storekeeper	88-8-128	130	...	150	...	150	
790	First-class Clerk	140-10-220	...	190	...	190	...	New post
791	Second-class Clerk	80-8-128	294	130	300	...	170	Change of designation, see item 510 of 1941-42.
792	Machine Attendants	Rates not exceeding £48	...	190	...	190	...	
793	Over-time		...	60	20	40	...	
—	Total, Personal Emoluments		8,444	9,510	8,910	1,060	460	
<i>Other Charges</i>								
510	Warehouses		...	...	...	...	...
511	Stationery		156	...	180	...	180	
512	Contingencies		2	10	10	...	...
513	upkeep and Running Expenses		...	140	100	40	...	
514	Printing Materials		130	3,000	2,000	1,000	...	
515	Passages		2,504	280	320	...	40	
516	Telephones		54	20	20	...	...
517	Transport—General		14	10	10	...	...
—	Total, Other Charges		2,882	3,470	2,650	1,040	220	
—	Total, Printing		11,326	12,980	11,560	2,100	680	Net increase £1,420.

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STATEMENT E.—Recurrent Expenditure
ABSTRACT E GENERAL CHARGES

Item	Actual Expenditure 1940-41	ESTIMATE 1942-43	APPROVED ESTIMATE 1941-42	Increase	Decrease	Explanatory Notes
SUMMARY						
I.—MISCELLANEOUS	16,346	16,660	14,450	3,000	790	
II.—GOVERNMENT DEPARTMENTAL CHARGES	34,046	33,330	33,840	880	1,330	
III.—PENSIONS, PROVIDENT FUND AND GRATUITIES	123,923	138,350	114,300	24,150	100	
IV.—Interest on Capital	760,962	...	958,150	...	958,150	Now chargeable to Net Revenue Account.
V.—RENEWALS CONTRIBUTION	300,000	300,000	430,000	...	130,000	
Total	1,235,277	488,340	1,550,740	28,030	1,030,430	Net decrease £1,056,400.

STATEMENT E.—Recurrent Expenditure
ABSTRACT E GENERAL CHARGES

ITEM No.	Item	Actual Expenditure 1940-41	ESTIMATE 1942-43	APPROVED ESTIMATE 1941-42	Increase	Decrease	Explanatory Notes
535	I.—MISCELLANEOUS						
801	Furniture and Fittings	649	900	900			
536	Upkeep of Motor Cars	105	150	150			
537	Deterioration, Breakages and Loss of Stores	18	...	100		100	
538	Obsolete and Redundant Stores	749	...	450		450	
539	Cablegrams	56	100	100			
540	Fires Alarms	...	...	40		40	
541	Upkeep of Rest Houses	127	200	200			
542	Postages	16	100	100			
543	Crown Agents' Insurance Charges	2,807	3,000	3,000			
544	Crown Agents' Drawing Office Charges	263	500	500			
545	Electric Light—Offices and Compound (P.W.D. supply)	555	600	600			
546	Crown Agents' Commission on Stores	1,162	2,000	2,000			
547	Interest on Advances by Crown Agents	...	...	100		100	
548	Refunds, Miscellaneous	1,852	2,000	2,000			
549	Cost of Remittances	3,744	4,000	3,000	1,000		
550	Harbour Dues on Materials sent to England	7	10	10			
551	Freight on Petrol for Officers at Outstations	59	100	100			
552	Loss on Sale of Inventories	648	...	100		100	Chargeable to Net Revenue Account.
553	Workmen's Compensation	...	1,000	1,000			
814	Excuse of Civil over Military Pay for Officers seconded for Military Duties	...	2,000	...	2,000		Previously provided for under departmental Abstracts.
815	Withdrawal from Capital Account of Water Supplies at Zaria and Port Harcourt	815	...	...	...	...
—	Capital Assets withdrawn from Service	2,719	Chargeable to Net Revenue Account.
—	Total, I.—Miscellaneous	16,364	16,660	14,450	3,000	790	

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ABSTRACT E GENERAL CHARGES—(Contd.)

ITEM No.	1941-42	1942-43	Item	Actual Expenditure 1940-41	ESTIMATE 1942-43	APPROVED ESTIMATE 1941-42	Increase	Decrease	Explanatory Notes
			II.—GOVERNMENT DEPARTMENTAL CHARGES						
554	816		Medical Services	19,580	17,250	18,640		£ 1,390	
555	817		Police	7,810	7,930	7,890	40		
556	818		Legal	400	400	400			
557	819		Audit	4,926	5,470	5,300	170		
558	820		" (Share of Home Expenditure)		280	280			
559	821		Town Council Rates	1,330	2,000	1,330	670		
				34,046	33,330	33,840	880	1,390	
			III.—PENSIONS, PROVIDENT FUND AND GRATUITIES						
560	822		Pensions	76,634	84,000	78,500	5,500		
561	823		Gratuities	16,894	15,000	10,000	5,000		
562	824		Compassionate Allowances	1,532	1,760	1,600	150		
563	825		Bonus on Old Pensions	352	500	600		100	
564	826		Provident Fund—Bonus	17,590	29,000	17,500	11,500		
565	827		Provident Fund—Special Gratuities	9,865	8,000	6,000	2,000		
566	828		Compensation for Injuries	36	100	100			
—	—		Ex-gratia awards to Officers for loss of Personal Effects	1,020					Increase in numbers occupying scheduled posts.
				123,923	138,360	114,300	24,150	100	
			IV.—INTEREST ON CAPITAL						
567	—		(a) On unredeemed Loans at 5% £15,297,333	566,743	764,870	764,870		764,870	Interest on Capital Loans is to be charged to the Net Revenue Account.
568	—		(b) On redeemed Loans at 3%	58,716	58,720	58,720		58,720	
569	—		(c) On Advances from Colony's surplus balances at 3%	125,813	125,810	125,810		125,810	
570	—		(d) On Advances for Working Capital £350,000 at 2½%	9,690	8,750	8,750		8,750	
				760,962	958,150	958,150		958,150	
571	829		V.—RENEWALS CONTRIBUTION	300,000	300,000	430,000		130,000	Contribution for 1941-42 reduced to £300,000.

STATEMENT F. CAPITAL EXPENDITURE

ITEM No.	1941-42		1942-43		Particulars	Estimated Total Cost	Revised Estimated Total Cost	Actual Expenditure 31-3-41	Actual Expenditure 1-4-41 to 30-9-41	Estimated Expenditure 1-10-41 to 31-3-42	Total Estimated Expenditure 31-3-42	PROVISION REQUIRED 1942-43		Remarks	
	Renewals	Capital	Renewals	Capital								From Renewals Fund	From Capital (Railway Resources)		Total
	£	£	£	£								£	£		£
1	1		171,920		Concrete Culverts, Programme No. 1	171,920	102,307	269	2,800	2,800	105,376				
2	2		43,000		" " " " " " " " " " " "	43,000	5,713	27	200	200	5,940	270		x	
10	14		1,300		Replacement of 4 Motor Lorries	1,300			340	340		960		y	
			1,050		Replacement of Turnouts—Metals	1,050						1,050		z	
			2,430		Replacement of Turnouts—Timbers	2,430						2,430		z	
			860		Replacement of Bridge Timbers	860						860		z	
			25,000		Re-ballasting	25,000						25,000		z	
			1,160		Additional Culverts and Drains	1,160						1,160		z	
			310		Quarters for African Locomotive Foreman, Makurdi	310						310		z	
			150		Inspection Pit, Minna	150						150		z	
			140		Raising Spillway, Chafe Dam	140						140		z	
					Cross-over Road between Nos. 6 & 7									z	
			220		Lines, Port Harcourt	220						220		z	
					Extensions to Cattle Off-loading Docks, Umuahia and Makurdi							480		z	
			480		Alterations to Cross-over and additional Siding Accommodation, Enugu	480						480		z	
			240		Extension to Goods Shed Siding, Enugu	240						240		z	
			230		Extension to Goods Shed, Enugu	230						230		z	
			810		Motor Ramp and Spur, Enugu	810						810		z	
			150		Extension to Cattle Dock, Apapa	150						150		z	
			220		Goods Shed and Platform, Jos	220						220		z	
			1,180		Rail Access to Goods Shed, Jos	1,180						1,180		z	
			230		Additional Storage Accommodation, Apapa, Programme No. 1	230						230		z	
			10,600		Additional Storage Accommodation, Apapa, Programme No. 2	10,600					2,600	8,000		z	
			18,000		Additional Office Building, Mechanical Engineering Department, Ebute Metta	18,000						18,000		z	
			500		Total, Civil Engineering	500						500		z	
			280,240			280,240	108,020	296	5,940	114,256	30,570	32,360	62,920		

X—Continuation of Programme. Y—Revote. Z—New Item.

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STATEMENT F. CAPITAL EXPENDITURE—Contd.

Item No.	Particulars	1941-42		1942-43		Actual Expenditure to 31-3-41	Estimated Expenditure 1-10-41 to 31-3-42	Total Expenditure to 31-3-42	From Renewals Fund	From Capital (Railway resources)	Total	Remarks
		Renewals	Capital	Renewals	Capital							
MECHANICAL ENGINEERING												
10	One Pin Hole Grinding Machine	2,970	2,970	5,977	2,000	...	...	...	2,000	970	2,970	y
15	Workshop Machinery and Plant	12,300	12,300	5,977	...	...	...	...	...	6,880	5,680	y
16	Three Steel-framed Harbour Wagons	2,100	2,100	...	...	...	...	...	...	2,100	2,100	y
17	One 15" Centre Lathe	1,600	1,600	...	...	...	...	...	...	1,600	1,600	y
18	One Carriage and Wagon Wheel Lathe	100	100	...	...	...	...	...	...	100	100	y
19	Six Coal Slips	2,450	2,450	...	...	...	...	...	...	2,450	2,450	y
20	Seventy Station Weighing Machines	1,300	1,300	...	...	...	...	...	...	1,300	1,300	y
21	Nine Steam Pumps	2,750	2,750	...	...	...	...	...	...	2,750	2,750	y
22	One Churchill Journal Grinder	250	250	...	...	...	...	...	...	250	250	y
23	Plant for Repairing Aluminium Battery Cells and the Decarbonization of Electrolyte	6,270	6,270	...	...	...	...	...	...	6,270	6,270	z
24	Thirty-three Bodies for H.G. wagons at £190 each	2,100	2,100	...	...	...	...	...	...	2,100	2,100	z
25	Twenty Bodies for S.G. wagons at £105 each	36,300	40,340	5,977	...	...	...	...	...	13,260	34,320	
Total, Mechanical Engineering												
TRAFFIC AND COMMERCIAL												
31	One 30 B.H.P. Electric Motor	380	380	...	...	...	...	...	...	380	380	y
32	One Tungar Battery Charging Set	120	120	...	...	...	...	...	...	120	120	y
Total, Traffic												
Total, Capital Expenditure												
12023												

X—Continuation of Programme. Y—Revote. Z—New item.

APPENDIX I ESTIMATED RAILWAY RECEIPTS—FREIGHT TRAFFIC

Item No.	Description	Actual Revenue 1940-41		ESTIMATE 1942-43		APPROVED ESTIMATE 1941-42		REVISOR'S ESTIMATE 1941-42		INCREASE		DECREASE	
		Tons	£	Tons	£	Tons	£	Tons	£	Tons	£	Tons	£
IMPORTS													
1	Beers and Wines	680	9,800	800	3,000	680	2,500	700	3,000	90	500	...	...
2	Building Materials	22,057	98,000	44,000	70,000	30,000	87,000	50,000	90,000	21,000	33,000	...	...
3	Cotton Goods	8,703	39,481	4,000	20,000	2,500	30,000	1,500	26,000	2,000	2,000	...	...
4	Gin and Spirits	202	18,854	210	1,000	240	1,200	210	1,000	...	...	...	...
5	Hardware	6,307	40,671	6,000	18,000	5,600	16,000	5,300	15,500	300	500	...	...
6	Kerosene and Petrol	11,412	2,750	14,000	60,000	11,800	40,300	12,750	56,000	2,850	10,700	...	...
7	Machinery	18,001	75,750	22,000	90,000	18,000	60,000	35,000	120,000	4,000	56,000	...	...
8	Miscellaneous	4,006	14,637	6,000	20,000	2,100	8,000	8,000	27,000	3,900	12,000	...	...
9	Salt	27,227	57,241	20,000	80,000	20,000	80,000	22,000	75,000	...	...	...	...
10	Stock Fish	86	30	3,000	18,000	2,000	9,500	3,800	19,200	1,000	8,500	...	...
11	Mineral Oils	101,425	368,868	119,460	378,000	86,280	295,500	143,510	425,340	35,810	94,700	...	...
EXPORTS AND OTHER													
13	Agricultural Products*	3,698	15,652	60,000	115,000	49,500	112,000	65,000	130,000	10,500	3,000	...	...
14	Bonimseed	46,375	94,378	1,000	2,000	750	1,500	1,200	2,100	250	500	...	...
15	Coal	12,222	101,701	175,000	110,000	160,000	90,000	180,000	112,000	15,000	20,000	...	...
16	Cocoa	73,175	64,570	77,400	69,000	59,800	50,800	71,500	63,200	6,300	14,200	...	...
17	Colombito Ore	419	4,838	4,600	4,600	150	1,500	500	1,500	...	...	...	...
18	Cotton Ginned	6,119	17,812	6,500	20,000	3,400	10,200	5,000	15,000	1,600	3,000	...	...
19	Cotton Seed	10,734	31,680	12,000	13,000	8,000	12,000	4,000	4,000	4,000	1,000	...	...
20	Cotton Unginned	8,254	31,680	16,000	20,000	15,370	21,500	17,400	21,500	600	500	...	...
21	Emplies	15,580	11,171	1,000	1,000	450	1,500	1,600	1,400	...	...	...	...
22	Ginger	548	61,157	180,000	825,000	200,000	606,500	240,000	839,100	...	...	...	...
23	Groundnuts	178,068	8,860	800	8,650	800	3,000	800	3,000	...	...	...	...
24	Gum	363	205,12	5,000	20,000	5,700	22,000	33,500	310,000	11,000	100,000	...	...
25	Hides	5,170	24,727	3,000	3,000	2,000	3,200	3,000	3,000	...	...	...	...
26	Kola Nuts	26,000	10,600	22,000	30,000	9,000	60,000	36,000	125,000	7,000	30,000	...	...
27	Lanterns	12,415	3,615	22,000	80,000	15,000	60,000	30,000	70,000	4,000	30,000	...	...
28	Miscellaneous	44,756	30,088	75,000	51,900	46,500	29,500	40,000	45,000	28,500	10,500	...	...
29	Palm Kernels	24,540	26,431	35,000	35,000	27,000	7,100	35,000	8,250	300	100	...	...
30	Palm Oil	3,183	7,630	3,300	7,000	2,700	7,100	3,000	8,250	50	50	...	...
31	Shot Nuts	313	22,724	3,600	22,000	3,500	25,000	3,500	22,000	...	...	...	...
32	Skins	3,324	15,351	13,000	6,000	6,000	3,000	13,000	6,000	...	...	...	...
33	Stone	19,288	196,353	18,500	243,000	17,000	197,000	17,000	196,000	...	...	...	...
34	Tin Concentrates	17,061	5,574	2,000	7,000	800	4,200	2,000	7,000	...	...	...	...
35	Tobacco Products	1,610	5,574	6,200	7,000	6,000	5,000	4,000	3,000	...	...	...	...
36	Yams	31,752	76,316	32,000	77,000	31,600	81,000	31,700	76,000	...	...	...	...
37	Live Stock	6,675	16,801	7,000	6,000	14,000	8,000	6,700	5,500	...	...	...	...
38	Sundries	...	...	...	...	...	...	...	...	...	...	...	...
39	Haulage	...	...	...	...	...	...	...	...	...	...	...	...
40	...	...	...	...	...	...	...	...	...	...	...	...	...
SUMMARY													
Imports		104,425	358,868	119,460	378,000	86,280	295,500	143,510	425,340	35,810	94,700	...	...
Exports and Other		725,347	1,674,001	808,500	1,881,100	705,080	1,636,200	901,730	2,124,800	126,120	247,100	...	...
Total		829,772	2,032,869	927,960	2,259,100	791,360	1,931,700	1,045,240	2,550,140	161,380	341,800

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No.

30037/1

SUBJECT.

Railway Estimates 1943-4

CLOSED
UNTIL
1972

Previous

1942

Subsequent

1944

Nigeria

1943

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Financial

1 Nigeria 149 _____ 17.4.43

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2 Nigeria 3pc. _____ 17.4.43

3 Nigeria TEL. 1016 _____ 10.6.43
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Although (1), which is dated April 17th was presumably intended to come by air mail, it was only received in this Office on June 6th: as (2) arrived simultaneously it looks as if they both came by sea mail.

2. The Nigerian Railway has done very well out of the war so far. Thanks to the 1941/42 surplus of £774,000, Renewals fund contributions are now fully paid up, and the £350,000 loaned by Government as working capital has been repaid.

cf. para. 5 of
(3) in 30037/
1/42.

3. A net surplus of £606,830 is now anticipated for 1942/43 and the Governor is contemplating the establishment of a strong Reserve fund, a measure which has been advocated from this Office for some time. I have not attached papers on this question as it does not presumably affect the approval of the estimates themselves.

4. The prospects continue to be good. In commenting on the Nigerian General Estimates for 1943/44 the Economic department observed that Nigerian produce might be expected to continue well in demand, and shipping prospects have probably improved since last year. The G.M.R. has, however, shown reasonable caution in placing his revenue estimate at £83,000 lower than the revised estimate for 1942/43 (It is £852,100 more than the original 1942/43 estimate).

5. The following table summarises the position:-

	Accounts 1941/42	Estimate 1942/43	Revised Estimate 1942/43	Estimate 1943/44
Operating Revenue	3,163,036.	2,664,900.	3,600,000.	3,517,000.
Operating Expenditure	1,387,183.	1,427,030.	1,684,000.	1,853,470.
Operating Surplus	1,475,853.	937,870.	1,488,000.	1,233,530.
Net Surplus	774,750.	361,080.	606,830.*	343,480.*

* Excluding remission by Government of £200,000 in debt charges.

6. The factors leading to increased operating costs are explained in para. 6 of the G.M.R.'s memorandum.

7.

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7. With reference to para. 8 of the memorandum I have not yet been able to trace papers on the proposed changes in pensionable status of certain African staff, though I imagine the proposals must have been referred to the S. of S. I have not however thought it necessary to delay the submission of the Estimates for general approval on this account.

*to be held by
S. of S. for
the purpose of
the*

*and with status
of staff
ABC*

8. The rest of the Estimates seem to call for no particular comment and they may be now approved forthwith as in draft telegram attached - following with a despatch expressing satisfaction at the position and appreciation of the achievements of the Railway staff in dealing with the increased traffic under difficult war time conditions; and noting that a further despatch is to be expected on the subject of the establishment of a reserve fund.

*Shankar
17.6.43*

I am not clear what is meant by para. 6 of the despatch. I should like to examine that again & with a view, if necessary, to some comment or inquiry being included in the proposed despatch, but I do not wish to hold up the Est. now.

17/6

N. Pat of Phil:pr

ABC

*18/6
h. t. m.*

*4 - STATUTE
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India. Tel. No. 854. - 18.6.43

Mr. Cairns,

You wish to give further consideration to para. 6 of (1)

*Shankar
18/6/43*

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~~19/7/43~~
~~to [unclear]~~

5 Nigeria 163

30.4.43

It is not clear whether the
possibility of this important
liability ~~the~~ affects the Assets

5

~~the~~ position of the Railway. I fear it
is not material in S. We shall
discuss.

ABC
14/7/43

19/7/43
ABC

6 Nigeria N^o 223
ABC

19/7/43

S - I see no reason to quarrel with
the Gov's proposals for disposing of the
1942/43 Estimated Surplus of £200,000.

The only debatable item is the
question of the £200,000 subsidy in relief
of interest charges on uneconomic sections
of the line. In view of the size of the
estimated surplus, I would go further than
the Gov. and say that the time has already
arrived when the subsidy represents an
undesired diversion of funds ^{which should be} available
for Government reserves. But to a layman in the
accounting world there is an unusual quality about this
juggling with accounts to maintain the pretence
that the Railway is run on a 'commercial'
basis, and as long as the Government has
the money at its disposal it does not seem
important whether it is credited to 'Govt's
& Railway' reserves.

29.7.43

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I should approve the Governor's proposals. 6
It is true that all these arrangements between Colonial Governments and Government-owned railways tend to be a little artificial, but there is value in preserving the independence of the accounts, and the payment of the subsidy from general revenues does represent a real recognition of the fact that, for reasons of public policy, certain sections of the line have been constructed which presumably would not have been undertaken if judged on a purely commercial basis. I agree with the Governor in thinking it desirable to build up a really substantial reserve fund and that the subsidy should not be discontinued until that fund has reached £1,000,000.

There is one special consideration at the moment which reinforces the above. For reasons of general financial policy, we want taxation to be maintained as high as people will stand it, and it is probably from that point of view preferable to avoid an adjustment which would have a beneficial effect on the apparent surplus balances of the Colonial Government itself.

EC
2.8.43.

The question of the "contingent liability" in respect of locomotives and rolling stock supplied from the United States under Lease Lend terms was discussed with Mr. Rooke, General Manager of Nigerian Railways, yesterday. He made it clear that the cost of these goods has not, in fact, been charged to expenditure, as, apparently, it should have been. However, no action seems to require until we receive a reply from Nigeria.

The proposals in 5 were also discussed with Mr. Rooke, and I have incorporated ~~as proposed~~ in a draft despatch, now submitted for conso., approving the proposals.

W. Johnston
4.8.43.

1/30
6/8
ahm

7^{To} Nigeria N^o 241
1/11

9/8/43

[raised in para. 4]
(6)

[the substance of his
comments

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exist. The question is whether it would not be better to hypothecate the whole of the £800,000 at once. This would accord more completely with the procedure set out in paragraph 4 of (6) but as long as the Government has the funds somewhere and is fully aware of the liability, I doubt whether it is worth pressing the point, particularly as the liability will not presumably have to be met in the immediate future.

I see no reason to quarrel with the other proposals.

The Governor asks for a decision by telegram as he wishes to put the proposals before the Legislative Council at its meeting this month. I approve as in draft herewith.

N. Lukman
6.3.44.

I am rather inclined to suggest that it might be better to hypothecate the whole of the £800,000 in respect of lend/lease locomotives. While it is true that no immediate liability arises, the fact is that by utilising the funds for other purposes, Nigeria is going against the approved procedure for dealing with lease/lend monies, which envisages that the monies should be placed in a Suspense Account which will be available either to meet liabilities which may eventually arise, or which may be used for post-war purposes. If Nigeria had had to obtain the locomotives concerned

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concerned against payment in cash, presumably the Railway Reserve position would not have been on paper as favourable as it now appears, and it would seem to be best on the whole to bring the true position out into the open rather than to leave £800,000 as a hidden liability.

If this is done, the Governor would of course have to review the proposals, ~~involving an additional £650,000 being placed under (v)~~ to refund the 1943/44 subsidy of £200,000 and to place £389,000 to the Railway Reserve Fund.

H. Emanuel

10.3.44.

Mr. Creasy.

I am sorry to bother you with this, but there is a difference of opinion between Mr. Parkinson and myself and the Financial Adviser's Department. The question whether this surplus is allocated to a general reserve or an emergency rolling stock reserve is merely an accounting point, but Mr. Emanuel is doubtful whether we are justified in agreeing to the discontinuance of the £200,000 subsidy in respect of the uneconomic section of the eastern line until the full £800,000 for U.S.A. rolling stock has been accumulated. In our despatches at (6) and (7) we did not suggest the building up of a fund to cover the possible cost of this rolling stock, but mentioned the contingent liability as an additional reason for building up reserves. It would, I feel, be illogical now to object to the discontinuance of the subsidy, and I daresay that it would not be entirely easy for the Nigeria Government to justify the continuance of this subsidy, in view of the relatively prosperous condition of the Railway.

I suggest that we should telegraph approval as in the draft.

ABC
11. 3. 44.

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10 Nigeria hl. 289

10.3.44

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With reference to the second paragraph of Mr. Creasy's minute of 11.3.44., I had, I am afraid, assumed that all the material provided under lease-lend was required exclusively in connection with the war effort and was surplus to normal requirements. This is, of course, not necessarily the case and indeed in paragraph 6 of (1) Nigeria suggested that the bulk of the material could be absorbed by the railway at the end of the war for peace-time use (though we do not, of course, know to what extent post-war expansion may demand a capital increase over the pre-war level).

(8 & 9)

The correct procedure would have been for Nigeria, as soon as the extent of the lease-lend liability was known, to have transferred from the renewals fund to a special suspense account whatever proportion of the cost of the material could legitimately be regarded as normal renewals expenditure and to have made up the balance from railway revenue. We have already, in (7), to some extent condoned the failure to do this and, in the proposals recently approved, the Governor has spontaneously indicated his intention of making up the deficiency, at least by instalments. In the circumstances I doubt whether we need press the point but, if the contrary view is taken, our first step presumably should be to enquire exactly how much of the total amount can be regarded as normal renewals expenditure.

Sturges

20.3.44.

I do not understand why it has been thought desirable to approve by implication Nigeria's complete ignoring of the instructions about accounting for lend/lease supplies in this particular instance. The proper procedure, as set out in No.6, was for the value of these supplies, apparently

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apparently estimated at £800,000, to be credited to the Lend/Lease Suspense Account. If that had been done, the surplus, about the disposal of which recent correspondence has passed, would not have arisen. The cash position of the railway would not of course have been affected, but the "reserve" funds would have been held in the Lend/Lease Suspense Account and not distributed in the manner which has now been approved. Since there can as yet be no certainty that Nigeria will not be called upon in some way to pay for lend/lease supplies, if only by transfer to H.M.G., I can see no reason for departure from the general rule.

Unfortunately, after we had made an enquiry in No.6, the further despatch at No.7 was sent, which can only have been interpreted in Nigeria as authority for the neglect to follow the prescribed procedure, and the further telegram at No.9 gives additional confirmation of that approval. As the proposals for the disposal of the surplus have presumably now been made public, I do not see how we can reverse these transactions; but I think it is most desirable that we should ascertain whether there has been any similar neglect to follow the standard procedure in respect of other lend/lease supplies received by Nigeria, and that we should emphasise that failure to make the credit to the Lend/Lease Suspense Account required by standing instructions will not affect any possible liabilities which the Nigerian Government may have to meet in the post-war settlement of lend/lease obligations.

A further complication is that the failure to observe the standard procedure may have affected the calculation of the commission payable by Nigeria on Government supplies obtained through the B.C.S.M. I pass through Mr. Rosa for any comment he may wish to make on this.

12

References:-

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I

I hope that no other communications will be issued dealing with lend/lease matters, particularly matters of accounting, without reference to this Department.

13

FL
21.3.44.

Nigeria's departure from the general procedure for dealing with the "proceeds" of Lend/Lease supplies, means that the £800,000, representing the value of the Lend/Lease locomotives, will not appear in the periodical statements of the total net credit standing to the Lend/Lease Suspense Account called for in our circular telegram No. 2 of the 9th January 1943 (on 19501/42).

Since these statements are used as the basis for the 1 1/3rd% charge levied on all Lend/Lease supplies, and in respect of Government supplies (as in this case), credited to the Crown Agents, these stores will escape the charge. It would seem from the way in which this special reserve is being created that these supplies will escape the charge altogether for, as I understand it, the special reserve created against the potential liability of £800,000 is retained in the Railway's accounts and not transferred to the Lend/Lease Suspense Account at all.

Even if it were transferred to the Lend/Lease Suspense Account year by year, the Crown Agents would still be done out of certain financial benefit through the charge being collected over a period of years instead of in the one amount at the start.

Whatever is finally decided about the treatment of this £800,000, the question of 1 1/3rd% charge for the Crown Agents should be taken up straight away and I would suggest that the simplest way would be for the Railway to pay the Crown Agents *forthwith* ~~right away~~ 1 1/3rd% on the £800,000. The amount of the charge, viz: £10,666. 13. 4d, would, presumably, have to be charged to the Railway's Revenue Account.

Although/

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Although I realise I am not called upon to make any comment on the major issue - the treatment by Nigeria of this £800,000 - I cannot resist the comment that it is strongly reminiscent of the "wrecking" tactics employed by the American Railroad Magnates in the pioneer days of railroads in the U.S.A. To take a British parallel, Kylsant, for a somewhat similar disregard for the niceties of book-keeping, got 14 years! It is perhaps just as well that, in matters such as these, Governments are above the law!

*In the
lines quite
parallel
ABC*

(Sgd.) J. Rosa.

25. 3. 44.

I am responsible for the offending despatch at No. 7 and I am sorry that I did not consult Mr. Caine about the draft. It does not seem, however, that the effect of the despatch at No. 7 has been wholly bad, as the Nigeria Government have now recognised the necessity of building up a special reserve to cover these lease-land locomotives and have included a substantial section of it in the arrangements now approved, as a *first instalment*.

Will you please draft, with Financial Adviser's Department, a despatch making the points in the second paragraph of Mr. Caine's minute and dealing also with the *1st* Commission. In drafting the despatch I suggest that, if Mr. Caine agrees, account should be taken of the point in Mr. Creasy's minute that part of the engines are in respect of normal and not special war liabilities. The draft will have to refer to No. 7 and express regret if this has given the impression that we were prepared to agree to the incorrect procedure.

ABC
27. 3. 44.

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Draft for conson herewith.

15

Para.6
of (1).

There is one point. When reference was first made to this Lend-Lease material Nigeria said that "a very rough estimate suggests that the value of this material will be of the order of £800,000". This seems to indicate that not all of the material may yet have been delivered and as presumably the whole cost does not fall to be met until the goods have been supplied, it may be that we are not in order in thinking that provision for the full amount of £800,000 should be met immediately.

Markinson
1. 4. 44.

Markinson

We discussed on the phone yesterday and as promised I attach revise of paras. 3, 4 & 5.

ABC 5/4/44

now impacts

Markinson
6.4.44

Mr. Creasy.

In your minute of the 11th March you ask that the question of the provision to cover the cost of United States locomotives and rolling stock should be gone into. This has now been done and I am afraid that we gave the Nigeria Government the wrong impression in our despatch of the 9th August at No. 7, for which I am responsible. It is now proposed to send a despatch to clear up the position, the draft of which has been agreed with Mr. Caine and is submitted herewith for approval.

ABC
10. 4. 44.

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Mr. Rosa:

16

I mentioned to you the fact that these locomotives, rolling stock were not, strictly speaking, provided this to B.C.S.M. - They were part of a large order placed by the B.A.S., part of our truck was the B.C.S.M. had no real locomotives. I am expecting delivery also, shipment of the engines was, I feel sure, a military responsibility, that you will see no doubt confirm this for H. Harris.

You said you had checked matters in the case the C.A. are entitled to claim commission on their material.

J.L. 11/4/44.

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Mr. Caine

17

In his minute of 11/4/44 Mr. Creasy raises the fundamental point ~~which is~~ whether the 1-1/3% charge should apply in this case at all, since, strictly speaking, this equipment is not "procured through B.C.S.M." but through the British Army Staff in Washington.

The procurement position, (which, incidentally, is at present under review) is that railway equipment obtained from U.S.A. is requisitioned by BAS and shipped by them or possibly by some U.S. Government agency. B.C.S.M. take no part in procuring or shipping this material, but they have been involved at different times in quite a considerable amount of work in investigating, at our request, the progress of the requisitions and shipments.

We had, as you may recall, a somewhat similar situation over Lend-Lease oil supplies for Ceylon. In that case the oil companies did all the work and B.C.S.M. and Crown Agents were to all intents and purposes entirely out of the picture. Ceylon contended that the 1-1/3% charge should not be levied, and we agreed.

The present case differs in one important respect from that of Ceylon's Lend-Lease oil, in that the Crown Agents are called upon to do a good deal of work on these requirements before they can be knocked into shape for handing over to the W.O. for transmission to BAS. Although it is always difficult to assess the value of the work which the Crown Agents do in cases such as this where they simply assist in procurement, without actually procuring, I feel that there would probably be a case, on general grounds, for allowing the 1-1/3% charge to be levied; were it not that probably most of this work is that of the Drawing Office (that is, preparation of plans, specifications etc.) for which the Crown Agents make a separate charge of ~~from 1% to 2%~~ ^{from 1% to 2%}. If this separate charge is to be levied, and I think it should, the case for making ^{an} addition ~~to~~ the 1-1/3% charge on this equipment from U.S.A. is, in

my

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my view, not proved.

18

From an informal talk I had with Mr. Earl, of the Crown Agents, not about this particular case of Nigeria, but about railway equipment generally, I find that the Crown Agents themselves are completely in the dark about what the 1-1/3% should be charged on and whether they are entitled to charge it on supplies from U.S.A. They have not themselves gone into this question yet as most of the figures are still unknown and they realise that the problem is a very complicated one. In these circumstances I consider that the best course might be, not to try and solve this commission conundrum at this stage, but simply to confine our efforts to ensuring that the value of this Lend-Lease material is credited to the Lend-Lease Suspense Account. This will ensure that it appears in the periodical statements of that Account, and the question of whether the charge should be made on these particular items can be raised when the statements come through. The advantage of this course is that since the question of the Crown Agents' commission on railway material will have to be considered generally in regard to all Colonies, a decision on the point will probably have been arrived at by the time Nigeria's statements of the Lend-Lease Suspense Account are received. If this course is agreed it will be necessary to delete paragraph 4 of the attached draft despatch. The deletion of this paragraph does not call for any consequential amendments in the other parts of the despatch.

H. P. L.
13.4.44.

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I agree with Mr. Rosa. I am not quite clear that special consideration would be given to any items included in the periodical accounts in respect of railway materials merely on the receipt of those accounts, but on the understanding that the question of charging the full commission on railway materials ordered through the B.A.S. will be taken up as a general question, I think we can proceed as Mr. Rosa suggests, i.e. maintaining a discreet silence about the charging of commission.

19

EC

14.4.44.

(My name was a rather more steady animal than I thought it was when I wrote my minute of the 11th April!).

I have struck out para 4 & in its place.

Pl. 7. 17.4 at me.

To
Mr. Higgins No 126
Cc

~~19/4~~
20/11/44 — 19/4/44

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Lend-Lease supplies and I enquired whether for any reason it had not been possible to follow this procedure in regard to the locomotives and rolling stock in question. In a subsequent despatch, No. 241 of ^{the} 9th of August, I mentioned that it had ⁱⁿ (7) been understood from ^{Mr.} Rooke that the usual procedure had not in fact been followed, and I suggested that the existence of this potential liability of approximately £300,000 provided an additional reason for building up the Railway Reserve Fund to as high a level as possible. It now appears, in the light of the proposals contained in your telegram under reference, that this latter despatch may have been interpreted as authorizing an exception to the normal rule whereby the full value of ~~cost~~ ^{of goods} obtained under Lend-Lease should be credited forthwith to a special Lend-Lease Suspense Account. This was not in fact the intention, and I wish to express my regret should the wording of the despatch have created such an impression.

~~3. I appreciate of course that so long as adequate funds are available in the Reserve Fund or elsewhere, and so long as the potential liability is fully recognized, the matter is primarily a question of accounting and the cash position of the Railway is not materially affected. There is, however, an ^{important} practical complication in that the periodical~~

21

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3. I appreciate, of course, that so long as adequate funds are available in the Reserve Fund or elsewhere, and so long as the potential liability is fully recognised, the matter is primarily a question of accounting and the cash position of the Railway is not materially affected. To regularise the position, however, I would suggest that the sum of £150,000, which is described in paragraph 3 (i) of your telegram under reference as having been appropriated to a "emergency rolling stock reserve", should be transferred to the Lend-Lease Suspense Account and that provision should also be made for the balance of the total value of the Lend-Lease material received to date to be credited as soon as possible to the same account. In this connection it seems likely that some of the locomotives and rolling stock in question will be used not only to meet the demands of increased traffic arising out of the war effort, but also for the replacement of material, the cost of which would normally have fallen to be met from the Railway Renewals Fund. If this is in fact the case, it would appear that part of the cost might legitimately be met from the Renewals

(8)

Conveniently

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Renewals Fund. I shall accordingly be glad to know what, if any, proportion of the total expenditure on these items you consider might be dealt with in this manner.

4. It will be realised that the failure to credit the value of this Lend-Lease material to the Lend-Lease Suspense Account, means that this amount is not returned in the periodical statements called for in my Circular telegram No.2 of the 9th January, 1943, and will, therefore, escape the charge of one and one-third per cent payable to the Crown Agents ^{for the U.S.A.} in accordance with paragraph 4 of that telegram. In order to adjust the position I would suggest that, unless it is possible to transfer the total value of these Lend-Lease supplies to the Lend-Lease Suspense Account at this stage, (in which case the charge would be collected automatically by the Crown Agents on receipt of the periodical statement containing this entry), the amount due in respect of the charge on the total value of the Lend-Lease material received to date should be credited to the Crown Agents forthwith, under advice to them. An appropriate note to the effect that the charge had already been paid

23

(19501/42)

Orist.
S.L.

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paid, might be made against the relative entries in future statements of your Lend-Lease Suspense Account, to avoid ^{any risk of double payment} ~~duplication~~ of the charge.

Have you early observation on the foregoing proposals and, at the same time, to inform us whether there has been any divergence from the ~~Colony~~ ^{correct procedure} accounting procedure in respect of any other material supplied to the Government of Nigeria on Lend-Lease terms.

I have etc.,

(Sgd) OLIVER STANLEY.

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INWARD TELEGRAM

10
25

Aug. 26 30037/44

Code

FROM NIGERIA (Sir A. Richards)

TO S. OF S. COLONIES.

D. 10th March, 1944.

R. 10th " " 22.00 hrs.

No. 389.

My confidential savingram
No. 158 and my telegram No. 304. 8

13037/44

Disposal of Government and
railway surpluses for the year
1943/44.

2. Legislative Council meets
on 13th March and I should be
grateful to learn if you approve
of my proposals in correspondence
under reference.

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26

AMENDED COPY (Confirmation received *)
INWARD TELEGRAM

Code

FROM NIGERIA (Sir A. Richards)

TO S. OF S., COLONIES.

D. 25th February, 1944.

R. 25th " " 18.15 hrs.

No. 304

7

Your despatch No. 241 of 9th August, 1943.

Railway Finance.

All figures in this telegram in thousands of pounds.

2. Anticipate surplus of 943 on 1943/44 working, exclusive (repeat exclusive) of 200 subsidy in respect of the uneconomic section of the Eastern line. The 1943/44 subsidy is being refunded to Government revenue next month.

3. Subject to your approval, I propose appropriating the surplus during the forthcoming budget session as follows. Begins:-

- | | |
|---|-------------------------|
| (1) Emergency rolling stock reserve in respect of locomotives and rolling stock obtained from U.S.A. under Lease/Lend | 150 (first instalment). |
| (11) To cost of Garratt locomotives purchased from U.K. | 150 |

/(111)

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- | | |
|---|--|
| (iii) Provision for cost of capital improvement in respect of Minna-Jetba relaying and other work | 200 (first instalment) |
| (iv) To Reserve Fund | 389 (which will bring fund to 1000*). |
| (v) To Renewal Fund | 54: to be increased up to 70, if realized surplus permits. |

4. I consider that special contribution to Renewal Fund justified, in view of very heavy wear and tear the railway is suffering, and steep increase in prices of replacement materials, which has taken place and must be expected to remain. Other proposals appear to me to be in accord with accepted policy.

5. Grateful to learn your decision by telegram.

* Governor's confirmation 1st March, 1944.

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COMMUNICATIONS
INWARD TELEGRAM

Recd
28/2/44
28
20 FEB 1944
RECEIVED
MINISTRY

Code

FROM NIGERIA (Sir A. Richards)

TO S. OF S., COLONIES.

D. 25th February, 1944.
R. 25th " " 18.15 hrs.

No. 304

7
Your despatch No. 241 of 9th August, 1943.
Railway Finance.

30037/1

All figures in this telegram in thousands of pounds.

2. Anticipate surplus of 943 on 1943/44 working, exclusive (repeat exclusive) of 200 subsidy in respect of the uneconomic section of the Eastern line. The 1943/44 subsidy is being refunded to Government revenue next month.

3. Subject to your approval, I propose appropriating the surplus during the forthcoming budget session as follows. Begins:-

- (i) Emergency rolling stock reserve in respect of locomotives and rolling stock obtained from U.S.A. under Lease/Lend 150 (first instalment).
- (ii) To cost of Garratt locomotives purchased from U.K. 150

/(111)

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- (iii) Provision for cost of capital improvement in respect of Minna-Jebba relaying and other work 200 (first instalment).
- (iv) To Reserve Fund 589 (which will bring fund to 1000*).
- (v) To Renewal Fund 54: to be increased up to 70, if realized surplus permits.

4. I consider that special contribution to Renewal Fund justified, in view of very heavy wear and tear the railway is suffering, and steep increase in prices of replacement materials, which has taken place and must be expected to remain. Other proposals appear to me to be in accord with accepted policy.

5. Grateful to learn your decision by telegram.

*Corrupt group. Alternatives 1,009 or 1,200.

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30037/1/43

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ma

O.
Mr. Cohen b /8/43
Mr.
Mr.
Mr. G. E. J. Gent.
Mr. G. L. M. Clauson.
Mr. C. J. Jeffries.

C.D.
7
PS

Sir A. Dawe.
Sir W. Battershill.
Permt. U.S. of S.
Parly. U.S. of S.
Secretary of State.

PS

9th August 1943

DRAFT. DESPATCH.

NIGERIA

NO. 241
O. A. G.

(5)

Sir,

I have the honour to refer to Sir Bernard Bourdillon's despatch No. 16 of the 30th April, 1943, regarding the finances of the Nigeria Railway, and to inform you that I approve the proposals contained therein for the appropriation of the estimated surplus of £200,000 for the financial year 1942/43.

2. I am in full accord with the view that the establishment of a strong Reserve Fund is essential, and I welcome the initial provision of £541,000 which it is now proposed to make for this purpose. The opportunity has been taken to discuss the proposals with the General Manager, who has emphasised that Railway revenues are at present inflated to a great extent by military and other traffic arising directly out of war needs and that after the end of the war the Railway will almost certainly have to face a very considerable drop in receipts without having the advantage of a corresponding drop in working costs. There is thus likely to be a substantial deficit for some years, and the General Manager

FURTHER ACTION.

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EXDRO

pressed the personal opinion that
1,500,000 should be the figure to be aimed
at for the Reserve Fund. It will be possible
to consider this suggestion when the Reserve Fund is
approaching £1,000,000 and the time comes to
decide, as the despatch says, whether that
Fund should be further strengthened or any ~~such reserves~~ should be paid into a Betterment
Fund. It is understood from Mr. Rooke that the
cost of the ~~Mikado~~ ^{Mikado} locomotives obtained from
the United States and referred to in para. 6
of Sir Bernard Bourdillon's despatch No. 149
of the 17th April has not in fact been
charged to Railway funds under the procedure
indicated in para. 4 of my despatch No. 223
of the 19th July, in which case, as stated in
Sir Bernard's despatch of the 17th April, a
potential liability of approximately
£800,000 has to be borne in mind in assessing
the Railway's financial position. This is an
additional reason for building up the Reserve
Fund to as high a ~~figure~~ ^{level} as possible.

3. I agree that until the Reserve Fund has
attained an adequate figure the present subsidy
of £200,000 a year from general revenue in relief
of interest charges on uneconomic sections of the
Eastern Line should continue.

I have, etc.

(Sgd) OLIVER STANLEY

31

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(6)

(1)

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30037/1/43

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C. O.

Mr. Parkinson 13/17/43
 Mr. Osine 14/17
 Mr. Cohen 16/17/43
 Mr. G. E. J. Gent.
 Mr. G. L. M. Clauson.
 Mr. C. J. Jeffries.

Sir A. Dawe.
 Sir W. Battershill.
 Permt. U.S. of S.
 Parly. U.S. of S.
 Secretary of State.

Downing Street,
 S.W.1.

19th July, 1943.

DRAFT. DESPATCH.

NIGERIA.

NO. 223

GOVERNOR. C. O. G.

Sir,

I have the honour to confirm my approval of the Nigerian Railway Estimates for 1943-44, conveyed in my telegram No. 854, of June 18th last.

(4)

2. The maintenance of the remarkable progress which has been a feature of railway budgets since the beginning of the war gives every ground for satisfaction and I welcome the prospect of railway finances being established on a really sound foundation at an early date. In this connection I have now received your despatch No. 163 of the 30th April regarding the creation of a Reserve Fund, on which subject I will address a further reply to you shortly.

(5)

3. The General Manager and his staff are to be congratulated on the excellent results which they have been able to achieve in spite of the grave handicap of staff shortages and in the face of all the difficulties inevitably arising out of strains and stresses of a world war.

4. I note that in paragraph 6 of your

FURTHER ACTION.

*Recd by
 Gov. G. (S)*

Copy to Mr. Dawe by No 144 of 17th April 1943

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despatch you refer to a "contingent liability" in respect of certain locomotives and rolling stock supplied from the United States under Lease/Lend terms. This reference is not wholly understood, and I should be glad of a more detailed explanation of what exactly is intended. The rule regarding Lease/Lend supplies is that although such supplies involve no payment to the United States Government and there^{fore} His Majesty's Government does not ask^{of them} for any ~~present~~ payment from Colonial Governments, the value of the goods ^{should be} credited to a suspense account. Where the goods are for a Government Department, the amount so credited ^{should be} charged in the normal way to the appropriate expenditure vote. The Colonial Government thus ^{receives} no immediate artificial relief to its budget, but has the ^{possibility} prospect of being able to use the sums in the suspense account after the war unless (which is unlikely) they have to be made available to help His Majesty's Government to meet any ultimate liabilities to the ~~American~~ ^{British} Government. There is of course a potential liability to make a physical restoration of any durable Lend/Lease supplies, and Colonial Governments have been warned that they may have to hand back capital goods obtained under that procedure. ^{It is} however, ^{of this} the accounting procedure outlined above has been followed it is difficult to see what ^{financial} liability may be involved for the Nigerian Railway. ^{and Nigerian} If the ^{Railway} is ^{eventually} called upon to return the engines and rolling stock supplied, there will be a reversal of the accounting transactions and the Railway accounts ^{should} be recredited with the value of the goods. I shall ~~accordingly~~ be glad to ^{it has not been found possible to} whether for any special reason ~~the ordinary~~

There are developments now in the wind which may lead to a call on these funds, contrary to previous expectation
Sc 14/7

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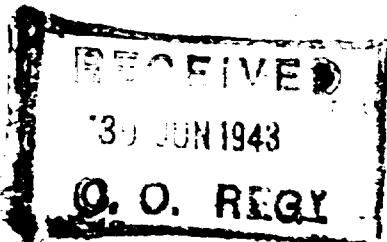
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NIGERIA.

NO. 163

GOVERNMENT HOUSE,
NIGERIA.

30th April, 1943.



34

Sir,

I have the honour to address you on the disposal of the Nigerian Railway surplus for the financial year 1942/43. I also wish to take this opportunity of submitting an elaboration of the medium term policy regarding railway finance outlined in my Savingram No. 781 of the 17th of November, 1942.

22 m
142
file

2. The surplus for disposal is expected to exceed £800,000 and for the reasons set out later in this despatch I recommend that it should be appropriated as follows :-

26
n. 144
file

To Renewals Fund;	£109,000
balance of reduced contributions outstanding: approved in your telegram No. 168 of 5th February and already voted.	
To Working Capital;	£150,000
To Reserve Fund, the balance	£541,000 (estimated)

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3. I need not dilate on the subject of the Renewals Fund with which you are familiar. As to Working Capital, an appropriation of £350,000 from the 1941/42 surplus was approved in your Saving Telegram No. 56 dated the 13th of February 1943. The General Manager, Railway, has now represented that this provision is inadequate in the abnormal conditions existing since the average figure for Outstanding Traffic Accounts has risen from the peacetime level of £90,000 to £200,000 and a heavy programme of construction works, carried out on reimbursement, has raised the amounts outstanding against Sundry Debtors from the normal £10,000 to £60,000. I am satisfied that in these circumstances additional working capital is necessary. The increase proposed is temporary and on the return of normal conditions the £150,000 will revert to the Net Revenue Account and become available for appropriation

W.

THE RIGHT HONOURABLE
OLIVER STANLEY, M. C., M. P.,
SECRETARY OF STATE FOR THE COLONIES,
&c., &c., &c.

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tion to such purpose as appears desirable.

4. It has been common ground for a number of years that the creation of a strong Reserve Fund is essential if railway finances are to rest on a secure foundation and it is with real satisfaction, which I feel sure you will share, that I now seek your approval to an initial appropriation of some \$541,000 to this purpose. In my despatch No. 520 dated the 11th of June 1936 I expressed the opinion that a reserve of £1,000,000 should be built up before consideration was given to the inauguration of a Betterment Fund. With the prospects of a substantial surplus in 1943/44 I have again examined this question and find no reason to depart from that opinion: indeed the experience of 1939/40 when the whole reserve of some £300,000 was swept away in one disastrous year has but strengthened it. I consider, therefore, that our aim should be a Reserve Fund of one million pounds and, that attained, consideration be then given to the claims of a Betterment Fund or a further strengthening of the Reserve Fund. This view is shared by my advisers.

5. Consideration of Reserve Fund policy has, of course, brought under review the arrangement whereby the Railway receives £200,000 a year in relief of interest charges on uneconomic sections of the Eastern Line. As you are aware, it was never the intention that this relief, which is in effect a subsidy to the Railway, should be granted in perpetuum and it is obvious that the time is approaching when the continuance of such a subsidy might well represent an undisguised diversion of funds available for Government reserves (e.g. the Supplementary Sinking Fund) to swell Railway reserves. But it has always been my intention that this subsidy should continue until the Reserve Fund reached £1,000,000, and provision has been made for its payment in the 1943/44 Estimates.

6. It may be that the 1943/44 surplus will, the subsidy included, exceed the £459,000 required to bring the Reserve Fund to the figure desired. In that case I propose that such part of the excess as is due to the payment of the 1943/44 subsidy should be refunded to Government by the Railway and future payments

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payments of subsidy be suspended; the subsequent resumption of the subsidy being considered on its merits if and when circumstances appear to render that course desirable.

I have the honour to be,
Sir,
Your most obedient, humble Servant,

B. H. Durrain

GOVERNOR.

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NIGERIA.

The Chief Secretary to the Government of Nigeria presents his compliments to the Under Secretary of State for the Colonies and, with reference to the Governor's Despatch No. 149 of the 17th of April, is directed to forward herewith the eleven additional copies of the Estimates of Revenue and Expenditure of the Nigerian Railway for the year 1943-44.

Nigerian Secretariat,
Lagos, 17th April, 1943.

DS.

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-6 JUN 1943

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NIGERIAN RAILWAY

30037/1/42

ESTIMATES 1943-44

EBUTE METTA:
Printed by the Railway Printer
1943

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NIGERIAN RAILWAY

ESTIMATES

1943-44

CORRIGENDUM—ESTIMATES

1943-44

REVENUE ACCOUNT, STATEMENT A, PAGE 1
 Total Expenditure Estimate 1943-44. for
 £2,282,490 substitute £2,283,470.

EBUTE METTA :
 Printed by the Railway Printer
 1943

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NIGERIAN RAILWAY

Memorandum on the Estimates of Revenue and Expenditure for the Financial Year 1943-44

PART I—RAILWAY

When the estimates for 1942-43 were framed it was anticipated that traffic generally would be buoyant while it was expected that the tonnage of groundnuts to be moved would amount to 180,000.

Under war conditions the Railway effort is governed to an increasing extent by shipping facilities and 1942-43 is proving no exception to this rule.

2. During the year import and local traffic has far exceeded earlier expectation. The months' traffics that used to be regarded as the "slack" export season, during which locomotives and rolling stock were concentrated upon coal and there was an opportunity to overtake repairs, have risen to and remained at the level of the "busy" export months. Up to the end of January the traffic of the Railway, and so the effort, has been very intense. On the other hand, in December it was clear that the forebodings of a poor groundnut crop were correct and by January it was clear that the crop would be somewhere in the vicinity of 120,000 to 130,000 tons. Nevertheless despite the foregoing the revenue for the year is expected to reach £3,600,000 an increase of £935,100 over original estimate.

3. Revised working expenditure for the current year is estimated at £1,682,000, an increase of £254,970 over the approved estimate, due to three principal causes, the full impact of the Cost of Living Award, abnormal expenditure arising out of the war and additional running costs consequent upon the increased engine mileage run.

4. The balance on Revenue Account, representing the operating surplus, is now estimated at £1,488,000. From this sum must be deducted loan interest charges so that, after allowing for extraneous debits and credits, including interest on investments, the net surplus available for appropriation would be £606,830, excluding the remission by Government of £200,000 in interest charges.

5. The estimate of revenue for 1943-44 is £3,517,000. To obtain this sum it will be necessary to operate some 6,000,000 engine miles.

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6. As indicated in paragraph 3 the full impact of the Cost of Living Award has caused a considerable increase in the Railway's expenditure, while in addition it has become necessary to augment the staff at the Wharves and to man the additional crossing stations which have been opened to ensure more expeditious handling and quicker turn-round of traffic. Furthermore coal is costing the Railway 1/6 a ton more due to increased Colliery cost of production (again owing to the Cost of Living Award to Colliery labour). The additional mileage to be run, compared with the original estimate for the current year, will now cost £49,790 extra for fuel alone. It has become necessary, therefore, to budget for a sum of £1,853,470 to cover working expenditure. This is £426,410 more than the approved estimate for 1942-43 and an increase of £171,470 over the revised estimate for this year.

7. The principal items of increased expenditure compared with the approved estimates for 1942-43 are :-

Normal Increments	...	£41,900
Cost of Living Award	...	157,550
Separation Allowances	...	10,790
Additional Staff	...	32,300
Pensions, Provident Fund and Gratuities	...	9,600
Additional Cost of Fuel and Water	...	54,670
Stores and Equipment	...	48,230
Handling at Wharves	...	15,550
Overtime and Sunday Allowances	...	14,670
Additional Labour	...	18,750
Maintenance of Accounting Machines	...	700
Miscellaneous	...	6,450
		<u>411,160</u>
Increased Renewals Contribution	...	130,000
		<u>£541,160</u>

8. An item of additional expenditure to which attention is drawn is that under Section III of General Charges, African Staff Pension Fund. It has been decided to grant pensionable status to certain grades of the African Staff in place of the Provident Fund scheme at present in force. A fund will be created to which will be transferred the bonus which has been contributed by the Railway to the Provident Fund in respect of those members of the staff affected and which, at date, has accumulated, with interest, to a sum exceeding £250,000. The contributions of the staff will remain within the Provident Fund, bearing interest, and will be ultimately repaid.

The additional cost to the Railway during 1943-44 is placed at £9,600.

9. It is estimated that the operating surplus on the year's working will be £1,233,530. After allowing for loan interest, amounting to £949,520 extraneous debits for emergency expenditure, improvements and additions and sundry credits, including interests on investments, the estimated net surplus available for appropriation will amount to £343,480, excluding the remission by Government of £200,000 in interest charges.

10. Comparison between expenditure estimated for 1943-44 and that approved for 1942-43, departmentally, is as follows :-

CIVIL ENGINEERING—ABSTRACT A

Estimate	1942-43	...	...	£255,190
Estimate	1943-44	...	...	316,190
			Increase	<u>£ 61,000</u>

The principal increases are :-

Cost of Living Award	...	...	£ 26,250
Normal Increments	...	...	7,020
Separation Allowances	...	...	3,560
Additional Staff	...	...	7,280
Increased Labour Rates	...	...	16,100
			<u>£ 60,210</u>
Less reduction in P. W. Material, Ballast etc.	...	...	4,240
			<u>£ 55,970</u>

MECHANICAL ENGINEERING—ABSTRACT B

Estimate	1942-43	...	...	£602,620
Estimate	1943-44	...	...	828,480
			Increase	<u>£225,860</u>

The principal increases are :-

Cost of Living Award	...	...	£ 88,100
Separation Allowances	...	...	5,090
Normal Increments	...	...	22,000
Additional Staff	...	...	6,500
Fuel, Water and Oil	...	...	54,670
Stores	...	...	48,800
			<u>£225,160</u>

TRAFFIC AND COMMERCIAL—ABSTRACT C

Estimate	1942-43	...	...	£287,610
Estimate	1943-44	...	...	388,470
			Increase	<u>£100,830</u>

The principal increases are :-

Cost of Living Award	...	...	£ 32,260
Separation Allowances	...	...	2,140
Normal Increments	...	...	9,740
Overtime and Sunday Allowances	...	...	14,670
Handling at Wharves	...	...	15,550
Additional Staff	15,820
Additional Labour	2,650
Stores and Equipment	3,670
			<u>£ 96,500</u>

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ADMINISTRATION—ABSTRACT D

Estimate	1942-43	£ 93,240
Estimate	1943-44	112,190
	Increase	...	...	<u>£ 18,950</u>

The principal increases are :—

Normal Increments	...	...	£ 3,140
New Appointments	...	...	2,700
Cost of Living Award	...	...	10,940
Upkeep of Accounting Machines (including Maintenance Engineer)	...	...	700
			<u>£ 17,480</u>

GENERAL CHARGES—ABSTRACT E

Estimate	1942-43	...	...	£488,340
Estimate	1943-44	...	...	638,140
				<u>£149,800</u>

The principal increases are :—

I.—MISCELLANEOUS

Police Patrols.—Eastern District	£6,300
----------------------------------	-----	-----	--------

II.—GOVERNMENT DEPARTMENTAL CHARGES

Police	...	...	£2,560
Town Council	...	...	1,000
			<u>£3,560</u>

III.—PENSIONS, PROVIDENT FUND, ETC.

African Staff Pensions	...	...	£39,500
Less reduction in contribution to Provident Fund Gratuities in respect of Pensionable African Staff	...	...	23,900
			<u>15,600</u>

Less reduction in European Pensions and Gratuities	6,000
			<u>£9,600</u>

IV.—RENEWALS

Increase in contribution to £430,000	£130,000
			<u>£149,460</u>

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11. CAPITAL AND RENEWALS EXPENDITURE—
STATEMENTS C AND F

Provision is sought for the expenditure of £124,033 on capital and renewals account in continuation of existing programmes, new items and in replacement of assets to be withdrawn; of this sum £61,673 is to be withdrawn from the Renewals Fund, the balance of £62,360 being additional capital expenditure.

It is proposed to provide the latter from the balance of capital receipts over expenditure which, at the 31st October 1942 amounted to £100,221.

An additional sum of £18,510 will be required to be withdrawn from the Renewals Fund as part cost of writing down capital in respect of four obsolete locomotives of the 'Emir' type, the balance, amounting to £8,030, to be provided from Net Revenue, Withdrawal of Obsolete Assets.

12. RENEWALS FUND

It has been agreed that the contribution to the Fund during 1943/4 shall be the full sum of £430,000 recommended by the Committee which reported upon the renewals position at the last quinquennial reassessment.

It has been agreed, further, that the reductions made in the contributions to the Fund since the 1st April 1939 shall be restored. Allowing for these adjustments, the estimated credit balance in the Renewals Fund as at the 31st March 1944 will be £3,389,057.

A sufficient liquid balance will be retained to meet current expenditure, the remaining sums available from time to time being invested and added to the Renewals Fund Investment account.

PART II—COLLIERY

13. It has been decided that the estimates for the Colliery are to be included with those of the Railway because the Railway Administration is responsible for the accounting and sales agency of the Colliery's product. The Railway will transfer to Government the net surplus (or deficit) on each year's operations, such sum to be accounted for by Government as a 'one line' item. Particulars of the Colliery's estimates will, however, continue to be shown in Government's estimates but in the form of an appendix thereto.

14. In the Railway's estimates a summary of the Colliery's transactions and particulars of provision sought are shown as follows :—

- Statement G—Production and Net Revenue Account.
- Statement H—Renewals Fund Expenditure.
- Statement I—Renewals Fund Account.
- Statement J—Development Redemption Fund Expenditure.
- Statement K—Development Redemption Fund Account.
- Statement L—Recurrent Expenditure.

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PRODUCTION AND NET REVENUE ACCOUNT—
STATEMENT G

In this account is summarized the estimated cost of production of coal as approved for 1942-43, the revised cost for 1942-43 and the estimate for 1943-44.

The approved cost for 1942-43 was £166,150, equivalent to a cost of 8/7-31 per ton.

The output for the current year is now expected to reach 450,000 tons and expenditure is increased to £225,460, an increase of £59,310.

The Cost of Living Award is responsible, however, for nearly £34,000 of this sum, the balance of the increase is due to Labour and Material on the larger output, the revised cost being 10/0-05 per ton, an increase of 1/4-71 per ton.

It is anticipated that the output required for 1943-44 will be at least 530,000 tons and, in consequence, it is necessary to budget for expenditure of £260,580, being equivalent to a cost of 9/10 per ton. This is a slight decrease per ton over the revised figure for the current year, due, in part, to the larger output.

15. In view of the increased cost of production, it has again become necessary to raise the selling price of coal, this time by 1/6 per ton at the pit's mouth. The increase took effect from the 1st February 1943.

On the revised estimated output of 450,000 tons for the current year, the average selling price will be advanced to 9/5-06 per ton but, as the cost of production is estimated at 10/0-05 per ton, there will be a deficit of £13,460.

The latter figure, however, is derived after charging to the accounts £11,250 for Royalty and £2,550 for Interest on Capital Expenditure, both amounts being credited to Government, while further credits accruing to Government are reimbursements in respect of Medical and Police services, £1,350, and Pensions, £2,950.

16. Revenue from the sales of coal and miscellaneous receipts for 1943-44 is expected to amount to £279,550 which would result in a surplus to Government of £18,970, again after providing for and crediting Government with Royalty, £13,250 Interest on Capital, £2,550 and sundry reimbursements, £4,570.

17. A sum of £13,250 is being charged to the accounts and placed to Development Redemption Reserve while expenditure on this account is anticipated to be £7,600. It is estimated that the credit balance in the Fund at the 31st March 1944 will be £14,770.

18. The sum of £3,600 is being contributed to the Renewals Fund, as no expenditure is estimated during the year, the credit balance of the Fund at the 31st March 1944 will be £11,720.

Railway Headquarters
Ebute Metta
February 1943

C. E. ROOKE
General Manager

PART I
—
Railway

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Statement A

Revenue Account

Expenditure	Actual 1941-42	Approved Estimate 1942-43	Revised Estimate 1942-43	Estimate 1943-44	Earnings	Actual 1941-42	Approved Estimate 1942-43	Revised Estimate 1942-43	Estimate 1943-44
ABSTRACTS :-									
A.—Way and Works—Recurrent ...	240,373	252,510	294,000	311,980	1. Coaching, Public ...	294,959	250,000	375,000	300,000
" " —Special ...	821	2,680	2,700	4,200	2. Coaching, Government ...	162,145	130,000	330,000	250,000
B.—Mechanical, Workshops & Running —Recurrent ...	584,175	602,220	732,000	827,600	3. Goods, Public ...	2,264,315	1,930,100	2,280,000	2,500,000
" " —Special ...	...	400	400	880	4. Goods, Government ...	254,030	200,000	450,000	250,000
C.—Traffic and Commercial —Recurrent ...	216,724	268,400	332,420	363,820	5. Telegraphs ...	1,243	1,800	1,800	1,800
" " —Special ...	...	...	...	260	6. Sundries ...	45,477	25,000	15,000	15,000
" " Road Services	18,387	19,240	20,880	24,380	7. Freight on Coal ...	123,746	110,000	130,000	182,000
D.—Administration ...	86,477	93,240	106,000	112,180	8. Road Services ...	17,121	18,000	18,200	18,200
E.—General Charges :-									
i.—Miscellaneous ...	18,529	16,660	21,800	23,110					
ii.—Government and Departmental Charges ...	33,946	33,330	33,400	36,830					
iii.—Pensions, Pensions Fund, Provident Fund, Bonuses and Gratuities ...	120,408	138,350	138,400	148,100					
iv.—Interest on Working Capital ...	7,288	...	...	...		
v.—Wharves and Quays ...	60,055	...	...	...		
Total, Ordinary Working Expenditure	1,387,183	1,427,030	1,682,000	1,863,470					
Renewals Contribution ...	300,000	300,000	430,000	430,000					
Total ...	1,687,183	1,727,030	2,112,000	2,293,470					
Balance, Net Earnings carried to Net Revenue Account ...	1,475,853	937,870	1,488,000	1,233,530					
	3,163,036	2,664,900	3,600,000	3,517,000					
						3,163,036	2,664,900	3,600,000	3,517,000

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Net Revenue Account

Dr.

Particulars	Actual 1941-42	Approved Estimate 1942-43	Revised Estimate 1942-43	Estimate 1943-44	Particulars	Actual 1941-42	Approved Estimate 1942-43	Revised Estimate 1942-43	Estimate 1943-44
Loan Interest Charges :-									
(a) On unredeemed Loans @ 5%	764,807	764,870	764,870	764,870	Balance from Revenue Account	1,475,853	937,870	1,488,000	1,233,630
(b) On redeemed Loans @ 3%	58,716	58,720	58,840	58,840	Remission by Government of Interest on Capital on unprofitable Sections	200,000	200,000	200,000	200,000
(c) On Advances from the Colony's Surplus Balances @ 3%	125,813	125,810	125,810	125,810	Interest on Investments of the Railway	69,238	80,000	83,000	108,000
Withdrawal of Obsolete Assets	949,396	949,400	949,520	949,520	Appreciation of Investments	139	100	5,000	1,000
Capital Redemption	22,973	5,000	8,400	10,000	Profit on Sale of Investments	84	...	800	100
Purchase of Capital Assets	...	...	...	...	Sale of Capital Assets	5,320	...	100	100
Additions and Improvements	4,264	4,970	32,800	45,680	Released and Retrieved Material	14,451	...	2,000	2,000
Temporary additional Crossing Stations	30	...	...	...	Sale of Scrap	...	...	10,000	10,000
Replacement or part Replacement of Assets or part Assets not chargeable to the Renewals Fund	...	...	...	...	Provident Fund—withdrawal Bonus	...	...	50	10
Demolition of Assets	...	...	...	...	Demands Payable 1941-42 over-estimated and recovery of other overcharges 1941-42	...	...	20,000	...
Transfer of Assets	8,420	...	...	100	Returned and surplus Stores	...	...	1,000	...
Depreciation of Investments	188	100	...	100					
Loss on Sale of Investments	394	100	150	100					
Depreciation, etc. of Stores	...	...	...	...	
Scrap Reclamation :-									
(a) Purchase of Scrap	2,154	...	600	600					
(b) Donation to War Relief Fund	321	...	50	50					
Conservation of Stores, Re-examination of discarded Material	...	120	100	100					
Research	...	2,000	1,000	1,000					
Miscellaneous Defence Expenditure	3,114	...	10,300	1,000					
Balance—Net Surplus for the Year to Appropriation Account	991,323	961,890	1,003,120	1,008,380					
	774,750	261,080	806,830	543,480					
	1,766,073	1,222,970	1,809,950	1,551,840					

SCHEDULE OF ADDITIONS AND IMPROVEMENTS
(Net Revenue Account)

Item No.	Item	ESTIMATE 1943-44	Remarks
1	Permanent Way Material Yard, Ibadan, Filling and Draining	500	
2	Permanent Way Material for Traders' Sidings	100	
3	Beaconing and Re-alignment of Curves	1,400	
4	Track Betterment, Minna-Baro	220	
5	Conversion of Sleepers from Lug to Clip type	20,900	
6	Rail Anchors for old 45 and 60-lb Track	2,000	
7	Re-modelling Track layout, Bukuru	1,600	
8	" " " Kafanchan	1,320	
9	Wells at various Stations	320	£120 Unexpended Balance from 1942-43.
10	Extending Retaining Wall to Catch-water, Mile 656	150	
11	Thirty-nine additional Drains, Western	390	
12	Tarmacadam R.T.O. Workshops Yard, Zaria	200	
13	Surfacing, Port Harcourt Wharf	300	Unspent 1942-43.
14	Vehicle Repair Ramps for R.T.O. at Zaria, Funtua, Gusau, Mai-Inchi, Shakwata	140	
15	Garages for 25 Vehicles for R.T.O., Zaria	250	
16	Crane Garages, Port Harcourt Wharf	50	Unspent 1942-43.
17	Buildings of local materials for Engineering Permanent Way Staff	1,500	
18	Buildings of local materials for Traffic and Running Staff	250	£50 Unexpended Balance from 1942-43.
19	Rest Houses for Mechanical Staff at Out-stations	240	Unspent 1942-43.
20	Additional and Improved Accommodation, Pay Office, Ebute Metta	150	
21	Alterations to Double Wire Signalling Installation, Eastern	300	
22	Fencing Apapa Wharf	150	Unspent 1942-43.
23	Increased Traffic Facilities	1,900	Unspent 1942-43.
24	Additional Tipping Platforms, Ebute Metta Coal Stage	450	
25	Additional Tipping Platforms, Ibadan Coal Stage	450	
26	Improvements to Rolling Stock—Pay Coaches	460	
27	Miscellaneous	10,000	
	Total	45,690	

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Statement B

Renewals Fund Account—1943-44

Expenditure	Amount	Receipts	Amount	Remarks
To Revised Estimate, 1942-43	£ 55,000	By Balance at 1st April 1942	£ 2,274,241	Annual contribution at £430,000 per annum restored with arrears from 1939-40.
Estimated Expenditure, 1943-44	80,180	Contributions, 1942-43	890,000	
Estimated Balance at 31st March 1944	3,389,061	1943-44	430,000	
	3,524,211		3,524,211	

Statement C

Renewals Expenditure—1943-44

ITEM No.	1942-43		1943-44		Particulars of Item to be replaced (or Capital written down)	Total amount to be withdrawn in replacement of Expenditure to write down Capital	Actual Expenditure 1-4-42 to 31-3-42	Estimated Expenditure 1-10-41 to 31-3-43	Estimated Expenditure 1-10-41 to 31-3-43	Amount to be withdrawn in 1943-44	Remarks
	Renewals	Capital Works	Renewals	Capital Works							
3	3	-	1	3	CIVIL ENGINEERING	£ 1,300	£ 340	£ 340	£ 340	£ 960	//
-	-	-	2	1	Replacement of four Motor Lorries	270	...	...	...	270	z
-	-	-	3	-	Replacement of G. I. Culverts in Concrete	1,920	...	...	...	1,920	z
-	-	-	4	-	Replacement of Turnouts—Metals	1,060	...	...	...	1,060	z
-	-	-	5	-	Timbers	740	...	...	...	740	z
-	-	-	6	-	Replacement of Bridge Timbers	40,000	...	...	...	40,000	z
-	-	-	-	-	Re-ballasting	45,290	337	...	337	44,950	
13	2	-	7	34	MECHANICAL ENGINEERING	2,000	...	...	...	2,000	//
-	-	-	8	47	One Axle Journal Lathe EB. 137	850	...	...	...	850	z
-	-	-	9	48	One 10" Lathe, Gap Bed EB. 443	850	...	...	...	850	z
-	-	-	10	49	One 10" Centre Lathe, Long Bed EB. 444	1,600	...	...	...	1,600	z
-	-	-	11	50	Piston Rod Grinding Machine EB. 516	250	...	...	...	250	z
-	-	-	12	53	No. 4 Universal Grinding Machine EB. 626	500	...	...	...	500	z
-	-	-	13	-	Vertical Miller ... EE. 563	6,450	...	...	...	6,450	z
-	-	-	14	-	Thirty Bodies for H.G. Wagons	1,740	...	...	...	1,740	z
-	-	-	15	-	Twelve Bodies for S.G. Wagons	2,480	...	...	...	2,480	z
-	-	-	16	-	Eight Bodies for B.V.B. Wagons	18,510	...	...	...	18,510	z
-	-	-	-	-	Withdrawal from service of obsolete Locomotives, Nos. 258, 259, 292 and 295	35,230	...	...	...	35,230	
-	-	-	-	-	Total sum to be withdrawn on Assets to be replaced or Capital written down	80,180	

Reference: **CO 583/256/30037/1 PT3**

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Statement D

DEPRECIATION ON WASTING ASSETS AND CONTRIBUTIONS TO THE RENEWALS FUND 1943-44

Item	Revised basis of contribution at 1-4-41		ADDITIONS DURING 1941-42		DEDUCTIONS DURING 1941-42		Revised basis of contribution at 1-4-42		ANNUAL DEPRECIATION		Contribution to Renewals Fund	Remarks
	£	Revol's Cont.	Amount	Revol's Cont.	Amount	Revol's Cont.	£	Revol's Cont.	Average rate %	Amount		
RAILWAY :-												
Permanent Way	5,755,090	8	289	...	9,490	286	5,755,889	...	3.03	174,257	£	
Ballast	761,224	...	...	...	486	10	760,738	...	2.00	15,214	...	
Points and Crossings	138,969	...	...	...	3,011	249	135,958	...	8.33	11,332	...	
Timber Sleepers for Points and Crossings and Bridges	62,353	...	...	...	...	...	62,353	...	16.25	10,136	...	
Signals	59,387	...	...	...	...	...	59,387	...	3.23	1,918	...	
Fencing	31,787	...	...	...	247	8	31,540	...	3.33	1,051	...	
Bridges	1,863,111	...	...	...	...	...	1,863,111	...	1.45	26,971	...	
Culverts	728,030	...	...	...	260	17	729,382	...	2.28	16,312	...	
Buildings	1,887,049	...	7,977	...	2,192	52	1,892,854	...	1.90	35,928	...	
Machinery and Plant	744,126	...	1,770	...	439	29	745,457	...	4.32	32,218	...	
Locomotives	2,000,155	...	...	...	2,966	87	1,997,189	...	3.01	60,072	...	
Locomotive Rollers	320,455	...	...	...	...	...	320,455	...	3.02	9,679	...	
Rolling Stock :-												
Vehicles	2,409,765	...	833	...	3,910	107	2,406,688	...	2.62	63,039	...	
Vehicle Bodies	189,446	...	...	...	...	...	189,446	...	2.44	4,428	...	
Coaches	1,105,888	...	...	...	1,000	36	1,104,888	...	2.53	27,332	...	
Couch Bodies	319,143	...	...	...	...	...	319,143	...	2.48	7,920	...	
Motor Cars and Lorries	3,005	...	252	...	...	...	3,257	...	11.88	387	...	
Water Supplies	180,969	...	...	...	20,234	328	160,735	...	2.77	4,459	...	
Wharves	14,167	...	...	...	...	...	14,167	...	2.50	354	...	
Locomotive and Coach Lighting Equipment	59,390	...	...	...	...	...	59,390	...	6.52	3,870	...	
Total Railway	18,644,529	503	12,713	41,235	1,209	18,613,007	...	2.73	508,007	...		
ROAD TRANSPORT :-												
Lorries and Trailers	32,611	...	...	...	...	...	32,611	...	10.64	3,469	...	
Plant	2,523	...	1,059	...	...	...	3,582	...	5.44	195	...	
Total Road Transport	35,134	...	1,059	...	...	...	36,193	...	10.12	3,664	...	
Grand Total	18,679,663	555	13,772	44,235	1,209	18,649,200	...	2.74	511,671	...	£30,000	• Equated figure.

Bonne Bridge 100 years life.

STATEMENT E.-Recurrent Expenditure
ABSTRACT A Maintenance of Way and Works CIVIL ENGINEERING DEPARTMENT

Item	Actual Expenditure 1941-42	ESTIMATE 1943-44		APPROVED ESTIMATE 1942-43		Increase	Decrease	Explanatory Notes
		£	No.	£	No.			
SUMMARY								
I.-PERSONAL EMOLUMENTS	88,917	...	122,200	92,180	...	38,880	8,860	
II.-PERMANENT WAY	116,399	...	123,450	103,590	...	23,090	3,230	
III.-BRIDGES AND CULVERTS	3,453	...	5,100	4,380	...	850	130	
IV.-STRUCTURES AND WORKS	16,062	...	22,200	16,660	...	5,090	150	
V.-SIGNALS	2,061	...	2,680	2,400	...	380	120	
VI.-TRANSPORT VEHICLES, TOOLS AND PLANT	914	...	1,480	1,360	...	380	250	
VII.-GENERAL SERVICES	11,439	...	15,420	13,520	...	1,900	...	
VIII.-TYPEWRITER REPAIR DEPOT	...	...	...	...	...	...	...
IX.-POINTS AND CROSSINGS FACTORY	...	...	...	...	...	...	...
X.-GENERAL AND MISCELLANEOUS CHARGES	6,128	...	10,480	10,180	...	340	40	
XI.-WHARVES	3,568	...	7,840	7,410	...	2,370	1,940	
XII.-TRAINING SCHEMES	...	...	1,150	830	...	520	200	
Total, Recurrent	243,941	...	311,880	252,510	...	74,400	14,920	
XIII.-SPECIAL EXPENDITURE	821	...	4,200	2,680	...	2,900	680	
Total, Abstract A.	244,762	...	316,180	255,190	...	76,540	15,600	Net increase £61,000.
Personal Emoluments	84,020	...	128,140	97,270	
Other Charges	160,742	...	187,060	157,920	
	244,762	...	316,180	255,190	

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STATEMENT E.—Recurrent Expenditure
ABSTRACT A Maintenance of Way and Works CIVIL ENGINEERING DEPARTMENT

ITEM No.	1943-44	Item	Salary Scale	Actual Expenditure 1941-42	ESTIMATE 1943-44	APPROVED ESTIMATE 1942-43	Increase	Decrease	Explanatory Notes
1		<i>I.—Personal Emoluments</i>							
2		(a)—ADMINISTRATIVE AND ENGINEERING							
3		Chief Engineer	1,100	1,350	1,400	1,400	...	...
4		Assistant Chief Engineer	1,100	1,050	1,100	1,100	...	...
5		Senior Engineers, Grade I	1,100	3,102	...	...	...	...
6		Senior Engineers, Grade II	880-10-020	2,642	...	...	...	...
7		Senior Engineers, Grade III	475, 475, 500-25-000, 630; 600-30-840	6,529	...	...	...	...
8		District Engineers	1,000	...	3,000	3,000	1,000	...	Increase of one.
9		Senior Assistant Engineers	880-10-090	...	3,680	3,680	...	...	Provision for eight only. See item 8.
10		Assistant Engineers	475, 475, 500-25-000, 630; 600-30-840	...	5,080	5,080	...	1,180	New post.
11		Personal Assistant to Chief Engineer	18-3-48	129	500	500	500	...	Provision for four. Vice vacancies, item 5.
12		Chinamen	...	...	380	380	...	...
13		Temporary Assistant Engineers	475, 475, 500-25-000, 630; 600-30-840	...	2,000	2,000	2,000	...	
14		Separation Allowance	...	...	20	20	20	...	
15		Cost of Living Award	...	...	200	200	200	...	
16		Total, I. (a)	...	15,402	18,370	15,820	3,730	1,180	
17		(b)—CLERICAL STAFF							
18		Chief Clerk	310-15-400	...	310	310	310	...	New post.
19		Assistant Chief Clerks	210-12-300	592	1,320	600	720	...	Promotion.
20		First-class Clerks	140-10-220	1,150	2,700	2,470	230	...	
21		Second- and third-class Clerks	48, 48, 54-6-72; 80-8-128	3,888	4,680	3,700	930	...	Increase of two
22		Clerical Assistants	36-6-60; 72-6-120	2,002	2,180	1,830	290	...	New post.
23		Messengers	18-2-24 and 27-3-36	418	530	500	30	...	
24		Cost of Living Award	...	911	2,250	120	2,130	...	
25		Total, I. (b)	...	8,061	13,920	9,280	4,640	...	
26		(c)—TECHNICAL OFFICE							
27		Chief Draughtsman and Technical Instructor	600-30-840	...	680	...	660	...	New post.
28		Senior Technical Staff, Grade I	310-15-400	...	310	...	310	...	Promotion.
29		Senior Draughtsman	240-12-300	288	...	...	...	...
30		Senior Technical Staff, Grade II	240-12-300	...	...	...	...	...
31		Junior Technical Staff, Grade I	140-10-220	220	660	380	270	...	Increase of two
32		Junior Technical Staff, Grades II and III	48, 48, 54-6-72; 80-8-128	585	780	710	80	...	
33		Register Clerk	48, 48, 54-6-72; 80-8-128	...	50	...	50	...	New post.
34		Quantity Surveying Clerk	36, 42, 48-6-78	78	...	...	...	...
35		San Printer	48	48	50	50	...	...
36		Printer	48	48	...	...	...	...
37		Cost of Living Award	...	48	270	40	230	...	
38		Total, I. (c)	...	1,267	2,780	1,480	1,600	300	

(a) Incrementals. (b) New Holders. (c) Over-estimated 1942-43. (d) Under-estimated 1942-43. (e) Increase due to higher cost of Stores. (f) Increased rates.

STATEMENT E.—Recurrent Expenditure
ABSTRACT A Maintenance of Way and Works CIVIL ENGINEERING DEPARTMENT—(Contd.)

ITEM No.	1943-44	Item	Salary Scale	Actual Expenditure 1941-42	ESTIMATE 1943-44	APPROVED ESTIMATE 1942-43	Increase	Decrease	Explanatory Notes
39		(d)—DIRECT SUPERVISION AND CLASSIFIED PERMANENT WAY LABOUR							
40		Permanent Way Inspector	600	23,077	600	600	...	...	New post.
41		Foremen Platelayers, Grades I & II	400-12-400; 508-12-544-500	...	20,450	23,270	2,820	...	Provision for 42 only. See item 35.
42		Permanent Way Inspectors, Grades I & II	400-12-400; 508-12-544-500	485	...	...	...	...
43		Assistant Foremen Platelayers, Grade I	140-10-180	...	500	470	30	...	
44		Sub-Permanent Way Inspectors, Grade I	140-10-220	490	...	...	...	...
45		Assistant Foremen Platelayers, Grade II	80-8-128	...	710	670	40	...	
46		Sub-Permanent Way Inspectors, Grade II	36-6-60	871	...	...	...	...
47		Sub-Permanent Way Inspectors, Grade III	48-6-72	...	6,090	1,300	4,790	...	80 from next item.
48		Overseers	30-3-48	2,019	515	3,750	3,750	...	a and y
49		Heidmen	400-12-400; 508-12-544-500	6,581	17,470	13,400	4,070	...	
50		Foremen of Works, Electric Welding Plant	400-12-400; 508-12-544-500	463	...	...	...	...
51		Inspector of Works—Welding	400-12-400; 508-12-544-500	...	480	470	10	...	
52		Artizans, Grades I and II	36-6-60; 72-6-120	40	130	120	10	...	
53		Permanent Way Apprentices	18-3-36; 39-3-66	...	140	140	...	...
54		Permanent Way Timekeepers	400-12-400; 508-12-544-500	...	820	610	210	...	Three additional.
55		Temporary Permanent Way Inspectors	...	...	3,630	...	3,630	...	Seven vice vacancies, item 26.
56		Cost of Living Award	...	6,516	6,500	2,580	3,920	...	
57		Separation Allowances	...	1,553	2,800	...	2,800	...	
58		STENOGRAPHS							
59		Chief Signal Inspector	630-30-720	42,641	60,320	46,780	20,110	6,570	Regraded.
60		Signal Foremen, Grades I & II	400-12-400; 508-12-544-500	592	630	600	30	...	
61		Signal Inspectors, Grades I & II	400-12-400; 508-12-544-500	964	...	...	...	...
62		Sub-Inspector, Grade II	88-8-128	...	1,020	980	40	...	
63		Artizans, Grades I & II	36-6-60; 72-6-120	249	200	100	100	...	One additional.
64		Apprentice Signal Artizans	18-3-36; 39-3-66	216	610	480	50	...	
65		Cost of Living Award	...	...	540	480	60	...	
66		Separation Allowances	...	...	300	110	190	...	
67		WORKS AND SERVICES							
68		Clerk of Works	630-30-720	2,021	3,440	2,830	610	...	New post.
69		Chief Foreman of Works	600	...	630	...	630	...	
70		Chief Inspector of Works	600	...	600	...	...	...
71		Foremen of Works, Grades I & II	400-12-400; 508-12-544-500	5,087	5,070	5,750	...	680	Provision for 10 only. See item 54.
72		Inspectors of Works, Grades I & II	400-12-400; 508-12-544-500	810	...	...	...	...
73		Assistant Foremen of Works, Grade I	240-12-300	...	800	850	50	...	
74		Sub-Inspectors of Works, Grade I	140-10-220	...	302	...	...	...
75		Assistant Foremen of Works, Grade II	...	6,567	7,100	7,200	630	730	
76		Carried forward							

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STATEMENT E.—Recurrent Expenditure
 ABSTRACT A Maintenance of Way and Works CIVIL ENGINEERING DEPARTMENT—(Contd.)

ITEM No.	1942-43		1943-44		Actual Expenditure 1941-42	Salary Scale	Item	APPROVED ESTIMATE 1942-43	Increase	Decrease	Explanatory Notes
	No.	£	No.	£							
39	49	6,567	17	7,100	6,567	...	WORKS AND SERVICES—Contd.	£	£	£	
40	50	1,648	3	490	1,648	140-10-220	<i>Brought forward</i>	7,200	630	730	
41	51	...	10	1,150	...	72-8-128	*Sub-Inspectors of Works, Grade II	460	30	...	
42	52	...	2	280	...	88-8-128	*Sub-Inspectors of Works, Grade III	1,230	...	...
43	53	...	170	9,810	3,892	140-10-220	*Assistant Shop Foreman, Grade II	...	...	...	New posts.
44	54	...	4	150	...	36-6-66	Artisans	8,850	...	...	"
45	55	...	10	350	...	36-6-66	Artisans, Grades I & II	...	...	...	Transfer from Other Charges.
46	56	...	10	250	...	36-6-66	Anti-mosquito Inspectors	...	...	...	Increase in Establishment, transfer from Other Charges.
47	57	...	10	250	...	36-6-66	Motor Drivers	...	...	...	Two vice vacancies, item 47.
48	58	...	10	250	...	18-3-36; 39-3-66	Tinkeepers	...	...	...
49	59	...	9	230	...	18-3-36; 39-3-66	Storemen	...	...	...
50	60	...	12	420	...	21-3-48	Headmen	...	...	...
51	61	...	4	1,600	...	400-12-496; 508-12-544-560	Temporary Inspectors of Works	...	...	...
52	62	...	...	3,500	...	...	Cost of Living Award	...	...	...
53	63	...	...	600	...	...	Separation Allowances	...	...	...
54	64	...	251	25,970	12,925	...	(G)—ALLOWANCES	19,200	7,490	810	
55	65	...	...	1,000	...	...	Overtime	...	...	...
56	66	...	...	150	...	...	Acting Allowances	...	...	...	Overtime payments for work on Public Holidays.
57	67	...	...	220	...	...	Seniority Pay	...	...	...
58	68	...	...	30	...	...	Shortland Allowances	...	...	...
59	69	...	...	1,400	...	...	Gross Total	...	...	...
60	70	...	...	126,200	83,917	...	Loss Recoverable	...	...	...
61	71	...	...	4,000	...	...	Net Total, I.—Personal Emoluments	...	...	...	Net increase £30,020.
62	72	...	...	122,200	83,917	...	II.—MAINTENANCE AND MINOR RENEWALS	...	...	...
63	73	...	...	73,000	63,707	...	PERMANENT WAY	...	...	...
64	74	...	...	6,500	4,458	...	<i>Brought forward</i>	...	...	...
65	75	...	...	1,700	...	...	Subordinate Supervision and Labour	...	...	...
66	76	...	...	1,300	...	...	Track Gangs and Trolley men	...	...	...
67	77	...	...	...	...	...	Permanent Way Material	...	...	...
68	78	...	...	...	...	...	Track Tools	...	...	...
69	79	...	...	...	...	...	Consumable Stores	...	...	...
70	80	...	...	82,500	68,740	...	<i>Carried forward</i>	...	...	...

STATEMENT E.—Recurrent Expenditure
 ABSTRACT A Maintenance of Way and Works CIVIL ENGINEERING DEPARTMENT—(Contd.)

ITEM No.	1942-43		1943-44		Actual Expenditure 1941-42	Salary Scale	Item	APPROVED ESTIMATE 1942-43	Increase	Decrease	Explanatory Notes
	No.	£	No.	£							
71	81	...	...	70,040	...	...	II.—MAINTENANCE AND MINOR RENEWALS	£	£	£	
72	82	...	...	4,100	...	...	PERMANENT WAY—Contd.	13,470	1,010	1,010	
73	83	...	...	...	...	...	<i>Brought forward</i>	...	...	...
74	84	...	...	...	...	...	Bullast—Material only	...	...	...
75	85	...	...	...	...	...	Churning	...	...	...
76	86	...	...	...	...	...	Repairs to Formation—Labour	...	...	...
77	87	...	...	...	...	...	Material	...	...	...
78	88	...	...	...	...	...	Repairs to Damage by Accident	...	...	...
79	89	...	...	...	...	...	Welding Plant—Labour	...	...	...
80	90	...	...	...	...	...	Material	...	...	...
81	91	...	...	...	...	...	Cost of Living Award	...	...	...
82	92	...	...	...	...	...	III.—BRIDGES AND CULVERTS	...	...	...
83	93	...	...	...	...	...	Painting—Labour	...	...	...
84	94	...	...	...	...	...	Material	...	...	...
85	95	...	...	...	...	...	Repairs—Labour	...	...	...
86	96	...	...	...	...	...	Material	...	...	...
87	97	...	...	...	...	...	Cost of Living Award	...	...	...
88	98	...	...	...	...	...	IV.—STRUCTURES AND WORKS	...	...	...
89	99	...	...	...	...	...	Buildings—Labour	...	...	...
90	100	...	...	...	...	...	Material	...	...	...
91	101	...	...	...	...	...	Roads, Platforms, Drains and Fencing—Labour	...	...	...
92	102	...	...	...	...	...	Material	...	...	...
93	103	...	...	...	...	...	Water Supply Installations—Labour	...	...	...
94	104	...	...	...	...	...	Material	...	...	...
95	105	...	...	...	...	...	Cost of Living Award	...	...	...
96	106	V.—SIGNALES	
97	107	Labour	
98	108	Material	
99	109	Cost of Living Award	
100	110	

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STATEMENT E.—Recurrent Expenditure
 ABSTRACT A Maintenance of Way and Works CIVIL ENGINEERING DEPARTMENT—(Contd.)

ITEM NO.	Item	Salary Scale	Actual Expenditure 1941-42	ESTIMATE 1943-44	APPROVED ESTIMATE 1942-43	Increase	Decrease	Explanatory Notes
1942-43	1943-44		£	No. £	No. £	£	£	
77	VI.—TRANSPORT VEHICLES, TOOLS AND PLANT							
78	Drivers' Wages		46					
79	Petrol, Oil, Grease and Tyres		150	450	200	250		
80	Repairs and Replacements		69					
81	Other Materials		184	350	560		210	
82	Labour		319	400	440		30	
83	Licence Fees		67	80	70			
84	Cost of Living Award		79	200	90	110		
85	VII.—GENERAL SERVICES		914	1,480	1,350	380	250	
86	Watchmen and Caretakers		2,225	2,400	2,000	400		
87	Sanitation—Labour		6,440	7,500	7,500			
88	Material		231	520	520			
89	Cost of Living Award		2,513	5,000	3,500	1,500		
90	VIII.—TYPEWRITER REPAIR DEPOT		11,439	15,420	13,520	1,900		
91	Personal Emoluments		83	2	1	80	50	One additional.
92	Artizans, Grades I and II	36-6-66; 72-6-120		40		40		
93	Cost of Living Award			170	1	80	90	
94	Total, Personal Emoluments							
95	Other Charges							
96	Labour		10		30		30	
97	Material		44	50	50			
98	Higher Cost of Living Bonus				10		10	
99	Total, Other Charges		60	50	90		40	
100	Total, Typewriter Repair Depot		143	220	170	90	40	
101	Less Chargeable to Abstracts		143	220	170	90	40	

STATEMENT E.—Recurrent Expenditure
 ABSTRACT A Maintenance of Way and Works CIVIL ENGINEERING DEPARTMENT—(Contd.)

ITEM NO.	Item	Salary Scale	Actual Expenditure 1941-42	ESTIMATE 1943-44	APPROVED ESTIMATE 1942-43	Increase	Decrease	Explanatory Notes
1942-43	1943-44		£	No. £	No. £	£	£	
102	IX.—POINTS & CROSSINGS FACTORY							
103	Personal Emoluments							
104	Permanent Way Inspector, Grade I	400-12-486; 508-12-544-560		1		510		Previously shown under Abstract B.
105	Artizans, Grades I & II	88-8-128		4		210		
106	Other Tradesmen	36-6-66; 72-6-120		1		40		
107	Cost of Living Award	24-3-36		130		130		
108	Total, Personal Emoluments			7		990		
109	Other Charges							
110	Labour							
111	Permanent Way Material			140		140		
112	Consumable Stores			600		600		
113	Electric Power			30		30		
114	Cost of Living Award			50		50		
115	Total Points & Crossings Factory			100		100		
116	Less Chargeable to Other Head			920		920		
117	X.—GENERAL AND MISCELLANEOUS CHARGES							
118	Transport—General		46	150	100	50		
119	Travelling and Committed Allowances		102	250	140	110		
120	Bush Allowances		1,873	2,000	2,000			
121	Passages		39	80	80			
122	Camp Equipment and Outfit Allowances		3,149	6,500	6,500			
123	Stationery		127	100	50	50		
124	Drawing Office Consumable Stores		98	130	130			
125	Drawing Instruments, Supply and Repair		32	40	40			
126	Rest Houses—Upkeep of Equipment		411	450	450			
127	Telephones		32	90	90			
128	Typewriters, Repairs			80	80			
129	Water supplied by Public Services			100	100			
130	Crown Agents' Charges			150	150			
131	Contingencies			60	60			
132	Temporary Draughtsmen							
133	Furniture							
134	Award to Permanent Way Inspectors on passing Test in the Re-alignment of Curves by the String-lining method			100	100			
135			6,128	10,480	10,180	340	40	

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STATEMENT E.—Recurrent Expenditure
 ABSTRACT A Maintenance of Way and Works CIVIL ENGINEERING DEPARTMENT—(Contd.)

ITEM No.	Item	Salary Scale	Actual Expenditure 1941-42	ESTIMATE 1943-44	APPROVED ESTIMATE 1942-43	Increase	Decrease	Explanatory Notes
116	XI.—WHARVES	£	£	No.	£	£	£	
117	<i>i.</i> —Personal Emoluments							
118	PERMANENT WAY							
119	*Sub-Permanent Way Inspectors, Grade II	80-8-128	...	1	80	40	...	Change of Designation.
120	Overseers	Rules not exceeding £200	...	2	90	...	...
121	Sub-Permanent Way Inspectors Grade III	48-6-72	...	5	140	40	...	
122	Headmen	30-3-48	21	...	30	120	...	
123	Cost of Living Award	...	...	...	...	...	...
124	WORKS AND SERVICES							
125	Artizans, Grades I and II	36-6-66; 72-6-120	...	3	180	70	...	
126	Cost of Living Award	...	...	...	...	...	...
127	Total, Personal Emoluments	...	21	...	520	370	120	
128	<i>ii.</i> —MAINTENANCE AND MINOR RENEWALS							
129	PERMANENT WAY							
130	Labour	...	922	...	1,160	40	1,010	
131	Material	...	372	...	1,510	20	...	
132	Truck Tools	...	17	...	50	...	...
133	Consumable Stores	...	9	...	100	...	...
134	Ballast—Material only	...	4	...	10	...	...
135	Repairs to Formation—Labour	...	...	...	100	20	...	
136	Material	...	...	...	40	20	...	
137	Repairs to Damage by Accident	...	467	...	100	...	...
138	Cost of Living Award	...	...	...	800	470	...	
139	<i>iii.</i> —BRIDGES AND CULVERTS							
140	Paintings—Labour	...	1,791	...	3,400	560	1,010	
141	Material	...	...	...	...	10	...	
142	Repairs—Labour	...	...	...	...	10	...	
143	Material	...	...	...	...	10	...	
144	Cost of Living Award	...	...	...	...	20	...	

STATEMENT E.—Recurrent Expenditure
 ABSTRACT A Maintenance of Way and Works CIVIL ENGINEERING DEPARTMENT—(Contd.)

ITEM No.	Item	Salary Scale	Actual Expenditure 1941-42	ESTIMATE 1943-44	APPROVED ESTIMATE 1942-43	Increase	Decrease	Explanatory Notes
145	XI.—WHARVES—Contd.	£	£	No.	£	£	£	
146	<i>iv.</i> —STRUCTURES AND WORKS							
147	Buildings—Labour	...	446	...	310	440	...	Painting Transit Sheds.
148	Material	...	349	...	330	70	...	
149	Roads, Platforms, Drains and Fences—Labour	...	...	...	710	...	...
150	Material	...	27	...	700	...	500	
151	Water Supply Installations—Labour	...	187	...	50	...	...
152	Material	...	...	...	30	10	...	
153	Cost of Living Award	...	...	...	700	430	...	
154	<i>v.</i> —SIGNALS							
155	Labour	...	1,009	...	2,400	950	810	
156	Material	...	...	...	...	...	...
157	Cost of Living Award	...	...	...	...	...	...
158	<i>vi.</i> —GENERAL SERVICES							
159	Watchmen and Caretakers	...	35	...	50	...	...
160	Sanitation—Labour	...	581	...	580	90	...	
161	Material	...	131	...	20	30	...	
162	Cost of Living Award	...	...	...	200	300	...	
163	<i>vii.</i> —WATER SUPPLY BY PUBLIC SERVICES							
164	Total, Wharves	...	747	...	850	420	...	
165		150	
166		...	3,568	...	7,410	2,370	1,940	

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STATEMENT E.—Recurrent Expenditure
 ABSTRACT A Maintenance of Way and Works CIVIL ENGINEERING DEPARTMENT—(Contd.)

ITEM No.	1942-43	1943-44	Item	Salary Scale	Actual Expenditure 1941-42	ESTIMATE 1943-44		APPROVED ESTIMATE 1942-43	Increase	Decrease	Explanatory Notes
						No.	£				
90	—	165	XII.—TRAINING SCHEMES.—SCHEME I <i>Personal Emoluments</i>	£	£	12	580	8	190	£	Four additional.
—	—	166	Technical Assistants in Training ... Cost of Living Award ...	48-6-78	...	...	280	...	290	...	
91	—	167	Total, Personal Emoluments <i>Other Charges</i>	...	...	12	870	8	480	...	
—	—	168	Instrument, Equipment and Subvention to P.W.D. Technical School ...	...	...	...	50	100	...	50	
—	—	169	Total, Scheme I	...	...	...	820	-190	-480	50	
—	—	170	SCHEME II <i>Personal Emoluments</i>	...	...	1	70	1	...	...
92	—	171	School Clerk and Timekeeper ...	36-6-66; 72-6-120	...	1	70	1	...	...
93	—	172	Attendant and Caretaker ...	24	...	1	30	1	...	...
—	—	173	Cost of Living Award ...	...	...	...	40	...	40	...	
—	—	174	Total, Personal Emoluments <i>Other Charges</i>	...	...	2	140	2	40	...	
94	—	175	<i>Fees to part-time School Teacher</i> ...	...	...	...	...	100	...	100	
95	—	176	<i>Fees to Lecturers</i> ...	...	...	...	20	...	...	...
96	—	177	<i>Allowances to Employees taking the Course</i> ...	...	...	...	...	50	...	50	
97	—	178	<i>Stationery and Books</i> ...	...	...	...	50	...	...	...
98	—	179	<i>Light and Water</i> ...	...	...	...	10	...	...	...
99	—	174	Subscription to Permanent Way Institute	...	...	...	10	...	...	...
—	—	—	Total, Other Charges	...	...	...	80	240	...	150	
—	—	—	Total, Scheme II	...	...	...	230	340	40	150	
—	—	—	Total, Training Schemes	...	...	...	1,150	830	520	200	

STATEMENT E.—Recurrent Expenditure
 ABSTRACT A CIVIL ENGINEERING DEPARTMENT

ITEM No.	1942-43	1943-44	Item	Salary Scale	Actual Expenditure 1941-42	ESTIMATE 1943-44		APPROVED ESTIMATE 1942-43	Increase	Decrease	Explanatory Notes
						No.	£				
149	—	175	XIII.—SPECIAL EXPENDITURE	£	£	...	2,000	...	...	£
150	—	176	Minor Works ...	...	821	...	2,000	...	...	...
151	—	177	New Station Building, Iju Junction ...	...	...	...	90	...	90	...	
152	—	178	Replacement of Typewriters ...	...	...	...	200	...	200	...	
153	—	179	Extension to R.T.O.'s Office, Zaria	...	...	...	40	...	40	...	
154	—	180	Stores for Permanent Way Inspectors at MLM, DAB, and DNG. ...	...	...	...	120	...	120	...	
155	—	181	Re-flooring of No. 1 Transit Shed, Port Harcourt	...	...	...	1,750	...	1,750	...	
156	—	182	Latrine and Wash-house for Boys at Locomotive Foreman's Quarters, Ibadan ...	...	...	...	...	30	...	30	
157	—	183	Latrine and Wash-house for Boys at Locomotive Inspector's Quarters, Ibadan ...	...	...	...	...	30	...	30	
158	—	184	Interlock and Signal Level-crossing Gate at mile 150, Eastern District	...	...	...	50	...	50	...	
159	—	185	Fencing Umachia Water Supply ...	...	...	...	40	...	40	...	
160	—	186	Fencing Kajiuta ...	...	...	...	30	...	30	...	
161	—	187	Band at Bridge No. 16, mile 145 1/2, Eastern District	...	...	...	60	...	60	...	
162	—	188	Labour Camp at Iru Valley for Track Gang	...	...	...	50	...	50	...	
163	—	189	Domestic Water Supply to Quarters at Jos	...	...	...	60	...	60	...	
164	—	190	Extension to Kitcher, Ilorin ...	...	...	...	20	...	20	...	
165	—	191	Enclosing verandah to Goods Shed, Gwagwada Gate at Main Entrance and alteration to fencing, Port Harcourt	...	...	...	50	...	50	...	
166	—	192	Extension to Platform, Enugu ...	...	...	...	20	...	20	...	
167	—	193	Cattle Ramp, Enugu ...	...	...	...	70	...	70	...	
168	—	194	Cattle Ramp, Bukuru ...	...	...	...	40	...	40	...	
169	—	195	Cattle Ramp, Jos, Improvement ...	...	...	...	40	...	40	...	
170	—	196	Bush House with Boys' Quarters, Mai Inchi	50	...	50	...	
—	—	—	Total, Special Expenditure	...	821	...	4,200	2,680	2,200	680	

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Item	Actual Expenditure 1941-42	ESTIMATE 1943-44		APPROVED ESTIMATE 1942-43		Increase	Decrease	Explanatory Notes
		£	No.	£	No.			
SUMMARY								
A.—GENERAL SUPERINTENDENCE	...	20,777	...	24,380	...	10,070	3,350	Net increase £6,720.
B.—WORKSHOPS								
I.—Direct Superintendence	...	9,283	...	11,520	...	3,080	70	
II.—Locomotives	...	99,608	...	98,730	...	67,880	23,940	
III.—Machinery	...	15,305	...	15,770	...	9,290	1,780	
IV.—Coaching and Wagon Stock	...	71,433	...	80,260	...	30,260	8,310	
V.—Paints and Crossings Factory	
VI.—Electric Light Installation	...	490	...	...	...	...	...
VII.—Miscellaneous	...	3,882	...	5,510	...	220	1,500	
Total, Workshops	...	200,001	...	211,790	...	110,730	35,630	Net increase £75,110.
C.—RUNNING								
I.—Direct Superintendence	...	18,640	...	19,440	...	13,120	4,920	
II.—Locomotive Staff	...	72,893	...	73,460	...	27,380	3,840	
III.—Locomotives	...	73,589	...	66,280	...	30,080	3,410	
IV.—Coaching and Wagon Stock	...	23,885	...	24,460	...	10,630	480	
V.—Fuel	...	124,977	...	124,750	...	49,790	...	
VI.—Water	...	21,266	...	20,080	...	6,480	...	
VII.—Oil and Consumable Stores	...	14,104	...	10,690	...	8,900	...	
VIII.—Train Lighting	...	5,438	...	7,730	...	3,430	250	
IX.—Outdoor Machinery	...	4,729	...	5,100	...	2,950	310	
X.—Miscellaneous	...	3,897	...	7,090	...	870	1,940	
Total, Running	...	363,398	...	358,990	...	153,660	15,150	Net increase £138,510.
D.—WHARVES	...	5,156	...	5,170	...	4,620	540	Net increase £4,080.
E.—TRAINING SCHEME	2,260	...	970	...	Net increase £970.
F.—SPECIAL EXPENDITURE	880	...	480	...	Net increase £480.
Total	...	589,332	...	602,620	...	280,530	54,670	Net increase £225,860.
Personal Emoluments	...	249,587	...	327,050	...	...	...
Other Charges	...	339,745	...	275,570	...	...	...
Total	...	589,332	...	602,620	...	...	...

STATEMENT E.—Recurrent Expenditure

ABSTRACT B (Section A—General Superintendence) MECHANICAL ENGINEERING DEPARTMENT

ITEM No.	Item	Salary Scale	Actual Expenditure 1941-42	ESTIMATE 1943-44		APPROVED ESTIMATE 1942-43		Increase	Decrease	Explanatory Notes
				£	No.	£	No.			
166	Chief Mechanical Engineer	1,400	1,400	1,400	1	1,400	...	...
167	Assistant Chief Mechanical Engineer	1,200	...	1,200	1	1,200	...	...
168	Chief Draughtsman	740	...	800	1	760	...	...
169	Draughtsman and Instructor	400-415-430-450-26-	...	500	1	...	500	...	^a Holder previously on Military Service	
170	Office Assistant	600-630-30-230	...	330	1	...	...	...
172	Chief Clerk	300-20-400-25-475	...	330	1	310	...	...	^a Two additional.
173	Assistant Chief Clerks	310-15-400	...	840	7	1,280	470	...	Seven Additional.	
174	Technical Clerks	240-12-300	...	210	...	...	...	...
175	First-class Clerks	140-10-220	2,185	4,440	27	3,310	1,130	...		
176	Second- and Third-class Clerks	48-48-54-6-72 ; 80-8-128	10,357	10,000	130	10,820	...	820	Provision for 123; five on Military Service; reduction of two.	
177	Superintendence Clerks in place of those on Military Service	...	...	200	...	...	200	...	New posts
178	Subordinate Grade Clerks	30-6-66 ; 72-6-120	3,065	1,350	30	1,800	...	1,800	Change of designation and three additional.	
179	Clerical Assistants	30-6-66 ; 72-6-120	...	830	...	...	830	...	Provision for 32; five acting as worktakers or shop clerks. Two additional.
180	Typists	18-2-24 ; 27-3-35	659	37	35	920	...	60	New post	
181	Messengers	240-12-300	...	860	...	...	240	...	One additional.
182	Mechanical Assistant Grade II	140-10-220	...	510	...	...	150	...	^b Reduction of one.
183	Draughtsmen, Grade I	88-8-128	...	570	...	...	...	...
184	Draughtsmen, Grade II	48-6-78	408	80	...	130	...	...
185	Printer	18-3-36 ; 39-3-66	60	70	...	70	...	...
186	Superintendence Messengers in place of permanent Messengers acting as Worktakers or Shop Clerks	...	...	100	...	...	100	...	^d
187	Acting Allowances	...	...	280	...	...	...	...
188	Cost of Living Award	...	316	4,290	...	100	...	...
189	Excess of Civil over Military Pay for Officers seconded to Military Service	...	194	...	...	...	...	...	Now provided for under General Charges.
190	Separation Allowances	...	...	60	...	...	...	...
191	Overtime	...	8	100	...	...	...	...
192	Total, Personal Emoluments	...	20,530	30,290	237	23,870	9,500	3,080		

(a) Increments. (b) Now holders. (c) Over-estimated in 1942-43. (d) Under-estimated in 1942-43. (e) Increase due to higher cost of stores. (f) Increase rates. (g) Increased output.

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STATEMENT E.—Recurrent Expenditure
 ABSTRACT B (Section A—General Superintendence) MECHANICAL ENGINEERING DEPARTMENT

ITEM No.	Item	Salary Scale	Actual Expenditure 1941-42	ESTIMATE 1943-44		APPROVED ESTIMATE 1942-43		Increase	Decrease	Explanatory Notes
				No.	£	No.	£			
181	Transport—General	£	...	...	250	...	40	210	...	
182	Transport Allowances	...	...	...	20	...	40	...	20	
183	Travelling Allowances	...	...	...	30	...	30	...	...
184	Passages	...	75	...	460	...	710	...	250	
185	Telephones	...	45	...	70	...	60	10	...	
186	Stationery	...	15	...	220	...	20	200	...	
187	Drawing Office Supplies	...	40	...	110	...	80	30	...	
211	Contingencies	...	...	...	100	...	...	100	...	New item. Corresponding decrease under Section E.
212	Furniture and Fittings, Offices	...	16	...	80	...	80	...	...
213	Maintenance of Typewriters	...	56	...	50	...	50	...	...
214	Uniforms for Messengers	...	...	...	20	...	...	20	...	New item.
300 & 322	Total, Other Charges	...	247	...	1,410	...	1,110	570	270	
205 & 324	Total, Section A.	...	20,777	...	31,700	...	24,980	10,070	3,350	Net increase £6,720.

STATEMENT E.—Recurrent Expenditure
 ABSTRACT B (Section B—Workshops) MECHANICAL ENGINEERING DEPARTMENT—(Contd.)

ITEM No.	Item	Salary Scale	Actual Expenditure 1941-42	ESTIMATE 1943-44		APPROVED ESTIMATE 1942-43		Increase	Decrease	Explanatory Notes
				No.	£	No.	£			
188	SECTION B.—WORKSHOPS I.—DIRECT SUPERINTENDENCE <i>Personal Emoluments</i>	£	...	...	1,100	...	1,100	...	...
215	•Works Manager	1,100	1,075	1	1,100	...	...	...	...
216	•Superintendent of Workshops	1,100	...	...	...	...	...	...	...
217	•Assistant Mechanical Officers, Grades I & II	475, 475, 500-25-600, 630; 600-30-840; 880-40-920	2,850	...	...	...	...	...	...
218	•Assistant Works Managers, Grade I	475, 475, 500-25-600, 630; 600-30-840; 880-40-920	...	4	3,060	...	2,990	70	...	
219	•Assistant Works Managers, Grade II	880-40-920	...	3	1,980	...	1,830	150	...	
220	•Boiler Inspector	600	600	1	600	...	600	...	...
221	•Acting Allowances	...	11	...	140	...	140	...	...
222	•Seniority Pay	...	92	...	140	...	120	20	...	
223	•Excess of Civil over Military Pay for Officers seconded to Military Service	...	53	...	...	...	...	...	...
224	Timekeepers, Grades I and II	36-6-65; 72-6-120	424	6	420	...	470	...	50	6 on personal scale of £36-6-72; 60-8-128. Reduction of two. Provision for fourteen; three on Military Service.
225	Workshops	...	...	17	720	...	610	80	...	Supernumerary Clerks provided for under General Superintendence.
226	Supernumerary Worktakers in place of those on Military Service	...	...	...	170	...	...	170	...	Provision for forty; two on Military Service. Change of Designation.
227	Shop Clerks	...	2,620	42	2,360	...	2,210	150	...	Seven additional. Includes provision for Timekeepers previously under Sections B. II & IV.
228	Supernumerary Shop Clerks in place of those on Military Service	18-2-24; 27-3-36	...	...	90	...	...	90	...	Transferred to Section A.
229	Shop Messengers	...	...	25	600	...	480	120	...	
230	Overtime	...	...	...	250	...	50	200	...	
231	Acting Allowances	...	813	...	1,920	...	120	1,800	...	
232	Cost of Leaving Award	
233	Total, Personal Emoluments	...	8,580	99	13,550	...	10,830	2,740	70	

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STATEMENT E.—Recurrent Expenditure
 ABSTRACT B (Section B—Workshops) MECHANICAL ENGINEERING DEPARTMENT—(Contd.)

ITEM No.	Item	Salary Scale	Actual Expenditure 1941-42	ESTIMATE 1943-44		APPROVED ESTIMATE 1942-43	Increase	Decrease	Explanatory Notes
				No.	£				
1942-43	1943-44								
203	Fire Patrol and Appliances	...	610	680	610	40	Includes provision for extra Public Holiday and Sundry Pay.
204	Cost of Living Award	...	95	300	50	250	...	...
	Total, Other Charges	...	703	980	630	290	Net increase £3,010.
	Total, Direct Superintendence	...	9,283	14,530	11,520	3,080	70	...	
II.—MAINTENANCE OF LOCOMOTIVES									
Personal Emoluments									
171 & 206	Senior Workshop Foremen	600	...	2	1,200	2	Reduction of three, five additional, eight additional.
231	Chief Workshop Inspector	600	600	...	...	...	...	...
232	Inspecting Driver	500-12-500	555	1	150	1	10	...	Reduction of two.
207	Trial Driver	110-10-220	...	...	...	...	...	...
208	Workshop Foremen, Grades I and II	400-12-196; 308-12-544-500 & 310-15-100	13,305	23	10,940	26	...	1,680	Provision for 682; 59 on Military Service, 12 additional. Twenty-eight additional. Provision for 124; one on Military Service, 27 additional.
209	Assistant Shop Foremen, Grade I	240-12-300	562	11	2,750	6	1,240	...	
210	Assistant Shop Foremen, Grade II	140-10-220	540	18	2,700	10	1,000	...	
211	Assistant Workshop Foremen, Grade III	200-10-220	141	...	...	...	...	...
212	Workshop Foremen, Grades I and II	140-10-180	248	59	6,160	61	6,580	400	
213	Apprentices	88-8-128	4,396	...	...	...	...	...
214	Other Tradesmen	55-5-80	976	741	38,040	729	36,570	1,470	
220	Overtime	36-6-66; 72-6-120	14,730	105	2,400	77	1,810	500	
221	Acting Allowances	18-3-24; 30-6-36	2,111	125	4,900	98	3,750	1,150	
222	Cost of Living Award	24-3-36 & 24-3-48 & 36-6-66 and 33-3-66	1,390	...	...	...	...	...
223	Mileage allowances to Trial Driver	...	1,624	...	...	...	...	...
224	Separation allowances	...	31	...	...	...	...	...
	Total, Personal Emoluments	...	8,147	...	20,840	...	18,450	...	
	Total, Personal Emoluments	...	610	...	800	...	800	...	
	Total, Personal Emoluments	...	51,716	1,085	102,710	1,010	68,460	36,330	2,080

STATEMENT E.—Recurrent Expenditure
 ABSTRACT B (Section B—Workshops) MECHANICAL ENGINEERING DEPARTMENT—(Contd.)

ITEM No.	Item	Salary Scale	Actual Expenditure 1941-42	ESTIMATE 1943-44		APPROVED ESTIMATE 1942-43	Increase	Decrease	Explanatory Notes
				No.	£				
1942-43	1943-44								
223	Lower Subordinate Staff	...	19,764	6,220	4,950	1,270	...	...	h.
224	Cost of Living Award	...	1,518	4,220	1,010	3,210	...	...
225	Overtime	...	447	1,020	50	970	...	...	h.
226	Travel	...	287	...	...	...	...	...
227	Fuel	...	47,196	71,970	47,750	24,220	...	...	f. and h.
228	Electric Light and Power	...	2,184	2,800	2,050	750	...	...
229	Water	...	11,315	12,700	11,800	900	...	...	"
230	Depreciation of Stores	...	966	1,350	1,120	230	...	...
	Total, Other Charges	...	83,677	100,300	68,750	31,550	...	...	Net increase £43,940.
	Gross Total	...	135,393	203,010	137,210	67,880	2,080	...	
	Less Recoverable	...	35,785	60,340	38,480	...	21,860	...	
	Net Total, Maintenance of Locomotives	...	99,608	142,670	98,730	67,880	23,940	...	
III.—MAINTENANCE OF MACHINERY									
(a)—MECHANICAL									
Personal Emoluments									
231	Inspector of Electrical Equipment	600	600	...	...	...	...	...	a. Reduction of one, see item 826.
232	Workshop Foremen, Grades I & II	400-12-400; 508-12-544-500	220	6	2,790	7	3,190	400	
233	Assistant Shop Foreman, Grade II	140-10-220	3,102	1	150	1	140	...	Two additional
234	Chargehand	88-8-128	851	6	610	4	450	160	
235	Artizans, Grades I & II	55-5-80	1,788	50	2,870	62	3,140	270	Provision for 48, two on Military Service, reduction of twelve, Thirteen additional.
236	Apprentices	36-6-66; 72-6-120	310	9	240	5	120	...	
237	Other Tradesmen	18-3-24; 30-6-36	242	14	570	1	40	530	"
238	Overtime	33-3-36; and 33-3-48	656	...	1,000	...	400	...	
239	Acting Allowances	...	20	20	...	
	Carried forward	...	7,907	86	8,250	80	7,680	1,940	670

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STATEMENT E.—Recurrent Expenditure
 ABSTRACT B (Section B—Workshops) MECHANICAL ENGINEERING DEPARTMENT—(Contd.)

ITEM No.	Item	Salary Scale	Actual Expenditure 1941-12	ESTIMATE 1943-44		APPROVED ESTIMATE 1942-43		Increase	Decrease	Explanatory Notes
				No.	£	No.	£			
240	261	...	7,307	86	8,250	80	7,680	1,240	670	
—	262	...	673	...	1,620	...	170	1,450	...	
		...	204	...	350	...	...	350	...	
		...	8,784	86	10,220	80	7,850	3,040	670	
		...								
241	263	...	2,236	...	650	...	680	...	30	
—	—	...	601	...	...	...	...	...	...
242	264	...	306	...	420	...	130	290	...	
243	265	...	261	...	100	...	100	...	...
244	266	...	221	...	300	...	190	110	...	f.
245	267	...	3,423	...	4,500	...	3,500	1,000	...	f.
246	268	...	...	...	2,500	...	500	2,000	...	d.
—	—	...	473	...	...	...	...	...	...
247	269	...	372	...	480	...	400	80	...	
248	270	...	...	...	10	...	10	...	...
		...	7,953	...	8,960	...	5,510	3,180	30	
		...	16,737	...	19,180	...	13,360	6,520	700	
		...	1,432	...	1,800	...	900	...	900	
		...	15,305	...	17,380	...	12,460	6,520	1,600	Net increase £4,920.

STATEMENT E.—Recurrent Expenditure
 ABSTRACT B (Section B—Workshops) MECHANICAL ENGINEERING DEPARTMENT—(Contd.)

ITEM No.	Item	Salary Scale	Actual Expenditure 1941-1942	ESTIMATE 1943-44		APPROVED ESTIMATE 1942-43		Increase	Decrease	Explanatory Notes
				No.	£	No.	£			
249	271	...	...	1	450	1	430	20	...	
250	272	...	...	2	300	1	140	160	...	
251	273	...	...	3	360	4	440	...	80	
252	274	...	...	31	1,600	28	1,310	290	...	
253	275	...	...	10	280	14	360	...	100	
254	276	...	...	...	400	...	40	360	...	
255	277	...	...	...	10	...	10	...	...
256	278	...	...	...	930	...	150	780	...	
257	279	...	...	...	100	...	...	100	...	
—	—	...	...	47	4,410	48	2,880	1,710	180	
		...								
259	280	...	...	...	270	...	250	10	...	
260	281	...	...	...	170	...	50	120	...	
261	282	...	...	...	40	...	10	30	...	
262	283	...	...	...	1,200	...	500	700	...	
264	284	...	...	...	10	...	10	...	...
		...	...	...	1,680	...	830	860	...	
		...	...	...	6,100	...	3,710	2,570	180	
		...	...	...	200	...	400	200	...	
		5,900	...	3,310	2,770	180	Net increase £2,590.
		...	15,305	...	23,280	...	15,770	9,290	1,780	Net increase £7,510.

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STATEMENT E.—Recurrent Expenditure
 MECHANICAL ENGINEERING DEPARTMENT—(Contd.)
 ABSTRACT B (Section B—Workshops)

ITEM No.	1942-43	1943-44	Item	Salary Scale	Actual Expenditure 1941-42	ESTIMATE 1943-44		APPROVED ESTIMATE 1942-43	Increase	Decrease	Explanatory Notes
						No.	£				
			IV.—MAINTENANCE OF COACHING AND GOODS STOCK <i>Personal Emoluments</i>								
265	285		•Senior Workshop Foreman ...	600	...	1	600	...	...	...
—	—		•Chief Workshop Inspector ...	600	600	...	...	...	...	...
266	286		•Workshop Foremen, Grades I & II ...	400-12-406; 508-12-514-500	2,353	5	2,480	2,960	480	a	
—	—		Temporary Workshop Foremen, Grade I ...	560	...	1	560	560	...	...
267	288		•Assistant Shop Foremen, Grade I ...	210-12-300	...	2	480	520	...	Two additional.	
268	289		•Assistant Shop Foremen, Grade II ...	140-10-220	518	4	1,000	880	620	Four additional.	
—	—		•Assistant Shop Foremen, Grade III ...	140-10-180	228	10	1,500	...	...	Four additional including one from item 431	
269	290		•Chargehand ...	80-8-128	1,779	30	2,980	2,610	380	...	
—	—		•Artizans ...	55-5-80	308	...	...	...	...	...
270	291		Artizans, Grades I & II ...	36-4-66; 72-6-120	13,541	690	32,230	28,950	3,330	...	
271	292		Apprentices ...	18-3-24; 30-5-36	618	53	1,180	1,050	110	...	
272	293		Other Tradesmen ...	24-3-36 and 24-3-48 and 33-3-66	1,086	64	2,680	2,490	90	...	
277	294		Overtime ...	...	1,522	...	5,740	5,400	340	...	
278	295		Acting Allowances ...	...	21	...	60	20	30	...	
279	296		Cost of Living Award ...	...	6,135	...	16,020	1,810	14,180	...	
—	—		Separation Allowances ...	...	69	...	300	...	300	...	
—	—		Subsistence Allowance to Mr. H. A. Scott	...	19	...	...	...	...	...
—	—		Total, Personal Emoluments ...	...	28,837	758	67,260	47,280	20,460	480	

STATEMENT E.—Recurrent Expenditure
 MECHANICAL ENGINEERING DEPARTMENT—(Contd.)
 ABSTRACT B (Section B—Workshops)

ITEM No.	1942-43	1943-44	Item	Salary Scale	Actual Expenditure 1941-42	ESTIMATE 1943-44		APPROVED ESTIMATE 1942-43	Increase	Decrease	Explanatory Notes
						No.	£				
			IV.—MAINTENANCE OF COACHING AND GOODS STOCK—Contd. <i>Other Charges</i>								
280	298		Lower Subordinate Staff ...	...	17,497	...	5,800	5,190	710	...	a
281	299		Cost of Living Award ...	...	1,744	...	4,030	900	3,130	...	
282	300		Overtime ...	...	526	...	810	930	120	...	c
—	—		Runners ...	...	200	...	...	...	...	...
283	301		Stores ...	...	31,304	...	45,480	33,740	5,750	...	f
284	302		Fuel ...	...	421	...	670	520	150	...	
285	303		Electric Light and Power ...	...	2,260	...	2,800	3,000	200	...	e
286	304		Water ...	...	330	...	410	350	60	...	
287	305		Depreciation of Stores in Stock ...	...	...	...	10	50	40	...	
			Total, Other Charges ...	...	54,272	...	60,120	50,680	9,800	360	
			Gross Total ...	...	83,109	...	127,380	97,960	30,260	840	
			Less Recoverable ...	...	11,676	...	25,200	17,700	7,500	...	
			Net Total, Maintenance of Coaching and Goods Stock	71,433	...	102,180	80,260	30,260	8,390	Net increase £21,920.

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STATEMENT E.—Recurrent Expenditure
MECHANICAL ENGINEERING DEPARTMENT—(Contd.)

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ITEM No.	1942-43		1943-44		Actual Expenditure 1941-42	Salary Scale	Item	ESTIMATE 1943-44	APPROVED ESTIMATE 1942-43		Increase	Decrease	Explanatory Notes
	No.	£	No.	£					No.	£			
288	—	—	—	—	—	—	V.—POINTS AND CROSSINGS FACTORY	—	—	—	—	—	Transferred to Abstract A
289	—	—	—	—	—	—	Personal Emoluments	—	—	—	—	—	
290	—	—	—	—	—	—	Foreman Platelayer ...	—	—	—	—	—	
291	—	—	—	—	—	—	Charwoman ...	—	—	—	—	—	
292	—	—	—	—	—	—	Artizans ...	—	—	—	—	—	
—	—	—	—	—	—	—	Artizans, Grades I and II ...	—	—	—	—	—	
—	—	—	—	—	—	—	Other Tradesmen ...	—	—	—	—	—	
—	—	—	—	—	—	—	Cost of Living Award ...	—	—	—	—	—	
—	—	—	—	—	—	—	Acting Allowances ...	—	—	—	—	—	
—	—	—	—	—	—	—	Overtime ...	—	—	—	—	—	
—	—	—	—	—	—	—	Separation Allowances ...	—	—	—	—	—	
—	—	—	—	—	—	—	Total, Personal Emoluments ...	—	—	—	—	—	
—	—	—	—	—	—	—	Other Charges ...	—	—	—	—	—	
293	—	—	—	—	—	—	Lower Subordinate Staff ...	—	—	—	—	—	
294	—	—	—	—	—	—	Overtime ...	—	—	—	—	—	
295	—	—	—	—	—	—	Cost of Living Award ...	—	—	—	—	—	
296	—	—	—	—	—	—	Stores Consumable ...	—	—	—	—	—	
297	—	—	—	—	—	—	Stores Permanent Way ...	—	—	—	—	—	
—	—	—	—	—	—	—	Electric Power ...	—	—	—	—	—	
—	—	—	—	—	—	—	Total, Other Charges ...	—	—	—	—	—	
—	—	—	—	—	—	—	Gross Total ...	—	—	—	—	—	
—	—	—	—	—	—	—	Less Points and Crossings chargeable to A, II ...	—	—	—	—	—	
—	—	—	—	—	—	—	VI.—MAINTENANCE OF ELECTRIC LIGHTING AT EBUTE METTA, IDDO AND APAPA	—	—	—	—	—	Transferred to Section C, IX, of Abstract B.
—	—	—	—	—	—	—	Personal Emoluments	—	—	—	—	—	
—	—	—	—	—	—	—	Electrical Charwoman ...	—	—	—	—	—	
—	—	—	—	—	—	—	Artizans Grades I and II ...	—	—	—	—	—	
—	—	—	—	—	—	—	Apprentices ...	—	—	—	—	—	
—	—	—	—	—	—	—	Cost of Living Award ...	—	—	—	—	—	
—	—	—	—	—	—	—	Overtime ...	—	—	—	—	—	
—	—	—	—	—	—	—	Total, Personal Emoluments ...	—	—	—	—	—	
—	—	—	—	—	—	—	Other Charges ...	—	—	—	—	—	
—	—	—	—	—	—	—	Lower Subordinate Staff ...	—	—	—	—	—	
—	—	—	—	—	—	—	Total, Other Charges ...	—	—	—	—	—	
—	—	—	—	—	—	—	Total, Maintenance of Electric Lighting ...	—	—	—	—	—	

STATEMENT E.—Recurrent Expenditure
MECHANICAL ENGINEERING DEPARTMENT—(Contd.)

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ITEM No.	1942-43		1943-44		Actual Expenditure 1941-42	Salary Scale	Item	ESTIMATE 1943-44	APPROVED ESTIMATE 1942-43		Increase	Decrease	Explanatory Notes
	No.	£	No.	£					No.	£			
298	—	—	—	—	—	—	VII.—MISCELLANEOUS	—	—	—	—	—	Corresponding increase in Section A.
299	—	—	—	—	—	—	Transport Allowances ...	—	—	—	—	—	
300 & 309	—	—	—	—	—	—	Transport—General ...	—	—	—	—	—	
301	—	—	—	—	—	—	Travelling Allowances ...	—	—	—	—	—	
302	—	—	—	—	—	—	Passages ...	—	—	—	—	—	
303	—	—	—	—	—	—	Stationery ...	—	—	—	—	—	
304	—	—	—	—	—	—	Contingencies ...	—	—	—	—	—	
305	—	—	—	—	—	—	Uniforms ...	—	—	—	—	—	
307	—	—	—	—	—	—	Telephone ...	—	—	—	—	—	
308	—	—	—	—	—	—	Upkeep of Mess Room ...	—	—	—	—	—	
310	—	—	—	—	—	—	Cost of Living Award ...	—	—	—	—	—	
—	—	—	—	—	—	—	Outfit Allowances ...	—	—	—	—	—	
—	—	—	—	—	—	—	Instructional Class Allowances ...	—	—	—	—	—	
—	—	—	—	—	—	—	Total, Miscellaneous ...	—	—	—	—	—	
—	—	—	—	—	—	—	Total, Section B.	—	—	—	—	—	
—	—	—	—	—	—	—	Net Decrease £1,280.	—	—	—	—	—	

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STATEMENT E.—Recurrent Expenditure
MECHANICAL ENGINEERING DEPARTMENT—(Contd.)

ABSTRACT B (Section C—Running)

ITEM No.	Item	Salary Scale	Actual Expenditure 1941-42	ESTIMATE 1943-44	APPROVED ESTIMATE 1942-43	Increase	Decrease	Explanatory Notes
1942-43 1943-44								
	I.—DIRECT SUPERINTENDENCE							
	Personal Emoluments							
317	Superintendent of Motive Power	1,100	2,747	4,000	2,920	1,080	...	Holder on Military Service. One supernumerary vice Item 317.
318	District Running Superintendents	1,000	...	2,600	3,020	...	420	
319	Assistant District Running Superintendents, Grade I	475, 475, 500-25-600, 630; 600-30-840; 880-40-920	...	...	...	...	...
—	Assistant Mechanical Officers, Grades I & II	475, 475, 500-25-600, 630; 600-30-840; 880-40-920	2,933	...	...	...	...
314	Assistant District Running Superintendents, Grade II	630-30-720	...	2,640	1,260	1,380	...	New post.
321	Outdoor Carriage and Wagon Superintendent	630-30-720	640	630	600	...	...
322	Outdoor Machinery and Weighbridge Inspector	600	1,350	600	600	...	...
323	Chief Running Inspector	600	3,738	5,920	3,250	2,670	...	a. Increase of five.
316	Chief Locomotive Inspector	500-12-560	217	600	600	...	260	
317	Locomotive Inspectors	600	544	...	...	...	...
318	Chief Electrician	80-8-128	559	1,270	1,010	260	...	
320	Duty and Seniority Pay	36-6-66; 72-6-120	...	...	...	...	...
—	Storekeepers, Grade II	36-6-66; 72-6-120	...	...	...	...	...
327	Storekeepers, Grades I & II	36-6-66; 72-6-120	500	930	510	390	...	
328	Timekeepers, Grades I & II	36-6-66; 72-6-120	3,424	...	4,000	...	4,000	
329	Subordinate Grade Clerks	36-6-66; 72-6-120	...	1,720	...	1,720	...	
330	Shed Clerks	36-6-66; 72-6-120	...	2,070	...	2,070	...	
331	Stores Issuers	36-6-66; 72-6-120	339	550	510	10	...	Provision for 21 only.
332	Shed Messengers	18-2-24; 27-3-36	35	40	...	40	...	In place of those promoted temporarily as Tally Clerk and Workman.
333	Superintending Shed Messengers	Rate not exceeding £36.	796	300	510	...	210	
334	Acting Allowance	...	675	...	...	...	...
335	Reserve of Civil over Military Salaries for Staff on Military Service	...	58	120	...	120	...	
336	Separation Allowances	...	...	450	...	450	...	
337	Overtime	...	...	2,200	...	2,200	...	
338	Cost of Living Award	...	...	...	...	...	...
339	Total, Personal Emoluments	...	18,345	27,240	19,110	13,020	4,890	

STATEMENT E.—Recurrent Expenditure
MECHANICAL ENGINEERING DEPARTMENT—(Contd.)

ABSTRACT B (Section C—Running)

ITEM No.	Item	Salary Scale	Actual Expenditure 1941-42	ESTIMATE 1943-44	APPROVED ESTIMATE 1942-43	Increase	Decrease	Explanatory Notes
1942-43 1943-44								
	I.—DIRECT SUPERINTENDENCE—Contd.							
	Other Charges							
321	Fire Patrol and Appliances	...	255	300	300	...	...	Includes provision for extra Public Holiday and Sunday pay.
328	Cost of Living Award	...	40	100	...	100	...	See "Special Expenditure".
329	Replacement of Typewriters	...	...	...	30	...	30	
—	Total, Other Charges	...	295	400	330	100	30	
—	Total, Direct Superintendence	...	18,640	27,640	19,440	13,120	4,020	Net increase £8,200.

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STATEMENT E.—Recurrent Expenditure
 (Section C—Running) MECHANICAL ENGINEERING DEPARTMENT—(Contd.)

ABSTRACT B

ITEM No.	1942-43	1943-44	Item	Salary Scale	Actual Expenditure 1941-42	ESTIMATE 1943-44		APPROVED ESTIMATE 1942-43	Increase	Decrease	Explanatory Notes
						No.	£				
II.—RUNNING SHED LOCOMOTIVE STAFF											
<i>Personal Emoluments</i>											
333	—	—	Locomotive Drivers ...	400-12-520	12,786	18	9,040	25	12,020	2,980	a. Reduction of seven.
334	—	—	Temporary Locomotive Drivers (European) ...	...	...	2	620	...	...	...	One additional.
335	—	—	Assistant Locomotive Inspector, Grade I ...	310-15-400	400	1	400	...	...	...	a. Seven additional.
336	—	—	Assistant Locomotive Inspectors, Grade II ...	240-12-300	300	6	1,800	5	1,200	1,170	New post.
337	—	—	Locomotive Drivers, Grade I ...	140-10-220	3,577	27	4,610	20	3,440	350	Twenty-four additional.
338	—	—	Temporary Locomotive Drivers (African) ...	Rates not exceeding £210 p.a.	...	2	350	...	...	...	Three additional.
339	—	—	Locomotive Drivers, Grade II ...	80-8-128	9,955	168	17,980	144	14,430	3,550	Grade included in item 347.
340	—	—	Locomotive Drivers, Grade III ...	60-6-72	2,570	97	6,550	94	5,880	670	Seventy-five additional.
341	—	—	<i>Firemen (Passed Drivers)</i> ...	54	945	...	...	...	...	...	Increased mileage.
342	—	—	Apprentices, (including Cleaners, Ashpanners and Firemen and Firemen (Passed Drivers))	Rates not exceeding £54	7,555	543	20,690	468	17,010	3,680	
343	—	—	Allowances to Locomotive Drivers ...	...	12,324	...	...	...	...	...
344	—	—	Cost of Living Award ...	...	5,795	...	18,500	...	16,400	2,100	
345	—	—	Outfit Allowance ...	...	25	...	14,200	...	12,930	1,270	
346	—	—	Separation Allowances ...	...	721	...	1,450	...	...	1,450	
347	—	—	Total, Personal Emoluments ...	...	57,053	864	95,900	773	72,910	26,830	Net increase £23,540.
<i>Other Charges</i>											
348	—	—	Engine Drivers, Firemen, Ashpanners and Cleaners in training ...	...	11,128	...	...	...	...	...
349	—	—	Temporary Cleaners ...	...	302	...	500	...	...	...
350	—	—	Cost of Living Award ...	...	4,226	...	300	...	...	...
351	—	—	Allowances to Drivers and Firemen ...	...	184	...	300	...	...	...
352	—	—	Overtime Allowances to Cleaners ...	...	...	...	1,100	...	...	...
353	—	—	Total, Other Charges ...	...	15,840	...	1,100	...	550	...	
354	—	—	Total, Running Shed Locomotive Staff	...	72,893	...	97,000	...	73,460	27,380	

STATEMENT E.—Recurrent Expenditure
 (Section C—Running) MECHANICAL ENGINEERING DEPARTMENT—(Contd.)

ABSTRACT B

ITEM No.	1942-43	1943-44	Item	Salary Scale	Actual Expenditure 1941-42	ESTIMATE 1943-44		APPROVED ESTIMATE 1942-43	Increase	Decrease	Explanatory Notes
						No.	£				
III.—RUNNING SHED MAINTENANCE OF LOCOMOTIVES											
<i>Personal Emoluments</i>											
355	—	—	Senior Locomotive Foreman ...	600	600	3	1,800	3	1,800	...	Reduction of five, one transferred to item 353.
356	—	—	Senior Running Shed Foreman ...	600	6,602	11	5,200	16	7,610	2,410	"
357	—	—	Shed Fitters, Grades I & II ...	400-12-490; 508-12-544-560	7,006	5	2,440	5	2,380	60	One additional.
358	—	—	Boilermakers, Grades I & II ...	400-12-490; 508-12-544-560	2,329	5	1,310	4	960	350	"
359	—	—	Assistant Locomotive Foreman, Grade I ...	240-12-300	...	...	...	...	...	...	"
360	—	—	Assistant Running Shed Foreman, Grade I ...	240-12-300	270	...	...	...	...	...	"
361	—	—	Assistant Locomotive Foreman, Grade II ...	140-10-220	669	...	...	...	...	...	"
362	—	—	Assistant Running Shed Foreman, Grade III ...	140-10-180	...	...	...	...	...	...	"
363	—	—	Chargehand ...	140-10-220	2,017	33	2,320	31	2,800	480	Two additional.
364	—	—	Temporary Shed Chargehand ...	88-8-128	...	1	120	...	120	...	"
365	—	—	Artizans, Grades I & II ...	Ratio not exceeding £128 5s-5-80	494	...	12,220	...	9,790	2,430	Twenty-five additional.
366	—	—	Apprentices ...	36-6-60; 72-6-120	6,071	231	940	50	1,440	500	"
367	—	—	Steam Crane Drivers ...	18-3-24; 30-6-36	524	3	190	3	170	20	"
368	—	—	Other Tradesmen ...	36-6-60; 72-6-120	...	168	6,360	100	5,600	760	Eight additional.
369	—	—	Acting Allowances ...	18-3-36 & 24-3-48	2,308	...	180	...	20	...	"
370	—	—	Overtime ...	33-3-60 & 48-6-72	117	...	8,000	...	4,440	3,560	"
371	—	—	Outfit Allowances ...	...	3,505	...	8,860	...	...	7,300	d. Provides extra pay for Public holidays.
372	—	—	Cost of Living Award ...	...	4,565	...	800	...	...	800	"
373	—	—	Separation Allowances	452	...	52,940	486	39,840	16,010	2,910
374	—	—	Total, Personal Emoluments	...	32,429	518	97,000	...	73,460	27,380	

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STATEMENT E.—Recurrent Expenditure
MECHANICAL ENGINEERING DEPARTMENT—(Contd.)

ABSTRACT B (Section C—Running)

ITEM No.	Item	Salary Scale	Actual Expenditure 1941-42	ESTIMATE 1943-44		APPROVED ESTIMATE 1942-43	Increase	Decrease	Explanatory Notes
				No.	£				
1942-43	1943-44								
364	III.—RUNNING SHED MAINTENANCE—Contd.								
365	Other Charges								
366	Lower Subordinate Staff		17,165	10,000	8,250	1,750			
367	Overtime		3,411	2,000	1,550	470			
368	Caretakers, Stewards, etc., and Upkeep of Drivers' Rest Houses		974	1,200	1,050	150			
369	Cost of Living Award		3,706	5,800	2,430	3,370			
370	Stores		14,487	20,000	11,070	8,330			
371	Electric Light and Power in Sheds and Drivers' Rest Houses		1,396	1,000	1,500		500		Includes extra pay for Public Holidays and Sundays, / and increased mileage.
372	Depreciation of Stores		1	10					£500 provided under B, H.
373	Total, Other Charges		41,140	40,010	26,140	14,070	500		
374	Total, Running Shed Maintenance of Locomotives		73,569	92,850	65,280	30,080	3,410		Net increase £25,670.
375	IV.—CARRIAGE AND WAGON REPAIRS AND CLEANING EXPENSES								
376	Personal Emoluments								
377	Chief Carriage and Wagon Inspector	600	3,508	1 600	600				b, Provision for five only; see new item under Direct Superintendence.
378	Carriage and Wagon Inspectors, Grades I & II	100-12-106; 508-12-544-560		6 2,540	3,010				"
379	Temporary Carriage and Wagon Inspector	do.		1 410		410			"
380	Assistant Carriage and Wagon Inspector, Grade I	240-12-300		1 263	240				"
381	Assistant Carriage and Wagon Inspector, Grade II	140-10-180		3 520	480				"
382	Carriage and Wagon Carpenters, Grade I	88-8-128		7 730	580	150			One additional.
383	Charwomen	do.							
384	Artizans	55-5-80	58						
385	Artizans, Grades I and II	36-0-65; 72-6-120	2,630	6,700	5,800	900			Five additional.
386	Apprentices	18-3-24; 30-6-36	64	286	290		10		
387	Other Tradesmen	18-3-36; 30-3-18	192	600	440	60			One additional.
388	Cost of Living Award		1,383	3,480	510	2,970			
389	Overtime		939	1,500	1,100	400			
390	Separation Allowances		89	550		550			Includes extra pay for Public Holidays.
391	Acting Allowances		12	50		50			
392	Total, Personal Emoluments		9,877	18,120	13,050	5,550	480		

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STATEMENT E.—Recurrent Expenditure
MECHANICAL ENGINEERING DEPARTMENT—(Contd.)

ABSTRACT B (Section C—Running)

ITEM No.	Item	Salary Scale	Actual Expenditure 1941-42	ESTIMATE 1943-44		APPROVED ESTIMATE 1942-43	Increase	Decrease	Explanatory Notes
				No.	£				
1942-43	1943-44								
392	IV.—CARRIAGE AND WAGON, ETC.—Contd.								
393	Other Charges								
394	Lower Subordinate Staff		5,816	3,880	3,720	200			
395	Overtime		910	640	400	240			
396	Cost of Living Award		826	2,450	830	1,620			
397	Water for cleaning Cattle Wagons at Ayapa		60						
398	Stores		5,434	8,000	5,900	2,800			
399	Oil, Grease and Cleaning Materials		948	1,400	1,250	150			
400	Depreciation of Stores		14	20	10	10			
401	Total, Other Charges		14,008	16,490	11,410	5,080			
402	Total, Carriage and Wagon Repairs		23,885	34,610	21,460	10,650	480		Net increase £10,150.
403	V.—FUEL								
404	Head Coalmen	30-3-48	480	1,170	1,100	70			
405	Overtime		116	330	330				
406	Cost of Living Award		214	520	140	380			
407	Total, Personal Emoluments		819	2,020	1,570	450			
408	Other Charges								
409	Wages, Coalmen		3,317	3,700	2,710	990			
410	Overtime		732	800	500	300			
411	Cost of Living Award		1,492	3,210	880	2,330			
412	Coal		116,001	160,000	116,600	43,400			
413	Handling Charges (Contractors)		1,969	4,500	2,190	2,310			
414	Loss of Fuel in Stock		21	250	250				
415	Electric Current, Coaling Plant		26	30	30				
416	Stores		26	30	20	10			
417	Total, Other Charges		124,158	172,520	123,180	49,340			
418	Total, Fuel		124,977	174,640	124,750	49,790			Increase £49,790.

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STATEMENT E.—Recurrent Expenditure
 ABSTRACT B (Section C—Running) MECHANICAL ENGINEERING DEPARTMENT—(Contd.)

ITEM No.	Item	Salary Scale	Actual Expenditure 1941-42	ESTIMATE 1943-44		APPROVED ESTIMATE 1942-43	Increase	Decrease	Explanatory Notes
				No.	£				
1942-43									
1943-44									
402	VI.—WATER								
403	Personal Emoluments								
406	Pump Drivers	33-3-66	1,413	74	3,680	74	3,380	300	"
407	Cost of Living Award	...	119	...	1,420	...	1,300	100	
408	Overtime	...	...	...	100	...	...	...
	Total, Personal Emoluments	...	1,532	74	5,200	74	3,500	1,700	
404	Other Charges								
409	Pumpmen and Drivers	...	4,348	...	2,930	...	2,610	320	Includes extra pay for Public Holidays and Sundays.
410	Cost of Living Award	...	1,199	...	860	...	590	270	d and f
411	Fuel and Stores	...	5,074	...	7,000	...	5,180	1,820	d and f
412	Water (P.W.D. Supplies)	...	9,113	...	10,570	...	8,200	2,370	d and f
	Total, Other Charges	...	19,731	...	21,360	...	16,580	4,780	
	Total, Water	...	21,265	...	26,560	...	20,080	6,480	Increase £6,480.
408	VII.—OIL AND OTHER CONSUMABLE STORES EXPENDED IN SHEDS								
413	Other Charges								
414	Oil and Grease (other than cylinder engine and axle Oil and Grease for Locomotives) and other Consumable Stores	...	5,898	...	8,000	...	5,100	2,900	d and f
	Oil-cylinder, engine and axle Oil and Grease used for lubricating Locomotives only	...	8,206	...	11,500	...	5,200	6,300	d and f
	Total, Oil, etc.	...	14,104	...	19,500	...	10,300	8,900	Increase £8,900.

STATEMENT E.—Recurrent Expenditure
 ABSTRACT B (Section C—Running) MECHANICAL ENGINEERING DEPARTMENT—(Contd.)

ITEM No.	Item	Salary Scale	Actual Expenditure 1941-42	ESTIMATE 1943-44		APPROVED ESTIMATE 1942-43	Increase	Decrease	Explanatory Notes
				No.	£				
1942-43									
1943-44									
410	VIII.—TRAIN LIGHTING								
411	Personal Emoluments								
415	Assistant Electricians, Grade I	240-12-300	...	2	490	...	490	...	
416	Assistant Electricians, Grade II	140-10-220	90	3	440	3	510	70	b
417	Electrician	140-10-180	90	4	420	4	400	20	a
418	Electrical Changemen	88-8-128	166	...	...	...	...	...
419	Artizans, Grades I & II	55-5-80	70	55	3,050	55	2,890	160	a
420	Apprentices	36-0-66; 72-0-120	739	17	400	14	380	20	Three additional.
421	Overtime	18-3-24; 30-6-36	135	...	...	...	...	...	d
422	Allowances to Train Electricians	...	154	...	500	...	100	400	
	Cost of Living Award	...	608	...	140	...	260	140	
	Total, Personal Emoluments	...	2,052	81	7,070	76	4,540	2,600	
418	Other Charges								
419	Lower Subordinate Staff	...	1,069	...	320	...	350	30	
420	Overtime	...	55	...	70	...	50	...	
421	Cost of Living Award	...	55	...	210	...	150	...	
422	Allowances to Train Electricians	...	117	...	...	...	...	150	
423	Stores	...	1,891	...	3,000	...	640	...	Provided for under Personal Emoluments.
424	Electric Current (Power)	...	199	...	270	...	20	...	f
425	Total, Other Charges	...	3,386	...	3,870	...	800	180	
	Total, Train Lighting	...	5,438	...	10,940	...	3,400	250	Net increase £3,210.

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STATEMENT E.—Recurrent Expenditure
 ABSTRACT B (Section C—Running) MECHANICAL ENGINEERING DEPARTMENT—(Contd.)

ITEM No.	Item	Salary Scale	Actual Expenditure 1941-42	ESTIMATE 1943-44		APPROVED ESTIMATE 1942-43	Increase	Decrease	Explanatory Notes
				No.	£				
1942-43	1943-44								
426	IX.—MAINTENANCE OF OUTDOOR MACHINERY AND MISCELLANEOUS PLANT	£							
428	<i>Personal Emoluments</i>								
429	*Weightbridge Foreman	100-12-496; 608-12-544-760	500	1	640	1	20		
430	*Assistant Electrician, Grade I	240-12-300	...	1	250	...	250		
431	*Assistant Electrician, Grade II	140-10-220	...	1	150	...	150		
432	<i>Electrician</i>	140-10-220	106	...	...	...	...
433	*Chargemen	88-8-128	...	2	180	...	...
434	Artizans, Grades I & II	36-6-66; 72-6-120	584	28	1,440	24	280		Reduction of one. Four additional.
435	Apprentices	18-3-24; 30-6-36	40	5	80	5	40		One additional.
436	Other Tradesmen	30-3-18	97	7	330	6	40		
437	Overtime	...	107	...	450	...	350		
438	Cost of Living Award	...	297	...	840	...	830		
439	Total, Personal Emoluments	...	1,740	45	4,280	39	1,920	190	
440	<i>Other Charges</i>								
441	Lower Subordinate Staff	...	898	...	220	...	50		
442	Overtime	...	...	...	50	...	50		
443	Cost of Living Award	...	68	...	80	...	40		
444	Stores, Running Shed Machinery	...	173	...	600	...	400		
445	Stores, Electric Lighting at Sheds, Stations and Quarters	...	1,205	...	1,580	...	300		
446	Stores, Ice Plant, Kaduna Junction	...	148	...	300	...	180		
447	Stores, Outdoor Machinery and Plant	...	497	...	620	...	...	120	
448	Total, Other Charges	...	2,989	...	3,460	...	1,030	120	
449	Total, Maintenance of Outdoor Machinery	...	4,729	...	7,740	...	2,950	310	Not increase £2,640.

STATEMENT E.—Recurrent Expenditure
 ABSTRACT B (Section C—Running) MECHANICAL ENGINEERING DEPARTMENT—(Contd.)

ITEM No.	Item	Salary Scale	Actual Expenditure 1941-42	ESTIMATE 1943-44		APPROVED ESTIMATE 1942-43	Increase	Decrease	Explanatory Notes
				No.	£				
1942-43	1943-44								
450	X.—MISCELLANEOUS	£							
451	Transport—General	...	345	...	800	...	400		
452	Transport Allowances	...	9	...	150	...	40		
453	Travelling Allowances	...	356	...	660	...	60		
454	Passages	...	1,966	...	2,700	...	...	1,900	
455	Telephones	...	440	...	450	...	...
456	Night Allowances	...	196	...	...	...	...
457	Stationery	...	168	...	90	...	...	40	
458	Contingencies	...	263	...	220	...	20		
459	Uniforms	...	...	...	500	...	...
460	Bush Allowance	...	3	...	50	...	40		
461	Instructional Course Allowances	...	85	...	200	...	110		
462	Outfit Allowances	...	...	...	200	...	200		
463	Minor Works	...	66	...	...	...	...
464	Total, Miscellaneous	...	3,897	...	6,020	...	870	1,940	
465	Total, Section C.	...	363,398	...	487,500	...	153,660	15,150	See Special Expenditure. Not increase £1,070. Net increase £138,510

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STATEMENT E.—Recurrent Expenditure
MECHANICAL ENGINEERING DEPARTMENT—(Contd.)

ABSTRACT B (Section D—Wharves)

ITEM No.	1942-43	1943-44	Item	Salary Scale	Actual Expenditure 1941-42	ESTIMATE 1943-44	APPROVED ESTIMATE 1942-43	Increase	Decrease	Explanatory Notes
				£	£	No.	£	£	£	
			I.—CRANES, APAPA							
			<i>Personal Emoluments</i>							
456	455	455	Electrician	400-12-496; 508-12-544-560	536	1	530	10	..	
457	456	456	Electrician—Relief for	do.	256	1	270	410	..	New post.
458	457	457	Temporary Electrician	do.	..	1	410	..	..
459	458	458	Assistant Shop Foreman, Grade II	140-10-220	90	1	200	10	..	
460	459	459	Head Fitter	140-10-180	86	1	130	..	..
461	460	460	Electrician	88-8-128	127	1	130	..	..
462	461	461	Arizans, Grades I & II	36-6-66; 72-6-120	200	8	500	100	..	One additional. Temporarily Acting as Crane Drivers.
463	462	462	Other Tradesmen	33-3-48	182	13	610	..	400	Reduction of two.
464	463	463	Crane Drivers	36-6-66; 72-6-120	735	15	910	1,190	..	Reduction of two.
465	464	464	Temporary Crane Drivers	Rates not exceeding £66	..	15	580	..	..	Change of Designation.
466	465	465	Subordinate Grade Clerk	36-6-66; 72-6-120	66	1	90	..	..
467	466	466	Sheet Clerk	18-2-24; 27-3-36	..	1	20	..	..
468	467	467	Messenger	33-3-48	..	16	650	..	..
469	468	468	Temporary Other Tradesmen	..	628	..	450	330	..	
470	469	469	Overtime	..	292	..	50	1,410	..	
471	470	470	Cost of Living Award	..	46	..	250	..	..
472	471	471	Separation Allowances	..	3,244	73	7,290	4,270	420	
473	472	472	Total, Personal Emoluments	..	..	..	1,730	350	120	
474	473	473	Other Charges	..	5,156	..	9,250	4,020	540	Net increase £4,080.
475	474	474	Lower Subordinate Staff	..	388	..	80	..	20	
476	475	475	Cost of Living Award	..	25	..	80	..	..
477	476	476	Overtime	..	153	..	60	..	..
478	477	477	Stores	..	233	..	250	100	..	
479	478	478	Electric Light and Power	..	1,084	..	1,230	180	..	
480	479	479	Passages	..	..	..	170	..	90	
481	480	480	Transport Allowances	..	9	..	20	..	10	
482	481	481	Telephone	..	20	..	20	..	..
483	482	482	Total, Other Charges	..	1,912	..	1,860	350	120	
484	483	483	Total, Cranes, Apapa	..	5,156	..	5,170	4,020	540	

STATEMENT E.—Recurrent Expenditure
MECHANICAL ENGINEERING DEPARTMENT—(Contd.)

ABSTRACT B (Section D—Wharves)

ITEM No.	1942-43	1943-44	Item	Salary Scale	Actual Expenditure 1941-42	ESTIMATE 1943-44	APPROVED ESTIMATE 1942-43	Increase	Decrease	Explanatory Notes
				£	£	No.	£	£	£	
			II.—TRANSPORTERS, IDDO							
			<i>Personal Emoluments</i>							
475	478	478	Electrician	400-12-496; 508-12-544-560	500	1	500	20	..	
476	479	479	Electrician—Relief for	400-12-496; 508-12-544-560	257	1	270	410	..	
477	480	480	Temporary Electrician	400-12-496; 508-12-544-560	..	1	410	..	..
478	481	481	Head Fitter	140-10-180	87	..	130	..	..
479	482	482	Assistant Shop Foreman, Grade II	140-10-220	90	1	200	10	290	Reduction of four.
480	483	483	Arizans, Grades I & II	36-6-66; 72-6-120	281	3	350	270	..	New posts in view of reduction in item 482
481	484	484	Crane Drivers	30-6-66; 72-6-120	116	8	310	50	..	One additional in view of reduction in item 482
482	485	485	Other Tradesmen	33-3-48	..	2	70	..	..
483	486	486	Temporary Other Tradesmen	33-3-48	30	..	50	..	..	Change of designation.
484	487	487	Subordinate Grade Clerks	36-6-66; 72-6-120	..	1	60	..	..	One additional.
485	488	488	Sheet Clerks	36-6-66; 72-6-120	..	2	80	..	..
486	489	489	Temporary Tally Clerks	18-2-24; 27-3-36	..	1	30	..	..
487	490	490	Messenger	..	521	..	360	190	..	
488	491	491	Overtime	..	30	..	60	410	..	
489	492	492	Cost of Living Award	..	..	..	250	250	..	
490	493	493	Separation Allowances	..	..	..	20	..	..
491	494	494	Acting Allowances	..	..	..	..	..	..
492	495	495	Total, Personal Emoluments	..	1,618	26	3,850	1,740	290	
493	496	496	Other Charges	..	571	..	410	..	90	
494	497	497	Lower Subordinate Staff	..	40	..	310	220	..	
495	498	498	Cost of Living Award	..	194	..	60	40	..	
496	499	499	Overtime	..	220	..	50	..	20	
497	500	500	Handling Charges (Contractors)	..	675	..	450	550	..	
498	501	501	Stores	..	1,049	..	900	350	..	Increased tonnage.
499	502	502	Electric Power	..	..	..	170	..	..
500	503	503	Passages	..	20	..	20	..	..
501	504	504	Telephone	..	16	..	50	..	50	
502	505	505	Maintenance of Truck and Wharf Building	..	20	..	20	..	..
503	506	506	Civil Engineering	..	..	..	100	..	..
504	507	507	Transport Allowances	..	..	..	..	..	..
505	508	508	Total, Other Charges	..	2,814	..	3,280	1,180	250	
506	509	509	Total, Transporters, Iddo	..	4,732	..	4,700	2,920	540	
507	510	510	Transferred to Coal Main Account	..	4,732	..	4,700	2,920	540	

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STATEMENT E.—Recurrent Expenditure
 ABSTRACT B (Section D—Wharves) MECHANICAL ENGINEERING DEPARTMENT—(Contd.)

ITEM No.	1942-43	1943-44	Item	Salary Scale	Actual Expenditure 1941-42	ESTIMATE 1943-44		APPROVED ESTIMATE 1942-43	Increase	Decrease	Explanatory Notes
						No.	£				
—	—	—	III.—COAL CONVEYOR, PORT HARCOURT <i>Personal Emoluments</i>	£	£	No.	£	£	£	£	
—	—	—	Electrician	100-12-495; 508-12-544-560	502	1	...	...	...	...	No provision.
493	—	—	Electrician	140-10-180	87	1	...	...	...	...	New post.
494	—	—	Assistant Shop Foreman Grade I	240-12-300	...	1	250	...	250	...	
495	—	—	Assistant Shop Foreman	140-10-220	90	1	...	...	...	...
496	—	—	Electrical Chargehand	88-8-128	82	1	100	...	...	...	Reduction of three.
497	—	—	Artizans, Grades I & II	36-6-66; 72-6-120	229	10	530	...	...	...	New post.
498	—	—	Other Tradesmen	33-3-48	...	2	80	...	...	...
499	—	—	Apprentice	18-3-24; 30-6-36	...	...	...	...	...	...
—	—	—	Subordinate Grade Clerk	36-6-66; 72-6-120	...	1	60	...	...	...	Change of designation.
500	—	—	Shed Clerk	36-6-66; 72-6-120	126	1	250	...	...	...
501	—	—	Overtime	...	14	...	40	...	...	...
502	—	—	Acting Allowances	...	7	...	310	...	...	...
—	—	—	Cost of Living Award	...	...	...	...	...	...	...
—	—	—	Total, Personal Emoluments	...	1,176	16	1,620	1,180	820	380	
—	—	—	<i>Other Charges</i>	...	...	...	...	...	...	...
503	—	—	Lower Subordinate Staff	...	346	...	250	150	100	...	
504	—	—	Cost of Living Award	...	17	...	170	70	100	...	
505	—	—	Overtime	...	80	...	80	20	60	...	
506	—	—	Fire Patrol and Appliances	...	50	...	50	50	...	...
507	—	—	Handling Charges	...	1,668	...	2,180	1,600	590	...	
508	—	—	Stores	...	302	...	410	410	...	...	Increased tonnage.
509	—	—	Electric Light and Power	...	311	...	450	290	160	...	
510	—	—	Passages	...	...	...	...	210	210	...	
511	—	—	Transport Allowances	...	1	...	20	20	...	...
512	—	—	Telephone	...	14	...	20	20	...	...
513	—	—	Shunting Engine Charges	...	964	...	1,300	980	320	...	Increased shunting hours.
514	—	—	Maintenance of Track and Wharf Buildings and Coal Conveyors, Civil Engineering	...	145	...	200	200	...	...
—	—	—	Total, Other Charges	...	3,898	...	5,140	4,020	1,330	210	
—	—	—	Total, Conveyor, Port Harcourt Transferred to Coal Main Account	...	5,074	...	6,760	5,200	2,150	590	
—	—	—	Total, Section D, Wharves	...	5,156	...	9,250	5,170	4,620	540	Net increase £4,080.

STATEMENT E.—Recurrent Expenditure
 ABSTRACT B (Sections E & F—Training Scheme and Special Expenditure) MECHANICAL ENGINEERING DEPARTMENT—(Contd.)

ITEM No.	1942-43	1943-44	Item	Salary Scale	Actual Expenditure 1941-42	ESTIMATE 1943-44		APPROVED ESTIMATE 1942-43	Increase	Decrease	Explanatory Notes
						No.	£				
—	—	—	E.—TRAINING SCHEME <i>Personal Emoluments</i>	£	£	No.	£	£	£	£	
515	—	—	*Technical Instructor	500-12-560	...	1	520	500	20	...	a.
516	—	—	*Apprentices Welfare and Instruction Chargehand	88-8-128	...	1	130	90	40	...	
—	—	—	Welfare Assistant	30-6-66	...	1	50	...	50	...	New post.
517	—	—	Candidates-in-Training	48-6-78	...	14	710	390	320	...	Six additional.
—	—	—	Cost of Living Award	...	...	...	380	...	380	...	
—	—	—	Separation Allowance	...	...	...	60	...	60	...	
—	—	—	Overtime	...	...	...	100	...	100	...	
—	—	—	Total, Personal Emoluments	...	...	17	1,950	980	970	...	
—	—	—	<i>Other Charges</i>	...	...	...	...	...	...	...
518	—	—	Contingencies (Allowances, Books & Equipment)	...	...	...	150	150	...	...
519	—	—	Lecture Fees	...	...	...	160	160	...	...
—	—	—	Total, Other Charges	...	...	...	310	310	...	...
—	—	—	Total, Section E.	...	...	...	2,260	1,290	970	...	
—	—	—	F.—SPECIAL EXPENDITURE	...	...	...	...	...	...	...
520	—	—	Minor Works	...	...	...	500	400	100	...	
—	—	—	Workshop Machinery and Equipment	330	...	330	...	
523	—	—	Replacement of Typewriters	50	...	50	...	
—	—	—	Total, Section F.	880	400	480	...	

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STATEMENT E.—Recurrent Expenditure

ABSTRACT C TRAFFIC AND COMMERCIAL DEPARTMENT

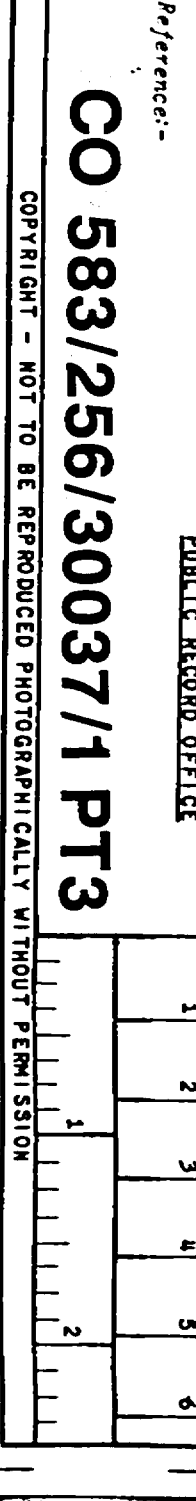
ITEM No.	1942-43	1943-44	Item	Actual Expenditure 1941-42	ESTIMATE 1943-44		APPROVED ESTIMATE 1942-43	Increase	Decrease	Explanatory Notes
					No.	£				
SUMMARY										
I.—SUPERINTENDENCE	37,989	...	45,980	£	7,280	1,410	
II.—STATION STAFF	130,530	...	182,020	£	51,300	...	
III.—TRAIN STAFF	23,100	...	30,290	£	6,770	400	
IV.—WATER	151	...	180	£	...	...
V.—GENERAL STORES	3,085	...	6,550	£	2,100	...	
VI.—ELECTRIC LIGHT	1,046	...	1,500	£	...	300	
VII.—CLOTHING	144	...	2,600	£	500	...	
VIII.—STATIONERY AND TICKETS	657	...	840	£	...	60	
IX.—MISCELLANEOUS	17,190	...	17,530	£	820	...	
X.—COLLECTION AND DELIVERY SERVICE	2,772	...	1,800	£	...	1,110	
XI.—WHARVES	51,330	...	71,410	£	29,680	100	
XII.—TRAINING SCHEME	3,120	£	430	...	
XIII.—SPECIAL EXPENDITURE	260	£	260	...	
XIV.—ROAD TRANSPORT SERVICES	18,387	...	24,390	£	6,250	1,100	
			Total	286,441	...	388,470	£	105,370	4,540	Net increase £100,830.
			Personal Emoluments	185,963	...	263,010	£	...	...
			Other Charges	100,478	...	125,460	£	...	...
				286,441	...	388,470	£	...	...

STATEMENT E.—Recurrent Expenditure

ABSTRACT C TRAFFIC AND COMMERCIAL DEPARTMENT

ITEM No.	1942-43	1943-44	Item	Salary Scale	Actual Expenditure 1941-42	ESTIMATE 1943-44		APPROVED ESTIMATE 1942-43	Increase	Decrease	Explanatory Notes
						No.	£				
I.—SUPERINTENDENCE											
521	537	537	Chief Traffic Superintendent	1,400	1,427	1	1,400	£	...	...
522	538	538	Senior Traffic Assistant	1,100	1,113	1	1,100	£	...	...
523	539	539	District Traffic Superintendents	1,000	3,000	3	3,000	£	...	...
524	540	540	Assistant Traffic Officers	400, 400, 450-25-600; 660-30-840	7,369	13	8,430	£	540	...	
525	541	541	Chief Traffic Inspectors	600 or 450	...	4	2,250	£	...	...
526	542	542	Traffic Inspectors, Grades I and II	400-12-496; 508-12-544-560	7,603	13	6,110	£	...	120	
527	543	543	Temporary Traffic Inspectors, Grades I and II	544-560 & 310-15-400	...	5	2,040	£	2,040	...	
528	544	544	Traffic Inspector (H.Q.)	400-12-496; 508-12-544-560	...	1	310	£	310	...	
529	545	545	Seniority Pay	310-15-400	302	...	300	£	...	...
530	546	546	Chief Clerk	310-15-400	...	1	310	£	...	...
531	547	547	Assistant Chief Clerks	240-12-300	1,433	5	1,430	£	...	...
532	548	548	First-class Clerks	140-10-220	1,312	14	2,530	£	630	...	
533	549	549	Second- and third-class Clerks and Probationers	48, 48, 54-6-72; 80-8-128	8,445	74	8,780	£	310	...	
534	550	550	Typists, Grades I and II	36-4-66; 72-6-120	...	3	140	£	140	...	
535	551	551	Clerical Assistants	36-6-66; 72-6-120	...	2	120	£	120	...	
536	552	552	Senior Station-master (Instructor)	240-12-300	...	1	260	£	260	...	
537	553	553	First-class Station Staff (Instructor)	140-10-180; 190-10-220	135	2	150	£	10	...	
538	554	554	Second- and third-class Station Staff (Instructors)	48-6-72-8-96; 104-8-128	153	2	190	£	...	...
539	555	555	Messengers	18-2-24; 27-3-36	696	24	820	£	40	...	
540	556	556	Acting Allowances	...	207	...	290	£	...	...
541	557	557	Short-hand Allowances	...	26	...	70	£	...	...
542	558	558	Cost of Living Award	...	797	...	1,640	£	1,520	...	
543	559	559	Separation Allowances	...	215	...	1,070	£	1,070	...	
544	560	560	Total, Personal Emoluments	...	34,923	168	42,620	£	7,060	260	
545	561	561	Other Charges	...	82	...	400	£	200	...	
546	562	562	Transport Allowances	...	90	...	100	£	...	...
547	563	563	Travelling Allowances	...	475	...	450	£	...	...
548	564	564	Bush Allowances	...	4	...	10	£	...	...
549	565	565	Passages	...	2,415	...	2,400	£	...	600	
550	566	566	Total, Other Charges	...	3,066	...	3,360	£	200	1,150	
551	567	567	Total, I.—Superintendence	...	37,989	...	40,130	£	7,280	1,410	

(a) Increments, (b) New holders, (c) Over-estimated 1942-43, (d) Under-estimated 1942-43, (e) Increase due to higher cost of stores, (f) Increased rates, (g) Increased rates.



STATEMENT E.—Recurrent Expenditure
 ABSTRACT C TRAFFIC AND COMMERCIAL DEPARTMENT—(Contd.)

ITEM No.	1942-43	1943-44	Item	Salary Scale	Actual Expenditure 1941-42	ESTIMATE 1943-44	APPROVED ESTIMATE 1942-43		Increase	Decrease	Explanatory Notes	
							No.	£				No.
II.—STATION STAFF												
<i>Personal Emoluments</i>												
543	565		Senior Station-masters ...	210-12-300	2,009	11	3,000	10	2,680	320	£	a. One additional
544	566		First-class Station Staff ...	{ 140-10-180; 190-10-220	9,413	74	12,800	69	11,970	830	£	a and b. Four additional and one transferred from item 600, 1942-43.
545	567		Second- and third-class Station Staff ...	{ 48-0-72-8-96; 101-8-128	71,559	824	80,000	757	75,350	4,650	£	Sixty-three additional and four transferred from item 601, 1942-43.
—	568		Temporary (Non-Agreement) Station Staff ...	Rates not exceeding £120	...	62	4,600	...	4,600	...	£	Temporary Staff to release qualified staff for Crossing Stations, etc.
546	569		Clock and Watch Repairs ...	36-6-66; 72-6-120	319	4	400	4	370	30	£	a
547	570		Clerical Assistants ...	36-6-66; 72-6-120	769	17	900	17	890	10	£	a and b. Change of Designation
548	571		First-class Subordinate Station Staff ...	72-6-96; 102-6-120	783	10	950	9	830	120	£	One additional
549	572		Second-class Subordinate Station Staff, Grade I ...	60-6-66	4,351	39	2,500	20	1,240	1,260	£	Nineteen additional
550	573		" " " Grade II ...	42-6-51	12,069	96	4,870	104	4,700	170	£	Reduction of eight
551	574		Third-class Subordinate Station Staff ...	27-3-36	16,076	419	13,800	412	12,350	1,450	£	Seven additional
—	575		Telephone Attendants ...	24-6-36	...	3	80	...	...	80	£	New posts
552	576		Messengers ...	18-2-24; 27-3-36	1,021	38	1,230	36	1,120	110	£	a and b. Two transferred from item 602, 1942-43.
553	577		Acting Allowances ...	...	...	...	9,640	...	20	9,620	£	For Subordinate Station Staff
554	578		Overtime Allowances (extra half day's pay) for Sunday work ...	...	457	...	600	...	500	100	£	Increased Station Staff
555	579		Relieving Allowances ...	...	10,919	...	21,210	...	2,510	18,700	£	
556	580		Cost of Living Award ...	...	105,078	1,597	156,660	1,438	114,580	42,080	£	
						Total, Personal Emoluments ...						

† Expenditure for period 1-10-41 to 31-3-42 only.

STATEMENT E.—Recurrent Expenditure
 ABSTRACT C TRAFFIC AND COMMERCIAL DEPARTMENT—(Contd.)

ITEM No.	1942-43	1943-44	Item	Salary Scale	Actual Expenditure 1941-42	ESTIMATE 1943-44	APPROVED ESTIMATE 1942-43		Increase	Decrease	Explanatory Notes	
							No.	£				No.
II.—STATION STAFF—Contd.												
<i>Other Charges</i>												
557	581		Lower Subordinate Staff at monthly rates not exceeding 50/- ...	...	18,497	...	15,200	...	2,650	£	Sixteen transferred from item 604, 1942-43 and additional labour.
558	582		Cost of Living Award ...	...	5,908	...	6,700	...	4,040	£	One Session of fifty Learners.
559	583		Extra pay for public holidays ...	...	...	...	440	...	70	£	
560	584		Travelling School Allowances ...	...	574	...	850	...	310	£	
—	585		Wardmen ...	...	160	...	...	...	...	£
—	586		Transport Allowances ...	...	10	...	40	...	40	£	
—	587		Transport General ...	...	281	...	310	...	...	£
—	588		Travelling Allowances ...	...	32	...	120	...	120	£	
—	589		Passages ...	...	...	...	660	...	660	£	
—	590		Overtime Allowances (extra half day's pay) for Sunday work ...	...	...	...	1,020	...	1,020	£	
—	591		Rent of Quarters ...	...	...	...	20	...	...	£
						Total, Other Charges ...						
						Total, II.—Station Staff ...						
III.—TRAIN STAFF—Personal Emoluments												
569	591		Head Guards ...	400-12-160	1,380	3	920	4	1,380	460	£	Provision for two, one seconded for Military service and reduction of one. Change of designation.
570	592		Travelling Ticket Inspector ...	240	...	1	240	1	240	...	£	a & b. Increase of one, see item 591.
571	593		Senior Guards ...	140-10-180; 190-10-220	1,900	12	2,080	11	1,910	170	£	a & b. Increase of one, see item 591.
572	594		Second- and third-class Guards ...	48-6-72-8-96; 104-8-128	13,463	155	16,700	147	14,800	1,900	£	a & b. Increase of eight.
573	595		Allowances to Guards	5,283	...	5,500	...	5,000	500	£	d
—	596		Excess of Civil over Military Salaries for Staff on Military Service ...	...	206	...	...	...	...	£
—	597		Overtime Allowances, (extra half day's pay) for Sunday work ...	...	...	...	1,520	...	1,520	£	
—	598		Separation Allowances ...	...	93	...	180	...	180	£	
—	599		Cost of Living Award	2,200	...	2,200	£		
—	599		Acting Allowances	40	...	40	£		
						Total, Personal Emoluments ...						

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STATEMENT E.—Recurrent Expenditure
TRAFFIC AND COMMERCIAL DEPARTMENT—(Contd.)

ABSTRACT C

ITEM NO.	1942-43		1943-44		Actual Expenditure 1941-42	Salary Scale	Item	APPROVED ESTIMATE 1942-43	Increase	Decrease	Explanatory Notes
	No.	£	No.	£							
574	600		60	30	£	Other Charges	No.	£			d. Furniture for Traffic Rest Houses
575	601		150	30	£	Upkeep of Guards' Rest Houses	60	30			d
576	602		500	500	£	Night Allowances (Train Porters)	120	30			
—	603		64	100	£	Sleeping Car Attendants Allowances	500	100			
—	604		10	10	£	Transport General	10	10			
—	605		1	30	£	Transport Allowances	30	30			
—	606		114	60	£	Travelling Allowances	60	60			
—	606		836	910	£	Passages	910	260			
577	607		23,160	30,290	£	Total, Other Charges	23,980	6,770	460		
					£	Total, III. Train Staff					
					£	IV.—WATER					
			151	180	£	Water-Supplies and Equipment at various stations including cost of repairs to Meter at Oshogbo	180				
					£	V.—GENERAL STORES					
578	608		2,453	2,800	£	Stations and Offices	2,453	600			f. Consumable stores for additional crossing stations.
579	609		40	3,000	£	Wagon Covers and Ropes	40	1,500			
580	610		592	700	£	Offices & Stations Furniture & Equipment	592	700			
581	611		...	10	£	Seat Covers for Couches	10	10			
582	612		...	40	£	Fuel for Restaurant Cars and Couches	40	40			
			3,085	6,550	£	Total, V. General Stores	3,085	2,100			
					£	VI.—ELECTRIC LIGHT AT STATIONS, ETC.					
583	613		1,046	1,800	£	Electric Light Charges at Stations, Depots and Offices	1,046	1,800	300		
584	614		144	2,600	£	VII.—CLOTHING (UNIFORMS)	144	500			f. Uniforms for additional Staff.
585	615		657	840	£	VIII.—STATIONERY AND TICKETS	657	900	60		

STATEMENT E.—Recurrent Expenditure
TRAFFIC AND COMMERCIAL DEPARTMENT—(Contd.)

ABSTRACT C

ITEM NO.	1942-43		1943-44		Actual Expenditure 1941-42	Salary Scale	Item	APPROVED ESTIMATE 1942-43	Increase	Decrease	Explanatory Notes
	No.	£	No.	£							
586	616		497	450	£	IX.—MISCELLANEOUS	No.	£			d
587	617		131	140	£	Claims and Compensation	140	100			
588	618		227	180	£	Stationery	180	60			d
589	619		278	200	£	Contingencies	200	100			d
590	620		13,382	13,820	£	Advertising	13,620	200			Twenty additional crossing stations.
591	621		1,729	1,700	£	Maintenance of Signalling Apparatus, Telegraphs and Telephone-Offices and Stations, Miscellaneous	1,630	70			
592	622		113	70	£	Circuit and Alarm Bells, etc.	70				
593	623		...	10	£	Typewriters, Supply and Maintenance	10				
594	624		494	400	£	Depreciation of Stores	200	200			
595	625		38	50	£	Handling Charges at Railway Stations	50				
596	626		13	30	£	Language—Gratuities	30				
597	627		281	450	£	First Aid Equipment	360	90			
598	628		6	10	£	Ice for Cold Store Vans	10				
599	629		...	20	£	Cleaning Cattle Wagons at Makurdi	20				
—	—		...	...	£	Inspection of Catering Services on Limited Trains by Traffic Officers	...	...	
—	—		17,190	17,530	£	Minor Works	16,710	820			
					£	Total, IX.—Miscellaneous					
600	—		220	...	£	X.—COLLECTION AND DELIVERY SERVICE, Personal Emoluments	1	220	220		Transferred to item 600
601	—		346	...	£	First-class Station Staff	4	380	380		
602	—		36	...	£	Second- and third-class Station Staff	2	40	40		
603	—		64	...	£	Messengers	10	10	10		
			650	...	£	Cost of Living Award	7	650	650		
					£	Total, Personal Emoluments					

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STATEMENT E.—Recurrent Expenditure
 ABSTRACT C TRAFFIC AND COMMERCIAL DEPARTMENT—(Contd.)

ITEM NO.	Item	Salary Scale	Actual Expenditure 1941-42	ESTIMATE 1943-44	APPROVED ESTIMATE 1942-43	Increase	Decrease	Explanatory Notes
1942-43	1943-44		£	No.	£	£	£	
604	X.—COLLECTION AND DELIVERY—Contd.							
	Other Charges							
605	Lower subordinates staff at monthly rates not exceeding 50%		300		300		300	Transferred to item 581.
606	Extra Pay for Work on Public Holidays		1,700		1,800	100	70	" " 583.
607	Motor Transport		20		20			Transferred to item 621.
608	Telephone		5		10	5	10	" " 613.
609	Electric Light		79		60	19	60	" " 582.
600	Cost of Living Award		2					" " 585.
	Transport Allowances							
	Total, Other Charges		2,116		2,200	84	460	
	Total, X.—Collection and Delivery Service		2,772		2,910	138	1,110	
	XI.—WHARVES (APAPA)							
	Personal Emoluments							
630	District Traffic Superintendent	840-10-1,000	1,000	1	1,000			24 hours working.
631	Temporary Assistant Traffic Officer	400-400-450-25-600; 600-30-840	249	1	600	351		a. 24 hours working. One on personal scale £600-30-720.
632	Cargo Inspectors, Grades I and II	400-12-196; 508-12-514-560	1,469	3	1,550	81		a
633	Temporary Cargo Inspectors Grades I and II	do.		4	1,600	1,600		a
634	First-class Clerks	140-10-220	220	1	150	70		a
635	Second- and third-class Clerks	48, 48, 54-6-72; 80-8-128	1,103	5	590	513		a and b
636	First-class Station Staff	140-10-180; 190-10-220	180	3	510	330	40	a. 24 hours working.
637	Second- and third-class Station Staff	48-6-72-96; 104-8-128	3,250	34	3,830	580		a. Change of designation.
638	Clerical Assistants	36-6-66; 72-6-120	166	4	210	44		a
639	Artizans Grade II	36-6-66	73	4	220	147		a
640	Yard Masters in Training	80-8-128; 140-10-180		2	220	220		
641	Temporary (Non-Agreement) Station Staff	Rates not exceeding £120		3	170	170		
642	Messengers	18-2-24; 27-3-36	153	5	180	27		
643	Overtime, Railway		2,059		300	1,759		
644	Cost of Living Award		404		930	526		
645	Acting Allowances				40	40		
646	Separation Allowances		111		420	309		
	Total, Personal Emoluments		10,447	70	12,520	2,073	40	

STATEMENT E.—Recurrent Expenditure
 ABSTRACT C TRAFFIC AND COMMERCIAL DEPARTMENT—(Contd.)

ITEM NO.	Item	Salary Scale	Actual Expenditure 1941-42	ESTIMATE 1943-44	APPROVED ESTIMATE 1942-43	Increase	Decrease	Explanatory Notes
1942-43	1943-44		£	No.	£	£	£	
672	XI.—WHARVES (APAPA)—Contd.							
	Other Charges							
647	Lower Subordinate Staff		788		590	198		Increased traffic and 24 hours working.
648	Extra Pay for Work on Public Holidays				20			
649	Temporary Tally Clerks		538		460	78		24 hours working.
650	Cost of Living Award		480		110	370		
651	Cargo Handling Contractors		23,195		15,480	7,715		
652	Lighting of Wharves and Sheds		49		300	251		
653	Water Supplies & Equipment (Hose & Couplings)		188		300	112		
654	Cleaning Cattle Wagons, Apapa				60		60	
655	Transport—General		42		40	2		
656	Transport Allowances		21		20	1		
657	Travelling Allowances				10			
658	Telephones		82		110	28		
659	Passages		378		350	28		
660	Stationery				10			
661	Contingencies		13		10	3		
662	Overtime, Shipping		926		700	226		d. 24 hours working.
663	Consumable Stores				40			
664	Office Furniture and Equipment				10			
665	Uniforms				30			
	Total, Other Charges		26,703		18,640	8,063	60	
	Total, Apapa Wharf		37,150		27,250	9,900	100	

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STATEMENT E.—Recurrent Expenditure
 ABSTRACT C TRAFFIC AND COMMERCIAL DEPARTMENT—(Contd.)

ITEM NO.	1942-43	1943-44	Item	Salary Scale	Actual Expenditure 1941-42	ESTIMATE 1943-44		APPROVED ESTIMATE 1942-43	Increase	Decrease	Explanatory Notes
						No.	£				
659			XI.—WHARVES (PORT HARCOURT)								
660			Personal Emoluments								
667			• Assistant Traffic Officer	400, 400, 450-25-500; 660-30-840	476	1	700	1	670	30	a
668			• Cargo Inspectors, Grades I & II	400-12-496; 508-12-544-560	1,179	3	1,500	2	1,010	490	a
669			• First-class Clerk	110-10-220	...	1	140	...	140	...	New post.
662			• Second- and third-class Clerks	48, 48, 54, 64, 72, 80, 8-128	244	1	130	1	130	...	New post.
663			• First-class Station Staff	140-10-180; 190-10-220	1,696	19	1,980	19	1,930	50	a
671			• Second- and third-class Station Staff	48-6-72-8-96; 104-8-128	...	8	530	...	530	...	New posts required for 24 hours working.
672			Temporary (Non-agement) Station Staff	Rates not exceeding £120	39	1	40	1	30	10	a
673			Messengers	18-2-21; 27-3-36	...	...	...	...	...	...	a
674			Acting Allowances	...	...	...	...	...	...	...	d
675			Overtime, Railway	36-6-65; 72-6-120	414	...	320	...	320	...	d
676			Clerical Assistants	...	230	7	320	6	260	60	d
677			Artizan, Grade II	36-6-66	51	1	50	1	50	...	d
678			Cost of Living Award	...	201	...	680	...	680	...	d
679			Separation Allowances	...	...	...	160	...	160	...	d
			Total, Personal Emoluments	...	4,530	43	6,530	31	4,220	2,310	
			Other Charges	...	...	...	...	...	...	...
680			Lower Subordinate Staff	...	387	...	480	...	420	70	
681			Extra pay for work on public holidays	...	...	...	20	...	10	10	
682			Temporary Tully Clerks	...	100	...	670	...	100	570	24 hours working.
674			Cost of Living Award	...	279	...	630	...	540	...	
675			Cargo Handling Contractors	...	8,054	...	11,000	...	8,840	2,160	
676			Lighting of Wharves and Sheds	...	47	...	300	...	150	150	
678			Water Supplies & Equipment (Hose & Couplings)	...	29	...	70	...	60	10	
680			Transport—General	...	5	...	30	...	30	...	
681			Transport Allowances	...	19	...	60	...	30	30	
682			Travelling Allowances	...	...	...	20	...	20	...	
683			Telephones	...	40	...	50	...	50	...	
684			Passages	...	434	...	480	...	150	310	
685			Stationery	...	...	...	10	...	10	...	
686			Contingencies	...	9	...	10	...	10	...	
687			Overtime, Shipping	...	254	...	800	...	380	420	
688			Consumable Stores	...	...	...	20	...	20	...	
689			Office Furniture and Equipment	...	...	...	10	...	10	...	
690			Uniforms	...	...	...	10	...	10	...	d. 24 hours working.
			Total, Other Charges	...	9,650	...	14,780	...	10,360	4,400	
			Total, Port Harcourt Wharf	...	14,180	...	21,280	...	14,580	6,710	
			Total, XI.—Wharves	...	51,330	...	71,410	...	41,830	29,680	Net increase £29,580

STATEMENT E.—Recurrent Expenditure
 ABSTRACT C TRAFFIC AND COMMERCIAL DEPARTMENT—(Contd.)

ITEM NO.	1942-43	1943-44	Item	Salary Scale	Actual Expenditure 1941-42	ESTIMATE 1943-44		APPROVED ESTIMATE 1942-43	Increase	Decrease	Explanatory Notes
						No.	£				
562			XII.—TRAINING SCHEME								
563			Personal Emoluments								
698			• Selected Staff for Training	80-8-128; 140-10-180; 190-10-220	...	12	1,670	12	1,670	...	
699			Reliefs for selected Staff in Training	48-6-72-8-96; 104-8-128	...	12	580	12	580	...	
700			Cost of Living Award	...	...	...	430	...	430	...	
			Total, Personal Emoluments	...	...	24	2,680	24	2,250	430	
			Other Charges	...	...	...	...	...	...	...
701			Subsistence Allowance for 12 men at £2 per month	...	...	...	140	...	140	...	
702			Lecture Fees for Instructors	...	...	...	100	...	100	...	
703			Technical Books and Equipment	...	...	...	100	...	100	...	
704			Travelling and Night Allowances	...	...	...	50	...	50	...	
705			Contingencies	...	...	...	50	...	50	...	
			Total, Other Charges	...	...	...	440	...	440	...	
			Total, XII.—Training Scheme	...	...	...	3,120	...	2,690	430	
			XIII.—SPECIAL EXPENDITURE								
706			Minor Works	...	...	...	100	...	100	...	
707			Typewriters and Office Machinery	...	...	...	160	...	160	...	
			Total, XIII.—Special Expenditure	...	...	...	260	...	260	...	
			XIV.—ROAD TRANSPORT SERVICES								
			i.—General Superintendence								
610			• Road Transport Officer	720-30-840-10-920	920	1	920	1	920	...	
611			Duty Pay	72	72	...	40	...	40	...	
612			• Assistant Road Transport Officer	400-400, 450-25-600-30-660	660	1	660	...	660	...	
613			Acting Allowance	30	...	20	10	
			Carried forward	...	1,652	2	1,650	2	1,640	10	

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STATEMENT E.—Recurrent Expenditure

ABSTRACT C TRAFFIC AND COMMERCIAL DEPARTMENT—(Contd.)

ITEM No.	Item	Salary Scale	Actual Expenditure 1941-42	ESTIMATE 1943-44	APPROVED ESTIMATE 1942-43	Increase	Decrease	Explanatory Notes
1942-43								
1943-44								
	XIV.—ROAD TRANSPORT SERVICES—Contd.							
	<i>i.—General Superintendence</i>							
	<i>Personal Emoluments</i>							
	<i>Brought forward</i>							
614	*First-class Clerk	140-10-220	1,652	1,650	1,640	10	...	
615	*Second- and Third Class Clerks and Probationers	48, 48, 54-6-72; 80-8-128	534	520	450	70	...	a and b
616	Messenger	18-2-24; 27-3-36	21	30	20	10	...	
617	Cost of Living Award	...	32	70	10	60	...	
	Total, Personal Emoluments	...	2,239	2,440	2,280	160	...	
	<i>Other Charges</i>							
618	Passages	...	174	450	400	50	...	
619	Stationery	...	...	10	10	...	...
620	Contingencies	...	...	10	10	...	...
621	Telephones	...	...	40	40	...	...
	Total, Other Charges	...	174	510	460	50	...	
	Total, General Superintendence	...	2,413	2,950	2,740	210	...	
	<i>ii.—Running Expenses</i>							
	<i>Personal Emoluments</i>							
	<i>Motor Drivers</i>							
622	Motor Drivers, Grade I	60-6-72	312	440	430	10	...	a
623	Motor Drivers, Grade II	36-6-54	729	1,700	1,020	680	...	Fifteen additional.
624	Apprentice Drivers	Rates not exceeding £36	...	320	610	290	...	Fifteen promoted to Grade II.
625	*First-class Clerk, Booking and Transport	140-10-180; 190-10-230	...	16	140	10	...	a
626	*Second- and third-class Clerks Booking & Transport	48-6-72-8-36; 104-8-128	744	710	670	40	...	a and b
627	Clerical Assistants	30-6-66; 72-6-120	170	230	160	70	...	Change of designation, one transferred from item 745.
	<i>Carried forward</i>	...	1,955	3,550	3,030	810	290	

STATEMENT E.—Recurrent Expenditure

ABSTRACT C TRAFFIC AND COMMERCIAL DEPARTMENT—(Contd.)

ITEM No.	Item	Salary Scale	Actual Expenditure 1941-42	ESTIMATE 1943-44	APPROVED ESTIMATE 1942-43	Increase	Decrease	Explanatory Notes
1942-43								
1943-44								
	XIV.—ROAD TRANSPORT SERVICES—Contd.							
	<i>ii.—Running Expenses</i>							
	<i>Personal Emoluments</i>							
	<i>Brought forward</i>							
626	Allowances to Drivers	...	1,955	3,550	3,030	810	290	
627	Overtime & extra Pay for Sundays & Holidays	...	...	630	10	620	...	
628	Relieving Allowances	...	...	20	200	770	...	
629	Cost of Living Award	...	630	970	200	10	...	
630	Acting Allowances	...	...	10	...	...	...
	Total, Personal Emoluments	...	2,585	5,250	3,250	2,290	290	
	<i>Other Charges</i>							
	<i>Daily-paid Motor Drivers and Apprentices</i>							
	<i>Drivers</i>							
631	Allowances to Drivers	...	586	...	250	...	250	d. See Personal Emoluments.
632	Bush Allowances	...	282	20	10	10	...	d & g
633	Travelling Allowances	...	...	100	40	60	...	d & g
634	Transport Allowances	...	32	80	50	30	...	d & g
635	Transport—General	...	163	360	260	100	...	d & g
636	Overtime Allowances	...	18	80	80	...	...	f
637	Fuel (Petrol and Diesel Oil)	...	4,483	3,980	3,500	490	...	c
638	Tyres	...	676	850	850	...	...
639	Handling Charges, Road Transport Services	...	85	60	140	...	90	
640	Relieving Allowances	...	8	70	70	...	...
	Uniforms and Equipment	...	...	...	...	...	...
	Total, Other Charges	...	6,361	5,600	5,250	690	340	
	Total, Running Expenses	...	8,946	10,850	8,500	2,980	630	

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References—

STATEMENT E.—Recurrent Expenditure
 ABSTRACT C TRAFFIC AND COMMERCIAL DEPARTMENT—(Contd.)

ITEM No.	Item	Salary Scale	Actual Expenditure 1941-42	ESTIMATE 1943-44		APPROVED ESTIMATE 1942-43	Increase	Decrease	Explanatory Notes
				No.	£				
641	XIV.—ROAD TRANSPORT SERVICES—Contd.								
642	iii.—Maintenance and Repairs								
	Personal Emoluments								
	Head Mechanics, Grades I & II	400-12-496; 504-12-514-560	1,342	3	1,320	1,370	50	£	b
	Assistant Foremen—(Motors)	140-10-180; 190-10-220	170	...	...	...	...	£	...
	Chargemen	88-8-128	128	...	...	...	...	£	...
	Assistant Foreman, Grade I	210-12-300	...	1	240	...	210	£	New post,
	Assistant Foreman, Grade II	140-10-180; 190-10-220	...	4	560	180	380	£	Three additional,
643	Artizans, Grades I & II	36-6-66; 72-6-96; 102-6-120	463	28	1,530	1,910	380	£	Reduction of four,
	Artizans	36-6-78; 88-8-128	349	...	...	...	...	£	...
644	Apprentice Artizans	Rates not exceeding £36	22	3	70	60	10	£	a
	Stitcher	36-6-66	66	...	...	...	...	£	...
	Head Blacksmith	36-6-78; 88-8-128	127	...	...	...	...	£	...
	Head Turner	36-6-78; 88-8-128	78	...	...	...	...	£	...
	Carpenter	36-6-66	54	...	...	...	...	£	...
645	Finchper	18-3-36; 22-3-66	...	...	...	...	...	£	See item 725.
646	Store Issuers	18-3-36; 39-3-66	5	3	70	30	40	£	Two additional
647	Cost of Living Award		272	...	700	160	540	£	...
	Separation Allowances		105	...	310	...	310	£	...
	Acting Allowances		...	...	10	...	10	£	...
	Relieving Allowances		...	...	10	...	10	£	...
	Overtime & extra pay for Sundays & Holidays		...	...	410	...	110	£	...
751	Total, Personal Emoluments		3,181	42	4,930	3,750	1,650	£	470

STATEMENT E.—Recurrent Expenditure
 ABSTRACT C TRAFFIC AND COMMERCIAL DEPARTMENT—(Contd.)

ITEM No.	Item	Scale Salary	Actual Expenditure 1941-42	ESTIMATE 1943-44		APPROVED ESTIMATE 1942-43	Increase	Decrease	Explanatory Notes
				No.	£				
648	XIV.—ROAD TRANSPORT SERVICES—Contd.								
649	iii.—Maintenance and Repairs								
	Other Charges								
	Lower Subordinate Staff		480	...	390	200	190	£	...
	Extra Pay for Work on Public Holidays		...	...	40	10	30	£	...
	Labourers and Porters		95	...	...	...	...	£	...
	Watchmen		84	...	...	...	...	£	...
	Tools and Furniture		40	...	340	40	300	£	...
	Maintenance and Repairs		1,900	...	3,000	2,250	750	£	Includes Machine Tools.
	Motor Licence Fees		1,124	...	1,170	1,170	...	£	...
	Wagon Covers		41	...	150	150	...	£	...
	Water Supply		...	...	10	10	...	£	...
	Ferry Tolls		...	...	10	10	...	£	...
	Electric Light and Power		...	...	400	400	...	£	...
	Cost of Living Award		80	...	150	10	140	£	...
	Total, Other Charges		3,847	...	5,660	4,250	1,410	£	...
	Total, Maintenance and Repairs		7,028	...	10,590	8,000	3,060	£	470
	Total, XIV, Road Transport Services		18,387	...	24,380	19,240	6,250	£	1,100

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STATEMENT E.—Recurrent Expenditure
ABSTRACT D ADMINISTRATION

Item	Actual Expenditure 1941-42	ESTIMATE 1943-44	APPROVED ESTIMATE 1942-43	Increase	Decrease	Explanatory Notes
	£	No. £	No. £	£	£	
SUMMARY						
I.—MANAGEMENT ...	9,486	...	11,870	5,740	2,000	
II.—ACCOUNTS AND STATISTICS ...	45,167	...	47,930	9,650	2,700	
III.—STORES ...	20,287	...	20,460	8,180	1,720	
IV.—PRINTING ...	11,537	...	12,980	2,020	300	
V.—SPECIAL EXPENDITURE ...	...	...	...	80	...	
Total	86,477	...	93,240	25,670	6,720	Net increase £18,950.
Personal Emoluments ...	75,700	...	79,860			
Other Charges ...	10,777	...	13,380			
Total	86,477	...	93,240			

STATEMENT E.—Recurrent Expenditure
ABSTRACT D ADMINISTRATION (MANAGEMENT)

Item No.	Item	Salary Scale	Actual Expenditure 1941-42	ESTIMATE 1943-44	APPROVED ESTIMATE 1942-43	Increase	Decrease	Explanatory Notes
		£	£	No. £	No. £	£	£	
I.—MANAGEMENT								
<i>Personal Emoluments</i>								
691	General Manager	2,000	1,930	1 2,000	1 2,000	...	...
692	Deputy General Manager	1,500	...	1 1,500	1 1,500	...	...
693	Principal Assistant to the General Manager	1,050	993	1 1,050	1 1,050	...	...
694	Administrative Assistant, Grade I	600-80-840	685	...	720	...	720	
	Administrative Assistant, Grade II	400, 400, 450-25-600;		...				
		630-80-720	877	...	950	...	950	
695	Office Assistant	300-20-100-25-475	...	4 2,650	...	2,650	...	
	Labour and Welfare Officer	400, 400, 450, 500-25 600,	...	1 320	...	320	...	
696	Chief Clerk	630; 600-30-840-40-1,000	...	1 720	1 800	...	80	
697	Assistant Chief Clerks	310-15-400	...	1 330	1 310	...	...
698	First-class Clerks	240-12-300	...	2 510	2 600	...	90	
699	Second- and third-class Clerks	140-10-220	1,317	8 1,480	8 1,540	...	80	
	Subordinate Grade Clerks	48 48, 64-6-72; 80-8-128	1,382	29 1,850	26 1,840	...	...
700	Typists	...	741	...	...	...	...
	Messengers	36-6-66; 72-6-120	...	3 120	...	...	...
701	Motor Driver	18-2-24; 27-3-36	...	11 310	8 240	...	...
702	Companions	24-3-48	38	1 50	1 40	...	...
703	Separation Allowance	Rate not exceeding £100	13	...	70	...	70	
704	Acting Allowances	...	135	...	...	...	...
705	Shortland Allowance	...	72	...	...	...	...
	Cost of Living Award	...	301	...	...	...	...
	Total, Personal Emoluments	...	8,337	64 14,200	54 10,460	5,730	1,990	
<i>Other Charges</i>								
706	Transport—General	...	11	...	30	...	...
707	Transport Allowances	...	3	...	10	...	...
708	Travelling Allowances	...	13	...	20	...	...
709	Passages	...	249	...	880	...	...
710	Stationery	...	47	...	80	...	10	
711	Contingencies	...	44	...	200	...	...
712	Maintenance of Telephones	...	131	...	140	...	...
713	Maintenance of Typewriters	...	23	...	20	...	...
714	Newspapers and Periodicals	...	17	...	10	...	...
715	Watchmen	...	549	...	1,410	...	10	
	Total, Other Charges	...	9,486	...	11,870	5,740	2,000	Net increase £3,740.

(a) Increments (b) New holders (c) Over-estimated in 1942-43 (d) Under-estimated in 1942-43 (e) Increase due to higher cost of stores (f) Increase due to higher cost of stores

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STATEMENT E.—Recurrent Expenditure (ACCOUNTS AND STATISTICS)
 ABSTRACT D ADMINISTRATION (ACCOUNTS AND STATISTICS)

ITEM No.	Item	Salary Scale	Actual Expenditure 1941-42	ESTIMATE 1943-44	APPROVED ESTIMATE 1942-43	Increase	Decrease	Explanatory Notes
1942-43	1943-44	£	£	No. &	No. &	£	£	
716	11.—ACCOUNTS AND STATISTICS							
717	Personal Emoluments							
718	• Chief Accountant	1,300	1,300	1	1,300	...	...	Change of Designation. Provision for three only. Two on Military Service. a d b. Provision for fifteen only. two on Military Service, one provided for under item 808. a d b
719	• Assistant Chief Accountant	1,050	1,050	1	1,050	...	...
720	• Senior Accountants	750-30-810-40-950	2,093	5	2,550	110	...	
721	• Accountants and Assistant Accountants	400-100-450-25-600; 630-30-720; 300-20-400-25-475; 500-25-600	6,974	18	7,550	530	...	
722	• Stock Verifier and Assistant Stock Verifier	400-400-450-25-600; 630-30-720; 500-25-600	1,290	2	1,320	...	270	
723	Seniority Pay	...	44	...	70	...	...
724	• Chief Clerks	310-15-400	322	...	2,700	...	160	a d b. Three provided for under item 810 and three to be promoted to Senior Pay Clerk.
725	• Assistant Chief Clerks	240-12-300	2,599	9	2,700	...	820	
726	• First-class Clerks	140-10-220	6,970	36	8,020	...	480	a d b. Nine provided for under item 811.
727	• Second- and Third-class Clerks	48, 48, 54-6-72; 80-8-128	15,988	210	18,180	...	...	a d b and three provided for under item 812.
728	Supernumerary Clerks in place of those on Military Service	...	...	...	200	...	...	See also, item 813.
729	Clerical Assistants	36-6-66; 72-6-120	921	4	240	20	...	
730	Messengers	18-2-24; 27-3-36	550	18	640	...	...
731	Acting Allowances	...	177	...	120	...	30	
732	Separation Allowances	...	33	...	...	...	...
733	Excess of civil over military and home Salaries of Staff on military and special Services	...	950	...	...	...	...
734	Overtime	...	...	...	50	...	...
735	Short-hand Allowances	...	...	...	30	...	...
736	Cost of Living Award	...	1,847	...	100	4,660	...	
737	Temporary Typist	36-6-66; 72-6-120	...	1	70	70	...	
738	Temporary Clerical Assistance	...	...	...	400	400	...	
739	CASH AND PAY SECTION							
740	• Cashier and Paymaster	300-20-400-25-600	...	1	450	450	...	Corresponding reduction, item 792. New posts, reduction of 3, item 796. Reduction of three, item 796 and one additional.
741	• Senior Pay Clerks	240-12-300	...	3	720	720	...	
742	• Pay Clerks	140-10-220	...	4	780	780	...	
743	43,117	313	50,050	7,780	1,850	
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STATEMENT E.—Recurrent Expenditure (ACCOUNTS AND STATISTICS—Contd.)
 ABSTRACT D ADMINISTRATION (ACCOUNTS AND STATISTICS—Contd.)

ITEM No.	Item	Salary Scale	Actual Expenditure 1941-42	ESTIMATE 1943-44	APPROVED ESTIMATE 1942-43	Increase	Decrease	Explanatory Notes
1942-43	1943-44	£	£	No. &	No. &	£	£	
811	CASH AND PAY SECTION—Contd.							
812	Brought forward							
813	• Assistant Pay Clerks and Tellers	48, 48, 54-6-72; 80-8-128	43,117	313	50,050	7,780	1,850	Reduction of nine, item 797 and two additional. Reduction of three, item 800.
814	Messengers	18-2-24; 27-3-36	...	11	770	770	...	
815	Acting Allowances	...	...	3	90	90	...	
816	Cost of Living Award	...	...	...	30	30	...	
817	Total, Personal Emoluments	...	43,117	327	51,150	8,020	1,850	
818	Other Charges							
819	Transport Allowances	...	14	...	20	...	...	Increased rates for Motor Transport.
820	Transport—General	...	117	...	70	...	...
821	Travelling, Bush & Commuted Allowances	...	99	...	150	...	...
822	Passages	...	789	...	1,850	...	850	
823	Stationery	...	121	...	200	...	...
824	Furniture and Fittings	...	35	...	50	...	...
825	Contingencies	...	58	...	150	...	...
826	Telephones	...	223	...	240	...	...
827	Watchmen and Caretakers	...	19	...	30	...	...
828	Maintenance of Typewriters	...	31	...	40	...	...
829	Mechanical Accounting	...	...	...	...	...	...
830	Upkeep and Incidental Charges	...	41	...	950	700	...	Now includes cost of servicing by mechanic, saving under item 293.
831	Cards and Forms	...	503	...	500	...	...
832	Accounting Machines	...	...	...	10	...	...
833	Total, Other Charges	...	2,050	...	3,440	730	850	
834	TRAINING SCHEME							
835	• Accountants' Assistants in Training	88-8-128; 140-10-220	...	2	250	...	...
836	Total, Accounts and Statistics	...	45,167	...	54,880	9,650	2,700	Net increase £6,950.

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STATEMENT E.—Recurrent Expenditure
ABSTRACT D ADMINISTRATION (STORES)

ITEM No.	1942-43		1943-44		Actual Expenditure 1941-42	Salary Scale	Item	APPROVED ESTIMATE 1942-43	Increase	Decrease	Explanatory Notes
	No.	£	No.	£							
747	829	1,100	1	1,100	1,100	£	111.—STORES	£			
748	830	810	3	2,270	810	1,100-12-300	Personal Emoluments				
749	831	2,614	5	1,500	2,614	750-30-810 400-400-350-25-600; 630-30-250-300-20-100- 25-175-600-25-300	*Stores Superintendent *Senior Storekeepers *Storekeepers and Assistant Storekeepers	1,430	1,120		a Provision for three only, two on Military Service.
750	832	...	2	510	...	210-12-300	*Stores Assistants, Grade I	480	30		a New post.
751	833	...	1	310	...	310-15-100	Chief Clerk	...	310	40	a
752	834	...	3	800	...	240-12-300	*Assistant Chief Clerks	...	...	...	a
753	835	...	11	1,830	1,888	140-10-220	*First-class Clerks	1,730	100	...	a
754	836	...	55	5,560	5,761	48-48-54-6-72; 80-8-128	*Second- and third-class Clerks	5,300	260	...	a & b
755	837	...	10	540	536	36-6-66; 72-6-120	Clerical Assistants	480	60	...	a One re-graded Typist, New post, see item 837.
756	838	...	1	60	...	36-6-66; 72-6-120	Typists	...	60	...	a & b
757	839	...	9	270	...	18-2-21; 27-3-36	Messengers	280	...	...	a
758	840	...	...	170	44	...	Separation Allowances	...	170	...	a
759	841	...	...	100	11	...	Acting Allowances	...	...	...	a
760	842	...	4	220	171	36-6-66; 72-6-120	Artizans, Grade I & II	160	60	...	a One additional.
761	843	...	27	890	...	18-3-36; 39-3-66	Storemen, Grades I & II	790	100	...	a Two additional.
762	844	...	6	250	52	21-3-48	Motor Drivers	190	60	...	Previously provided for under 'Other Charges.'
763	845	...	2	70	...	24-3-36	Truck Drivers	...	70	...	
764	846	...	...	1,990	766	...	Cost of Living Award	190	1,800	...	
765	847	...	...	100	11	...	Overtime	20	80	...	
766	848	...	...	760	46	750-30-810	Excess of civil over military pay of Staff on military service	...	...	...	Provided for under 'General Charges.'
767	848a	...	4	200	...	48	Temporary Senior Storekeeper	...	200	...	
768	—	...	145	19,500	14,188	...	Total, Personal Emoluments	15,390	5,580	1,470	Net increase £4,110.

STATEMENT E.—Recurrent Expenditure
ABSTRACT D ADMINISTRATION (STORES—Contd.)

ITEM No.	1942-43		1943-44		Actual Expenditure 1941-42	Salary Scale	Item	APPROVED ESTIMATE 1942-43	Increase	Decrease	Explanatory Notes
	No.	£	No.	£							
769	849	...	...	1,860	2,219	...	Other Charges	£	£	£	
770	850	...	...	250	204	...	Lower Subordinate Staff	...	...	...
771	851	...	...	50	33	...	Skilled Labourers and Labourers	1,800	60	...	Individual increases of Pay.
772	852	...	...	30	20	...	Wachmen	200	50	...	d
773	853	...	...	20	7	...	Transport—General	30	20	...	Increased Leave Privileges.
774	854	...	...	600	275	...	Transport Allowances	600	...	...
775	855	...	...	70	46	...	Travelling Allowances	70	...	...
776	856	...	...	80	70	...	Passages	...	...	...
777	857	...	...	500	369	...	Stationery	400	100	...	
778	858	...	...	160	149	...	Contingencies	150	10	...	Increased activity.
779	859	...	...	50	2	...	Maintenance of Lorries and Auto Trucks	50	...	...	One additional Telephone.
780	860	...	...	120	146	...	Telephone	...	...	...	Placed on fixed Establishment.
781	861	...	...	600	...	...	Electric Light and Power (Stores Buildings)	...	...	...
782	862	...	...	100	...	...	Lorry Drivers	...	...	...
783	863	...	...	250	...	...	Overtime	...	...	...
784	864	...	...	2,510	1,214	...	Serap Reclamation	...	...	...	Net Revenue Account.
785	865	...	...	...	...	...	Labour (Daily-paid and Contractual)	...	...	...
786	866	...	...	...	...	...	Consumable Stores and Plant	...	...	...
787	867	...	...	...	...	...	Use of Crane	...	...	...
788	868	...	...	...	...	...	Expenses on Sale of Scrap	...	...	...
789	869	...	...	...	...	...	Cost of Living Award	...	...	...
790	870	...	...	...	...	...	Parade of Serap	...	...	...
791	871	...	...	...	...	...	Donation to War Relief Fund	...	...	...
792	—	...	...	7,270	6,099	...	Total, Other Charges	4,340	2,580	250	
793	—	...	...	150	...	...	TRAINING SCHEME	...	...	...
794	866a	...	1	150	...	88-8-128; 140-10-220	Personal Emoluments	130	20	...	a
795	—	26,920	20,287	...	*Selected Stores Staff in Training	20,400	8,180	1,720	Net increase £6,100.
796	—	Total, Stores	

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STATEMENT E.—Recurrent Expenditure
ADMINISTRATION (PRINTING AND SPECIAL EXPENDITURE)

ITEM NO.	1942-43	1943-44	Item	Salary Scale	Actual Expenditure 1941-42	ESTIMATE 1943-44		APPROVED ESTIMATE 1942-43	Increase	Decrease	Explanatory Notes
						No.	£				
			IV.—PRINTING								
			Personal Emoluments								
781			• Railway Printer	£ 600-30-720	720	1	720	1	£	£	
782			• Assistant Railway Printer	400-15-600	521	1	530	1	120	b	
783			• Junior Assistant Railway Printer	240-12-300	...	1	250	1	10	a	
784			Acting allowance	...	...	...	50	...	50	...	
785			• Separation Allowance	...	24	...	...	...	...	...
786			• Technical Staff, Grade I	140-10-220	1,207	9	1,520	6	3170		a & b Increase of three, see item 872.
787			• Technical Staff, Grades II and III	30, 30, 36-6-48, 48, 48, 54-6-72, 80-8-128	5,739	63	5,800	67	5,980	180	Reduction 4; increases under items 871 and 873.
788			• Assistant Stereotypist	48-6-78	73	3	180	2	130	50	One additional, reduction under item 872.
789			Ticket Printers	48-6-78	...	1	90	1	80	10	a
790			Artizan	36-6-66; 72-6-120	...	1	60	1	60	...	a
791			Roller Caster	36-6-66	...	1	60	1	60	...	a
792			• Assistant Stereotypist	88-8-128	125	1	200	1	190	10	a
793			First-class Clerk	140-10-220	302	1	130	1	130	30	a
794			• Second-class Clerk	80-8-128	...	6	220	6	190	30	a
795			Machine Attendants	24-3-48	...	...	1,300	...	1,300	...	
796			Cost of Living award	...	29	...	250	...	190	...	
797			Overtime	...	...	...	...	...	...	...
798			Total, Personal Emoluments	...	9,458	88	11,230	88	9,510	2,020	300
799			Other Charges	...	...	...	...	...	...	...
800			Cost of Living award	...	2	...	...	...	...	...
801			Warehousesmen	...	181	...	...	...	...	...
802			Stationery	...	...	...	10	...	10	...	
803			Contingencies	...	...	...	10	...	10	...	
804			Upkeep and Running Expenses	...	152	...	140	...	140	...	
805			Printing Materials	...	1,610	...	3,000	...	3,000	...	
806			Passages	...	56	...	280	...	280	...	
807			Telephones	...	22	...	20	...	20	...	
808			Transport—General	...	51	...	10	...	10	...	
809			Total, Other Charges	...	2,079	...	3,470	...	3,470	...	
810			Total, Printing	...	11,537	...	14,700	...	12,980	2,020	300
811			V.—SPECIAL EXPENDITURE	...	...	...	80	...	80	...	
812			Typewriters and Office Machinery	...	...	...	...	...	...	...	Net increase £1,720

STATEMENT E.—Recurrent Expenditure
GENERAL CHARGES

ITEM NO.	1942-43	1943-44	Item	Salary Scale	Actual Expenditure 1941-42	ESTIMATE 1943-44		APPROVED ESTIMATE 1942-43	Increase	Decrease	Explanatory Notes
						No.	£				
			SUMMARY								
			I.—MISCELLANEOUS		18,529	...	23,110	16,660	6,500	50	
			II.—GOVERNMENT DEPARTMENTAL CHARGES		33,946	...	36,930	33,330	3,870	270	
			III.—PENSIONS, PROVIDENT FUND AND GRATUITIES		120,408	...	148,100	138,350	39,750	30,000	
			IV.—Interest on Capital		7,288	...	...	...	...	...
			V.—RENEWALS CONTRIBUTION		300,000	...	430,000	300,000	130,000	...	
			Total		480,171	...	638,140	488,340	180,120	30,320	Net increase £149,800.

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ITEM NO.	Item	Actual Expenditure 1941-42	ESTIMATE 1943-44	APPROVED ESTIMATE 1942-43	Increase	Decrease	Explanatory Notes
I.—MISCELLANEOUS							
801	Furniture and Fittings	478	1,000	900	£	£	
802	Upkeep of Motor Cars	82	150	150	...	...
—	<i>Deterioration, Breakages and Loss of Stores</i>	...	...	...	...	...
—	<i>Obsolete and Redundant Stores</i>	...	...	...	...	...
803	Cablegrams	123	100	100	...	...
—	<i>Fire Alarms</i>	...	...	...	...	...
804	Upkeep of Rest Houses	137	200	200	...	...
805	Postages	11	100	100	...	...
809	Crown Agents' Commission on Stores	1,372	2,000	2,000	...	...
806	Crown Agents' Insurance Charges	2,968	3,000	3,000	...	...
—	<i>Crown Agents' Drawing Office Charges</i>	77	500	500	...	...
807	<i>Interest on Advances by Crown Agents</i>	...	...	...	...	...
808	Electric Light—Offices and Compound (P.W.D. supply)	469	600	600	...	...
810	Refunds, Miscellaneous	5,032	2,000	2,000	...	...
811	Cost of Remittances	4,513	4,000	4,000	...	...
812	Harbour Dues on Material sent to England	2	10	10	...	...
813	Freight on Petrol for Officers at Outstations	38	50	100	...	50	
—	<i>Loss on Sale of Investments</i>	...	...	...	...	...
814	Workmen's Compensation	...	1,000	1,000	...	...
815	Excess of Civil over Military Pay for Officers seconded for Military Duties	...	2,000	2,000	...	...
—	<i>Withdrawal of Capital Assets</i>	...	...	...	...	...
—	<i>Ex-gratia Payments to staff of Mechanical Engineering Department</i>	...	...	...	...	...
—	<i>Loss of Cash</i>	5,222	...	...	...	...
—	Police Patrols, Eastern District	5	...	...	...	...
903	Miscellaneous	...	6,300	...	6,300	...	Preventive service, theft of sleepers keys.
901	...	...	100	100	...	...
—	Total, I.—Miscellaneous	18,529	23,110	16,660	6,500	50	

**STATEMENT E.—Recurrent Expenditure
ABSTRACT E GENERAL CHARGES—(Contd.)**

ITEM NO.	Item	Actual Expenditure 1941-42	ESTIMATE 1943-44	APPROVED ESTIMATE 1942-43	Increase	Decrease	Explanatory Notes
II.—GOVERNMENT DEPARTMENTAL CHARGES							
816	Medical Services	18,640	16,980	17,250	£	£	
817	Police	7,839	10,480	7,930	2,560	270	
818	Legal	400	400	400	...	...
819	Audit	5,300	6,710	5,170	240	...	
820	... (Share of Home Expenditure)	437	360	280	70	...	
821	Town Council Rates	1,330	3,000	2,000	1,000	...	Prospective increase in Lagos rating.
—	Total, II.—Government Departmental Charges	33,946	36,930	33,330	3,870	270	
III.—PENSIONS, PROVIDENT FUND AND GRATUITIES							
822	Pensions	78,416	80,000	81,000	4,000	...	
823	Gratuities	10,172	13,000	15,000	2,000	...	
—	<i>Pension Fund—African Staff</i>	...	...	...	...	...
824	Compassionate Allowances	1,820	2,000	1,750	39,500	...	See para. 8 of Memorandum
825	Bonus on Old Pensions	356	400	500	250	...	
826	Provident Fund—Bonus	24,046	13,000	29,000	...	100	
827	Provident Fund—Special Gratuities	5,526	100	8,000	...	16,000	
828	Compensation for Injuries	42	100	100	...	7,900	
—	Total, III.—Pensions, Provident Fund and Gratuities	120,408	148,100	138,350	39,750	30,000	
IV.—INTEREST ON CAPITAL							
—	(a) On unrepaid Loans at 5%	...	...	...	...	...
—	(b) On repaid Loans at 5%	...	...	...	...	...
—	(c) On Advances from Colony's surplus balances	7,288	...	...	...	...	Charged to Net Revenue Account.
—	(d) On Advances for Working Capital	...	...	...	...	...
919	V.—REVENUE CONTRIBUTION	300,000	430,000	300,000	130,000	...	Full Contribution restored.

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Statement F
Capital Expenditure

ITEM No.	1942-43		1943-44		Particulars	Estimated Total Cost	Revised Estimated Total Cost	Actual Expenditure to 31-3-42	Actual Expenditure 1-1-42 to 30-9-42	Estimated Expenditure 1-10-42 to 31-3-43	Total Estimated Expenditure to 31-3-43	PROVISIONS REQUIRED 1943-44		Remarks	
	Renewals	Capital	Renewals	Capital								From Renewals Fund	From Capital (Railway resources)		Total
					CIVIL ENGINEERING										
1					Replacement of G. I. Culverts in Concrete	510	510					270	270	z	
2					Additional Culverts and Drains	1,160	1,160		192	328	520		640	y	
3					Replacement of four Motor Lorries	1,300	1,300	310			310		960	y	
4					Building Shallow Claye Dam	140	140		91	6	100		40	y	
5					Goods Shed and Platform, Jos	1,180	1,180		174	805	980		200	y	
6					Additional Storage Accommodation, Apapa Programme No. 2	18,000	18,000	4,501	4,750	8,250	13,000		5,000	y	
7					Extension to Workshops, Ebute Meta	8,650	8,650		2,125	1,931	8,550		100	z	
8					Sleeper Conversion Plant	11,500	12,850		21	79	100		12,750	z	
9					Additional Sliding Accommodation, Bakuru	770	770		103	267	370		400	z	
10					Two Motor Lorries	680	680						680	z	
11					Goods Shed, Apapa Local Station	300	300			200	200		100	z	
12					Three Wickham Gang Trolleys	750	750						750	z	
13					Buildings at Ebute Meta and Enugu to House Sleeper Conversion Plant	2,200	2,200			1,200	1,200		1,000	z	
14					Additional Sliding, Minna	540	540			440	440		100	z	
15					Additional Track, Kaduna Junction	940	940			640	640		300	z	
16					Extension to Goods Shed and Platform, Kaduna Junction	2,470	2,470			1,470	1,470		1,000	z	
17					Goods Shed and Platform, Kaduna Junction	890	890			690	690		200	z	
18					Quarters for Chief Signaller and other Staff Quarters, Makurdi	2,330	3,100			700	700		2,400	z	
19					Diesel Motor Roller	740	1,200						1,200	z	
20					Tar Boiler	160	200						200	z	
21					Replacement of Turnouts—Metals	1,920	1,920					1,920	1,920	z	
22					Replacement of Turnouts—Timbers	1,060	1,060					1,060	1,060	z	
23					Replacement of Bridge Timbers	740	740					740	740	z	
24					Re-ballasting	40,000	40,000					40,000	40,000	z	
					<i>Carried forward</i>	98,970	101,600	4,841	7,459	17,010	29,310	44,950	27,340	72,290	

Y—Revote. Z—New item.

Statement F
Capital Expenditure—Contd.

ITEM No.	1942-43		1943-44		Particulars	Estimated Total Cost	Revised Estimated Total Cost	Actual Expenditure to 31-3-42	Actual Expenditure 1-1-42 to 30-9-42	Estimated Expenditure 1-10-42 to 31-3-43	Total Estimated Expenditure to 31-3-43	PROVISIONS REQUIRED 1943-44		Remarks	
	Renewals	Capital	Renewals	Capital								From Renewals Fund	From Capital (Railway resources)		Total
					CIVIL ENGINEERING—Contd.										
					<i>Brought forward</i>	98,970	101,600	4,841	7,459	17,010	29,310	44,950	27,340	72,290	
25					Six Unit Quarters for Mechanical Staff, N'Guru	650	650						650	z	
26					Quarters for African Running Shed Foreman, Kuno	580	580						580	z	
27					New Station Building, Yenikara	170	170						170	z	
28					Additional Culvert, Mile 6574+2 Northern	690	690						690	z	
29					" " 1384-34 Western	100	100						100	z	
30					Goods Shed, Platform and Extension to Station Building, Bukuru	1,490	1,490						1,490	z	
31					New dead-end Sliding, Kafanchan	140	140						140	z	
32					Staff Quarters, Port Harcourt Old Station	1,400	1,400						1,400	z	
					Total, Civil Engineering	104,190	106,820	4,841	7,459	17,010	29,310	44,950	32,680	77,510	
					MECHANICAL ENGINEERING										
33					Three Steel-framed Harbour Wagons	2,100	2,100						2,100	y	
34					One Churchill Journal Grinder	2,750	4,200					2,000	2,200	y	
35					One Locomotive Boiler	3,900	3,900						3,900	z	
36					Cross-cutting and Trenching Machine	250	250						250	z	
37					One 16" Single Dimension Saw	400	400						400	z	
38					Pendulum Cross-cut Saw	150	150						150	z	
39					Moulding and Shaping Machine	400	400						400	z	
40					Surface Planer	300	300						300	z	
41					Milling Machine	350	350						350	z	
42					Portable Electric Welding Plant	500	500						500	z	
43					Annealing Furnace	350	350						350	z	
44					Ice Plant, Kaduna Junction	2,000	2,000						2,000	z	
					<i>Carried forward</i>	13,450	14,900					2,000	12,900	14,900	

Y—Revote. Z—New item.

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Statement F

Capital Expenditure—Contd.

Item No.	Particulars	1942-43		1943-44		Total	Remarks
		Renov.	Capital	Renov.	Capital		
	MECHANICAL ENGINEERING—Contd.						
	<i>Brought forward</i>						
45	Water-cooled Steel Tank Rectifier		14,900			14,900	
46	Seventeen Main Shafting Chain Drives		5,700			5,700	
47	One 10 1/2" Centre Lathe		600			600	
48	One 10 1/2" Centre Lathe		1,500			1,500	
49	Churchill Plain Grinding Machine		1,200			1,200	
50	Churchill Universal Tool and Cutter Grinding Machine		2,500			2,500	
51	Archedale Ball-bearing Sensitive Drilling Machine		350			350	
52	One 6 1/2" Centre Lathe		200			200	
53	Parkinson No. 3 P. Plain Miller		650			650	
54	Nolbrook, Model C, Precision Lathe		750			750	
55	One No. 2 Capstan Lathe		750			750	
56	Self-delivering Fixed Pan Foundry Sand and Loam Mill		250			250	
57	Automatic Arc Welding Plant		500			500	
58	Six Ruston-Horsbly Stationary Boilers		1,500			1,500	
59	Two Ruston Caterpillar Coal Cranes		2,100			2,100	
13	Thirty Bodies for H.G. wagons		6,450			6,450	
14	Twelve Bodies for S.G. wagons		1,740			1,740	
15	Eight Bodies for B.V.B. Wagons		2,480			2,480	
	Total Mechanical Engineering		45,070		16,730	28,800	
	Total Capital Expenditure	149,260	153,340	4,841	17,010	29,310	61,670
							124,030

Y—Revote. Z—New item.

Appendix I

Estimated Railway Receipts—Freight Traffic

Item No.	Description	Actual Revenue 1941-42		ESTIMATE 1943-44		APPROVED ESTIMATE 1942-43		REVISED ESTIMATE 1942-43		INCREASE		DECREASE	
		Tons	£	Tons	£	Tons	£	Tons	£	Tons	£	Tons	£
IMPORTS													
1	Beers and Wines	1,121	5,873	1,000	6,700	650	3,000	1,300	6,300	350	2,700	14,000	10,000
2	Building Materials	36,000	67,703	30,000	80,000	44,000	70,000	40,000	84,000	7,000	42,000	...	...
3	Cotton Goods	6,000	35,860	6,000	62,600	4,000	20,000	15,000	63,000	7,000	700	...	...
4	Gum and Spirits	280	1,218	300	1,700	210	1,000	600	3,100	90	700	...	...
5	Hardware	4,816	14,114	5,000	16,000	5,000	16,000	6,000	21,000	1,000	1,500	...	...
6	Kerosene and Fuel	14,161	64,869	14,000	60,000	14,000	60,000	14,000	186,000	21,000	146,000	...	...
7	Machinery	708	2,109	600	1,600	600	2,000	1,600	4,100	1,000	100	...	...
8	Miscellaneous	68,688	214,087	60,000	178,000	22,000	90,000	67,000	236,000	28,000	88,000	...	...
9	Provisions	2,377	10,740	18,000	38,000	20,000	20,000	20,000	50,000	18,000	18,000	...	...
10	Salt	26,347	90,757	30,000	165,000	20,000	80,000	50,000	227,000	10,000	76,000	...	...
11	Stock Fish	6	5	10,000	65,000	3,000	18,000	11,000	62,000	7,000	57,000	...	...
12	Mineral Oils	4,883	24,707	10,000	55,000	119,460	379,000	255,400	942,000	82,440	411,000	14,100	10,500
		164,062	530,243	187,800	779,800	119,460	379,000	255,400	942,000	82,440	411,000	14,100	10,500
EXPORTS AND OTHER													
13	Agricultural Products	62,454	95,162	60,000	141,000	60,000	115,000	80,000	182,000	102,000	26,000	...	...
14	Bananas	841	1,208	500	680	1,000	2,000	200	1,000	...	...	...	...
15	Cash	194,566	128,746	280,000	182,000	175,000	110,000	200,000	130,000	105,000	72,000	...	...
16	Cocoa	47,694	41,210	50,000	50,000	77,000	69,000	60,000	62,000	...	...	...	...
17	Coltan	681	8,656	700	9,000	400	4,500	800	10,000	...	...	...	...
18	Coltan Ore	6,003	19,538	10,000	30,000	6,500	20,000	15,000	41,000	...	...	...	...
19	Cotton Ginned	4,424	1,195	10,000	9,000	6,000	13,000	10,000	12,000	...	...	...	...
20	Cotton Unginned	18,777	22,424	16,000	20,000	6,000	3,000	10,000	3,100	...	...	...	...
21	Empire	259,070	849,740	200,000	775,000	180,000	625,000	200	478,000	...	...	...	...
22	Ginger	908	3,760	800	2,900	800	3,650	1,000	3,000	...	...	...	...
23	Grain	4,908	32,750	5,000	23,000	5,000	20,000	6,000	25,800	...	...	...	...
24	Hides	35,911	310,737	30,000	290,000	33,000	310,000	30,000	300,000	...	...	...	...
25	Kola Nuts	17,157	5,097	20,000	3,800	10,000	3,000	12,000	3,100	...	...	...	...
26	Latex	16,806	68,651	20,000	65,000	22,000	90,000	35,000	113,000	...	...	...	...
27	Miscellaneous	49,927	79,651	19,000	38,000	25,000	51,300	115,000	150,000	...	...	...	...
28	Palm Kernels	85,494	35,226	85,000	38,000	35,000	35,000	37,000	40,000	...	...	...	...
29	Palm Oil	3,740	8,818	3,500	8,700	3,000	7,000	4,000	10,300	...	...	...	...
30	Peas	36	9	100	100	300	50	100	10	...	...	...	...
31	Shoe Nuts	4,223	26,811	3,500	23,800	3,000	22,000	3,000	20,600	...	...	...	...
32	Skins	24,654	12,096	19,000	12,500	13,000	6,000	40,000	20,600	...	...	...	...
33	Stone	18,963	281,359	18,000	232,000	18,500	213,000	18,500	220,000	...	...	...	...
34	Tin Concentrates	1,060	6,893	1,500	5,000	1,000	5,000	1,000	5,000	...	...	...	...
35	Tobacco Products	9,310	6,893	8,300	7,000	9,000	7,000	7,000	7,000	...	...	...	...
36	Yams	28,271	78,058	30,000	80,000	32,000	77,000	32,000	80,000	...	...	...	...
37	Live Stock	1,861	7,922	7,000	30,000	7,000	15,000	8,000	30,000	...	...	...	...
38	Sundries	...	...	...	...	...	...	...	...	...	...	...	...
39	Handbags, etc.	...	...	...	...	...	...	...	...	...	...	...	...
40	Colliery Stores	13,135	11,078	10,000	10,000	...	...	...	...	...	...	...	...
41		878,360	2,111,847	857,200	2,182,100	803,500	1,861,100	870,800	1,917,500	190,300	563,500	37,200	72,900
SUMMARY													
	Imports	164,062	530,243	187,800	779,800	119,460	379,000	255,400	942,000	82,440	411,000	14,100	10,500
	Exports and Other	878,360	2,111,847	857,200	2,182,100	803,500	1,861,100	870,800	1,917,500	190,300	563,500	37,200	72,900
	TOTAL	1,042,422	2,642,090	1,145,000	2,961,900	922,960	2,240,100	1,126,200	2,860,000	273,340	776,300	61,300	83,400

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PART II
—
Colliery

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Statement J Development Redemption Fund—Estimated Expenditure—1943-44

Item No.	Details of Expenditure	Estimated Total Cost	Revised Estimated Total Cost	Revision 1943-44	Remarks
1	Development	£ 500	£ 500	500	
2	Extension of Track	1,000	1,000	1,000	
3	Main Road—Extensions	500	500	500	
4	First Aid Equipment	100	100	100	
5	Transformer and Cable	1,000	1,000	1,000	
6	Coal Cutter	3,000	3,000	3,000	
7	Welfare Office and Furniture—Iva	1,000	1,000	1,000	
8	Underground Manager's Office—Ohwetti	500	500	500	
		7,600	7,600	7,600	

Statement K Development Redemption Fund Account—1943-44

Expenditure	Amount	Receipts	Amount	Remarks
To Estimated Expenditure—1942-43	£ 2,630	By Balance at 1st April 1942	£ -	
To Estimated Expenditure—1943-44	7,600	By Revised Contribution—1942-43	11,250	On 450,000 tons at 6d per ton.
To Estimated Balance at 31st March 1944	14,770	By Estimated Interest on Investments	200	
		By Contribution—1943-44	13,250	On 530,000 tons at 6d per ton.
	25,000	By Estimated Interest on Investments	300	
			25,000	

Statement L

Colliery—Recurrent Expenditure

Details of Expenditure	ESTIMATE 1943-44	APPROVED ESTIMATE 1942-43	Increase	Decrease	Explanatory Notes
SUMMARY	£	£	£	£	
PERSONAL EMOLUMENTS	32,950	22,930	10,420	400	
OTHER CHARGES:—					
Direct	175,010	100,500	73,910	1,400	
Indirect	18,850	16,450	4,200	1,800	
Distribution and Other Charges	33,770	29,270	8,400	900	
TOTAL, COLLIERY	260,580	166,150	98,930	4,500	
NET INCREASE	94,430	..	

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Statement L

Colliery

Item No. 1943-44	Establishment in 1942-43	Item	Salary Scale	ESTIMATE 1943-44	APPROVED ESTIMATE 1942-43	Increase	Decrease	Explanatory Notes
1 (1)	1	1 Colliery Manager	£ 1,300	1,300	1,150	150	£	Holder, in 1942-43, was on salary of £1,150 and £230 duty pay.
2 (2)	1	1 Colliery Engineer	475, 475, 500-25-600-30-840;	800	770	30	..	"
3 (3)	1	1 Colliery Surveyor	880-40-1,000	840	610	30	..	"
4 (4)	2	2 Underground Managers	475, 475, 500-25-600-30-840	1,350	1,320	30	..	"
5 (5)	1	1 Administrative Assistant	600-30-720	610	590	20	..	"
6 (6)	1	1 Inspector of Plant	400, 400, 450, 475-25-600;	600	600	60	..	"
7 (7)	11	11 Overmen	630-30-720	6,350	5,400	50	..	"
8 (8)	1	1 Overmen	400-12-196; 508-12-544-16-560	820	410	410	..	Increase of one per increased output.
9 (9)	1	1 Electrician	400-12-196; 508-12-544-16-560	660	540	10	..	"
10 (10)	1	1 Staff Welfare Officer	400-12-196; 508-12-544-16-560	460	440	10	..	"
11 (11)	—	— Allowance to Mrs. Skeates for Women's Welfare Work	..	120	120	..	..	..
12 (12)	—	— Acting Allowances	..	180	100	80	..	Leave incidence.
13 (13)	—	— Overtime	..	1,200	200	1,000	..	Increased output.
14 (14)	—	— Office Assistant	..	330	..	330	..	New post created in 1942-43.
15 (15)	1	1 Assistant Chief Clerk	310-15-400	280	270	10	..	"
16 (16)	1	1 First-class Clerks	240-12-300	360	210	150	..	Increase of one for Statistical Branch.
17 (17)	7	10 Second- and Third-class Clerks	140-10-220	660	460	200	..	Increase of three due to increased clerical duties.
18 (18)	1	1 Senior Technical Staff, Grade II	48; 48; 54-6-72; 80-8-128	250	240	10	..	"
19 (19)	1	1 Junior Technical Staff, Grade I	240-12-300	180	170	10	..	Increase of six.
20 (20)	8	14 Junior Technical Staff, Grades II and III	140-10-220	800	480	320	..	Increase of two promoted from item 1(26).
21 (21)	1	3 Chief Foremen	48; 48; 54-6-72; 80-8-128	440	160	280	..	Increase of nine; seven previously paid from Labour vote and two promoted from item 1(24).
22 (22)	38	47 Mechanicians, Artizans and Foremen, Grades I & II	36-6-66; 72-6-120	3,280	2,580	700	..	Reduction of two transferred to item 1(23).
23 (23)	1	1 Lorry Driver	Rate not exceeding £48	50	50	..	..	Increase of eight.
24 (24)	6	4 Gangers, Grade I	18-3-36; 30-3-66	230	350	..	..	"
25 (25)	33	31 Underground Foremen, Grades I and II	36-6-66; 72-6-120	2,360	2,130	230	..	Increase of seven.
26 (26)	16	24 Electric Motor Drivers, Grades I and II	18-3-36; 30-3-66	1,310	870	440	..	"
27 (27)	16	16 Pump and Fan Attendants	33	680	530	150	..	"
28 (28)	29	36 Timekeepers, Tally Clerks, Store Attendants, Weighbridge, Welfare, Roster and Token Clerks	18-3-36; 30-3-66	1,850	1,150	500	..	"
		<i>Carried forward</i>		26,780	21,910	5,050	170	

(a) Increments, (b) New Holders, (c) Over-estimated in 1942-43

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Statement L

Colliery—Continued

Item No. 1943-44	Establishment in 1942-43	Item	Salary Scale	ESTIMATE 1943-44	APPROVED ESTIMATE 1942-43	Increase	Decrease	Explanatory Notes
29 (29)	3	3 Campmasters	£ ..	26,780	21,910	5,050	£ 170	"
30 (30)	4	4 Drivers	18-3-36; 30-3-66	180	180	..	..	"
31 (31)	3	3 Women Welfare Workers	24-3-36; 30-3-66	150	110	40	..	"
32 (32)	8	8 Messengers, Grades I and II	24-3-36	80	80	..	..	"
33 (33)	—	— Cost of Living Award	18-2-24; 27-3-36	170	160	10	..	"
34 (34)	—	— Separation Allowances	..	4,300	260	4,040	..	"
		<i>Brought forward</i>		800	..	900	..	"
		TEMPORARY STAFF						
35 (35)	—	2 Second- and Third-class Clerks	48; 48; 54-6-72; 80-8-128	100	..	100	..	Increase in staff required to cope with increase in output.
36 (36)	—	1 Lorry Driver	Rate not exceeding £48	40	..	40	..	"
37 (37)	—	6 Underground Foremen, Grades I and II	36-6-66; 72-6-120	220	..	220	..	"
		<i>Duty Pay</i>		..	230	..	230	"
		Total, Personal Emoluments		32,880	22,930	10,420	400	
		Net Increase		..	..	10,020	..	
		OTHER CHARGES						
		<i>Direct</i>						
2	—	Labour (including Cost of Living Award)		130,280	64,000	66,280	..	Increase due to Cost of Living Award and larger output.
3	—	Mining Materials—including 300 Tubs		17,860	14,500	3,360	..	..
4	—	Transport on Stores		8,760	5,000	3,760	..	..
5	—	Commission and Insurance on Stores		880	500	380	..	Increased output.
6	—	Timber		6,080	4,200	1,880	..	..
7	—	Track Plantation		800	400	400	..	..
8	—	Electric Light and Power		10,500	11,900	..	1,400	Less Pumping required.
		Total, Direct		175,010	100,500	75,910	1,400	

77

83

Reference: **CO 583/256/30037/1 PT3**

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Statement L

Colliery—Continued

Item No. 1943-44	Establishment in 1942-43	Item	Salary Scale	ESTIMATE 1943-44	APPROVED ESTIMATE 1942-43	Increase	Decrease	Explanatory Notes
		OTHER CHARGES—(Contd.)						
		<i>Indirect</i>						
9	—	Transport	..	1,080	1,000	80	£	
10	—	Telephones	..	170	170	..	£	
11	—	Stationery	..	70	70	..	£	
12	—	Contingencies	..	20	20	..	£	
13	—	Outfit Allowances	..	160	50	100	£	For new appointments
14	—	Uniforms	..	30	10	20	£	
15	—	Sanitation	..	1,130	670	460	£	Now includes underground sanitation.
16	—	Disinfectants, Drugs, &c.	..	470	200	270	£	Increased prices.
17	—	Welfare Work Materials and Labour	..	800	300	500	£	"
18	—	Maintenance of Machinery and Buildings	..	750	750	..	£	
19	—	Repairs to Truck	..	1,000	1,000	..	£	
20	—	Compensation for Accidents	..	1,000	50	950	£	1942-43 estimate was provisional.
21	—	Camp Repairs	..	200	600	400	£	0
22	—	Passages	..	2,420	1,800	620	£	
23	—	Provident Fund	..	550	50	500	£	
24	—	Gratuities	..	740	100	640	£	
25	—	Pensions	..	3,050	2,800	250	£	1942-43 estimate was provisional.
26	—	Medical and Police	..	1,520	1,350	170	£	
27	—	Depreciation on Plant and Buildings	..	3,800	5,000	1,400	£	Designated "Contribution to Renewals Fund" in 1942-43. 1942-43 estimate was provisional.
		Total, Indirect	..	18,850	16,450	4,200	£	
		DISTRIBUTION AND OTHER CHARGES						
28	—	Railway Sales Agency	..	4,420	3,220	1,200	£	Increased production.
29	—	Development Redemption Fund	..	13,250	9,650	3,600	£	Based on 6d per ton on estimated output.
30	—	Royalty	..	13,250	9,650	3,600	£	Based on 6d per ton on estimated output—
31	—	Commission on Sales	..	200	200	..	£	
32	—	Interest on Capital	..	2,550	2,550	..	£	Interest at 3 per cent on Capital of £84,000—
33	—	Loss of Coal in Transit	..	100	1,000	900	£	
		Total, Distribution and Other Charges	..	33,770	26,270	8,400	£	

NIGERIA.

NO: 149

RECEIVED
-6 JUN 1943

Government House,
Nigeria.

17th April, 1943.

85

Sir,

I have the honour to transmit herewith one copy of the Estimates of the Nigerian Railway for the financial year 1943-44 as approved by the Legislative Council on the 27th of March. The remaining eleven copies are being forwarded by ocean mail.

2. The General Manager's Memorandum, incorporated with the Estimates, gives a clear and up-to-date statement of the financial position and a forecast, framed with caution, of the prospects for the current year. That traffics will continue to run at a high level appears tolerably certain, but it cannot be predicted whether the 1942/43 peak, representing as it did the virtual capacity of the railway, will be maintained. The Estimates are framed on the assumption that it will not, and operating revenue is put at £83,000 less than the revised figure for 1942/43.

3. The 1941/42 surplus of £774,000 made possible the repayment of the balance due on withdrawals from the Renewals Fund and of the £350,000 advanced by Government as Working Capital, leaving a balance of £281,000 carried forward. The confident expectation of a substantial surplus in 1942/43, now estimated at £806,000, together with the balance carried forward, has enabled full contributions at the rate of £430,000 a year to be restored to the Renewals Fund for the period from 1st April, 1939. I regard with particular satisfaction the progress thus made towards establishing railway finances on a sound foundation. The out-turn of the past year coupled with an anticipated surplus of over half a million pounds for 1943/44 affords the agreeable prospect of setting up a strong Reserve Fund, a matter on which, as you are aware, I propose addressing you elsewhere.

4. The excellent results of last year reflect the resolute determination of the General Manager and his staff that all operational difficulties, whether due to inadequate equipment, insufficient staff or sudden heavy and unheralded demands upon the system, should be overcome and the railway carry all important freight offered to it. The strain on locomotives and rolling stock has been very great and it must be confessed that from the operational standpoint the poor groundnut crop was a disappointment not difficult to bear.

5. Expenditure continues to rise, and is expected to exceed the ~~the~~ revised figure for 1942/43 by £171,000, due to increased cost of materials and fuel, cost of living allowance and improved conditions of service: as the General Manager pointed out in his Memorandum on the 1942/43 Estimates the cost of the last will increase progressively over a period of years. Full provision for Renewals Fund contribution has been made.

6.

THE RIGHT HONOURABLE
OLIVER STANLEY, M.C., M.P.,
SECRETARY OF STATE FOR THE COLONIES,
ETC., ETC., ETC.

OS.

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END

2.

6. There is one point which is not mentioned in the Memorandum on the Estimates and that is the contingent liability represented by the Mikado locomotives and rolling stock being supplied from the United States under Lease/Lend terms, some of which are almost certain to be surplus to post war requirements. No purpose would be served by canvassing this question at this stage but you may wish to know that a very rough estimate suggests that the value of this material will be of the order of £800,000, a fact always borne in mind when the finances of the railway are under consideration.

7. I consider the position portrayed by the General Manager's Memorandum to be very satisfactory and I have the honour to request your early approval of the Estimates.

I have the honour to be,
Sir,
Your most obedient, humble Servant,

W. H. ...

GOVERNOR'S DEPUTY.

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C. J. Financial

Nigeria Tel. 138 Conf

6.2.41. 2

At (19) on the ¹⁹⁴⁰ file the deficit on the working for the year 1940-41 was put at £100,000. It is now reduced to a possible £50,000, see last sentence of this telegram. For 1941-42 a deficit of £100,000 is at present anticipated against a total surplus balance of £1,250,000, of which £600,000 is locked up (see 19).

The position is better than we had anticipated. The passage at 'Y' indicates, I think, that the Governor is still under a complete misapprehension as to the extent to which it might be possible to finance maintenance of existing services as distinct from maintenance of new services from the new C.D. & W. monies. As the policy in this matter was still undetermined, we endeavoured to bring it out in the original draft telegram behind (20) in this file. The draft as it finally issued in (22) however made no reference to this point. I fear that, unless something is done to disabuse the Governor's mind, he will in due course be putting up all sorts of applications based on a misapprehension of what is like to be the position.

which is the passage of

A |

J. M. L. Williams
8.2.41.

To show how difficult it has been to arrive at the financial position in present circumstances it may be noted that the deficit at the end of 1939-40 was first estimated at £800,000 - but was subsequently reduced to £400,000 (largely due however to the decision of HMG to relieve Nigeria of substantial military charges). Moreover the deficit at the end of 1940-41 is now expected to be only £50,000. Part of this is ^{partly} relief from military charges. Nigeria's position is also temporarily relieved by large borrowings from Native Administration reserves. If one adds to the indirect subsidy from HMG involved in the marketing of certain Nigerian products, it can be seen that the improvement of the position is more apparent than real.

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I agree with Mr. Richardson as to A.
 Sir B. Bourdillon may perhaps be
 excused for misunderstanding the position.
 I see him by Col. the substance of
 position in brackets as the rejected
 I for makes A immediately below
 see original file.

OKW w/ps

Discussed with Mr. Williams.
 Prepare a draft on the lines
 proposed and let Mr. Parkin
 see it.

(Ltr
 U-JS
 18.2

~~Handwritten scribbles~~
~~Handwritten scribbles~~

In considering how this should be put, I
 am handicapped by not having been present at the
 discussions which took place last April between
 Sir Bernard Bourdillon and Sir George Gater, and
 by the fact that there is only a very meagre record
 of those discussions. In fact the only records which
 I have been able to find are the extracts from
 30440/39, of which there are copies on the annexed
 unregistered file. The point I have in mind is
 that if we now say that this "raises a new question
 of policy", Sir Bernard Bourdillon might retort that

he

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Some of /

he had, in fact, raised this question of policy last April. I understand from Mr. Cox, who was present at these discussions, that the assurances of assistance which were then sought by the Governor, did in fact raise this question of policy; but that Sir George Gater did his best to avoid the general question, and was only induced by Sir Bernard Bourdillon's persistence to give the limited and qualified assurance of which we have a record. Mr. Cox has also reminded me that the discussions took place at a time of crisis and pressure, when the minds of those members of the Office who took part in them were very much pre-occupied with other matters.

On the whole. I should be inclined to redraft paragraph 2 of the draft telegram on the lines indicated in my revised draft, which I have shown to Mr. Cox who agrees.

J.P.

19th February, 1941.

According to my recollection what Sir B. Bourdillon was persistent about was the necessity for improving the pay of the mission teachers, to prevent the Mission from closing their schools - which would have been a disaster to Nigeria. The question whether Development money could properly be used to relieve a Ct. Govt of part of the maintenance charges of an existing service was not, I think, definitely posed. My impression is that the question put to Treas. ~~was whether~~ was whether Development money could be used to improve conditions in an existing service. The payment of grants of income which has been intended very definitely of the Mt. Govt to increase their block grant could hardly be regarded as an improvement of conditions of service & so it is I think true to say that the latter proposal does raise a new question of policy. However Sir Bernard might not agree & Mr. Perkins revised draft will, I think, get over the difficulty

O.G.R.W. 20. 2. 41

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Sir C. Parkinson.

I am not sure whether you wish to see this again. On further reflection I think that as (1) does not necessarily call for a reply it would be best to say nothing. We apparently have not got a clear and accepted Office view on this matter, and as in present circumstances it is largely academic, it seems best not to pursue it.

I was present at Sir G. Gater's discussions with Sir B. Bourdillon. There was a good deal of debate on the general question whether the new development money could be used to improve existing services. No clear conclusion was reached. It was for this reason that I thought it desirable to send Sir B. Bourdillon afterwards my letter in 30440/39 to tie him down to the immediate point of issue and to avert a future misunderstanding. As you will see, what it came to was that he should give some small additional grant to the missions on the general understanding that in one way or another the amount would be made good from Nigeria's share of the new development monies, although the Secretary of State could give no guarantee that it would do so. The idea was that if we had a new big scheme for educational development we should be able to take over the small extra liability which Nigeria had assumed in anticipation of the general scheme. This was acceptable to the Treasury.

The position now has changed. The Governor, acting in accordance with the general principle laid down in our telegram at (22) in 30037/6/40, is providing for the relatively large grant of £26,000 to the mission schools for teachers' increments. In doing this he simply re-emphasises the fact that although this is a correct charge against local funds it is one which Nigeria's normal income cannot bear and "which would have been debited to the grant which, in other circumstances, Nigeria would have expected to receive from the Development and Welfare Fund". This is a perfectly correct statement of fact, and in making it the Governor does not seem to raise any question as to the method in which these grants are ultimately to be financed. No one can possibly say at present how this will be done. The revised draft telegram does not therefore appear to me really in point or to be necessary: and as the matter is so problematical and academic I feel, as I say, that it would be better not to pursue it. If, when we get the estimates despatch, we feel that some comment is called for we can make it then.

? Put by.

A. J. P.

23. 2. 41.

I agree. acct
27.2.41

I have had copies of the cover on this file, including the off. let. & Mr. Dawkins' minute above placed on 12905/2/40.

J.P.P. 7/3/41.

X but the whole the same as maintenance of existing services - what is really the question?

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Nigeria Tel. 539 _____ 10. 6. 41.
(Orig. no. 18 on 18335/224/41) 6

From the Revenue Statement it looks
as if ^{the 1940-42} the 1940-42 of £150,000 on the Revenue.
under Head 6 item 10.
Further action may be improved upon.
The tax has ^{been} ~~been~~ ^{agreed} ~~agreed~~ ^{for} ~~for~~ ^{now} ~~now~~ ^{only} ~~only~~.

Put by.
M. G. R. Williams
18/6 above

MM

Mr. E. G. R. Williams

Received in
accordance with your minute
of 5/2/41 on 30037/6/40

1/3/41
2/1/41

We are not yet able to review the financial
position of Nigeria as requested in 24 on the 1940
file, and it seems unlikely that we shall be able
to do so until we receive the estimates for 1940/3.
However, I have written to Mr. Syers (copy attached)
with reference to that letter and No. 9 on the main
'41 file - see in this connection my letter to
Mr. Hoskyns Abrahall at 21 on that file.

x
Copy sent to
to main
file
Copy of 3 reg.
on 30037/41

O. G. R. W.
4/2/42.

3 To Syers (T.) % _____ 4. 2. 42

MM
4 To Syers (F) % _____ 6. 2. 42.

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H. Byers (T) S/o.

6. 2. 42

Pl attach file containing the letter to
Mr Hoskyns Alrahall, referred to in Mr
Williams' minute of 4/2/42

FJ Pedler
9/2

Put by FJ Pedler
10/2 at once

30037/41
attached 11.9.42

4/11

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4. Syers (T) S/o.

6. 2. 42

Pl attach file containing the letter to
Mr Hoskyns Alrahall, referred to in Mr
Williams' minute of 4/2/42

FJ Pedler
9/2

Put by FJ Pedler
10/2 at once

30037/41
attached 11/9/2

111

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Your Reference _____

Treasury Reference _____



TREASURY CHAMBERS, ^{4.}
GREAT GEORGE STREET,
LONDON, S.W.1.
6th February, 1942.

My dear Williams,

(3) Thank you very much for your letter of the 4th ⁸
February about Nigeria (30037/6/41). One can quite under-
stand how they are placed these days so we must not add to
their burdens too much by expecting regular statements as in
peace-time. But in view of the general position of the
territory we ought to watch it fairly carefully and I am
therefore grateful to you for doing your best to ensure that
we shall at least get a telegram at the end of each quarter.
I will await further news from you.

Yours ever,

O.G.R. Williams, Esq., C.M.G.,
Colonial Office.

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30037/6/41.

4 February, 1942.

My dear Syers,

You will remember that in your letter of the 27th of January, 1941, you asked that the financial position of Nigeria might be reviewed towards the end of the next financial year. You will have learned from my letter of the 7th of June last that the prospective outcome for the year 1940/41 showed some signs of improvement and since then we have learned that the 1940/41 account closed with a surplus of £19,000 instead of the small deficit that had been expected and that this surplus was exclusive of the contribution to revenue of £215,000 from Native Administration Reserve Funds which had been borrowed in order to close the expected gap between revenue and expenditure for that year.

I am afraid that this is at present all the definite information that I can give you as to the position because doubtless owing to great pressure of work arising out of the war on a staff seriously depleted by the absence of men on military service we have not been receiving from the Nigerian Government the monthly statements of approximate revenue and expenditure. However, I wrote to Nigeria in December last pointing out how inconvenient it is for us to be left so much in the dark and asking if in future a short telegram could be sent at the end of each quarter (or more frequently if circumstances seemed to justify it) stating the revised estimates of revenue and expenditure for the year with a brief explanation of any important changes. I hope, therefore to be able, before very much longer, to let you have

C. G. L. SYERS, ESQ., C. V. C.

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have more definite and up-to-date
information as to the present financial
position of Nigeria.

Yours sincerely,

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DRAFT AND RECORD COPY

12

11

DATE

LETTER SENT

REGISTERED NO.

DRAFT

MR.

MR.

MR.

have more definite and up-to-date information as to the present financial position of Nigeria.

Yours sincerely,

ENCLOSURES
ENCLOSURES

To

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Orig. no 18 on 18 330/22^c/41. Econ. 13

Cypher Telegram

FROM NIGERIA

FROM: Governor (Sir B. Bourdillon)
TO: Secretary of State for the Colonies.

D. 10th June, 1941.
R. 11th " " 01.40 hrs.

No. 539.

410.9 on 18330/22^c/41 Your telegram No. 525. Feeder service for ocean-going vessels.

At present half of the harbour dues only are charged on cargo trans-shipped from one ocean-going vessel to another Lagos and Port Harcourt and I am prepared at once to extend similar concession to cargo carried through creeks from or to other ports as a special measure for shipping under discussion.

2. After mature consideration over several months regulations are about to be enacted standardising rate of harbour dues on all cargo at five shillings per ton excepting petroleum which remains unchanged. This involves increase of one shilling on all imports and on exports of tin with varied reductions on many exports particularly hides skins and timber. These changes will become effective after two months notice but reduction to be allowed as in previous paragraph could be made effective immediately if desired.

3. Standard rate of five shillings on imports and exports via Lagos and Port Harcourt give an estimated yield of £180,000 in a normal year which is well below a 5% charge on loan capital devoted to wharves and harbours amounting to approximately £5,000,000. Further increase say to six shillings might therefore be considered advisable at some future date.

5 on 30396/2/40
4. I am also considering possibility of extending harbour dues to all ports reference your despatch No. 491 of the 11th September 1940 in which case flat rate of 3s.4d. per ton probably adequate, but I am not yet satisfied that such a measure would not be contrary to Treaty obligations and to principle that charges should be made only where services are rendered. I propose therefore to proceed as in paragraph 2 for the present.

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30037/6/40 Nigeria

14

C. O.

Revised draft.

*Not sent.
v. minutes.*

- Mr. Sidebotham 18/2
- Mr. Paskin 19/2.
- Mr. Williams 20.2 (1)
- X Mr. A. J. Dawe
- Sir H. Moore. *See minute*
- Sir G. Tomlinson. *APM*
- Sir J. Shuckburgh. *27.2*
- Permt. U.S. of S.
- Parly. U.S. of S.
- Secretary of State.

DRAFT. Conf. Code
Telegram
(conson)

LAGOS

GOVERNOR.

Your confidential telegram No.138, last paragraph. As regards Nigeria's anticipation of assistance from Colonial Development and Welfare Vote for maintenance of existing services I am anxious that there should be no misapprehension of present position.

Reference in paragraph 6 of Cmd.6175 to assistance towards recurrent expenditure "for maintenance of important works or services" was intended to relate to maintenance of new works or services created by grants or loans from the new Vote.

The question of assistance for the maintenance (as distinct from extension or improvement) of existing services involves a wide question of policy which I should prefer should not be prejudged until the machinery for working the provisions of the new Act is in full operation after the war. The qualified assurance in regard to salaries of mission teachers given to you orally by Gater and confirmed in Dave's letter dated 4th May was not intended as implying any decision on major question of policy.

This does not imply however that if a colony submits a scheme, in accordance with my circular despatches, which I am able to approve in existing circumstances,

but

FURTHER ACTION

Copy to be placed on 12905/2/40.

Extra copy for Mr. Paskin

(30440/39)

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but which involves the provision to a very limited extent of money for the maintenance of an existing service, such a scheme would be unacceptable on that account. Each case would be judged on its merits.

Secer.

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30037/6/

COPY FOR REGISTRATION
CODE TELEGRAM

16
END

FROM

Governor

NIGERIA
RECEIVED
7 FEB 1941

D. 6th February, 1941.
R. 6th " " 13.55 hrs.

Received
in
Registry 7 FEB 1941

No. 138 Confidential.

22 on 14 file
Your telegram No. 102. Estimates 1941/1942 being prepared as directed. So far as can be at present foreseen there will a deficit of approximately £100,000 after bringing to account as revenue further instalment of £215,000 borrowed from native administrations reserves. Deficit will be met from surplus balances.

No major economies will be included, other than port department reorganisation. Strict rationing of funds is continued throughout departments.

Contribution to marine renewals fund reduced by £60,000 temporarily in 1941/42.

£25,000 increased provision for Agriculture included for food production and research scheme.

£26,000 included for increased grant to mission schools for teachers increments as directed but I would emphasise the facts brought out in previous correspondence that although this is a correct charge against local funds it is a charge which our normal income cannot bear and which would have been debited to grant which, in other circumstances, Nigeria would have expected to receive from Development Welfare Fund. Customs Revenue reduced by £250,000. Revised estimate for the current year shows probable deficit of less than £50,000 which would leave surplus balance on 31st March 1941 at not less than £1,250,000.

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UNTIL

~~1995~~ NIGERIA

Estimates 1942-43.

CO/583/
256

Additional Taxation
to meet C.O.L.A.

Previous	CLOSED UNTIL 1972				
Subsequent					

FILE A.

(1345) Wt. 237/25. 24,000. 8/39.
S.P. Co. G. 82772.

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File:

54 Nigeria 535 78-42
 1.55 " — Lt 126 sec — 22.8.42.
 2.56 " — .. 1313 sec — 28.8.42
 357 Nigeria 1329 Sec. 31.8.42

2

The recent cost of living award will it is estimated cost £817,000 in fully (excluding the Nigeria Railway) and as the Governor stated in No. 41 additional taxation is necessary to meet this. (3369/42) Fortunately, however, only just over a third of the cost will have to be found by this means during the present year in view of the large increases in customs duties, etc. which are anticipated - vide paragraph 5 of No. 55.

It is proposed to raise the sum required - £300,000 - not by increasing Income Tax (which the Governor maintains would cause an outcry amongst Europeans and would not be popular with Africans) but by increasing the duty on -

(b) Cigarettes (Imported).

Import duty increased from 2/8 to 4/4 per 100 in the case of cigarettes not exceeding 3 lbs weight 1,000, & from 10/10 to 17/6 per lb in the case of those exceeding 3 lbs weight this 1,000

(a) Cotton piece goods (import duties) by 50%.

(b) Cigarettes (excise duty),

- (i) lower grade from 11/- per thousand to 23/- per thousand;
- (ii) higher grade from 16/- per thousand (proposed but not actually imposed) to 32/- per thousand.

These increases are expected to yield £579,000 in a full year and £336,000 this year.

The increased duties are heavy but as the Governor points out in paragraph 6 of No. 55, they will fall most heavily in the case of cotton piece goods on the more expensive and luxury types and most lightly on the cheapest, while the increase in excise duty on cigarettes will be heavier in the case of the better quality than the cheaper, the price of the latter being raised only from two a penny to three for twopence. No decrease in consumption is expected.

to the consumer

I have discussed the proposed increases with Mr. Burt and he agrees with me that they are not unreasonable in the circumstances. He does not think that we need consult either the Board of Trade or the Customs Department regarding them.

There remains the question of the C.O.L.A. arrears in respect of the period 1st October, 1941 - 31st March, 1942, which amount to £361,000, or possibly £561,000 if the Service Departments will not agree to meet the cost (£200,000) of the arrears in respect of work carried out for them during the period in question (see Nigeria telegram No. 1190* of the 12th August - copy attached). Happily, however, increased customs receipts again came to the rescue during 1941-1942 and the year closed with a large surplus of £206,000, from which the C.O.L.A. arrears will be met. The Governor's proposals for allocating the remainder of the surplus are contained/

* I have been unable to find the file on which this is registered. A search is in progress.

£916,000

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contained in paragraph 4 of No. 556. These seem to be sound and ? may be approved.

Subject to Mr. Caine's comments ? approve the proposals in Nos. 556 and 562 by telegram as in draft herewith. In view of No. 543 just received our telegram should if possible issue today. 3

Haener

31.8.42.

(After asking the Com. from 55 onwards should be prepared to a more substantial file)

I am not happy about this but I don't see how we can refuse approval. Putting it all in the articles of mass consumption is (a) not in accord with our ideas of equity in taxation & (b) tending to increase the cost of living & so lead to demands for yet higher C.A.A. - the vicious spiral. But I realize the difficulty of pushing up I.T. rates until the fold coat & Sierra Leone have fallen into line. Reluctantly therefore I wd. agree

SC 31/8

The Gov says that the increases can easily be borne. Let us hope he is right. I think we must trust his judgment. OGR 31.8.42

I fully share Mr. Caine's reluctance. But I feel that we have no option but to approve. Personally I feel that an increase in direct taxation

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taxation would have been the sounder course.

? Telegraph as in draft.

A.P.D.

31.8.42.

*Like the rest of us F. of A. does not like
these proposals, but he feels that he has
no alternative but to accept them.*

[Signature]

2-9

at mee.

*4528. To Government Nigeria Tel. No. 1284 Secret.
Westland 2/9/42.*

RE

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33669/42. WEST AFRICA.

C. O.

Mr. Farmer. 8.42.

Mr. Caine. 31/8 summit

O.G.R. Williams. 31/8/42

Sir W. Battershill.

Mr. G. L. M. Clouston.

Mr. C. J. Jeffries.

X Sir A. Dawe. 31.8

Sir J. Shuckburgh.

X Permt. U.S. of S. 2-9.

Parly. U.S. of S.

X Secretary of State. approved 2/9.

5
Recd
11.30
2/9/42

DRAFT. for conson.
CYPHER TELEGRAM

J.B.

Most Immediate.

No. 1284. Secret.

GOVERNOR,

NIGERIA.

(S)

Your telegram No. 1329.

Additional taxation. I approve proposals

(S) v/s 6

in your telegrams Nos. 1266 and 1313.

Secer.

2-SEP 1942
6 2-

FURTHER ACTION.

V. minute.
Recd for No. 54

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33669/42 6
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COPY FOR REGISTRATION

Cypher Telegram

Agosivati
Pangietry

FROM NIGERIA

FROM: Governor (Sir B. Bourdillon)
TO: Secretary of State for the Colonies.

D. 31st August, 1942.
R. 31st " " 10.45 hrs.

MOST IMMEDIATE
No. 1329 Secret.

(50-56)

My telegrams Nos. 1266, 1313.

Additional Taxation.

Legislative Council meets 7th
September, and Orders in Council under Section 7
of Customs Tariff Ordinance, Section 13, Excise
Ordinance, both of 1941, must be published not
later than 3rd September.

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33669/42

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7

Cyber Telegram

Registered

FROM NIGERIA

FROM: Governor (Sir B. Bourdillon)
TO: Secretary of State for the Colonies.

D. 28th August, 1942.
R. 28th " " 23.58 hrs.

No. 1313 Secret.

My telegram No. 1266 paragraph 9.

Details of additional indirect taxation proposed are as follows:-

(1) Cotton piece goods, item 15, first Schedule to Customs Tariff Ordinance No. 63 1941.

An increase on sub items (1) and (2), of 50% in existing rates shown in third column. The 25% surtax already imposed by item 31, 1st Schedule will also apply.

(2) Imported cigarettes item 26(2)(b) of 1st Schedule.

On sub item (1) an addition of 1/4d. to existing duty, making new rate 3/6d. per 100 which, plus surtax imposed under item 31 also applicable, makes a total duty of 4/4 1/2d. as against 2/8 1/2d. at present.

(3) On sub item (2) an addition of 5/4d. to existing duty, making new rate 14/- per lb. which, plus 25% surcharge, totals 17/6d. per lb. against 10/10d. at present.

(4) Locally made cigarettes. My telegram No. 1090 of 2nd December 1941, refers, method to be adopted to distinguish between higher and lower grade cigarettes. Higher grades are now mixed on the market. Excise proposals are:-

On lower grade.

Cigarettes (i.e. ex factory price does not exceed 22/6d. per 1,000) an excise duty of 23/- per 1,000 as against present duty of 11/-.

On higher grade.

(Ex factory price above 22/6d. per 1,000) an excise duty of 32/- as against duty of 16/- proposed, but not imposed hitherto, as cigarettes of this class have not been marketed.

2. Effect of increases are described in paragraph 6 of my telegram No. 1266, and yield is estimated in paragraph 7 thereof.

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*From
12/11/42
42591*

From 2/2/42

From 8/12/41

15204/14/41

Bik No. 44

1051

From

55

33669/42

81

Cypher Telegram

COPY FOR REGISTRATION

Received
in
Register



FROM NIGERIA

FROM: Governor (Sir B. Bourdillon)
TO: Secretary of State for the Colonies.

D. 22nd August, 1942.
R. 23rd " " 01.00 hrs.

No. 1266 Secret.

4/ on 33669/42

My secret telegram No. 1064, paragraph 4 and your telegram No. 1082, paragraph 2.

46/ on 33669/42
Figures throughout this telegram are in thousands of pounds.

Cost of C.O.L.A. for full year excluding railway is 817 made up of

- (a) Government servants including second class township employes - 485.
- (b) Mission teachers - 80.
- (c) Native administrative employees - 237.
- (d) Grant to Lagos Town Council - 15.

(Note. (b) is approximate figure only. Missions can afford nothing, and as rates of pay are very low, and all teachers are performing what is really public service, Government is accepting obligation in respect of all teachers, certified or uncertified, in this country already, as well as assistants for school holidays. Arrears will be paid with effect from 1st April 1942 only.

(c) is maximum figure, and N.A.A. are being consulted as to whether full Government rates of C.O.L.A. should be paid.

(d) Total obligation is 27, and Council is being pressed to provide 12 by additional rates. Arrears for last financial year being met from Council balance).

2. Arrears in respect of the last six months of 1941/1942 amounted to 361, being half of (a) and (c) above, plus possible further debit of 200 referred to in my telegram No. 1190 of 12th August.

2. refer to attached

3. For clarity and convenience the two financial years are being treated separately.

4. 1941/1942. Owing to the very heavy customs receipts, end of year accounts now show surplus for the year of 916. I propose to make normal payments of 260 and 60 to supplement the Sinking Fund, and the Marine Renewals Fund, and to restore to reserve the 100 gift to H.M.G. Addition of 361 C.O.L.A. arrears gives total additional expenditure of 781, still leaving surplus of 135 which will become deficit of 65, if debit of 200 referred to in paragraph 2 stands.

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FWD

5. 1942/1943. Original estimate was for deficit of 31. Revised figures in view of this year's experience to date give additions of 550 import duties, 80 export duties, 36 marine and harbour revenue, 36 posts and telegraphs, total 702. Figure for import duties is on the safe side as receipts for the first four months would justify increase of 800. Add 40 for anticipated savings, and deduct 193 for supplements approved or envisaged, and present anticipation is surplus of 518. C.O.L.A. being 817, 300 must be raised by taxation, if we preserve the previous intention of contributing nothing to supplement the sinking Fund and only 10 to Marine Renewals. I suggest that we do this, but make full or partial contribution if actual surplus eventually permits.

6. Taxation proposed is steep increase in import duties on cotton piece goods and in excise and import duties on cigarettes. Former will fall most heavily on expensive and luxury types, and most lightly on cheapest, and the latter will increase price of cheap local cigarettes from two a penny to three for twopence, and of more expensive cigarettes proportionately. Increase can easily be borne and should produce little, if any, decrease in consumption. Both measures appear to me to be in full accord with principles laid down in paragraph 2 of your No. 1082. To revive proposals for increased income tax to meet C.O.L.A. expenses would cause outcry amongst Europeans and would not be popular with Africans.

(46)

7. Anticipated receipts for full year are cotton goods 350 cigarettes 220. Yield for remainder of this year 336 which will leave surplus of 36.

8. Estimated result of two financial years on above basis is surplus 171 or deficit 29, depending on debit of 200 referred to in paragraph 2.

9. Full details of proposed taxation follow immediately, but in the meantime I seek your telegraphic approval in principle. Am sure you will agree that proper policy is to confine ourselves to measures which not only fully in accord with principles laid down by you, but will bring in really substantial sums.

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1 D. C. A. _____ 25. 7. 41

D.C.A.

I am sorry to bother you about this
mt, as regards (c) in your note attached.
I am not quite certain whether this is not, in fact,
already being done.

I see that there are Special Warrants for additional provision for Railways in No.10 on 30065/41/Nigeria below, and in the enclosures Nos. 19, 26, 37 and 40 on 30065/40. Additional provision is also recorded as having been passed by the Finance Committee of the Leg. Co. for certain special expenditure on the Railways in the later enclosures in No.3. on that file, and these schedules were to be submitted for the approval of the Leg.Co. at the next session, but these are, I conclude, not new services.

It seems to me unlikely, however, that if the Governor reports these excesses on existing subheads he would not report similarly and have voted provision for new subheads. Before, I send these to the General Dept., insofar as the matter relates to Colonial Regulation, I shall be glad if you will confirm that the existing practice in Nigeria does not cover your point.

J.B. L. W. H. H.

30. 7. 41.

File No:4073/5.

Mr. Sidebotham.

The Special Warrants referred to in (c) of my minute at No.1 herein are those issued in the circumstances explained at X of that minute, i.e. they are issued for the purpose of conveying the Governor's authority for the creation of new subheads, no amounts for additional provision being quoted because the anticipated expenditure is covered by the re-allocation by the General Manager of savings on other subheads of the Railway Estimates within the General Manager's powers. The items referred to in

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your minute of 30.7.41 above, (with the exception of the one at No.40 on 30065/40 which relates to the Military Head of Expenditure in the Colony Estimates for 1940-41) refer to additional provision for new subheads or for existing subheads of the Railway Estimates for which the approval of the Secretary of State and the Legislature is sought in accordance with Colonial Regulation No.265 (which has now been modified by the Secretary of State's Circular Telegram No.172 of the 24th of August, 1940). So the existing practice in Nigeria does not, as far as I can see, cover the point at (c) of my minute at No.1.

A. J. Harding
 Director of Colonial Audit.

6-8-41

I have some recollection of Mr. Fisher mentioning the point at A in No. 1, but I think we agreed to leave it pending the outcome of correspondence with the Auditor.

RRR/102

Taking the D.C.A.'s points, see concluding paragraph of No. 1. I am in agreement with his suggestion at B in his first paragraph (this difficulty, like many others, seems to me to arise from the absurdity, at any rate in Nigeria, of trying to treat the railway as a separate concern.

at least

As to ^{A and} B, in my view the General Manager's powers should be limited so as not to exceed the Governor's limits under Col. Reg. 265(1)(a).

As to C, I think such special warrants should be reported to the Secretary of State and the Legislature for approval.

Subject to G.D.'s obsons. I suggest a copy of No. 1 might be sent to the Governor for conson. saying as regards the three points that the Secretary of State agrees that they should be dealt with on the lines proposed above and asking the Governor to arrange accordingly.

The codification of the General Manager's powers will be found in envelope behind no 1 on 30046/4/39 files.

J. B. ... 7/8/41.

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So far as Col. Regis are concerned,
 I agree with Mr. Sidetokan's minutes
 of 7.8.41. But I notice that in
 para 2 of 4. of 30046/3 exaction
 has fallen to the C.M. having
 as much power as the Governor
 in the minor matter of ~~the~~ ~~off~~;
 it is now proposed to give him as
 much power as the Governor over
 expenditure on new outposts, ~~and~~
~~the~~ (The Kenya - Uganda Rly
 analogy is dealt with in the DCA's
 minutes of 15. 2. 40 on 30046/3/39, top
 of page 2 there.)

Maxon Barber
 7.8.41

As proposed, but No. 1 is not suitable
 for sending to Nigeria. The points shall
 be set out in our despatch.

J.H. Alder
 14.8.41
 at am

Off-come through D.C.A.
J.M. Smith
 14/8

2 To Nilg 286 _____ 3078/41

my

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1942

5

3. Nigeria — 139 — 25.3.42.

Proposed
has been
revised with
31064/42 gfb
7/11

D.C.A.

Do you have your comments - will they be sent to the
S.D. whose comments will also be welcome?

Arthur Hughes
8-5-42

File No: 4073/5.

~~General Department.~~

Mr. Mayhew.

The two points covered by paragraph 3 in the Secretary of State's despatch No.286 of the 30th of August, 1941, were :-

- (a) General Manager's powers of re-allocation not to exceed £3,000.
- (b) Special Warrants to the General Manager to be approved by the Secretary of State and Legislative Council.

2. With regard to (a), after further consideration, and without wishing to run counter to the Secretary of State's despatch mentioned above, I suggest that there is another and better way of looking at the question of the General Manager's powers.

3. In my view it is not so much a question of the General Manager having wider powers than the Governor as of the Railway being being allowed more latitude

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latitude than other Government Departments in certain respects. In other words, the Governor's is limited by Colonial Regulation 265(1)(a) with regard to re-allocations of expenditure of other Departments, but not as regards the railway, in which respect his powers have been delegated to the General Manager, and authorised by the Secretary of State in his despatch Nigeria No.167 of the 27th of March, 1940, to come into force as from the 1st of May, 1940.

4. Although the authority for this delegation (as for that of other delegations of the Governor's powers) is that of the Secretary of State, the delegation was recommended by the Governor and must, I think, be considered to have been given as from the Governor, but with authority. This is borne out by the fact that if the General Manager wishes to act in excess of his delegated powers, e.g. open a new sub-head, he is required first to obtain the authority of the Governor, by means of Special Warrant. In fact he applies to the authority which is the source of his powers.

5. If this view is accepted the question becomes whether the Governor should be granted wider powers for the Railway (which he then delegates), and any comparison between the powers of the General Manager and of the Governor disappears. 6.

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6. the following note appears at the beginning of the latest edition of the "Powers of the General Manager", and I think it sets out clearly good reasons why the railway should be given more latitude than other Government Departments :-

"The Powers of the General Manager codified herein are to be read in conjunction with Colonial Regulations, General Orders and Financial Instructions. Wider powers than are authorised in those Regulations and Orders are conferred upon the General Manager in certain special circumstances, because Service in State Railways must from its nature differ from service in other Government Departments and the efficiency of the Railway and its staff must, in consequence, be measured by tests similar to those that would be applied by Railway Companies working as commercial undertakings."

7. In the circumstances, therefore, I think that the Acting Governor's request in paragraph 2 of his despatch No.139 of the 25th of March, 1942, that no action be taken to amend the Codified Powers, might be granted.

8. With regard to (b) of paragraph 1 above, the question of Special Warrants is dealt with in paragraph 3 of the Governor's despatch.

J.C. Fisher
Director of Colonial Audit.
15.5.42.

May I have a copy of the reply to Govt. when sent.

R83-5 mte

his may have

Let me have the Dept's comments pl before I consider this on the prints.

B. L. ...
20/5

- (a) D.C. As proposed in para 2 of his minute seems eminently sound - and subject to views of F.D. acceptable.
 - (b) D.A.'s explanation of procedure - in para 3 of Dept's - has apparently only 5 to be noted.
- If F.D. agrees I will draft accordingly for Mr Williams' comment.*

Arthur ...
20-5.

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In hillcains

no comments vis-a-vis Art Regs.
If you are prepared to accept
Mr. Fisher's view which seems to
me quite a reasonable altitude
to adopt in the ^{particular} ~~various~~ cases of
the Nigerian Railways (I have, as
you know, always contended that
the 'pretence' of running these railways
as a commercial concern was a
'faux'!) I see no objection.

J. S. [Signature]
21/5.

Dagva. DfV. Corbin according
citon OGRW 29.5.42

DfV. Corbin - (copy) D.C.A.
Arthur [Signature]
30-5-42

4. To Nigeria 180 (3 and) — 6.6.42.

5. To D.C.A. w/c 4 — 9.6.42.

6. Nigeria — 284500 — 13.5.42
Put by
Arthur [Signature]
Brown
10.6.

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7 Nigeria S.T. 651 — 10-8-43.

~~Supervisor~~

~~State~~

J.A.

Unless you have any comments

I think this might be approved.

Sturges
25.8.43

No. 4091/10.

Mr. Parkinson.

I have no comments to offer.

J. Millar

Director of Colonial Audit.

27-8-43.

Approved by *Sturges*

Sturges

30/8/43

Sturges

DESTROYED UNDER STATUTE No. 308 — 7/2/43 — 6/9/43

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Saving
From: Officer Administering the Government, Nigeria
To: Secretary of State, London
Date: 10th August, 1943.
No. 652 Saving.

aug 10
4-2
139 me

Under Section 8 of Chapter III of the Codified Powers of the General Manager Nigerian Railway which were authorised in your despatch No.167 of 27th March 1940 the General Manager is authorised to open credit accounts with firms and individuals for railway freight and for sales of coal, provided that adequate security is obtained in an approved form. In order to deter persons from using the railway on extended credit authority was given to the General Manager to charge interest on freight accounts which remain unsettled at the end of ten days from the date of despatch of the accounts. In many cases however the interest raised is a small amount in respect of short and unavoidable delays and costing more in time and paper to collect than it is worth. It is, therefore considered desirable to give the General Manager powers to reduce or remit such interest charges at his discretion and it is proposed, subject to your approval, to amend Section 12 of Chapter III to read as follows:-

12. The General Manager may authorize the reduction or remission of demurrage, storage charges, yard rent, warehouse rent, and interest charges on overdue accounts.

D.
Aug 11/43

LBZLE

RECEIVED
24 AUG 1943
100 REC

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SAVING.

AIR MAIL.

30046/3/07 6.

From: Officer Administering the Government of Nigeria 11
To : Secretary of State for the Colonies, London.
Date: 13th May, 1942.
No. 284. Saving.

(3)

With reference to my despatch No.139 of the 25th of March, I have the honour to forward herewith copies of Schedules No. "R" 4 and "R" (Renewals) 1 of 1940-41 which were inadvertently omitted from my despatch under reference.

GNPZX

Wait till 14/6
JP

Off.

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COLONY AND PROTECTORATE OF NIGERIA.

Schedule No. "R" 4.
Year of Account. 1940-41.

SCHEDULE OF ADDITIONAL PROVISION, 1940-41.
(NIGERIAN RAILWAY)

Passed by the Finance Committee of Legislative Council on the 26th of July, 1940.

Item No.	Head and description of Items.	Original Estimates.	Previous additional provision.	Additional provision now required.	Total additional provision for the year.	SOURCE OF SAVINGS.			Remarks.
						Head.	Sub-head.	Amount	
		£	£	£	£				
<p>NIGERIAN RAILWAY.</p> <p>Abstract "E."—Special Expenditure.</p> <p>Mechanical Engineering.</p>									
6	542. Fire protection, extinguishers for coaching stock	280	...	250	250	...	...	...	Purchase of fire extinguishers as required by Regulation 62r (p) of the Petroleum Ordinance, No. 7 of 1940.
7	552A. One Motor Lorry	...	...	315	315	...	...	...	Replacement of one new Thornycroft Lorry destroyed by fire.
8	552B. Three Motor Lorries	...	...	354	354	...	...	...	Replacement of three Albion Lorries costing £945; £591 is available in the Renewals Fund.
9	555B. Emergency Measures	...	...	2,500	2,500	...	...	...	Emergency lighting to facilitate patrol and guard duty and for other unforeseen precautionary and defence measures necessary during the war.
	Total ...	£	...	3,419	3,419	
Railway Special Warrant No. 4/1940-41 of the 27th of July, 1940						£3,419.			

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CO 583/256/30046/3

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COLONY AND PROTECTORATE OF NIGERIA.

Schedule No. - R " 4.
Year of Account. 1940-41.

SCHEDULE OF ADDITIONAL PROVISION, 1940-41.

(NIGERIAN RAILWAY)

Passed by the Finance Committee of Legislative Council on the 26th of July, 1940.

Item No.	Head and description of Items.	Original Estimate.	Previous additional provision.	Additional provision now required.	Total additional provision for the year.	SOURCE OF SAVINGS.			Remarks.	
						Head.	Sub-head.	Amount		
		£	£	£	£			£		
NIGERIAN RAILWAY.										
<i>Abstract " E. " - Special Expenditure.</i>										
<i>Mechanical Engineering.</i>										
6	542. Fire protection, extinguishers for coaching stock	280	...	250	250	...	...	...	Purchase of fire extinguishers as required by Regulation 62n (p) of the Petroleum Ordinance, No. 7 of 1940.
7	552A. One Motor Lorry ...	...	...	315	315	...	...	...	Replacement of one new Thornycroft Lorry destroyed by fire.
8	552B. Three Motor Lorries ...	...	...	354	354	...	...	...	Replacement of three Albion Lorries costing £945; £591 is available in the Renewals Fund.
9	555B. Emergency Measures ...	...	...	2,500	2,500	...	...	...	Emergency lighting to facilitate patrol and guard duty and for other unforeseen precautionary and defence measures necessary during the war.
	Total ...	£	...	3,419	3,419		
						Railway Special Warrant No. 4/1940-41 of the 27th of July, 1940			£3,419.	

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COLONY AND PROTECTORATE OF NIGERIA.

Schedule No. "R" (Renewals) 1
Year of Account, 1940-41.

SCHEDULE OF ADDITIONAL PROVISION, 1940-41.
NIGERIAN RAILWAY RENEWALS FUND.

Passed by the Finance Committee of Legislative Council on the 26th of July, 1940.

Item No.	Head and description of Items.	Original Estimates.	Previous additional provision.	Additional provision now required.	Total additional provision for the year.	SOURCE OF SAVINGS			Remarks.
						Head.	Sub-head.	Amount	
	RAILWAY RENEWALS FUND. <i>Statement C.—Renewals, 1940-41.</i>	£	£	£	£			£	
1	21. Three Motor Lorries ... ..	...	...	591	591	...	..	...	Replacement of three Albion Lorries. £354 is provided under Special Expenditure. Estimated total cost is £945.

Railway Renewals Special Warrant No. 1/1940-41 of the 27th of July, 1940 £591.

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COLONY AND PROTECTORATE OF NIGERIA.

Schedule No. "R" (Renewals) 1
Year of Account, 1940-41.

SCHEDULE OF ADDITIONAL PROVISION, 1940-41.

(NIGERIAN RAILWAY RENEWALS FUND).

Passed by the Finance Committee of Legislative Council on the 26th of July, 1940.

Item No.	Head and description of Items.	Original Estimates.	Previous additional provision.	Additional provision now required.	Total additional provision for the year.	SOURCE OF SAVINGS			Remarks.
						Head.	Sub-head.	Amount	
		£	£	£	£			£	
	RAILWAY RENEWALS FUND. <i>Statement C.—Renewals. 1940-41.</i>								
1	21. Three Motor Lorries ... ..	...	...	591	591	...	..	...	Replacement of three Albion Lorries. £354 is provided under Special Expenditure. Estimated total cost is £945.

Railway Renewals Special Warrant No. 1/1940-41 of the 27th of July, 1940. £591.

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DRAFT AND RECORD COPY

4-16

REGISTERED No.
30046/3/42

LETTER SENT

DATE
6 June 1942.
C.D.
5-JUN
11 5-

DRAFT

MR. Deighton 30-5-42
 MR. Fisher 1-5-42
 MR. O. G. Williams 4.6 days

ENCLOSURES

FURTHER ACTION
C.F. L. J. C. A.

To
O. A. G.
Nigeria.
No. 180

Sir

With reference to your Despatch No. 139 of 25-3-42 I h. do. to state that, in the light of ~~what you have stated~~ the second paragraph of your ~~last~~ despatch, I agree that amendment of the codified powers of the General Manager of the Nigerian Railway is unnecessary. I note that copies of schedules of approval supplementary provisions are enclosed with your despatch and that in future such schedules will be sent quarterly to me. The contents of the third paragraph of your despatch are also noted.

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AIR MAIL.

30016/3 3.

NIGERIA.

Government House,

17

NO. 139.

Nigeria.

25th March, 1942.

My Lord,

2.

1663/10/40

I have the honour to acknowledge the receipt of Lord Moyne's despatch No.286 of the 30th of August, 1941 and in accordance with the instructions conveyed in paragraph 2 thereof to transmit herewith copies of schedules of supplementary provision relating to the Nigerian Railway which has been approved subsequent to Lord Lloyd's Circular telegram No.172 of the 24th of August, 1940. Arrangements have been made for these schedules to be forwarded to you quarterly in future.

2. With regard to the subsequent paragraphs of Lord Moyne's despatch I am reluctant to amend the General Manager's powers under paragraph 3 of Chapter III of the relative Regulations by limiting re-allocation to a sum of £3,000. The General Manager has no power to increase establishments, amend rates of pay or institute new services. The powers in question apply only to the re-allocation of savings to meet excess expenditure on routine-railway services. Cases in which such re-allocation would exceed £3,000 would be rare and would be found in practice to be due to causes beyond control, such as increased traffic or special repairs. I am advised that the amendment of the regulations in the manner proposed would fail to improve in any effective way the control now exercised over railway expenditure, and that being so I am not in favour of taking action in the matter.

Amend (K)

3. The exercise of the General Manager's powers of re-allocation in connexion with the creation of new sub-heads in the Railway Estimates is dealt with in paragraph 3 of Lord Moyne's despatch. There appears to be some misapprehension as to the procedure current in Nigeria for the financing of new services in the Railway. Whenever the General Manager desires to create a new sub-head he makes application accordingly to the Financial Secretary, who, if he considers that the new service is necessary, recommends it for my approval. If approval is given the application comes before the next meeting of the Standing Committee of the Legislative Council on Finance, which meets monthly, and if recommended by the Committee the service is duly authorised by the issue of a Special Warrant under my hand. The item is then included in the next of the quarterly schedules of supplementary provision which prior to the receipt of the Circular telegram referred to in paragraph 1 of this despatch were transmitted to Your Lordship. If the new service can be financed by savings on other sub-heads it is the practice to note this fact on the schedule submitted to the Standing Committee. The item again appears in the next report of the Standing Committee to the Legislative Council and receives the approval of the Legislature by the resolution approving the report. The passing of the resolution and a list of the schedules which it covers is then transmitted to Your Lordship.

I have the honour to be,
My Lord,
Your Lordship's most obedient, humble Servant,

Alan ...

THE RIGHT HONOURABLE
LORD GRANBORNE, P.C., M.P.,
SECRETARY OF STATE FOR THE COLONIES,
LONDON, S.W. 1.

OFFICER ADMINISTRATION THE GOVERNMENT.

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COLONY AND PROTECTORATE OF NIGERIA

Schedule No. "B" 11
Year of Account, 1941-42SCHEDULE OF ADDITIONAL PROVISION, 1941-42
(NIGERIAN RAILWAY)

Passed by the Finance Committee of Legislative Council on the 27th of February, 1942.

Item No.	Head and description of Items.	Original Estimates.	Previous additional provision.	Additional provision now required.	Total additional provision for the year.	SOURCE OF SAVINGS.			Remarks.
						Head.	Sub-head.	Amount.	
		£	£	£	£			£	
	NIGERIAN RAILWAY. <i>Statement "E"</i> <i>Recurrent Expenditure</i> <i>Abstract A.</i> <i>Maintenances of Way and Works.</i> <i>Civil Engineering Department.</i> <i>I.—General Superintendence.</i> <i>Clerical Staff.</i> <i>Personal Emoluments.</i>								
156	24. 46 Second and Third-class Clerks	3,720	...	80	80	...	...	...	Ten additional. Increased work in connection with Provident Fund Accounts, etc., due to the transfer of employees to the permanent establishment.
	<i>Abstract B—(Section B).</i> <i>Mechanical Engineering Department.</i> <i>Section B—Workshops.</i> <i>B.I. (b)—Clerks and Draughtsmen.</i> <i>Personal Emoluments.</i>								
157	99. 60 Second and Third-class Clerks	5,050	...	48	48	...	...	...	Six additional. Increased work in connection with Provident Fund Accounts, etc., due to the transfer of employees to the permanent establishment.
	<i>Section C—Running.</i> <i>C.I. (b)—Clerical Staff and Offices.</i> <i>Personal Emoluments.</i>								
158	205. 43 Second and Third-class Clerks	3,940	...	24	24	...	...	...	Three additional. Increased work in connection with Provident Fund Accounts, etc., due to the transfer of employees to the permanent establishment.
	<i>Abstract B—(Section C).</i> <i>Mechanical Engineering Department.</i> <i>C.V.—Fuel.</i> <i>Other Charges.</i>								
159	263. Fuel, Coal and Stores, Western District	56,750	...	4,250	4,250	...	...	...	Increased volume of traffic.
160	264. Fuel, Coal and Stores, Northern and Eastern Districts	36,750	...	15,550	15,550	do.
	Carried forward ... £	19,952	19,952	

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2 SCHEDULE OF ADDITIONAL PROVISION, 1941-42—contd.

Item No.	Head and description of Items	Original Estimates.	Previous additional provision.	Additional provision now required.	Total additional provision for the year.	SOURCE OF SAVINGS.			Remarks.
						Head.	Sub-head.	Amount	
		£	£	£	£				£
	Brought forward ... ..	...	...	19,952	19,952	...	...	...	...
	NIGERIAN RAILWAY—contd.								
	<i>Statement E.</i>								
	<i>Recurrent Expenditure</i>								
	<i>Abstract C</i>								
	<i>Traffic and Commercial Department.</i>								
	<i>C.I.—Superintendence</i>								
	<i>Personal Emoluments</i>								
	<i>ii. Clerical.</i>								
161	325. 77 Second and Third-class Clerks and Probationers	3,590	...	40	40	...	...	...	Five additional. Increased work in connection with Provident Fund Accounts, etc., due to the transfer of employees to the permanent establishment.
	<i>Abstract D.</i>								
	<i>Administration (Management.)</i>								
	<i>I.—Management.</i>								
	<i>Personal Emoluments.</i>								
	<i>ii. Clerical.</i>								
162	426. 22 Second and Third-class Clerks	1,240	...	32	32	...	...	...	Four additional. Increased work in connection with Provident Fund Accounts, etc., due to the transfer of employees to the permanent establishment.
	<i>II.—Accounts and Statistics.</i>								
	<i>Personal Emoluments.</i>								
	<i>ii. Clerical.</i>								
163	452. 174 Second and Third-class Clerks	15,470	...	88	88	...	...	...	Eleven additional. Increased work in connection with Provident Fund Accounts, etc., due to the transfer of employees to the permanent establishment.
	<i>Administration (Stores.)</i>								
	<i>Other Charges.</i>								
164	497. Expenses on sale of Scrap	250	...	500	500	...	...	...	Due to present arrangement of sales on c.i.f. basis U.K. instead of f.o.b. Apapa. Additional expenditure will be offset by revenue from sales.
165	497A. Purchase of Scrap	...	1,000	1,000	2,000	...	...	...	Necessitated by increased purchases. Additional expenditure will be offset by revenue from sales.
	<i>Abstract F</i>								
	<i>General Charges</i>								
	<i>I.—Miscellaneous.</i>								
166	543. Refunds Miscellaneous	2,000	2,000	1,500	3,500	In connection with storage rents on ground-nuts raised against mercantile firms in 1940-41. A similar refund has been made to the U.A.C.
	Carried forward	£	3,000	23,112	26,112

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SCHEDULE OF ADDITIONAL PROVISION, 1941-42—contd.

Item No.	Head and description of Items	Original Estimate.	Previous additional provision.	Additional provision now required.	Total additional provision for the year.	SOURCE OF SAVINGS.			Remarks.
						Head.	Sub-head.	Amount	
		£	£	£	£			£	
	Brought forward ... ..	...	3,000	23,112	26,112	...	...	...
	NIGERIAN RAILWAY—contd.								
	<i>Statement E.</i>								
	<i>Recurrent Expenditure</i>								
	<i>Abstract G.</i>								
	<i>Wharves and Quays.</i>								
	<i>X.—Traffic and Commercial.</i>								
	<i>Quay Expenses.</i>								
	<i>Personal Emoluments.</i>								
	<i>Other Charges.</i>								
167	611. Cargo Handling Contractors	19,000	...	6,000	6,000	...	...	...	Necessitated by increased volume of traffic. Revised estimated revenue has been increased by £451,000.
	<i>Statement F.</i>								
	<i>Capital Expenditure.</i>								
	<i>Civil Engineering.</i>								
168	14c. Storage accommodation ...	...	...	3,000	3,000	...	...	...	For the erection of four sheds to meet increased volume of exports at Apapa by utilizing available steelwork from Makurdi and Kano. Provision will be offset by balance of receipts over expenditure on Railway Capital Account.
169	14d. Storage accommodation, Ebute Metta Junction.	...	...	8,655	8,655	...	...	...	For the purchase and erection at Apapa of a 3,000/4,000-ton shed now at Jebba from the United Africa Co., Ltd. to increase storage accommodation for produce.
	Total £	...	3,000	40,767	43,767	
	Special Warrant No. "R" 11 of the 2nd of March, 1942.							£40,767.	

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COLONY AND PROTECTORATE OF NIGERIA

Schedule No. "R" 10
Year of Account. 1941-42

SCHEDULE OF ADDITIONAL PROVISION, 1941-42

(NIGERIAN RAILWAY)

Passed by the Finance Committee of Legislative Council on the 30th of January, 1942

Item No.	Head and description of Items.	Original Estimate.	Previous additional provision.	Additional provision now required.	Total additional provision for the year.	SOURCE OF SAVINGS			Remarks.
						Head.	Sub-head.	Amount	
		£	£	£	£			£	
	NIGERIAN RAILWAY.								
	<i>Statement "E."</i>								
	<i>Recurrent Expenditure</i>								
	<i>Abstract B (Section B.)</i>								
	<i>Mechanical Engineering Department.</i>								
	<i>Workshops.</i>								
	<i>B. II.—Maintenance of Locomotives.</i>								
	<i>Personal Emoluments.</i>								
102	117A. 7 Assistant Shop Foremen, Grade II. at £140-10-220	...	...	70	70	...	...	...	<i>General Application.</i> Improved conditions of service in the Mechanical Engineering Department, with effect from 1st October, 1941. Approval of creation of new item. Re-appropriation under the codified powers of the General Manager of balance of funds required. Two additional.
103	118. 58 Chargemen at £88-8-128	3,990	...	1,040	1,040	...	...	...	Twenty-three additional as from 1-10-41.
104	119C. Other Tradesmen: 51 not exceeding £35 63 " " £48 2 " " £66	...	...	120	120	...	...	...	Approval of creation of new item. Re-appropriation under the codified powers of the General Manager of balance of funds required.
	<i>B. III.—Maintenance of Machinery.</i>								
	<i>Personal Emoluments.</i>								
105	136. 9 Chargemen at £88-8-128	730	...	120	120	...	...	...	Three additional as from 1-10-41.
106	137C. 11 Other Tradesmen not exceeding £48	...	...	20	20	...	...	...	Approval of creation of new item. Re-appropriation under the codified powers of the General Manager of balance of funds required.
	<i>B. IV.—Maintenance of Coaching and Goods Stock.</i>								
	<i>Personal Emoluments.</i>								
107	153A. 7 Assistant Shop Foremen, Grade II. at £140-10-220	...	...	280	280	...	...	...	Approval of creation of new item. Re-appropriation under the codified powers of the General Manager of balance of funds required. Three additional.
108	154. 24 Chargemen at £88-8-128	1,150	...	600	600	...	...	...	Fourteen additional as from 1-10-41.
109	155A. 582 Artizans, Grades I and II. at £36-6-66; £72-6-120	...	...	...	...	...	...	...	Eleven additional as from 1-10-41.
110	155B. 46 Apprentices not exceeding £33	...	...	540	540	...	...	...
111	155C. Other Tradesmen: 49 not exceeding £43 17 " " £35	...	...	70	70	...	...	...	Approval of creation of new item. Re-appropriation under the codified powers of the General Manager of balance of funds required.
	<i>B. V.—Points and Crossings Factory.</i>								
	<i>Personal Emoluments.</i>								
112	168A. 1 Chargeman at £88-8-128	...	...	50	50	...	...	...	New item.
113	169A. 4 Artizans, Grades I and II. at £36-6-66; £72-6-120	Two additional as from 1.10.41.
	Carried forward	£	...	2,910	2,910	

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SCHEDULE OF ADDITIONAL PROVISION, 1941-42—contd.

Item No.	Head and description of Items	Original Estimates.	Previous additional provision.	Additional provision now required.	Total additional provision for the year.	SOURCE OF SAVINGS.			Remarks.
						Head	Sub-head	Amount.	
		£	£	£	£				
	Brought forward ... ..	...	...	2,910	2,910	...	...	...
	NIGERIAN RAILWAY—contd. <i>Statement "E."</i> <i>Recurrent Expenditure.</i> <i>Abstract B (Section B.)</i> <i>Mechanical Engineering Department.</i> <i>B. V.—Points and Crossings Factory.</i> <i>Personal Emoluments.</i>								
114	169b. 1 Other Tradesman not exceeding £36	...	...	...	...	...	...	...	Approval of creation of new item only. Re-appropriation under the codified powers of the General Manager.
	<i>B. VI.—Maintenance of Electric Lighting at Ebute Metta, Iddo and Apapa.</i> <i>Personal Emoluments.</i>								
115	174a. 3 Artizans, Grades I and II, at £36-6-66; £72-6-120	...	...	...	...	...	...	...	One additional as from 1.10.41. Additional funds not required.
116	174b. 3 Apprentices not exceeding £33	...	...	...	...	...	...	...
	<i>Abstract B (Section C.)</i> <i>C. II.—Running Shed Locomotive Staff.</i> <i>Personal Emoluments.</i>								
117	215a. 135 Locomotive Drivers, Grade II, at £80-8-128	...	...	300	300	...	...	...	Fifteen additional as from 1.10.41.
118	215b. 92 Locomotive Drivers, Grade III, at £60-6-72	...	...	...	...	...	...	...	Additional funds not required. Seventeen additional as from 1.10.41.
119	215d. 414 Apprentices not exceeding £48	...	5,250	...	5,250	...	...	...	Additional funds not required. Forty additional as from 1.10.41.
	<i>C. III.—Running Shed—Maintenance of Locomotives</i> <i>Personal Emoluments</i>								
120	235. 26 Chargemen at £68-8-126	1,780	...	370	370	...	...	...	Eleven additional as from 1.10.41.
121	236a. 251 Artizans, Grades I and II, at £36-6-66; £72-6-120	...	1,270	...	1,270	...	...	...	} Additional funds not required. Six additional as from 1.10.41.
122	236b. 58 Apprentices not exceeding £33	...	520	...	520	...	...	...
123	236c. Other Tradesmen: 55 not exceeding £66 per annum ... } 56 " " £48 " " " " " " " " } 40 " " £36 " " " " " " " " }	...	...	140	140	...	...	...	Approval of creation of new item. Re-appropriation under the codified powers of the General Manager of balance of funds required.
	<i>C. IV.—Carriage and Wagon—Repairs and Cleaning Expenses.</i> <i>Personal Emoluments.</i>								
124	247a. 4 Assistant Carriage and Wagon Inspectors, Grade II, at £140-10-220	...	...	...	...	...	...	...	Approval of creation of new item only. Re-appropriation under the codified powers of the General Manager.
125	249a. 125 Artizans, Grades I and II, at £36-6-66; £72-6-120	...	80	120	200	...	...	...	} Sixteen additional as from 1.10.41.
126	249b. 12 Apprentices not exceeding £33	...	50	90	140	...	...	...
127	249c. Other Tradesmen: 11 not exceeding £48... } 2 " " £36... " " " " " " " " }	20	20	Approval of creation of new item. Re-appropriation under the codified powers of the General Manager of balance of funds required.
	Carried forward	£	7,170	3,950	11,120	

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SCHEDULE OF ADDITIONAL PROVISION, 1941-42—contd.

Item No.	Head and description of Items.	Original Estimates	Previous additional provision.	Additional provision now required.	Total additional provision for the year.	SOURCE OF SAVINGS.			Remarks.
						Head.	Sub-head.	Amount.	
	Brought forward ...	£	£	£	£				
	NIGERIAN RAILWAY—contd. <i>Statement "E."</i> <i>Recurrent Expenditure.</i> <i>Abstract B (Section C.)</i> <i>Mechanical Engineering Department.</i> <i>C. V.—Fuel.</i> <i>Personal Emoluments.</i>		7,170	3,950	11,120				
128	250A. 33 Head Coalmen not exceeding £48	...	...	40	40	...	...	...	Approval of creation of new item. Re-appropriation under the codified powers of the General Manager of balance of funds required.
	<i>C. VI.—Water.</i> <i>Personal Emoluments.</i>								
129	258A. 74 Steam Pump Drivers not exceeding £66	...	...	80	80	...	...	...	do.
	<i>C. VIII.—Train Lighting.</i> <i>Personal Emoluments.</i>								
130	275A. 1 Assistant Shop Foreman, Grade II, at £140-10-220	...	...	...	...	...	...	...	Approval of creation of new item only. Re-appropriation under the codified powers of the General Manager of funds required.
131	276. 2 Electrical Chargemen at £98-8-128	130	...	50	50	...	...	...	One additional as from 1.10.41.
132	277A. 29 Artizans, Grades I and II, at £36-6-66: £72-6-120	...	55	...	55	...	...	...
133	277B. 10 Apprentices not exceeding £33	...	100	...	100	...	...	...	Eight additional as from 1.10.41.
	<i>C. IX.—Maintenance of Outdoor Machinery and Miscellaneous Plant.</i> <i>Personal Emoluments.</i>								
134	288. Electrician at £140-10-220 ...	...	...	...	...	...	...	...	Additional funds not required. Amendment of scale £140-10-180 to £140-10-220.
135	288A. 22 Artizans, Grades I and II, at £36-6-66: £72-6-120	...	130	...	130	...	...	...
136	288B. 5 Apprentices not exceeding £33	...	40	20	60	...	...	...	Two additional as from 1.10.41.
137	288C. 6 Other Tradesmen not exceeding £48	...	...	10	10	...	...	...	Approval of creation of new item. Re-appropriation under the codified powers of the General Manager of balance of funds required.
	<i>Abstract D—Administration</i> <i>i.—Management.</i> <i>Personal Emoluments.</i> <i>ii. Clerical.</i>								
138	429. Motor Drivers at rates not exceeding £48 per annum.	Additional funds not required. Change of rate from 3s. per day to £48 per annum.
	Carried forward ...	£	7,195	4,150	11,645	

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4 SCHEDULE OF ADDITIONAL PROVISION, 1941-42—contd.

Item No.	Head and description of Items.	Original Estimates.	Previous additional provision.	Additional provision now required.	Total additional provision for the year.	SOURCE OF SAVINGS.			Remarks
						Head	Sub-head.	Amount	
		£	£	£	£				
	Brought forward ...		7,495	4,150	11,645				
	NIGERIAN RAILWAY—contd.								
	<i>Statement E—Recurrent Expenditure, Abstract D.</i>								
	<i>Administration (Stores).</i>								
	<i>III.—Stores.</i>								
	<i>Personal Emoluments.</i>								
	<i>(ii) Clerical.</i>								
139	481A. 3 Artizans, Grade II, at £36-6-66								Approval of creation of new item only. Re-appropriation under the codified powers of the General Manager.
140	481B. 27 Storemen, Grades I and II, at £18-3-36; £39-3-66			80	80				Approval of creation of new item. Re-appropriation under the codified powers of the General Manager of balance of funds required.
141	481C. 4 Motor Drivers not exceeding £18			10	10				do.
142	481D. Overtime			20	20				do.
	<i>Abstract E.</i>								
	<i>Special Expenditure.</i>								
	<i>New Items.</i>								
	<i>Civil Engineering.</i>								
143	522G. Tools and Plant			673	673				Transfer to Open Lines from Capital Works. Equivalent credit to Capital Account.
	<i>Abstract F—General Charges.</i>								
	<i>III.—Pensions, Provident Fund and Gratuities.</i>								
144	564. Provident Fund Bonus	17,500		5,000	5,000				In respect of some 4,500 employees who have been transferred to the permanent establishment with effect from the 1st of October, 1941.
	<i>Abstract G—Wharves and Quays.</i>								
	<i>Civil Engineering Expenses.</i>								
	<i>I.—Maintenance of Permanent Way.</i>								
	<i>Personal Emoluments</i>								
145	571A. 2 Permanent Way Headmen not exceeding £42								Approval of creation of new item only. Re-appropriation under the codified powers of the General Manager.
	<i>Mechanical Engineering Expenses</i>								
	<i>VII.—Cranes, Apapa</i>								
	<i>Personal Emoluments.</i>								
146	586A. 1 Assistant Shop Foreman, Grade II, at £140-10-220								do.
147	587A. 8 Artizans, Grades I and II, at £36-6-66; £72-6-120			30	30				Approval of creation of new item. Re-appropriation under the codified powers of the General Manager of balance of funds required. One additional.
148	587B. 7 Other Tradesmen not exceeding £48			10	10				Approval of creation of new item. Re-appropriation under the codified powers of the General Manager of balance of funds required.
	Carried forward	£	7,495	9,973	17,468				

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SCHEDULE OF ADDITIONAL PROVISION, 1941-42—contd.

Item No.	Head and description of Items.	Original Estimates.	Previous additional provision.	Additional provision now required.	Total additional provision for the year.	SOURCE OF SAVINGS.			Remarks.
						Head.	Sub-head.	Amount.	
		£	£	£	£			£	
	Brought forward ... ..	...	7,495	9,973	17,468	...	...	...
	NIGERIAN RAILWAY.—contd.								
	<i>Statement "E"</i>								
	<i>Recurrent Expenditure.</i>								
	<i>Abstract G.—Wharves and Quays.</i>								
	<i>VIII.—Transporters, loko.</i>								
	<i>Personal Emoluments.</i>								
149	599a. 1 Assistant Shop Foreman, Grade II, at £140-10-220	...	...	...	...	...	...	...	Approval of creation of new item only. Re-appropriation under the codified powers of the General Manager.
150	600a. 8 Artizans, Grades I and II, at £36-6-66: £72-6-120	...	120	130	250	...	...	...	Approval of creation of new item. Re-appropriation under the codified powers of the General Manager of balance of funds required. Two additional.
151	600b. 4 Other Tradesmen not exceeding £48.	...	...	10	10	...	...	...	Approval of creation of new item. Re-appropriation under the codified powers of the General Manager of balance of funds required.
	<i>IX.—Coal Conveyor, Port Harcourt.</i>								
	<i>Personal Emoluments.</i>								
152	612a. 1 Assistant Shop Foreman, Grade II, at £140-10-220.	...	...	...	...	...	...	...	Approval of creation of new item only. Re-appropriation under the codified powers of the General Manager.
153	613b. 2 Other Tradesmen not exceeding £48.	...	...	...	...	...	...	...	do.
	<i>Statement "F"</i>								
	<i>Capital Expenditure.</i>								
	<i>Civil Engineering.</i>								
154	14b. One Wickham motor trolley	...	...	110	110	...	...	...	To provide for the transfer to Open Lines and capitalization of one Wickham motor trolley purchased for use on the reconditioning of the Minna Baro Line.
	<i>Mechanical Engineering</i>								
155	27. One Churchill Journal Grinder	750	...	1,940	1,940	...	...	...	Revised estimate of cost, including erection. £2,000 will be met from Renewals Fund.
	Total	£	7,615	12,163	19,778	...	...	...
	Special Warrant No. 10/1941-42 of the 5th February, 1942. £12,163.								

Reference:-

CO 583/256/30046/3

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COLONY AND PROTECTORATE OF NIGERIA

Schedule No. "R" 9
Year of Account, 1941-42

SCHEDULE OF ADDITIONAL PROVISION, 1941-42

(NIGERIAN RAILWAY)

Passed by the Finance Committee of Legislative Council on the 30th of December, 1941

Item No.	Head and description of Items.	Original Estimates.	Previous additional provision.	Additional provision now required.	Total additional provision for the year.	SOURCE OF SAVINGS			Remarks.
						Head.	Sub-head.	Amount.	
	NIGERIAN RAILWAY. <i>Statement - E.</i> <i>Recurrent Expenditure.</i> <i>Abstract A.</i> <i>Maintenance of Way and Works.</i> <i>Civil Engineering Department.</i> <i>I.—General Superintendence.</i> <i>Supervision.</i>	£	£	£	£			£	
84	9A. 94 Permanent Way Overseers at £36-6-66	...	...	25	25	...	...	...	Transfer of 768 subordinate employees of the Civil Engineering Department to the permanent establishment with effect from 1st October, 1941, and of 6 artizans for whom provision was originally made under item 16 to new item 16A to which a revised salary scale is applicable. Re-allocation of balance of funds required under the codified powers of the General Manager.
85	9B. 520 Permanent Way Headmen at rates not exceeding £42 per annum	...	...	475	475	...	...	...	do.
86	9c. 2 Artizans, Grades I and II. Welding, at £36-6-66; £72-6-120	...	...	27	27	...	...	...	do.
87	16A. 90 Artizans, Grades I and II, at £36-6-66; £72-6-120	...	...	80	80	...	...	...	do.
88	18A. 11 Artizans, Grade II. Signals, at £36-6-66	...	...	16	16	...	...	...	do.
89	18B. 19 Apprentices, Signals, at £18-3-33 per annum	...	...	10	10	...	...	...	do.
90	21A. 9 Motor Drivers, Grade II, at rates not exceeding £48 per annum (1 at personal rate of £54 per annum)	...	...	15	15	...	...	...	do.
91	21B. 9 Yard Headmen at rates not exceeding £42 per annum	...	...	12	12	...	...	...	do.
92	21c. 11 Chainmen at rates not exceeding £42 per annum	...	...	12	12	...	...	...	do.
93	21D. 9 Storemen at rates not exceeding £42 per annum	12	12	do.
	Carried forward ...	£	...	684	684	

Reference:-

CO 583/256/30046/3

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SCHEDULE OF ADDITIONAL PROVISION, 1941-42—contd.

Item No.	Head and description of Items	Original Estimate.	Previous additional provision.	Additional provision now required.	Total additional provision for the year.	SOURCE OF SAVINGS.			Remarks.
						Head	Sub-head	Amount.	
		£	£	£	£				£
	Brought forward ... ..	...	...	684	681	...	...	...	...
	NIGERIAN RAILWAY—contd.								
	<i>Statement "E."</i>								
	<i>Recurrent Expenditure.</i>								
	<i>Abstract A.</i>								
	<i>Maintenance of Way and Works.</i>								
	<i>Civil Engineering Department.</i>								
	<i>Technical Staff.</i>								
94	30. Quantity Surveying Clerk at £36 : £42 : £48-6-72 : £81-8-128	...	...	...	...	...	...	...	...
	<i>Abstract E.</i>								
	<i>Special Expenditure.</i>								
	<i>New Items.</i>								
	<i>Mechanical Engineering.</i>								
95	526B. Alterations to locomotive No. 153	...	...	...	...	...	...	...	...
	<i>Abstract F.</i>								
	<i>General Charges.</i>								
	<i>I.—Miscellaneous.</i>								
96	548. Refunds, Miscellaneous ...	2,000	...	2,000	2,000	...	...	...	...
97	553C. Loss of Cash ... ..	...	...	...	...	...	...	...	...
	<i>Abstract G.</i>								
	<i>Wharves and Quays.</i>								
	<i>VIII.—Transporters, Iddo.</i>								
	<i>Other Charges.</i>								
98	610B. Transport Allowances ...	...	...	...	...	...	...	...	...
	<i>Statement F.</i>								
	<i>Capital Expenditure.</i>								
	<i>Civil Engineering.</i>								
99	14A. Additional Kola Shed at Ifaw Station	...	...	...	...	...	...	...	...
	<i>Mechanical Engineering.</i>								
100	29A. Recapitalisation of assets written off in 1940-41
	Carried forward	£	...	2,684	2,681

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SCHEDULE OF ADDITIONAL PROVISION, 1941-42—contd.

Item No.	Head and description of Items.	Original Estimates	Previous additional provision.	Additional provision now required.	Total additional provision for the year.	SOURCE OF SAVINGS.			Remarks.
						Head.	Sub-head.	Amount.	
	Brought forward	£	£	£	£				
	... ..	...	...	2,684	2,684	...	...	...
	NIGERIAN RAILWAY—contd.								
	<i>Statement F.</i>								
	<i>Capital Expenditure.</i>								
	<i>Mechanical Engineering.</i>								
101	26. Nine Steam Pumps	580	...	1,380	1,380	...	...	...	Essential to the efficient working of the Railway.
	Total	£	...	4,064	4,064	...	...	...

Special Warrant No. "R" 9 of the 7th of January, 1942. £4,064.

Reference:-

CO 583/256/30046/3

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COLONY AND PROTECTORATE OF NIGERIA

Schedule No. "R" 8
Year of Account, 1941-42

SCHEDULE OF ADDITIONAL PROVISION, 1941-42

(NIGERIAN RAILWAY)

Passed by the Finance Committee of Legislative Council on the 28th of November, 1941

Item No.	Head and description of Items.	Original Estimates.	Previous additional provision.	Additional provision now required.	Total additional provision for the year.	SOURCE OF SAVINGS			Remarks.
						Head.	Sub-head.	Amount	
	NIGERIAN RAILWAY.	£	£	£	£			£	
	<i>Statement "E."</i>								
	<i>Recurrent Expenditure.</i>								
	<i>Abstract C.</i>								
	<i>Traffic and Commercial Department.</i>								
	<i>C. II.—Station Staff.</i>								
	<i>Personal Emoluments.</i>								
72	340A. 3 First Class Yard Staff at £72-6-120 per annum	...	...	110	110	Nigerian Railway	C. 311	7,620	Transfer to the permanent establishment with effect from the 1st of October, 1941.
73	340B. 20 Second Class Yard Staff, Grade I, at £54-6-66 per annum	...	...	550	550				
74	340C. 104 Second Class Yard Staff, Grade II, at £36-6-48 per annum	...	...	2,070	2,070				
75	340D. 412 Third Class Yard Staff at £24-3-33 per annum	...	...	5,860	5,860				
	<i>C. XII.—Road Transport Services.</i>								
	<i>ii.—Running Expenses.</i>								
	<i>Personal Emoluments.</i>								
76	391A. 2 Motor Drivers, Grade I, at £60-6-72 per annum	...	...	60	60	-	C. 392	580	do.
77	391B. 25 Motor Drivers, Grade II, at £36-6-54 per annum	...	...	470	470				
78	391C. 27 Apprentice Drivers at £18-3-33 per annum	...	...	220	220				
	<i>iii.—Maintenance and Repairs.</i>								
	<i>Personal Emoluments.</i>								
79	410A. 24 Artisans, Grades I and II, at £36-6-66 and £72-6-120	...	...	500	500	-	C. 411	480	do.
80	410B. 1 Store Issuer at £18-3-36 and £39-3-66 per annum	...	...	20	20				
81	410C. 3 Apprentice Artisans at £18-3-33 per annum	...	...	30	30				
	<i>Abstract E.</i>								
	<i>Special Expenditure.</i>								
	<i>New Items.</i>								
	<i>Mechanical Engineering.</i>								
82	526A. Protection of Machinery in Railway Workshops against accidents to Works Staff	426	426	
	Carried forward	£	...	10,316	10,316	8,680	

Reference:-

CO 583/256/30046/3

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SCHEDULE OF ADDITIONAL PROVISION, 1941-42—contd.

Item No.	Head and description of Items	Original Estimation.	Previous additional provision.	Additional provision now required.	Total additional provision for the year.	SOURCE OF SAVINGS.			Remarks.
						Head	Sub-head	Amount.	
	Brought forward	£ ...	£ ...	£ 10,316	£ 10,316	...	...	£ 8,680	
	NIGERIAN RAILWAY—contd.								
	Statement "E."								
	Recurrent Expenditure.								
	Abstract G.								
	Wharves and Quays.								
	X.—Traffic and Commercial.								
	Quay Expenses.								
	ii.—African Staff.								
	Personal Emoluments.								
83	639A. 5 Artisans, Grade II. at £30-6-66	...	...	120	120	Nigerian Railway	Abst. G. 640 648	110 10	Transfer to the permanent establishment with effect from the 1st of October, 1941.
	Total	£ ...	£ ...	£ 10,436	£ 10,436	...	...	£ 8,800	

Special Warrant No. "R" 8 of the 5th of December, 1941, £10,436.

Reference:-

CO 583/256/30046/3

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COLONY AND PROTECTORATE OF NIGERIA

Schedule No. "R" (Renewals) 4
Year of Account, 1941-42

SCHEDULE OF ADDITIONAL PROVISION, 1941-42
(NIGERIAN RAILWAY RENEWALS FUND)

Passed by the Finance Committee of Legislative Council on the 14th of November, 1941

Item No.	Head and description of Items.	Original Estimates.	Previous additional provision.	Additional provision now required.	Total additional provision for the year.	SOURCE OF SAVINGS.			Remarks.
						Head.	Sub-head.	Amount	
	RAILWAY RENEWALS FUND.	£	£	£	£				
	<i>Statement "C" - Renewals Expenditure</i>								
	<i>Mechanical Engineering.</i>								
4 11A.	Withdrawal of Capital Assets		1,364	13,647	15,011	...	...	...	In respect of expired life of assets withdrawn from service and not replaced during the half year ended 30th September, 1941.

Railway Renewals Special Warrant No. 4/1941-42 of the 21st November, 1941. £13,647

Reference:-

CO 583/256/30046/3

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COLONY AND PROTECTORATE OF NIGERIA

Schedule No. "R" 7
Year of Account, 1941-42

SCHEDULE OF ADDITIONAL PROVISION, 1941-42

NIGERIAN RAILWAY

Passed by the Finance Committee of Legislative Council on the 14th of November, 1941

Item No.	Head and description of Items.	Original Estimates.	Previous additional provision.	Additional provision now required.	Total additional provision for the year.	SOURCE OF SAVINGS			Remarks.
						Head.	Sub-head.	Amount	
	NIGERIAN RAILWAY. <i>Statement "E."</i> <i>Recurrent Expenditure.</i> <i>Abstract B (Section A.)</i> <i>Mechanical Engineering Department.</i> <i>A. I.—General Superintendence.</i> <i>Personal Emoluments.</i>	£	£	£	£			£	
40	83A. Acting Allowance <i>Abstract B (Section B.)</i> <i>Mechanical Engineering Department.</i> <i>B. II.—Maintenance of Locomotives.</i> <i>Personal Emoluments.</i>	...	...	...	...	...	...	...	Additional funds not required. Re-appropriation under the codified powers of the General Manager.
41	117. Assistant Shop Foremen, Grade III, at £140-10-180 <i>757</i> <i>Number of employees—157.</i>	510	...	140	140	...	...	...	Four posts shown in the Estimates but provision made for three only. <i>General Application.</i> Revised conditions of service in the Mechanical Engineering Department with effect from 1st of October, 1941. This Schedule cancels Schedule No. "R" 5/1941-42 except for items 28-31 inclusive.
42	119A. Artisans, Grades I and II, at £36-6-66; £72-6-120 per annum	...	...	330	330	...	...	...	Re-appropriation under the codified powers of the General Manager of balance of funds required.
43	119B. Apprentices at various rates not exceeding £33 per annum <i>B. III.—Maintenance of Machinery.</i> <i>Personal Emoluments.</i> <i>Number of employees—91.</i>	...	...	1,750	1,750	...	...	...	Re-appropriation under the codified powers of the General Manager.
44	137A. Artisans, Grades I and II, at £36-6-66; £72-6-120 per annum	...	...	...	...	...	...	...	Additional funds not required. Re-appropriation under the codified powers of the General Manager.
45	137B. Apprentices at various rates not exceeding £33 per annum <i>B. IV.—Maintenance of Coaching and Goods Stock.</i> <i>Personal Emoluments.</i> <i>Number of employees—617.</i>	...	...	...	...	...	...	...	do.
46	155A. Artisans, Grades I and II, at £36-6-66; £72-6-120 per annum	...	...	...	...	...	...	...	do.
47	155B. Apprentices at various rates not exceeding £33 per annum	do.
	Carried forward	£	...	2,220	2,220	

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SCHEDULE OF ADDITIONAL PROVISION, 1941-42—contd.

Item No.	Head and description of Items.	Original Estimates	Previous additional provision.	Additional provision now required.	Total additional provision for the year.	SOURCE OF SAVINGS.			Remarks.
						Head.	Sub-head.	Amount.	
	Brought forward	£	£	£	£			£	
	NIGERIAN RAILWAY—contd. <i>Statement E.</i> <i>Recurrent Expenditure.</i> <i>Abstract B (Section B).</i> <i>Mechanical Engineering Department.</i> <i>B. V.—Points and Crossings Factory.</i> <i>Personal Emoluments.</i>			2,220	2,220				
48	169A. 2 Artisans, Grades I and II, at £35-6-66; £72-6-120 per annum	...	...	...	...	...	...	...	Additional funds not required Re-appropriation under the codified powers of the General Manager.
	<i>B. VI.—Maintenance of Electric Lighting at Ebute Metta, Idilo and Apapa.</i> <i>Personal Emoluments.</i> <i>Number of employees—5.</i>								
49	174A. Artisans, Grades I and II, at £35-6-66; £72-6-120 per annum	...	...	...	...	...	...	...	do.
50	174B. Apprentices at various rates not exceeding £33 per annum	...	...	...	...	...	...	...	do.
	<i>B. VII.—Miscellaneous.</i>								
51	189A. Obsolete and redundant stores	...	...	...	...	...	...	...	do.
	<i>Abstract B (Section C).</i> <i>C. II.—Running Shed Locomotive Staff.</i> <i>Personal Emoluments.</i>								
52	215A. 121 Locomotive Drivers, Grade II, at £80-8-128 per annum	...	...	...	...	...	...	...	do.
53	215B. 75 Locomotive Drivers, Grade III, at £60-6-72 per annum	...	...	...	...	...	...	...	do.
54	215C. 53 Firemen (passed drivers) at £54 per annum	...	...	...	...	...	...	...	do.
55	215D. 374 Apprentices, including Cleaners, Ashpanners and Firemen not exceeding £48 per annum	...	...	5,250	5,250	...	...	...	Re-appropriation under the codified powers of the General Manager of balance of funds required.
	<i>C. III.—Running Shed—Maintenance of Locomotives.</i> <i>Personal Emoluments.</i> <i>Number of employees—303.</i>								
56	236A. Artisans, Grades I and II, at £35-6-66; £72-6-120 per annum	...	...	1,270	1,270	...	...	...	do.
57	236B. Apprentices not exceeding £33 per annum	520	520	Re-appropriation under the codified powers of the General Manager.
	Carried forward £	9,260	9,260	

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CO 583/256/30046/3

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SCHEDULE OF ADDITIONAL PROVISION, 1941-42—contd.

Item No.	Head and description of Items.	Original Estimates.	Previous additional provision.	Additional provision now required.	Total additional provision for the year.	SOURCE OF SAVINGS.			Remarks.
						Head.	Sub-head.	Amount.	
		£	£	£	£				
	Brought forward ... ..	...	...	9,260	9,260	...	...	...
	NIGERIAN RAILWAY—contd.								
	<i>Statement—E.</i>								
	<i>Recurrent Expenditure.</i>								
	<i>Abstract B (Section C).</i>								
	<i>Mechanical Engineering Department.</i>								
	<i>C. IV.—Carriage and Wagon Repairs and Cleaning Staff.</i>								
	<i>Personal Emoluments.</i>								
	<i>Number of employees—121.</i>								
58	249a. Artisans, Grades I and II. at £36-6-66; £72-6-120 per annum	...	...	80	80	...	...	...	Re-appropriation under the codified powers of the General Manager of balance of funds required.
59	249b. Apprentices ... ..	...	...	50	50	...	...	...	Re-appropriation under the codified powers of the General Manager.
	<i>C. VIII.—Train Lighting.</i>								
	<i>Personal Emoluments</i>								
	<i>Number of employees—31.</i>								
60	277a. Artisans, Grades I and II. at £36-6-66; £72-6-120 per annum	...	...	55	55	...	...	...	do.
61	277b. Apprentices at various rates not exceeding £33 per annum	...	...	100	100	...	...	...	do.
	<i>C. IX.—Maintenance of Outdoor machinery and miscellaneous plant.</i>								
	<i>Personal Emoluments.</i>								
	<i>Number of employees—25.</i>								
62	288a. Artisans, Grades I and II. at £36-6-66; £72-6-120 per annum	...	...	130	130	...	...	...	Re-appropriation under the codified powers of the General Manager of balance of funds required.
63	288b. Apprentices at various rates not exceeding £33 per annum	...	...	40	40	...	...	...	Re-appropriation under the codified powers of the General Manager.
	<i>Abstract E.</i>								
	<i>Special Expenditure.</i>								
	<i>New Items.</i>								
	<i>Civil Engineering.</i>								
64	523b. Permanent Way materials for traders' sidings	...	100	400	500	...	...	...	For the Military Authorities and private parties.
65	523c. Dismantling Coal tip and erection of four mooring bollards, Port Harcourt	...	...	382	382	...	...	...	For safety of the coal tip berth.
66	523f. Repairs to Bank at mile 30½—Western	...	...	740	740	...	...	...	Subsidence of bank necessitating immediate remedial measures.
	<i>Abstract F.</i>								
	<i>General Charges.</i>								
	<i>I.—Miscellaneous.</i>								
67	553a. Withdrawal of Capital Assets	...	304	19,910	20,214	In respect of unexpired life of assets withdrawn from service and not replaced during the half-year ended 30th September, 1941.
	Carried forward £	...	404	31,147	31,551	

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SCHEDULE OF ADDITIONAL PROVISION, 1941-42—contd.

Item No.	Head and description of Items	Original Estimates.	Previous additional provision.	Additional provision now required.	Total additional provision for the year.	SOURCE OF SAVINGS.			Remarks.
						Head	Sub-head	Amount.	
		£	£	£	£				£
	Brought forward ... ..	...	404	31,147	31,551	...	...	...	...
	NIGERIAN RAILWAY—contd.								
	<i>Statement "E."</i>								
	<i>Recurrent Expenditure.</i>								
	<i>Abstract F.—General Charges.</i>								
	<i>II.—Government Departmental Charges.</i>								
68	558. Audit Services (share of home expenditure)	280	...	157	157	...	...	...	Increased cost of home establishment.
	<i>Abstract G.</i>								
	<i>Wharves and Quays.</i>								
	<i>Mechanical Engineering Expenses.</i>								
	<i>VII.—Cranes, Apapa.</i>								
	<i>Personal Emoluments.</i>								
69	587A. 7 Artisans, Grades I and II. at £36-6-66; £72-6-120.	...	...	...	...	...	...	...	Additional funds not required. Re-appropriation under the codified powers of the General Manager.
	<i>VIII.—Transporters, Iddo.</i>								
	<i>Personal Emoluments.</i>								
70	600A. 6 Artisans, Grades I and II. at £36-6-66; £72-6-120	...	...	120	120	...	...	...	Recoverable from coal man account. Re-appropriation under the codified powers of the General Manager of balance of funds required.
	<i>IX.—Coal Conveyor, Port Harcourt.</i>								
	<i>Personal Emoluments.</i>								
71	613A. 11 Artisans, Grades I and II. at £36-6-66; £72-6-120	...	...	110	110	...	...	...	do.
	Total	£	404	31,534	31,938	
	Special Warrant No. "R" 7 of the 21st of November, 1941.								£31,534.

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COLONY AND PROTECTORATE OF NIGERIA

Schedule No. "R" (Renewals) 3
Year of Account, 1941-42

SCHEDULE OF ADDITIONAL PROVISION, 1941-42
(NIGERIAN RAILWAY RENEWALS FUND)

Passed by the Finance Committee of Legislative Council on the 25th of September, 1941

Item No.	Head and description of Items.	Original Estimates.	Previous additional provision.	Additional provision now required.	Total additional provision for the year.	SOURCE OF SAVINGS.			Remarks.
						Head.	Sub-head.	Amount	
		£	£	£	£				
	NIGERIAN RAILWAY RENEWALS FUND <i>Statement "C." - Renewals Expenditure</i> <i>Civil Engineering.</i>								
3	10A. Resleeping Port Harcourt - Enugu Section	...	...	70	70	...	...	...	Revote. Late arrival of material ordered in 1940-41.
<p>Railway Renewals Special Warrant No. 3/1941-42 of the 30th of September, 1941. £70.</p>									

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COLONY AND PROTECTORATE OF NIGERIA

Schedule No. "R" 6
Year of Account, 1941-42

SCHEDULE OF ADDITIONAL PROVISION, 1941-42

(NIGERIAN RAILWAY)

Passed by the Finance Committee of Legislative Council on the 25th of September, 1941

Item No.	Head and description of Items.	Original Estimate.	Previous additional provision.	Additional provision now required.	Total additional provision for the year.	SOURCE OF SAVINGS			Remarks.
						Head.	Sub-head.	Amount	
	NIGERIAN RAILWAY. <i>Statement "E."</i> <i>Abstract B</i> <i>Mechanical Engineering Department.</i> <i>Section B—Workshops.</i> <i>B.I. (a)—Direct Superintendence.</i> <i>Personal Emoluments.</i>	£	£	£	£				
35	96A. Excess of Civil over military salaries for staff on military service <i>Abstract D</i> <i>Administration (Management -</i> <i>ii. Clerical.</i> <i>Personal Emoluments.</i>	...	...	60	60	...	...	...	To cover the excess of civil over military salary of Mr. F. J. H. Jaekel, Draughtsman and Instructor, for the period 13/10/40 to 31/3/42.
36	427. Subordinate Grade Clerks, at £30. £36-6-72 <i>Administration (Accounts and Statistics).</i> <i>ii. Clerical.</i> <i>Personal Emoluments.</i>	290	...	36	36	...	...	...	Two additional. Increased work on personal records of skilled employees of the Mechanical Engineering Department transferred to the permanent establishment.
37	453. Subordinate Grade Clerks, at £30. £36-6-72 <i>Abstract E.</i> <i>Special Expenditure.</i> <i>New items.</i> <i>Civil Engineering.</i>	1,700	...	90	90	...	...	...	Five additional. Increased work on salary records and Provident Fund accounts, due to the transfer of the skilled workers in the Mechanical Engineering Department to the permanent establishment. £54 recoverable from Provident Fund account
38	521b. Purchase of Pneumatic Pavement Breaker <i>Revetes.</i> <i>Mechanical Engineering.</i>	...	...	66	66	Abstract A	50	66	For maintenance of the crane tracks at Apapa Wharf.
39	533a. Conversion of Six covered Goods Wagons for perishable traffic Total £	450	450	Revote of provision authorised in 1940-41.
	Special	Warrant No. "R" 6	of the 30th of	Sept.	1941.	£702.			

Reference:-

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COLONY AND PROTECTORATE OF NIGERIA

Schedule No. "R" (Renewals) 2
Year of Account. 1941-42

SCHEDULE OF ADDITIONAL PROVISION, 1941-42
(NIGERIAN RAILWAY RENEWALS FUND)

Passed by the Finance Committee of Legislative Council on the 22nd of August, 1941

Item No.	Head and description of Items.	Original Estimates.	Previous additional provision.	Additional provision now required.	Total additional provision for the year.	SOURCE OF SAVINGS.			Remarks.
						Head.	Sub-head.	Amount.	
RAILWAY RENEWALS FUND									
<i>Statement "C" - Renewals Expenditure</i>									
<i>Mechanical Engineering.</i>									
2	1SA. Oxy-Acetylene Cutting and Welding Plant	...	...	125	125	...	...	...	Replacement of plant destroyed by explosion in Ebute Metta Workshops.
Railway Renewals Special Warrant No. 2/1941-42 of the 27th of August, 1941.		£125.							

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COLONY AND PROTECTORATE OF NIGERIA

Schedule No. "R" 5
Year of Account, 1941-42

SCHEDULE OF ADDITIONAL PROVISION, 1941-42

(NIGERIAN RAILWAY)

Passed by the Finance Committee of Legislative Council on the 22nd of August, 1941

Item No.	Head and description of Items.	Original Estimate.	Previous additional provision.	Additional provision now required.	Total additional provision for the year.	SOURCE OF SAVINGS			Remarks.
						Head.	Sub-head.	Amount	
		£	£	£	£			£	
	NIGERIAN RAILWAY.								
	<i>Statement E—Recurrent Expenditure.</i>								
	<i>Abstract B (Section B)</i>								
	<i>Mechanical Engineering Department.</i>								
	<i>B. II.—Maintenance of Locomotives.</i>								
	<i>Personal Emoluments.</i>								
17	119a. 574 Artisans, Grades II and III, at £313-38; £51-3-66	...	...	...	...	...	...	...	Transfer of 1,807 skilled workers from daily rates to the establishment, making them eligible to contribute to Railway Provident Fund
	<i>B. III.—Maintenance of Machinery.</i>								
	<i>Personal Emoluments.</i>								
18	137a. 65 Artisans, Grades II and III, at £313-48; £51-3-66	...	...	...	...	...	...	...	do.
	<i>Section B—Workshops.</i>								
	<i>B. IV.—Maintenance of Coaching and Goods Stock.</i>								
	<i>Personal Emoluments.</i>								
19	155a. 572 Artisans, Grades II and III, at £313-48; £51-3-66	...	...	...	...	...	...	...	do.
	<i>B. V.—Points and Crossings Factory.</i>								
	<i>Personal Emoluments.</i>								
20	160a. 1 Artisan, Grades II and III, at £313-48; £51-3-66	...	...	...	...	...	...	...	do.
	<i>B. VI.—Maintenance of Electric Lighting at Ebute Metta, Idolo and Apapa.</i>								
	<i>Personal Emoluments.</i>								
21	174a. 3 Artisans, Grades II and III, at £313-48; £51-3-66	...	...	...	...	...	...	...	do.
	<i>Abstract B (Section C)</i>								
	<i>Mechanical Engineering Department.</i>								
	<i>C. II.—Running Shed Locomotive Staff.</i>								
	<i>Personal Emoluments.</i>								
22	215a. 132 Locomotive Drivers, Grade IV, at £48-3-51; £54-3-57; £60-3-63; £66-3-72	do.
23	215a. 37 Firemen (passed shunting driver) at £36-3-45	do.

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SCHEDULE OF ADDITIONAL PROVISION, 1941-42—*contd.*

Item No.	Head and description of Items.	Original Estimates.	Previous additional provision.	Additional provision now required.	Total additional provision for the year.	SOURCE OF SAVINGS.			Remarks.
						Head.	Sub-head.	Amount.	
		£	£	£	£			£	
NIGERIAN RAILWAY— <i>contd.</i>									
<i>C. III.—Running Shed Maintenance of Locomotives.</i>									
<i>Personal Emoluments.</i>									
24	239A. 231 Artisans, Grades II and III, at £303-48; £513-66	...	...	...	...	...	...	...	Transfer of 1,897 skilled workers from daily rates to the establishment, making them eligible to contribute to Railway Provident Fund.
<i>C. IV.—Carriage and Wagon Repairs and Cleaning Expenses.</i>									
<i>Personal Emoluments.</i>									
25	249A. 119 Artisans, Grades II and III, at £303-48; £513-66	...	...	...	...	...	...	...	do.
<i>C. VIII.—Train Lighting.</i>									
<i>Personal Emoluments.</i>									
26	277A. 29 Artisans, Grades II and III, at £303-48; £513-66	...	...	...	...	...	...	...	do.
<i>C. IX.—Maintenance of Outdoor Machinery and Miscellaneous Plant.</i>									
<i>Personal Emoluments.</i>									
27	288A. 22 Artisans, Grades II and III, at £303-48; £513-66	...	...	...	...	...	...	...	do.
<i>Abstract C.—Traffic and Commercial Department.</i>									
<i>C. X.—Miscellaneous.</i>									
28	372A. Cleaning Cattle Wagon	...	...	...	...	...	...	...	Additional funds not required. To provide facilities for washing and cleaning cattle wagons at Makurdi.
<i>Abstract D.—Administration (Stores).</i>									
<i>III.—Stores.</i>									
<i>Other Charges.</i>									
29	497A. Purchase of Scrap	...	...	1,000	1,000	...	...	...	Purchase of scrap for shipment to the United Kingdom or South Africa for war purposes. Corresponding accretion to Revenue.
30	497A. Donation to Nigeria War Relief Fund in respect of difference between purchase and sale price of scrap	...	...	500	500	...	...	...	Purchase of scrap for shipment to the United Kingdom or South Africa for sale. A profit of approximately 10s. per ton is anticipated and will be paid to the War Relief Fund.
<i>Abstract F.—General Charges.</i>									
<i>I.—Miscellaneous.</i>									
31	553B. Ex-gratia payments to employees in the Mechanical Engineering Department in respect of losses on conversion of wages rates	2,000	2,000	Grants to employees in the Mechanical Engineering Department in respect of losses of pay between 1st April, 1931 and 30th September, 1941, due to conversion from daily to hourly rates of pay.
Carried forward		£	...	3,500	3,500	

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SCHEDULE OF ADDITIONAL PROVISION, 1941-42--*contd.*

Item No.	Head and description of Items.	Original Estimate.	Previous additional provision.	Additional provision now required.	Total additional provision for the year.	SOURCE OF SAVINGS.			Remarks.
						Head.	Sub-head.	Amount.	
		£	£	£	£			£	
	Brought forward ... ..	...	...	3,500	3,500	...	...	...
	NIGERIAN RAILWAY - <i>contd.</i>								
	<i>Abstract G.—Wharves and Quays.</i>								
	<i>Mechanical Engineering.</i>								
	<i>Expenses.</i>								
	<i>VII.—Cranes, Apapa.</i>								
	<i>Personal Emoluments.</i>								
32	587A. 7 Artisans, Grades II and III, at £30-3-48; £51-3-66	...	...	...	...	...	...	...	Transfer of 1,897 skilled workers from daily rates to the establishment, making them eligible to contribute to Railway Provident Fund.
	<i>VIII.—Transporters, Idibo.</i>								
	<i>Personal Emoluments.</i>								
33	600A. 5 Artisans, Grades II and III, at £30-3-48; £51-3-66	...	...	...	...	...	...	...	do.
	<i>IX.—Coal Conveyor, Port Harcourt.</i>								
	<i>Personal Emoluments.</i>								
34	613A. 10 Artisans, Grades II and III, at £30-3-48; £51-3-66	do.
	Total £	3,500	3,500	
	Special Warrant No. "R" 5 of the 27th of August, 1941.							£3,500.	

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COLONY AND PROTECTORATE OF NIGERIA

Schedule No. "R" 14
Year of Account, 1940-41

SCHEDULE OF ADDITIONAL PROVISION, 1940-41

(NIGERIAN RAILWAY)

Passed by the Finance Committee of Legislative Council on the 25th of July, 1941

Item No.	Head and description of Items.	Original Estimates.	Previous additional provision.	Additional provision now required.	Total additional provision for the year.	SOURCE OF SAVINGS.			Remarks.
						Head.	Sub-head.	Amount	
	NIGERIAN RAILWAY.	£	£	£	£			£	
	<i>Statement "F"—Capital Expenditure</i>								
38	35. Re-capitalisation of assets written off in error.	...	...	...	...	...	...	...	No additional provision as funds will be provided by reallocation. Repair and renovation of Quarters No. 24 at Aro, written off in 1938-39 and now replaced on Capital Charge at a value of £706.
39	36. Purchase of one Motor Lorry	No additional funds required. Replacement of one Thornycroft Lorry destroyed by fire originally charged to Special Expenditure now transferred to Capital Works.
	Special Warrant No. "R" 14 of the 30th of July, 1941.								

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COLONY AND PROTECTORATE OF NIGERIA

Schedule No. "R" 4
Year of Account, 1941-42

SCHEDULE OF ADDITIONAL PROVISION, 1941-42

(NIGERIAN RAILWAY)

Passed by the Finance Committee of Legislative Council on the 25th of July, 1941

Item No.	Head and description of Items.	Original Estimates.	Previous additional provision.	Additional provision now required.	Total additional provision for the year.	SOURCE OF SAVINGS			Remarks.
						Head.	Sub-head.	Amount	
		£	£	£	£			£	
	NIGERIAN RAILWAY. <i>Statement E—Recurrent.</i> <i>Abstract A—Maintenance of Way and Works.</i> <i>I. General Superintendence.</i> <i>Other Charges.</i>								
12	47A. Temporary Draughtsman ...	...	...	...	...	...	...	...	Transfer to Other Charges of daily paid staff formerly under Personal Emoluments. No provision.
	<i>Abstract B—Mechanical Engineering Department, Section B—Workshops.</i> <i>B. IV.—Maintenance of Coaching and Goods Stock.</i> <i>Personal Emoluments.</i>								
13	159A. Subsistence allowance to Mr. H. A. Scott.	...	...	...	...	...	...	...	Allowance to Mr. Scott (at half salary £230 per annum) for period between release from prison and embarkation. No additional funds required.
	<i>Abstract D—Administration (Management).</i> <i>Personal Emoluments.</i> <i>ii. Clerical</i>								
14	430A. Acting Allowance ...	...	...	...	...	...	...	...	No provision. To provide for payment of acting Allowances to two 1st Class Clerks whilst acting as Assistant Chief Clerks.
	<i>Abstract E—Special Expenditure.</i> <i>Mechanical Engineering.</i>								
15	533A. Conversion of Vans for refrigerating purposes	...	...	750	750	...	...	...	Revote. Conversion of 3 Vans for refrigerator traffic at cost of £1,430. £689 expended in 1940-41. Necessitated by increase in fresh food traffic.
	<i>Abstract G—Wharves and Quays.</i> <i>VIII.—Transporters, Iddo.</i> <i>Other Charges.</i>								
16	610A. Replacement of Electrical Gear.	410	410	Purchase of Electrical Gear required for the Coal Transporters at Iddo. Recoverable expenditure, to be debited to Coal Main Account.
	Total £	1,160	1,160	
	Special Warrant No. "R" 4 of the 30th of July, 1941.								£1,160

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COLONY AND PROTECTORATE OF NIGERIA

Schedule No. "R" 13
Year of Account, 1940-41

SCHEDULE OF ADDITIONAL PROVISION, 1940-41

(NIGERIAN RAILWAY)

Passed by the Finance Committee of Legislative Council on the 13th of June, 1941

Item No.	Head and description of Items.	Original Estimate.	Previous additional provision.	Additional provision now required.	Total additional provision for the year.	SOURCE OF SAVINGS.			Remarks.
						Head.	Sub-head.	Amount	
	NIGERIAN RAILWAY. <i>Railway Capital Works</i> <i>Statement "F"</i> <i>Mechanical Engineering</i>	£	£	£	£			£	
36	28a. Re-capitalisation of Class E assets written off in error in 1939-40.	...	...	2,027	2,027	...	...	...	Adjustment of Capital Account to recapitalise the sum of £2,027 value of nine items of Class E obsolete assets written off in 1939-40 against Revenue in error.
	<i>Traffic and Commercial</i>								
37	34. Three Motor Lorries	1,026	1,026	Adjustment of charges previously approved for replacement of Albion lorries, actually replaced by Chevrolets to be charged to Capital Expenditure.
	Total ...	£	...	3,053	3,053	
	Special Warrant No. "R" 13 of the 16th of June, 1941.							£3,053.	

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COLONY AND PROTECTORATE OF NIGERIA

Schedule No. "R" 3
Year of Account, 1941-42

SCHEDULE OF ADDITIONAL PROVISION, 1941-42

(NIGERIAN RAILWAY)

Passed by the Finance Committee of Legislative Council on the 13th of June, 1941

Item No.	Head and description of Items.	Original Estimates.	Previous additional provision.	Additional provision now required.	Total additional provision for the year.	SOURCE OF SAVINGS			Remarks.
						Head.	Sub-head.	Amount	
		£	£	£	£			£	
	NIGERIAN RAILWAY. <i>Statement E—Recurrent Expenditure.</i> <i>Abstract B—Mechanical Engineering Department.</i> <i>C. III.—Running Shed Maintenance of Locomotives.</i> <i>Personal Emoluments.</i>								
3	251A. 20 Messengers at £15-12s-£24	...	...	...	...	...	...	...	Transfer of establishment of messengers shown under Other Charges to Personal Emoluments.
	<i>C. IV.—Carriage and Wagon Repairs and Cleaning Expenses.</i> <i>Personal Emoluments.</i>								
4	251A. 2 Messengers at £15-12s-£24	...	...	...	...	...	...	...	Transfer of establishment of messengers shown under Other Charges to Personal Emoluments.
	<i>Abstract C—Traffic and Commercial Department.</i> <i>C. XII.—Road Transport Services.</i> <i>III.—Maintenance and Repairs.</i> <i>Other Charges.</i>								
5	418A. Obsolete and Redundant stores	...	...	...	...	...	...	...	Write off of value of spares for Perkins Leopard Engines from unallocated stores suspense account in consequence of the decision to dispose of six unserviceable Perkins engines. Provision unnecessary. Reappropriation under the Codified Powers of the General Manager.
	<i>Statement E—Recurrent Expenditure.</i> <i>Abstract E—Special Expenditure.</i> <i>New Items.</i> <i>Civil Engineering.</i>								
6	523R. Permanent Way Material for Traders Sidings	...	...	...	...	...	...	...	Provision unnecessary. Reappropriation under the Codified Powers of the General Manager.
7	523r. Workshops Dispensary, Ebute Metta	...	...	471	471	...	...	...	Cost of furniture and alterations to buildings required to provide a dispensary for the treatment of Workshops Staff at Ebute Metta.
	<i>Traffic and Commercial.</i>								
8	534A. Purchase of three engines for Albion lorries	650	650	To replace worn out Diesel engines for three Albion petrol lorries.
	Carried forward	£	...	1,121	1,121	

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SCHEDULE OF ADDITIONAL PROVISION, 1941-42—continued.

Item No.	Head and description of Items.	Original Estimate	Previous additional provision.	Additional provision now required.	Total additional provision for the year.	SOURCE OF SAVINGS.			Remarks.
						Head.	Sub-head.	Amount.	
	Brought forward	£	£	£	£			£	
	Abstract F—General Charges.			1,121	1,121				
	I.—Miscellaneous.								
9	553a. Withdrawal of Capital Assets			304	304				Withdrawal from capital account and transfer to Public Works Department for military works of four 12,000 gallons steel tanks part of Railway installation at Port Harcourt no longer required for Railway purposes. Credit will be given to Railway revenue by Public Works Department. Original cost is £1,568 and £1,264 is available in Renewals Fund.
	Statement F—Capital Expenditure.								
	Traffic and Commercial.								
10	34. One 12' Centre Lathe			14	14				Revote of unexpended balance in 1940-41. Revised estimated total cost £745
11	35. One 8½' Centre Lathe			10	10				Revote of unexpended balance in 1940-41. Revised estimated total cost £400.
	Total	£		1,449	1,449				

Special Warrant No. - R 3 of the 16th of June, 1941 £1,449.

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COLONY AND PROTECTORATE OF NIGERIA

Schedule No. "R" (Renewals) I
Year of Account. 1941-42

SCHEDULE OF ADDITIONAL PROVISION, 1941-42
(NIGERIAN RAILWAY RENEWALS FUND)

Passed by the Finance Committee of Legislative Council on the 13th of June, 1941

Item No.	Head and description of Items.	Original Estimates.	Previous additional provision.	Additional provision now required.	Total additional provision for the year.	SOURCE OF SAVINGS.			Remarks.
						Head.	Sub-head.	Amount.	
	RAILWAY RENEWALS FUND <i>Statement - C.</i> <i>Mechanical Engineering.</i>	£	£	£	£			£	
1	14A. Withdrawal of Capital Assets	---	---	1,364	1,364	---	---	---	Withdrawal from Capital Account and transfer to Public Works Department for military works of four 12,000 gallons steel tanks part of Railway installation at Port Harcourt no longer required for Railway purposes. Original cost is £1,668 and balance of £304 will be charged to Abstract "F" "General Charges."
	Railway Renewals Special Warrant No. 1/1941-42 of the 16th of June, 1941.							£1,364.	

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COLONY AND PROTECTORATE OF NIGERIA

Schedule No. "R" 2
Year of Account, 1941-42

SCHEDULE OF ADDITIONAL PROVISION, 1941-42

(NIGERIAN RAILWAY)

Passed by the Finance Committee of Legislative Council on the 23rd of May, 1941

Item No.	Head and description of Items.	Original Estimates.	Previous additional provision.	Additional provision now required.	Total additional provision for the year.	SOURCE OF SAVINGS.			Remarks.
						Head.	Sub-head.	Amount	
	NIGERIAN RAILWAY. <i>Abstract - E" - Special Expenditure.</i> <i>Civil Engineering.</i>	£	£	£	£			£	
2	523a. Signalling - Ebute Metta Junction, North End.	£115 required for additional signalling, recommended by the Railway Signalling Committee consequent upon an accident at Ebute Metta Junction on 7/12/40. Savings will be re-allocated under the Codified Powers of the General Manager.

Special Warrant No. "R" 2 of the 27th of May, 1941, Nil.

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COLONY AND PROTECTORATE OF NIGERIA

Schedule No. "R" (Renewals) 7
Year of Account, 1940-41

SCHEDULE OF ADDITIONAL PROVISION, 1940-41
(NIGERIAN RAILWAY RENEWALS FUND)

Passed by the Finance Committee of Legislative Council on the 23rd of May, 1941

Item No.	Head and description of Items.	Original Estimates.	Previous additional provision.	Additional provision now required.	Total additional provision for the year.	SOURCE OF SAVINGS.			Remarks.
						Head.	Sub-head.	Amount.	
	RAILWAY RENEWALS FUND <i>Statement "C"</i> <i>Traffic and Commercial.</i>	£	£	£	£			£	
22	Redemption of Capital Assets	---	6,416	9,146	15,592	---	---	---	Writing down of the Railway Capital in respect of withdrawal of unserviceable Assets which are not replaceable. £2,088 from the Railway General Charges. Abstract "F", item 573c, additional provision for which has been re-appropriated under the Codified Powers of the General Manager.
	Railway Renewals Special Warrant No. 7/1940-41 of the 27th of May, 1941.							£9,146.	

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COLONY AND PROTECTORATE OF NIGERIA

Schedule No. "R" 1
Year of Account, 1941-42

SCHEDULE OF ADDITIONAL PROVISION, 1941-42

(NIGERIAN RAILWAY)

Passed by the Finance Committee of Legislative Council on the 25th of April, 1941

Item No.	Head and description of Items.	Original Estimates.	Previous additional provision.	Additional provision now required.	Total additional provision for the year.	SOURCE OF SAVINGS.			Remarks.
						Head.	Sub-head.	Amount.	
	NIGERIAN RAILWAY. <i>Statement "F" - Capital Expenditure.</i>	£	£	£	£			£	
133	One Motor Truck	20	20	Replacement of Lorry No. L. 2149 written off charge during 1939-40. Provision inadvertently omitted from the 1941-42 Estimates.

Special Warrant No. "R" 1 of the 26th of April, 1941. £200

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COLONY AND PROTECTORATE OF NIGERIA

Schedule No. "R" 12
Year of Account, 1940-41

SCHEDULE OF ADDITIONAL PROVISION, 1940-41
(NIGERIAN RAILWAY)

Passed by the Finance Committee of Legislative Council on the 25th of April, 1941

Item No.	Head and description of Items.	Original Estimates.	Previous additional provision.	Additional provision now required.	Total additional provision for the year.	SOURCE OF SAVINGS.			Remarks.
						Head.	Sub-head.	Amount.	
		£	£	£	£			£	
NIGERIAN RAILWAY.									
<i>Abstract "E" - Special Expenditure.</i>									
34	540A. Minna-Baro Line- Ballasting.	...	...	...	...	...	...	...	See S.W.R. (Renewals) 6 of 6/2/41. Expenditure of £300 to be allocated by General Manager from savings available under Abstract "A".
<i>Abstract "F" - General Charges.</i>									
35	573c. Redemption of Capital Assets	...	631	1,161	1,792	Nig. Railway.	Abstract "F" Item 587	1,161	Write down of capital in respect of one Thornycroft Lorry No. 10 destroyed by fire.
Special Warrant No. "R" 12 of the						26th of April, 1941.		£1,161.	

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COLONY AND PROTECTORATE OF NIGERIA

Schedule No. "R" 11
Year of Account, 1940-41

SCHEDULE OF ADDITIONAL PROVISION, 1940-41

(NIGERIAN RAILWAY)

Passed by the Finance Committee of Legislative Council on the 28th of March, 1941

Item No.	Head and description of Items.	Original Estimates.	Previous additional provision.	Additional provision now required.	Total additional provision for the year.	SOURCE OF SAVINGS.			Remarks.
						Head.	Sub-head.	Amount.	
		£	£	£	£			£	
	NIGERIAN RAILWAY. <i>Abstract "F" - General Charges.</i>								
23	580A. Ex-gratia awards for loss of Personal Effects due to enemy action.	---	---	---	---	---	---	---	£1,070 required for payment to officers for the loss of their personal effects due to sinking of the M.V. <i>Accra</i> by enemy action. Savings will be re-allocated under the Codified Powers of the General Manager.

Special Warrant No. "R" 11 of the 29th of March, 1941. £ Nil

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COLONY AND PROTECTORATE OF NIGERIA.

Schedule No. "R" (Renewals) 6.
Year of Account, 1940-41.

SCHEDULE OF ADDITIONAL PROVISION, 1940-41.
(NIGERIAN RAILWAY RENEWALS FUND).

Passed by the Finance Committee of Legislative Council on the 26th of February, 1941.

Item No.	Head and description of Items.	Original Estimates.	Previous additional provision.	Additional provision now required.	Total additional provision for the year.	SOURCE OF SAVINGS.			Remarks.
						Head.	Sub-head.	Amount.	
	RAILWAY RENEWALS FUND. <i>Statement "C."</i>	£	£	£	£			£	
8	7 (c). Miina-Baro Line Ballasting	600	600	Statement "C"	3	600	The work is to be spread over ten years at a cost of £2,700 p.a. and the amount now provided is for the first part of the programme which covers expenditure to 31st March, 1941.

Special Warrant No. "R" (Renewals) 6 of the 28th of February, 1941. £600.

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COLONY AND PROTECTORATE OF NIGERIA.

Schedule No. "R" 10.
Year of Account, 1940-41.

SCHEDULE OF ADDITIONAL PROVISION, 1940-41.
(NIGERIAN RAILWAY)

Passed by the Finance Committee of Legislative Council on the 26th of February, 1941.

Item No.	Head and description of Items.	Original Estimate.	Previous additional provision.	Additional provision now required.	Total additional provision for the year.	SOURCE OF SAVINGS.			Remarks.	
						Head.	Sub-head.	Amount.		
		£	£	£	£			£		
NIGERIAN RAILWAY.										
<i>Abstract "B."—Mechanical Engineering Department—Section "B" Workshops.</i>										
27	B. 1(a). Direct Superintendence	...	...	...	...	...	...	...	Inadvertently omitted from current estimates.
28	29a. Seniority Pay ... ..	...	...	...	...	...	...	...
<i>Abstract "D."—Administrative (Accounts and Statistics).</i>										
29	464b. Personal allowance to Mr. F. R. Shields	...	...	...	...	...	...	...	Difference between salary as Senior Assistant Accountant, Railway and salary as Travelling Finance Inspector under Ministry of Food.
<i>Abstract "E."—Special Expenditure.</i>										
30	540b. Culvert at mile 315 Eastern	...	...	...	...	...	...	...	To replace existing galvanised corrugated iron pipe of 3 diameter bore by 3'x3' reinforced concrete box culvert, the former not being safe for another wet season. Cost is below the minimum for inclusion in Renewals Fund.
<i>Abstract "F."—General Charges.</i>										
31	500(a). Railway Capital Account Redemption	...	...	605,549	605,549	...	...	...	Redemption of obsolete assets.
<i>Statement "F."—Capital Expenditure.</i>										
32	33. Payment to Government in respect of written up value of Capital Works provided from Colony's Surplus Balances	...	...	22,138	22,138	...	...	...
Total		£	...	627,687	627,687	...	...	...

Special Warrant No. "R" 10 of the 26th of February, 1941. £627,687.

Reference:-

CO 583/256/30046/3

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COLONY AND PROTECTORATE OF NIGERIA.

Schedule No. "R" 9.
Year of Account, 1940-41.

SCHEDULE OF ADDITIONAL PROVISION, 1940-41.

(NIGERIAN RAILWAY)

Passed by the Finance Committee of Legislative Council on the 15th of January, 1941.

Item No.	Head and description of Items.	Original Estimates.	Previous additional provision.	Additional provision now required.	Total additional provision for the year.	SOURCE OF SAVINGS.			Remarks.
						Head.	Sub-head.	Amount.	
		£	£	£	£			£	
NIGERIAN RAILWAY.									
<i>Abstract "B."—Mechanical and Engineering Department.</i>									
23	195A. Instructional Course Allowances	...	...	...	...	...	...	...	£7 required for payment of allowances to lecturers from January to March, 1941. Improvement class for apprentices in the Railway Workshops. Savings will be re-allocated under the Codified Powers of the General Manager.
<i>Abstract "C."—Traffic and Commercial Department.</i>									
24	356A. Station Staff - Acting Allowances	...	...	...	...	...	...	...	£101 required for payment of acting allowances to relieving staff. Savings will be re-allocated under the Codified Powers of the General Manager.
<i>Abstract "E."—Special Expenditure.</i>									
25	550. Replacement of Culvert—Mile 248½ Western	...	...	61	61	...	...	...	Replacement of 2 bore concrete culvert built in 1908 by 3'x3' reinforced concrete culvert. £58 from Renewals Fund, item 7 (b) and £62 from Railway Capital Works, Statement "F", item 12A. Revised estimated total cost £191.
<i>Railway Capital Works - Statement "F."</i>									
26	12A. Replacement of Culvert—Mile 248½ Western	...	...	62	62	...	...	...	Do. do.
	Total	£	...	123	123	...	...	...

Nigerian Railway Special Warrant No. 9/1940-41 of the 16th of January, 1941, £123.

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COLONY AND PROTECTORATE OF NIGERIA.

Schedule No. "R" (Renewals) &
Year of Account, 1940-41.

SCHEDULE OF ADDITIONAL PROVISION, 1940-41.

(NIGERIAN RAILWAY RENEWALS FUND).

Passed by the Finance Committee of Legislative Council on the 15th of January, 1941.

Item No.	Head and description of Items.	Original Estimates.	Previous additional provision.	Additional provision now required.	Total additional provision for the year.	SOURCE OF SAVINGS.			Remarks.
						Head.	Sub-head.	Amount.	
	RAILWAY RENEWALS FUND.	£	£	£	£			£	
	Statement "C."								
7	(b). Replacement of Culvert - Mile 248½ Western	...	...	68	68	Statement "C"	3	68	Replacement of 2' bore concrete culvert built in 1908 by 3' x 3' reinforced concrete culvert. £61 from Abstract "E", item 555b. £62 from Railway Capital Works, Statement "F", item 12A. Revised estimated total cost £191.

Railway Renewals Special Warrant No. 5/1940-41 of the 16th of January, 1941. £68.

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COLONY AND PROTECTORATE OF NIGERIA.

Schedule No. "R" (Renewals) 1.
Year of Account, 1940-41.

SCHEDULE OF ADDITIONAL PROVISION, 1940-41.
(NIGERIAN RAILWAY RENEWALS FUND).

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

Item No.	Head and description of Items.	Original Estimate.	Previous additional provision.	Additional provision now required.	Total additional provision for the year.	SOURCE OF SAVINGS.			Remarks.
						Head.	Sub-head.	Amount.	
	RAILWAY RENEWALS FUND. <i>Statement C.</i>	£	£	£	£			£	
6	22. Redemption of Capital Assets	---	---	6,446	6,446	---	---	---	Writing down of the Railway Capital in respect of withdrawal of unserviceable assets which are not replaceable. £631 from Railway Special Expenditure. Abstract 'F' item 575a.

Railway Renewals Special Warrant No. 1/1940-41 of the 27th of December, 1940. £6,446.

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COLONY AND PROTECTORATE OF NIGERIA.

Schedule No. "R" 8.
Year of Account. 1940-41.

SCHEDULE OF ADDITIONAL PROVISION. 1940-41.

(NIGERIAN RAILWAY)

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

Item No.	Head and description of Items.	Original Estimates.	Previous additional provision.	Additional provision now required.	Total additional provision for the year.	SOURCE OF SAVINGS.			Remarks.
						Head.	Sub-head.	Amount	
		£	£	£	£			£	
NIGERIAN RAILWAY.									
<i>Abstract "E." - Special Expenditure.</i>									
20	555c. Conversion of six C. G. Wagons for Perishable Traffic	...	...	...	...	...	...	...	Provision of £40 required. Savings will be re-allocated under the Codified Powers of the General Manager.
<i>Abstract "F."</i>									
21	573c. Redemption of Capital Assets	...	...	631	631	...	...	...	Writing down of the Railway Capital in respect of withdrawal of unserviceable assets which are not replaceable. £6,445 from Railway Renewals Fund, item 22.
<i>Railway Capital Works - Statement "F."</i>									
22	17. Workshop Machinery and Plant	6,190	...	2,077	2,077	Statement "F"	18	2,077	Revote of unspent balance from 1939-40. The machinery was not received during the last financial year. Revised estimated total cost £12,301.
	Total	£ ...	...	2,708	2,708	...	...	2,077	

Nigerian Railway Special Warrant No. 8/1940-41 of the 30th of December, 1940, £2,708.

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CO 583/256/30046/3

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COLONY AND PROTECTORATE OF NIGERIA.

Schedule No. "R" 7.
Year of Account, 1940-41.

SCHEDULE OF ADDITIONAL PROVISION, 1940-41.

(NIGERIAN RAILWAY)

Passed by the Finance Committee of Legislative Council on the 25th of October, 1940.

Item No.	Head and description of Items.	Original Estimates.	Previous additional provision.	Additional provision now required.	Total additional provision for the year.	SOURCE OF SAVINGS.			Remarks.
						Head.	Sub-head.	Amount	
	*NIGERIAN RAILWAY.	£	£	£	£			£	
	<i>Abstract "B."—Mechanical Engineering Department.</i>								
18	82A. Acting Allowance ... ..	...	...	...	...	...	...	...	£86 required for the payment of acting allowance for the period 17th August, 1940 to 13th February, 1941 at £172 per annum for the post of Chief Mechanical Engineer on leave. Inadvertently omitted from the estimates.
	<i>Abstract "G."—Wharves and Quays.</i>								
19	627A. Obsolete and redundant stores	...	...	...	...	...	...	...	Write-off of obsolete spares of coal transporter, Ijora, amounting to £245 owing to installation of new hoist and contractor panels: amount recoverable from Coal Main Account. The spares will be returned to the suppliers for sale at scrap price. * The General Manager has authority under the Codification of Powers, as approved by the Secretary of State to make reallocations between existing items in the printed estimates provided that the total of approved expenditure is not exceeded; the creation of new items and any expenditure which causes an excess on the total of the Railway estimates require the approval of Finance Committee.

Nigerian Railway Special Warrant No. 7/1940-41 of the 25th of October, 1940.

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COLONY AND PROTECTORATE OF NIGERIA.

Schedule No. "R" (Renewals) 3.
Year of Account, 1940-41.

SCHEDULE OF ADDITIONAL PROVISION, 1940-41.

(NIGERIAN RAILWAY RENEWALS FUND).

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

Item No.	Head and description of Items.	Original Estimates.	Previous additional provision.	Additional provision now required.	Total additional provision for the year.	SOURCE OF SAVINGS.			Remarks.
						Head.	Sub-head.	Amount.	
		£	£	£	£			£	
	RAILWAY RENEWALS FUND. <i>Statement "C."—Renewals, 1940-41.</i>								
4	7a. Withdrawal from Capital Account of Railway Water Supply Plant and Works discarded on the introduction of Public Works Department Water Supplies at Zaria and Port Harcourt.	...	...	...	...	...	...	...	Withdrawal of £545 being contribution in respect of Zaria and Port Harcourt Well and Pump Houses for adjustment purposes Savings not necessary.
5	16c. Body for Wagon H.V.G. 4016	...	...	74	74	...	...	...	Rebuilding of wagon damaged by fire on the 28th of June, 1939, at Akerrri Station. £296 is met from Special Expenditure. Reimbursement by the Posts and Telegraphs of £385 has been credited to revenue.

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

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COLONY AND PROTECTORATE OF NIGERIA.

Schedule No. "R" 6.
Year of Account, 1940-41.

SCHEDULE OF ADDITIONAL PROVISION, 1940-41.

(NIGERIAN RAILWAY)

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

Item No.	Head and description of Items.	Original Estimate.	Previous additional provision.	Additional provision now required.	Total additional provision for the year.	SOURCE OF SAVINGS.			Remarks.
						Head.	Sub-head.	Amount.	
	"NIGERIAN RAILWAY.	£	£	£	£			£	
	<i>Abstract "E."—Special Expenditure.</i>								
15	552. Body for Wagon H.V.G. 4916	...	...	...	...	...	...	...	Re-building of wagon damaged by fire on the 28th of June, 1939, at Akerri Station: £74 from Renewals Fund. Reimbursement by the Posts and Telegraphs of £395 has been credited to revenue. Savings available under Abstract A.
	<i>Abstract "F."—General Charges.</i>								
16	573a. Withdrawal from Capital Account of Railway Water Supply Plant and Works discarded on the introduction of Public Works Department Water Supplies at Zaria and Port Harcourt	...	...	...	...	...	...	...	Adjustment of £815 on account of Zaria and Port Harcourt Well and Pump Houses. £505 is chargeable against Railway Renewals Fund: Savings available under Abstract "D". Reimbursement by Public Works Department for the unexpired life has been credited to Revenue.
	<i>Abstract "G."—Coal Conveyor—Port Harcourt.</i>								
17	632A. Acting Allowance ...	...	...	...	...	...	...	...	£10 required for the payment of special acting allowance approved for Mr. O. Enechong for the period 7th May to 13th November, 1939, at the rate of £1 10s. per month: Savings available under Abstract "G", item 639.

Nigerian Railway Special Warrant No. 6/1940-41 of the 28th of September, 1940.

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* The General Manager has authority under the Codification of Powers, as approved by the Secretary of State to make reallocations between existing items in the printed estimates provided that the total of approved expenditure is not exceeded; the creation of new items and any expenditure which causes an excess on the total of the Railway estimates require the approval of Finance Committee.

COLONY AND PROTECTORATE OF NIGERIA.

Schedule No. "R" (Renewals) 2.
Year of Account, 1940-41.

SCHEDULE OF ADDITIONAL PROVISION, 1940-41.

(NIGERIAN RAILWAY RENEWALS FUND).

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

Item No.	Head and description of Items.	Original Estimates.	Previous additional provision.	Additional provision now required.	Total additional provision for the year.	SOURCE OF SAVINGS.			Remarks.
						Head.	Sub-head.	Amount	
		£	£	£	£			£	
	*RAILWAY RENEWALS FUND. <i>Statement C.—Renewals, 1940-41.</i>								
2	16a. One First Class Sleeping Saloon	...	...	...	...	...	...	...	Revote of unexpended balance in 1939-40. The withdrawal from the fund has been increased from £2,275 to £2,982 of which £176 have been expended during 1938-39 and 1939-40. Not possible to effect delivery during the last financial year.
3	16b. Two Restaurant Cars	...	...	...	...	...	...	...	Revote of unexpended balance in 1939-40. The withdrawal from the fund has been increased from £2,782 to £3,638 of which £327 have been expended during 1938-39 and 1939-40. Not possible to effect delivery during the last financial year. * The General Manager has power under the Code to make re-allocations provided that the total of approved expenditure, as shown in the printed estimates, is not exceeded. The creation of new items requires approval but not additional provision of funds, as general savings are available.

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

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COLONY AND PROTECTORATE OF NIGERIA.

Schedule No. "B" 5.
Year of Account. 1940-41.

SCHEDULE OF ADDITIONAL PROVISION, 1940-41.
(NIGERIAN RAILWAY)

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

Item No.	Head and description of Items.	Original Estimate.	Previous additional provision.	Additional provision now required.	Total additional provision for the year.	SOURCE OF SAVINGS.			Remarks.
						Head.	Sub-head.	Amount	
		£	£	£	£			£	
"NIGERIAN RAILWAY.									
<i>Abstract "E."—Special Expenditure.</i>									
10	544a. One Gas Producer ... ..	...	...	...	...	...	...	...	Experiment for the production of gas as a substitute for petrol and diesel oil for road transport vehicles. Savings are available under the other Abstracts.
11	549a. Boiler House, Jebba ... ..	...	...	...	...	...	...	...	Revote. The estimated total cost has been decreased from £250 to £100 of which £91 have been expended during the last financial year.
12	549b. Machinery and Plant, additional machinery	...	...	...	...	...	...	...	Revote. The estimated total cost has been decreased from £3,125 to £2,541 of which £2,489 have been expended during the financial years of 1938-39 and 1939-40.
13	549c. Alarm Protection of coaching stock	...	...	...	...	...	...	...	Revote of £650 and additional provision of £50 owing to increase in cost of materials. It was not possible to effect delivery during the last financial year. General savings will be available under other Abstracts.
14	549d. Portable Telephones ... ..	...	...	...	...	...	...	...	Revote. Provision required for the completion of the work during the current financial year. All the apparatus required for the work was not received during last financial year.

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

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

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30046/3/41.

64

C. O.

Mr. Whitcombe. 20/8/41.

Dr. of Col. Audit a. H 27/8/41

Mr. O. Williams 28/8

Sir A. Burns.

Mr. G. L. M. Clauson.

Mr. C. J. Jeffries.

Mr. A. J. Dawe.

Sir J. Shuckburgh.

Permt. U.S. of S.

Parly. U.S. of S.

Secretary of State.

C.D.
R 29 AUG
D 29 -

*For consideration
V. min*

Downing Street,
30 August 1941

DRAFT. DESPATCH.

GOVERNOR.

NIGERIA.

No. 286

Copy attached

Sir, In my predecessors Circular telegram No. 172 of the 24th August, 1940, you were informed that quarterly returns of supplementary provision need not include any expenditure which is within your discretion under Colonial Regulation 265(1)(a) and that the Secretary of States approval for such expenditure would be dealt with on the Annual Statement rendered under Colonial Regulation 354(ii).

2. My attention has been called to the difficulty that ^{may} arise from the above decision in the case of the Nigerian Railway Services where the question of excess expenditure on Railway votes is linked up with Sections 2 and 3 of Chapter III of the General Managers Code of Powers. The Director of Colonial Audit has expressed the view that it would be misleading to draw up an Annual Statement of expenditure of those Services specially to

FURTHER ACTION.

2 copies to D.C.A.

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issues a Special Warrant for the 66 creation of the new subhead and the service is duly financed by savings on other subheads of the Railway Estimates. This is a procedure which is not, so far as is known, followed in other Colonies whose Railway Regulations on the subject are similar to those of Nigeria; nor can it be said to fall within the strict wording of the Section of the General Manager's Code of Powers referred to above. It is, of course, the case that the instructions in Colonial Regulation No. 265 do not differentiate between the treatment of excesses on existing subheads and provision for new subheads, but whereas the Governor's authority is limited, as to amount by (1)(a) of this Regulation, no such limitation is placed on the General Manager's power of re-allocation, and it might be possible, although very unlikely, seeing that the Governor's limit is £3,000, for the General Manager to exercise greater authority than the Governor.

3. I have given consideration to the ~~case~~ ^{position} and I ~~am of opinion~~ ^{am of opinion} that the General Manager's powers should be limited at least so as not to exceed the Governor's limits under Colonial Regulation No. 265(1)(a). I further consider that all Special warrants issued by the Governor for new services in this connection should be reported to the Secretary of State and the Legislature for approval, and, subject

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subject to any observations which you
may wish to offer, I shall be glad
if you will arrange for this procedure
to be followed in future.

67

I have, etc.

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Mr. Sidebotham,

Colonial Office.

A | You will recall that Mr. Fisher spoke to you on the telephone (on the 12th of May) about the difficulty that might be experienced in the Colonial Office in checking the Annual Statement of Expenditure on Nigerian Railway Services under the terms of the Secretary of State's Circular telegram 172 of the 24th of August, 1940.

B | I have now heard further from the Auditor on this matter and he points out that as the question of excess expenditure on Railway votes is linked up with Sections 2 and 3 of Chapter III of the General Managers Code of Powers, it would be misleading to draw up an annual statement of expenditure which could be "dealt with" in the Colonial Office in accordance with the circular telegram. With this view I agree; and, as it is impossible to take action under the circular telegram on the Statement of Expenditure as at present submitted, I suggest that the only alternative is to exclude the Railway accounts from its operation. This will simply mean adding to the Quarterly Schedules of Additional Provision any Railway items which, under the terms of the circular telegram, are at present excluded, and as I understand from the Auditor that there were, in fact, no such items in the year 1939/40, the amount of additional work involved should be negligible.

2. Arising from this matter, the Auditor has informed me of a procedure which affects the General Manager's powers of re-allocation under Section 3 of Chapter III of his Code of Powers. As you will see from this section, he may re-allocate:-

- (a) funds provided in the approved Railway Estimates, as between the various subheads and abstracts,
- (b) funds provided by due authority in augmentation of any subhead of the approved Estimates.

The view held in Nigeria is that his powers of re-allocation

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may be further extended to cover new subheads. Thus, in practice, the General Manager informs the Government that he wishes to re-allocate provision for a service/^{for}which no provision was made in the Estimates and that he can cover the re-allocation ^{specified} by savings on other/subheads of the Estimates. The Governor, (if he considers the service in order) issues a Special Warrant ^{new} for the creation of the/subhead and the service is duly financed by savings on other subheads of the Railway Estimates. As far as I am aware it is not a procedure which is followed in other Colonies whose Railway regulations on the subject are similar to those of Nigeria, nor can it be said to fall within the strict wording of the Section of the General Manager's Code of Powers under reference above.

It is, of course, the case that the instructions in Colonial Regulation No.265 do not differentiate between the treatment of excesses on existing subheads and provision for new subheads, but whereas the Governor's authority is limited as to amount by (1)(a) of this regulation, no such limitation is placed on the General Manager's power of re-allocation, and it is possible (although unlikely, as the Governor's limit is £3,000) for the General Manager to exercise greater authority than the Governor. Perhaps you would consider the matter and decide :-

(a) Whether the General Manager's powers of re-allocation may properly be held to cover expenditure on new subheads, and

(b) If so, whether his powers in such cases should not be limited in amount, say to the Governor's limit of authorisation under Colonial Regulation No.265 (1)(a).

(c) Whether all Special Warrants issued by the Governor for new services in this connection should be reported to the Secretary of State and the Legislature for approval, ?

A. J. Harding

Director of Colonial Audit.

25-7-1941

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1941-42.
NIGERIA.

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No. 30046/4.

SUBJECT.

NIGERIA RAILWAY.
(MINNA-BARO SECTION.)

CLOSED
UNTIL
1972

Previous <u>1940.</u>
Subsequent

Reference -

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Mr. Mellor called to see me to-day and said that the U.A.C. had received a letter from John Holt and Company quoting a telegram from Mr. Winter, their representative in Nigeria, alleging that Mr. McEwen had said that the river steamers of the two companies were earning excessive profits and that it would be necessary to reduce the differential freight rates on the Minna-Baro railway line. He is also alleged to have indicated that he did not see any ground for consulting the companies about the new rates. Mr. Mellor referred to the U.A.C. letter of the 6th of January (at 14), in which the Company asked that before the new differentials were introduced they might be afforded an opportunity for considering them. I pointed out that if Mr. McEwen had expressed the opinion alleged, he did not necessarily mean that no opportunity of considering the new differentials would be given after a decision regarding them had been taken, but before they were published. I said it was of course possible that there might be some special reason of urgency which would preclude such an opportunity being given before the new rates were put into effect, but I was not aware of any reason for this.

Mr. Winter appeared to have indicated in his telegram that the rates were to be brought into force at the end of March. This appears to have been a mistake for May (see para. 2 of (3)), so it is possible that his whole telegram is somewhat unreliable. Anyhow, I promised to write to Mr. Hoskyns-Abrahall to find out what the position was, and I agreed that Mr. Mellor might tell Holts that I was making enquiries.

Copy of letter to Mr. Hoskyns-Abrahall attached.

O. G. R. W.
7.3.41.

18 L. J. Hoskyns - Abrahall - cons ⁽⁷¹³⁾ 7.3.41

1941

DESTROYED UNDER STATUTE ¹⁹ Mellor (U.A.C) — 9.4.41.

DESTROYED UNDER STATUTE ^{DW} Lorente. OGRU 10.4.41

DESTROYED UNDER STATUTE ²⁰ Mellor — 19 Dec — 10.4.41
 DESTROYED UNDER STATUTE ²¹ Jones del 362 confid. — cons ⁽²⁴¹⁾ 11.4.41

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Mr. by Rivlin 22 Nigeria Saving. 50 Conf. — 26. 2. 41.

Miss Jones DESTROYED UNDER STATUTE
only just passed
this saving tel. on
to me to be
written
1st/4

3

23 To Mellor (-cons-) — 18. 4. 41.

24 Nigeria Tel. 361 Secex. — 17. 4. 41.
DESTROYED UNDER STATUTE

wait for reply by air mail

~~WJ~~

O. G. R. W. 19/4/41 etc

25 Mellor STATUTE. — 23. 4. 41.

26 C. C. Woolley — 17. 4. 41.

No further action is called for and
in case I think, but by W.H.

J. B. Ashburnham.

26/4
26 is 2nd of the reply informs to
in 24. It also nothing material, it gives no
indication of what is the state of
the revision of any of the notes which has
been needed - It looks as if the whole thing
is in abeyance and N.Y. Gov. has been
safeguarding himself by declaring that the
workings about the difficulties are not
to be reversed.

Put by atone

O. G. R. W. 25/4/41

WJ

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27 Matrics C.A. ^{15/8} ~~15/8~~ ~~15/8~~ ~~15/8~~ w/c. 21.6.41

MM

Mr. Rooke has had a useful discussion with the Crown Agents, and we may expect to be hearing from them shortly in reply to (27). In the meanwhile, Mr. Rooke is very anxious that the Crown Agents should see certain technical reports on the condition of the engines on the Minna-Baro line which have never been sent on to them by the Nigerian Government, and I agreed that we would telegraph to the Governor asking him to arrange for them to be sent, as in draft herewith.

J.B. Williams

16.7.41.

28 To Lagos sec. 68 17/7/41
DESTROYED UNDER STATUTE

4E

29 to C.A. 9/28. Coups. 18.7.41

MM

No reply yet to (27)
 replied 14/8/41.

I spoke to Mr. Matrics yesterday. C.A. will write shortly with a view to putting ship up in 10 days if nothing further.

J.B. Williams 25/8
14/8. done

30 Matrics (C.A) 9/0 18.8.41.

MR. WILLIAMS

I submit draft conson. herewith to Nigeria in fuller reply to No: 1. This draft is based on No: 30 and on discussions with Mr. Rooke in the light of his talks with the Crown Agents for the Colonies. It has been read over and agreed by the Writer of 30 and should I think issue without delay.

J.B. Williams 26.8.41.

Reference:-

CO 583/256/30046/4

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31 To Nij Conf ————— 28/8/41 6

32 to Nattis — u — C/31 Compo. 28/8/41

7M

33 Nigeria Tel. 979. — 10.10.41.

DESTROYED UNDER STATUTE

29/10

We can only await the despatch.
In para 5 of No 31, we said
that the Nigerian Govt should
give formal instructions to the
C.A. in regard to the placing
of orders for the new engines.

Copy No 33 to C.A. (Nattis)
by stamp - Ref. 32.

C.A. Gossuith
14/10/41

attn O.G.R.W. 14/10/41

34 to Nattis (w/c 33) stamp. — 16.10.41.

PK

35 Nigeria Conf ————— 17.10.41.

W. Davis. I/MS que I propose to
pass on the despatch to
Mr Nattis as in draft herewith

L. G. Gossuith
17/10/41

DESTROYED UNDER STATUTE

35 to Nattis (w/c 35)

cons 12.11.41

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1942.

8

38 C.A. W/9098 ——— 9.2.42.

Wait a month

FJ Pedler 11/2/42 at once

~~38~~

~~1/1~~

39. CA — W/9098 ——— 20.2.42.

R. A. B q (39) wait a month.

A.C.P.L.

29/2 at once

~~39~~

~~1/1~~

Received & minutes of 25/2

Ask CA how the matter stands

Y/3/42

26/3/42

FJ Pedler

26/3

at once

~~Common.~~ Crown Agents have received a further ~~report~~ from Nigeria which appears to show that no further action is desired in regard to these locomotives at present. They are sending us a copy by minute.

Bring forward when it arrives.

S. Whitmore

3.4.1943.

40. C.A. S/O

1. 4. 42.

~~41~~ To Nigeria sav. tel. 89 copy. cons 9.4.42.

42. To C.A. ——— W/C (41) ——— Comps ——— 10.4.42

References—

CO 583/256/30046/4

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was development regarding the
3 locomotives. Mr. Campbell thinks
that we ought to continue to
lean the demand alone in the
absence of anything further from
Nigeria. We seem to be carrying
on quite well without the
additional locos. Having regard
to the difficult supply position.
I am inclined to agree, but should
be grateful for your view.

Hanna
2/1/43.

~~Mr. Cross~~
I think I must refer this to you.

J.C.W.
4.1

I agree - There is no hope of getting
the additional locomotives in any case!

J.C. 4/1/43.

There has to be; but will be
done in 6 months. Hanna
27/1/43
above

B.V. as directed.

S. Knoff
5.7.43

6.1.44

~~Knoff~~
5.7.43
above

B.V. as directed.
E. Knoff
5.1.43

Mr. Smith
2/1/44

~~Handwritten marks and initials~~
Handwritten marks and initials
Handwritten marks and initials
Handwritten marks and initials

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B.V. as directed in minute of 5/1/44

S. Knuff
5.7.44

11

13/8

By 10/8

19/7 above

Rec

B.V. v. minute above.

S. Knuff
10.8.44.

I understand from the books that their locomotives are not now likely to be required. However as there is still no prospect of our being able to obtain delivery since they command no priority, we can wait another six months before enquiring from Nigeria what the position is.

10/2/45

Wanklyn
10.8.44

Rec

Recirc. v. minute above.

S. Knuff
14.8.45.

Attch to com. 44

Remind of 6 (41)

Wanklyn
14/8 above

45 Nigeria - A3 bus - 20/10 - 20.8.45

46 Nigeria - 57.1894 - 29.45

The com. 6 (46) is given the same as (43). I am afraid that overlooked it latter when I minuted on 14/8. However it seems that Nigeria still wish contracts for the new locomotives. Perhaps Supply Dept could say whether the situation has got improved sufficiently for us to take the matter up again with CA?

Wanklyn
19/9

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I understand from Mr. Campbell, Com¹²
Agents, that as the Minn. Bero
line has now been relaid, the 3
light locomotives (151 class) will
not be required. However, the Com
Agents are getting this confirmed
by the Nisene Govt.

Hrs.
20/9

Then I think we can put by
here meanwhile.

W. H. ...
20/9
Hrs.

W

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Saving

13

Officer Administering the Government,
From the ~~Government~~, Nigeria

To SECRETARY OF STATE FOR THE COLONIES, LONDON.

Date 7th September, 1945.

No 1894 Saving

13 SEP 1945
C.O. REGY

CONFIDENTIAL.

45. Your Confidential A2 third personal
note of 20th August. Please see my
Confidential Saving telegram No.237 of
the 28th of April, 1942, copy of which
is attached.

LBZLE

2

Reference:-

CO 583/256/30046/4

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COPY.

14

SAVING.

From: Governor Nigeria.
To: Secretary of State London.
Date: 28th April, 1942.
No.: 237.

CONFIDENTIAL.

With reference to your Confidential saving telegram No.89, as recently explained by Mr. Rooke the General Manager, when he was in England, to Messrs. O.G.R. Williams and J.B. Sidebotham of the Colonial Office and Messrs. J.W. Spiller, W.L. Watson and A. Campbell of the Crown Agents' Office, it was the intention (since fulfilled) to continue to operate the Mimma-Baro line with the 8 ten axle load 151 class locomotives assisted by certain Emir class and 600 class engines which have an axle load of 9½ tons with stops before bridges and rolling over them to eliminate hammer blow. It was never intended to press for early delivery of three new 151 class locomotives. Nevertheless, as it has been decided to adhere to 8 ton axle loading on this line in order to prolong its life it is desired that contracts for the three new locomotives may be noted for supply as soon as the demands of war production permit.

GMPZX

Reference:-

CO 583/256/30046/4

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AIR MAIL.

30046/4/17

SAVING.

RECEIVED

15

From: Governor Nigeria
To: Secretary of State London
Date: 28th April, 1942
No.: 237.

SAVING.

CONFIDENTIAL.

dup With reference to your Confidential saving telegram No.89, as recently explained by Mr.Rooke the General Manager, when he was in England, to Messrs. O.G.R.Williams and J.B.Sidebotham of the Colonial Office and Messrs. J.W.Spiller, W.L.Watson and A. Campbell of the Crown Agents' Office, it was the intention (since fulfilled) to continue to operate the Minna-Baro line with the 8 ton axle load 151 class locomotives assisted by certain Emir class and 600 class engines which have an axle load of 9½ tons with stops before bridges and rolling over them to eliminate hammer blow. It was never intended to press for early delivery of three new 151 class locomotives. Nevertheless, as it has been decided to adhere to 8 ton axle loading on this line in order to prolong its life it is desired that contracts for the three new locomotives may be noted for supply as soon as the demands of war production permit.

PCG
28.4

GHPZX

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27

~~30324/42~~
30046/4/42

41 16

FJ Pedler 7/4
at once

SS

C.D.
R 8-APR
D 8-

9 April 1942

conf.

Saving tel No 89

OAG
Nigeria

Governor's conf despatch of 17th Oct 1941.
Locomotives for Minna-Baro line.

I understand that the Crown Agents have received a letter from the General Manager 5604/82 of 7th January which shows the three locomotives for the Minna-Baro line among a schedule of materials "which will be required after the war". Has the proposal to place an order for three of these locomotives now been abandoned?

Secer.

Copies to C.A. (142)

Copy to CA.
H. refer 40.

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W/Nigerian Rly. 9098

HO
17

Communications to be addressed to The Crown Agents for the Colonies, 4, Millbank, London, S.W.1, and the above reference quoted.



4, MILLBANK,
LONDON, S.W.1.

TELEGRAMS: INLAND: "CROWN SOUTHERN LONDON."
OVERSEAS: "CROWN LONDON."
TELEPHONE: ABBEY, 7730.

1st April, 1942.

Dear Whitcombe,

With reference to our telephone conversation regarding the three locomotives required for the Minna-Baro Line, Nigeria, your reference 30046/4/41, I enclose copy of a letter G.M. 5604/82 dated 7th January and enclosures which we have received from the General Manager giving schedules of locomotive and rolling stock which will be required after the war. It will be seen that the three locomotives referred to are included in the schedule.

We propose therefore to defer any further action with regard to these for the time being.

Yours sincerely,

RWF/BS

S. Whitcombe, Esq.,
Colonial Office,
S.W.1.

O 131. -941

En. 15.

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C O P Y

18

General Manager's Office,
Ebute Metta.

REQN. 9470

7th January, 1942.

G. M. 5604/82.

Gentlemen,

Locomotive & Rolling Stock
Requirements.

I attach 3 schedules giving details of locomotive and rolling stock which will be required after the War.

The schedules are sent for record, in order that you may know well in advance what our requirements are likely to be, and to facilitate calling for tenders as soon as conditions permit.

I have the honour to be,
Gentlemen,
Your obedient Servant,

(Signed) ?
For Acting General Manager.

To: The Crown Agents for the Colonies,
4, Millbank,
London, S.W.1.

Reference:-

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Item (Chief Accountant's letters 1152/EXP.1/3 of 15/7/42 and 2062/C.A.16 of 7/6/41 refer).	Tonnage Capacity	Replacement	
H.G. 3304, 3420, 3283, 3546, 3709, 3173, 3581, 3248, 3072, 3079, 3263, 3277, HVG. 4022	265	Thirteen - 20 Ton capacity all steel covered bogie wagons (P.G. type)	
Z.G. 1489, 1428, 1372, 1403.	100	Four - 25 ton capacity all steel high sided bogie wagons (Z.G. type)	
L.H.W. 1-8, 10-13, 17, 21, 23-26, 28-30, 32, 35, 36, 39, 44, 50, 52-54, 58-61, 65, 67-71, 73-76, 78-80, 82-92, 94-96, 100-103, 105, 109-114, 117, 120-124, 126, 128-131, 133, 136-138, 140, 201, 203, 207, 223, 231, 237, 239, 240, 243.	629	Twenty seven - 21 ton capacity all steel bogie wagons (L.H.W. type) (Port Engineer's requirements).	
A.G. 27, 37, 47, 55. C.G. 448, 295, 355, 309.	128	Six - 20 ton capacity all steel covered bogie wagons (P.G. type).	
E.G. 1038, 1234, 1071, 1096-7, 1114, 1200, 1216, 1132 1146, 1161, 1053, 1155, 1175, 1232, 1213, 1122, 1059, 1063, 1123, 1219, 1112, 1217, 1225, 1226, 1233, 1197, 1090, 1144, 1085, F.G.1003.	615	Ten - Bogie covered cattle wagons (C.Y.G. type) Sixteen - 25 ton capacity all steel high sided bogie wagons (Z.G. type).	
M.S.G. 1612, 1624, 1609, 1627	64	Three - 20 ton capacity all steel covered bogie wagons (P.G. type).	
B.V.B. 10002, 10103, 10057, 10011 B.V.C. 10019, 10028	-	Six - Bogie Goods Brake Vans (B.V.B. type)	
P.G. 8032, 8177, H.G.5017, 5027, R.G.5186, 5221 S.G. 6187, K.G.4787, 4796, 4776, 4788, 4780, L.G. 4987.	225	Eleven - 20 Ton capacity all steel covered bogie wagons (P.G. type).	22
D.G. 819, 998, V.G.7123	65	Three - 25 ton capacity all steel high sided bogie wagons (Z.G. type)	
T.G. 9308, 9471, 9359, 9396, 9062, 9472, 9085.	70.	Six - 24 ton capacity all steel Coal Hopper wagons with bottom discharge.	11
Total	2,162	Total	2,

Reference:-

CO 583/256/30046/4

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Item (Chief Accountant's letters 1152/EXP.1/3 of 15/7/42 and 2062/C.A.16 of 7/6/41 refer).	Tonnage Capacity	Replacement	Tonnage Capacity	Brief particulars of Design of replacement (to be amplified later)
H.G. 3304, 3420, 3283, 3546, 3709, 3173, 3581, 3248, 3072, 3079, 3263, 3277, HVG. 4022	265	Thirteen - 20 Ton capacity all steel covered bogie wagons (P.G. type)	260	Requisition 4351/1 Drawing Z.5007 modified
Z.G. 1489, 1428, 1372, 1403.	100	Four - 25 ton capacity all steel high sided bogie wagons (Z.G. type)	100	Reqn. 4250/1 Drawing Z.4980
L.H.W. 1-8, 10-13, 17, 21, 23-26, 28-30, 32, 35, 36, 39, 44, 50, 52-54, 58-61, 65, 67-71, 73-76, 78-80, 82-92, 94-96, 100-103, 105, 109-114, 117, 120-124, 126, 128-131, 133, 136-138, 140, 201, 203, 207, 223, 231, 237, 239, 240, 243.	629	Twenty seven - 21 ton capacity all steel bogie wagons (L.H.W. type) (Port Engineer's requirements).	567	Requisition 5787 Drawing No.3.
A.G. 27, 37, 47, 55. C.G. 448, 295, 355; 309.	128	Six - 20 ton capacity all steel covered bogie wagons (P.G. type).	120	Requisition 4351/1 Drg.Z.5007 modified.
E.G. 1038, 1234, 1071, 1096-7, 1114, 1200, 1216, 1132 1146, 1161, 1053, 1155, 1175, 1232, 1213, 1122, 1059, 1063, 1123, 1219, 1112, 1217, 1225, 1226, 1233, 1197, 1090, 1144, 1085, F.G.1003.	615	Ten - Bogie covered cattle wagons (C.Y.G. type) Sixteen - 25 ton capacity all steel high sided bogie wagons (Z.G. type).	615	Requisition 6902/1 Drg.Z.6298 modified. Reqn. 4250/1 Drawing Z.4980
H.S.G. 1612, 1624, 1609, 1627	64	Three - 20 ton capacity all steel covered bogie wagons (P.G. type).	60	Requisition 4351/1 Drg. Z.5007 modified.
B.V.B. 10002, 10103, 10057, 10011 B.V.C. 10019, 10028	-	Six - Bogie Goods Brake Vans (B.V.B. type)	-	Bodies as per Reqn. 8393/1. Drg.Z.6515. Frames etc. generally as per Reqn. 2038/113, Drg. Z.1153 but frames to be in standard rolled steel section.
P.G. 8032, 8177, H.G.5017, 5027, R.G.5186, 5221 S.G. 6187, K.G.4787, 4796, 4776, 4788, 4780, L.G. 4987.	225	Eleven - 20 Ton capacity all steel covered bogie wagons (P.G. type).	220	Reqn.4351/1 Drg.Z.5007 modified.
D.G. 819, 998, V.G.7123	65	Three - 25 ton capacity all steel high sided bogie wagons (Z.G. type)	75	Requisition 4250/1 Drawing Z.4980
T.G. 9308, 9471, 9359, 9396, 9062, 9472, 9085.	70.	Six - 24 ton capacity all steel Coal Hopper wagons with bottom discharge.	144	Similar to that shown on Messrs. Hurst Nelson Drg.H.N. 3201. Their letters Ref.D.28 of 1938 to C.M.E. Nigerian Railway refers);
Total	2,162	Total	2,161	

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W/9098

THE CROWN AGENTS FOR THE COLONIES,
4, MILLBANK, :

38
23

WLW/IDY.

All communications on this subject to be addressed to The Crown Agents for the Colonies, the above reference noted.

C. A. Grossmith, Esq.,
The Colonial Office,
S.W.1.

London, S.W.1.

Telegrams:
Inland: "Crown S.W.1."
Overseas: "Crown London."
Telephone: Abbey 7730.

9th February, 1942.

Dear Grossmith,

36

With reference to your letter No. 33046/4/41 of the 12th November, 1941, addressed to Hattriss, enclosing a copy of a Despatch from the Governor of Nigeria in regard to locomotives for the Minna-Baro Line, the position is that we cannot place any orders for locomotives without approval of the Ministry of Supply who control the whole production of the industry. At the last Priority Meeting on the 16th January Major Hewat, War Office (Tn2) reported that a quota for the overseas civilian locomotive requirements had been agreed to but no indication was given as to how this quota would be distributed. The requirements of each overseas agent would be considered in the light of the situation in that area.

Our Liaison Officer will raise the matter with Major Hewat when he returns from leave today, and we will let you know what transpires.

Yours sincerely,

L. L. Gibson

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AIR MAIL.

35

NIGERIA.

CONFIDENTIAL.

Government House,

24

Nigeria.

17th October, 1941.

RECEIVED

My Lord,

31
33

I have the honour to refer to your Confidential despatch of the 28th of August on the question of maintaining the freight service on the Minna-Baro Line and to confirm my telegram No.979 of the 10th of October in which I informed you of my concurrence in the proposals outlined therein.

28

2. With regard to paragraph 3 of your despatch technical statements on the condition of the five locomotives operating on the Minna-Baro Line were submitted by the General Manager in August and have been transmitted to the Crown Agents in accordance with your telegram No.681 of the 17th of July. The General Manager has since submitted a further report on the condition of the locomotives in amplification of his earlier report and this additional information is now being transmitted to the Crown Agents. The General Manager further reports that the specification forwarded to the Crown Agents in March 1940 is in need of elaboration and a complete specification which will be transitted to the Crown Agents at an early date is in course of preparation.

Copy to Matthews (36)

3. In this connection the General Manager has suggested that it might be advisable to place an order for three new locomotives now instead of two in order to ensure that at least three effective locomotives will be available within a period of two years from now. All five locomotives are, as I reported in paragraph 2 of my Confidential despatch (A) of the 17th of September 1940, approaching the end of their serviceable lives and the General Manager's suggestion, which appears to have much to commend it, will be submitted to the Crown Agents for their advice. A further consideration is that it will probably be cheaper to order three locomotives now than to order two now and a third, which will certainly be needed, at a later date. It is intended, as Your Lordship has suggested, that the expenditure on the new engines will be met in due course from the Renewals Fund.

I have the honour to be,
My Lord,
Your Lordship's most obedient, humble Servant,

B. H. Mendenhall

G O V E R N O R .

THE RIGHT HONOURABLE
LORD MOYIE, P.C., D.S.O.,
SECRETARY OF STATE FOR THE COLONIES,
LONDON, S.W. 1.

all.

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30046/4/40/41

31 25

C. O.

agreed with his habitus (C Agents)

Mr. SIDEBOTHAM 26.8.41.

Mr. *Williams* 26.8.41

Mr.

Sir A. Burns.

Mr. G. L. M. Clouston.

Mr. C. J. Jeffries.

Mr. A. J. Dawe.

Sir J. Shuckburgh.

Permt. U.S. of S.

Parly. U.S. of S.

Secretary of State.

C. D.
R 26 AUG
B 27

August, 1941.

28
Ans 33

Sir,

With further reference to your despatch Confidential A of the 17th of September 1940 and to subsequent telegraphic correspondence on the question inter alia of maintaining the freight ~~service~~ ^{service} on the Minna-Baro Railway, I have the honour to inform you that the possibility of securing, in existing circumstances, the construction of ^{two} new locomotives required for service on this line has now been fully examined.

2. Opportunity has been taken of the presence of Mr. C. E. Roche in this country for the matter to be discussed by him with the Crown Agents for the Colonies and I understand that the position is as follows:

- (a) ~~that~~ ^{that} provided ~~the~~ the axle load is limited to 8 tons, that there is adequate expenditure on maintenance, that certain expenditure from renewals is undertaken and that some arrears of maintenance are made good, the line itself can be kept open for a considerable period;
- (b) ~~that~~ as regards locomotive power,

/the

DRAFT. DESPATCH *min*
CONFIDENTIAL
TO THE GOVERNOR
NIGERIA.

No:1

by 20/8/41 (32)

FURTHER ACTION.

*Copy to
C. Agents
by 20/8/41 for
C. Agents
24/30.*

Reference:-
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the existing locomotives are old and unreliable, ^{that} ~~and~~ whilst still able to give service, this service is of a diminishing nature and that as stated in paragraph 1 of your despatch under reference two new engines are required;

- (c) ~~That~~ at the present time, however, the construction of new engines in this country is extremely difficult owing to the whole of the manufacturing capacity being required for the output of tanks and other heavy military ^{equipment} requirements, ^{and}
- (d) ~~That~~ the ^{manufacture and} supply of spares to enable the existing engines to be kept running though subject to delay would be likely to present less serious difficulties.

3. The Crown Agents have, therefore, suggested that they should be furnished with full technical reports, ^{on the existing locomotives} when they would be able to advise what can be done to meet the situation. ~~with~~ ^{in the} They concur in the view that it is desirable that contracts for two new engines be placed forthwith on the clear understanding that the date of delivery would be "as early as circumstances permit" and would be conditional on the necessities of the war effort in this country. In any event, delivery cannot be expected in the early future.

4. The Crown Agents would keep your Government informed of the position in this matter from time to time and your Government would similarly keep the Crown Agents fully advised of any circumstances which might make ^{the} early construction of one or both of these engines a matter of extreme necessity.

5. I am in agreement with the proposal that the ^{situation} ~~matter~~ should be dealt with on the above basis, in which I trust that you also will concur. As I understand that complete details of the condition of the existing locomotives have already been supplied to the Nigerian Government by the Railway Management, I shall be grateful if ^(as requested in my Tel No 681 of 17 July) you will cause ~~the~~ reports, with any other information considered desirable, to be forwarded to the Crown Agents for the Colonies at an early date and that you will

/also

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[28]

also give formal instructions to the Crown Agents in regard to the placing of ~~estimates~~^{orders} for the new engines. In the meantime, ~~the~~^{no} question of expenditure on the new engines will arise, but I assume that this ~~would~~^{will} be met in due course from the renewals fund.

I have etc.,

(signed) MOYNE

Reference:-

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D.P.17/6/323

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4, MILLBANK,
WESTMINSTER,
LONDON, S.W. 1.
(ABBEY 7730)

18th August, 1941.

Jean Sidebotham

²⁷ With reference to your minute of the 21st June last regarding the two engines for the Minna-Baro Railway line, as I advised you by 'phone some time ago, I saw Mr. C. E. Rooke and pointed out the difficulty under present conditions of arranging for locomotives to be manufactured in this country. He was of the opinion that there was no need to take any action at the moment as he was satisfied that he could make any necessary arrangements for the next two years to deal with the traffic export needs even should the present engines break down.

He was also of the opinion that at the moment early replacement was not a vital requirement but that orders should be placed for the engines to be delivered as early as circumstances permit.

The present position regarding the building of locomotives in this country is extremely difficult owing to the whole of the manufacturing capacity being required for the output of tanks and other heavy military requirements, so that should the need for these engines be a matter of urgency in the near future, they could only be manufactured provided a very strong case could be made.

There is a possibility that locos. could be obtained from the U.S.A., but from the conversation with Mr. Rooke, I gathered that this necessity should not arise for some considerable time.

With regard to spares, there would be delay in obtaining these under existing conditions but this would not be so difficult as the obtaining of new locomotives. In the circumstances, we think that a full technical report should be furnished to the Crown Agents when they would be able

/to

J. B. SIDEBOTHAM, ESQ.

EAN/MN

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to ascertain what could be done to meet the situation. Should it be found impossible to repair the engines effectively, it could then be considered whether a case should be submitted for building new ones in the U.K. or whether arrangements should be made to obtain them from the U.S.A.

Sorry I have not written to you earlier but I have recently been snowed under with very urgent matters.

Yours sincerely
Richardson

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30046/4/41.

30

(*) 5376-150) WL 24813-85 5,000 6/40 T.S. 695

C. O.

Mr. Sidebotham. 19/6/41.

Mr. Davis

Mr.

Sir A. Burns.

Mr. G. L. M. Clauson.

Mr. C. J. Jeffries.

Mr. A. J. Dawe.

Sir J. Shuckburgh.

Permt. U.S. of S.

Parly. U.S. of S.

Secretary of State.

Mr. Nattriss,

Crown Agents
for the Colonies.

C.D.
R 21 JUN
D 21 -

With reference to our tele-
phone conversation of this afternoon
I enclose a copy of a Confidential
despatch from the Governor of Nigeria
written in September last about the
question of two new engines for the
Minna-Baro railway line. We

subsequently told the Governor that
S.S. had reached the conclusion that
it would be desirable to arrange for
the construction of two new engines
if possible, and in a ~~later~~ telegram
the Governor ^{had} informed us that it was
quite impossible to predict with
certainty how long the ^{life of the} "moribund"
engines would ~~continue~~ be usable.
Our general view was that it would be
a very serious matter if at the end
of two years, which the Governor
considered the line could be kept
going, the old engines were completely
worn out and there were none to
replace them. I gather that it takes
at least a year or more to build a
locomotive and further the Governor
said that if a decision to order new
locomotives was arrived at the
General Manager would prefer to wait
for the delivery of a new design.

DRAFT. MINUTE

FURTHER ACTION.

(no')

This

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This referred to the Crown Agents telegram of the 19th of November last. So that it seemed likely that even if orders were placed for new locomotives within the next six months or so Nigeria would not get delivery until somewhere about the end of two years, more especially in view of the present difficulties as regards steel and the shortage of firms to undertake engine construction in view of ~~more~~ ^{more urgent} ~~pressing~~ requirements for tanks, etc.

As you know the Minna-Baro ^{line} feeds the Benue River steamer traffic and the line is therefore ~~one~~ ^{to ground nuts} one of the transport routes from the north to Baro whence they are carried by John Holt & Co. and the United Africa Company steamers ^{to} ~~from~~ the coast for shipment overseas. The ground nut crop is of great importance to this country as providing one of the main constituents of our margarine supplies here. If the line goes out of action the Nigerian Government will have to pay compensation to the United Africa Company and John Holt and Company since they have agreed to keep it open for a term of years and to give notice before closing it.

I had the opportunity the other day of a talk with Mr. C. E. Rook, the Chief Traffic Superintendent for Nigeria Railways, when I again raised the point with him as to how long ^{the present} locomotives were likely to last and he said frankly that it was quite impossible to tell, but that breakdowns were becoming more and more frequent. It occurs to me that the best thing would be for the Crown Agents themselves to have a talk with Mr. Rook on this matter and advise us in the light of their discussion with him what ^{they think} ~~would~~ be the best course.

There is, I understand, a point beyond which it is quite useless to go on repairing an old engine, but in the present exceptional circumstances it might be easier ^{if the facilities are available locally} perhaps ~~to~~ ^{to} completely ^{to be used} rebuild the engines with spares which can perhaps be more easily obtained in this country than ~~a~~ ^{to be used} completely new engines. These are, however, technical matters on which your Engineering Branch will no doubt be able to express views

after

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after a talk with Mr. Rooke. I see that the suggestion has been made that we should get the Governor to ~~get~~ ^{send home} a full technical report ~~from~~ Nigeria on the present condition of the engines, and if the rebuilding proposal is considered to offer the best solution in view of the temporary difficulties of new construction we will certainly ask the Governor to arrange for such reports to be supplied. *if they are not already available in your office*
Mr. Rooke's address is

Corbeaux,
Puckle Lane
Canterbury.

J. B. SIDEBOTHAM

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Air Mail.

26



RECEIVED
21 APR 1941
O.O. REGD

NIGERIAN SECRETARIAT,
LAGOS, NIGERIA.

33

17 April, 1941.

Oscar Williams,

18

Your letter to Hoskyns-Abrahall about freight differentials on the Minna-Baro section of the Railway. The intention is that the local representatives of the two river companies should be given ample opportunity of commenting before any change is introduced. It has been decided that a general revision of the rates structure is out of the question in present circumstances, but this will not preclude the alteration of any particular rate, if it is thought to be desirable and practicable. In such cases which will, as far as we can see, be rare, ample opportunity for comment will also be given.

*Yours sincerely
C.C. Woodley.*

O.G.R. Williams, Esquire, C.M.G.,
Colonial Office,
Downing Street,
S. W. 1.

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C.O.

DRAFT AND RECORD COPY

LETTER SENT
sw

REGISTERED No.

30046/4/41.

25 34
(END)
DATE

~~Downing Street~~

18 April, 1941.

DRAFT

MR. Williams. *isp*

MR.

MR.

Dear Mellor,

With reference to my letter of the 10th of April, I now write to say that we have received an assurance from the Nigerian Government that the United Africa Company will be afforded an opportunity to consider the new differentials before they are introduced.

I am expecting to get somewhat fuller information by mail in a week or two, when I will write to you again.

Yours sincerely,

ENCLOSURES

FURTHER ACTION

To

A. I. R. MELLOR, ESQ.

(8094) Wt. 25403-113 40,000 ea. 2 sorts 8/40 T.S. 695

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C.F.

Transport (Rly)

Finance

Nigeria 231.

2

10.4.41.

We have never seen a copy of the local Committee's Report which was referred to in No.15 on the 1940 file and which Sir Bernard Bourdillon has kept very carefully "under his hat". The 1939 Revaluation Committee recommended that contributions to the Renewals Fund should continue at £430,000 per annum for the next ten years. Expenditure from the Fund over the last seven years has been very much below anticipations, and the Governor takes the view that for the next five years actual expenditure on Renewals will fall considerably short of the calculated requirements. He, therefore, recommends that a contribution of £300,000 only should be sufficient in 1940-41 and that thereafter the position should be reviewed each year. I personally don't very much like the idea of having contribution to Renewals varied from year to year though there may be something to be said for it in the present financial stringency. In any case, the effect of the proposal appears to me to be that, whenever the reduction in the contribution swells a surplus on the year's working, that surplus is to be put into the Renewals Fund, which would go to it in any case were the present contribution maintained, but it is to be regarded as a repayment by the Railway of its indebtedness to the Renewals Fund for the borrowings which it has made from that Fund to meet previous deficits, which borrowings have clearly got to be made good. I suppose the idea is that if one fixed the contribution at the larger figure, i.e. the present one, one cannot pretend that the Railway is paying back its debt, but it all savours to me of a piece of that kind of juggling to which, in matters of Railway finance, the Governor is often prone, unless one can regard the calculations of the Revaluation Committee of 1939 as entirely beside the mark. It seems to me that 'X' in para.3 of the Governor's despatch is really the proper way to look at the thing and that to postpone making full contributions to the Renewals Fund now is merely asking for more trouble later. However, I don't suppose it really matters either way, as whatever ~~arrangement~~ ^{policy} chooses to pretend, the Railway in ~~Nigeria~~ is just as much dependent on general revenue in the last event as any other Government service. We should be grateful for Sir John Campbell's views on this.

to the Renewals Fund
which the other
arrangement.
Enables one to do

J.B. Lusk
3.5.41.

P.T.O.

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I would agree to the Govr's proposal:--not because I am in the least convinced by his arguments, but because it does not seem to matter, in the circumstances. It is all, to my mind, part and parcel of his inveterate tendency to juggle with the stark facts of the position; to over-elaborate his artificial conception of the railway as "a commercial undertaking; and to ignore the broad facts which prove awkward to him in the process of that juggling.

It does not matter whether we take £ 430,000 a year from railway revenue (if the money is there) for the renewals fund, or take £ 300,000 only, and add £ 130,000 to that fund as "repayment of the railway debt to the renewals fund". In both cases, the fund gets £ 430,000, all the same. And, behind all that, the essential fact remains that the line must be kept in sound physical condition, if it is to do its work properly. The money for that will come from the renewals fund, to the extent to which that fund can cover the expenditure; when that fund is exhausted, the money must come from provincial revenues. There is no escape from that position. The only sound plan for the building up of the renewals fund is--provided that the money is there--to provide, year by year, the amount foreseen, on the best estimates that can be framed, as requisite over a period of years. The estimate should be adjusted, on the basis of the facts, from time to time; and the annual contribution similarly adjusted correspondingly. Everyone will I think accept that broad statement: but one gets into the region of acute differences when the question of its precise practical application is considered. We need not go into that, here and now; the subject has been discussed, almost ad nauseam, in the R U Ky: file, and in other cases:--Malaya, etc.

fairly long

I note that the Govr: bases his case far too much on recent actuals. It is instructive to take the 1934 Comm: estimate, to the end of the normal period--before the pre-war tension and war requirements, and shipping difficulties, threw everything out of gear; and to compare that estimate with the actuals. My figures--I hope they are right--~~are~~ that, for the first five years of the table on page 2 of No: 1 here (i.e. to 1938-39 inclusive)--the estimate was £ 574,249, and the actuals £ 581,860. One could hardly have got closer to the facts! The Govr: blandly ignores all that. He stresses the total figures, which show enormous deficiencies for the war years 1939-40 and 1940-41--when steel was obtainable with the greatest difficulty, shipping disorganised, and so on. His statement of the broad position seems to me quite obviously biased and incorrect. Further--as we all know--the widely varying "lives" of railway material and equipment preclude the argument that, because £ x in fact sufficed ~~as a yearly contribution over a short-term period~~ as a yearly contribution over a short-term period, therefore £ x is the correct annual contribution. That is obvious. I agree with him that, while the war continues, the ry: will be unable to spend anything like £ 430,000 a year; I do not agree with him that, when special war causes have ceased to operate, there will probably be a corresponding deferment. It is much more likely, I think, that every effort will be made to catch up with deferred renewals:--because the working of the line will be suffering from that deferment, because everyone will then be urged to help to avert a depression by intensifying their "heavy industry" purchases, and because one may reasonably anticipate price-falls. The idea of spreading purchasing as thick as we can, in the post-war years, till the depression assumed as inevitable is combated, is steadily gaining ground. No one can foretell what

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will in fact happen; but the Govr's forecast seems to me quite unconvincing. And his further argument--that the whole renewals programme is cheapened by deferring renewals expenditure--is equally unsound. Whatever is necessary in the matter of renewals--and that we rightly leave to the experts to decide--must be met, some time or other; if deferred for to-day, it must be met to-morrow.

The 5th: May, 1941.

*Completed
5/5/41*

*Then approved by Tel. & by despatch
make it clear that our approval is
only on the basis of this being a wartime
expedient for the reasons given in*

*Sir J. Campbell's minute. (Don't let Gov
think that we accept his & sophistries.)
See also on 30337/1/41*

O.G.R.W. 5.5.41

*Altman
A.P.M.
5.5*

Received

2 To Gov Nigeria Tel 441 ----- 6/5/41
DESTROYED UNDER STATUTE

3 To Nigeria 127 ----- 12.5.41.

4 Nigeria 380. ----- 13. 6. 41.

5 Nigeria Sav. tel. 167 ----- 6. 6. 41.

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I should have thought that the latter part of No.3 on this file would have made it abundantly clear to the Governor that we disliked his proposal in principle, but quite regardless of that, he now asks permission to antedate the arrangement for a contribution reduced from £430,000 to £300,000 only to the Renewals Fund to the beginning of 1939, and by this further piece of financial jugglery to reduce the indebtedness of the Railway to its Renewals Fund in respect of the Railway's borrowings from the Fund for other purposes, to an insignificant figure. My own feeling is that we have yielded more than enough to the Governor on this sort of point and that now we should say "no", but I should be grateful for your observations, please.

J.B. White
24.6.41.

None of us like this; the reasons have already been fully explained. But, on the whole, I'd let the Govr: have his way again. It does not really seem to matter much how the internal division of the railway surpluses is made, in the railway accounts, provided that, whether the railway debt to the renewals fund is, or is not, paid off by reducing the renewals contribution to the renewals fund, the whole sum available is in fact taken either to the reduction of that debt, or to the renewals fund.

I find it difficult to appreciate the importance of the date:--the 1st: April 1939--in view of No: 3 on the 1940 file: No: 30046/7. The basis of the renewals contribution--the assessment of the " lives"--was due for revaluation in 1940. That is clearly the primary basis of the thing: --not a conventional date. Again, the special provisions then suggested were limited to the 31st: March, 1941:--which again does not fit in at all with the conventional date taken as above. Lastly, the S/S's agreement in No: 3 here was to be regarded as a war-time expedient only:--which again does not fit in with the conventional date, and the five year period. It is to my mind all special pleading, without any justification in fact.

The draft might run somewhat as follows:--
" Your----- I reluctantly accept your recommendation, on the understanding that all sums available are utilised for renewals fund, or for railway debt reduction. After railway debt to the renewals fund is paid off, all sums available would be credited to renewals fund".

But, if that is considered preferable, I have of course no objection to a refusal to accept the recommendation made.

The 20th: June, 1941.

*Completed
25/6/41*

We may as well let Gov. have his way. Otherwise we shall be involved in a time-wasting wrangle over a matter which does not strike me as being worth the trouble involved. After his war it is not unhelpful

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we shall have a general overhaul of
Railway policy in Nigeria which may result
later also in the financial company being
done away with.

6

Reps by being tel as proposed by
Sir J. Campbell & recirc to deal with 4.
at once O.G.R.W. 27.6.41

~~John J. ...~~

DESTROYED UNDER STATUTE ~~del 649~~ ——— 7. 7. 41.

7. To Nigeria - tel 649 - 8.7.41

Action as at X

Reunit for No 4.

W. Korrington
9/11

D.C.A.

Unless you have any comments
on No 4 I think we can ^{you coming} approval for
this working down in qm

J.S. ...
9/11

File No: 4091/4.

Mr. Sidebotham.

I have no comments from the Audit point of
view on No.4.

A.J. Harding
Director of Colonial Audit.

15-7-'41

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File marked
me 29/9/41
P.W.

Then approve as proposed
J.B. Scrutton

15/9/41

DESTROYED UNDER STATUTE IN 314 (H. 1000) - 4/10/41

9 Nigeria Sav. 307. ——— 10. 02. 41.

It is satisfactory to note that
(with some little juggling) it has
been possible to pay back to
the Railway Renewals Fund the
whole of the £496,449
appropriated from it to meet
the railway deficit at the
31st March 1940.

cf.
para 6 of
No. 1.

I agree with the remark in the
last sentence of No. 9.

? Ack. noting with interest
para 2. & agreeing with
the proposal to restart the
Revenue Fund.

C. Brown with
8/10/41

I agree. The reserve fund plan
is quite sound, since the reserve
fund is adequate for its purpose.
It is therefore preferable to have it
as a buffer, of course.

O.C.W.
15.10.41
above

13/10/41

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10 To High Building 196A _____ 16/10/41 8
pic ~~196A~~

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1942.

9

11. Nigeria - 192 ser. - 19.11.42

D.C.A.

*I should be satisfied for
this issue. before this
goes to the legal adviser*

*Farmer
11/1/42*

File No:4074/3.

Mr. Farmer.

The Acting Auditor informed me in a letter which he wrote in April last that he had brought to the notice of Government the necessity for covering the sum of £353,229.19.6 by Supplementary Appropriation.

2. Whether this should be done by means of a further Supplementary Appropriation Ordinance or by an amending Ordinance is, I think, entirely a matter of legal procedure, but it may be of assistance to quote the following cases which I have on record :-

- (i) Dominica. C.O. file 61955/1935 refers.
- (ii) Nyasaland. C.O. file 44073/1/40 refers.
- (iii) Nigeria. I think the relevant C.O. file is 30057/1939, as the point was originally raised in paragraph 6 of Sir John Harding's report on the Nigerian Railway Accounts for 1937-38.

*file attached
below*

3. You will see from these cases that omissions from and the adjustment of errors in the original Supplementary Appropriation Ordinance were rectified thus :-

In case (i) Dominica Ordinance 2/1937 was cited as the Supplementary Appropriation (1935 No.2)

Ordinance

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Ordinance and Ordinance No. 21/1937 was an amending Ordinance.

10

In case (ii) an additional Supplementary Appropriation Ordinance was enacted (No. 8 of 1941) but no reference was made therein to the original, Supplementary Appropriation Ordinance (No. 27 of 1940).

In case (iii) an additional Supplementary Appropriation Ordinance was enacted and it contained a reference to the original Supplementary Appropriation Ordinance (No. 29 of 1938).

4. Now, from an audit standpoint, the variations in procedure did not obscure or negative the object in view, and compliance with Colonial Regulation No. 266 was ultimately secured to my satisfaction. My opinion (for what it is worth on a point of legal procedure) is that an omission from a Supplementary Appropriation Ordinance would best be remedied by the enactment of a further Supplementary Appropriation Ordinance, and an error in one of these Ordinances would best be rectified by an amending Ordinance. I daresay, however, that this view could be challenged on purely legal grounds.

5. When this matter has been dealt with by the Legal Adviser may I see the reply which is sent to the Governor.

J. C. Fisher
Director of Colonial Audit.

30.12.41

Mr. Duncan,

The Dominica & Nyasaland files to which the D.C.A. refers are annexed. The Nigeria file is not available at the moment, but can no doubt be recovered if you particularly wish to see it. May we have your views on this point of procedure raised by the Atty Genl. of Nigeria? It appears to me that it is immaterial

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material whether the provision
in question is remedied by 11
a further Supplementary Appropriation
Ordinance or by an amending Ordinance.
(The original Supplementary Appropriation
Ordinance will be found in
No. 92 or 30065/42)

Hamer
5/1/43

Parliamentary Counsel would be the authorities
on a point of this kind. Perhaps Mr. Roberts-Wray
knows how they would proceed in a case like this.

6/1/43

H. D.

The mistake must have been due to
carelessness on somebody's part, and I think
it extremely improbable that the case would ever
arise in this country. If it were to do so, then
the course adopted by Parliamentary Counsel would,
I think, be dependent upon parliamentary procedure,
and not on legal considerations. There seems to
be no room for doubt that either course would be
equally effective. As Colonial legislatures
are not bound by the rigid and rather complicated
parliamentary system we have in this country,
they need not ~~of course~~ necessarily adopt the
course which would be followed here. In these
circumstances I should hesitate to write to
Sir G. Ram, and it would be necessary to do so if
we were to consult Parliamentary Counsel officially.
I have, however, spoken to Mr. Chorley who, in his
turn, mentioned the point to Mr. Stainton, and their
view is substantially reflected in what I have said
above. Mr. Chorley said that if we want to make
further enquiries as to what line would be adopted
here the answer, if it exists, will be found in
Durell on Parliamentary Grants, but I doubt whether
it is worth searching for a copy of that work.

A |
As a matter of form, if Ordinance 8 of
1942 is to be amended as proposed in the draft,
I suggest that the words "is hereby amended by
substituting etc." should be replaced by "shall
have effect as if, etc." The point is that the
principal Ordinance enacts that the sums set forth
in the Schedule are "hereby approved, allowed and
granted", whereas in point of fact the additional
grant will be made by the amending Ordinance.

Mr. Roberts-Wray

7/1/43

Roberts-Wray in dh
Hamer 7/1/43

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12. To Nigeria Pas. Ill. 11 (11 Cases) 11-1-43.

12

13. To D.C.A. w/c 12 stamp 11. 1. 43.

Copy of photo taken
J. Miller
D.C.A.
12/1/43.

OK

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C. O.

Mr. Lame 7/1/43

Mr. Louis Wray 8/1/43

Mr. O. R. Williams *Salomon*

Sir W. Battershill.

Mr. G. L. M. Clauson.

Mr. C. J. Jeffries.

Sir A. Dawe.

Sir J. Shuckburgh.

Permt. U.S. of S.

Parly. U.S. of S.

Secretary of State.

S. 4

DRAFT. Savings

11/43

W.
Nigeria
No. 11 Savings

(11)

You see No. 792 Savings
Commission of from Second
Schedule of Supplementary
Appropriation Ordinance
No. 8 of 1942 of sum
referred from the Railway
Net Revenue Account
to the Renewals Fund.

I am advised that
rectification of omission
by either an amending
Ordinance or a
further Supplementary
Appropriation Ordinance
would be equally
effective appropriate.

If former course
is advised it is
suggested that for a
matter of form the
words "is hereby amended"
be substituted
in Clause 1 of draft
Bill

FURTHER ACTION.

Copy to DCA
(with the file &
encl. should be sent
to him to see)

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Bill ~~enclosed in cover~~
 Savings plan under reference
 should be replaced by
 the words "shall have effect
 as if". The
 point is that the principal
 Ordinance enacts that the
 sums set forth in the
 Schedule are "hereby approved,
 allowed and granted"
 whereas in point of fact
 the additional grant will
 be made by the amending
 Ordinance.

Secs.

should provide that principal
 Ordinance should "have effect as
 if" corrected figure was substituted
 since the additional sum will in
 fact be "granted" by the amending
 Ordinance and not by principal
 Ordinance. See section 2 of latter.

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A BILL
entitled

"An Ordinance to amend the 1940-41 Supplementary
Appropriation Ordinance, 1942".

MEMORANDUM.

When a Supplementary Appropriation Ordinance is passed it is intended to supply the full amount that was required for the purposes set out in the original Appropriation Ordinance for the financial year for which the Appropriation Ordinance provides. In the present case it has been found by the Audit that the amount purporting to have been supplementarily appropriated to the Railway by a particular Supplementary Appropriation Ordinance is over £350,000 less than it should have been, the amount, however, being correctly and properly appropriated. The object of this amending Bill therefore is to alter one item in the Schedule to the 1940-41 Supplementary Appropriation Ordinance, 1942 (No. 8 of 1942). The question naturally arises in the mind of any draftsman whether the correct procedure is by means of a further Supplementary Appropriation Ordinance or by an amending Ordinance amending the one item in question in the Supplementary Appropriation Ordinance; the latter being obviously the simpler. As I have not in my experience have to draft a Bill of this nature with such a restrictive effect I would ask after consideration of the arguments set out below for guidance as to its form.

2. An Appropriation Ordinance is enacted for a particular financial year and as at the end of that financial year the Ordinance is spent it cannot be amended; accordingly, if the original appropriation is insufficient, this necessitates the enactment of a Supplementary Appropriation Ordinance. A Supplementary Appropriation

Ordinance

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Ordinance states as a rule that whereas certain sums were voted for a certain period and have been found to be insufficient further additional sums which have been utilised are set out in detail in the Bill and are declared "to have been duly and necessarily applied and expended for the services therein set forth and hereby approved, allowed and granted in addition to the sums provided for such services by" and here follows the name of the original Ordinance to which this is supplementary. The Supplementary Appropriation Ordinance is not itself limited in its operation to a particular period of time it is rather in the form of a declaratory Ordinance saying that certain sums in addition to those previously voted were necessary for certain purposes during a particular year.

3. In my opinion therefore if a figure is found to be incorrect in a Supplementary Appropriation Ordinance it is legally correct to amend the Ordinance by inserting the correct figure therein by an amending Ordinance instead of having to enact a "further Supplementary Appropriation Ordinance" which would have to have a preamble setting out the reasons for the enactment. I would like to be informed whether it is considered incorrect or unorthodox to give effect to what is required in the manner indicated in the draft Bill.



Attorney-General.

Attorney-General's Chambers,
Lagos, Nigeria.
16th November, 1942.

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A BILL
for

Title. An Ordinance to amend the 1940-41 Supplementary
Appropriation Ordinance, 1942.

Date of commencement. [, 194 .]

Enactment. BE IT ENACTED by the Governor of the Colony and
Protectorate of Nigeria, with the advice and consent of
the Legislative Council so far as the provisions hereof ^{relate} [
to the Colony and to the Southern Provinces, as follows:-

Short title. 1. This Ordinance may be cited as the 1940-41
Supplementary Appropriation (Amendment) Ordinance, 1943.

Amdt. of Second Schedule of Ord. 8 of 1942. 2. The 1940-41 Supplementary Appropriation
Ordinance, 1942, is hereby amended by substituting for
the sum of £353,958 in the Second Schedule thereof the
sum of £707,181. 12s. 7d.

OBJECTS AND REASONS.

During the year 1940-41 a little over £353,229 was
legally and correctly appropriated from the Railway Net
Revenue Account to the Railway Renewals Funds but this
amount was inadvertently not included in the 1940-41
Supplementary Appropriation Ordinance, 1942, (No. 8 of 1942).
The object to this Bill therefore is to increase the sum
of £353,958 in the 1942 Ordinance by the exact amount
really required making thereby a total of £707,181.12s.7d.

H. C. Hooper
Attorney-General.

Attorney-General's Chambers,
Lagos, Nigeria.
16th November, 1942.

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*696/6498

MR. WHITCOMBE. 30046/7/41.

16.10.41. *advice*

10

Saving.

From the Secretary of State for the Colonies.

NIGERIA

19

To the Officer Administering the Government of _____

Date 16 October, 1941.

No. 191 A. Saving.

(9)

Your Saving Telegram No: 307 of the 10th September. Railway Renewals Fund. The position reported in paragraph 2 has been noted with interest, and I agree with your proposal to restart Reserve Fund.

SECR.

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AIR MAIL.

SAVING.

From : Governor, Nigeria.

To : Secretary of State for the Colonies, London.

Date : 10th September, 1941.

No. 307. Saving.

30026/7/41 **7** Your telegram No.649 of 8th July. With a reduced renewals contribution of £300,000 the Railway account 1940-41 is now closed with a surplus of £223,000.

2. Allowing for recovery of £130,000 in respect of reduced contribution for preceding year 1939-40, £353,000 thus available has been refunded to Renewals Fund reducing the overdraft therefrom to £143,000 at 1st April 1941. A surplus of £186,000 accrued in the month of April and I have therefore authorised the Railway to repay the outstanding balance of the overdraft.

3. Your direction as to disposal of any further surplus which may accrue subsequently is noted and a further report will be rendered. It is desirable that the Reserve Fund should be restarted to serve as a buffer between the Revenue and Expenditure account and the Renewals Fund rather than that the latter fund should become a reservoir for the financing of surpluses and deficits.

GNPZX

20

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See

AIR MAIL.

RECEIVED
23 JUN 1941
C.O. REG

22

5

SAVING.

From :- Governor, Nigeria.
To :- Secretary of State for the Colonies.
Date :- 6th June, 1941.
No. 167 Saving.

3 Your despatch 127 of 12th May. The Auditor has suggested that as renewals contributions are fixed quinquennially, the reduced contribution should have effect from 1st April, 1939. I was about to make such a recommendation on the grounds of expediency, with a view to immediate cancellation of the greater part of the overdraft of £496,000 from the fund, conditions for repayment of which are laid down in my despatch 79 of 2nd February, 1940.

No. 3 on 1940
File

In view of these considerations I recommend that the reduced rate should be effective from 1st April, 1939. I am satisfied that the fund is ample for prospective requirements and with reduced contribution will be sufficient to keep Railway in sound physical condition for as long as can reasonably be foreseen.

Amal 6

OK

GNPZX

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NIGERIA.

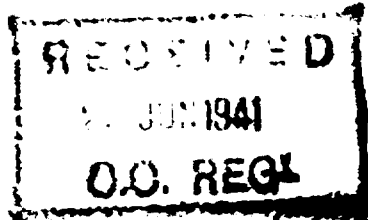
NO. 380

Government House.

23

Nigeria.

13 June, 1941.



My Lord,

I have the honour to request your approval of the writing down of the capital of the Nigerian Railway in respect of capital assets which became unserviceable during 1940-41, and which it is not desired to replace.

2. The value of the expired life of these assets amounts to £9,146 and in accordance with Rule 12 of the Railway Renewals Fund, a copy of which was forwarded to you under cover of my despatch No.1259 of the 20th of December, 1939, this sum has been withdrawn from the Railway Renewals Fund. The difference between this sum and the capital value of the assets in question amounts to £2,088, and in accordance with the same rule this has been charged to Railway Revenue. These sums have been debited to the two items under Statement C Renewals and under Abstract F General Charges the creation of which was reported to you in my despatch No.101 dated the 14th of February, 1941.

*no. 1 on
1940 file*

am (8)

*no. 13 on
1940 file*

3. The total sum so withdrawn will not be repaid to Nigerian Revenue, but will remain on Railway Capital Account where it will be available for expenditure on Railway Capital Works.

4. The Standing Committee on Finance approved the adjustments above referred to on the 23rd of May, and they will be referred to the Legislative Council at its next meeting. I shall be glad to receive your covering approval in due course.

all

I have the honour to be,
My Lord,
Your Lordship's most obedient, humble Servant,

R.H. Munn
GOVERNOR.

THE RIGHT HONOURABLE
LORD HOYIE, P.C.; D.S.O.,
SECRETARY OF STATE FOR THE COLONIES,
LONDON, S.W.1.

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30046/7/41. Nigeria.

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C.D. -
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15444-1509 W.L. 4570

C. O.

Mr. Sidebotham.

Mr. J. Campbell

Mr. Williams

Sir A. Burns.

Mr. G. L. M. Clauson.

Mr. C. J. Jeffries.

Mr. A. J. Dawe.

Sir J. Shuckburgh.

Permt. U.S. of S.

Parly. U.S. of S.

Secretary of State.

DRAFT. DESPATCH

NIGERIA

NO. 127

GOVERNOR

Downing Street.

12 May, 1941.

Sir,

I have the honour to confirm my telegram No. 441 of the 6th May, which read as follows:-

"Your despatch 231 Railway Renewals Fund contribution. Proposal in para 4 approved. Despatch follows."

2. My approval of your proposal to reduce the contribution to the Renewals Fund from £430,000 to £300,000 is given on the ^{understanding} ~~basis~~ ^{regarded as} that this is a war-time expedient only, since I have felt unable to accept the conclusions recorded in the latter part of paragraph 3 of your despatch ^{in the following circumstances:-} ~~under reply.~~ I would observe that, whether the contributions to the Renewals Fund is maintained at the existing figure of £430,000 a year from railway revenue, or reduced to the figure of £300,000 only and the difference between these two figures ~~is~~ added to the Fund as a repayment of railway debts to the Fund, the Fund in either case gets £430,000 per annum. The essential fact remains that the railway must be kept in sound physical condition if it is to do its work properly, and the money for that purpose will come from the Renewals Fund to the extent to which that fund is able to meet it/

(2)

NP.3.

FURTHER ACTION.

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it, and, when the Fund is exhausted, the money will have to be provided from general revenue.

25

4. I think you will agree in general that the only sound plan for the building up of the Renewals Fund is to provide, year by year, the amount foreseen, on the best estimates that can be framed, ^{as likely to be} required over a fairly long period of years; and that the estimate should be adjusted, on the basis of the facts, from time to time, and the annual contribution similarly adjusted correspondingly. In this connection it is instructive to take the estimate of the 1934 Revaluation Committee up to the end of the normal period, before pre-war tension, war requirements, ^{and supply?} shipping difficulties, caused inevitable dislocation, and to compare that estimate with the actual expenditure. It will be seen, from the figures furnished in the table in paragraph 2 of your despatch, that, for the first five years, i.e. up to 1938/39 inclusive, the estimated renewals expenditure totalled £574,249, while the actual cost of renewals was £581,860. During subsequent years, ~~the~~ steel ^{in particular, and all} became increasingly difficult to obtain; ^{expended on} and the other factors referred to above ^{materials,} entered into the situation, ^{could be} and it is for these reasons ^{also} I am unable to accept the conclusions which you have reached, ^{moreover,} more particularly as the widely varying "lives" of railway material and equipment preclude the argument that, because a certain sum sufficed as a yearly contribution over a short-term period, the same sum ^{is} therefore, ^{the} the correct annual contribution. ^{would} I fully appreciate that, during the continuance of the war, Nigerian railways will ^{almost certainly} be unable to spend anything like £430,000 per annum on renewals; but I am unable to agree that, when special war factors have ceased to operate, there will probably be a corresponding deferment of expenditure. On the contrary, it seems ~~more~~ more likely that it will ^{be} necessary to make every effort to catch up with deferred renewals, because the working of the line ^{will} will be suffering from that cause, and because everyone ^{will} will

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N.P.

will then be urged to help to ^{avert} divert an 26
industrial depression by intensifying their
"heavy industry" purchases, ~~and~~ Prices may ^{also}
reasonably be expected to fall from their
present high levels. Further, I would observe
that, whatever ~~is~~ is necessary in the matter
of Renewals, ^{- and that question for} which ^{is} a matter ~~for~~ expert
decision, ~~it~~ must be ^{provided now, or} made ^{now} at some future date.
~~and~~ If provision is deferred ~~it~~ ^{now} it will ~~only~~
have to be made subsequently, so that the
progressive effect of deferring Renewals
expenditure ~~is not to~~ reduce the cost of the
Renewals programme.

I have etc.

(signed) MOYNE.

Physically
as a matter
of necessity,
could not, in
my view,
be

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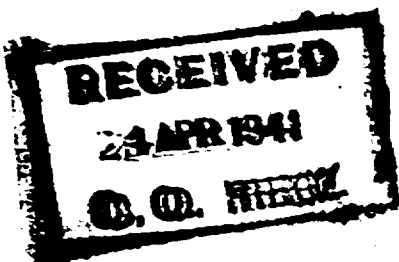
AIR MAIL.

27

NIGERIA.
NO. 231

Government House,
Nigeria.

10 April, 1941.



My Lord,

4205 on 40 file With reference to my despatch No.153 of the 27th of February in which I addressed you on the question of certain adjustments in the capital account of the Nigerian Railway recommended in the report of the 1939 Revaluation Committee, I have the honour to inform you that the examination of the recommendations of the Committee in regard to the annual contribution to the Renewals Fund has been completed and I am now in a position to forward my observations on this question.

2. In order that this matter may be seen in its true perspective I invite a reference to the correspondence *420.2 on 136 R.R.* starting with my despatch No.101 of the 31st of January, 1936, in which I submitted to you proposals designed to make the Nigerian Railway financially independent of Government. One of the main objects of those proposals, which subsequently received your general approval, was to enable the Railway to make full provision for Renewals from its own resources, and the annual contribution to the Renewals Fund was fixed at a sum of £430,000 per annum after consideration of the commitments of the Renewals Programme as determined by the 1934 Revaluation Committee. The 1939 Revaluation Committee now recommends that contributions should continue at the same rate for the next five years, and arising from this it is a matter of interest to compare the commitments forecast by the 1934 Committee with the actual renewals expenditure

THE RIGHT HONOURABLE
LORD MOYNE, P.C., D.S.O.,
SECRETARY OF STATE FOR THE COLONIES,
LONDON, S.W.1.

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expenditure during the past seven years :-

	Renewals Expenditure fore- cast by 1934 Revaluation Committee.	Actual Expenditure.
	£	£
1934-35	226,461	110,941
1935-36	55,549	219,623
1936-37	80,322	74,930
1937-38	121,767	112,440
1938-39	90,150	63,926
1939-40	313,874 ^{570,247}	54,801 ^{587,850}
1940-41	190,047	33,830 ⁺
	Total £1,078,170	670,491

⁺Estimated.

These figures reveal that the 1934 Committee's estimate of Renewals Commitments has proved considerably higher than the figures of actual expenditure : in fact over a period of seven years expenditure was little more than the renewals contribution for eighteen months.

3. The 1939 Revaluation Committee has calculated the renewals commitments for the five years from 1st of April, 1940, as follows :-

1940-41 (including renewals overdue)	£ 285,000
1941-42	612,000
1942-43	795,000
1943-44	396,000
1944-45	347,000

After examining these figures I have come to the conclusion that expenditure on this scale will not be attained in practice and that they should be regarded only as theoretical commitments based on service lives which have been calculated on a very conservative basis. It can of course be argued that renewals expenditure must be met in due course and that the result of deferring a part of it merely

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X merely carries forward the liability to a later date : while I fully accept the force and correctness of this argument I do not accept the corollary that, if expenditure is deferred during the next five years, there will necessarily be a corresponding increase in renewals expenditure immediately afterwards, for the expenditure then envisaged is likely to be correspondingly deferred. The progressive effect of deferring renewals expenditure is clearly to reduce the cost of the whole Renewals programme since renewals of individual assets will be required less often. Moreover my belief that expenditure on the above scale will not in fact fall due is borne out by the fact that although Renewals commitments for 1940-41 were estimated at £285,000, actual expenditure will be about £34,000 and, although commitments for 1941-42 are placed by the Committee at £612,000 the Railway Estimates for 1941-42 provide only £46,000. Having regard to the above considerations and, I may add, to the fact that in present circumstances it would almost certainly be impossible to obtain the materials necessary for a heavy renewals programme. I am unable to accept the recommendation of the 1939 Committee that the Renewals Contribution should be continued at the rate of £430,000 per annum.

4. As I have already informed you I am at present engaged in a comprehensive review of the Railway finances with the object of determining whether or not any further relief from interest charges is necessary. Since the annual renewals contribution has a material effect on the Railway budget I am unable to complete this review until the amount of the contribution has been fixed. I am accordingly anxious to arrive at a decision in this matter as soon as possible and I recommend to Your Lordship that beginning with the year 1941-42 a contribution of £300,000 per annum should be deemed sufficient: I prefer in present

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present circumstances not to adopt this figure for a specific period but rather to leave the amount subject to review annually, until the next quinquennial valuation is held.

5. My recommendations in this matter would not be complete without a review of the present state of the Renewals Fund and, in order to enable Your Lordship to examine the financial position, I attach an account of the fund covering the period 1st of April, 1934, to 31st of March, 1941, from which it will be observed that (a) the balance in the Fund at the beginning of the period was very low, (b) the Railway made no contribution in respect of the years 1934-35 and 1935-36, and (c) a material appropriation was made from the Fund to liquidate the accumulated deficit on Railway working at 31st of March, 1940. In spite of this, the balance in the Fund has increased over the period by more than one and a half million pounds and has reached what can be regarded as a very satisfactory figure, and I can consequently approach the question of the annual contribution with considerably greater confidence than I did five years ago.

no 3 copies file

6. This brings me to the possibility of further withdrawals from the Fund. In my despatch No.79 of the 2nd of February, 1940, I gave you a full account of my proposals for financing the railway deficit which had accumulated at that date and I informed you that I anticipated a further substantial deficit in 1940-41. Happily, owing to economies on Railway working effected by the General Manager and to a material rise in Railway receipts - due chiefly to ground-nut and military traffic and increased internal trade - I am now able to report that there will be a surplus of not less than £50,000 on railway working in 1940-41 and consequently it will be possible at once to refund a part of the overdraft on the Renewals Fund. The Railway Estimates

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Estimates for 1941-42, which I shall be forwarding to you shortly, also show a small surplus after allowing for a renewals contribution of £430,000. If, therefore, these Estimates are realised and if you approve my proposal to reduce the annual Renewals Contribution to £300,000, a surplus of over £130,000 will accrue in 1941-42 which, in accordance with paragraph 7(c) of my despatch No.79 of the 2nd of February, 1940, will be appropriated to the Renewals Fund in part repayment of the sum of £496,000 withdrawn to liquidate the deficit at 31st of March, 1940.

7. In conclusion, therefore, I feel confident that the strong financial position of the Fund and the improved budgetary prospects of the Railway combined with the comparatively low renewals expenditure likely to be necessary and practicable during the next few years justify my recommendation that the annual renewals contribution can safely be reduced to £300,000 and I shall be glad if Your Lordship will notify me of your approval of this by telegraph.

I have the honour to be,

My Lord,

Your Lordship's most obedient, humble Servant,

B. H. Anand

G O V E R N O R.

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NIGERIAN RAILWAY.
RENEWALS FUND.
 SUMMARY OF TRANSACTIONS, 1934-35 TO 1940

Balance		C r e d i t s.							To
At	£	Contribution by Railway.	Contribution by Government.	Reversal of Incorrect Charge to Fund.	Interest on & Appreciation of Investments.	Sale of 2nd Hand P. W. M.	Repayment of Appropriation (Part).	Sundry	Cr
		£	£	£	£	£	£	£	
1.4.34	234,845		272,970		11,329	22,858		32	30
1.4.35	431,093				9,513	4,758		44	1
1.4.36	225,711	662,025	88,212			3,065		697	75
1.4.37	893,400	427,547		38,620					46
1.4.38	1,213,683	430,000							43
1.4.39	1,574,065	430,000							43
1.4.40	1,394,372	430,000					50,000 ^x		48
	Totals	2,379,572	361,182	38,620	20,842	30,681	50,000 ^x	773	288

S U M M A R Y.

Balance of Fund at 1.4.34	...	...	...
Add. Contributions by Railway	...	...	...
" " Government	...	...	...
Reversal of incorrect charge to Fund	...	...	...
Interest on, Appreciation of, and Profit on Sale of Investments	...	...	...
Sale of 2nd hand permanent way material	...	...	...
Repayment of Appropriation	...	...	...
Sundry	...	...	...
Less. Expenditure	...	...	...
Withdrawals in respect of Capital Written down	...	...	...
Loss on sale of, and depreciation of Investments
Appropriation to meet deficits on Railway Working (net)
Balance at 1.4.41

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**NIGERIAN RAILWAY,
RENEWALS FUND.
STATEMENT OF TRANSACTIONS, 1934-35 TO 1940-41.**

32
END

Credits.			Debits.					Balance		
of Hand	Repayment of Appropriation (Part).	Sundry	Total Credits.	Expenditure.	Withdrawals in respect of Capital written down.	Loss on sale etc. of Investments.	Appropriation to meet Deficit on Working.	Total Debits.	£	At.
58	£	£	£	£	£	£	£	£		
		32	307,189	110,941				110,941	431,093	31.3.35
58		44	14,315	219,623		74		219,697	225,711	31.3.36
65		697	753,999	74,930		11,380		86,310	893,400	31.3.37
			466,167	112,440	33,444			145,884	1,213,683	31.3.38
			430,000	63,926	5,692			69,618	1,574,065	31.3.39
			430,000	54,801	58,443		496,449	609,693	1,394,372	31.3.40
	50,000 ^x		480,000 ^x	33,830 ^x	110			33,940 ^x	1,840,432 ^x	31.3.41
81	50,000 ^x	773	2881,670 ^x	670,491 ^x	97,689	11,454	496,449	1,276,083 ^x		

SUMMARY.

...	£
...	...	...	...	...	...	234,845
...	...	...	...	...	...	2,379,572
...	...	...	...	...	...	361,182
Profit on Sale of Investments	...	...	...	...	...	38,620
...	...	...	...	...	...	20,842
...	...	...	...	...	...	30,681
...	...	...	...	...	...	50,000 ^x
...	...	...	...	...	...	773
...	...	...	...	670,491 ^x	...	3,116,515 ^x
Written down of Investments	...	...	...	97,689	...	
Railway Working (net)	...	...	...	11,454	...	
...	...	...	...	496,449	...	1,276,083 ^x
...	...	...	...	...	...	£1,840,432 ^x

x Estimated.

1941 1943

30046/9 CLOS UNT 1942 30046/9

NIGERIA

NIGERIAN RAILWAY AND MOTOR TRANSPORT

TARIFF CLOSED UNTIL 1972

Previous		R. 302	26/5
1940		Mr Parkinson	26/5
		Parby 302	27/5
		Mr Williamson (Liby)	27/5
		Mr Knopf R302	27/6
Subsequent	P. Q.	Mr Parkinson	11/6
1944		302	11/6
		Mr Williamson (Liby)	11/2
		Miss Knopf R302	29/11
		R. 98.	11/11
		Mr Parkinson	2/11
		Mr. Hester (D.H.)	12
		R302 R	28/11
		Mr. Farmer	28/11
		302	5/2
		Mr. Farmer	5/2
		R. 301 301	5/2
		Liby	7/2
		R. 216.	5/2
		302.	8/2
		Mr. Farmer	9/2
		302	15/2
		Mr. Farmer	15/2
		302	3/3
		Mr. Farmer	3/3

FUE A.

(1945) W.L. 23737/SS. 24,000. 8.23. N.P.Co. G.682/77a

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23. C1.
Lump (Phy)
DESTROYED UNDER STATUTE

30046/9/42. 20-3-41

2 Chief Secty 3PN
DESTROYED UNDER STATUTE 9-5-41

2

Library bundle 1 & 2 & put by.

Noted
E. Reed
26/5.

J. B. Smith
26/5 above

Re No 26/1940 file. No embans recd yet.
Reminder sent by telegram on 30474/41 Nigeria.

W. K. Knight 27/5
Put by at me

MM

3 Chief Secty. 3 P.N. 19. 4. 41.
DESTROYED UNDER STATUTE

Library bundle & put by.

Noted
E. Reed
28/4/41

J. B. Smith
28/5 above

MM

DESTROYED UNDER STATUTE Nigeria 3 P.N. 5-6-41
(Spares to library)
(Orig. no. 18 on 30474/41 Nigeria.)

Noted
E. Reed
23/6/41

Library bundle
& put by.

J. B. Smith
21/6 above

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For P.Q. by Mr. Sotensen for Wed. 6 August
see no. 1. on P.Q. file.

2/3 9 To Higgins 2/4 - cons ^{23/10} 9. 8. 41
DESTROYED UNDER STATUTE ^{23/10} ~~23/10~~

10 Extract from a letter from Mr. Sotensen m.p.
to Mr. Hall dated 7. 8. 41
DESTROYED UNDER STATUTE

We have asked the press for the info
required. In the meantime.

Library.

Can you H have any articles
in the local press having on this.

J.B. Luchth
14/8

Library cannot have any articles this with me
[I spoke to the farmer about this.]

No action is required & we can

wait the press reply to this.

Publy.

J.B. Luchth
22/8. alone

Be P.P.H.
11/9/41

DESTROYED ~~11/9/41~~ 3 p.m.

(Spares to library)

Liby to write +

Pub by

C. J. G. Smith
11/9/41

Noted.
E. Reed.
11/9/41

msy

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12 Nigeria 3 p.m.
DESTROYED UNDER STATUTE

8. 8. 41.

5

Liby to write to

Patby

C. Summitt
23/9/41
atun

Motied.

Ba. Keed.

24/9/41

MJ

? we can wait another month
for reply to (9)

refmed
24/9

Ms.

C. Summitt

25/9/41
atun

but hope again
if reply not in
time.

MJ

Still no reply to 9.

refmed
28/10

Remind Lib. to write.

C. Summitt

29/10/41 atun

13 to Liby 1/12

cons 31/10/41

atun

Spares DESTROYED UNDER STATUTE
to Liby. DESTROYED UNDER STATUTE

22. 9. 41

3. 10. 41

Motied.
Ba. Keed. Liby to write.
4/11/41
atun

Patby
C. Summitt
atun

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16 Nigeria 3 p.m. 1. 11. 41.
DESTROYED UNDER STATUTE (Spares to Library) 6

Library to note & put by

C. J. Harrison
30/11/41
at once

Noted.
A. Williamson
30/11/41

16

17 Nigeria 3 p.m. 12. 11. 41.
DESTROYED UNDER STATUTE (Spares to Library)

Library to note

& put by FJ Reddy 5.1.42
at once

Noted.
A. Williamson
5/1/42

17

18 Nigeria 3 p.m. 22. 11. 41.
DESTROYED UNDER STATUTE (Spares to Library)

Library to note & put by

FJ Reddy 7.1.42
at once

Noted.
A. Williamson
8/1/42

18

19 Nigeria 3 p.m. 13. 12. 41.
DESTROYED UNDER STATUTE (Spares to Library)

Library to note & put by

FJ Reddy
30/11/41
at once

Noted. A. Williamson 30/11/41

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Still no reply to no 9. see also
reference at '13

J.P. Hart
2/2/42

Remind on 28/2/42 if nothing comes by then
FJ Pedler 3/2/42 at once

130
2/2/42
2/2/42

20 Lagos Nigeria — 3/2/41 30-12-41
DESTROYED UNDER STATUTE

Put by FJ Pedler
2/2 at once

DESTROYED UNDER STATUTE	—	3/2	—	14.8.41
DESTROYED UNDER STATUTE	—	3/2	—	23.8.41
23. DESTROYED UNDER STATUTE	—	3/2	—	21.8.41

6-21-23
5/2/42

The originals of 21-23 were lost
by enemy action.

V.S. by
R.S.P.
25/2/42

1/2/42

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1942

8

24. Nigeria — 24 — 13-1-42

1 on
30046/9/

This is a reply to 9 referring for comment a P.Q. suggesting reduction of Nigerian railway freight charges on foodstuffs for encouragement of internal trade, in view of improved financial position of railways. Reference was also made to possible competition of road haulage.

Minutes on 30046/9 showed there had been no previous references on this subject, and no record of agitation in local press, as suggested by Mr. Sorensen in 10.

In reply Governor states that there have been complaints about changes in local press but no specific complaints or proposals to Railway Administration.

He submits full information regarding (i) prices in production areas, (ii) costs of freight per mile from production to consuming areas, and (iii) selling prices in consuming areas, and points out that profits percentages shown by selling prices range from 5% to 220% with an average profit of 60%.

It is doubtful whether much reliance can be placed on averages where the range of variation is so wide. And paragraph 5 of the despatch shows that several other factors besides freight charges help to determine selling price.

More important, as indicating no need for action on the P.Q., are the points emphasised in paragraphs 3 and 4 of despatch. Freight charges have fairly recently (but before date of P.Q.) been reduced in respect of some food commodities, either generally or in specified zones with reference to local circumstances.

Moreover small loads of foodstuffs are usually transported free of charge, owing to the rule that 3rd class passengers may take with them such loads free of charge in local trains.

There has also been a steady increase in recent years in the tonnage of foodstuffs carried by the railways and a strongly marked increase in some commodities.

No reference is made to road transport competition, or to the financial position of the railways. But the 1941-2 Estimates Memorandum states that "the financial position of the railways continues to be a matter of great concern". Though it has been improved by the boom in groundnuts and tin owing to the war the estimated surplus for the year is only £370. The original estimate was a deficit of £133,000.

Inform Mr. Sorensen on lines of Governor's reply?

Arthur Hughes
4-3-42.

I pass this through Economic Dept. in case they have any obsns. I don't think in

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need reproduce the enclosure. The substance of
the day. might be commended in the
form of a memo: enclosed w. a P.O. letter
from P. Sec?

9

DGRW.
17.3.42

I agree: a much more formidable difficulty
than freight rates in any case will be a general
shortage of freight to carry the commodities
including foodstuffs now requiring transport. But
that is a different question.

C. Cairns
18/3/42

Dft. acc.

Alton

A. J. M.

18.3

Dft. for comm.

Arthur Digby

19-3-

Mr. Farmer

Perhaps you would sign this, unless
Mr. Macmillan would prefer to do it himself?

In the latter case you can, no doubt, make
the necessary modifications in the draft.

A. J. M.

23.3.42.

To ~~Lawrence~~ 30. 24. 25.

Rec'd
No 24

No 24 is interesting: but we can
only put by F. Pedler

26/3

C. Cairns
26 atoug

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25 To R. W. Fovensen (w/memo) 24/3/42 MD 10

~~1A~~
26 Nigeria — 3 PM — 9. 2. 42
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Spares to library
on return

27 Nigeria — 3 PM — 16. 2. 42
DESTROYED UNDER STATUTE

Attach items underlined and marked A & B in
first enclosure to 27

Arthur Digby
7-4-42

Mr Williams-

The substantial raising of rates and withdrawal of
concessions announced in Railway Circulars of 27.2.42
are no doubt inspired by the need for improving the
financial position of the Railway (see last para. of
my minute of 4-3-42 above) and for reduction of
railway travelling under war conditions. The changes
do not affect the question of freight charges covered
by correspondence with Mr Swensen (see 25 on file).
But there has been a 100% increase in 3rd class
passenger fares (against only 30% and 50% increase
in 2nd and 1st class fares). It is probable, I think, that
this will be brought by U. A. Ben or correspondents - to
the notice of some Mr B with consequential B-G.

? But we can put some binding Nigeria on the subject
pending such B-G and put by.

Arthur Digby
10-4-42

I agree

O. G. R. W. 10. 4. 42 etc

~~1A~~
28 Nigeria
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3 PM — 12. 3. 42.

Put by
Arthur Digby
1-5-42

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29. Nigeria — 3/2 — 23-3-42,
DESTROYED UNDER STATUTE (Spares to library)

11

Put by
Arthur Naylor
Admu
13-5

30. Nigeria — 3/2 — 9-4-42.
DESTROYED UNDER STATUTE

Put by
Admu
22-5 Admu

DESTROYED UNDER STATUTE

31. Nigeria — 3/2 — 25-5-42

DESTROYED UNDER STATUTE

32. Nigeria — " — 4-6-42

(Spares to library)

? Put by H.B. Lawrence

30/7
Admu 1/8
Admu

AK

33. Nigeria — 4815a — 29-7-42

The Governor proposes to restore, on the advice of the General Manager of the Railway, the 10% cut in groundnut freights made in the producers' interests in 1938, and to impose a 10% war surcharge on all goods except those detailed in para. 2, ^{both} as from October 1st, 1942. These proposals are to meet the increased expenses for the current year, estimated at £388,000 and due to the Government's labour policy coupled with the ^{increased} cost of maintenance stores due to war conditions.

? Approve by telegram. H. Lawrence
14/8/42

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W. H. M. M. T. G. T.
had the 1941-2
Accounts or
Annual Report.
The 1940-1 Report
is included
in file
87

33

12

The Railway Estimates file, in which I reviewed the situation for 1942-3, is unfortunately in circulation and cannot be traced. But it will be remembered that, though the Revised Estimates for 1941-2 showed a continuance of the revival which began in 1940-41, the Governor endorsed the Manager's emphasis on the uncertainty of the future under war conditions, and commended the extreme caution shown in preparation of the Estimates, which on the expenditure side led to rigid economy in all matters not bearing on war necessities. It is significant that the reduction of the annual contribution to the Research Fund by £13000 has still to be continued. And see in this connection last sentence of para 3 of 33.

Already we have been informed of increase in passenger rates and withdrawal of passenger concessions. See 27 and my Minute thereon. On the other hand it is satisfactory to note that country produce and local food stuffs are to be exempted from the 10% surcharge - which frees us from the risk of renewed complaints on the lines of those disposed of in 25 (see my Minute on 24). And there are other important exceptions covering the freight of the more essential commodities of local use.

Presumably a reference to Economic Dept. will be necessary - and they may think that a reference to Min. of Food is necessary - in view of para 4. But there can be no doubt that the proposals of the Government are inevitable and require approval by telegram as soon as possible. Perhaps Min. of Food can be consulted, if it is necessary, by phone?

Arthur Doughty

These increases are to start from 15-8-42
1st Oct. The
Produce Board talked over to M. G. F. who presumably
is concerned with the increase on Cocoa. You will see

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When the Board will be taking over the purchase
of groundnuts & oil seeds. I suppose however, let
the gentle clear that the standing arrangements
as to purchase on behalf of the H. of F.
will result in the extra charges being
borne by H.M.G. & not by the producers

13

Have you any doubts, please?

OLW 17.8.42

The Produce Board is concerned with the
purchases of cocoa and palm kernels and will
shortly be taking over groundnuts and palm oil.
Cotton and Hides and Skins are matters for the M/Supply.

Paragraph 4 of No. 33 is based on a wrong
premise. What normally happens is that the price of
a commodity is fixed at the port of shipment and
this decreases up country by the amount of the
transport cost. Thus any increase in transport costs
come off of the producer's price and is not added to
the buyers price. There are, however, some difficulties
over this at the present time.

In the case of groundnuts, the upcountry
prices have already been fixed for the coming season
and have been announced locally, so that the
increase, if approved, must be borne by the Board.
These groundnuts reach the port of shipment either by
rail or by water and rail, and at present these rates
are roughly equal. If the railway rate is increased, there
may be a move on the part of the U.A.B. & H.M.G. to
increase the water transport rates pro rata. It might
therefore be as well for the railway rates to remain as
at present for the buying agents and the increase
in the rate (i.e. about 11%) to be paid direct to the
Board to the Nigerian Govt.

In the case of palm kernels the control scheme has
been formulated and a flat naked ex scale port of
shipment price of £6.2.6 a ton has been agreed, so
that any increase in rail freight would fall on the
producer as from 1st October. Under a "minimum
price" arrangement, a decrease in price would be
presented at some buying stations. If the Nigerian
Govt. does not want the increase to fall on the
producer, this arrangement will require adjustment,
or alternatively, the Board will have to pay the
surcharge on all kernels passing over the railway
direct to the Nigerian Govt.

In this case of cocoa, the Government has recommended

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a price of £12.10 0 a ton for next season, and presumably realises that any increase in ^{freight} ~~price~~ would lower this price to the producer, and the circumstances will be similar in the case of palm oil.

In the first place I think we should ask the Governor how he proposes to get over these difficulties which he does not seem to have considered.

I spoke to Mr Durnell of the Treasury about these proposals, which, if carried through would mean in effect that the Exchequer would be subsidising the Nigerian railways, since the prices of all the commodities in question would rise. He would like to study the proposals before they are brought into effect. The M/S Supply should also be consulted. Before agreeing to the proposals I think therefore we should tel to the Governor in lines suggested above and write to Mr Durnell sending him a copy of No 33 and our tel. to the Governor, and send a copy of this letter to Mr Rea Price at the M/S Supply.

Justinian
2/18.

As indicated in No.78 in 18006/9A2/41 the basic difficulty with practically all West African produce for export to-day is that we aim to fix a price for the producer which will stimulate just the level of production we desire and that therefore any adjustments in transport or other charges after purchase from the producer react on the price which has to be paid by the ~~the~~ consumer. Increases in railway freights therefore are practically certain under present conditions to impose extra charges on the purchasing ministries. (I assume that the West African Produce Board would not be prepared to take a loss in order to prevent that, and that in any case a loss would have to be met by H.M.G. out of another pocket.)

Yes.
L.

This does not mean that such increases must in all cases be ruled out but it does mean that they require full justification. I confess that I cannot see that we have full justification in this case. The Governor gives some details of extra expenditure incurred by the Railways but we have no full statement of its financial position and para. 3 of No.33 refers to handsome surpluses. If present traffic is so great that the railway can in fact meet the increased expenses referred to out of increased operating revenue, it is difficult to see that an increase in freight rates is justifiable, and for my part I do not follow the argument in the last sentence of para.3 that rates should be increased now because the additional operating costs are permanent, whereas the increased operating revenue from other sources may be only temporary. Unless therefore the West African Department have full information about the present financial state of the railways, I fear that we must ask for it from the Governor before considering the matter any further or putting it to the Treasury.

I think Mr. Henlen has made a good point

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in referring to the possible repercussions in changes in railway rates on the rates which the trading companies will want to charge for water transport. I am not sure, however, that they would be very well contented with the suggested arrangement by which there was no overt increases in railway rates but special payment was made to the Government Railway by the Produce Board. That would I think be regarded as subsidization by the Board of one form of transport as against another.

FL 24.8.42.

These proposals, which I strongly support
do not go through the business of the
Virgin Supply Board connected with the
produce buying schemes, come at an
extremely awkward moment!

I agree that we should ask the Govt
for further info as regards these increases -
if a bill is sent we should ask for a
very early reply as produce prices control
schemes come into force 4 Sept.

FL 25.8.42

M. Carey

I am not sure how much, or exactly
what, you wd like to say. I
have put up a tentative offer
but please alter as you
see fit. JOHN 26.8.42

I suggest the word 'scheme'.

FL 28/8.

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34. To Government, Nigeria. Tel. No. 1253 (IMP) CONS 28/8/42

DESTROYED UNDER STATUTE — Act 1319 — 28.8.42

36 Sir B. Bourdillon — S/O — 19.8.42.

37. Nigeria — 6/4/367 — 3.9.42

16

This file has come to me as Sir Arthur Dawe has asked me to put up a draft reply to (36); This I do; the statement to which Sir Bernard Bourdillon refers in (33) is obviously the result of lack of contact in this matter between those responsible in Nigeria for railway affairs on the one hand, and the Department of Agriculture on the other. It has not been taken seriously here.

Since this file has come to me anyway, perhaps it may be useful if I set out one or two of the considerations from the economic point of view on the proposals which have been brought a stage further by (37). On the face of it, and if other complications did not enter in, it would certainly seem reasonable that specially low freight rates of groundnuts etc., instituted during times of depression to help the export industry, should be discontinued now that these commodities are in demand at favourable rates. However, the arrangements for purchase of groundnuts and other oilseeds are so complicated and interlocking that as shown in previous minutes, the mere raising of the freight rate would require special readjustments throughout the buying arrangements which are now being worked out. It is not as if the railway revenues were not fully adequate for present purposes, and an increase cannot, therefore, be justified on any ground of immediate present needs.

In this connection, it is relevant to bear in mind the arrangements which are being considered on 18006/8A/42 for the purchase of palm oil and kernels. The policy of the Ministry of Food is, in consultation with the United States, that there shall be a single selling price for palm oil and kernels - and I am pretty sure that this will be extended in due course to groundnuts - from all West African producers, whether British, French, or Belgian. This price will coincide with the prices to be negotiated under the new Tripartite Agreement with the Belgian Government, and will be distinctly higher than the f.o.b. parity of the prices to be paid in British West Africa. There is some division of opinion between ourselves and the Ministry of Food regarding what is to be done with the margin between the West African uniform price and the British West African price (or prices); the Ministry of Food are reluctant to hand over this margin to the Produce Control Board, largely I think because of Mr. Jasper Knight's detestation of that body, whereas although no final decision has been taken, we are inclined to the view that this margin should be retained either by the British West African Governments concerned, or by the Produce Board itself, and be employed in due course on purposes beneficial to the producing interests or

/Colonies

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Colonies. I think it would greatly strengthen our case when this matter comes to be argued in detail with the Ministry of Food and the Treasury if beforehand we have avoided prejudicing the issue by preventing freight rates in Nigeria from being raised; if funds were kept at our disposal in this way, they could eventually be devoted to any purpose thought to be of benefit to the territories concerned, and such purposes could well include a contribution to the railway renewals fund; whereas if the Nigerian proposal is accepted as it stands, not only will there be a most inconvenient immediate repercussion on prices to producers, but money will have been set aside for an object which may not in the end turn out to be the most pressing need of the territory.

In order to assist further consideration of this matter, I attach a very tentative draft reply to (37).

A. C. Cairns

7. 9. 42.

I have discussed this with Mr. Caine. We think we ought to make it clear to the Governor that he is not justified in basing his case on the assumption that the very worst will happen after the war in the depression of all produce prices and the maintenance of high price levels in other directions. Otherwise we see no objection to Mr. Carstairs' proposal, which we agree should be put to the Governor. In the light of this I have revised Mr. Carstairs' draft telegram.

*I think Mr. Carstairs should be referred to the report on the disposal of the margin between an Allied Africa price & the 9.9.42. to find to W.A. ... ?
John Kennedy etc*

*Unless I am mistaken, one of the arguments which is used in one of the circulars to Colonial Govts about increasing taxation was that even if the proceeds were wholly wanted for current needs it would be wise to build up a reserve (e.g. by lending to HMG) to be used after the war to meet possible extra demands arising from the change-over to peace conditions. Para 1 seems to me rather a difficult sentence. Another point which may really be coming to Gov is the probable difficulty in abolishing the C.O.A. when - if ever - cost of living goes down
7.9.42*

to imply

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One of the financial doctrines which we have formerly preached to Colonial Governments is that they should pile up reserves in times of boom to meet the subsequent slump. Paragraph 1 of the draft may, therefore, expose us to a come-back from the Governor.

I have modified it a little with Mr. Creasy's agreement. I have cut out the words "and wages" because it is a safe guess that we shall find it difficult after the war to reduce African wage rates.

A.D.

11.9.42.

HM

14/9

37A To Barchillon (36 dist.) 10.9.42.

38 To Nigeria Tel 1355 Bonn 16.9.42

39 Nigeria - tel 1408 - 14.9.42.
DESTROYED UNDER STATUTE

39- Put by wire up to 38.

Arthur [unclear] 16-9.

40 Nigeria - 3pc - 1.7.42
DESTROYED UNDER STATUTE
(Spares to library)

Put by Arthur [unclear] 17-9

DESTROYED UNDER STATUTE
41 Nigeria - 3pc - 13.8.42

42. " - tel 1457 - 22.9.42

No. 41. The Governor paints a very gloomy post-war picture, but not I think an unduly pessimistic one.

fa

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For instance, he could, with justification, have had the estimated post-war deficit ~~set~~ up from £135,000 yearly to £355,000 if he had included the cost (£225,000) of C.O.L.A. & the increased cost of labour & handling charges due to C.O.L.A. But he has chosen to assume that this will be one of the charges which will disappear after the war.

On the whole, the Gov. now makes out a pretty convincing case for increasing railway freight charges ~~as proposed in~~ No. 33 & in para. 3 of No. 42 so as to build up a substantial reserve in the good years with which to tide over the difficult post-war period, and, subject to the views of the Com. Dept. we ought, if possible, let him have his way.

James
26/7/42

N.B. If the proposed increases are to be brought into operation on the 1st October an "immediate" let. will have to be sent to the Gov. in the next day or two.

H. W. [Signature]

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As there are several points which will still have to be taken up with the Governor I do not think that it will be possible for us to convey approval of his proposals before the 1st October and I, therefore, suggest that an interim reply should be sent asking him to postpone the proposed increases until such a date as may be indicated by us. If this is not done we shall be faced with a fait accompli and it may cause repercussions.

While the Governor in his telegram (No.42) mentions groundnuts and cocoa he does not refer to the effect of the increased freights on palm kernels. Here a flat naked ex scale port of shipment price of £6.2.6d. a ton has been agreed and any increase in the freight charges would fall on the producer. The arrangement which has been made for a minimum price in certain areas would prevent a decrease in the buying price in some areas but the Governor does not say now whether the increased transport differential should be passed on to the producer or not and unless the existing arrangements are adjusted or the Board pays direct to the Nigerian Government the 10% surcharge on all kernels passing over the railway there will have to be a decrease in the price to the producers. It would be as well to clear this matter up before proceeding further. The difficulties and the increased supervision of examining claims for the increased charges will make any scheme other than passing the increase on to the producer almost unworkable and yet it is going to be very difficult to decrease the price for palm kernels to the producer now that the scheme has been working for nearly a month. Nor will the Ministry of Food regard any decrease in price with much favour as it may affect production. So far as groundnuts are concerned, it should be practicable for the additional charge to be paid by the Board since most of the groundnuts are railed to the coast. In the case of cocoa, the Governor considers that the increase should fall on the producer. In my minute of the 21st August, I suggested that the Treasury should be consulted before these proposals were approved because unless the increases are borne by the producer they will have to be borne by the Treasury and in view of the fact that there will be an increased charge on the Treasury for groundnuts, cotton, and possibly palm kernels, I would suggest that the Treasury be consulted before approval is given.

* There are
now
included -
see para 5
of (37)
H.

J.W. Hulke

29.9.42.

I agree with Mr. Steulen. I think that it would be best to send an interim to as in D.L. - then perhaps Mr. Farmer & Mr. Steulen would concert action vis a vis T₃ which seems unavoidable in view of the reactions of these proposals on the Board's finances. G.H. 30/9

Reference:-

CO 583/256/30046/9

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Mr. O.G.R. Williams.

I understand that Mr. Macmillan wishes to see this file.

The position, briefly, is that the Governor of Nigeria, taking into account the prospective falling off in receipts of the Nigerian Railway in the post-war period and the additional maintenance charges, etc., which will have to be met, has recommended an immediate increase in freight rates, so as to build up something in the way of a buffer against the slump which he expects. We have so far taken the line that Sir Bernard Bourdillon is taking an unjustifiably pessimistic view of the future, but he obviously feels very strongly on this point, and I do not think we can press our views too far.

The Governor's proposals fall under two headings:-

(a) to restore the 10 per cent cut in the railway freight on groundnuts; this will yield £80,000, and

(b) to impose a 10 per cent war surcharge on all goods with the exception of groundnuts, ~~oil~~ produce, locally produced foodstuffs, flour, provisions, grain, coal, tin, columbite, aviation spirit and oil, and palm kernels and oil (the exclusion of the latter was agreed in paragraph 6 of the Governor's later telegram at 37.) The surcharge is expected to produce some £67,000 a year.

We are more directly concerned with the rates on cocoa, groundnuts, cotton, and hides and skins.

As regards cocoa, which is purchased by the W.A.P.C.B., no difficulty should arise; the cocoa is bought on the basis of a naked ex-scale price at the ports, and this price has now been fixed for the coming season at £12 10s 0d a ton. This figure was adopted on the recommendation of the Governor, who took the prospective railway surcharge into account. From the figure of £12 10s 0d are deducted certain charges, including railway freights, and the price paid to the producer is adjusted accordingly.

Groundnuts, on the other hand, are bought by the Board on the basis of a price at Kano, and in their case on charges are added to the basic price until eventually we get the c & f. price at which the Board sells to the Ministry of Food. In the case of groundnuts, therefore, we can hardly approve the proposed increase in railway freight of between 6/- and 8/- a ton without squaring the Ministry of Food and the Treasury.

Cotton

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Cotton is, I understand, on a par in this respect with groundnuts. The price to the producer is fixed on a basic price at the ginnery and the ultimate price to the Ministry of Supply, who buy from the B.C.G.A., consists of this basic price plus on charges. In this case too I think we must carry the Ministry of Supply and the Treasury with us.

Hides and skins, on the other hand, seem to present no difficulty. These are bought by the Ministry of Supply through the ordinary trade channels and are sold on a c & f. basis. The increase in the railway rate will slightly decrease the price paid to the producer and the Governor assures us that he can well afford to meet this.

In the circumstances I agree that it would be best to send an interim telegram, and after action the file should be recirculated immediately to Mr. Carstairs to take up, in consultation with Mr. Farmer, the question of squaring the Treasury, Ministry of Supply and Ministry of Food. Draft herewith.

G.C.
1.10.42.

O. G. R. W. 2. W. G. R.

Mr. Carstairs

I do not feel very happy about this. I suggest that Mr. Carstairs might discuss with Mr. Ford, Ministry of Supply etc. the position, but that before final telegram is sent we might have a talk about it.

2/10 HM

DESTROYED UNDER STATUTE TO GOV. Lagos Tel. No. 1451 10PT 2.10.42.

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I have discussed with Mr. Creasy and think that the first step is to give the facts to Mr. Peaker at the Treasury and discuss with him before getting in touch with the Ministry of Food and the Ministry of Supply.

Letter herewith.

C/Carstairs

3. 10. 42.

44 To Peaker (was) 20, cons. 3. 10. 42

45 N.Y. Tel. Inquiries No 1578 2 10, 42

Ab. after discussion with Mr. Carstairs. Mr. Williams has now agreed.

C/Carstairs

Harman 9/10

I just made case for this
financial way of dealing with this
question. The first point is must advise

2.

3. 5. 10. 42

In view of Gov's remarks I think we
had better dispose of the cocoa at once
& reach quick for discussion with
Mr. Macmillan.

0622 W B. 10. 42

46 Tel. to Gov. No. 1473.

6. 10. 42

47 Statement on financial situation

48 To Jones cons.

9. 10. 42

49 To Lansley cons.

9. 10. 42

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Mr Cantain.

Mr Tansley tells me that the M/Food
(Mr Knight Mr Gardner) agree on
groundnuts. Would you please see if
you can extract an answer as to
Mr Jones by teleprinter?

J.C.
13.10.42

50 To Jones by teleprinter 14.10.42
51 R.S. Burn s/o. 14.10.42

The matter has now rounded off. The
Ministry of Food have agreed as regards groundnuts
and now the Ministry of Supply have agreed as regards
cotton.

Draft telegram herewith, which should issue
as soon as possible.

C. G. Davis
16. 10. 42.

Mr SGA Williams

Please see Mr Macmillan minute of
the sheet on this file of
2.10.42.
which may wish to discuss.

See how reminder for you attached
O.G.R.V

DESTROYED UNDER STATUTE

17.10.42
16.10.42

As Mr Macmillan is not available

today I have passed the file to Mr
Kempster who is Mr. Tansley.

P.L. 17/10.42

See file
20/10.

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To Gov. Nigeria Tel. No. 1549 Cons. 17.10.42

25

SB

St. Nigeria - Tel. 1606 - 19.10.42

Chris Lambson sent to Dept
interested ?

A/Cen Nairis

H. Anne
21/10/42

21/10 along

M. H. Lambson
to see
P. H. 21/10

4

Spans to ^{Libary} DESTROYED UNDER STATUTE - 3 p.m. - 30.10.42

Spans to ^{Libary 5/6} DESTROYED UNDER STATUTE - 3 p.m. - 10.11.42

Reference:-

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To for Nigeria Tel. No. 1549 Cons. 17.10.42

25

SB

St. Nigeria - Tel. 1606 - 19.10.42

Miss Lambert sent to Dept

instructed by

C/Gen. Nais

H. Aime 21/10/42

21/10 along

M. Hunter
to see

P. K. 21/10

for

Spans to ~~Libary~~ DESTROYED UNDER STATUTE Nigeria

3 p.m

30.10.42

Spans to ~~Libary~~ 56 DESTROYED UNDER STATUTE

3 p.m

10.11.42

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1943

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57 New Consolidated Goldfields Ltd - 27.1.43
DESTROYED UNDER STATUTE

55 & 56. Skane G
Library done by noted
57. ✓ Trust by R. 302

Home

27.1.43
alin

58 Anglo-Oriental General Investment Trust Ltd - 29.1.43
DESTROYED UNDER STATUTE

el. H 57v

59 Anglo-Oriental General Investment Trust Ltd - 3 p.m.
DESTROYED UNDER STATUTE
w/c Nigerian Railway Tariff Noll.
5.2.43

el

60 Anglo-Oriental General Investment Trust Ltd
DESTROYED UNDER STATUTE - 8.2.43

Trust by H. 9/2/43
alin

el

61 Anglo-Oriental General Investment Trust Ltd -
DESTROYED UNDER STATUTE
13.2.43
Trust by Home 15/2/43
alin

el

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62 Nigeria 3pc
 DESTROYED UNDER STATUTE 15.12.42
 Spares to library
 Put by Harrod
 3/3/43

27

63 Nigeria 3pc
 DESTROYED UNDER STATUTE 27.3.43
 Spares to library

Put by Sturken
 26.5.43

These circulars
 should be noted by
 you. See section
 on file
 G. K. Smith
 24/5

64 Nigeria 3pc
 DESTROYED UNDER STATUTE 12.4.43
 Spares to library

Put by Sturken
 11.6.43

I agree but
 since (19) this
 file does not
 appear to have
 been sent to
 for notes.
 A. Tolhouse
 27/5

Miss Knopff
 Do not think we
 need continue with
 unless the file
 otherwise
 11/6

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65 Nigeria 3rd. 10. 11. 43.
DESTROYED UNDER STATUTE
Specs to library 28

by J. H. Warner

data

Mr. Watson

? You will take printed copy
of Nigerian Railway Terr. No 11
at (56).

J. Warner

Taken in Library,

H. Watson

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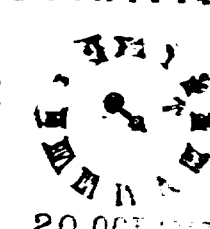
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30046/9 5H
29

COPY FOR REGISTRATION

Code Telegram

Received
in
Registry
FROM NIGERIA 20 OCT 1942



FROM: Governor (Sir B. Bourdillon)
TO: Secretary of State for the Colonies.

D. 19th October, 1942.
R. 19th " " 22.35 hrs.

No. 1605.

Your telegram No. 1549. - 53.
Railway freight.

New tariff will come into force on 15th November. 10% surcharge on cocoa will be imposed by amendment of existing tariff on 26th October and groundnuts rebate will be restored by the same means on 31st October.

Copies sent to:-

- Treasury - Mr. F.G. Lee
- Mr. G.F. Peaker.
- Min. of Supply - Mr. R.S. Burn.
- Min. of Food - Mr. J.C. Gardiner.
- West African Produce Control Board - Mr. E.C. Tansley.

Reference:-

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425-150 WT 3815-62 10,000 12/39 T.S. 695
5444-150 WT 45767-63 30,000 2/40 T.S. 695

30046/9/42.

Coded + sent - 53
14.50 hrs.
17.10.42 30
G.B.

C.O.

- Mr. Carstairs 16/10/42
- Mr. Creasy 16/10/42
- Mr. J. R. Williams 17.10
- Sir A. Burns.
- Mr. G. L. M. Clauson.
- Mr. C. J. Jeffries.
- Mr. A. J. Dawe.
- Sir J. Shuckburgh.
- Permt. U.S. of S.
- Parly. U.S. of S.
- Secretary of State.

Creasy 17.10
at min.

17 OCT 1942
[Handwritten signature]

No. 1549... IMPORTANT.

DRAFT. CODE TELEGRAM

GOVERNOR
NIGERIA

(46)

My telegram 1473. Railway freights. I have now consulted other U.K. departments concerned, and agree that groundnut rebate be restored and also that 10% war sur-charge ^{on other freights} be imposed as ^{you} proposed ~~by you~~.

2. Please telegraph when these changes become operative.

Secer.

FURTHER ACTION.

Copies to:-

- Mr. F. G. Lee, Treasury.
- Mr. G. F. Peaker, "
- Mr. R. S. Burn, Min: of Supply, Warwick.
- Mr. J. C. Gardiner Min: of Food, Rothessy Hotel, Colwyn Bay.
- Mr. E. C. Tansley, West African Produce Control Board.

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RSB/PS
Tel. No.: WARWICK 600 754
Telegraphic Address:
MATZRAW, WARWICK
Our ref. 311/Cotton/89
Your ref. 30046/9/42



MINISTRY OF 51
SUPPLY,
Raw Materials Dept.
WARWICK.

14th October, 1942. 31

Dear Creasy,

Nigerian Cotton 1942

In answer to your letter of ^{14/10} October 9th to C.M. Jones concerning the 10% increase on rail rates in Nigeria, we do not wish to raise any objection to this surcharge as regards cotton we are buying this year. The extra charge will be payable by the ^{Cotton} British Growers' Association on our account, in accordance with our last year's buying arrangements which, as you will see from a copy of a teleprint of to-day to Carstairs, ^{attached} we propose to repeat this year also.

We should be glad to be informed in due course when the 10% increase becomes effective.

Yours sincerely,

N. B. Bunn

Gerald Creasy, Esq.,
Colonial Office,
Dover House,
Whitehall, S.W.1.

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SB/PS

TELEPRINT

32

To: G.Y. Carstairs, Colonial Office,
Dover House, S.I.

From: R.S. Burn, R.M.D. Warwick.

Yes. Instead of buying from
B.C.G.A. as principals f.o.b. as proposed in
our telegram 1327, present intention now is
for B.C.G.A. to buy on our account, as last
year, seed cotton at ginneries. The price to
be paid being 1½d. per lb. seed cotton of N.A.1.
quality with usual deductions for lower
qualities. This is, of course, in accordance
with announcement confirmed in paragraph 2 of
your telegram 428 of April 9th.

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URGENT - FOR TRANSMISSION BY TELEPRINTER

5033

MEMORANDUM.

To:- Teleprinter Room,
Ministry of Supply,
Adelphi,
W.C.2.

From:- Colonial Office,
Dover House,
Whitehall,
S.W.1.

Authorised by:-
14th October, *OC* 1942.

Please transmit the message below to C. M. Jones, Raw materials
Department, Warwick.
from C.Y. Carstairs, Colonial Office.

Following for Jones from Carstairs, Colonial Office:

Most grateful if you could send us very early reply to *Crawley's*
~~Crown Agents'~~ letter of 9th October about the rail freights
in Nigeria, as the Government of Nigeria are asking for very
early decision.

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34

30046/9/42

XXXXXXXXXXXXXXXXXXXX
Lower House,
Whitehall, S.W.1.

9th October, 1942.

Dear Tansley,

You will remember the question of the proposed increase in railway rates in Nigeria.

I enclose with this a copy of a letter which Carstairs sent to Peaker at the Treasury last week on this matter. The letter is largely self-explanatory, and you will see that one proposal is that the ten per cent reduction on the groundnut rates should be restored, and that, in the case of groundnuts, the proposals involve an addition to the on charges of between 6/- and 8/- a ton, and this in its turn would be added to our selling price to the Ministry of Food.

We have heard from Peaker that the Treasury will not raise any objection to this proposal, provided the Ministry of Food are agreeable to it. I should be grateful if you could find the time to discuss the point with Knight and let me know whether he too agrees. The Governor has been pressing for an early answer and I should be grateful if you could let me have a reply as soon as possible.

I should add that since Carstairs sent his letter of the 3rd October we have told the Governor that we

F.C. TANSLEY, ESC.

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we agree to the imposition of the proposed ten per cent surcharge in respect of cocoa, the cost falling to be met by the producer.

Yours sincerely,

(Sgd.) GERALD GREASY

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NIGERIAN RAILWAYS.
FINANCIAL SITUATION.

1942 - 43 (Estimated).

<u>Receipts.</u>		<u>Expenditure.</u>
£		£
3,250,000		2,952,000
	Surplus	298,000
3,250,000		3,250,000
3,250,000		3,250,000

Receipts include

	£
Ephemeral military traffic	320,000
Inflation of general traffic, largely due to presence of army	160,000
Freight diverted to railway because of transport control, petrol and tyre shortage etc.	180,000
	£660,000

Post war (Estimated).

<u>Receipts.</u>		<u>Expenditure.</u>
£		£
2,660,000	Operating expenditure	2,625,000
	Plus	
	Increase in Renewals from contribution	130,000
	Increase to cover cost of improved conditions of service	40,000
<u>Deficit</u> 135,000		40,000
2,795,000		2,795,000

Proposals now put forward are (per annum):-

	£
(a) Restoration of 10% cut in groundnut freights since 1938	80,000
(b) 10% war surcharge on all traffic <u>except</u> groundnuts, country produce, locally produced foodstuffs, flour, provisions, grain, coal, tin, columbite, aviation spirit and oil and palm products.	67,000
<u>Total per annum</u>	<u>£147,000</u>

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Nigerian Railway

37

Financial Situation

1942-43 (Estimated).

Receipts.		Expenditure	
£		£	
3,250,000		2,952,000	
	Surplus.	298,000	
<u>3,250,000.</u>		<u>3,250,000.</u>	

Receipts include

£	
Expenditure military traffic.	320,000
Inflation / general traffic, largely due to presence of army.	160,000
Freight diverted to railway because of transport control, petrol / tyre shortage etc.	180,000
	<u>£ 660,000</u>

Post war. (Estimated)

Receipts		Expenditure	
£		£	
2,660,000.		Operating exp. ^e	2,625,000
		Plus.	
		Increase in Renewals	130,000
		Govt contribution	
		Increase to cover cost of improved conditions	4,000
Deficit	150,000	Revenue	<u>2,795,000</u>
<u>2,795,000</u>			

P50

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Proposals now put forward are (per annum)

(a) restoration of ^{10%} fuel & groundnut prices since 1938 £ 80,000

(b) 10% war surcharge on all things except groundnuts, county produce, locally produced foodstuffs, flour, provisions, grain, coal, tin, columbite, & aviation spirit & oil & palm products. 67,000

Total per annum

£ 147,000

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Drage Code 12

Mr. Palmer 5/10
Mr. Cantair 6/10
Mr. Cross 5.3.42
~~Mr. Williams~~ 6/10

R 6 OCT 1942
D

46 coded sent
11.15hr.
6.10.42
46

39

Important - No. 1473

Gov. Nigeria.

(44) you see. No. 1518.
Railway freight.

I approve imposition of
10 per cent war surcharge
in respect of cocoa,
cost to be borne by
the producer as you
propose.

Decision regarding
other

FURTHER ACTION.

Copy to Mr. E.C. Stanley
W.A. Produce Council Bd

Rec'd to
Mr. Cantair

S.R.
H.C.

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Mr. Carstairs. 3/10 p

30046/9/42.

Dover House,
Whitehall, S.W.1.

3rd October, 1942.

Ugent

Dear Peaker,

We have recently had telegraphic correspondence with the Governor of Nigeria regarding railway freights in that Colony. The correspondence is voluminous and I shall not trouble you with copies of it, but the position is briefly this. The Nigerian railways are at present enjoying substantial receipts which adequately cover their running costs. These receipts are however very abnormal, and include substantial military traffic and the movement of supplies for the troops, and also a great deal of traffic at present diverted to the railways from the roads, owing to petrol and transport control measures. Expense on the other hand is in a certain measure below normal in that it is not possible for supply reasons to carry out normal replacements and repairs. The position after the war will therefore be that much of the present traffic and consequently revenue will disappear, whereas there will be a substantial backlog of maintenance and repairs to be done which it is reasonable to anticipate will cost a great deal of money as it is unlikely that the cost of equipment and materials will rapidly fall to anything like pre-war levels.

The Government of Nigeria therefore consider that steps should be taken now to accumulate a Renewals Fund adequate for post-war circumstances and in view of a probable decline in receipts then to build up the necessary funds by means of increased charges on certain types of traffic. What is proposed is in the first place to restore the 10% cut which was made some years ago as a species of subsidy in times of depression in the freight of

P. PEAKER, ESQ.

/groundnuts

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groundnuts (to yield ^{also} £80,000) and to impose a 10% war surcharge on ~~all~~ goods of which those with which H.M.G. is concerned are cocoa, cotton, and hides and skins. The Governor has indicated that as regards cocoa no difficulty should arise as he considers that the producers can in present circumstances bear the surcharge by an adjustment of the prices paid to them. The same holds true in his view of hides and skins, since he considers that the price paid to producers can stand the weight of the surcharge.

The position of groundnuts and cotton is however rather different. Groundnuts are bought by the Board on the basis of a price at Kano, and in their case on charges are added to the basic price until we reach the c. and f. price at which the Board sells to the Ministry of Food. In the case of groundnuts, this will involve passing on an increase of 6/- ~~and~~ 8/- a ton.

Cotton is roughly on a par with groundnuts in that the price to the producer is fixed on the price per lb. of seed cotton at the ginneries and the ultimate price to the Ministry of Supply, who buy from the British Cotton Growing Association, consists of this basic price plus on charges. Here again, the increase in freights will involve increased costs to the U.K. buying Ministry.

Before discussing the matter with the departments concerned, I should be most grateful if I could have a word with you in the light of the above. Would you kindly give me a ring and we can arrange a talk at your convenience?

Yours sincerely,

Reference:-

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Nigerian Railway
Financial Position.

1942-43.

Receipts (estimated)	Expenditure (estimated)
£ 3,250,000	£ 2,952,000
	<u>Surplus 298,000</u>
<u>£ 3,250,000</u>	<u>£ 3,250,000</u>

Post-war

Receipts (estimated)	Expenditure (est'd)
£ 2,660,000	Operating 2,625,000
	Plus —
	Increase in Renewal Fund contribution for £300,000 to £430,000 130,000
	Increase in core cost of improved conditions of service from £44,000 to £84,000 40,000
* Deficit 135,000	
<u>£ 2,795,000</u>	<u>£ 2,795,000</u>

+ also allowing for loss of military traffic - £320,000, & decline in general traffic of £160,000, ~~total £480,000~~ & reversion to road transport of some £180,000 worth of freight work diverted to Railway by petrol & transport control measures.

* This would be increased to £350,000 if wages are maintained at the present level after the present cost of C.O.C.A. & increased cost of labour & handling charges due to C.O.C.A. is £225,000 - V. No. 37.

making a total of £665,000

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30046/9 45 47

COPY FOR REGISTRATION

Code Telegram

FROM NIGERIA

FROM: Governor (Sir B. Bourdillon)
TO: Secretary of State for the Colonies.

D. 22nd September, 1942.
R. 23rd " " 00.45 hrs.

IMPORTANT

No. 1457

38.

Your telegram No. 1355.

Railway freight.

Figures in this telegram are in thousands of pounds. My anticipation of a decline in traffics after the war is not based on a pessimistic view of produce prices, but on the loss of ephemeral military traffic now worth 320, a decline of 160 in general traffic at present artificially inflated as regards cattle, foodstuffs and miscellaneous by the presence of large numbers of troops, and of reversion to road transport of some 180 worth of freight diverted to railway by petrol and transport control measures.

37

2. These reductions are estimated to reduce revenue from 3,250 to 2,660. Assuming disappearance of all additional commitments referred to in paragraph 2 of my telegram of No. 1347, of 2nd September, except 175 for increased maintenance costs and maintenance of additional rolling stock, operating expenditure would be about 2,625. The Renewal Fund position has again been examined in the light of heavy war time (2 corrupt groups) increased cost of material, which experience suggests will persist after the war, and I consider contribution should be restored to the original figure of 430, a decision in accord with spirit of your telegram No. 647 of July 8th 1941. Moreover the cost of improved conditions of service must rise, and it is necessary to add 40 to the 44 provided this year when considering 1943/4. These additions (Renewal Fund and improved conditions) total 170, and turn the illusory margin of 35 between anticipated post war revenue and expenditure, into a deficit of 135. I submit that this future deficit is not a (corrupt group) contingency but, on all evidence available, a strong probability. To provide 147 a year against it by increasing rate whilst we have opportunity to do so, is, I submit, but common prudence.

71 m
30046/7/41
X

3.

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3. I am certain that neither (corrupt group) repercussions nor inconvenience need be anticipated if new rates are introduced.

Groundnuts, a straightforward addition from 6/- to 8/- per ton to "on charge" payable by P.C.B. would be involved.

Similarly with Cotton where extra "on charge" will fall on Ministry of Supply.

Cocoa. The increase of from 3d. to 3/- per ton would fall on producer. New buying prices, which have not yet been announced, will be based on proposed 10 per cent surcharge. The cost to producer would be insignificant, and in the present circumstances I know of no reason why he should not bear it.

Hides and skins. No prices have been fixed and producer can well afford to pay surcharge.

4. Whilst appreciating proposals in your paragraph 3, I feel strongly that (corrupt group) charges proposed are entirely justified in the interest of Nigerian taxpayers, who must foot the bill if operating expenditure overtakes revenue after the war.

5. I would emphasize that increase in groundnuts rate is merely restoration of the cut which was made for specific purpose at the time when prices were so low that serious fall in groundnuts traffic had to be arrested by all possible means. Cut is no longer necessary for this purpose and it (corrupt group) is not justified on any other ground.

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30046/9/42 Nigeria.

(4252-150) Wt. 355/63 10,000 12/39 T.S. 693
(5444-150) Wt. 457/63 30,000 2/40 T.S. 693

16 SEP 1942

*boxed & sent 16/9
02.30 hrs*

38

47

C. O.

Mr. Creasy. 9/9/42.

Mr. *59 A Williams* 9.9. (U. M. No. 1355)

Mr.

Sir A. Burns.

Mr. G. L. M. Clouston.

Mr. C. J. Jeffries.

X Sir A. J. Dawe. 11.9

Sir J. Shuckburgh.

Permt. U.S. of S.

X Parly. U.S. of S.

Secretary of State.

DRAFT. CODE TELEGRAM.

GOVERNOR,
NIGERIA.

Your telegram No. 1347. Railway
freights. *(find some difficulty in accepting the view)*

1. I ~~fear~~ *cannot agree* that at

a time when the railway is meeting its current expenditure, capital charges, and renewals ~~of~~ contributions on present basis, and still shows a surplus, it is justifiable to increase rates in order to build up reserves to meet a contingency that may never arise. There is, I feel, no need to assume the worst, i.e. that produce prices will be depressed after the war, while all other prices and wages will remain inflated.

2. Moreover, in addition to considerations in my telegram No. 1253 I should like you to consider also the following points. If railway rates are now increased in respect of certain commodities this will either involve modifications in prices to producers which might have awkward repercussions, or else result in varying f.o.b. prices, which would also present inconveniences.

3. You will be aware also from other correspondence that there is a possibility

(34)

FURTHER ACTION.

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possibility that present negotiations with Belgian and other authorities may result in there being an appreciable margin between uniform West African f.o.b. prices ^{for certain commodities} and the f.o.b. equivalent ^{of} British West African prices. I propose to press for the retention of this margin, in some manner yet to be determined in detail, which would enable funds in question to be devoted eventually to purposes beneficial to the producers, and these purposes might certainly include, if eventually thought desirable, appropriate contributions to railway renewals fund.

4. I should be glad to have your further views in the light of the above.

Secer.

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30046/9/42.

37A

49

C. O.

Mr. Carstairs 1/9

Mr.

Mr.

Sir W. Battershill.

Mr. G. L. M. Clouston.

Mr. C. J. Jeffries.

X Sir A. Dawe.

Sir J. Shuckburgh.

Permt. U.S. of S.

Parly. U.S. of S.

Secretary of State.

S.O. for Sir Arthur Dawe's signature.

2 DRAFTS

SIR BERNARD BOURDILLON, G.C.M.G.,
K.B.E.,

GOVERNMENT HOUSE,
LAGOS,
NIGERIA.

2 drafts.

FURTHER ACTION.

September, 1942.

My dear Bourdillon,

(36)

(35)

Many thanks for your letter of the 19th of August, about the reference in Nigeria Saving Telegram No.481, about railway rates. Please be assured that statement to which you refer in paragraph 4 of the Savingram has not prejudiced the consideration of this rather formidably complicated matter, - it is quite easy to conclude that those who are responsible for railway finance need not necessarily be possessed

/of

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of the fullest up-to-date information about policy
in regard to commodity purchase.

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Yours sincerely,

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30046/9 37
51

Cable telegram

FROM NIGERIA

FROM: Governor (Sir B. Bourdillon)
TO: Secretary of State for the Colonies.

D. 3rd September, 1942.
R. 3rd " " 15.10 hrs.

No. 1347.

34 Receiver
in
Registry



Your telegram No. 1253.

Railway freights.

All figures in this telegram are in thousands of pounds.

2. Railway receipts to date are 1154 and it is likely that revenue for the year will be in the neighbourhood of 3,250. It is almost impossible to give full and up to date statement of expenditure since new demands involving supplementaries are being made on the railway almost daily: figures given in my savingram No. 481 are already out of date.

(33)

The following annual expenditure figures give the position today:-

Basic operating expenditure	1,400
Debt charges (less 200 subvention)	750
Renewals fund contribution	300
Total	2,450

Add the following known additional commitments:-

C. O. L. A.	205
Increased cost of contract labour and handling charges due to C. O. L. A.	20
New crossing stations	15
Increased maintenance costs	100
Approved supplementaries	87
Maintenance of additional rolling stock on order	75
Total	502

Making grand total of expenditure 2,952, leaving surplus of 298.

These figures do not include the as yet unestimated cost of additional African and European staff required for capacity working and essential but uneconomic 24 hour port working project.

3. As I stated in paragraph 3 of my savingram No. 481, high current revenues are due to abnormal conditions and will fade away after the war leaving a heavy burden of fixed charges to be faced during a period of declining traffics.

Not

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33

Not only will there be a very heavy bill for maintenance, deferred owing to war conditions, which will be doubly onerous owing to increased prices and heavy wear and tear to which the system is being subjected, but the cost of improved conditions introduced in October last and costing 83 this year may increase to a theoretical peak of 291 in 1951 though in practice the figure is likely to be lower.

4. General Manager is investigating the adequacy of existing renewals fund contribution in the light of present conditions.

(7) 7/41
5. In recommending proposed increases for your approval I am looking to the future, being anxious to safeguard the railway by a strengthened renewals fund or a reserve fund (your telegram No. 549 of 8th July 1941 and your despatch No. 146 of 12th May 1942 refer) against post-war period when expenditure may well overtake revenue.

6. Increased rates on cotton and groundnuts will fall on the Ministry of Supply and Produce Control Board, those on cocoa and hides and skins on producers, to which I see no objection. As regards palm kernels and oil I regret that there has been some misunderstanding locally as to the incidence of freight charges. In view of the position referred to in your paragraph it is now proposed to exempt both products from surcharge. The railway revenue so sacrificed will be very small and offset by convenience of exemption.

7. In general I venture most strongly to deprecate the suggestion implied in your paragraph 2 that rates which are justified by sound reasons of policy should not be imposed merely because immediate financial requirements do not make such a course absolutely essential. In particular would point out that groundnuts rate was reduced solely in order to give decent remuneration to producers. As H.M.G. were ready to pay considerably higher price than that now agreed, this reason no longer operates and restoration of full rate, difference being borne by H.M.G., is clearly justified.

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GOVERNMENT HOUSE,
LAGOS, NIGERIA.

August 19th

My dear Dawe,

Please see our Savings Telegram no 481 of ³³ July 19th. It issued without being approved by me. Had I seen the draft I should certainly have cut out the stupid remark about a hidden subsidy to H.M.G. in para 4. I hope that any justifiable resentment that may have been caused by the use of this phrase will not be allowed to prejudice the issue. As H.M.G. were prepared - indeed anxious - to pay a higher price for groundnuts than we thought necessary, I feel that the restoration of the 10% cut in the groundnut rate, which was made solely in the interests of the producer, is more than justified.

Yours sincerely,

B. I. A. A. A.

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30046/9/42
Code Telegram

TO NIGERIA

TO: Governor (Sir B. Bourdillon)
FROM: Secretary of State for the Colonies.

Sent 28th August, 1942. 21.00 hrs.

IMPORTANT
No. 1253

Your savingram No. 481. Railway freights.

1. Increases in rates for oilseeds and cocoa will effect sales through Produce Control Board and except in case of groundnuts, where upcountry prices have already been announced, would fall on the producers unless other special arrangements were made. I presume, however, from your paragraph 4, that this is not your intention.

2. In general, if present traffic enables railway to meet increased expenses out of increased operating revenue, I feel doubtful whether an increase in rates would be justified and I do not altogether follow argument in the first sentence of your paragraph 3. I note from that paragraph that railway is at present making handsome surpluses and before approving present proposals, I should wish to have full and up-to-date information on the present financial position of the railway.

3. Palm kernel control scheme is due to start 4th September, and early decision therefore most desirable if increase in railway freights is to come into effect on 1st October.

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30046/9 Nigeria.

34
Coded & sent.

28/8/42.

21.00 hrs.

55

C. O.

Mr. Creasy. 28/8/42.

Sir A. Dawe.

Mr. Caini 28/8/42

Sir J. Shuckburgh.

Mr.

Permt. U.S. of S.

Sir W. Battershill.

Parly. U.S. of S.

Mr. G. L. M. Clauson.

Secretary of State.

Mr. C. J. Jeffries.

Ans. 27

28 AUG 1942
29-

DRAFT. CODE TELEGRAM.

GOVERNOR
LAGOS.

IMPORTANT.

No. 1253.

Your savingram No. 481. Railway
freights.

1. Increases in rates for oilseeds
and cocoa will affect sales through
Produce Control Board and except in
case of ^{ground nuts} kernels, where upcountry prices
have already been announced, would fall
on the producers unless other special
arrangements were made. I presume,
however, from your paragraph 4, that
this is not your intention.

2. In general, if present
traffic enables railway to meet increased
expenses out of increased operating
revenue, I feel doubtful whether an
increase in rates would be justified and
I do not altogether follow argument
in the first sentence of your
paragraph 3. I note from that paragraph
that railway is at present making
handsome surpluses and before approving
present proposals, I should wish to have
full

FURTHER ACTION.

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full and up-to-date information on the present financial position of the railway.

3. Palm kernel control scheme is due to start ^{4th} for September, and early decision therefore most desirable if increase in railway freights is to come into effect on 1st October.

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S.A.V I N G.

AIR MAIL.

RECEIVED
7 AUG 1942
C. O. REGX

18006/9A(2)

recd in 983

13/9
57

From Governor of Nigeria, Lagos.
To the Secretary of State for the Colonies, London.
Date : 29th July, 1942.
No. 481 Saving.

Railway Freights. Referring to correspondence ending with my Secret telegram No. 1142 of the 18th of November, 1941, a review of railway operating costs has shown that Government's labour policy coupled with the increased cost of maintenance stores due to war conditions will add some £388,000 to railway operating expenses during the current year. The details, in round figures are :-

Improved conditions of service introduced in October 1941, details of which accompanied my Confidential despatch of 1st November 1941, £83,000.

Cola £205,000 (excluding of 1941/42 arrears).

Expendable stores £100,000.

Handwritten notes:
No. 481
↑
No. 481
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No. 481
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No. 481

2. To meet, in some measure, these increased expenses the General Manager has proposed the restoration of the 10% cut in groundnut freights made in the producers' interests in 1938 and the imposition of a 10% war surcharge on all goods with the following important exceptions :- Groundnuts, country produce, locally produced foodstuffs, flour, provisions, grain, coal, tin, columbite and aviation spirit and oil. The alterations in the tariff to come into effect on October 1st, 1942.

Restoration of the groundnut rate is estimated to produce £80,000 and the surcharge £67,000; a total of £147,000. The balance of increased costs to be absorbed by the operating surplus.

3. I am satisfied that the increases proposed are justified, the more so in that although abnormal conditions are producing handsome surpluses a great part of the additional operating costs incurred is of a permanent nature and will not fade away with the abnormal traffics at the end of the war. Moreover the strain under which the railway is now working will involve heavy expenditure on replacements and renewals when materials again become available.

4. I appreciate that the increases proposed will fall heavily on the Ministries of Food and Supply in connection with their bulk purchases of Cocoa, Groundnuts, Palm Oil and Kernels, Cotton and Hides and Skins but there is no question that it costs the railway more to move a ton of goods now than in 1938 and to maintain the existing tariff for the benefit of the Ministries referred to would be, in my opinion, to afford a hidden subsidy to His Majesty's Government.

5. I submit these proposals in accordance with the final paragraph of your Secret telegram No. 1053 of 4th November 1941 and, if you approve them, would be grateful for a telegraphic reply so that the printing of the revised tariff may proceed without delay.

GNPZX

18006/9A(2)

JGOA.

Handwritten initials: JGOA.

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30046/9/42. Nigeria.

C.D.
R 24 MAR
B 24 -

58

C. O.

Mr. Mayhew. 19/3.

Mr. O.G.R. Williams. 21/3

Sir A. Dawe. 23.3

W. Battershill. 23/3

Mr. G. L. M. Clauson.

Mr. C. J. Jeffries.

~~XXXXXXXXXX~~

Sir J. Shuckburgh.

Permt. of U.S. of S.

Parly U.S. of S.

Secretary of State.

For *Mr. Macmillan's* Private Secretary's signature.

24th March, 1942.

DRAFT.

R.W. SORENSEN, ESQ., M.P.

1 on 30046/9/41.

24.

FURTHER ACTION.
Circulate in W.A.D.
for consideration of
reply to 24 on file.

Dear *Sorensen*,
On the 6th August last year you asked a question in the House about the effect of railway freight rates in Nigeria on internal trade in foodstuffs, and you were told in reply that a report on the subject would be obtained from the Governor.

We have now received from the Governor a full statement of all the facts bearing on the question. In the light of this information, *it is felt (Ret. Items)* we see no need for the issue at present of any instructions to the Governor. It is clear that the bearing of railway rates on the war situation in Nigeria, and on the welfare of the local population, has been receiving his constant attention, /

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Railway Rates and Local Foodstuffs trade in Nigeria.

60

Summary of information received from the Governor.

(1) Reduction of freight rates on foodstuffs has been suggested occasionally in the local press but no specific complaints on the subject have reached the railway administration.

(2) Detailed information regarding selling prices of foodstuffs in production and consumption areas, and regarding cost of freight per mile from production to consumption areas, shows that the average profit per lb. on the total cost is about 61%, profits ranging from 5% to as much as 220% in specific instances. These figures do not in themselves suggest excessive freight rates.

(3) There has been recent reduction of freight rates on certain commodities in accordance with the advice of the Director of Agriculture. In 1940 zone rates were introduced for potatoes and rice.

(4) Since 1936 holders of 3rd class railway tickets can carry with them by local trains 56 lbs. of country produce free of cost. For loads in excess of this the rate is very low for such passengers. Small loads for sale in local markets are for the most part conveyed free of charge.

(5) The tonnage of country produce carried by rail has grown from 35,900 in 1938-9 to 49,600 in 1940-41. For some commodities the tonnage has been more than doubled.

(6) Several factors other than freight rates have a bearing on internal trade and local marketing. The whole subject is being carefully investigated by the Marketing Officer. The general situation may be found to be not quite so satisfactory as the information relevant to the Parliamentary Question suggests. But on that information the railway rates cannot be considered exorbitant.

(7) The financial position of the railways, though improved by increased activity in certain commodities owing to the war, continues to cause some concern to the Government.

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NIGERIA.

NO. 24

Air Mail.

30046/9 24

Government House,

Nigeria.

61

13 January, 1942.

RECEIVED
4 FEB 1942
C. O.

My Lord,

With reference to your despatch No. 264 of the 9th of August, 1941, transmitting a copy of an extract from the Official Report of Questions asked in the House of Commons on the 6th of August and the Answers returned thereto on the subject of Nigerian Railway freight on foodstuffs, I have the honour to inform Your Lordship that although occasional suggestions have appeared in the local press to the effect that freight rates on foodstuffs should be generally reduced, no specific complaints have been made to the railway administration.

2. I transmit for Your Lordship's information a schedule of local products consumed within Nigeria shewing the price of each at the growing centre, the cost of railway freight to various typical consuming centres, the selling price at the latter, the mileage between growing and consuming centres and the cash and percentage profit on selling price. It will be observed that profits range from 5% to as much as 220% in specific instances, the average profit over the random assortment of commodities and centres listed in the schedule being about 61%, figures which I think Your Lordship will agree do not bear out the contention that rail freight is excessive.

3. Furthermore, reference to the Special Rates for Country Produce at page 70 of the Nigerian Railway Tariff No. 10 (which came into force on the 1st of July 1936) shews that possession of a third class ticket entitles a passenger to carry without additional cost 56 lbs of country produce by local trains and that for loads in excess of the free allowance there is a charge of only 3d per 56 lbs for every 70 miles. The effect of this concession is that the bulk of produce in small lots conveyed for sale in local markets is carried free of charge. In addition recent modifications in the tariff specifically recommended by the Director of Agriculture have resulted in minor reductions in rates for certain commodities and the introduction in 1940 of zone rates for potatoes and rice.

4. The progressive increase in the tonnage of country produce carried by the railway during recent years supports my belief that the rates charged have done nothing to discourage internal trade in foodstuffs. The figures for the past three years are as follows:-

Year.	Tonnage carried.
1938/39	35,900
1939/40	37,500
1940/41	49,600

Striking increases in the tonnage of specific commodities are

THE RIGHT HONOURABLE
LORD MOYNE, P.C., D.S.O.,
SECRETARY OF STATE FOR THE COLONIES,
LONDON, S.W.1.

ha

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Commodity	Growing Centre		Consuming Centre.			Difference between (5 & 6) P=Profit	% Profit per lb. on total cost.	Mileage between The Producing and Consuming Centres.	
	Name	Price per lb.	Name	Freight per lb. from Growing Centre	Total Cost per lb.				Selling price per lb.
Beans	Mallam Maduri	.25	Oshogbo	.32	.57	1	.43	P=75%	618
"	Kano	.43	Iddo	.36	.79	.95 ^x	.16	"=20%	700
"	Oturkpo	1	P.Harcourt	.28	1.28	1.6	.32	"=25%	233
Butter & Ghee	Kano	4.5	Iddo	.5	5	5.25	.25	"=5%	700
Cassava	Abeokuta	.5	Ibadan	.05	.55	.75	.2	"=36%	64
Corn(Maize)	Jebba	.5	Oshogbo	.1	.6	.75	.15	"=25%	121
" Guinea	Gudi	.5	Bukuru	.1	.6	.73	.13	"=22%	118
" "	Yola, Karwa & Danga via Jagindi.	.45	Bukuru	.09	.54	.73	.19	"=35%	78
" "	Lafia ...	.5	"	.19	.69	.73	.04	"=6%	160
" "	"	.5	Jos	.2	.7	.75	.05	"=7%	170
E g u s i	Oturkpo	1	P.Harcourt	.37	1.37	2.4	1.03	"=75%	233
"	Bode Sadu	1	Lalupon	.1	1.1	1.5	.4	"=36%	151
Farina (Gari)	Aba	.43	Kano	.4	.83	1.04	.21	"=25%	669
" "	"	.43	Oturkpo	.23	.66	1.5	1.04	"=2127%	194
Fish, Dried	Jebba	5	Oshogbo	.1	5.1	7	1.9	"=37%	121
" "	"	5.5	Lalupon	.15	5.65	7	1.35	"=24%	167
" "	Birniwa	3.5	Iddo	.56	4.06	4.7	.64	"=16%	829
" "	"	3.5	Enugu	.5	4	4.5	.5	"=12%	686
" "	Makurdi	5	Lafia	.08	5.08	8	2.72	"=53%	63
" "	"	5	Utonkon	.1	5.1	8	2.9	"=57%	78
Live Snails	Utonkon	.5	Aba	.2	.7	1	.3	"=43%	171
" "	"	.5	Umuahia	.18	.68	1	.32	"=47%	140
Locust Beans	Lafia	1.5	Eha Amufu	.2	1.7	2	.3	"=18%	171
" "	Bode Sadu	1	Ibadan	.14	1.14	1.5	.36	"=32%	167
Onions	Kano	.76	Iddo	.3	1.06	1.27	.21	"=20%	700
" "	"	.76	Makurdi	.27	1.03	1.5	.47	"=45%	420
" "	"	.76	Oturkpo	.28	1.04	3	1.96	"=188%	475
" "	"	.76	Aba	.34	1.1	1.5	.4	"=36%	669
Oranges	Aba	.1	Kano	.34	.44	.5	.06	"=14%	669
Palm Oil	Lalupon	1	Jebba	.14	1.14	1.25	.11	"=10%	167
" "	Ifaw	1.14	Iddo	.02	1.16	1.28	.12	"=10%	30
" "	Eha Amufu	.5	Lafia	.3	.8	1.5	.7	"=87%	171
" "	"	.5	Jos	.3	.8	1.4	.6	"=75%	341
" "	"	.5	Kano	.8	1.3	1.5	.2	"=15%	528
" "	Aba	.5	"	.6	1.1	1.5	.4	"=36%	669
Palm kernels	Ibadan	.5	Iddo	.1	.6	.75	.15	"=25%	120
" "	Lalupon	.25	Iganmu Siding	.12	.37	.75	.38	"=102%	136
Peppers	Bode Sadu	2	Lalupon	.13	2.13	3	.87	"=40%	151
"	Jos	3	Ibadan	.48	3.48	4	.52	"=15%	615
"	Oturkpo	2	Iddo	.58	2.58	5 ^x	2.42	"=94%	897
Plantains	Aba	.25	Kano	.34	.59	1.25	.66	"=112%	669
"	Eha Amufu	.1	"	.3	.4	1.25	.85	"=212%	528
"	"	.1	Zaria	.27	.37	1	.63	"=170%	441
"	Agege	.2	Iddo	.01	.21	.6	.39	"=186%	11
"	Oshogbo	.1	Kano	.29	.39	1.25	.86	"=220%	518
R i c e	Sokoto	.9	Iddo	.48	1.38	2 ^x	.62	"=45%	857
"	Abalabi	1.17	"	.03	1.2	2	.80	"=67%	37
"	Badeggi	1.26	"	.3	1.56	2 ^x	.44	"=28%	530
Y a m s	Utonkon	.1	Jos	.23	.33	.8	.47	"=142%	311
"	"	.1	Kano	.29	.39	.8	.41	"=105%	498
"	Offa	.5	Iddo	.19	.69	1	.31	"=45%	215

x Control Price

Average % profit per lb. = 61%.

SEA.

Reference:-

CO 583/256/30046/9

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